

Portage County
Ohio

**Comprehensive
Annual
Financial
Report**

For the Year Ended
December 31, 2013



Dave Yost • Auditor of State

County Commissioners
Portage County
449 South 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, 2013 through December 31, 2013. 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 19, 2014

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Introductory Section

Portage County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2013

Prepared by the Portage County Auditor's Office:

Janet Esposito, Auditor

Portage County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2013
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PORTAGE COUNTY AUDITOR

Janet Esposito

Administration Building
449 South Meridian Street
Ravenna, OH 44266

August 8, 2014

To the Citizens of Portage County

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

Portage County Treasurer
Honorable Vicki Kline

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

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

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

For the year 2013, the County was audited by James G. Zupka, CPA Inc. Their unmodified opinion is included in the financial section of this report.

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

Reporting Entity

The General Assembly created Portage County on June 9, 1808. Located in Northeast Ohio approximately 30 miles south of Cleveland and on the western borders of Trumbull and Mahoning Counties and on the eastern border of Summit County, it covers an area of approximately 504 square miles. The County's 2013 population of 161,419 placed it as the 15th most populated of the State's 88 counties. Portage County enjoys the benefits of urbanization while also offering a rural atmosphere and a variety of lifestyles for its inhabitants.

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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" and (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus an amendment of GASB 14 and 34." 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. For 2013, the County had no discretely presented component units.

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

The County is associated with other organizations. These include the County Risk Sharing Authority, Inc. which is a public entity risk pool discussed in Note 23; 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, developmental disabilities and civil actions.

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

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

Local Economy

Portage County's financial situation remains stable. Calendar year 2013 saw our one percent sales tax revenue exceed \$18 million for the first time. The recent development in Kent City, the Cascades in Brimfield Township and retail in the City of Streetsboro have fueled the surge.

Real property conveyance fees increased over the previous year; however, legislation taking effect in 2014 will exempt federal home loans from transfer fees, which will hurt the County collections.

Casino revenue is not meeting State expectations and with the opening of new Racinos throughout the State, casino revenue is unlikely to improve.

Unemployment in the County still remains lower than in many of the surrounding areas.

Long-Term Financial Planning

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

The unassigned fund balance in the general fund is 29.52 percent of total general fund revenues. One-time revenues, such as unencumbered 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, unencumbered fund balances provide beginning of the year cash flow until current revenues are received.

Relevant Financial Policies

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

Major Initiatives

Portage County bought two new police vans for the Sheriff's department.

The Portage County Sewer department completed an AC Pipe Replacement project as well as the Aurora Meadows project in Shalersville Township.

The water resources department purchased a new Ford F250 Truck. The Solid Waste District was in dire need of replacing old recycling trucks. For 2013, they were able to purchase one new and four used trucks in good condition that allowed for an overhaul of the fleet.

The Developmental Disabilities Board identified a need for replacing vehicles and were able to purchase six new busses.

The County Engineer's Department was once again busy during 2013. Three bridges were completed by CSX railroad and were turned over to the County for maintenance. Reconstruction and improvement upon a major thoroughfare at Prospect, Summit and Hayes roads was completed. Over 2.4 miles of road were resurfaced and the department purchased six trucks.

There are several projects in the works, close to 100 percent completion. The energy savings project, Kent Municipal Courthouse and the Water Resources Bio-Solids unit projects are all nearly complete.

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, 2012. 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 fifteenth 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.

The Government Finance Officers Association of the United States and Canada (GFOA) gave Portage County the Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for its PAFR report for the year ended December 31, 2012. The Award is a prestigious national award-recognizing conformance with the highest standards for preparation of popular annual financial reports. This was the first year that the government has received this prestigious award.

The Award is valid for a period of one year only. We believe our current PAFR continues to meet the Award's requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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, 2013

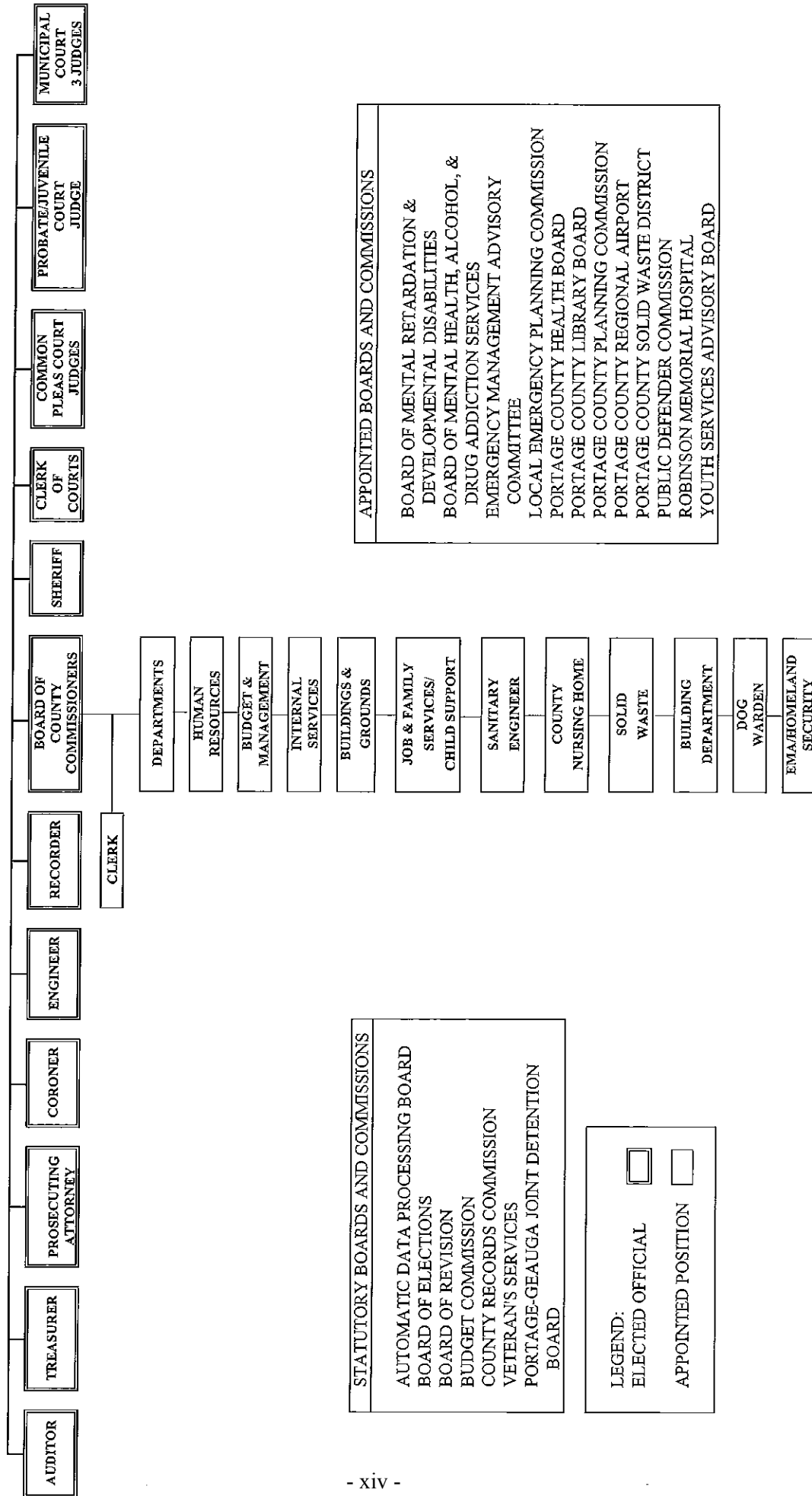
County Auditor	Janet E. Esposito
County Commissioners	Kathleen Chandler Maureen T. Frederick Tommie Jo Marsilio *
County Coroner	Dr. Rogelio G. Marcial **
County Engineer	Michael A. Marozzi, PE, PS
County Prosecutor	Victor V. Vigluicci
County Recorder	Bonnie Howe
County Sheriff	David Doak
County Treasurer	Vicki Kline
Clerk of Courts	Linda K. Fankhauser
Common Pleas Court	Judge John A. Enlow Judge Laurie J. Pittman
Domestic Relations Court	Judge Paula Giulitto
Probate and Juvenile Courts	Judge Thomas J. Carnes
Municipal Courts	Judge Kevin Poland Judge Barbara Oswick Judge Mark Fankhauser
Appeals Court	Judge Colleen O'Toole Judge Thomas Wright Judge Timothy P. Cannon Judge Cynthia W. Rice Judge Diane V. Grendell

* Sabrina Christian-Bennett took office in January of 2014.

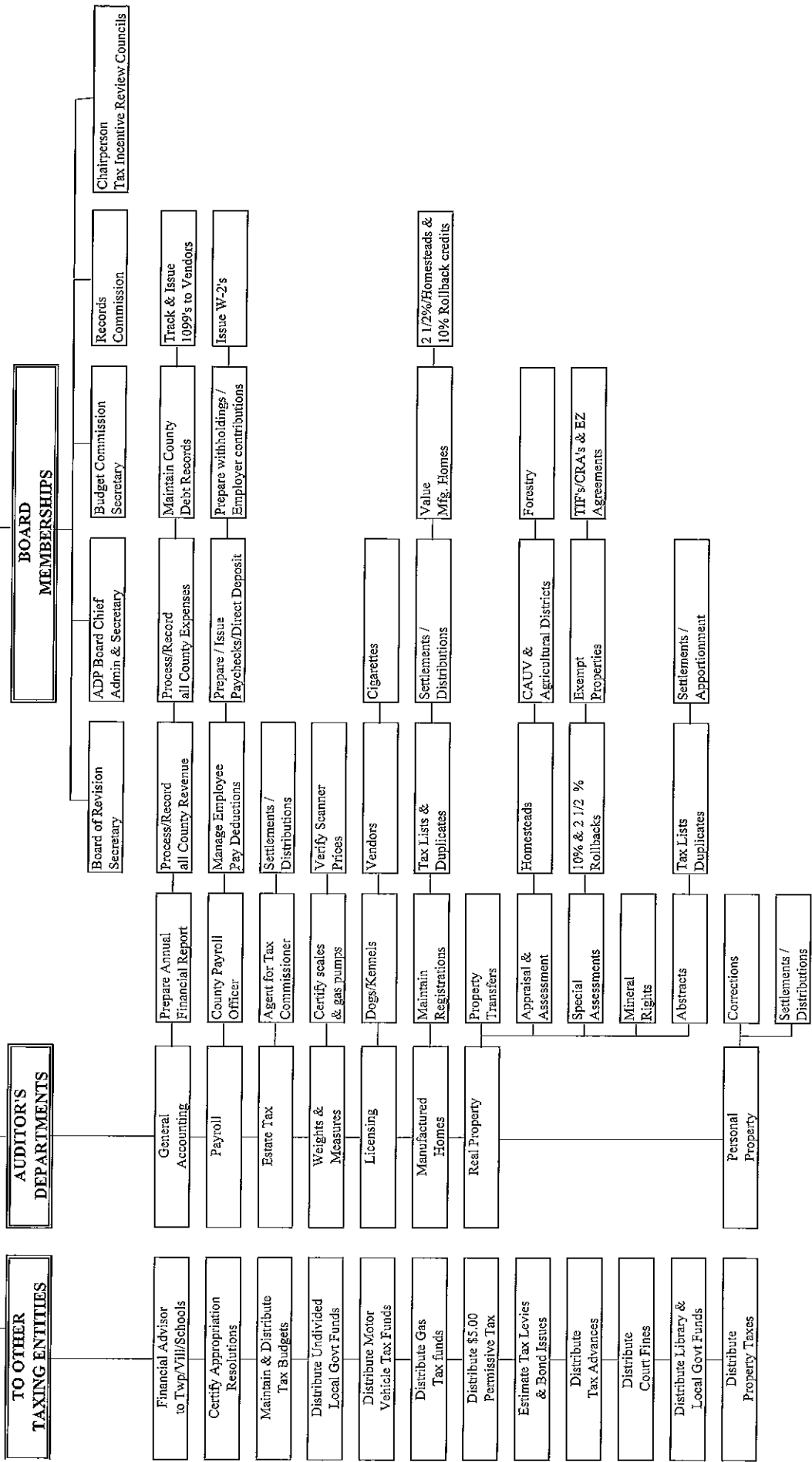
** Dr. Dean DePerro took office in January of 2014.

PORTAGE COUNTY GOVERNMENT ORGANIZATIONAL CHART

VOTERS OF PORTAGE COUNTY



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR JANET ESPOSITO





Government Finance Officers Association

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, 2012

Executive Director/CEO

Financial Section

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

Certified Public Accountants

5240 East 98th Street

Garfield Hts., Ohio 44125

Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

The Honorable David Yost
Auditor of State
State of Ohio

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Portage County, Ohio, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Robinson Memorial Portage County Hospital, which is both a major fund and represents 57 percent of assets and deferred outflows of resources, 49 percent of net position, and 80 percent of revenues for the business-type activities of Portage County. These financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Robinson Memorial Portage County Hospital is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our report and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Portage County, Ohio, as of December 31, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, the Mental Health and Recovery Board Fund, the Developmental Disabilities Fund, the Child Welfare Levy Fund, and the Public Assistance Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 3 to the financial statements, during 2012 the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 61, *The Financial Reporting Entity: Omnibus, an amendment of GASB 14 and 34*, and restated its December 31, 2012 net position due to the elimination of Portage Industries, Inc., which was previously reported as a discretely presented component unit. Also, as discussed in Note 30, the County Nursing Home was sold effective January of 2013. This sale was deemed necessary due to the economic changes within health care. In addition, as discussed in Note 31, the Robinson Memorial Portage County Hospital Enterprise Fund was reorganized under a different Ohio Revised Code Section effective 2014. As a result of the reorganization, the Hospital will no longer be included in the County's financial statements. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

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

Other Information

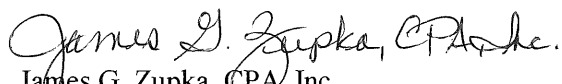
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Portage County, Ohio's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 21, 2014, on our consideration of Portage County, Ohio's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Portage County, Ohio's internal control over financial reporting and compliance.


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

July 21, 2014

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Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

The discussion and analysis of Portage County's financial performance provide an overall review of the County's financial activities for the year ended December 31, 2013. 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 2013 are as follows:

- During 2013, the County saw several major construction projects come to completion:
 - A total of 857 residential parcels were added within the County for new construction and improvements.
 - Aurora and Streetsboro cities saw the largest increases in new residential construction at over \$12.7 million and \$6.9 million, respectively.
 - County-wide, \$66.7 million in commercial construction and \$33.2 million in industrial construction were added.
 - The largest area of commercial development was Kent City. The downtown TIF project is under construction in conjunction with Kent City, Kent State University and various private developers. Approximately \$57 million in new construction has been added, including a 94 room hotel and convention center, new restaurants and shopping areas, and an Esplanade connecting Kent State to the downtown area. New corporate offices for Davey Tree and Ametek were added, as were two apartment complexes for \$19 million and \$16 million, respectively. Finally, a Portage Area Regional Transportation Authority parking garage complex was completed totaling \$6.3 million.
- The County sold the Nursing Home on January 1, 2013 to a private company as part of a County-wide reorganization.
- During 2014, the Robinson Memorial Portage County Hospital (the Hospital) enterprise fund was reorganized under a different Ohio Revised Code section, which excluded the employees from being OPERS eligible. The County received no money for this reorganization.
- As evidenced by the continued construction County-wide, the economy is recovering.
- While Portage County has seen development within its communities, it has not been immune to the economic conditions that have affected the United States. The County actively seeks grants in order to maintain and improve the services the County residents expect while still maintaining the costs of those services.
- The County enjoyed its best year recorded in collection of sales tax at over \$18 million for the first time. Another very positive sign of improvement on a County-wide basis.

Using this Comprehensive Annual Financial Report (CAFR)

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

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

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

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2013?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all non-fiduciary *assets* and *deferred outflows of resources* and *liabilities* and *deferred inflows of resources* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

Reporting the County's Most Significant Funds

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

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

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

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
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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.

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

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

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

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

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

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

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

The County as a Whole

You may recall that the *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2013 compared to 2012:

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

(Table 1)
Net Position
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Assets						
Current and Other Assets	\$117.4	\$127.7	\$118.7	\$129.3	\$236.1	\$257.0
Capital Assets, Net	105.0	93.3	238.9	246.8	343.9	340.1
<i>Total Assets</i>	<u>222.4</u>	<u>221.0</u>	<u>357.6</u>	<u>376.1</u>	<u>580.0</u>	<u>597.1</u>
Deferred Outflows of Resources	<u>0.0</u>	<u>0.0</u>	<u>1.6</u>	<u>8.1</u>	<u>1.6</u>	<u>8.1</u>
Liabilities						
Current Liabilities	16.3	14.9	31.1	23.9	47.4	38.8
Long-term Liabilities						
Due within one Year	4.9	4.2	65.3	9.8	70.2	14.0
Due in More than one Year	22.6	18.2	24.3	93.5	46.9	111.7
<i>Total Liabilities</i>	<u>43.8</u>	<u>37.3</u>	<u>120.7</u>	<u>127.2</u>	<u>164.5</u>	<u>164.5</u>
Deferred Inflows of Resources						
Property Taxes	24.4	24.3	0.0	0.0	24.4	24.3
Interest Rate Swap	0.0	0.0	1.6	8.6	1.6	8.6
<i>Total Deferred Inflows of Resources</i>	<u>24.4</u>	<u>24.3</u>	<u>1.6</u>	<u>8.6</u>	<u>26.0</u>	<u>32.9</u>
Net Position						
Net Investment in Capital Assets	81.9	77.4	147.7	146.7	229.6	224.1
Restricted for:						
Capital Projects	4.0	4.3	0.0	0.0	4.0	4.3
Debt Service	1.4	1.0	0.0	0.0	1.4	1.0
General Government	8.7	7.8	0.0	0.0	8.7	7.8
Public Safety	1.2	1.3	0.0	0.0	1.2	1.3
Public Works	8.8	9.6	0.0	0.0	8.8	9.6
Health	27.4	33.1	0.0	0.0	27.4	33.1
Human Services	4.5	3.8	0.0	0.0	4.5	3.8
Unclaimed Monies	0.4	0.5	0.0	0.0	0.4	0.5
Portage County Sewer	0.0	0.0	0.0	0.0	0.0	0.0
Streetsboro Sewer	0.0	0.0	1.3	1.5	1.3	1.5
Robinson Memorial Portage						
County Hospital	0.0	0.0	3.3	3.1	3.3	3.1
Unrestricted	15.9	20.6	84.6	97.1	100.5	117.7
<i>Total Net Position</i>	<u>\$154.2</u>	<u>\$159.4</u>	<u>\$236.9</u>	<u>\$248.4</u>	<u>\$391.1</u>	<u>\$407.8</u>

The County's overall net position saw a decrease from the prior year. Even with the decline in the overall net position, the balances remain healthy while the County continues to provide the services that the residents expect while maintaining the costs of providing those services. In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2013 and 2012.

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

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

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Program Revenues						
Charges for Services and Sales	\$19.5	\$19.1	\$148.1	\$165.3	\$167.6	\$184.4
Operating Grants, Contributions and Interest	31.2	36.9	0.7	0.6	31.9	37.5
Capital Grants, Contributions and Assessments	1.9	3.0	1.2	1.5	3.1	4.5
<i>Total Program Revenues</i>	<u>52.6</u>	<u>59.0</u>	<u>150.0</u>	<u>167.4</u>	<u>202.6</u>	<u>226.4</u>
General Revenues						
Property Taxes	24.4	24.0	0.0	0.0	24.4	24.0
Sales Taxes	18.4	17.4	0.0	0.0	18.4	17.4
Grants and Entitlements	4.8	3.4	0.0	0.0	4.8	3.4
Interest	0.4	1.2	0.3	0.5	0.7	1.7
Miscellaneous	1.2	0.8	8.1	5.9	9.3	6.7
<i>Total General Revenues</i>	<u>49.2</u>	<u>46.8</u>	<u>8.4</u>	<u>6.4</u>	<u>57.6</u>	<u>53.2</u>
<i>Total Revenues</i>	<u>101.8</u>	<u>105.8</u>	<u>158.4</u>	<u>173.8</u>	<u>260.2</u>	<u>279.6</u>
Program Expenses						
General Government:						
Legislative and Executive	15.4	15.7	0.0	0.0	15.4	15.7
Judicial	9.3	10.2	0.0	0.0	9.3	10.2
Public Safety	17.0	17.1	0.0	0.0	17.0	17.1
Public Works	10.4	8.9	0.0	0.0	10.4	8.9
Health	33.1	34.9	0.0	0.0	33.1	34.9
Human Services	18.6	18.6	0.0	0.0	18.6	18.6
Interest and Fiscal Charges	0.8	0.7	0.0	0.0	0.8	0.7
Nursing Home	0.0	0.0	0.7	6.3	0.7	6.3
Solid Waste Recycling Center	0.0	0.0	3.3	3.4	3.3	3.4
Portage County Sewer	0.0	0.0	5.6	5.3	5.6	5.3
Portage County Water	0.0	0.0	3.5	3.1	3.5	3.1
Streetsboro Sewer	0.0	0.0	5.2	3.2	5.2	3.2
Robinson Memorial Hospital	0.0	0.0	153.0	151.1	153.0	151.1
Other Enterprise Funds	0.0	0.0	1.0	0.9	1.0	0.9
<i>Total Program Expenses</i>	<u>104.6</u>	<u>106.1</u>	<u>172.3</u>	<u>173.3</u>	<u>276.9</u>	<u>279.4</u>
<i>Change in Net Position before Special Items and Transfers</i>	(2.8)	(0.3)	(13.9)	0.5	(16.7)	0.2
Transfers	(2.4)	0.0	2.4	0.0	0.0	0.0
<i>Change in Net Position</i>	(5.2)	(0.3)	(11.5)	0.5	(16.7)	0.2
Net Position Beginning of Year	159.4	159.7	248.4	247.9	407.8	407.6
Net Position End of Year	<u>\$154.2</u>	<u>\$159.4</u>	<u>\$236.9</u>	<u>\$248.4</u>	<u>\$391.1</u>	<u>\$407.8</u>

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Governmental Activities

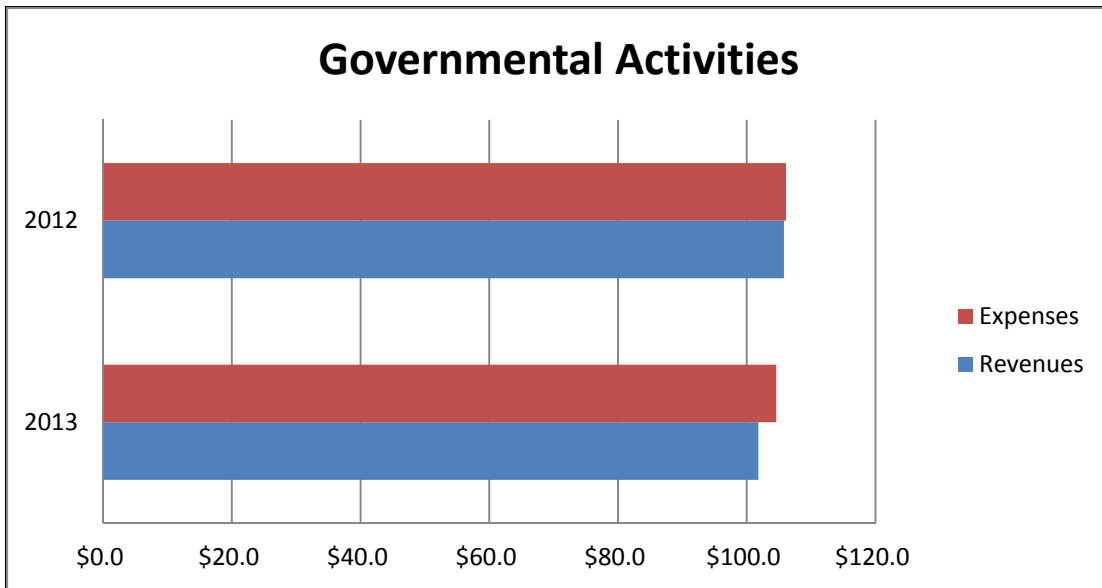
Revenues of governmental activities decreased for various reasons including the following:

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

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

Graph 1
 Governmental Revenues and Expenses
 (In Millions)

	2013	2012
Revenues	\$101.8	\$105.8
Expenses	104.6	106.1



Portage County, Ohio
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Business-Type Activities

The County's business-type activities are comprised of ten enterprise funds, including the Robinson Memorial Portage County Hospital. In 2013, charges for services continued to be the major revenue source for business-type activities. During 2013, charges for services and investment income saw decreases which were offset by the increase in miscellaneous revenue. The charges for service revenue decrease can be attributed the Robinson Memorial Hospital taking in less patients for 2013 along with the sale of the nursing home. The drop in investment income, again, can be attributed to the slow rebound in interest rates.

Financial Analysis of the Government's Funds

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

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$60,965,203. \$9,854,691 of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance contains some level of restriction to indicate that it is not available for new spending.

The general fund had a decrease in fund balance mainly due to a County resolution changing an advance to be repaid from the nursing home enterprise fund a transfer, due to the sale of the nursing home. The decrease was offset by an increase in permissive sales tax revenue from the rebounding economy. The mental health and recovery board and child welfare levy funds saw increases in fund balance as the result of careful budget monitoring to ensure positive cashflow while providing the public with the services they have come to expect. The developmental disabilities and public assistance funds saw decreases in fund balance. The decrease for the developmental disabilities fund is largely due to an increase in expenditures as the County continues to strive for excellence in service for this public segment. The decrease for the public assistance fund is the result of less intergovernmental revenues received as a result of the County requiring less outside funding while still maintaining the service the public has come to expect. The decrease in the permanent improvement fund was from expenses related to construction projects.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Portage County Sewer and Water funds saw increases to net position as both funds saw revenues from customer usage still far outpacing expenses in the current year. The nursing home was sold at the beginning of the year. The solid waste recycling center's and the Streetsboro sewer's decreases in net position were the result of a drop in customer charges. The decrease in the Robinson Memorial Portage County Hospital's charges for services is due to a decrease in inpatients admissions.

General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2013, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$3,731,608 higher than certification primarily due to conservative estimates in permissive sales tax and charges for services,

Portage County, Ohio
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signs of the rebounding economy. Actual expenditures were \$1,169,435 less than appropriations due mainly to the diligence of management to keep costs low while still providing the services the County residents expect.

Modifications made from the original budgeted revenues to the final budgeted revenues amounted to an decrease of \$807,070. This is primarily due to bringing the anticipated property tax collections in-line with actual collections. The County also made multiple revisions from the original appropriations to the final appropriations approved by the County commissioners. During the year, adjustments made were mainly done in the public safety and general government-legislative and executive expenditures.

Capital Assets and Debt Administration

Capital Assets

During 2013, the County continued to see major improvements and additions to their capital assets. New vehicles were purchased for the sheriff department, developmental disabilities, County Engineer department, Solid Waste District and water resources. Three bridges were completed and over 2.4 miles of road were resurfaced. The Portage County Sewer completed a pipe replacement project along with the Aurora Meadows project in Shalersville Township. Construction projects have started for an energy savings project, Kent Municipal Courthouse and the Bio-solids unit. Table 3 shows 2013 values compared to 2012.

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

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land	\$2.1	\$2.1	\$13.5	\$13.5	\$15.6	\$15.6
Construction in Progress	13.2	2.2	11.3	13.9	24.5	16.1
Buildings and Improvements	45.1	46.1	46.7	59.6	91.8	105.7
Furniture and Fixtures	0.0	0.0	1.7	1.5	1.7	1.5
Equipment	3.6	4.0	64.7	54.4	68.3	58.4
Vehicles	3.4	3.1	2.1	2.1	5.5	5.2
Infrastructure	37.6	35.8	90.5	93.2	128.1	129.0
Sewer Rights	0.0	0.0	8.4	8.6	8.4	8.6
Total Capital Assets	\$105.0	\$93.3	\$238.9	\$246.8	\$343.9	\$340.1

See Note 15 to the basic financial statements for additional information on the County's capital assets.

Portage County, Ohio
Management's Discussion and Analysis
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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	
	2013	2012	2013	2012	2013	2012
General Obligation Bonds	\$19.6	\$14.5	\$0.0	\$0.0	\$19.6	\$14.5
Special Assessment Bonds	0.6	0.7	0.0	0.0	0.6	0.7
Revenue Bonds	0.0	0.0	13.6	21.8	13.6	21.8
OPWC Loans	0.0	0.0	0.7	0.8	0.7	0.8
OWDA Loans	0.3	0.4	4.9	5.6	5.2	6.0
Intergovernmental Loans	0.0	0.0	6.0	6.5	6.0	6.5
Long-term Notes	0.0	0.0	0.0	0.0	0.0	0.0
Long-term Hospital Debt	0.0	0.0	61.6	65.1	61.6	65.1
Claims Payable	2.9	2.8	0.0	0.0	2.9	2.8
Compensated Absences	4.0	4.0	2.8	3.5	6.8	7.5
Total	\$27.4	\$22.4	\$89.6	\$103.3	\$117.0	\$125.7

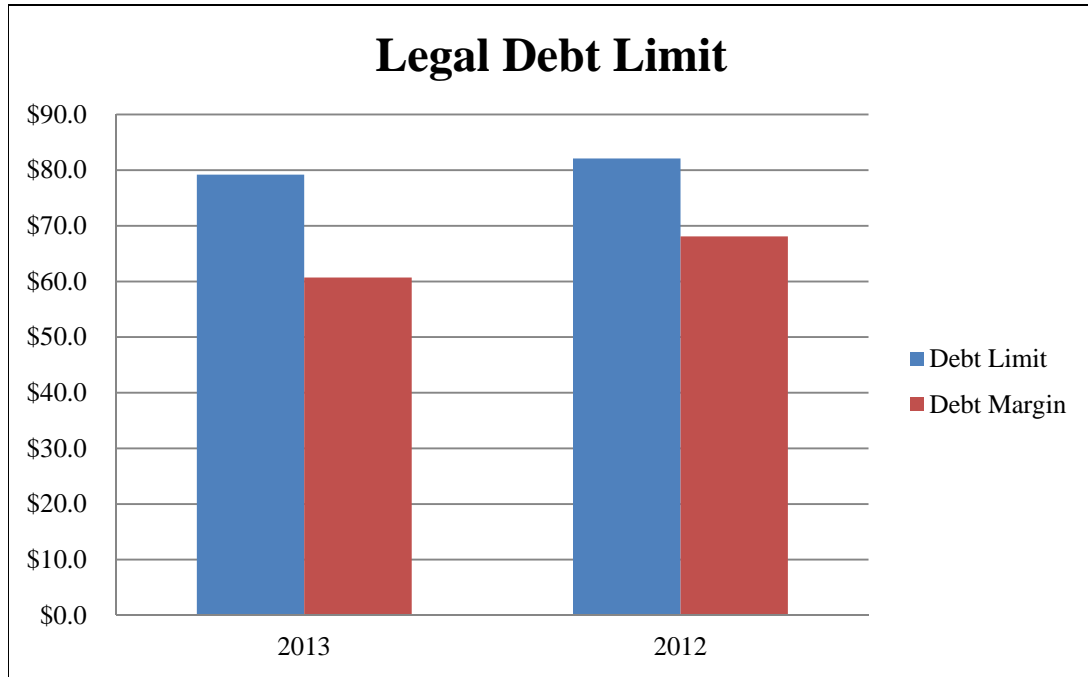
At December 31, 2013, the County's net change in long-term obligations was a decrease of \$8.7 million. This was largely due to the paydown of Robinson Memorial Hospital debt as well as continued payments on outstanding debt with limited debt issuances. There was also a transfer of business-type debt to governmental debt in relation to the elimination of the nursing home and the construction of the Kent courthouse with the disposition proceeds.

The County maintains an AA credit rating from Standard & Poor. The County's overall legal debt margin decreased to \$60.7 million. This is the additional amount of debt the County could issue. The debt margin decreased \$7.4 million from 2012 to 2013 due to a decrease in overall assessed valuation.

Graph 2
 Legal Debt Margin
 (in millions)

	2013	2012
Overall Debt Limit	\$79.2	\$82.1
Overall Debt Margin	60.7	68.1

Portage County, Ohio
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The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 16 to the basic financial statements.

Current Issues

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

Contacting the County's Financial Management

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

Portage County, Ohio
Statement of Net Position
December 31, 2013

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$70,000,256	\$27,457,150	\$97,457,406
Cash and Cash Equivalents			
In Segregated Accounts	425,130	7,849,000	8,274,130
With Fiscal Agents	560,726	0	560,726
Materials and Supplies Inventory	461,687	73,169	534,856
Accounts Receivable	0	23,169,352	23,169,352
Internal Balances	(476,343)	476,343	0
Intergovernmental Receivable	8,336,702	1,495,870	9,832,572
Prepaid Items	185,326	0	185,326
Sales Taxes Receivable	4,722,681	0	4,722,681
Property Taxes Receivable	25,924,908	0	25,924,908
Special Assessments Receivable	1,116,518	0	1,116,518
Loans Receivable	6,117,386	0	6,117,386
Goodwill	0	252,615	252,615
Other Assets	0	19,426,000	19,426,000
Assets Limited as to Use	0	38,502,000	38,502,000
Nondepreciable Capital Assets	15,319,495	24,786,206	40,105,701
Depreciable Capital Assets, Net	89,692,103	214,068,312	303,760,415
<i>Total Assets</i>	<u>222,386,575</u>	<u>357,556,017</u>	<u>579,942,592</u>
Deferred Outflows of Resources			
Interest Rate Swap	0	1,636,000	1,636,000
Liabilities			
Accounts Payable	3,691,898	10,327,142	14,019,040
Accrued Wages	2,732,844	1,935,991	4,668,835
Contracts Payable	0	258,935	258,935
Intergovernmental Payable	1,105,555	269,342	1,374,897
Accrued Hospital Expenses	0	2,377,000	2,377,000
Accrued Interest Payable	72,594	88,320	160,914
Other Liabilities	0	8,345,000	8,345,000
Claims Payable	1,619,020	0	1,619,020
Notes Payable	7,150,000	7,500,000	14,650,000
Long-Term Liabilities:			
Due Within One Year	4,860,178	65,247,046	70,107,224
Due In More Than One Year	22,580,299	24,309,604	46,889,903
<i>Total Liabilities</i>	<u>43,812,388</u>	<u>120,658,380</u>	<u>164,470,768</u>
Deferred Inflows of Resources			
Property Taxes	24,396,195	0	24,396,195
Interest Rate Swap	0	1,636,000	1,636,000
<i>Total Deferred Inflows of Resources</i>	<u>24,396,195</u>	<u>1,636,000</u>	<u>26,032,195</u>
Net Position			
Net Investment in Capital Assets	81,855,828	147,692,785	229,548,613
Restricted for:			
Capital Projects	3,962,558	0	3,962,558
Debt Service	1,356,091	0	1,356,091
General Government	8,718,607	0	8,718,607
Public Safety	1,249,942	0	1,249,942
Public Works	8,770,476	0	8,770,476
Health	27,409,901	0	27,409,901
Human Services	4,501,127	0	4,501,127
Unclaimed Monies	438,835	0	438,835
Portage County Sewer	0	21,258	21,258
Streetsboro Sewer	0	1,285,491	1,285,491
Robinson Memorial Portage County Hospital	0	3,318,000	3,318,000
Unrestricted	15,914,627	84,580,103	100,494,730
<i>Total Net Position</i>	<u>\$154,177,992</u>	<u>\$236,897,637</u>	<u>\$391,075,629</u>

See accompanying notes to the basic financial statements

Portage County, Ohio
Statement of Activities
For the Year Ended December 31, 2013

	Program Revenues			
	Expenses	Charges for Services, Sales and Assessments	Operating Grants Contributions and Interest	Capital Grants, Contributions and Assessments
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$15,393,443	\$7,340,656	\$22,979	\$0
Judicial	9,303,705	3,157,396	32,446	0
Public Safety	16,963,636	4,739,821	1,274,834	159,908
Public Works	10,404,282	535,499	6,914,335	1,704,151
Health	33,097,327	886,599	9,877,244	0
Human Services	18,633,983	2,900,374	13,051,138	0
Interest and Fiscal Charges	837,526	0	0	0
Total Governmental Activities	104,633,902	19,560,345	31,172,976	1,864,059
Business-Type Activities:				
Nursing Home	671,697	432,545	0	0
Solid Waste Recycling Center	3,260,560	3,078,386	0	71,327
Portage County Sewer	5,575,767	8,508,256	0	683,600
Portage County Water	3,507,278	4,179,219	0	80,025
Streetsboro Sewer	5,236,761	4,207,331	0	359,113
Robinson Memorial Portage County Hospital	152,982,000	126,374,000	693,000	0
Freedom Secondary Railroad	7,371	0	0	0
SCRAM	292,577	258,156	0	0
Electronic Fingerprinting	20,898	17,999	0	0
Storm Water Management	733,378	1,030,480	0	0
Total Business-Type Activities	172,288,287	148,086,372	693,000	1,194,065
Total - Primary Government	\$276,922,189	\$167,646,717	\$31,865,976	\$3,058,124

General Revenues

Property Taxes Levied for:

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

Sales Tax Levied for General Purposes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Special Item - Loss on Discontinued Nursing Home Transfers

Total General Revenues, Special Items and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
(\$8,029,808)	\$0	(\$8,029,808)
(6,113,863)	0	(6,113,863)
(10,789,073)	0	(10,789,073)
(1,250,297)	0	(1,250,297)
(22,333,484)	0	(22,333,484)
(2,682,471)	0	(2,682,471)
(837,526)	0	(837,526)
<u>(52,036,522)</u>	<u>0</u>	<u>(52,036,522)</u>
0	(239,152)	(239,152)
0	(110,847)	(110,847)
0	3,616,089	3,616,089
0	751,966	751,966
0	(670,317)	(670,317)
0	(25,915,000)	(25,915,000)
0	(7,371)	(7,371)
0	(34,421)	(34,421)
0	(2,899)	(2,899)
0	297,102	297,102
<u>0</u>	<u>(22,314,850)</u>	<u>(22,314,850)</u>
<u>(52,036,522)</u>	<u>(22,314,850)</u>	<u>(74,351,372)</u>
3,572,758	0	3,572,758
3,490,537	0	3,490,537
12,724,479	0	12,724,479
2,397,054	0	2,397,054
2,167,314	0	2,167,314
18,399,961	0	18,399,961
4,831,792	0	4,831,792
407,052	269,026	676,078
<u>1,201,537</u>	<u>8,136,955</u>	<u>9,338,492</u>
<u>49,192,484</u>	<u>8,405,981</u>	<u>57,598,465</u>
0	(27,392)	(27,392)
<u>(2,422,815)</u>	<u>2,422,815</u>	<u>0</u>
<u>46,769,669</u>	<u>10,801,404</u>	<u>57,571,073</u>
(5,266,853)	(11,513,446)	(16,780,299)
<u>159,444,845</u>	<u>248,411,083</u>	<u>407,855,928</u>
<u>\$154,177,992</u>	<u>\$236,897,637</u>	<u>\$391,075,629</u>

Portage County, Ohio

Balance Sheet

Governmental Funds

December 31, 2013

	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance
Assets					
Equity in Pooled Cash and Cash Equivalents	\$8,057,690	\$4,907,494	\$22,335,577	\$2,883,036	\$760,523
Cash and Cash Equivalents					
In Segregated Accounts	270,445	0	0	0	0
With Fiscal Agents	0	0	560,726	0	0
Materials and Supplies Inventory	118,693	0	25,844	0	10,418
Interfund Receivable	1,344,563	0	0	0	0
Intergovernmental Receivable	2,571,808	331,015	805,172	987,015	361,740
Prepaid Items	181,319	476	0	2,328	1,144
Sales Taxes Receivable	4,722,681	0	0	0	0
Property Taxes Receivable	4,322,380	3,751,500	13,695,381	2,576,772	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	335,199	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash and Cash Equivalents	438,835	0	0	0	0
<i>Total Assets</i>	<u>\$22,363,613</u>	<u>\$8,990,485</u>	<u>\$37,422,700</u>	<u>\$6,449,151</u>	<u>\$1,133,825</u>
Liabilities					
Accounts Payable	\$304,418	\$531,791	\$205,839	\$310,836	\$92,182
Accrued Wages	1,249,226	16,615	574,560	0	376,456
Intergovernmental Payable	242,377	22,113	150,890	81,131	63,604
Interfund Payable	637,997	6,556	294,152	188	188,655
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>2,434,018</u>	<u>577,075</u>	<u>1,225,441</u>	<u>392,155</u>	<u>720,897</u>
Deferred Inflows of Resources					
Property Taxes	4,050,973	3,515,939	12,835,434	2,414,974	0
Unavailable Revenue	3,387,175	464,734	1,665,119	621,816	37,391
<i>Total Deferred Inflows of Resources</i>	<u>7,438,148</u>	<u>3,980,673</u>	<u>14,500,553</u>	<u>3,036,790</u>	<u>37,391</u>
Fund Balances					
Nonspendable	1,074,046	476	25,844	2,328	11,562
Restricted	0	4,432,261	21,670,862	3,017,878	363,975
Committed	13,056	0	0	0	0
Assigned	302,129	0	0	0	0
Unassigned (Deficit)	11,102,216	0	0	0	0
<i>Total Fund Balances</i>	<u>12,491,447</u>	<u>4,432,737</u>	<u>21,696,706</u>	<u>3,020,206</u>	<u>375,537</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$22,363,613</u>	<u>\$8,990,485</u>	<u>\$37,422,700</u>	<u>\$6,449,151</u>	<u>\$1,133,825</u>

See accompanying notes to the basic financial statements

Portage County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2013*

Permanent Improvement	Other Governmental Funds	Total Governmental Funds		
			Total Governmental Funds Balances	\$60,160,031
			<i>Amounts reported for governmental activities in the statement of net position are different because</i>	
			Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	105,011,598
\$7,753,584	\$14,228,383	\$60,926,287	Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.	
0	154,685	425,130	Intergovernmental	4,838,228
0	0	560,726	Special Assessments	1,116,518
0	227,552	382,507	Delinquent Property Taxes	1,528,713
0	0	1,344,563	Permissive Sales Tax	<u>1,665,127</u>
44,736	3,235,216	8,336,702	Total	9,148,586
0	59	185,326	Internal service funds are used by management to charge the costs of insurance and materials and supplies to individual funds. The assets and liabilities of the internal service funds are included in the statement of net position.	
0	0	4,722,681	Net Position	5,248,521
0	1,578,875	25,924,908	Capital Assets	(237,268)
0	1,116,518	1,116,518	Compensated Absences	103,204
0	5,782,187	6,117,386	Claims Payable	2,889,212
0	0	438,835	Internal Balances	<u>(639,256)</u>
<u>0</u>	<u>0</u>	<u>438,835</u>	Total	7,364,413
<u>\$7,798,320</u>	<u>\$26,323,475</u>	<u>\$110,481,569</u>	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(66,159)
\$1,856,234	\$314,432	\$3,615,732	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
1,679	466,763	2,685,299	General Obligation Bonds	(19,627,072)
259	82,983	643,357	Special Assessment Bonds	(570,785)
772	1,547,614	2,675,934	OWDA Loans	(315,197)
6,435	0	6,435	Compensated Absences	(4,038,211)
7,150,000	0	7,150,000	Claims Payable	<u>(2,889,212)</u>
<u>9,015,379</u>	<u>2,411,792</u>	<u>16,776,757</u>	Total	<u>(27,440,477)</u>
0	1,578,875	24,396,195	<i>Net Position of Governmental Activities</i>	<u>\$154,177,992</u>
0	2,972,351	9,148,586		
0	4,551,226	33,544,781		
0	227,611	1,341,867		
0	19,163,312	48,648,288		
0	0	13,056		
0	0	302,129		
(1,217,059)	(30,466)	9,854,691		
<u>(1,217,059)</u>	<u>19,360,457</u>	<u>60,160,031</u>		
<u>\$7,798,320</u>	<u>\$26,323,475</u>	<u>\$110,481,569</u>		

Portage County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2013

	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance
Revenues					
Property Taxes	\$3,570,758	\$3,515,313	\$12,813,430	\$2,414,034	\$0
Permissive Sales Tax	18,453,324	0	0	0	0
Intergovernmental	4,612,648	2,791,701	6,257,273	3,317,190	7,351,696
Interest	347,051	0	537	0	0
Licenses and Permits	7,281	0	0	0	0
Fines and Forfeitures	1,077,777	165,220	0	0	0
Rentals and Royalties	445,735	0	0	0	0
Charges for Services	8,784,969	0	178,965	2,156,095	0
Contributions and Donations	750	0	9,457	0	0
Special Assessments	0	0	0	0	0
Other	305,187	74,257	2,979	47,111	6,515
<i>Total Revenues</i>	<u>37,605,480</u>	<u>6,546,491</u>	<u>19,262,641</u>	<u>7,934,430</u>	<u>7,358,211</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	12,836,250	0	0	0	0
Judicial	9,280,670	0	0	0	0
Public Safety	14,417,577	0	0	0	0
Public Works	160,585	0	0	0	0
Health	0	6,120,649	25,147,189	0	0
Human Services	574,648	0	0	7,358,451	7,662,347
Capital Outlay	159,257	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>37,428,987</u>	<u>6,120,649</u>	<u>25,147,189</u>	<u>7,358,451</u>	<u>7,662,347</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>176,493</u>	<u>425,842</u>	<u>(5,884,548)</u>	<u>575,979</u>	<u>(304,136)</u>
Other Financing Sources (Uses)					
Transfers In	154,870	0	0	0	6,597
Transfers Out	(3,784,822)	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(3,629,952)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,597</u>
<i>Net Change in Fund Balances</i>	<u>(3,453,459)</u>	<u>425,842</u>	<u>(5,884,548)</u>	<u>575,979</u>	<u>(297,539)</u>
<i>Fund Balances Beginning of Year</i>	<u>15,944,906</u>	<u>4,006,895</u>	<u>27,581,254</u>	<u>2,444,227</u>	<u>673,076</u>
<i>Fund Balances End of Year</i>	<u>\$12,491,447</u>	<u>\$4,432,737</u>	<u>\$21,696,706</u>	<u>\$3,020,206</u>	<u>\$375,537</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, 2013*

Permanent Improvement	Other Governmental Funds	Total Governmental Funds		
			Net Change in Fund Balances - Total Governmental Funds	(\$11,178,044)
			<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
			Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	
\$0	\$2,167,314	\$24,480,849	Capital Asset Additions	15,220,468
0	0	18,453,324	Current Year Depreciation	<u>(3,334,166)</u>
159,908	13,466,891	37,957,307	Total	11,886,302
55,425	59,464	462,477	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.	(218,016)
0	660,242	667,523	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
0	144,231	1,387,228	Property Taxes	(128,707)
0	142,817	588,552	Sales Tax	(53,363)
548,474	5,233,643	16,902,146	Intergovernmental	(165,603)
1,500	9,991	21,698	Special Assessments	<u>(143,022)</u>
0	157,918	157,918	Total	(490,695)
0	320,158	756,207	Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	1,732,768
765,307	22,362,669	101,835,229	Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not report as expenditures in governmental funds.	
			Accrued Interest on Bonds	(19,205)
			Amortization of Bond Premium	<u>64,575</u>
			Total	45,370
			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.	
0	2,073,113	14,909,363	Compensated Absences	(12,385)
0	650,159	9,930,829	Claims Payable	<u>387,797</u>
0	2,164,733	16,582,310	Total	375,412
0	8,604,272	8,764,857	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 amount the governmental activities.	
0	1,415,847	32,683,685	Change in Net Position	(841,277)
0	2,683,832	18,279,278	Capital Assets	(62,161)
11,856,187	1,336,360	13,351,804	Compensated Absences	53,437
			Claims Payable	(387,797)
			Internal Balances	<u>599,322</u>
			Total	(638,476)
			The special item, assumption of enterprise debt, in governmental funds increases the long-term liabilities on the statement of net position.	(6,781,474)
			<i>Change in Net Position of Governmental Activities</i>	<u><u>(\$5,266,853)</u></u>
0	1,732,768	1,732,768		
6,435	876,461	882,896		
11,862,622	21,537,545	117,117,790		
(11,097,315)	825,124	(15,282,561)		
7,566,267	731,926	8,459,660		
(559,667)	(10,654)	(4,355,143)		
7,006,600	721,272	4,104,517		
(4,090,715)	1,546,396	(11,178,044)		
2,873,656	17,814,061	71,338,075		
(\$1,217,059)	\$19,360,457	\$60,160,031		

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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$4,363,755	\$3,556,685	\$3,566,300	\$9,615
Permissive Sales Tax	16,060,000	16,060,000	18,210,445	2,150,445
Intergovernmental	3,777,764	3,813,241	4,499,052	685,811
Interest	856,242	856,242	530,350	(325,892)
Licenses and Permits	5,650	5,650	7,281	1,631
Fines and Forfeitures	1,086,000	1,071,564	1,054,670	(16,894)
Rentals and Royalties	396,291	396,291	445,735	49,444
Charges for Services	6,659,064	6,638,023	7,604,003	965,980
Other	94,469	94,469	305,937	211,468
<i>Total Revenues</i>	33,299,235	32,492,165	36,223,773	3,731,608
Expenditures				
Current:				
General Government:				
Legislative and Executive	12,018,161	12,874,697	12,274,396	600,301
Judicial	9,301,127	9,600,531	9,321,977	278,554
Public Safety	13,710,884	14,618,563	14,434,607	183,956
Public Works	174,146	175,675	164,771	10,904
Human Services	738,076	654,939	559,219	95,720
Capital Outlay	111,535	174,045	174,045	0
<i>Total Expenditures</i>	36,053,929	38,098,450	36,929,015	1,169,435
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(2,754,694)	(5,606,285)	(705,242)	4,901,043
Other Financing Sources (Uses)				
Advances In	125,122	125,122	175,122	50,000
Advances Out	0	(30,709)	(30,709)	0
Transfers In	0	0	154,870	154,870
Transfers Out	(45,000)	(600,949)	(586,569)	14,380
<i>Total Other Financing Sources (Uses)</i>	80,122	(506,536)	(287,286)	219,250
<i>Net Change in Fund Balance</i>	(2,674,572)	(6,112,821)	(992,528)	5,120,293
<i>Fund Balance Beginning of Year</i>	6,748,543	6,748,543	6,748,543	0
Prior Year Encumbrances Appropriated	371,929	371,929	371,929	0
<i>Fund Balance End of Year</i>	\$4,445,900	\$1,007,651	\$6,127,944	\$5,120,293

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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$3,472,902	\$3,499,587	\$3,524,270	\$24,683
Intergovernmental	2,180,030	2,180,030	2,926,924	746,894
Fines and Forfeitures	151,900	133,817	163,249	29,432
Other	0	0	74,257	74,257
<i>Total Revenues</i>	5,804,832	5,813,434	6,688,700	875,266
Expenditures				
Current:				
Health	6,598,620	7,742,371	6,663,434	1,078,937
<i>Net Change in Fund Balance</i>	(793,788)	(1,928,937)	25,266	1,954,203
<i>Fund Balance Beginning of Year</i>	3,950,948	3,950,948	3,950,948	0
Prior Year Encumbrances Appropriated	324,423	324,423	324,423	0
<i>Fund Balance End of Year</i>	<u>\$3,481,583</u>	<u>\$2,346,434</u>	<u>\$4,300,637</u>	<u>\$1,954,203</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$12,641,505	\$12,753,608	\$12,845,283	\$91,675
Intergovernmental	6,450,887	7,193,065	7,233,230	40,165
Interest	1,000	1,000	417	(583)
Charges for Services	127,250	196,760	178,965	(17,795)
Contributions and Donations	6,600	6,600	9,457	2,857
Other	3,400	2,759	2,979	220
<i>Total Revenues</i>	19,230,642	20,153,792	20,270,331	116,539
Expenditures				
Current:				
Health	23,898,872	23,914,348	22,688,076	1,226,272
<i>Excess of Revenues Under Expenditures</i>	(4,668,230)	(3,760,556)	(2,417,745)	1,342,811
Other Financing Uses				
Transfers Out	(150,000)	0	0	0
<i>Net Change in Fund Balance</i>	(4,818,230)	(3,760,556)	(2,417,745)	1,342,811
<i>Fund Balance Beginning of Year</i>	22,252,071	22,252,071	22,252,071	0
Prior Year Encumbrances Appropriated	1,182,572	1,182,572	1,182,572	0
<i>Fund Balance End of Year</i>	\$18,616,413	\$19,674,087	\$21,016,898	\$1,342,811

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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,384,972	\$2,403,518	\$2,420,146	\$16,628
Intergovernmental	3,309,758	3,204,468	3,046,201	(158,267)
Charges for Services	2,580,000	2,141,378	2,156,095	14,717
Other	3,700	47,612	47,111	(501)
<i>Total Revenues</i>	8,278,430	7,796,976	7,669,553	(127,423)
Expenditures				
Current:				
Human Services	8,279,936	8,029,936	7,434,579	595,357
<i>Net Change in Fund Balance</i>	(1,506)	(232,960)	234,974	467,934
<i>Fund Balance Beginning of Year</i>	2,566,400	2,566,400	2,566,400	0
Prior Year Encumbrances Appropriated	1,507	1,507	1,507	0
<i>Fund Balance End of Year</i>	<u>\$2,566,401</u>	<u>\$2,334,947</u>	<u>\$2,802,881</u>	<u>\$467,934</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$10,241,655	\$7,858,019	\$7,636,891	(\$221,128)
Other	0	0	6,515	6,515
<i>Total Revenues</i>	10,241,655	7,858,019	7,643,406	(214,613)
Expenditures				
Current:				
Human Services	10,251,272	8,042,825	7,575,898	466,927
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,617)	(184,806)	67,508	252,314
Other Financing Sources				
Transfers In	0	0	6,597	6,597
<i>Net Change in Fund Balance</i>	(9,617)	(184,806)	74,105	258,911
<i>Fund Balance Beginning of Year</i>	678,349	678,349	678,349	0
Prior Year Encumbrances Appropriated	6,328	6,328	6,328	0
<i>Fund Balance End of Year</i>	<u>\$675,060</u>	<u>\$499,871</u>	<u>\$758,782</u>	<u>\$258,911</u>

See accompanying notes to the basic financial statements

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Portage County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2013

	Enterprise		
	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$1,875,966	\$7,881,390	\$6,026,709
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	356,696	2,664,860	530,652
Materials and Supplies Inventory	0	24,669	23,831
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	189,121	0
Current Portion of Assets Limited to Use	0	0	0
Other Current Assets	0	0	0
<i>Total Current Assets</i>	<u>2,232,662</u>	<u>10,760,040</u>	<u>6,581,192</u>
<i>Noncurrent Assets:</i>			
<i>Restricted Assets:</i>			
Intergovernmental Receivable	0	21,258	0
Assets Limited as to Use or Restricted (net of Current Portion)	0	0	0
Goodwill	252,615	0	0
Other Assets	0	0	0
<i>Capital Assets:</i>			
Nondepreciable Capital Assets	131,527	5,062,617	1,787,940
Depreciable Capital Assets, Net	<u>2,678,756</u>	<u>58,447,444</u>	<u>19,181,815</u>
<i>Total Noncurrent Assets</i>	<u>3,062,898</u>	<u>63,531,319</u>	<u>20,969,755</u>
<i>Total Assets</i>	<u>5,295,560</u>	<u>74,291,359</u>	<u>27,550,947</u>
Deferred Outflows of Resources			
Interest Rate Swap	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Funds				
Streetsboro Sewer	Robinson Memorial Portage County Hospital (1)	Other Enterprise Funds	Total	Internal Service
\$10,291,174	\$0	\$1,381,911	\$27,457,150	\$8,635,134
0	7,849,000	0	7,849,000	0
1,551,077	16,943,000	1,123,067	23,169,352	0
24,669	0	0	73,169	79,180
0	0	0	0	1,514,284
0	0	0	189,121	0
0	560,000	0	560,000	0
0	16,250,000	0	16,250,000	0
<u>11,866,920</u>	<u>41,602,000</u>	<u>2,504,978</u>	<u>75,547,792</u>	<u>10,228,598</u>
1,285,491	0	0	1,306,749	0
0	37,942,000	0	37,942,000	0
0	0	0	252,615	0
0	3,176,000	0	3,176,000	0
5,603,721	12,129,000	71,401	24,786,206	80,114
<u>26,278,748</u>	<u>107,351,000</u>	<u>130,549</u>	<u>214,068,312</u>	<u>157,154</u>
<u>33,167,960</u>	<u>160,598,000</u>	<u>201,950</u>	<u>281,531,882</u>	<u>237,268</u>
<u>45,034,880</u>	<u>202,200,000</u>	<u>2,706,928</u>	<u>357,079,674</u>	<u>10,465,866</u>
<u>\$0</u>	<u>\$1,636,000</u>	<u>\$0</u>	<u>\$1,636,000</u>	<u>\$0</u>

(continued)

Portage County, Ohio
Statement of Fund Net Position
Proprietary Funds (continued)
December 31, 2013

	Enterprise		
	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	\$54,100	\$217,601	\$68,824
Accrued Wages	84,197	72,918	30,659
Contracts Payable	0	258,935	0
Intergovernmental Payable	12,964	139,438	106,172
Interfund Payable	43,273	50,233	18,401
Compensated Absences Payable	82,067	62,498	26,278
Accrued Expenses	0	0	0
Accrued Interest Payable	224	73,980	13,057
Notes Payable	0	0	0
Revenue Bonds Payable	75,816	450,109	751,469
OPWC Loans Payable	0	76,124	0
OWDA Loans Payable	0	91,274	0
Intergovernmental Loans Payable	0	504,510	0
Long-term Debt	0	0	0
Claims Payable	0	0	0
Other Current Liabilities	0	0	0
<i>Total Current Liabilities</i>	<u>352,641</u>	<u>1,997,620</u>	<u>1,014,860</u>
<i>Long-Term Liabilities (net of current portion):</i>			
Compensated Absences Payable	27,059	40,350	16,966
Revenue Bonds Payable	0	8,863,210	3,216,020
OPWC Loans Payable	0	538,239	0
OWDA Loans Payable	0	173,009	0
Intergovernmental Loans Payable	0	5,296,006	0
Claims Payable	0	0	0
Long-term Debt	0	0	0
<i>Total Long-Term Liabilities</i>	<u>27,059</u>	<u>14,910,814</u>	<u>3,232,986</u>
<i>Total Liabilities</i>	<u>379,700</u>	<u>16,908,434</u>	<u>4,247,846</u>
Deferred Inflows of Resources			
Interest Rate Swap	0	0	0
Net Position			
Net Investment in Capital Assets	2,734,467	47,517,580	17,002,266
Restricted for:			
Portage County Sewer	0	21,258	0
Streetsboro Sewer	0	0	0
Robinson Memorial Portage County Hospital	0	0	0
Unrestricted	2,181,393	9,844,087	6,300,835
<i>Total Net Position</i>	<u>\$4,915,860</u>	<u>\$57,382,925</u>	<u>\$23,303,101</u>

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

Net position of business-type activities

(1) Dollars rounded to the nearest thousands

See accompanying notes to the basic financial statements

<u>Funds</u>				
<u>Streetsboro Sewer</u>	<u>Robinson Memorial Portage County Hospital (1)</u>	<u>Other Enterprise Funds</u>	<u>Total</u>	<u>Internal Service</u>
\$143,053	\$9,826,000	\$17,564	\$10,327,142	\$76,166
42,847	1,700,000	5,370	1,935,991	47,545
0	0	0	258,935	0
7,171	0	3,597	269,342	462,198
28,321	0	22,685	162,913	20,000
36,724	2,464,000	0	2,671,567	66,382
0	2,377,000	0	2,377,000	0
1,059	0	0	88,320	0
7,500,000	0	0	7,500,000	0
59,486	0	0	1,336,880	0
20,561	0	0	96,685	0
631,130	0	0	722,404	0
0	0	0	504,510	0
0	59,915,000	0	59,915,000	0
0	0	0	0	2,044,494
0	8,345,000	0	8,345,000	0
<u>8,470,352</u>	<u>84,627,000</u>	<u>49,216</u>	<u>96,511,689</u>	<u>2,716,785</u>
23,710	0	0	108,085	36,822
210,154	0	0	12,289,384	0
96,096	0	0	634,335	0
3,959,903	0	0	4,132,912	0
0	0	177,882	5,473,888	0
0	0	0	0	2,463,738
0	1,671,000	0	1,671,000	0
<u>4,289,863</u>	<u>1,671,000</u>	<u>177,882</u>	<u>24,309,604</u>	<u>2,500,560</u>
<u>12,760,215</u>	<u>86,298,000</u>	<u>227,098</u>	<u>120,821,293</u>	<u>5,217,345</u>
<u>0</u>	<u>1,636,000</u>	<u>0</u>	<u>1,636,000</u>	<u>0</u>
20,289,404	60,125,000	24,068	147,692,785	237,268
0	0	0	21,258	0
1,285,491	0	0	1,285,491	0
0	3,318,000	0	3,318,000	0
10,699,770	52,459,000	2,455,762	83,940,847	5,011,253
<u>\$32,274,665</u>	<u>\$115,902,000</u>	<u>\$2,479,830</u>	236,258,381	<u>\$5,248,521</u>
			<u>639,256</u>	
			<u>\$236,897,637</u>	

Portage County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2013*

	Enterprise			
	Nursing Home	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
Operating Revenues				
Charges for Services	\$432,545	\$3,078,386	\$8,508,256	\$4,179,219
Other	0	0	93,943	1,657
<i>Total Operating Revenues</i>	<u>432,545</u>	<u>3,078,386</u>	<u>8,602,199</u>	<u>4,180,876</u>
Operating Expenses				
Personal Services	73,252	1,736,355	1,656,262	530,581
Materials and Supplies	0	611,198	822,324	182,516
Contractual Services	141,085	584,139	433,854	1,982,250
Depreciation and Amortization	0	269,730	1,856,618	611,122
Claims	0	0	0	0
Change in Worker's Compensation Estimate	0	0	0	0
Other	5,395	9,457	94,577	10,405
<i>Total Operating Expenses</i>	<u>219,732</u>	<u>3,210,879</u>	<u>4,863,635</u>	<u>3,316,874</u>
<i>Operating Income (Loss)</i>	<u>212,813</u>	<u>(132,493)</u>	<u>3,738,564</u>	<u>864,002</u>
Non-Operating Revenues (Expenses)				
Interest	0	0	0	0
Interest and Fiscal Charges	0	(5,062)	(660,337)	(171,431)
Contributions and Donations	0	0	0	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>0</u>	<u>(5,062)</u>	<u>(660,337)</u>	<u>(171,431)</u>
<i>Income (Loss) before Capital Contributions, Transfers and Special Item</i>	212,813	(137,555)	3,078,227	692,571
Capital Contributions	0	71,327	683,600	80,025
Transfers In	3,207,608	0	0	0
Transfers Out	(7,566,267)	0	0	0
Special Item - Gain on Discontinued Operations	6,754,082	0	0	0
<i>Change in Net Position</i>	2,608,236	(66,228)	3,761,827	772,596
<i>Net Position (Deficit) Beginning of Year</i>	<u>(2,608,236)</u>	<u>4,982,088</u>	<u>53,621,098</u>	<u>22,530,505</u>
<i>Net Position End of Year</i>	<u>\$0</u>	<u>\$4,915,860</u>	<u>\$57,382,925</u>	<u>\$23,303,101</u>

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

Change in net position of business-type activities

(1) Dollars rounded to the nearest thousands

See accompanying notes to the basic financial statements

Funds				
Streetsboro Sewer	Robinson Memorial Portage County Hospital (1)	Other Enterprise Funds	Total	Internal Service
\$4,207,331	\$126,374,000	\$1,306,635	\$148,086,372	\$13,514,563
2,514	8,036,000	2,841	8,136,955	445,330
<u>4,209,845</u>	<u>134,410,000</u>	<u>1,309,476</u>	<u>156,223,327</u>	<u>13,959,893</u>
929,837	77,769,000	141,108	82,836,395	1,141,922
267,183	31,366,000	0	33,249,221	871,813
2,869,829	23,094,000	905,088	30,010,245	1,740,525
881,557	13,405,000	4,751	17,028,778	14,593
0	0	0	0	11,330,652
0	0	0	0	(44,384)
3,596	1,455,000	509	1,578,939	191
<u>4,952,002</u>	<u>147,089,000</u>	<u>1,051,456</u>	<u>164,703,578</u>	<u>15,055,312</u>
<u>(742,157)</u>	<u>(12,679,000)</u>	<u>258,020</u>	<u>(8,480,251)</u>	<u>(1,095,419)</u>
14,026	255,000	0	269,026	0
(255,557)	(5,893,000)	0	(6,985,387)	0
<u>0</u>	<u>693,000</u>	<u>0</u>	<u>693,000</u>	<u>0</u>
<u>(241,531)</u>	<u>(4,945,000)</u>	<u>0</u>	<u>(6,023,361)</u>	<u>0</u>
(983,688)	(17,624,000)	258,020	(14,503,612)	(1,095,419)
359,113	0	0	1,194,065	0
0	0	0	3,207,608	398,358
0	0	0	(7,566,267)	(144,216)
<u>0</u>	<u>0</u>	<u>0</u>	<u>6,754,082</u>	<u>0</u>
(624,575)	(17,624,000)	258,020	(10,914,124)	(841,277)
<u>32,899,240</u>	<u>133,526,000</u>	<u>2,221,810</u>		<u>6,089,798</u>
<u>\$32,274,665</u>	<u>\$115,902,000</u>	<u>\$2,479,830</u>		<u>\$5,248,521</u>
			<u>(599,322)</u>	
			<u>(\$11,513,446)</u>	

Portage County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

	Enterprise			
	Nursing Home	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$432,545	\$3,215,565	\$8,358,158	\$4,515,864
Cash Received from Interfund Services Provided	0	0	0	0
Other Cash Receipts	0	0	30,943	1,657
Cash Payments to Employees for Services	(386,016)	(1,747,140)	(1,669,283)	(530,276)
Cash Payments for Goods and Services	(370,274)	(1,211,361)	(1,094,430)	(2,310,736)
Cash Payments for Claims	0	0	0	0
Other Cash Payments	(5,395)	(9,457)	(94,577)	(10,405)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(329,140)</u>	<u>247,607</u>	<u>5,530,811</u>	<u>1,666,104</u>
Cash Flows from Noncapital Financing Activities				
Gifts, Grants and Bequests Received	0	0	0	0
Advances Out	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	(7,566,267)	0	0	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>(7,566,267)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
General Obligation Notes Issued	0	0	0	0
Principal Paid on Revenue Bonds	0	(72,624)	(489,573)	(718,110)
Interest Paid on Revenue Bonds	(17,970)	(5,271)	(390,774)	(184,053)
Principal Paid on OWDA Loans	0	0	(146,127)	0
Interest Paid on OWDA Loans	0	0	(14,322)	0
Principal Paid on OPWC Loans	0	0	(76,124)	0
Principal Paid on Notes	0	0	0	0
Interest Paid on Notes	0	0	0	0
Principal Paid on Intergovernmental Loans	0	0	(479,380)	0
Interest Paid on Intergovernmental Loans	0	0	(258,572)	0
Capital Contributions	0	142,577	546,079	80,025
Proceeds from Sale of Capital Assets	7,566,267	0	0	0
Proceeds from Termination of Swap	0	0	0	0
Paid on Termination of Swap	0	0	0	0
Payments for Capital Acquisitions	0	(513,537)	(3,265,678)	(270,798)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>\$7,548,297</u>	<u>(\$448,855)</u>	<u>(\$4,574,471)</u>	<u>(\$1,092,936)</u>

Funds				
Streetsboro Sewer	Robinson Memorial Portage County Hospital (1)	Other Enterprise Funds	Total	Internal Service
\$4,111,549	\$121,722,000	\$1,308,387	\$143,664,068	\$0
0	0	0	0	13,678,583
2,514	8,036,000	2,841	8,073,955	445,330
(936,372)	(79,027,000)	(141,980)	(84,438,067)	(1,086,313)
(3,065,669)	(54,147,000)	(901,167)	(63,100,637)	(3,200,248)
0	0	0	0	(11,013,391)
(3,596)	(15,000)	(509)	(138,939)	(191)
<u>108,426</u>	<u>(3,431,000)</u>	<u>267,572</u>	<u>4,060,380</u>	<u>(1,176,230)</u>
0	693,000	0	693,000	0
0	0	0	0	(50,000)
0	0	0	0	398,358
0	0	0	(7,566,267)	(144,216)
<u>0</u>	<u>693,000</u>	<u>0</u>	<u>(6,873,267)</u>	<u>204,142</u>
7,500,000	0	0	7,500,000	0
(57,008)	(3,400,000)	0	(4,737,315)	0
(15,301)	(2,476,000)	0	(3,089,369)	0
(613,371)	0	0	(759,498)	0
(142,732)	0	0	(157,054)	0
(20,561)	0	0	(96,685)	0
(8,000,000)	0	0	(8,000,000)	0
(120,771)	0	0	(120,771)	0
0	0	0	(479,380)	0
0	0	0	(258,572)	0
359,113	0	0	1,127,794	0
0	0	0	7,566,267	0
0	398,000	0	398,000	0
0	(3,062,000)	0	(3,062,000)	0
(2,887,795)	(9,763,000)	0	(16,700,808)	(76,754)
<u>(\$3,998,426)</u>	<u>(\$18,303,000)</u>	<u>\$0</u>	<u>(\$20,869,391)</u>	<u>(\$76,754)</u>

(continued)

Portage County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2013

	Enterprise			
	Nursing Home	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
Cash Flows from Investing Activities				
Purchases of Investments	\$0	\$0	\$0	\$0
Sale of Investments	0	0	0	0
Interest on Investments	0	0	0	0
Change in assets limited as to use	0	0	0	0
<i>Net Cash Provided by Investing Activities</i>	0	0	0	0
<i>Net Increase (Decrease) in Cash and Cash Equivalent</i>	(347,110)	(201,248)	956,340	573,168
<i>Cash and Cash Equivalents Beginning of Year</i>	347,110	2,077,214	6,925,050	5,453,541
<i>Cash and Cash Equivalents End of Year</i>	<u>\$0</u>	<u>\$1,875,966</u>	<u>\$7,881,390</u>	<u>\$6,026,709</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$212,813	(\$132,493)	\$3,738,564	\$864,002
Adjustments:				
Depreciation and Amortization	0	269,730	1,856,618	611,122
Provision for Doubtful Accounts	0	0	0	0
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	0	137,179	(150,098)	336,645
Materials and Supplies Inventory	0	1,490	22,941	8,106
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Other Current Assets	0	0	0	0
Other Assets	0	0	0	0
Deferred Outflows of Resources	0	0	0	0
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	(218,560)	(18,093)	32,305	(169,309)
Accrued Wages	(206,609)	5,041	1,083	2,651
Contracts Payable	0	0	6,678	0
Intergovernmental Payable	(31,503)	(4,938)	26,888	11,785
Interfund Payable	(85,281)	(6,598)	(601)	(652)
Compensated Absences Payable	0	(3,711)	(3,567)	1,754
Accrued Hospital Expenses	0	0	0	0
Claims Payable	0	0	0	0
Other Current Liabilities	0	0	0	0
Deferred Inflows of Resources	0	0	0	0
<i>Total Adjustments</i>	(541,953)	380,100	1,792,247	802,102
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(\$329,140)</u>	<u>\$247,607</u>	<u>\$5,530,811</u>	<u>\$1,666,104</u>

Noncash Capital Financing Activities

During 2013, the County sold the Nursing Home which resulted in forgiveness of \$6,781,474 of related revenue bonds outstanding. It also resulted in the forgiveness of interfund loans due to the general fund of \$3,207,608.

(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	(\$74,295,000)	\$0	(\$74,295,000)	\$0
0	94,419,000	0	94,419,000	0
14,026	474,000	0	488,026	0
0	623,000	0	623,000	0
14,026	21,221,000	0	21,235,026	0
(3,875,974)	180,000	267,572	(2,447,252)	(1,048,842)
14,167,148	7,669,000	1,114,339	37,753,402	9,683,976
<u>\$10,291,174</u>	<u>\$7,849,000</u>	<u>\$1,381,911</u>	<u>\$35,306,150</u>	<u>\$8,635,134</u>
<u>(\$742,157)</u>	<u>(\$12,679,000)</u>	<u>\$258,020</u>	<u>(\$8,480,251)</u>	<u>(\$1,095,419)</u>
881,557	13,405,000	4,751	17,028,778	14,593
0	12,457,000	0	12,457,000	0
(267,526)	(14,382,000)	1,752	(14,324,048)	0
22,941	0	0	55,478	(48,694)
0	0	0	0	164,020
171,744	0	0	171,744	0
0	(9,539,000)	0	(9,539,000)	0
0	392,000	0	392,000	0
0	6,498,000	0	6,498,000	0
48,669	2,413,000	1,151	2,089,163	(529,287)
2,930	(483,000)	(43)	(677,947)	3,979
0	0	0	6,678	0
(6,726)	0	2,765	(1,729)	(9,321)
(4,307)	0	(824)	(98,263)	(2,415)
1,301	(775,000)	0	(779,223)	53,437
0	(365,000)	0	(365,000)	0
0	0	0	0	272,877
0	6,591,000	0	6,591,000	0
0	(6,964,000)	0	(6,964,000)	0
850,583	9,248,000	9,552	12,540,631	(80,811)
<u>\$108,426</u>	<u>(\$3,431,000)</u>	<u>\$267,572</u>	<u>\$4,060,380</u>	<u>(\$1,176,230)</u>

Portage County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2013

	Private Purpose Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$9,502	\$7,984,953
Cash and Cash Equivalents In Segregated Accounts	0	1,946,183
Intergovernmental Receivable	0	5,017,310
Property Taxes Receivable	0	186,464,859
Special Assessment Receivable	0	3,389,981
<i>Total Assets</i>	<u>9,502</u>	<u>\$204,803,286</u>
Liabilities		
Intergovernmental Payable	0	\$199,291,452
Undistributed Assets	0	3,344,552
Loan Payable	0	217,669
Deposits Held and Due to Others	0	1,949,613
<i>Total Liabilities</i>	<u>0</u>	<u>\$204,803,286</u>
Net Position		
Held in Trust for Flags	1,000	
Held in Trust for Children Detention Center	2,500	
Unrestricted	<u>6,002</u>	
<i>Total Net Position</i>	<u>\$9,502</u>	

See accompanying notes to the basic financial statements

Portage County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2013

	Private Purpose Trust
Additions	
Interest	\$54
Deductions	0
<i>Change in Net Position</i>	54
<i>Net Position Beginning of Year</i>	9,448
<i>Net Position End of Year</i>	\$9,502

See accompanying notes to the basic financial statements

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

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 which are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. The reporting entity of the County does not include any component units.

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 23, 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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

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

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

Note 2 - Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

Basis of Presentation

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

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

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

Fund Accounting

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

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

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

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

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

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

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

Permanent Improvements Fund The permanent improvement fund accounts for and reports restricted revenue used for major capital improvement expenditures.

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

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

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

Nursing Home Fund The nursing home fund accounts for nursing home services provided to residents of the County. The costs of providing these services are financed primarily through user charges. The County Commissions sold the nursing home on January 1, 2013 for \$7,566,267.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

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

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

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

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

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

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

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

Measurement Focus

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

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

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

Basis of Accounting

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

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

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

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

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, unavailable revenue and an interest rate swap. Property taxes

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

represent amounts for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance 2014 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. An interest rate swap takes a variable interest rate and through negotiations, locks in a fixed rate. This amount has been recorded as a deferred inflow on both the government-wide statement of net position and the proprietary fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, special assessments, permissive sales tax, homestead and rollback and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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

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

Cash and Cash Equivalents

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

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

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

During 2013, investments included government securities including federal farm credit bank notes, federal home loan bank notes, federal national mortgage association notes, corporate notes, money market accounts, municipal bonds and STAR Ohio.

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

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

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2013 amounted to \$347,051, which includes \$291,877 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.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2013, 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 includes a 1992 Solid Waste acquisition. Goodwill is being amortized on a straight-line method based on the estimated lives of the acquired assets.

Assets Limited as to Use or Restricted

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

Donations, Other Than Cash

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

Restricted Assets

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

Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year).

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars with the exception of land as land was listed regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

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

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

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

Interfund Balances

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

Compensated Absences

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

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

Accrued Liabilities and Long-Term Obligations

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

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 2013, the estimated charges forgone of providing charity care services and supplies were \$19,000,000.

Concentrations of Credit Risk

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

The Hospital invests its cash and cash equivalents in highly rated financial instruments including insured deposits, uninsured deposits, U.S. Treasury obligations, federal national mortgage association notes and federal home loan mortgage corporation notes. With the exception of U.S. Treasury obligations, there is no significant concentration in one investment or group of similar investments.

The Hospital's concentration of credit risk relating to patient accounts receivable is limited by the diversity and number of the Hospital's patients and payors. Patient accounts receivable consists of amounts due from governmental programs, commercial insurance companies, private pay patients, and other group insurance programs. Net patient service revenue from the Medicare program, including Medicare HMOs, accounted for approximately 31 percent of the Hospital's net patient service revenue for the year ended December 31, 2013. Medicaid net patient service revenue, including Medicaid HMOs, accounted for approximately 7 percent for the year ended December 31, 2013, and Medical Mutual of Ohio net patient service revenue accounted for 15 percent for the year ended December 31, 2013. 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 position, depending on the nature of the underlying exposure being hedged and how effective the derivatives are at offsetting price movements in the underlying exposure.

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

Net Position

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

Fund Balance

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

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

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

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

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

Unassigned: Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit fund balance.

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

Portage County, Ohio
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For The Year Ended December 31, 2013

amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Operating Revenues and Expenses

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

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

Interfund Activity

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

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

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. In 2013, the County had special items related to the sale of the Nursing Home business-type activity.

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 is not reported because it is not included in the entity for which the "appropriated budget" is adopted and does 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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Commissioners may appropriate. The appropriations resolution is the Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control has been established by the Commissioners at the object level for all funds.

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

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

Bond Premium

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

Note 3 – Changes in Accounting Principles

For 2013, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus an amendment of GASB 14 and 34" and Statement No. 69, "Government Combinations and Disposals of Government Operations."

GASB Statement No.61 modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity and financial reporting entity display and disclosure requirements. As a result of implementing GASB Statement 61, the County reviewed its reporting entity. For the year ended December 31, 2012, Portage Industries, Inc. the (Organization) was reflected as a discretely presented component unit in the County's financial statements. Based on changes in the nature of the relationship with the Organization, the County has determined it is no longer misleading the exclude the Organization and will no longer present the Organization as a discretely presented component unit. The December 31, 2012, net position for the Organization was \$214,295.

GASB Statement No. 69 establishes accounting and financial reporting standards related to government combinations and disposals of government operations. As used in this Statement, the term government combinations includes a variety of transactions referred to as mergers, acquisitions and transfers of operations. The implementation of this statement did not result in any change to fund balance or net position as previously stated but is incorporated in the accompanying financial statements as it relates to the operations of the Nursing Home enterprise fund.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

Note 4 - Fund Balances

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

Fund Balances	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance	Permanent Improvements	Other Governmental Funds	Total
<i>Nonspendable</i>								
Prepays	\$181,319	\$476	\$0	\$2,328	\$1,144	\$0	\$59	\$185,326
Inventory	118,693	0	25,844	0	10,418	0	227,552	382,507
Unclaimed Monies	438,835	0	0	0	0	0	0	438,835
Loans	335,199	0	0	0	0	0	0	335,199
Total Nonspendable	1,074,046	476	25,844	2,328	11,562	0	227,611	1,341,867
<i>Restricted for</i>								
County Courts	0	0	0	0	0	0	1,516,052	1,516,052
Community Development	0	0	0	0	0	0	37,264	37,264
Public Safety	0	0	0	0	0	0	1,231,693	1,231,693
Public Health and Welfare	0	4,432,261	22,476,034	3,017,878	363,975	0	78,611	30,368,759
Human Services	0	0	0	0	0	0	859,105	859,105
Street Maintenance	0	0	0	0	0	0	334,447	334,447
Ditch Maintenance	0	0	0	0	0	0	51,104	51,104
Tax Administration	0	0	0	0	0	0	7,229,842	7,229,842
Loans	0	0	0	0	0	0	6,497,416	6,497,416
Debt Service Payments	0	0	0	0	0	0	893,918	893,918
Capital Improvements	0	0	0	0	0	0	433,860	433,860
Total Restricted	0	4,432,261	22,476,034	3,017,878	363,975	0	19,163,312	49,453,460
<i>Committed to</i>								
Professional Services	13,056	0	0	0	0	0	0	13,056
<i>Assigned to</i>								
Purchases on Order	302,129	0	0	0	0	0	0	302,129
Unassigned (Deficit)	11,102,216	0	0	0	0	(1,217,059)	(30,466)	9,854,691
Total Fund Balances	\$12,491,447	\$4,432,737	\$22,501,878	\$3,020,206	\$375,537	(\$1,217,059)	\$19,360,457	\$60,965,203

Note 5 - Budgetary Basis of Accounting

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).

Portage County, Ohio
Notes to the Basic Financial Statements
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3. Encumbrances are treated as expenditures (budget) rather than restricted, committed, or assigned 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).
7. Budgetary revenues and expenditures of the recorder and the certificate of title funds are classified to the general fund for GAAP reporting.

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

	Net Change in Fund Balances				
	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance
GAAP Basis	(\$3,453,459)	\$425,842	(\$5,079,376)	\$575,979	(\$297,539)
Net Adjustment for					
Revenue Accruals	(531,210)	133,252	170,785	(270,989)	285,195
Beginning Fair Value					
Adjustment for Investments	295,474	0	0	0	0
Ending Fair Value					
Adjustment for Investments	12,387	0	0	0	0
Beginning Unrecorded Cash	165,770	125,655	457,875	86,267	0
Ending Unrecorded Cash	(267,850)	(116,698)	(426,142)	(80,155)	0
Advances In	175,122	0	0	0	0
Net Adjustment for					
Expenditure Accruals	3,233,431	(52,626)	3,351,650	(76,128)	88,190
Perspective Differences:					
a) Recorders	44,213	0	0	0	0
b) Certificate of Title	(207,787)	0	0	0	0
Advances Out	(30,709)	0	0	0	0
Encumbrances	(427,910)	(490,159)	(892,537)	0	(1,741)
Budget Basis	<u>(\$992,528)</u>	<u>\$25,266</u>	<u>(\$2,417,745)</u>	<u>\$234,974</u>	<u>\$74,105</u>

Note 6 – Fund Deficits

At December 31, 2013, the dog and kennel special revenue fund and the permanent improvements capital projects fund had deficit fund balances/net position of \$30,407 and \$1,217,059, respectively.

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

Portage County, Ohio
Notes to the Basic Financial Statements
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The permanent improvement capital projects fund had a deficit caused by the issuance of bond anticipation notes. Once the notes are retired, the deficit will be eliminated.

Note 7 - Deposits and Investments

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

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

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

1. United States Treasury bills, bonds, notes or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days of purchase;
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rate commercial paper; and
12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three categories by two nationally recognized standard rating services and issued by foreign nations diplomatically by the United States government.

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

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in possession of an outside party. At year end, \$28,501,780 of the County's bank balance of \$46,805,388 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.

Portage County, Ohio
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At December 31, 2013, the County's Developmental Disabilities special revenue fund had a cash balance of \$560,726 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, 2013, the County had the following investments:

Portage County

	<u>Fair Value</u>	<u>Maturity</u>	<u>Moody Rating</u>	<u>Total Investments</u>
Federal Farm Credit Bank Notes	\$25,481,741	More Than One Year	AAA	37.60%
Federal Home Loan Bank Notes	18,498,428	More Than One Year	AAA	27.29%
Federal Home Loan Bank Notes	4,998,590	Less Than One Year	AAA	7.38%
Federal National Mortgage Association Notes	4,557	More Than One Year	AAA	0.01%
Corporate Notes	1,000,000	Less Than One Year	AAA	1.48%
Money Market	14,876,261	Less Than One Year	AAA	21.95%
Municipal Bonds	475,000	More Than One Year	N/A	0.70%
Municipal Bonds	2,345,571	Less Than One Year	N/A	3.46%
STAR Ohio	94,761	Average 53.4 Days	N/A	N/A
	<u>\$67,774,909</u>			

Hospital

	<u>Fair Value</u>
Repurchase Agreement	\$358,000
Federal Home Loan Mortgage Corporation Notes	4,275,000
Federal National Mortgage Association Notes	4,275,000
United States Treasury Obligations	26,456,000
Equity Securities	2,204,000
Total	<u>\$37,568,000</u>

All of the Hospital's investments at December 31, 2013 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.

Portage County, Ohio
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For The Year Ended December 31, 2013

Credit Risk The Moody's ratings of the County's investments are listed in the table above. The municipal bonds are unrated. 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, 2013 included \$8,345,000 of collateral investments.

Note 8 – Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2013 for real and public utility property taxes represents collections of 2012 taxes.

2013 real property taxes were levied after October 1, 2013, on the assessed value as of January 1, 2013, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2013 real property taxes are collected in and intended to finance 2014.

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. 2013 public utility property taxes which became a lien December 31, 2012, are levied after October 1, 2013, and are collected in 2014 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2013, was \$13.62 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2013 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$2,528,419,240
Other Real Estate	609,830,050
Tangible Personal Property	
Public Utility	89,258,700
Real	991,260
Total	\$3,228,499,250

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which were measurable as of December 31, 2013, and for which there was an enforceable legal claim. In

Portage County, Ohio
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For The Year Ended December 31, 2013

governmental funds, the portion of the receivable not levied to finance 2013 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Note 9 - Permissive Sales and Use Tax

In 1982, the County Commissioners by resolution imposed a one-half percent tax on all retail sales made in the County and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. In 1986, the County Commissioners by resolution imposed an additional one-half percent tax. At the November, 1988 general election, the voters approved the permanent permissive sales tax of one percent and an additional one-half percent for jail construction in May, 1990. However in 1991 the one-half percent tax was rescinded and a one-fourth percent tax was put in its place. In August of 1999, the County Commissioners by resolution repealed the one-fourth percent sales tax, effective November 30, 1999 leaving a one percent tax remaining.

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

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

Note 10 – Assets Limited as to Use or Restricted

As of December 31, 2013, 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	\$29,963,000
Self-Insurance Trust	1,928,000
Fund Held by Trustee Under Bond Indenture -	
Bond Funds	560,000
Restricted by Donor	<u>6,051,000</u>
Total Assets Limited as Use	38,502,000
Less Assets Limited as to Use or Restricted -	
Required for Current Liabilities	<u>(560,000)</u>
Assets Limited as to Use - Long-term Portion	<u><u>\$37,942,000</u></u>

Portage County, Ohio
Notes to the Basic Financial Statements
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Note 11 - Net Patient Service Revenue

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

Program examinations of cost reports have been finalized for the Medicare and Medicaid programs through 2009. Provisions for estimated reimbursement adjustments have been provided in the accompanying financial statements.

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

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

The Medicare program has initiated a recovery audit contractor (RAC) initiative, whereby claims subsequent to October 1, 2007 will be reviewed by contractors for validity, accuracy, and proper documentation. A demonstration project completed in several other states resulted in the identification of potential significant overpayments. The RAC program began for Ohio hospitals in 2009. The Hospital is unable to determine the extent of future audits and is unable to determine the extent of the liability for overpayments, if any.

Note 12 - 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 13 - Contingent Liabilities

Grants

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

Litigation

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

Note 14 - Receivables

Receivables at December 31, 2013, consisted of taxes, accounts (billings for user charged services, including unbilled utility services, and rental payments), special assessments, interfund, accrued interest and intergovernmental receivables arising from grants, notes, entitlements and shared revenues. All receivables are considered collectable in full, except receivables for the hospital; allowances for uncollectibles have been estimated at 34.4 percent.

Fund Name	Accounts Receivable	Allowances for Uncollectibles	Net Accounts Receivable
Hospital Enterprise Fund	\$25,827,000	\$8,884,000	\$16,943,000
All Other Funds	6,226,352	0	6,226,352
Total	\$32,053,352	\$8,884,000	\$23,169,352

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

The loans receivable at December 31, 2013, primarily represent revolving loans made to private enterprises under the United States Department of Housing and Urban Development Community Development Block Grant Program, Section 17 and Home Affordability Act programs. The notes are due on various dates with a large portion not due until the related property is sold or the debtor becomes deceased. Generally the loans are collateralized by the property that is improved with the proceeds of the notes; however, the County's security interest is usually subordinate to that of another creditor. Many notes are non-interest bearing while other notes bear interest at various rates. The loans are administered by the County.

In the 1980's, the County constructed a sewage treatment facility and sewer lines in the City of Streetsboro, Ohio and Streetsboro Regional Sewer District No. 4 using federal funds and money borrowed from the Ohio Water Development Authority. The plant serves both the Streetsboro Regional Sewer District and a portion of Summit County, Ohio. Summit County has agreed to pay the County for that portion of the OWDA loan related to the construction of assets that benefits Summit County. Accordingly, an intergovernmental receivable in the amount of \$1,285,491 has been reported as a restricted asset in the Streetsboro Sewer enterprise fund.

Special assessments expected to be collected in more than one year amount to \$1,024,280 in the special assessment bond retirement fund. At December 31, 2013 the amount of delinquent special assessments was \$916,442.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<i>Governmental Activities</i>	
General Fund	
Casino Disbursement	\$979,892
Undivided Local Government Tax	745,811
Homestead and Rollback	435,037
Court Fines	181,060
911 Enhancers	42,675
Public Defender	36,300
Election Costs	141,779
Delinquent Advertising	9,254
<i>Total General Fund</i>	<u>2,571,808</u>
Special Revenue Funds	
<i>Major</i>	
Mental Health and Recovery Board	331,015
Developmental Disabilities	805,172
Child Welfare Levy	987,015
Public Assistance	361,740
<i>Nonmajor</i>	
Law Library	34,020
Computer Legal Research	37,724
Mediation and Dispute	5,585
Sheriff's Grants	19,640
Motor Vehicle and Gas Tax	2,762,337
Marriage License	779
Child Support Administration	333,222
Victim Assistance	41,909
<i>Total Special Revenue Funds</i>	<u>5,720,158</u>
Capital Projects Funds	
Permanent Improvements	44,736
<i>Total Governmental Activities</i>	<u>\$8,336,702</u>
<u>Amount</u>	
<i>Business-Type Activities</i>	
Portage County Sewer	\$210,379
Streetsboro Sewer	1,285,491
<i>Total Business-Type Activities</i>	<u>\$1,495,870</u>
Agency Funds	
Undivided Auto	\$476,272
Undivided Fuel	786,655
Undivided State and Local Government	1,128,086
Undivided Library and Local Government	2,364,907
Undivided Wireless 911	39,575
Undivided Indigent	4,146
Regional Planning Commission	217,669
<i>Total Agency Funds</i>	<u>\$5,017,310</u>

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

Note 15 - Capital Assets

Capital asset activity for the year ended December 31, 2013 was as follows:

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
Governmental Activities:				
<i>Capital assets not being depreciated</i>				
Land	\$2,060,328	\$0	\$0	\$2,060,328
Construction in Progress	2,226,855	11,032,312	0	13,259,167
<i>Total capital assets not being depreciated</i>	<u>4,287,183</u>	<u>11,032,312</u>	<u>0</u>	<u>15,319,495</u>
<i>Capital assets being depreciated</i>				
Buildings and Improvements	79,149,061	505,042	0	79,654,103
Equipment	12,362,113	258,568	(49,897)	12,570,784
Vehicles	8,222,632	855,744	(563,506)	8,514,870
Infrastructure	58,961,695	2,568,802	(135,416)	61,395,081
<i>Total capital assets being depreciated</i>	<u>158,695,501</u>	<u>4,188,156</u>	<u>(748,819)</u>	<u>162,134,838</u>
Accumulated depreciation				
Buildings and Improvements	(33,033,420)	(1,508,564)	0	(34,541,984)
Equipment	(8,354,103)	(642,051)	49,897	(8,946,257)
Vehicles	(5,105,807)	(388,924)	345,490	(5,149,241)
Infrastructure	(23,146,042)	(794,627)	135,416	(23,805,253)
Total accumulated depreciation	<u>(69,639,372)</u>	<u>(3,334,166) *</u>	<u>530,803</u>	<u>(72,442,735)</u>
Capital assets being depreciated, net	<u>89,056,129</u>	<u>853,990</u>	<u>(218,016)</u>	<u>89,692,103</u>
Governmental activities capital assets, net	<u><u>\$93,343,312</u></u>	<u><u>\$11,886,302</u></u>	<u><u>(\$218,016)</u></u>	<u><u>\$105,011,598</u></u>

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
Business type activities				
<i>Capital assets not being depreciated</i>				
Land	\$13,486,031	\$0	\$0	\$13,486,031
Construction in Progress	13,940,771	11,709,624	(14,350,220)	11,300,175
<i>Total capital assets not being depreciated</i>	<u>27,426,802</u>	<u>11,709,624</u>	<u>(14,350,220)</u>	<u>24,786,206</u>
<i>Capital assets being depreciated</i>				
Buildings and Improvement	135,884,806	501,834	(10,387,896)	125,998,744
Furniture and Fixtures	3,473,768	432,485	(605,849)	3,300,404
Equipment	140,775,000	18,109,000	(758,000)	158,126,000
Vehicles	4,097,672	384,208	(53,006)	4,428,874
Infrastructure	132,266,568	118,877	0	132,385,445
Sewer Rights	10,893,349	0	0	10,893,349
<i>Total capital assets being depreciated</i>	<u>427,391,163</u>	<u>19,546,404</u>	<u>(11,804,751)</u>	<u>435,132,816</u>
<i>Accumulated depreciation</i>				
Buildings and Improvement	(76,263,235)	(5,923,557)	2,845,512	(79,341,280)
Furniture and Fixtures	(1,976,105)	(212,812)	554,574	(1,634,343)
Equipment	(86,381,700)	(7,617,000)	538,000	(93,460,700)
Vehicles	(2,013,353)	(312,913)	53,006	(2,273,260)
Infrastructure	(39,112,542)	(2,732,304)	0	(41,844,846)
Sewer Rights	(2,292,208)	(217,867)	0	(2,510,075)
<i>Total accumulated depreciation</i>	<u>(208,039,143)</u>	<u>(17,016,453)</u> **	<u>3,991,092</u>	<u>(221,064,504)</u>
<i>Capital assets being depreciated, net</i>	<u>219,352,020</u>	<u>2,529,951</u>	<u>(7,813,659)</u>	<u>214,068,312</u>
Business type activities capital assets, net	<u>\$246,778,822</u>	<u>\$14,239,575</u>	<u>(\$22,163,879)</u>	<u>\$238,854,518</u>

* Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$920,649
Judicial	404,241
Public Safety	482,185
Public Works	1,129,668
Health	344,131
Human Services	53,292
Total	<u>\$3,334,166</u>

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

The freedom secondary railroad enterprise fund was charged \$4,751 for depreciation. The solid waste enterprise fund was charged \$12,325 for amortization attributed to goodwill.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

Note 16 - Long-Term Debt

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

	Original Issue Date	Interest Rate	Original Issue Amount
Business-type Activities:			
OWDA Loans:			
<i>Portage County Sewer:</i>			
Various	1994	4.18%	\$1,640,000
Field	1997	4.04	187,968
Mantua Corners	2001	3.50	352,046
<i>Streetsboro Sewer:</i>			
Streetsboro Infuent	1986	4.04	642,412
Plant Improvements	2002	2.79	10,558,374
OPWC Loans:			
<i>Portage County Sewer:</i>			
Various	1999	0.00	461,030
Various	2006	0.00	450,000
Various	2007	0.00	66,748
Village Estates Pump Station	2008	0.00	18,165
Ravenna South AC Pipe	2008	0.00	18,424
Twin Lakes	2010	0.00	108,000
Red Fox	2011	0.00	42,000
<i>Streetsboro Sewer:</i>			
Rehab	1999	0.00	51,910
Rehab Phase 4	2007	0.00	50,000
Generator Replacement	2008	0.00	35,811
Trunk Sewer Rehab	2011	0.00	85,022
Revenue Bonds:			
<i>Solid Waste Management:</i>			
Transfer Station	1994	3.75 - 6.2	1,040,000
<i>Nursing Home:</i>			
Senior Complex Center Refunding	2010	2.00 - 4.00	6,937,000
<i>Portage County Sewer:</i>			
Various Refunding	2006	3.95 - 5.25	792,585
Various Refunding	2010	2.00 - 4.00	475,000
Various	2004	2.50 - 5.25	1,269,000
Various	2007	3.65 - 7.00	4,443,240
Various	2007	4.25	2,400,000
Various	2009	4.125	1,266,000
Twin Lakes	2010	2.00 - 4.00	525,000
Aurora Meadows	2011	2.00 - 4.00	577,000

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

	Original Issue Date	Interest Rate	Original Issue Amount
Business-type Activities (continued):			
Revenue Bonds:			
<i>Portage County Water</i>			
Various Refunding	2006	3.95 - 5.25%	\$1,800,131
Various	1994	3.75 - 6.20	5,410,000
Various Refunding	2010	2.00 - 4.00	342,000
Various	2004	2.50 - 5.25	1,663,000
Cleveland to Aurora	2010	2.00 - 4.00	1,535,000
<i>Streetsboro Sewer:</i>			
Various	2006	3.95 - 5.25	567,324
Intergovernmental Loans:			
<i>Portage County Sewer:</i>			
Summit County	1993	7.11	712,915
Summit County - 2001	2001	4.00 - 5.00	2,359,570
Ravenna City - 2005	2005	3.65	6,500,000
Mantua Village	2004	3.54	330,750
<i>Freedom Secondary Railroad</i>	2004	0.00	194,880
Long-term Debt:			
Hospital Revenue Bonds Series:			
2012	2012	1.42	41,050,000
2011	2011	1.50	9,400,000
2010	2010	1.47	7,710,000
2005	2005	3.39	32,455,000
Governmental-type Activities:			
General Obligation Bonds:			
Various Refunding	2006	3.95 - 5.25	7,104,322
USDA Building Improvements	1998	4.75	326,000
USDA Building Improvements	2001	4.75	133,000
Riddle Block Building Refunding	2010	2.00 - 4.00	2,376,000
County Buildings Refunding	2010	2.00 - 4.00	3,474,000
Courthouse	2004	2.50 - 5.25	761,000
Prosecutor's Building	2010	2.00 - 4.00	4,165,000
Kent Courthouse (Assumption of Debt)	2013	2.00 - 4.00	6,577,000
Special Assessment Bonds with Governmental Commitment:			
<i>Portage County Sewer</i>			
Various Refunding	2006	3.9 - 5.15	15,759
<i>Portage County Water Sandy Lake</i>	1994	3.75 - 6.2	115,000
<i>Portage County Sewer Various</i>	1982	5.00	1,213,873
<i>Portage County Water Various Refunding</i>	2006	3.9 - 5.15	19,879
<i>Portage County Water Patricia Water Line</i>	2007	3.65 - 7.00	56,760
<i>Streetsboro Sewer Hale-McCracken</i>	1999	5.50	191,388
<i>Portage County Sewer Brimfield Township</i>			
State Route 43 Refunding	2010	2.00 - 4.00	301,000
<i>Portage County Sewer Various</i>	2004	2.50 - 5.25	72,000

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

	Original Issue Date	Interest Rate	Original Issue Amount
Governmental-type Activities (continued):			
OWDA Loans:			
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 2013 were as follows:

	Balance 12/31/12	Increase	Decrease	Balance 12/31/13	Amounts Due in One Year
Business-type Activities					
OWDA Loans:					
Portage County Sewer:					
Various	\$175,344	\$0	\$115,670	\$59,674	\$59,674
Field	44,593	0	12,110	32,483	12,605
Mantua Corners	190,473	0	18,347	172,126	18,995
Total Portage County Sewer	410,410	0	146,127	264,283	91,274
Streetsboro Sewer:					
Streetsboro Infuent	152,403	0	41,389	111,014	43,078
Plant Improvements	5,052,001	0	571,982	4,480,019	588,052
Total Streetsboro Sewer	5,204,404	0	613,371	4,591,033	631,130
<i>Total OWDA Loans Payable</i>	5,614,814	0	759,498	4,855,316	722,404
OPWC Loans:					
Portage County Sewer:					
Various	161,360	0	23,051	138,309	23,051
Various	303,750	0	22,500	281,250	22,500
Various	40,157	0	6,693	33,464	6,693
Village Estates Pump Station	27,102	0	4,440	22,662	4,440
Ravenna South AC Pipe	30,618	0	4,440	26,178	4,440
Twin Lakes	85,500	0	15,000	70,500	15,000
Red Fox	42,000	0	0	42,000	0
Total Portage County Sewer	690,487	0	76,124	614,363	76,124
Streetsboro Sewer:					
Rehab	18,168	0	2,595	15,573	2,596
Rehab Phase 4	20,000	0	5,000	15,000	5,000
Generator Replacement	26,781	0	4,464	22,317	4,463
Trunk Sewer Rehab	72,269	0	8,502	63,767	8,502
Total Streetsboro Sewer:	137,218	0	20,561	116,657	20,561
<i>Total OPWC Loans Payable</i>	\$827,705	\$0	\$96,685	\$731,020	\$96,685

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

	Balance 12/31/12	Increase	Decrease	Balance 12/31/13	Amounts Due in One Year
Revenue Bonds:					
Solid Waste Management:					
Transfer Station	\$148,440	\$0	\$72,624	\$75,816	\$75,816
Nursing Home:					
Senior Center Complex Refunding	6,577,000	0	6,577,000	0	0
Premium	204,474	0	204,474	0	0
Total Nursing Home	6,781,474	0	6,781,474	0	0
Portage County Sewer:					
2006 Various Refunding	440,154	0	79,643	360,511	83,106
Premium	20,381	0	4,180	16,201	0
Total 2006 Various Refunding	460,535	0	83,823	376,712	83,106
2010 Various Refunding	433,000	0	43,000	390,000	44,000
Premium	12,836	0	1,467	11,369	0
Total 2010 Various Refunding	445,836	0	44,467	401,369	44,000
2004 Various	865,000	0	60,000	805,000	60,000
2007 Various	3,658,268	0	177,730	3,480,538	187,603
2007 Various	2,091,300	0	85,400	2,005,900	30,600
2009 Various	1,225,600	0	14,600	1,211,000	15,200
2010 Twin Lakes	485,000	0	20,000	465,000	20,000
2011 Aurora Meadows	577,000	0	9,200	567,800	9,600
Total Portage County Sewer	9,808,539	0	495,220	9,313,319	450,109
Portage County Water:					
2006 Various Refunding	999,684	0	180,887	818,797	188,752
Premium	46,283	0	9,495	36,788	0
Total 2006 Various Refunding	1,045,967	0	190,382	855,585	188,752
1994 Various	766,940	0	375,223	391,717	391,717
2010 Various Refunding	314,000	0	27,000	287,000	31,000
Premium	9,243	0	1,056	8,187	0
Total 2010 Various Refunding	323,243	0	28,056	295,187	31,000
2004 Various	1,135,000	0	75,000	1,060,000	80,000
2010 Cleveland to Aurora	1,425,000	0	60,000	1,365,000	60,000
Total Portage County Water	\$4,696,150	\$0	\$728,661	\$3,967,489	\$751,469

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

	Balance 12/31/12	Increase	Decrease	Balance 12/31/13	Amounts Due in One Year
Revenue Bonds:					
Streetsboro Sewer:					
2006 Various	\$315,058	\$0	\$57,008	\$258,050	\$59,486
Premium	14,583	0	2,993	11,590	0
Total Streetsboro Sewer	<u>329,641</u>	<u>0</u>	<u>60,001</u>	<u>269,640</u>	<u>59,486</u>
<i>Total Revenue Bonds</i>	<u>21,764,244</u>	<u>0</u>	<u>8,137,980</u>	<u>13,626,264</u>	<u>1,336,880</u>
Intergovernmental Loans:					
Portage County Sewer:					
Summit County	295,159	0	41,048	254,111	44,006
Summit County - 2001	1,345,610	0	120,600	1,225,010	131,087
Ravenna City - 2005	4,445,031	0	301,241	4,143,790	312,337
Mantua Village	194,096	0	16,491	177,605	17,080
Total Portage County Sewer	<u>6,279,896</u>	<u>0</u>	<u>479,380</u>	<u>5,800,516</u>	<u>504,510</u>
Freedom Secondary Railroad	177,882	0	0	177,882	0
<i>Total Intergovernmental Loans</i>	<u>6,457,778</u>	<u>0</u>	<u>479,380</u>	<u>5,978,398</u>	<u>504,510</u>
Hospital Long-term Debt:					
Hospital Revenue Bond Series:					
2012	41,050,000	0	1,205,000	39,845,000	39,845,000
2011	9,400,000	0	0	9,400,000	9,400,000
2010	7,710,000	0	0	7,710,000	7,710,000
2005	5,155,000	0	2,195,000	2,960,000	2,960,000
Total Hospital Revenue Bond Series	<u>63,315,000</u>	<u>0</u>	<u>3,400,000</u>	<u>59,915,000</u>	<u>59,915,000</u>
Other Long-term Hospital Liabilities					
Self Insurance and Other Liabilities	1,771,000	0	100,000	1,671,000	0
<i>Total Hospital Long-term Liabilities</i>	<u>65,086,000</u>	<u>0</u>	<u>3,500,000</u>	<u>61,586,000</u>	<u>59,915,000</u>
Compensated Absences	<u>3,558,875</u>	<u>2,656,413</u>	<u>3,435,636</u>	<u>2,779,652</u>	<u>2,671,567</u>
<i>Total Business-type Activities</i>	<u>\$103,309,416</u>	<u>\$2,656,413</u>	<u>\$16,409,179</u>	<u>\$89,556,650</u>	<u>\$65,247,046</u>
Governmental Activities					
General Obligation Bonds:					
2006 Various Refunding	\$3,945,312	\$0	\$713,881	\$3,231,431	\$744,919
Premium	182,669	0	37,471	145,198	0
Total 2006 Various Refunding	<u>4,127,981</u>	<u>0</u>	<u>751,352</u>	<u>3,376,629</u>	<u>744,919</u>
1998 USDA Building Improvement	189,994	0	13,549	176,445	14,193
2001 USDA Building Improvement	\$92,676	\$0	\$4,813	\$87,863	\$5,041

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

	Balance 12/31/12	Increase	Decrease	Balance 12/31/13	Amounts Due in One Year
Governmental Activities (continued)					
General Obligation Bonds:					
2010 Riddle Block Refunding	\$2,253,000	\$0	\$122,000	\$2,131,000	\$122,000
Premium	70,035	0	4,748	65,287	0
Total 2010 Riddle Block Refunding	<u>2,323,035</u>	<u>0</u>	<u>126,748</u>	<u>2,196,287</u>	<u>122,000</u>
2010 County Building Refunding	3,280,000	0	192,000	3,088,000	194,000
Premium	101,424	0	7,376	94,048	0
Total 2010 County Building Refunding	<u>3,381,424</u>	<u>0</u>	<u>199,376</u>	<u>3,182,048</u>	<u>194,000</u>
2004 Courthouse	520,732	0	36,543	484,189	36,543
2010 Prosecuters Building	3,875,000	0	160,000	3,715,000	165,000
2013 Kent Courthouse	0	6,577,000	359,000	6,218,000	356,000
Premium	0	204,474	13,863	190,611	0
Total 2013 Kent Courthouse	<u>0</u>	<u>6,781,474</u>	<u>372,863</u>	<u>6,408,611</u>	<u>356,000</u>
<i>Total General Obligation Bonds</i>	<u>14,510,842</u>	<u>6,781,474</u>	<u>1,665,244</u>	<u>19,627,072</u>	<u>1,637,696</u>
Special Assessment Bonds with Governmental Commitments:					
Portage County Sewer					
2006 Various Refunding	8,752	0	1,584	7,168	1,652
Premium	407	0	83	324	0
Total Portage County Sewer					
Various Refunding	<u>9,159</u>	<u>0</u>	<u>1,667</u>	<u>7,492</u>	<u>1,652</u>
1994 Portage County Water Sandy Lake	14,619	0	7,152	7,467	7,467
1982 Portage County Sewer Various	157,000	0	35,000	122,000	35,000
2006 Various Refunding	11,040	0	1,997	9,043	2,084
Premium	516	0	104	412	0
Total Portage County Water					
Various Refunding	<u>11,556</u>	<u>0</u>	<u>2,101</u>	<u>9,455</u>	<u>2,084</u>
Portage County Water					
2007 Patricia Water Line	46,732	0	2,270	44,462	2,397
1999 Streetsboro Sewer Hale-McCraken	92,028	0	11,132	80,896	11,744
Portage County Sewer Brimfield					
2010 Township State Route 43 Refunding	273,000	0	27,000	246,000	28,000
Premium	8,133	0	930	7,203	0
Total Portage County Sewer Brimfield	<u>281,133</u>	<u>0</u>	<u>27,930</u>	<u>253,203</u>	<u>28,000</u>
2004 Portage County Sewer Various	49,268	0	3,458	45,810	3,457
<i>Total Special Assessment Bonds</i>	<u>\$661,495</u>	<u>\$0</u>	<u>\$90,710</u>	<u>\$570,785</u>	<u>\$91,801</u>

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

	Balance 12/31/12	Increase	Decrease	Balance 12/31/13	Amounts Due in One Year
OWDA Loans:					
Tonsing - Sewer Improvements	\$3,953	\$0	\$2,608	\$1,345	\$1,345
Patricia Avenue - Sewer Improvements	78,733	0	11,823	66,910	12,315
Mantua Corners - Sewer Improvements	232,976	0	22,442	210,534	23,233
Horning/Rhodes - Sewer Improvements	40,924	0	4,516	36,408	4,675
<i>Total OWDA Loans</i>	<u>356,586</u>	<u>0</u>	<u>41,389</u>	<u>315,197</u>	<u>41,568</u>
Other Long-term Obligations:					
Compensated Absences	4,025,826	2,507,527	2,495,142	4,038,211	2,663,639
Claims Payable	2,851,535	381,088	343,411	2,889,212	425,474
<i>Other Long-term Obligations</i>	<u>6,877,361</u>	<u>2,888,615</u>	<u>2,838,553</u>	<u>6,927,423</u>	<u>3,089,113</u>
<i>Total Governmental Activities</i>	<u>\$22,406,284</u>	<u>\$9,670,089</u>	<u>\$4,635,896</u>	<u>\$27,440,477</u>	<u>\$4,860,178</u>

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

In 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, 2013 is \$1,479,121. 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 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 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, 2013 is \$4,143,790. 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 obligation is 3.65 percent.

In 2004, Portage County entered into a contractual agreement with the Village of Mantua for the construction and future maintenance of a wastewater treatment plant that is in Portage County and that Portage County residents will be able to tap into. The project was financed mainly by OWDA debt issued in 2004 by the Village of Mantua. All proceeds were received by the Village of Mantua and the Village of Mantua is responsible for the debt retirement and maintenance. The plant will be a capital asset of the Village of Mantua. Cost overruns increased Portage County's share of the cost. The total amount owed to the Village of Mantua as of December 31, 2013 is \$177,605. This amount has been recorded on Portage County's books as a long-term liability in the portage county sewer enterprise fund. The annual interest rate of the obligations is 3.54 percent.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

An amount has been recorded as sewer rights in the Portage County sewer enterprise fund capital assets. These amounts will be amortized over the useful life of the asset to Summit County, the City of Ravenna and the Village of Mantua. In 2013, payments were made to Summit County, the City of Ravenna and the Village of Mantua in the amounts of \$161,648, \$301,241 and \$16,491 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 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 57 percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$78,546. Principal and interest paid for the current year and total net revenues were \$77,895 and \$137,237 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 20 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$14,989,893. Principal and interest paid for the current year and total net revenues were \$1,116,920 and \$5,595,182 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 61 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$4,858,587. Principal and interest paid for the current year and total net revenues were \$902,163 and \$1,475,124 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 100 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$5,489,427. Principal and interest paid for the current year and total net revenues were \$848,973 and \$139,400 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 100 percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$73,408,000. Principal and interest paid for the current year and total net revenues were \$5,876,000 and \$726,000 respectively.

During 2013, the County sold its nursing home. Per the County's bond counsel, the disposition proceeds must be used for the construction of similar life assets. The County has chosen to use them in conjunction with the construction of the new Kent Courthouse with the use of court fees to pay the debt. The Nursing Home debt was assumed by governmental activities. This equated to assuming \$6,577,000 and \$204,474 in principal and premiums, respectively, on the remaining portion of the 2010 nursing home refunding revenue bonds with an interest rate ranging from 4 to 5 percent and a final maturity in fiscal year 2027.

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

The Hospital Revenue Bonds Series 2012 (Series 2012 Bonds) were issued by the County of Portage, Ohio in 2012 via a private placement for the purpose of refunding \$41,605,000 of the Series 2008 Bonds. The Series 2012 Bonds bear interest at a variable rate reset monthly based on a percent of LIBOR multiplied by the tax rate of the private placement bank. The debt was issued on September 17, 2012 and bore an initial rate of 1.31 percent.

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

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

The Hospital Revenue Bonds, Series 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 variable rate Series 2005 bonds are remarketed on a weekly basis. The Series 2005 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 2005 bonds. Subsequent to year end, the 2005 Bonds were defeased and therefore, the Hospital does not intend to extend the letter of credit or enter into an alternative letter of credit and the bonds are considered short-term.

The Series 2005 Bonds bear interest at a variable rate and during 2013, the rates for the variable rate bonds ranged from .20 percent to .37 percent (average rate of .24 percent).

At December 31, 2013, the fair value and carrying value of all the Hospital's bonds was approximately \$59,915,000.

The Hospital is also required to meet certain covenants relating to the above bonds including debt service coverage, days cash on hand and capitalization ratios. The Hospital was not in compliance with debt service coverage ratios for each of the quarters or at year end 2013. The Hospital obtained forbearance agreements with the banks that hold and/or provide the letter of credit backing the debt. These agreements contained the following provisions: i) The banks would refrain from exercising their various rights and remedies under the original bond and/or letter of credit agreements, ii) the agreements amended in the financial covenants related to debt service coverage and/or days cash on hand for the quarters ended September 30, 2013, December 31, 2013, March 31, 2014 and June 30, 2014, and iii) a provision required that an agreement acceptable to the banks would be signed by May 31, 2014 with another healthcare system partner. If these conditions are not met, the bank would have the option to provide the Hospital with a waiver or the option to call the bonds. Since the forbearance agreements expire July 31, 2014, all bonds are considered short-term.

Portage County, Ohio
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Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2013 are as follows:

Business-Type Activities

	OWDA Loans		OPWC Loans	Revenue Bonds		Intergovernmental Loans	
	Principal	Interest		Principal	Interest	Principal	Interest
2014	\$722,404	\$133,247	\$96,685	\$1,336,880	\$547,058	\$504,510	\$238,200
2015	682,194	112,555	96,686	894,692	496,888	521,762	215,705
2016	671,777	92,511	96,685	944,774	457,878	545,586	192,427
2017	660,100	73,726	91,686	989,390	418,917	568,807	168,010
2018	678,797	55,029	91,685	621,625	375,239	594,081	142,859
2019-2023	1,440,044	52,466	201,343	3,305,433	1,442,415	2,617,322	351,712
2024-2028	0	0	56,250	2,486,934	837,887	626,330	12,313
2029-2033	0	0	0	807,100	503,543	0	0
2034-2038	0	0	0	646,500	372,777	0	0
2039-2043	0	0	0	786,500	232,952	0	0
2044-2048	0	0	0	594,300	77,111	0	0
2049-2051	0	0	0	128,001	5,791	0	0
Total	\$4,855,316	\$519,534	\$731,020	\$13,542,129	\$5,768,456	\$5,978,398	\$1,321,226

Robinson Hospital
Revenue Bonds

	Principal	Interest
2014	\$3,640,000	\$1,924,000
2015	3,785,000	1,640,000
2016	3,940,000	1,497,000
2017	4,095,000	1,332,000
2018	4,285,000	1,162,000
2019-2023	16,355,000	3,486,000
2024-2028	10,635,000	1,765,000
2029-2033	13,180,000	687,000
Total	\$59,915,000	\$13,493,000

* Note – The Hospital has to meet the conditions outlined in the financial covenants. Failing to do so could result in the banks having the option to call the Hospital debt. The Hospital is considering the debt to be short-term as a result. However, should the financial covenants be satisfied, the future payment schedule is still presented.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

Governmental Activities

	General Obligation Bonds		Special Assessment Bonds		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$1,637,696	\$719,718	\$91,801	\$23,959	\$41,568	\$11,060
2015	1,694,994	662,667	85,252	20,336	41,722	9,533
2016	1,776,325	586,739	87,267	16,360	43,276	7,980
2017	1,848,738	519,331	71,769	12,728	44,889	6,368
2018	1,013,267	535,104	52,214	9,429	46,555	4,701
2019-2023	5,670,885	1,573,405	153,590	17,630	97,187	5,835
2024-2028	4,930,023	554,908	20,953	1,967	0	0
2029-2030	560,000	33,113	0	0	0	0
Total	\$19,131,928	\$5,184,985	\$562,846	\$102,409	\$315,197	\$45,477

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, 2013, are an overall debt margin of \$60,721,588 and an unvoted debt margin of \$13,794,100.

Note 17 - Notes Payable

A summary of the note transactions for the year ended December 31, 2013 follows:

	Balance 12/31/12	Issued	Retired	Balance 12/31/13
Governmental Activities				
Energy Conservation 1.50%	\$7,150,000	\$0	\$7,150,000	\$0
Energy Conservation 0.54%	0	7,150,000	0	7,150,000
<i>Total</i>	<u>\$7,150,000</u>	<u>\$7,150,000</u>	<u>\$7,150,000</u>	<u>\$7,150,000</u>
Business-Type Activities				
<i>Streetsboro Sewer</i>				
BioSolids Note 1.50%	\$8,000,000	\$0	\$8,000,000	\$0
BioSolids Note 0.54%	0	7,500,000	0	7,500,000
<i>Total</i>	<u>\$8,000,000</u>	<u>\$7,500,000</u>	<u>\$8,000,000</u>	<u>\$7,500,000</u>

In 2013, the County issued \$7,150,000 in general obligation notes at an interest rate of 0.54 percent to finance the cost of installations, modifications and remodeling of County Buildings to conserve energy. \$5,290,232 of the note proceeds have been expended by year end and the notes will mature on October 30, 2014.

Portage County, Ohio
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In 2013, the County issued \$7,500,000 in general obligation notes to finance the construction of a biosolids reduction facility in Streetsboro. \$6,615,735 of the note proceeds have been expended by year end and the notes will mature on October 30, 2014.

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

Note 18 – Interest Rate Swap Agreements

On September 20, 2012, the Hospital entered into a fixed rate swap agreement on \$21,050,000 of the Series 2012 bonds for a period of 13 years. Under the fixed rate swap agreement, the Hospital pays a fixed rate of 2.565 percent and receives a floating rate equal to 74 percent of the USD one-month London Interbank Offered Rate (LIBOR). The net amount paid or received under the swap agreement is included in interest expense. The swap rate received ranged from 1.282 to 1.305 percent (average of 1.273 percent) in 2013. On October 1, 2013, the Hospital terminated this swap and recorded a nonoperating gain on termination of \$397,000.

On August 11, 2008, the Hospital entered into a fixed rate swap agreement on \$20,000,000 of the Series 2008 bonds for a period of 25 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 swap rate received ranged from 1.282 to 1.305 percent (average of 1.273 percent) in 2013. On October 8, 2013, the Hospital terminated this swap and recorded a nonoperating loss on termination of \$2,595,000.

On July 22, 2005, the Hospital entered into a fixed rate swap agreement on \$32,455,000 of the Series 2005 bonds for a period of 17 years. Under the fixed rate swap agreement, the Hospital pays a fixed rate of 3.17 percent and receives a floating rate equal to 67 percent of USD one month London Interbank Offered Rate (LIBOR). The net amount paid or received under the swap agreement is included in interest expense. The swap rate ranged from 0.11 percent to 0.14 percent (average of .13 percent) in 2013.

Note 19 - 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, 2013, there were ten series of Industrial Revenue Bonds with an aggregate outstanding principal amount payable of \$32,910,000 and an original issue amount of \$36,800,000.

Note 20 - Risk Management

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

Property Insurance (Blanket)	\$209,364,211	
General Liability	1,000,000	Per occurrence
Law Enforcement	1,000,000	Per occurrence
Public Officials errors and omissions	1,000,000	Per occurrence
Automobile	1,000,000	Per occurrence
Uninsured/Underinsured Motorist	250,000	Per occurrence
Excess Liability	10,000,000	Per occurrence
Attorney Disciplinary Proceedings	25,000	Per occurrence
Equipment Breakdown	100,000,000	
Crime	1,000,000	
Foster Parents	11,000,000	
Electronic Data Processing	50,000	

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

The County established a limited risk management program in 2000 for employee health insurance benefits which is reported in an internal service fund. A third party administrator, Medical Mutual, located in Ohio reviews and pays all claims on behalf of the County for its PPO Plans. The monthly premium paid by the County during 2013 was \$214.10 for single coverage and \$588.78 for family coverage. The monthly premium paid by employees that chose PPO Plan was \$24.26 for single coverage and \$66.71 for family coverage. An excess coverage insurance policy covers individual claims in excess of \$150,000 per year and aggregate claims in excess of \$9,000,000 per year. The liability for unpaid claims costs of \$1,619,020 reported in the fund at December 31, 2013, was established by the third party administrator and is based on requirements of GASB Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred, but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

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

	<u>Balance at</u> <u>Beginning of Year</u>	<u>Current</u> <u>Year Claims</u>	<u>Claim</u> <u>Payments</u>	<u>Balance at</u> <u>End of Year</u>
2012	\$1,156,857	\$9,279,477	\$9,052,514	\$1,383,820
2013	1,383,820	10,905,178	10,669,978	1,619,020

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 2013. The maintenance of these benefits is accounted for in the workers' compensation internal service fund.

Incurred but not reported claims of \$2,889,212 have been accrued as a liability at December 31, 2013, 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, 2013, 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 the past two years are as follows:

Portage County, Ohio
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	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2012	\$3,018,947	\$343,411	\$589,998	\$79,175	\$2,851,535
2013	2,851,535	425,474	343,413	(44,384)	2,889,212

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

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

Note 21 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System (OPERS)

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

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

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law 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 members in State and local divisions. The Ohio Revised Code authorizes OPERS to calculate employee contributions rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percentage not to exceed two percent. For the year ended December 31, 2013, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12.0 percent and 12.6 percent, respectively. Effective January 1, 2014, the member contribution rates for law enforcement increased to 13 percent. While members in the state and local divisions

Portage County, Ohio
Notes to the Basic Financial Statements
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may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2013, member and employer contribution rates were consistent across all three plans.

The County's 2013 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.10 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. For 2013, the portion of employer contribution allocated to health care was 1.00 percent for members in the Traditional Plan and the Combined Plan. Effective January 1, 2014, the portion of employer contributions allocated to health care increased to 2 percent. 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, 2013, 2012 and 2011 were \$12,704,478, \$10,299,915 and \$10,489,421, respectively. For 2013, 90.51 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011. Contributions to the Member-Directed Plan for 2013 were \$117,065 made by the County and \$83,618 made by plan members.

State Teachers Retirement System (STRS)

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

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

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

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The statutory maximum employee contribution rate will be increased one percent each year beginning July 1, 2013, until it reaches 14 percent on July 1, 2016. For the fiscal year ended December 31, 2013, plan members were required to contribute 10 percent of their annual covered salary from

Portage County, Ohio
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January 1, 2013 till June 30, 2013 and 11 percent from July 1, 2013 till December 31, 2013. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contributions to STRS Ohio for the years ended December 31, 2013, 2012 and 2011 were \$160,515, \$164,801 and \$170,014, respectively. For 2013, 90.64 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011. Contributions made to STRS Ohio for the DC and combined Plans for 2013 were \$173,888 made by the County and \$124,205 made by the plan members.

Note 22 - Postemployment Benefits

Ohio Public Employees Retirement System (OPERS)

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

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

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

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.10 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. For 2013, the portion of employer contributions allocated to health care for members in the Traditional Plan and the Combined Plan was 1.0 percent. Effective January 1, 2014, the portion of employer contributions allocated to healthcare was raised to 2 percent for both plans as recommended by the OPERS Actuary.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

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, 2013, 2012 and 2011 were \$1,197,065, \$4,000,537 and \$4,080,465, respectively. For 2013, 90.51 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

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

State Teachers Retirement System (STRS)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2013, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The County's contributions for health care for the fiscal years ended December 31, 2013, 2012 and 2011 were \$12,347, \$12,677 and \$13,078 respectively. For 2013, 90.64 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

Note 23 - 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.

Portage County, Ohio
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For The Year Ended December 31, 2013

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 24 - Significant Commitments

Contractual Commitments

As of December 31, 2013, the County had contractual commitments for the following projects:

	Contract Amount	Amount Paid	Remaining on Contract
General	\$237,254	\$196,112	\$41,142
Real Estate Assessment	747,805	711,534	36,271
Motor Vehicle Gas Tax	108,240	99,475	8,765
Mental Health Services	3,088,772	2,598,613	490,159
Developmental Disabilities Services	1,975,119	1,126,641	848,478
Women, Infants and Children	2,860	260	2,600
Permanent Improvement	15,637,701	11,104,753	4,532,948
Roadwork Development	366,775	85,385	281,390
Portage County Sewer	2,029,774	1,385,003	644,771
Portage County Water	379,610	330,166	49,444
Streetsboro Sewer	7,907,673	6,630,273	1,277,400
Storm Water Management	42,500	17,934	24,566
Solid Waste	27,400	3,000	24,400
Total	<u>\$32,551,483</u>	<u>\$24,289,149</u>	<u>\$8,262,334</u>

Encumbrances

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

Governmental Funds		Proprietary Funds	
General	\$427,910	Solid Waste Recycling Center	\$241,897
Mental Health and Recovery Board	490,159	Portage County Sewer	670,368
Developmental Disabilities	892,537	Portage County Water	84,609
Public Assistance	1,741	Streetsboro Sewer	1,322,172
Permanent Improvements	4,760,715	Other Enterprise Funds	24,565
Other Governmental Funds	485,864	<i>Total Enterprise Funds</i>	<u>\$2,343,611</u>
<i>Total Governmental Funds</i>	<u>\$7,058,926</u>	Internal Service Funds	<u>\$4,607</u>

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

Note 25 - Interfund Transfers and Balances

Interfund Transfers

Interfund transfers for the year ended December 31, 2013, consisted of the following:

Transfers To	Transfers From					Total
	General	Permanent Improvements	Other Governmental Funds	Nursing Home	Internal Service	
<i>Major Funds:</i>						
General	\$0	\$0	\$10,654	\$0	\$144,216	\$154,870
Public Assistance	6,597	0	0	0	0	6,597
Permanent Improvements	0	0	0	7,566,267	0	7,566,267
Other Governmental Funds	172,259	559,667	0	0	0	731,926
Nursing Home Enterprise Fund	3,207,608	0	0	0	0	3,207,608
Internal Service Fund	398,358	0	0	0	0	398,358
Total Transfers	\$3,784,822	\$559,667	\$10,654	\$7,566,267	\$144,216	\$12,065,626

The general fund transfers to the public assistance special revenue fund, the other governmental funds and the central services internal service fund were made to cover approved compensation in excess of the grant funding revenues. The general fund transfer to the nursing home enterprise fund was the elimination of a prior advance passed by the Commissioners as a transfer. The buildings and improvement transfer to the general fund was for to close the fund. The permanent improvements capital projects fund transfer to the bond retirement debt service fund was to pay its portion of debt related items. The nursing home enterprise fund transfer to the permanent improvements capital project fund was to move proceeds from the sale of the nursing home to the fund that will construct the new Kent Courthouse. The central service internal service fund transfer to the general fund was to close out one of the three sub-funds to the general fund.

Interfund Balances

Interfund balances at December 31, 2013, 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.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

Interfund Payable	Interfund Receivable		Total
	General	Internal Service	
General	\$0	\$637,997	\$637,997
Mental Health and Recovery Board	0	6,556	6,556
Developmental Disabilities	0	294,152	294,152
Child Welfare Levy	0	188	188
Public Assistance	0	188,655	188,655
Permanent Improvements	0	772	772
Solid Waste Recycling Center	0	43,273	43,273
Portage County Sewer	0	50,233	50,233
Portage County Water	0	18,401	18,401
Streetsboro Sewer	0	28,321	28,321
Other Governmental Funds	1,324,563	223,051	1,547,614
Other Enterprise Funds	20,000	2,685	22,685
Internal Service Funds	0	20,000	20,000
Total	\$1,344,563	\$1,514,284	\$2,858,847

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 participant's degree of control 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 2013, the County contributed \$226,269 to the Commission which represents 49.6 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. Each participant's degree of control is limited to its representation on the Board. The County has no financial responsibility for any of the Organization's liabilities. In 2013, the County contributed \$23,853 which represents three percent of total contributions. Complete financial statements may be obtained from the NEFCO at 969 Copley Road, Akron, Ohio 44320-2992.

Akron Metropolitan Area Transportation Study (Organization)

The Akron Metropolitan Area Transportation Study is a jointly governed organization among Portage County, Summit County and Chippewa Township in Wayne County. Three County Commissioners and the County Engineer serve on the 42 member board. The Board controls the budgeting, appropriating, contracting, and

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

designating management. Each participant's degree of control 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 2013, the County contributed \$15,322 which represents one percent of total contributions. Complete financial statements can be obtained from the Akron Metropolitan Area Transportation Study at 806 County Center Building, 146 South High Street, Akron, Ohio 44308-1423.

Northeast Ohio Trade and Economic Consortium (Consortium)

The Consortium is a jointly governed organization by the Counties of Portage, Stark, Columbiana, Mahoning, Trumbull and Summit. A six member regional council oversees the operation of the Consortium. Each county appoints one council member. The Council exercises total authority for the day-to-day operations of the Consortium. These include budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The County has no financial responsibility for any of the Consortium's liabilities. The County made \$25,000 in contributions to the Consortium in 2013 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. Each participant's degree of control is limited to its representation on the Board. 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. Each participant's degree of control is limited to its representation on the Board. The County made no contributions to N.E.O.N. during the year 2013.

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. These include budgeting, appropriating, contracting, and designating management. The governing board consists of two members from the County, one member from the County of Ravenna and four members from various communities. The County has contracted with Neighborhood Services to administer some of its federal grants. Neighborhood Services adopts its own budget, authorizes expenditures and hires and fires its own staff. Each participant's degree of control is limited to its representation on the Board. 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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

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 Board controls the budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The County made no contributions to the Council during the year 2013.

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. The GAPP board controls the budgeting, appropriating, contracting, and designating management. 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. Each participant's degree of control is limited to its representation on the Board. The County made no contributions to the GAPP during the year 2013.

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 2013. 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, 7th 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.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2013

Continued existence of the Detention Center is dependent on the County's continued participation. During 2013, the County contributed \$1,850,977 to the Detention Center which represents 78 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 Position-Endowments of \$3,500 represents the principal portion of the endowment. The amount of interest earnings on donor-restricted investments is available for expenditure by the governing board, for purposes consistent with the endowment's intent. The endowment indicates that the interest should be used for the purchase of flags in the townships and to benefit children in a detention center in the County.

Note 30 – Special Item – Disposition of Nursing Home Operation

On October 30, 2012, the County Commissioners adopted a resolution to sell the operations of the County Home effective January of 2013. This sale was deemed necessary due to necessary due to the economic changes within health care.

As a result of the sale of the Nursing Home, the gain on the sale of discontinued operations of \$6,754,082 was recorded in the Nursing Home fund. The Nursing Home had \$6,781,474 in revenue bonds that were assumed by governmental activities. Since these bonds were not paid by the Nursing Home enterprise fund, they were included as part of the special item. However, the entity-wide statements reflect the movement of the debt from business-type to governmental activities resulting in a loss on discontinuing the Nursing Home on the statement of activities of \$27,392. Per the County's Bond Counsel, the remaining cash balance of the Nursing home fund was transferred to the permanent improvement capital projects fund and will be used to construct a new court house.

Note 31 - Subsequent Event

During 2014, the Robinson Memorial Portage County Hospital (the Hospital) enterprise fund was reorganized under a different Ohio Revised Code section, which excluded the employees from being OPERS eligible. The County received no money for this reorganization. The Hospital will no longer be included in the County's financial statements as a result of this change.

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

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Debt Service Funds

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

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

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

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

Nonmajor Capital Projects Funds

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

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

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

Portage County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$12,786,060	\$897,607	\$544,716	\$14,228,383
Cash and Cash Equivalents In Segregated Accounts	154,685	0	0	154,685
Materials and Supplies Inventory	227,552	0	0	227,552
Intergovernmental Receivable	3,235,216	0	0	3,235,216
Prepaid Items	59	0	0	59
Property Taxes Receivable	0	1,578,875	0	1,578,875
Special Assessments Receivable	17,401	1,099,117	0	1,116,518
Loans Receivable	5,782,187	0	0	5,782,187
<i>Total Assets</i>	<u>\$22,203,160</u>	<u>\$3,575,599</u>	<u>\$544,716</u>	<u>\$26,323,475</u>
Liabilities				
Accounts Payable	\$233,576	\$0	\$80,856	\$314,432
Accrued Wages	466,763	0	0	466,763
Intergovernmental Payable	82,983	0	0	82,983
Interfund Payable	1,513,925	3,689	30,000	1,547,614
<i>Total Liabilities</i>	<u>2,297,247</u>	<u>3,689</u>	<u>110,856</u>	<u>2,411,792</u>
Deferred Inflows of Resources				
Property Taxes	0	1,578,875	0	1,578,875
Unavailable Revenue	1,873,234	1,099,117	0	2,972,351
<i>Total Deferred Inflows of Resources</i>	<u>1,873,234</u>	<u>2,677,992</u>	<u>0</u>	<u>4,551,226</u>
Fund Balances				
Nonspendable	227,611	0	0	227,611
Restricted	17,835,534	893,918	433,860	19,163,312
Unassigned (Deficit)	(30,466)	0	0	(30,466)
<i>Total Fund Balances (Deficit)</i>	<u>18,032,679</u>	<u>893,918</u>	<u>433,860</u>	<u>19,360,457</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$22,203,160</u>	<u>\$3,575,599</u>	<u>\$544,716</u>	<u>\$26,323,475</u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$0	\$2,167,314	\$0	\$2,167,314
Intergovernmental	11,762,020	0	1,704,871	13,466,891
Interest	59,464	0	0	59,464
Licenses and Permits	660,242	0	0	660,242
Fines and Forfeitures	144,231	0	0	144,231
Rentals and Royalties	0	142,817	0	142,817
Charges for Services	5,233,643	0	0	5,233,643
Contributions and Donations	9,991	0	0	9,991
Special Assessments	7,656	150,262	0	157,918
Other	320,158	0	0	320,158
<i>Total Revenues</i>	<u>18,197,405</u>	<u>2,460,393</u>	<u>1,704,871</u>	<u>22,362,669</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,073,113	0	0	2,073,113
Judicial	650,159	0	0	650,159
Public Safety	2,164,733	0	0	2,164,733
Public Works	8,604,272	0	0	8,604,272
Health	1,415,847	0	0	1,415,847
Human Services	2,683,832	0	0	2,683,832
Capital Outlay	0	0	1,336,360	1,336,360
Debt Service:				
Principal Retirement	0	1,732,768	0	1,732,768
Interest and Fiscal Charges	0	876,461	0	876,461
<i>Total Expenditures</i>	<u>17,591,956</u>	<u>2,609,229</u>	<u>1,336,360</u>	<u>21,537,545</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>605,449</u>	<u>(148,836)</u>	<u>368,511</u>	<u>825,124</u>
Other Financing Sources (Uses)				
Transfers In	172,259	559,667	0	731,926
Transfers Out	0	0	(10,654)	(10,654)
<i>Total Other Financing Sources (Uses)</i>	<u>172,259</u>	<u>559,667</u>	<u>(10,654)</u>	<u>721,272</u>
<i>Net Change in Fund Balances</i>	777,708	410,831	357,857	1,546,396
<i>Fund Balances Beginning of Year</i>	<u>17,254,971</u>	<u>483,087</u>	<u>76,003</u>	<u>17,814,061</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$18,032,679</u>	<u>\$893,918</u>	<u>\$433,860</u>	<u>\$19,360,457</u>

Portage County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013

	Real Estate Assessment	Delinquent Real Estate Tax Assessment Collection	Law Library	Computer Legal Research
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,098,719	\$1,205,799	\$577,502	\$747,028
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Intergovernmental Receivable	0	0	34,020	37,724
Prepaid Items	0	0	0	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$6,098,719</u>	<u>\$1,205,799</u>	<u>\$611,522</u>	<u>\$784,752</u>
Liabilities				
Accounts Payable	\$1,255	\$2,897	\$37,663	\$1,405
Accrued Wages	25,049	16,387	2,908	13,979
Intergovernmental Payable	3,855	2,523	449	2,152
Interfund Payable	14,309	8,401	764	6,412
<i>Total Liabilities</i>	<u>44,468</u>	<u>30,208</u>	<u>41,784</u>	<u>23,948</u>
Deferred Inflows of Resources				
Unavailable Revenue	0	0	0	0
Fund Balances				
Nonspendable	0	0	0	0
Restricted	6,054,251	1,175,591	569,738	760,804
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>6,054,251</u>	<u>1,175,591</u>	<u>569,738</u>	<u>760,804</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$6,098,719</u>	<u>\$1,205,799</u>	<u>\$611,522</u>	<u>\$784,752</u>

<u>Mediation and Dispute</u>	<u>Sheriff's Grants</u>	<u>Juvenile Court Grants</u>	<u>Probation Services</u>	<u>Probate Court Conduct</u>
\$186,914	\$263,016	\$336,603	\$448,270	\$12,120
0	154,685	0	0	0
0	0	0	0	0
5,585	19,640	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$192,499</u>	<u>\$437,341</u>	<u>\$336,603</u>	<u>\$448,270</u>	<u>\$12,120</u>
\$0	\$11,059	\$16,312	\$2,805	\$0
4,414	4,063	17,994	27,178	0
680	6,495	2,767	4,151	0
1,895	1,705	10,225	25,523	0
<u>6,989</u>	<u>23,322</u>	<u>47,298</u>	<u>59,657</u>	<u>0</u>
0	19,640	0	0	0
0	0	0	0	0
185,510	394,379	289,305	388,613	12,120
0	0	0	0	0
<u>185,510</u>	<u>394,379</u>	<u>289,305</u>	<u>388,613</u>	<u>12,120</u>
<u>\$192,499</u>	<u>\$437,341</u>	<u>\$336,603</u>	<u>\$448,270</u>	<u>\$12,120</u>

(continued)

Portage County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2013

	Hazmat Operations and Planning	Motor Vehicle and Gas Tax	Ditch Maintenance	Community Development
Assets				
Equity in Pooled Cash and Cash Equivalents	\$252,066	\$802,073	\$51,104	\$45,264
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	227,552	0	0
Intergovernmental Receivable	0	2,762,337	0	0
Prepaid Items	0	0	0	0
Special Assessments Receivable	0	0	17,401	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$252,066</u>	<u>\$3,791,962</u>	<u>\$68,505</u>	<u>\$45,264</u>
Liabilities				
Accounts Payable	\$6,182	\$141,690	\$0	\$0
Accrued Wages	3,022	217,050	0	0
Intergovernmental Payable	395	34,933	0	0
Interfund Payable	95,191	1,000,097	0	8,000
<i>Total Liabilities</i>	<u>104,790</u>	<u>1,393,770</u>	<u>0</u>	<u>8,000</u>
Deferred Inflows of Resources				
Unavailable Revenue	0	1,836,193	17,401	0
Fund Balances				
Nonspendable	0	227,552	0	0
Restricted	147,276	334,447	51,104	37,264
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>147,276</u>	<u>561,999</u>	<u>51,104</u>	<u>37,264</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$252,066</u>	<u>\$3,791,962</u>	<u>\$68,505</u>	<u>\$45,264</u>

<u>Marriage License</u>	<u>Dog and Kennel</u>	<u>Women, Infants and Children</u>	<u>Indigent Guardianship</u>	<u>Child Support Administration</u>
\$14,727	\$162,462	\$218,179	\$161,234	\$429,992
0	0	0	0	0
0	0	0	0	0
779	0	0	0	333,222
0	59	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$15,506</u>	<u>\$162,521</u>	<u>\$218,179</u>	<u>\$161,234</u>	<u>\$763,214</u>
\$1,629	\$5,153	\$1,645	\$2,104	\$1,777
0	15,172	37,257	0	70,836
0	2,806	5,709	0	14,309
0	169,797	108,834	0	39,751
<u>1,629</u>	<u>192,928</u>	<u>153,445</u>	<u>2,104</u>	<u>126,673</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	59	0	0	0
13,877	0	64,734	159,130	636,541
0	(30,466)	0	0	0
<u>13,877</u>	<u>(30,407)</u>	<u>64,734</u>	<u>159,130</u>	<u>636,541</u>
<u>\$15,506</u>	<u>\$162,521</u>	<u>\$218,179</u>	<u>\$161,234</u>	<u>\$763,214</u>

(continued)

Portage County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2013

	Victim Assistance	Revolving Loan	Total Nonmajor Special Revenue Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$57,759	\$715,229	\$12,786,060
Cash and Cash Equivalents In Segregated Accounts	0	0	154,685
Materials and Supplies Inventory	0	0	227,552
Intergovernmental Receivable	41,909	0	3,235,216
Prepaid Items	0	0	59
Special Assessments Receivable	0	0	17,401
Loans Receivable	0	5,782,187	5,782,187
<i>Total Assets</i>	<u>\$99,668</u>	<u>\$6,497,416</u>	<u>\$22,203,160</u>
Liabilities			
Accounts Payable	\$0	\$0	\$233,576
Accrued Wages	11,454	0	466,763
Intergovernmental Payable	1,759	0	82,983
Interfund Payable	23,021	0	1,513,925
<i>Total Liabilities</i>	<u>36,234</u>	<u>0</u>	<u>2,297,247</u>
Deferred Inflows of Resources			
Unavailable Revenue	0	0	1,873,234
Fund Balances			
Nonspendable	0	0	227,611
Restricted	63,434	6,497,416	17,835,534
Unassigned (Deficit)	0	0	(30,466)
<i>Total Fund Balances (Deficit)</i>	<u>63,434</u>	<u>6,497,416</u>	<u>18,032,679</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$99,668</u>	<u>\$6,497,416</u>	<u>\$22,203,160</u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Real Estate Assessment	Delinquent Real Estate Tax Assessment Collection	Law Library
Revenues			
Intergovernmental	\$0	\$0	\$0
Interest	0	6,153	0
Licenses and Permits	120	0	0
Fines and Forfeitures	310	0	8,131
Charges for Services	1,915,234	749,752	429,858
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>1,915,664</u>	<u>755,905</u>	<u>437,989</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	944,118	761,487	367,508
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
<i>Total Expenditures</i>	<u>944,118</u>	<u>761,487</u>	<u>367,508</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	971,546	(5,582)	70,481
Other Financing Sources			
Transfers In	0	0	0
<i>Net Change in Fund Balances</i>	971,546	(5,582)	70,481
<i>Fund Balances (Deficit)</i>			
<i>Beginning of Year</i>	<u>5,082,705</u>	<u>1,181,173</u>	<u>499,257</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$6,054,251</u></u>	<u><u>\$1,175,591</u></u>	<u><u>\$569,738</u></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, 2013

	Computer Legal Research	Mediation and Dispute	Sheriff's Grants	Juvenile Court Grants
Revenues				
Intergovernmental	\$0	\$0	\$129,254	\$593,125
Interest	0	0	0	0
Licenses and Permits	0	0	141,240	0
Fines and Forfeitures	0	0	1,478	0
Charges for Services	523,780	73,183	215,008	0
Contributions and Donations	0	0	5,170	0
Special Assessments	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>523,780</u>	<u>73,183</u>	<u>492,150</u>	<u>593,125</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	558,590	91,569	0	0
Public Safety	0	0	457,715	494,812
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>558,590</u>	<u>91,569</u>	<u>457,715</u>	<u>494,812</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(34,810)	(18,386)	34,435	98,313
Other Financing Sources				
Transfers In	0	0	0	0
<i>Net Change in Fund Balances</i>	(34,810)	(18,386)	34,435	98,313
<i>Fund Balances (Deficit)</i>				
<i>Beginning of Year</i>	<u>795,614</u>	<u>203,896</u>	<u>359,944</u>	<u>190,992</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$760,804</u></u>	<u><u>\$185,510</u></u>	<u><u>\$394,379</u></u>	<u><u>\$289,305</u></u>

<u>Probation Services</u>	<u>Probate Court Conduct</u>	<u>Hazmat Operations and Planning</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Ditch Maintenance</u>
\$339,117	\$0	\$332,672	\$6,392,010	\$0
0	0	0	5,866	0
0	0	30,656	2,100	0
50	802	0	104,154	0
303,929	0	39,643	292,127	0
0	0	0	844	0
0	0	0	0	7,656
0	0	0	26,726	0
<u>643,096</u>	<u>802</u>	<u>402,971</u>	<u>6,823,827</u>	<u>7,656</u>
0	0	0	0	0
0	0	0	0	0
762,128	0	450,078	0	0
0	0	0	7,469,160	8,113
0	0	0	0	0
0	0	0	0	0
<u>762,128</u>	<u>0</u>	<u>450,078</u>	<u>7,469,160</u>	<u>8,113</u>
(119,032)	802	(47,107)	(645,333)	(457)
0	0	61,656	0	0
(119,032)	802	14,549	(645,333)	(457)
<u>507,645</u>	<u>11,318</u>	<u>132,727</u>	<u>1,207,332</u>	<u>51,561</u>
<u>\$388,613</u>	<u>\$12,120</u>	<u>\$147,276</u>	<u>\$561,999</u>	<u>\$51,104</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, 2013

	Community Development	Marriage License	Dog and Kennel	Women, Infants and Children
Revenues				
Intergovernmental	\$508,588	\$0	\$0	\$987,283
Interest	0	0	0	0
Licenses and Permits	0	27,195	458,931	0
Fines and Forfeitures	0	0	8,012	0
Charges for Services	77,509	0	48,276	0
Contributions and Donations	0	0	3,604	0
Special Assessments	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>586,097</u>	<u>27,195</u>	<u>518,823</u>	<u>987,283</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	629,328	0	0	0
Health	0	27,195	454,532	934,120
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>629,328</u>	<u>27,195</u>	<u>454,532</u>	<u>934,120</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(43,231)	0	64,291	53,163
Other Financing Sources				
Transfers In	0	0	0	7,944
<i>Net Change in Fund Balances</i>	(43,231)	0	64,291	61,107
<i>Fund Balances (Deficit)</i>				
<i>Beginning of Year</i>	<u>80,495</u>	<u>13,877</u>	<u>(94,698)</u>	<u>3,627</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$37,264</u></u>	<u><u>\$13,877</u></u>	<u><u>(\$30,407)</u></u>	<u><u>\$64,734</u></u>

Indigent Guardianship	Child Support Administration	Victim Assistance	Outside Assistance
\$0	\$1,846,583	\$230,929	\$19,259
0	0	0	0
0	0	0	0
21,294	0	0	0
0	564,286	0	0
0	373	0	0
0	0	0	0
0	0	0	0
<u>21,294</u>	<u>2,411,242</u>	<u>230,929</u>	<u>19,259</u>
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>23,728</u>	<u>2,368,912</u>	<u>271,933</u>	<u>19,259</u>
<u>23,728</u>	<u>2,368,912</u>	<u>271,933</u>	<u>19,259</u>
(2,434)	42,330	(41,004)	0
<u>0</u>	<u>0</u>	<u>102,659</u>	<u>0</u>
(2,434)	42,330	61,655	0
<u>161,564</u>	<u>594,211</u>	<u>1,779</u>	<u>0</u>
<u>\$159,130</u>	<u>\$636,541</u>	<u>\$63,434</u>	<u>\$0</u>

(continued)

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2013

	Revolving Loan	Total Nonmajor Special Revenue Funds
Revenues		
Intergovernmental	\$383,200	\$11,762,020
Interest	47,445	59,464
Licenses and Permits	0	660,242
Fines and Forfeitures	0	144,231
Charges for Services	1,058	5,233,643
Contributions and Donations	0	9,991
Special Assessments	0	7,656
Other	293,432	320,158
<i>Total Revenues</i>	<u>725,135</u>	<u>18,197,405</u>
Expenditures		
Current:		
General Government:		
Legislative and Executive	0	2,073,113
Judicial	0	650,159
Public Safety	0	2,164,733
Public Works	497,671	8,604,272
Health	0	1,415,847
Human Services	0	2,683,832
<i>Total Expenditures</i>	<u>497,671</u>	<u>17,591,956</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	227,464	605,449
Other Financing Sources		
Transfers In	0	172,259
<i>Net Change in Fund Balances</i>	227,464	777,708
<i>Fund Balances (Deficit)</i>		
<i>Beginning of Year</i>	<u>6,269,952</u>	<u>17,254,971</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$6,497,416</u>	<u>\$18,032,679</u>

Portage County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2013

	Bond Retirement	Special Assessment Bond Retirement	Special Assessment OWDA Loans	Total Nonmajor Debt Service Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$641,035	\$200,955	\$55,617	\$897,607
Property Taxes Receivable	1,578,875	0	0	1,578,875
Special Assessments Receivable	0	800,463	298,654	1,099,117
<i>Total Assets</i>	<u>\$2,219,910</u>	<u>\$1,001,418</u>	<u>\$354,271</u>	<u>\$3,575,599</u>
Liabilities				
Interfund Payable	\$0	\$3,689	\$0	\$3,689
Deferred Inflows of Resources				
Property Taxes	1,578,875	0	0	1,578,875
Unavailable Revenue	0	800,463	298,654	1,099,117
<i>Total Deferred Inflows of Resources</i>	<u>1,578,875</u>	<u>800,463</u>	<u>298,654</u>	<u>2,677,992</u>
Fund Balances				
Restricted	641,035	197,266	55,617	893,918
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$2,219,910</u>	<u>\$1,001,418</u>	<u>\$354,271</u>	<u>\$3,575,599</u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2013

	Bond Retirement	Special Assessment Bond Retirement	Special Assessment OWDA Loans	Total Nonmajor Debt Service Funds
Revenues				
Property Taxes	\$2,167,314	\$0	\$0	\$2,167,314
Rentals and Royalties	142,817	0	0	142,817
Special Assessments	0	89,935	60,327	150,262
<i>Total Revenues</i>	<u>2,310,131</u>	<u>89,935</u>	<u>60,327</u>	<u>2,460,393</u>
Expenditures				
Debt Service:				
Principal Retirement	1,601,786	89,593	41,389	1,732,768
Interest and Fiscal Charges	833,917	28,055	14,489	876,461
<i>Total Expenditures</i>	<u>2,435,703</u>	<u>117,648</u>	<u>55,878</u>	<u>2,609,229</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(125,572)	(27,713)	4,449	(148,836)
Other Financing Sources				
Transfers In	559,667	0	0	559,667
<i>Net Change in Fund Balances</i>	434,095	(27,713)	4,449	410,831
<i>Fund Balances Beginning of Year</i>	<u>206,940</u>	<u>224,979</u>	<u>51,168</u>	<u>483,087</u>
<i>Fund Balances End of Year</i>	<u><u>\$641,035</u></u>	<u><u>\$197,266</u></u>	<u><u>\$55,617</u></u>	<u><u>\$893,918</u></u>

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Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013

	<u>Building Improvements</u>	<u>Roadwork Improvements</u>	<u>Total Nonmajor Capital Projects Funds</u>
Revenues			
Intergovernmental	\$0	\$1,704,871	\$1,704,871
Interest	0	0	0
Charges for Services	0	0	0
Contributions and Donations	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>1,704,871</u>	<u>1,704,871</u>
Expenditures			
Capital Outlay	12,118	1,324,242	1,336,360
Debt Service:			
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>12,118</u>	<u>1,324,242</u>	<u>1,336,360</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(12,118)</u>	<u>380,629</u>	<u>368,511</u>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	(10,654)	0	(10,654)
<i>Total Other Financing Sources (Uses)</i>	<u>(10,654)</u>	<u>0</u>	<u>(10,654)</u>
<i>Net Change in Fund Balances</i>	(22,772)	380,629	357,857
<i>Fund Balances Beginning of Year</i>	<u>22,772</u>	<u>53,231</u>	<u>76,003</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$0</u>	<u>\$433,860</u>	<u>\$433,860</u>

Combining Statements - Nonmajor Enterprise Funds

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

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

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

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

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

Portage County, Ohio
Combining Statement of Fund Net Position
Nonmajor Enterprise Funds
December 31, 2013

	Freedom Secondary Railroad	SCRAM	Electronic Fingerprinting
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$26,195	\$288,333	\$18,883
Receivables:			
Accounts	0	0	0
<i>Total Current Assets</i>	<u>26,195</u>	<u>288,333</u>	<u>18,883</u>
<i>Noncurrent Assets:</i>			
<i>Capital Assets:</i>			
Nondepreciable Capital Assets	71,401	0	0
Depreciable Capital Assets, Net	130,549	0	0
<i>Total Noncurrent Assets</i>	<u>201,950</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>228,145</u>	<u>288,333</u>	<u>18,883</u>
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	0	17,564	0
Accrued Wages	0	4,817	0
Intergovernmental Payable	0	742	1,520
Interfund Payable	20,000	2,541	0
<i>Total Current Liabilities</i>	<u>20,000</u>	<u>25,664</u>	<u>1,520</u>
<i>Long-Term Liabilities:</i>			
Intergovernmental Loans Payable	177,882	0	0
<i>Total Liabilities</i>	<u>197,882</u>	<u>25,664</u>	<u>1,520</u>
Net Position			
Net Investment in Capital Assets	24,068	0	0
Unrestricted	6,195	262,669	17,363
<i>Total Net Position</i>	<u>\$30,263</u>	<u>\$262,669</u>	<u>\$17,363</u>

Storm Water Management	Total Nonmajor Enterprise Funds
\$1,048,500	\$1,381,911
<u>1,123,067</u>	<u>1,123,067</u>
<u>2,171,567</u>	<u>2,504,978</u>
0	71,401
<u>0</u>	<u>130,549</u>
<u>0</u>	<u>201,950</u>
<u>2,171,567</u>	<u>2,706,928</u>
0	17,564
553	5,370
1,335	3,597
<u>144</u>	<u>22,685</u>
2,032	49,216
<u>0</u>	<u>177,882</u>
<u>2,032</u>	<u>227,098</u>
0	24,068
<u>2,169,535</u>	<u>2,455,762</u>
<u>\$2,169,535</u>	<u>\$2,479,830</u>

Portage County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2013*

	Freedom Secondary Railroad	SCRAM	Electronic Fingerprinting
Operating Revenues			
Charges for Services	\$0	\$258,156	\$17,999
Other	2,841	0	0
<i>Total Operating Revenues</i>	<u>2,841</u>	<u>258,156</u>	<u>17,999</u>
Operating Expenses			
Personal Services	0	124,382	6,788
Contractual Services	0	167,686	14,110
Depreciation and Amortization	4,751	0	0
Other	0	509	0
<i>Total Operating Expenses</i>	<u>4,751</u>	<u>292,577</u>	<u>20,898</u>
<i>Change in Net Position</i>	(1,910)	(34,421)	(2,899)
<i>Net Position Beginning of Year</i>	<u>32,173</u>	<u>297,090</u>	<u>20,262</u>
<i>Net Position End of Year</i>	<u><u>\$30,263</u></u>	<u><u>\$262,669</u></u>	<u><u>\$17,363</u></u>

Storm Water Management	Total Nonmajor Enterprise Funds
\$1,030,480	\$1,306,635
0	2,841
<u>1,030,480</u>	<u>1,309,476</u>
9,938	141,108
723,292	905,088
0	4,751
0	509
<u>733,230</u>	<u>1,051,456</u>
297,250	258,020
<u>1,872,285</u>	<u>2,221,810</u>
<u>\$2,169,535</u>	<u>\$2,479,830</u>

Portage County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2013

	Freedom Secondary Railroad	SCRAM	Electronic Fingerprinting
<i>Increase (Decrease) in Cash and Cash Equivalents</i>			
Cash Flows from Operating Activities			
Cash Received from Customers	\$0	\$258,156	\$17,999
Other Cash Receipts	2,841	0	0
Cash Payments to Employees for Services	0	(125,288)	(6,788)
Cash Payments for Goods and Services	0	(164,998)	(12,590)
Other Cash Payments	0	(509)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>2,841</u>	<u>(32,639)</u>	<u>(1,379)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	2,841	(32,639)	(1,379)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>23,354</u>	<u>320,972</u>	<u>20,262</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$26,195</u></u>	<u><u>\$288,333</u></u>	<u><u>\$18,883</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	<u>(\$1,910)</u>	<u>(\$34,421)</u>	<u>(\$2,899)</u>
Adjustments:			
Depreciation and Amortization	4,751	0	0
Decrease in Accounts Receivable	0	0	0
Increase (Decrease) in Liabilities:			
Accounts Payable	0	2,688	0
Accrued Wages	0	(76)	0
Intergovernmental Payable	0	(10)	1,520
Interfund Payable	0	(820)	0
<i>Total Adjustments</i>	<u>4,751</u>	<u>1,782</u>	<u>1,520</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u><u>\$2,841</u></u>	<u><u>(\$32,639)</u></u>	<u><u>(\$1,379)</u></u>

<u>Storm Water Management</u>	<u>Total Nonmajor Enterprise Funds</u>
\$1,032,232	\$1,308,387
0	2,841
(9,904)	(141,980)
(723,579)	(901,167)
<u>0</u>	<u>(509)</u>
<u>298,749</u>	<u>267,572</u>
298,749	267,572
<u>749,751</u>	<u>1,114,339</u>
<u>\$1,048,500</u>	<u>\$1,381,911</u>
<u>\$297,250</u>	<u>\$258,020</u>
0	4,751
1,752	1,752
(1,537)	1,151
33	(43)
1,255	2,765
<u>(4)</u>	<u>(824)</u>
<u>1,499</u>	<u>9,552</u>
<u>\$298,749</u>	<u>\$267,572</u>

Combining Statements - Internal Service Funds

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

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

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

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

Portage County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2013

	Central Services	Health Benefits	Workers' Compensation	Total
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$390,627	\$3,887,271	\$4,357,236	\$8,635,134
Materials and Supplies Inventory	79,180	0	0	79,180
Interfund Receivable	109,115	650,198	754,971	1,514,284
<i>Total Current Assets</i>	<u>578,922</u>	<u>4,537,469</u>	<u>5,112,207</u>	<u>10,228,598</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	80,114	0	0	80,114
Depreciable Capital Assets, Net	157,154	0	0	157,154
<i>Total Noncurrent Assets</i>	<u>237,268</u>	<u>0</u>	<u>0</u>	<u>237,268</u>
<i>Total Assets</i>	<u>816,190</u>	<u>4,537,469</u>	<u>5,112,207</u>	<u>10,465,866</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	62,495	13,671	0	76,166
Accrued Wages	37,129	4,335	6,081	47,545
Intergovernmental Payable	5,743	663	455,792	462,198
Interfund Payable	15,599	2,176	2,225	20,000
Compensated Absences Payable	66,382	0	0	66,382
Claims Payable	0	1,619,020	425,474	2,044,494
<i>Total Current Liabilities</i>	<u>187,348</u>	<u>1,639,865</u>	<u>889,572</u>	<u>2,716,785</u>
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable	36,822	0	0	36,822
Claims Payable	0	0	2,463,738	2,463,738
<i>Total Long-Term Liabilities</i>	<u>36,822</u>	<u>0</u>	<u>2,463,738</u>	<u>2,500,560</u>
<i>Total Liabilities</i>	<u>224,170</u>	<u>1,639,865</u>	<u>3,353,310</u>	<u>5,217,345</u>
Net Position				
Investment in Capital Assets	237,268	0	0	237,268
Unrestricted	354,752	2,897,604	1,758,897	5,011,253
<i>Total Net Position</i>	<u>\$592,020</u>	<u>\$2,897,604</u>	<u>\$1,758,897</u>	<u>\$5,248,521</u>

Portage County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2013*

	Central Services	Health Benefits	Workers' Compensation	Total
Operating Revenues				
Charges for Services	\$2,492,818	\$10,207,520	\$814,225	\$13,514,563
Other	0	27,463	417,867	445,330
<i>Total Operating Revenues</i>	<u>2,492,818</u>	<u>10,234,983</u>	<u>1,232,092</u>	<u>13,959,893</u>
Operating Expenses				
Personal Services	933,229	97,124	111,569	1,141,922
Materials and Supplies	826,431	7,337	38,045	871,813
Contractual Services	965,929	295,179	479,417	1,740,525
Depreciation and Amortization	14,593	0	0	14,593
Claims	0	10,905,178	425,474	11,330,652
Change in Worker's Compensation Estimate	0	0	(44,384)	(44,384)
Other	0	191	0	191
<i>Total Operating Expenses</i>	<u>2,740,182</u>	<u>11,305,009</u>	<u>1,010,121</u>	<u>15,055,312</u>
<i>Income (Loss) before Transfers</i>	(247,364)	(1,070,026)	221,971	(1,095,419)
Transfers In	398,358	0	0	398,358
Transfers Out	(144,216)	0	0	(144,216)
<i>Change in Net Position</i>	6,778	(1,070,026)	221,971	(841,277)
<i>Net Position Beginning of Year</i>	<u>585,242</u>	<u>3,967,630</u>	<u>1,536,926</u>	<u>6,089,798</u>
<i>Net Position End of Year</i>	<u>\$592,020</u>	<u>\$2,897,604</u>	<u>\$1,758,897</u>	<u>\$5,248,521</u>

Portage County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2013

	Central Services	Health Benefits	Workers' Compensation	Total
<i>Increases (Decreases) in Cash and Cash Equivalents</i>				
Cash Flows from Operating Activities				
Cash Received from Interfund Services Provided	\$2,562,684	\$10,251,983	\$863,916	\$13,678,583
Other Cash Receipts	0	27,463	417,867	445,330
Cash Payments to Employees for Services	(879,008)	(96,960)	(110,345)	(1,086,313)
Cash Payments for Goods and Services	(1,862,594)	(817,622)	(520,032)	(3,200,248)
Cash Payments for Claims	0	(10,669,978)	(343,413)	(11,013,391)
Other Cash Payments	0	(191)	0	(191)
<i>Net Cash Provided by (Used for)</i> <i>Operating Activities</i>	<u>(178,918)</u>	<u>(1,305,305)</u>	<u>307,993</u>	<u>(1,176,230)</u>
Cash Flows from Noncapital Financing Activities				
Advances Out	(50,000)	0	0	(50,000)
Transfers In	398,358	0	0	398,358
Transfers Out	(144,216)	0	0	(144,216)
<i>Net Cash Provided by</i> <i>Noncapital Financing Activities</i>	<u>204,142</u>	<u>0</u>	<u>0</u>	<u>204,142</u>
Cash Flows from Capital and Related Financing Activities				
Payments for Capital Acquisitions	(76,754)	0	0	(76,754)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(51,530)	(1,305,305)	307,993	(1,048,842)
<i>Cash and Cash Equivalents Beginning of Year</i>	442,157	5,192,576	4,049,243	9,683,976
<i>Cash and Cash Equivalents End of Year</i>	<u>\$390,627</u>	<u>\$3,887,271</u>	<u>\$4,357,236</u>	<u>\$8,635,134</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	(\$247,364)	(\$1,070,026)	\$221,971	(\$1,095,419)
Adjustments:				
Depreciation and Amortization	14,593	0	0	14,593
(Increase) Decrease in Assets:				
Materials and Supplies Inventory	(48,694)	0	0	(48,694)
Interfund Receivable	69,866	44,463	49,691	164,020
Increase (Decrease) in Liabilities:				
Accounts Payable	(21,492)	(507,786)	(9)	(529,287)
Accrued Wages	2,469	612	898	3,979
Intergovernmental Payable	328	(7,226)	(2,423)	(9,321)
Interfund Payable	(2,061)	(542)	188	(2,415)
Compensated Absences Payable	53,437	0	0	53,437
Claims Payable	0	235,200	37,677	272,877
<i>Total Adjustments</i>	<u>68,446</u>	<u>(235,279)</u>	<u>86,022</u>	<u>(80,811)</u>
<i>Net Cash Provided by (Used for)</i> <i>Operating Activities</i>	<u>(\$178,918)</u>	<u>(\$1,305,305)</u>	<u>\$307,993</u>	<u>(\$1,176,230)</u>

Combining Statements - Fiduciary Funds

Fiduciary Funds

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

Private Purpose Trust Funds

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

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

Agency Funds

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

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

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

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

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

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

(continued)

Combining Statements - Fiduciary Funds (continued)

Agency Funds (continued)

Other Agency Funds

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

Portage County, Ohio
Combining Statement of Fiduciary Net Position
Private Purpose Trust Funds
December 31, 2013

	McIntosh Bequest	Rodman Bequest	Totals
Assets			
Equity in Pooled Cash and Cash Equivalents	\$1,196	\$8,306	\$9,502
Net Position			
Held in Trust for Flags	\$1,000	\$0	\$1,000
Held in Trust for Children Detention Center	0	2,500	2,500
Unrestricted	196	5,806	6,002
<i>Total Net Position</i>	\$1,196	\$8,306	\$9,502

Portage County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2013

	McIntosh Bequest	Rodman Bequest	Totals
Additions			
Interest	\$5	\$49	\$54
Deductions	0	0	0
<i>Change in Net Position</i>	5	49	54
<i>Net Position Beginning of Year</i>	1,191	8,257	9,448
<i>Net Position End of Year</i>	<u>\$1,196</u>	<u>\$8,306</u>	<u>\$9,502</u>

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013

	Beginning Balance 12/31/12	Additions	Deductions	Ending Balance 12/31/13
Undivided Auto				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,141,661	\$2,141,661	\$0
Intergovernmental Receivable	492,471	476,272	492,471	476,272
<i>Total Assets</i>	<u>492,471</u>	<u>2,617,933</u>	<u>2,634,132</u>	<u>476,272</u>
Liabilities				
Intergovernmental Payable	<u>492,471</u>	<u>1,649,190</u>	<u>1,665,389</u>	<u>476,272</u>
Undivided Fuel				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,585,247	\$1,585,247	\$0
Intergovernmental Receivable	762,128	786,655	762,128	786,655
<i>Total Assets</i>	<u>762,128</u>	<u>2,371,902</u>	<u>2,347,375</u>	<u>786,655</u>
Liabilities				
Intergovernmental Payable	<u>762,128</u>	<u>823,119</u>	<u>798,592</u>	<u>786,655</u>
Undivided Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	436,117	\$10,976,920	\$10,971,091	\$441,946
Liabilities				
Intergovernmental Payable	436,117	\$441,946	\$436,117	\$441,946
Payroll Withholdings	0	11,413,037	11,413,037	0
<i>Total Liabilities</i>	<u>436,117</u>	<u>11,854,983</u>	<u>11,849,154</u>	<u>441,946</u>

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2013

	Beginning Balance 12/31/12	Additions	Deductions	Ending Balance 12/31/13
<i>Undivided State and Local Government</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,384,068	\$3,384,068	\$0
Intergovernmental Receivable	1,105,384	1,128,086	1,105,384	1,128,086
<i>Total Assets</i>	<u>\$1,105,384</u>	<u>\$4,512,154</u>	<u>\$4,489,452</u>	<u>\$1,128,086</u>
Liabilities				
Intergovernmental Payable	<u>\$1,105,384</u>	<u>\$2,278,684</u>	<u>\$2,255,982</u>	<u>\$1,128,086</u>
 <i>Undivided Forfeitures</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,469	\$0	\$0	\$1,469
Liabilities				
Undistributed Assets	<u>\$1,469</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,469</u>
 <i>Undivided Library and Local Government</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,257,692	\$4,257,692	\$0
Intergovernmental Receivable	2,323,052	2,364,907	2,323,052	2,364,907
<i>Total Assets</i>	<u>\$2,323,052</u>	<u>\$6,622,599</u>	<u>\$6,580,744</u>	<u>\$2,364,907</u>
Liabilities				
Intergovernmental Payable	<u>\$2,323,052</u>	<u>\$1,934,640</u>	<u>\$1,892,785</u>	<u>\$2,364,907</u>
 <i>Undivided Cigarette Licenses</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$18,229	\$18,112	\$117
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$18,229</u>	<u>\$18,112</u>	<u>\$117</u>

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2013

	Beginning Balance 12/31/12	Additions	Deductions	Ending Balance 12/31/13
Undivided Wireless 911				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$323,370	\$323,370	\$0
Intergovernmental Receivable	66,097	39,575	66,097	39,575
<i>Total Assets</i>	<u>\$66,097</u>	<u>\$362,945</u>	<u>\$389,467</u>	<u>\$39,575</u>
Liabilities				
Intergovernmental Payable	<u>\$66,097</u>	<u>\$362,945</u>	<u>\$389,467</u>	<u>\$39,575</u>
Undivided Estate Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,212,094	\$2,088,039	\$2,725,430	\$574,703
Liabilities				
Intergovernmental Payable	<u>\$1,212,094</u>	<u>\$2,088,039</u>	<u>\$2,725,430</u>	<u>\$574,703</u>
Undivided Tax Prepayments				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$863,812	\$3,673,836	\$3,511,793	\$1,025,855
Liabilities				
Undistributed Assets	<u>\$863,812</u>	<u>\$3,673,836</u>	<u>\$3,511,793</u>	<u>\$1,025,855</u>
Undivided General Property Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,053,071	\$179,164,462	\$179,593,182	\$3,624,351
Property Taxes Receivable	177,170,549	186,464,859	177,170,549	186,464,859
Special Assessment Receivable	3,655,425	3,389,981	3,655,425	3,389,981
<i>Total Assets</i>	<u>\$184,879,045</u>	<u>\$369,019,302</u>	<u>\$360,419,156</u>	<u>\$193,479,191</u>
Liabilities				
Intergovernmental Payable	<u>\$184,879,045</u>	<u>\$369,019,302</u>	<u>\$360,419,156</u>	<u>\$193,479,191</u>

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2013

	Beginning Balance 12/31/12	Additions	Deductions	Ending Balance 12/31/13
<i>Undivided Public Housing</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$36,192	\$36,192	\$0
Liabilities				
Intergovernmental Payable	\$0	\$36,192	\$36,192	\$0
 <i>Undivided Deposit/Investment</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$704,437	\$704,437	\$0
Liabilities				
Intergovernmental Payable	\$0	\$704,437	\$704,437	\$0
 <i>Undivided Housing Trust</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$190,790	\$727,772	\$760,562	\$158,000
Liabilities				
Undistributed Assets	\$190,790	\$727,772	\$760,562	\$158,000
 <i>Undivided Indigent</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$359	\$60,152	\$60,299	\$212
Intergovernmental Receivable	3,778	4,146	3,778	4,146
<i>Total Assets</i>	<u>\$4,137</u>	<u>\$64,298</u>	<u>\$64,077</u>	<u>\$4,358</u>
Liabilities				
Undistributed Assets	<u>\$4,137</u>	<u>\$64,298</u>	<u>\$64,077</u>	<u>\$4,358</u>

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2013

	Beginning Balance 12/31/12	Additions	Deductions	Ending Balance 12/31/13
<i>Building Fee Assessment</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,593	\$4,167	\$4,478	\$3,282
Liabilities				
Deposits Held and Due to Others	\$3,593	\$4,167	\$4,478	\$3,282
 <i>Ohio Election Commission</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$20	\$3,449	\$3,321	\$148
Liabilities				
Deposits Held and Due to Others	\$20	\$3,449	\$3,321	\$148
 <i>District Board of Health</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,127,782	\$2,005,090	\$2,029,342	\$1,103,530
Liabilities				
Undistributed Assets	\$1,127,782	\$2,005,090	\$2,029,342	\$1,103,530
 <i>Family and Children First Council</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$51,103	\$101,813	\$106,539	\$46,377
Liabilities				
Undistributed Assets	\$51,103	\$101,813	\$106,539	\$46,377

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2013

	Beginning Balance 12/31/12	Additions	Deductions	Ending Balance 12/31/13
<i>Regional Planning Commission</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$33,143	\$456,142	\$391,750	\$97,535
Intergovernmental Receivable	249,467	0	31,798	217,669
Total Assets	\$282,610	\$456,142	\$423,548	\$315,204
Liabilities				
Undistributed Assets	\$33,143	\$456,142	\$391,750	\$97,535
Loans Payable	249,467	0	31,798	217,669
Total Liabilities	\$282,610	\$456,142	\$423,548	\$315,204
<i>Parks</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$78,880	\$470,812	\$497,475	\$52,217
Liabilities				
Undistributed Assets	\$78,880	\$470,812	\$497,475	\$52,217
<i>Soil and Water</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$151,689	\$339,538	\$290,342	\$200,885
Liabilities				
Undistributed Assets	\$151,689	\$339,538	\$290,342	\$200,885
<i>Multi-County Detention Center</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$588,219	\$2,375,944	\$2,309,837	\$654,326
Liabilities				
Undistributed Assets	\$588,219	\$2,375,944	\$2,309,837	\$654,326

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2013

	Beginning Balance 12/31/12	Additions	Deductions	Ending Balance 12/31/13
Court				
Assets				
Cash and Cash Equivalents In Segregated Accounts	\$1,235,901	\$42,297,900	\$41,587,618	\$1,946,183
Liabilities				
Deposits Held and Due to Others	\$1,235,901	\$42,297,900	\$41,587,618	\$1,946,183
 All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,792,141	\$214,899,032	\$215,706,220	\$7,984,953
Cash and Cash Equivalents In Segregated Accounts	1,235,901	42,297,900	41,587,618	1,946,183
Intergovernmental Receivable	5,002,377	4,799,641	4,784,708	5,017,310
Property Taxes Receivable	177,170,549	186,464,859	177,170,549	186,464,859
Special Assessment Receivable	3,655,425	3,389,981	3,655,425	3,389,981
Total Assets	\$195,856,393	\$451,851,413	\$442,904,520	\$204,803,286
Liabilities				
Intergovernmental Payable	\$191,276,388	\$379,356,723	\$371,341,659	\$199,291,452
Undistributed Assets	3,091,024	10,215,245	9,961,717	3,344,552
Payroll Withholdings	0	11,413,037	11,413,037	0
Loan Payable	249,467	0	31,798	217,669
Deposits Held and Due to Others	1,239,514	42,305,516	41,595,417	1,949,613
Total Liabilities	\$195,856,393	\$443,290,521	\$434,343,628	\$204,803,286

**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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$4,363,755	\$3,556,685	\$3,566,300	\$9,615
Permissive Sales Tax	16,060,000	16,060,000	18,210,445	2,150,445
Intergovernmental	3,777,764	3,813,241	4,499,052	685,811
Interest	856,242	856,242	530,350	(325,892)
Licenses and Permits	5,650	5,650	7,281	1,631
Fines and Forfeitures	1,086,000	1,071,564	1,054,670	(16,894)
Rentals and Royalties	396,291	396,291	445,735	49,444
Charges for Services	6,659,064	6,638,023	7,604,003	965,980
Other	94,469	94,469	305,937	211,468
Total Revenues	33,299,235	32,492,165	36,223,773	3,731,608
Expenditures				
Current:				
General Government - Legislative and Executive:				
Commissioners:				
Personal Services	472,161	475,423	474,257	1,166
Materials and Supplies	35,960	34,460	20,519	13,941
Contractual Services	202,860	202,296	200,700	1,596
Other	25,000	27,239	27,238	1
Total Commissioners	735,981	739,418	722,714	16,704
Commissioners: Other				
Contractual Services	2,736,237	3,124,929	2,991,280	133,649
Other	155,355	141,057	138,848	2,209
Total Commissioners: Other	2,891,592	3,265,986	3,130,128	135,858
Motor Pool:				
Contractual Services	0	46,630	46,624	6
Other	0	62,830	62,830	0
Total Motor Pool:	0	109,460	109,454	6
Building Maintenance:				
Personal Services	506,725	493,939	481,218	12,721
Materials and Supplies	142,217	142,217	109,233	32,984
Contractual Services	1,558,966	1,566,285	1,439,935	126,350
Capital Outlay	0	2,082	0	2,082
Other	100	100	0	100
Total Building Maintenance	2,208,008	2,204,623	2,030,386	174,237
Microfilm:				
Personal Services	84,255	84,409	81,694	2,715
Materials and Supplies	6,350	6,350	2,846	3,504
Contractual Services	3,100	3,406	1,828	1,578
Total Microfilm	\$93,705	\$94,165	\$86,368	\$7,797

(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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Human Resources:				
Personal Services	\$117,657	\$125,111	\$124,766	\$345
Materials and Supplies	9,000	9,000	8,509	491
Contractual Services	28,250	28,250	27,678	572
Total Human Resources	154,907	162,361	160,953	1,408
Auditor:				
Personal Services	613,905	625,284	625,230	54
Materials and Supplies	25,685	27,685	23,750	3,935
Contractual Services	55,788	54,957	44,622	10,335
Other	225	225	0	225
Total Auditor	695,603	708,151	693,602	14,549
Budget Commission:				
Personal Services	47,751	50,261	50,258	3
Materials and Supplies	600	600	532	68
Contractual Services	6,070	6,070	4,990	1,080
Total Budget Commission	54,421	56,931	55,780	1,151
Data Processing Board:				
Personal Services	514,447	473,664	463,610	10,054
Materials and Supplies	5,770	9,780	8,704	1,076
Contractual Services	292,195	288,868	279,050	9,818
Capital Outlay	0	16,400	0	16,400
Total Data Processing Board	812,412	788,712	751,364	37,348
Treasurer:				
Personal Services	322,699	367,646	360,638	7,008
Materials and Supplies	7,400	7,400	6,462	938
Contractual Services	98,600	99,652	98,968	684
Total Treasurer	428,699	474,698	466,068	8,630
Prosecutor:				
Personal Services	1,995,723	2,127,123	2,117,800	9,323
Materials and Supplies	49,414	61,222	60,445	777
Contractual Services	161,530	153,342	134,325	19,017
Capital Outlay	0	21,322	21,321	1
Total Prosecutor	\$2,206,667	\$2,363,009	\$2,333,891	\$29,118

(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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Recorder:				
Personal Services	\$279,478	\$288,572	\$287,227	\$1,345
Materials and Supplies	4,640	4,350	1,850	2,500
Contractual Services	8,100	8,643	8,640	3
Total Recorder	292,218	301,565	297,717	3,848
Board of Elections:				
Personal Services	903,257	872,787	835,614	37,173
Materials and Supplies	48,035	47,824	44,137	3,687
Contractual Services	292,656	385,183	371,268	13,915
Capital Outlay	0	7,145	7,145	0
Other	10,000	2,679	2,679	0
Total Board of Elections	1,253,948	1,315,618	1,260,843	54,775
Unclaimed Monies:				
Other	190,000	290,000	175,128	114,872
Total General Government - Legislative and Executive	12,018,161	12,874,697	12,274,396	600,301
General Government - Judicial:				
Public Defender:				
Personal Services	665,142	690,935	690,321	614
Materials and Supplies	5,450	7,755	6,791	964
Contractual Services	88,857	87,957	87,085	872
Total Public Defender	759,449	786,647	784,197	2,450
Clerk of Courts:				
Personal Services	1,978,403	1,973,556	1,962,677	10,879
Materials and Supplies	114,749	114,749	93,766	20,983
Contractual Services	247,120	247,120	214,417	32,703
Total Clerk of Courts	2,340,272	2,335,425	2,270,860	64,565
Court of Appeals:				
Contractual Services	80,000	68,474	68,474	0
Municipal Court:				
Personal Services	1,002,302	1,044,939	1,041,214	3,725
Materials and Supplies	16,500	16,500	15,320	1,180
Contractual Services	82,450	83,860	80,414	3,446
Total Municipal Court	\$1,101,252	\$1,145,299	\$1,136,948	\$8,351

(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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Common Pleas Court:				
Personal Services	\$842,966	\$847,745	\$842,060	\$5,685
Materials and Supplies	11,800	13,070	11,925	1,145
Contractual Services	42,230	89,210	53,875	35,335
Total Common Pleas Court	896,996	950,025	907,860	42,165
Jury Commission:				
Personal Services	3,524	3,517	3,517	0
Contractual Services	1,265	1,265	893	372
Total Jury Commission	4,789	4,782	4,410	372
Domestic Relations:				
Personal Services	576,556	606,056	604,847	1,209
Materials and Supplies	11,492	11,847	10,967	880
Contractual Services	48,053	40,230	39,997	233
Capital Outlay	0	8,300	8,299	1
Total Domestic Relations	636,101	666,433	664,110	2,323
Probate Court:				
Personal Services	737,551	752,380	748,433	3,947
Materials and Supplies	16,214	16,214	15,489	725
Contractual Services	39,771	39,771	34,699	5,072
Total Probate Court	793,536	808,365	798,621	9,744
Juvenile Court:				
Personal Services	799,526	849,090	849,014	76
Materials and Supplies	28,272	28,272	25,637	2,635
Contractual Services	1,860,934	1,957,719	1,811,846	145,873
Total Juvenile Court	2,688,732	2,835,081	2,686,497	148,584
Total General Government - Judicial	9,301,127	9,600,531	9,321,977	278,554
Public Safety:				
Building Regulations and Inspections:				
Personal Services	372,362	374,842	372,635	2,207
Materials and Supplies	21,700	21,900	20,959	941
Contractual Services	48,389	56,960	44,900	12,060
Total Building Regulations and Inspections	\$442,451	\$453,702	\$438,494	\$15,208

(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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Probation:				
Personal Services	\$177,127	\$257,577	\$231,053	\$26,524
Materials and Supplies	3,750	3,750	2,685	1,065
Contractual Services	17,250	17,250	11,925	5,325
Total Juvenile Probation	198,127	278,577	245,663	32,914
Adult Probation:				
Personal Services	958,867	958,451	907,334	51,117
Materials and Supplies	27,000	32,103	30,447	1,656
Contractual Services	40,855	36,620	30,838	5,782
Total Adult Probation	1,026,722	1,027,174	968,619	58,555
Coroner:				
Personal Services	237,462	234,937	234,871	66
Materials and Supplies	4,500	4,500	3,793	707
Contractual Services	80,150	140,150	133,486	6,664
Total Coroner	322,112	379,587	372,150	7,437
Sheriff:				
Personal Services	9,611,847	9,936,680	9,902,119	34,561
Materials and Supplies	690,941	769,042	754,336	14,706
Contractual Services	1,199,634	1,512,387	1,492,384	20,003
Capital Outlay	219,050	261,414	260,842	572
Total Sheriff	11,721,472	12,479,523	12,409,681	69,842
Total Public Safety	13,710,884	14,618,563	14,434,607	183,956
Public Works:				
County Engineer Tax Map:				
Personal Services	160,886	162,415	158,214	4,201
Materials and Supplies	9,610	9,610	3,557	6,053
Contractual Services	3,650	3,650	3,000	650
Total Public Works	174,146	175,675	164,771	10,904
Human Services:				
Veterans Services Commission:				
Personal Services	459,231	439,955	397,052	42,903
Materials and Supplies	31,200	31,200	27,492	3,708
Contractual Services	246,545	182,684	134,580	48,104
Other	1,100	1,100	95	1,005
Total Human Services	\$738,076	\$654,939	\$559,219	\$95,720

(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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Capital Outlay	\$111,535	\$174,045	\$174,045	\$0
<i>Total Expenditures</i>	<u>36,053,929</u>	<u>38,098,450</u>	<u>36,929,015</u>	<u>1,169,435</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,754,694)</u>	<u>(5,606,285)</u>	<u>(705,242)</u>	<u>4,901,043</u>
Other Financing Sources (Uses)				
Advances In	125,122	125,122	175,122	50,000
Advances Out	0	(30,709)	(30,709)	0
Transfers In	0	0	154,870	154,870
Transfers Out	<u>(45,000)</u>	<u>(600,949)</u>	<u>(586,569)</u>	<u>14,380</u>
<i>Total Other Financing Sources (Uses)</i>	<u>80,122</u>	<u>(506,536)</u>	<u>(287,286)</u>	<u>219,250</u>
<i>Net Change in Fund Balance</i>	<u>(2,674,572)</u>	<u>(6,112,821)</u>	<u>(992,528)</u>	<u>5,120,293</u>
<i>Fund Balance Beginning of Year</i>	6,748,543	6,748,543	6,748,543	0
Prior Year Encumbrances Appropriated	<u>371,929</u>	<u>371,929</u>	<u>371,929</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$4,445,900</u>	<u>\$1,007,651</u>	<u>\$6,127,944</u>	<u>\$5,120,293</u>

Portage County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health and Recovery Board Fund
For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,472,902	\$3,499,587	\$3,524,270	\$24,683
Intergovernmental	2,180,030	2,180,030	2,926,924	746,894
Fines and Forfeitures	151,900	133,817	163,249	29,432
Other	0	0	74,257	74,257
<i>Total Revenues</i>	<u>5,804,832</u>	<u>5,813,434</u>	<u>6,688,700</u>	<u>875,266</u>
Expenditures				
Current:				
Health:				
Mental Health and Recovery:				
Personal Services	345,404	345,404	340,912	4,492
Materials and Supplies	4,400	9,300	2,981	6,319
Contractual Services	5,845,428	6,984,279	6,157,342	826,937
Total Mental Health and Recovery	6,195,232	7,338,983	6,501,235	837,748
Indigent Driver, Alcohol Treatment:				
Contractual Services	403,388	403,388	162,199	241,189
<i>Total Expenditures</i>	<u>6,598,620</u>	<u>7,742,371</u>	<u>6,663,434</u>	<u>1,078,937</u>
<i>Net Change in Fund Balance</i>	(793,788)	(1,928,937)	25,266	1,954,203
<i>Fund Balance Beginning of Year</i>	3,950,948	3,950,948	3,950,948	0
Prior Year Encumbrances Appropriated	324,423	324,423	324,423	0
<i>Fund Balance End of Year</i>	<u>\$3,481,583</u>	<u>\$2,346,434</u>	<u>\$4,300,637</u>	<u>\$1,954,203</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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$12,641,505	\$12,753,608	\$12,845,283	\$91,675
Intergovernmental	6,450,887	7,193,065	7,233,230	40,165
Interest	1,000	1,000	417	(583)
Charges for Services	127,250	196,760	178,965	(17,795)
Contributions and Donations	6,600	6,600	9,457	2,857
Other	3,400	2,759	2,979	220
<i>Total Revenues</i>	<u>19,230,642</u>	<u>20,153,792</u>	<u>20,270,331</u>	<u>116,539</u>
Expenditures				
Current:				
Health:				
DD:				
Personal Services	12,095,700	12,068,340	11,923,382	144,958
Materials and Supplies	500,581	532,681	476,887	55,794
Contractual Services	10,897,216	10,817,361	9,865,607	951,754
Capital Outlay	337,981	387,796	357,071	30,725
Other	10,000	14,500	11,453	3,047
Total DD	<u>23,841,478</u>	<u>23,820,678</u>	<u>22,634,400</u>	<u>1,186,278</u>
DD Preschool:				
Personal Services				
Salaries	8,300	5,998	5,998	0
DD Title VI:				
Personal Services				
Salaries	41,400	32,578	32,571	7
DD Gifts and Donations:				
Materials and Supplies	1,600	35,000	10,867	24,133
Contractual Services	6,094	20,094	4,240	15,854
Total DD Gifts and Donations	<u>7,694</u>	<u>55,094</u>	<u>15,107</u>	<u>39,987</u>
<i>Total Expenditures</i>	<u>23,898,872</u>	<u>23,914,348</u>	<u>22,688,076</u>	<u>1,226,272</u>
<i>Excess of Revenues Under Expenditures</i>	(4,668,230)	(3,760,556)	(2,417,745)	1,342,811
Other Financing Uses				
Transfers Out	(150,000)	0	0	0
<i>Net Change in Fund Balance</i>	(4,818,230)	(3,760,556)	(2,417,745)	1,342,811
<i>Fund Balance Beginning of Year</i>	22,252,071	22,252,071	22,252,071	0
Prior Year Encumbrances Appropriated	1,182,572	1,182,572	1,182,572	0
<i>Fund Balance End of Year</i>	<u>\$18,616,413</u>	<u>\$19,674,087</u>	<u>\$21,016,898</u>	<u>\$1,342,811</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Welfare Levy Fund
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$2,384,972	\$2,403,518	\$2,420,146	\$16,628
Intergovernmental	3,309,758	3,204,468	3,046,201	(158,267)
Charges for Services	2,580,000	2,141,378	2,156,095	14,717
Other	3,700	47,612	47,111	(501)
<i>Total Revenues</i>	<u>8,278,430</u>	<u>7,796,976</u>	<u>7,669,553</u>	<u>(127,423)</u>
Expenditures				
Current:				
Human Services:				
Child Welfare Levy:				
Personal Services	1,191,200	2,208,200	2,064,037	144,163
Materials and Supplies	28,077	98,577	65,538	33,039
Contractual Services	7,023,359	5,648,859	5,268,442	380,417
Capital Outlay	7,000	44,000	36,562	7,438
Other	300	300	0	300
<i>Total Child Welfare Levy</i>	<u>8,249,936</u>	<u>7,999,936</u>	<u>7,434,579</u>	<u>565,357</u>
Other Allocations:				
Materials and Supplies	600	600	0	600
Contractual Services	29,400	29,400	0	29,400
<i>Total Other Allocations</i>	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>30,000</u>
<i>Total Expenditures</i>	<u>8,279,936</u>	<u>8,029,936</u>	<u>7,434,579</u>	<u>595,357</u>
<i>Net Change in Fund Balance</i>	(1,506)	(232,960)	234,974	467,934
<i>Fund Balance Beginning of Year</i>	2,566,400	2,566,400	2,566,400	0
Prior Year Encumbrances Appropriated	1,507	1,507	1,507	0
<i>Fund Balance End of Year</i>	<u>\$2,566,401</u>	<u>\$2,334,947</u>	<u>\$2,802,881</u>	<u>\$467,934</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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$10,241,655	\$7,858,019	\$7,636,891	(\$221,128)
Other	<u>0</u>	<u>0</u>	<u>6,515</u>	<u>6,515</u>
<i>Total Revenues</i>	<u>10,241,655</u>	<u>7,858,019</u>	<u>7,643,406</u>	<u>(214,613)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	5,699,000	5,268,601	5,233,025	35,576
Materials and Supplies	216,328	231,328	92,582	138,746
Contractual Services	2,539,400	1,767,924	1,538,199	229,725
Capital Outlay	31,731	1,731	0	1,731
Other	<u>19,869</u>	<u>66,047</u>	<u>66,047</u>	<u>0</u>
Total Public Assistance	<u>8,506,328</u>	<u>7,335,631</u>	<u>6,929,853</u>	<u>405,778</u>
Other Allocations:				
Personal Services	202,089	201,546	201,386	160
Materials and Supplies	0	12,611	12,600	11
Contractual Services	1,542,855	486,458	431,709	54,749
Capital Outlay	0	350	350	0
Other	<u>0</u>	<u>6,229</u>	<u>0</u>	<u>6,229</u>
Total Other Allocations	<u>1,744,944</u>	<u>707,194</u>	<u>646,045</u>	<u>61,149</u>
<i>Total Expenditures</i>	<u>10,251,272</u>	<u>8,042,825</u>	<u>7,575,898</u>	<u>466,927</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,617)	(184,806)	67,508	252,314
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>6,597</u>	<u>6,597</u>
<i>Net Change in Fund Balance</i>	(9,617)	(184,806)	74,105	258,911
<i>Fund Balance Beginning of Year</i>	678,349	678,349	678,349	0
Prior Year Encumbrances Appropriated	<u>6,328</u>	<u>6,328</u>	<u>6,328</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$675,060</u>	<u>\$499,871</u>	<u>\$758,782</u>	<u>\$258,911</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvements Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$200,000	\$145,484	\$159,908	\$14,424
Interest	0	25,464	49,577	24,113
Charges for Services	544,000	542,208	542,209	1
Contributions and Donations	0	0	1,500	1,500
<i>Total Revenues</i>	<u>744,000</u>	<u>713,156</u>	<u>753,194</u>	<u>40,038</u>
Expenditures				
Capital Outlay:				
Kent Court	35,990	36,817	36,800	17
Veterans Memorial	0	2,431	2,431	0
Wireless 911 Upgrade	99,200	249,200	210,500	38,700
Kent Municipal Court	749,605	8,557,432	8,361,820	195,612
Energy Conservation	5,685,307	5,693,555	5,693,553	2
MRDD Capital Projects	169,999	719,999	459,165	260,834
<i>Total Capital Outlay</i>	<u>6,740,101</u>	<u>15,259,434</u>	<u>14,764,269</u>	<u>495,165</u>
Debt Service:				
Principal Retirement	0	7,150,000	7,150,000	0
Interest	0	17,804	17,804	0
<i>Total Debt Service</i>	<u>0</u>	<u>7,167,804</u>	<u>7,167,804</u>	<u>0</u>
<i>Total Expenditures</i>	<u>6,740,101</u>	<u>22,427,238</u>	<u>21,932,073</u>	<u>495,165</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(5,996,101)</u>	<u>(21,714,082)</u>	<u>(21,178,879)</u>	<u>535,203</u>
Other Financing Sources (Uses)				
General Obligation Notes Issued	0	7,150,000	7,150,000	0
Transfers In	55,000	7,566,268	7,566,267	(1)
Transfers Out	0	(576,811)	(559,667)	17,144
<i>Total Other Financing Sources (Uses)</i>	<u>55,000</u>	<u>14,139,457</u>	<u>14,156,600</u>	<u>17,143</u>
<i>Net Change in Fund Balance</i>	<u>(5,941,101)</u>	<u>(7,574,625)</u>	<u>(7,022,279)</u>	<u>552,346</u>
<i>Fund Balance Beginning of Year</i>	3,550,391	3,550,391	3,550,391	0
Prior Year Encumbrances Appropriated	<u>6,456,611</u>	<u>6,456,611</u>	<u>6,456,611</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,065,901</u></u>	<u><u>\$2,432,377</u></u>	<u><u>\$2,984,723</u></u>	<u><u>\$552,346</u></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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$6,287,638	\$432,547	\$432,545	(\$2)
Sale of Capital Assets	0	7,566,267	7,566,267	0
<i>Total Revenues</i>	<u>6,287,638</u>	<u>7,998,814</u>	<u>7,998,812</u>	<u>(2)</u>
Expenses				
Personal Services	3,500,000	386,016	386,016	0
Materials and Supplies	0	36,171	36,171	0
Contractual Services	2,300,000	324,683	324,682	1
Other	0	5,395	5,395	0
Debt Service:				
Principal Retirement	359,000	0	0	0
Interest and Fiscal Charges	218,638	17,971	17,970	1
<i>Total Expenses</i>	<u>6,377,638</u>	<u>770,236</u>	<u>770,234</u>	<u>2</u>
<i>Excess of Revenues Over (Under)</i>				
<i>Expenses Before Transfers</i>	(90,000)	7,228,578	7,228,578	0
Transfers Out	0	(7,566,267)	(7,566,267)	0
<i>Net Change in Fund Equity</i>	(90,000)	(337,689)	(337,689)	0
<i>Fund Equity Beginning of Year</i>	<u>337,689</u>	<u>337,689</u>	<u>337,689</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$247,689</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$3,200,001	\$3,278,000	\$3,294,956	\$16,956
Intergovernmental	0	64,683	64,682	(1)
<i>Total Revenues</i>	<u>3,200,001</u>	<u>3,342,683</u>	<u>3,359,638</u>	<u>16,955</u>
Expenses				
Personal Services	1,897,000	1,837,000	1,747,140	89,860
Materials and Supplies	599,562	687,562	603,403	84,159
Contractual Services	900,717	880,646	673,257	207,389
Other	25,000	25,163	9,457	15,706
Capital Outlay	100,000	763,828	690,135	73,693
Debt Service:				
Principal Retirement	72,624	72,624	72,624	0
Interest and Fiscal Charges	107,977	5,873	5,271	602
<i>Total Expenses</i>	<u>3,702,880</u>	<u>4,272,696</u>	<u>3,801,287</u>	<u>471,409</u>
<i>Excess of Revenues Under</i>				
<i>Expenses Before Advances and Transfers</i>	(502,879)	(930,013)	(441,649)	488,364
Advances Out	(10,000)	(71,250)	0	71,250
Transfers Out	0	(104)	0	104
<i>Net Change in Fund Equity</i>	(512,879)	(1,001,367)	(441,649)	559,718
<i>Fund Equity Beginning of Year</i>	1,956,154	1,956,154	1,956,154	0
Prior Year Encumbrances Appropriated	114,899	114,899	114,899	0
<i>Fund Equity End of Year</i>	<u>\$1,558,174</u>	<u>\$1,069,686</u>	<u>\$1,629,404</u>	<u>\$559,718</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$6,777,096	\$6,777,096	\$8,364,248	\$1,587,152
Intergovernmental	0	1,247,894	546,079	(701,815)
Other	0	0	30,943	30,943
OPWC Loan Proceeds	0	50,000	0	(50,000)
<i>Total Revenues</i>	<u>6,777,096</u>	<u>8,074,990</u>	<u>8,941,270</u>	<u>866,280</u>
Expenses				
Personal Services	1,320,570	2,039,531	1,669,283	370,248
Materials and Supplies	809,507	1,108,507	829,095	279,412
Contractual Services	767,652	977,152	935,703	41,449
Other	78,000	153,300	94,577	58,723
Capital Outlay	3,156,913	4,577,411	3,265,678	1,311,733
Debt Service:				
Principal Retirement	1,191,204	1,191,204	1,191,204	0
Interest and Fiscal Charges	612,912	663,678	663,668	10
<i>Total Expenses</i>	<u>7,936,758</u>	<u>10,710,783</u>	<u>8,649,208</u>	<u>2,061,575</u>
<i>Excess of Revenues Over (Under) Expenses</i> <i> Before Advances and Transfers</i>	(1,159,662)	(2,635,793)	292,062	2,927,855
Advances Out	(1,500,000)	(1,500,000)		1,500,000
Transfers Out	(218,480)	(611,740)	0	611,740
<i>Net Change in Fund Equity</i>	(2,878,142)	(4,747,533)	292,062	5,039,595
<i>Fund Equity Beginning of Year</i>	5,842,499	5,842,499	5,842,499	0
Prior Year Encumbrances Appropriated	1,050,202	1,050,202	1,050,202	0
<i>Fund Equity End of Year</i>	<u>\$4,014,559</u>	<u>\$2,145,168</u>	<u>\$7,184,763</u>	<u>\$5,039,595</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Portage County Water Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$3,686,750	\$3,686,750	\$4,516,023	\$829,273
Intergovernmental	0	80,025	80,025	0
Other	0	0	1,657	1,657
<i>Total Revenues</i>	<u>3,686,750</u>	<u>3,766,775</u>	<u>4,597,705</u>	<u>830,930</u>
Expenses				
Personal Services	546,550	596,550	530,276	66,274
Materials and Supplies	698,972	723,972	498,758	225,214
Contractual Services	1,475,637	2,334,087	1,896,587	437,500
Other	10,000	20,000	10,405	9,595
Capital Outlay	616,041	683,439	270,798	412,641
Debt Service:				
Principal Retirement	718,110	718,110	718,110	0
Interest and Fiscal Charges	184,055	184,055	184,053	2
<i>Total Expenses</i>	<u>4,249,365</u>	<u>5,260,213</u>	<u>4,108,987</u>	<u>1,151,226</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances and Transfers</i>	(562,615)	(1,493,438)	488,718	1,982,156
Advances Out	(1,000,000)	(1,015,200)	0	1,015,200
Transfers Out	(97,835)	(148,840)	0	148,840
<i>Net Change in Fund Equity</i>	(1,660,450)	(2,657,478)	488,718	3,146,196
<i>Fund Equity Beginning of Year</i>	4,947,225	4,947,225	4,947,225	0
Prior Year Encumbrances Appropriated	505,984	505,984	505,984	0
<i>Fund Equity End of Year</i>	<u>\$3,792,759</u>	<u>\$2,795,731</u>	<u>\$5,941,927</u>	<u>\$3,146,196</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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$3,858,711	\$3,858,711	\$4,113,114	\$254,403
Intergovernmental	0	1,068,810	359,113	(709,697)
Interest	0	13,080	13,116	36
Other	0	0	2,514	2,514
OWDA Loans Issued	0	50,000	0	(50,000)
General Obligation Notes Issued	0	7,500,000	7,500,000	0
<i>Total Revenues</i>	<u>3,858,711</u>	<u>12,490,601</u>	<u>11,987,857</u>	<u>(502,744)</u>
Expenses				
Personal Services	965,390	981,090	936,372	44,718
Materials and Supplies	459,238	498,738	339,486	159,252
Contractual Services	6,266,926	4,236,369	4,048,355	188,014
Other	0	26,000	3,596	22,404
Capital Outlay	311,000	4,933,578	2,887,795	2,045,783
Debt Service:				
Principal Retirement	690,940	8,690,940	8,690,940	0
Interest and Fiscal Charges	158,039	278,807	278,804	3
<i>Total Expenses</i>	<u>8,851,533</u>	<u>19,645,522</u>	<u>17,185,348</u>	<u>2,460,174</u>
<i>Excess of Revenues Under Expenses</i> <i> Before Advances and Transfers</i>	(4,992,822)	(7,154,921)	(5,197,491)	1,957,430
Advances Out	(1,500,000)	(1,500,000)	0	1,500,000
Transfers Out	(367,196)	(577,067)	0	577,067
<i>Net Change in Fund Equity</i>	(6,860,018)	(9,231,988)	(5,197,491)	4,034,497
<i>Fund Equity Beginning of Year</i>	9,073,293	9,073,293	9,073,293	0
Prior Year Encumbrances Appropriated	5,084,364	5,084,364	5,084,364	0
<i>Fund Equity End of Year</i>	<u>\$7,297,639</u>	<u>\$4,925,669</u>	<u>\$8,960,166</u>	<u>\$4,034,497</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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Licenses and Permits	\$200	\$200	\$120	(\$80)
Fines and Forfeitures	100	100	310	210
Charges for Services	<u>1,663,600</u>	<u>1,663,600</u>	<u>1,915,234</u>	<u>251,634</u>
<i>Total Revenues</i>	<u>1,663,900</u>	<u>1,663,900</u>	<u>1,915,664</u>	<u>251,764</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Real Estate Assessment Auditor:				
Personal Services	414,498	421,117	420,590	527
Materials and Supplies	63,969	63,969	23,260	40,709
Contractual Services	1,485,673	1,479,054	411,094	1,067,960
Capital Outlay	<u>133,246</u>	<u>133,246</u>	<u>0</u>	<u>133,246</u>
Total Real Estate Assessment - Auditor	<u>2,097,386</u>	<u>2,097,386</u>	<u>854,944</u>	<u>1,242,442</u>
Real Estate Assessment Information Technology:				
Personal Services	153,198	153,198	147,317	5,881
Materials and Supplies	23,000	23,000	19,314	3,686
Contractual Services	96,128	96,128	51,247	44,881
Capital Outlay	<u>15,500</u>	<u>15,500</u>	<u>150</u>	<u>15,350</u>
Total Real Estate Assessment - Information Technology	<u>287,826</u>	<u>287,826</u>	<u>218,028</u>	<u>69,798</u>
<i>Total Expenditures</i>	<u>2,385,212</u>	<u>2,385,212</u>	<u>1,072,972</u>	<u>1,312,240</u>
<i>Net Change in Fund Balance</i>	(721,312)	(721,312)	842,692	1,564,004
<i>Fund Balance Beginning of Year</i>	4,976,419	4,976,419	4,976,419	0
Prior Year Encumbrances Appropriated	<u>149,667</u>	<u>149,667</u>	<u>149,667</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$4,404,774</u>	<u>\$4,404,774</u>	<u>\$5,968,778</u>	<u>\$1,564,004</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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$3,000	\$3,000	\$5,283	\$2,283
Charges for Services	150,700	543,080	749,752	206,672
<i>Total Revenues</i>	<u>153,700</u>	<u>546,080</u>	<u>755,035</u>	<u>208,955</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Treasurer:				
Personal Services	168,738	168,738	157,425	11,313
Materials and Supplies	10,000	25,000	14,457	10,543
Contractual Services	107,500	637,500	393,228	244,272
Total Treasurer	<u>286,238</u>	<u>831,238</u>	<u>565,110</u>	<u>266,128</u>
Treasurer - Prepayments:				
Personal Services	18,595	8,114	0	8,114
Treasurer - Tax Certificates				
Contractual Services	2,024	9,524	5,572	3,952
Other	0	1,000	420	580
Total Treasurer - Tax Certificates	<u>2,024</u>	<u>10,524</u>	<u>5,992</u>	<u>4,532</u>
Prosecutor:				
Personal Services	229,729	229,729	202,326	27,403
Materials and Supplies	6,033	6,033	1,225	4,808
Total Prosecutor	<u>235,762</u>	<u>235,762</u>	<u>203,551</u>	<u>32,211</u>
<i>Total Expenditures</i>	<u>542,619</u>	<u>1,085,638</u>	<u>774,653</u>	<u>310,985</u>
<i>Net Change in Fund Balance</i>	(388,919)	(539,558)	(19,618)	519,940
<i>Fund Balance Beginning of Year</i>	1,223,201	1,223,201	1,223,201	0
Prior Year Encumbrances Appropriated	<u>1,033</u>	<u>1,033</u>	<u>1,033</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$835,315</u></u>	<u><u>\$684,676</u></u>	<u><u>\$1,204,616</u></u>	<u><u>\$519,940</u></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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$8,000	\$7,687	\$8,131	\$444
Charges for Services	<u>427,250</u>	<u>422,250</u>	<u>422,444</u>	<u>194</u>
<i>Total Revenues</i>	<u>435,250</u>	<u>429,937</u>	<u>430,575</u>	<u>638</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Law Library:				
Personal Services	68,200	68,200	52,624	15,576
Materials and Supplies	361,300	361,300	319,392	41,908
Contractual Services	<u>23,800</u>	<u>23,800</u>	<u>9,878</u>	<u>13,922</u>
<i>Total Expenditures</i>	<u>453,300</u>	<u>453,300</u>	<u>381,894</u>	<u>71,406</u>
<i>Net Change in Fund Balance</i>	(18,050)	(23,363)	48,681	72,044
<i>Fund Balance Beginning of Year</i>	<u>528,821</u>	<u>528,821</u>	<u>528,821</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$510,771</u></u>	<u><u>\$505,458</u></u>	<u><u>\$577,502</u></u>	<u><u>\$72,044</u></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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$527,800	\$508,714	\$518,206	\$9,492
Expenditures				
Current:				
General Government - Judicial:				
Municipal Court:				
Personal Services	38,136	38,631	38,554	77
Materials and Supplies	29,000	28,505	11,977	16,528
Contractual Services	65,000	65,000	0	65,000
Capital Outlay	15,000	15,000	0	15,000
Total Municipal Court	147,136	147,136	50,531	96,605
Common Pleas Court:				
Materials and Supplies	9,000	4,198	2,315	1,883
Contractual Services	10,300	10,300	0	10,300
Total Common Pleas Court	19,300	14,498	2,315	12,183
Clerk of Common Pleas Court:				
Personal Services	38,576	38,576	33,976	4,600
Materials and Supplies	4,707	4,707	3,654	1,053
Contractual Services	18,893	18,893	15,429	3,464
Total Clerk of Common Pleas Court	62,176	62,176	53,059	9,117
Probate Court:				
Materials and Supplies	1,500	1,500	311	1,189
Contractual Services	14,250	14,250	6,097	8,153
Capital Outlay	10,750	10,750	0	10,750
Other	250	250	0	250
Total Probate Court	\$26,750	\$26,750	\$6,408	\$20,342

(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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Clerk of Municipal Court:				
Personal Services	\$238,182	\$238,182	\$223,355	\$14,827
Materials and Supplies	27,737	27,737	14,803	12,934
Contractual Services	209,063	209,063	130,972	78,091
Capital Outlay	<u>24,000</u>	<u>24,000</u>	<u>0</u>	<u>24,000</u>
Total Clerk of Municipal Court	<u>498,982</u>	<u>498,982</u>	<u>369,130</u>	<u>129,852</u>
Juvenile Court:				
Materials and Supplies	11,500	11,500	529	10,971
Contractual Services	14,225	14,225	13,023	1,202
Capital Outlay	<u>10,500</u>	<u>10,500</u>	<u>0</u>	<u>10,500</u>
Total Juvenile Court	<u>36,225</u>	<u>36,225</u>	<u>13,552</u>	<u>22,673</u>
Common Pleas Support:				
Materials and Supplies	22,000	35,000	22,812	12,188
Capital Outlay	<u>0</u>	<u>50,000</u>	<u>49,375</u>	<u>625</u>
Total Common Pleas Support	<u>22,000</u>	<u>85,000</u>	<u>72,187</u>	<u>12,813</u>
Miscellaneous Court				
Contractual Services	<u>3,000</u>	<u>3,000</u>	<u>500</u>	<u>2,500</u>
<i>Total Expenditures</i>	<u>815,569</u>	<u>873,767</u>	<u>567,682</u>	<u>306,085</u>
<i>Net Change in Fund Balance</i>	(287,769)	(365,053)	(49,476)	315,577
<i>Fund Balance Beginning of Year</i>	778,438	778,438	778,438	0
Prior Year Encumbrances Appropriated	<u>7,932</u>	<u>7,932</u>	<u>7,932</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$498,601</u></u>	<u><u>\$421,317</u></u>	<u><u>\$736,894</u></u>	<u><u>\$315,577</u></u>

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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	<u>\$90,000</u>	<u>\$77,505</u>	<u>\$77,504</u>	<u>(\$1)</u>
Expenditures				
Current:				
General Government - Judicial:				
Mediation and Dispute Common Pleas:				
Personal Services	71,926	72,002	72,002	0
Mediation and Dispute Domestic Relations:				
Personal Services	<u>20,716</u>	<u>20,716</u>	<u>19,268</u>	<u>1,448</u>
<i>Total Expenditures</i>	<u>92,642</u>	<u>92,718</u>	<u>91,270</u>	<u>1,448</u>
<i>Net Change in Fund Balance</i>	(2,642)	(15,213)	(13,766)	1,447
<i>Fund Balance Beginning of Year</i>	<u>200,680</u>	<u>200,680</u>	<u>200,680</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$198,038</u>	<u>\$185,467</u>	<u>\$186,914</u>	<u>\$1,447</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$123,000	\$129,255	\$129,254	(\$1)
Licenses and Permits	90,000	90,000	141,240	51,240
Fines and Forfeitures	2,000	1,318	1,478	160
Charges for Services	200,000	200,000	215,008	15,008
Contributions and Donations	11,000	5,170	5,170	0
<i>Total Revenues</i>	<u>426,000</u>	<u>425,743</u>	<u>492,150</u>	<u>66,407</u>
Expenditures				
Current:				
Public Safety:				
Concealed Handgun Licenses:				
Personal Services	52,810	67,810	57,962	9,848
Materials and Supplies	10,653	25,653	11,234	14,419
Contractual Services	52,104	92,104	61,512	30,592
Capital Outlay	10,000	5,000	0	5,000
Total Concealed Handgun Licenses	<u>125,567</u>	<u>190,567</u>	<u>130,708</u>	<u>59,859</u>
Enforcement and Education:				
Materials and Supplies	5,000	5,000	2,324	2,676
Contractual Services	1,500	1,500	0	1,500
Total Enforcement and Education	<u>6,500</u>	<u>6,500</u>	<u>2,324</u>	<u>4,176</u>
Marine Patrol:				
Personal Services	20,000	18,444	18,444	0
Materials and Supplies	8,000	4,897	4,897	0
Contractual Services	4,000	2,704	2,704	0
Total Marine Patrol	<u>32,000</u>	<u>26,045</u>	<u>26,045</u>	<u>0</u>
Drug Abuse Resistance Education:				
Personal Services	64,000	77,520	77,520	0
Traffic Enforcement Program:				
Personal Services	25,000	16,993	16,993	0
Materials and Supplies	0	701	700	1
Total Traffic Enforcement Program	<u>\$25,000</u>	<u>\$17,694</u>	<u>\$17,693</u>	<u>\$1</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Sheriff Capital Acquisition:				
Materials and Supplies	\$0	\$10,480	\$10,479	\$1
Law Enforcement Assessment:				
Personal Services	4,862	4,862	0	4,862
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	3,000	5,000	3,048	1,952
Total Law Enforcement Assessment	8,862	10,862	3,048	7,814
Sheriff's Inmate Commissary:				
Personal Services	62,760	75,200	39,517	35,683
Materials and Supplies	147,000	171,300	147,966	23,334
Contractual Services	42,198	46,198	40,351	5,847
Total Sheriff's Inmate Commissary	251,958	292,698	227,834	64,864
Sheriffs Gift's and Donations DARE:				
Materials and Supplies	4,500	4,020	3,861	159
Contractual Services	1,100	1,100	1,019	81
Total Sheriffs Gift's and Donations DARE	5,600	5,120	4,880	240
Sheriff's Gifts and Donations K-9:				
Materials and Supplies	5,000	758	0	758
Contractual Services	1,000	2,000	1,246	754
Total Sheriff's Gifts and Donations K-9	6,000	2,758	1,246	1,512
<i>Total Expenditures</i>	<u>525,487</u>	<u>640,244</u>	<u>501,777</u>	<u>138,467</u>
<i>Net Change in Fund Balance</i>	(99,487)	(214,501)	(9,627)	204,874
<i>Fund Balance Beginning of Year</i>	231,088	231,088	231,088	0
Prior Year Encumbrances Appropriated	40,355	40,355	40,355	0
<i>Fund Balance End of Year</i>	<u>\$171,956</u>	<u>\$56,942</u>	<u>\$261,816</u>	<u>\$204,874</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$400,000	\$593,256	\$593,125	(\$131)
Expenditures				
Current:				
Public Safety:				
Felony Delinquent Care and Custody:				
Personal Services	536,696	449,448	449,442	6
Materials and Supplies	6,000	4,253	4,252	1
Contractual Services	7,250	29,008	28,877	131
<i>Total Expenditures</i>	<u>549,946</u>	<u>482,709</u>	<u>482,571</u>	<u>138</u>
<i>Excess of Revenues Under Expenditures</i>	(149,946)	110,547	110,554	7
<i>Fund Balance Beginning of Year</i>	<u>226,049</u>	<u>226,049</u>	<u>226,049</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$76,103</u></u>	<u><u>\$336,596</u></u>	<u><u>\$336,603</u></u>	<u><u>\$7</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probation Services Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$322,231	\$413,453	\$429,391	\$15,938
Fines and Forfeitures	0	0	50	50
Charges for Services	362,786	293,649	303,929	10,280
<i>Total Revenues</i>	685,017	707,102	733,370	26,268
Expenditures				
Current:				
Public Safety:				
Probation Services:				
Personal Services	376,341	376,341	351,345	24,996
Materials and Supplies	2,000	2,000	0	2,000
Contractual Services	3,500	3,500	280	3,220
Total Probation Services	381,841	381,841	351,625	30,216
Adult Probation:				
Personal Services	266,923	261,136	255,770	5,366
Materials and Supplies	631	12,083	11,719	364
Contractual Services	54,677	66,274	55,346	10,928
Total Adult Probation	322,231	339,493	322,835	16,658
Repeat Offender Program				
Personal Services	0	18,314	17,896	418
Materials and Supplies	0	17,597	4,372	13,225
Contractual Services	0	36,943	36,939	4
Capital Outlay	0	30,000	27,987	2,013
Total Repeat Offender Program	0	102,854	87,194	15,660
<i>Total Expenditures</i>	704,072	824,188	761,654	62,534
<i>Net Change in Fund Balance</i>	(19,055)	(117,086)	(28,284)	88,802
<i>Fund Balance Beginning of Year</i>	476,554	476,554	476,554	0
<i>Fund Balance End of Year</i>	\$457,499	\$359,468	\$448,270	\$88,802

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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$385	\$385	\$802	\$417
Expenditures				
Current:				
Public Safety:				
Probate Court Conduct:				
Materials and Supplies	1,650	1,650	0	1,650
Contractual Services	3,000	3,000	0	3,000
Capital Outlay	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>5,650</u>	<u>5,650</u>	<u>0</u>	<u>5,650</u>
<i>Net Change in Fund Balance</i>	(5,265)	(5,265)	802	6,067
<i>Fund Balance Beginning of Year</i>	<u>11,318</u>	<u>11,318</u>	<u>11,318</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,053</u></u>	<u><u>\$6,053</u></u>	<u><u>\$12,120</u></u>	<u><u>\$6,067</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$402,254	\$305,563	\$338,010	\$32,447
Licenses and Permits	33,628	33,628	30,656	(2,972)
Charges for Services	8,500	8,500	39,643	31,143
<i>Total Revenues</i>	<u>444,382</u>	<u>347,691</u>	<u>408,309</u>	<u>60,618</u>
Expenditures				
Current:				
Public Safety:				
Hazmat Operations:				
Materials and Supplies	15,300	18,300	13,537	4,763
Contractual Services	44,100	78,950	44,965	33,985
Capital Outlay	0	15,121	13,071	2,050
Total Hazmat Operations	<u>59,400</u>	<u>112,371</u>	<u>71,573</u>	<u>40,798</u>
FEMA Planning:				
Contractual Services	6,500	6,500	0	6,500
Homeland Security B:				
Materials and Supplies	45,454	45,546	45,546	0
Contractual Services	95,000	50,357	50,357	0
Capital Outlay	40,000	13,423	13,423	0
Total Homeland Security B	<u>180,454</u>	<u>109,326</u>	<u>109,326</u>	<u>0</u>
EMPG Homeland Security:				
Personal Services	240,450	121,488	121,487	1
Materials and Supplies	12,000	7,021	5,489	1,532
Contractual Services	74,559	151,087	136,732	14,355
Total EMPG Homeland Security	<u>327,009</u>	<u>279,596</u>	<u>263,708</u>	<u>15,888</u>
Disaster Planning:				
Materials and Supplies	10,000	3,803	3,803	0
Contractual Services	5,000	5,000	5,000	0
Total Disaster Planning	<u>\$15,000</u>	<u>\$8,803</u>	<u>\$8,803</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, 2013

	<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	\$14,220	\$14,220	\$10,822	\$3,398
Materials and Supplies	300	350	135	215
Contractual Services	11,500	22,100	11,946	10,154
Total Local Emergency Planning Committee	<u>26,020</u>	<u>36,670</u>	<u>22,903</u>	<u>13,767</u>
<i>Total Expenditures</i>	<u>614,383</u>	<u>553,266</u>	<u>476,313</u>	<u>76,953</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(170,001)</u>	<u>(205,575)</u>	<u>(68,004)</u>	<u>137,571</u>
Other Financing Sources (Uses)				
Advances Out	0	(46,035)	0	46,035
Transfers In	86,900	67,846	61,656	(6,190)
<i>Total Other Financing Sources (Uses)</i>	<u>86,900</u>	<u>21,811</u>	<u>61,656</u>	<u>39,845</u>
<i>Net Change in Fund Balance</i>	(83,101)	(183,764)	(6,348)	177,416
<i>Fund Balance Beginning of Year</i>	248,904	248,904	248,904	0
Prior Year Encumbrances Appropriated	<u>9,510</u>	<u>9,510</u>	<u>9,510</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$175,313</u>	<u>\$74,650</u>	<u>\$252,066</u>	<u>\$177,416</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$6,436,000	\$6,436,000	\$6,401,039	(\$34,961)
Interest	0	0	5,009	5,009
Licenses and Permits	500	500	2,100	1,600
Fines and Forfeitures	87,000	87,000	102,970	15,970
Charges for Services	260,500	260,500	292,127	31,627
Contributions and Donations	0	0	844	844
Other	13,000	13,000	26,726	13,726
<i>Total Revenues</i>	<u>6,797,000</u>	<u>6,797,000</u>	<u>6,830,815</u>	<u>33,815</u>
Expenditures				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personal Services	3,917,753	4,035,677	4,035,677	0
Materials and Supplies	1,668,724	2,218,724	1,906,790	311,934
Contractual Services	449,708	1,115,812	933,796	182,016
Capital Outlay	768,015	714,920	495,258	219,662
Other	5,000	5,000	3,184	1,816
<i>Total Expenditures</i>	<u>6,809,200</u>	<u>8,090,133</u>	<u>7,374,705</u>	<u>715,428</u>
<i>Excess of Revenues Under Expenditures</i>	(12,200)	(1,293,133)	(543,890)	749,243
Other Financing Uses				
Advances Out	(105,123)	(105,123)	(105,122)	1
<i>Net Change in Fund Balance</i>	(117,323)	(1,398,256)	(649,012)	749,244
<i>Fund Balance Beginning of Year</i>	1,235,708	1,235,708	1,235,708	0
Prior Year Encumbrances Appropriated	204,323	204,323	204,323	0
<i>Fund Balance End of Year</i>	<u>\$1,322,708</u>	<u>\$41,775</u>	<u>\$791,019</u>	<u>\$749,244</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Special Assessments	\$4,325	\$2,628	\$7,557	\$4,929
Expenditures				
Current:				
Public Works:				
Engineer Administration:				
Contractual Services	600	8,605	8,113	492
<i>Net Change in Fund Balance</i>	3,725	(5,977)	(556)	5,421
<i>Fund Balance Beginning of Year</i>	51,308	51,308	51,308	0
<i>Fund Balance End of Year</i>	<u>\$55,033</u>	<u>\$45,331</u>	<u>\$50,752</u>	<u>\$5,421</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$336,000	\$501,104	\$530,588	\$29,484
Charges for Services	0	77,510	77,509	(1)
<i>Total Revenues</i>	<u>336,000</u>	<u>578,614</u>	<u>608,097</u>	<u>29,483</u>
Expenditures				
Current:				
Public Works:				
County Formula:				
Contractual Services	338,129	549,200	549,199	1
Neighborhood Stabilization NSP:				
Contractual Services	5,776	83,286	83,286	0
Hiram College:				
Contractual Services	0	46,103	46,101	2
Franklin Township				
Contractual Services	0	15,314	15,314	0
<i>Total Expenditures</i>	<u>343,905</u>	<u>693,903</u>	<u>693,900</u>	<u>3</u>
<i>Excess of Revenues Under Expenditures</i>	(7,905)	(115,289)	(85,803)	29,486
Other Financing Uses				
Advances Out	0	(8,000)	0	8,000
<i>Net Change in Fund Balance</i>	(7,905)	(123,289)	(85,803)	37,486
<i>Fund Balance Beginning of Year</i>	123,162	123,162	123,162	0
Prior Year Encumbrances Appropriated	7,905	7,905	7,905	0
<i>Fund Balance End of Year</i>	<u>\$123,162</u>	<u>\$7,778</u>	<u>\$45,264</u>	<u>\$37,486</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and Permits	\$27,000	\$26,712	\$27,563	\$851
Expenditures				
Current:				
Health:				
Marriage License:				
Contractual Services	<u>29,000</u>	<u>32,000</u>	<u>27,240</u>	<u>4,760</u>
<i>Net Change in Fund Balance</i>	(2,000)	(5,288)	323	5,611
<i>Fund Balance Beginning of Year</i>	<u>14,404</u>	<u>14,404</u>	<u>14,404</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$12,404</u></u>	<u><u>\$9,116</u></u>	<u><u>\$14,727</u></u>	<u><u>\$5,611</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and Permits	\$338,000	\$338,000	\$459,394	\$121,394
Fines and Forfeitures	3,100	3,100	8,012	4,912
Charges for Services	43,000	43,000	48,276	5,276
Contributions and Donations	0	0	3,604	3,604
<i>Total Revenues</i>	<u>384,100</u>	<u>384,100</u>	<u>519,286</u>	<u>135,186</u>
Expenditures				
Current:				
Health:				
Dog Warden:				
Personal Services	321,005	326,505	323,361	3,144
Materials and Supplies	33,200	33,700	28,861	4,839
Contractual Services	48,050	48,937	40,723	8,214
Total Dog Warden	<u>402,255</u>	<u>409,142</u>	<u>392,945</u>	<u>16,197</u>
Auditor:				
Personal Services	45,881	45,881	42,118	3,763
Materials and Supplies	9,517	9,017	2,157	6,860
Contractual Services	18,584	19,084	18,684	400
Other	120	120	64	56
Total Auditor	<u>74,102</u>	<u>74,102</u>	<u>63,023</u>	<u>11,079</u>
<i>Total Expenditures</i>	<u>476,357</u>	<u>483,244</u>	<u>455,968</u>	<u>27,276</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(92,257)	(99,144)	63,318	162,462
Other Financing Uses				
Advances Out	(20,000)	(20,000)	(20,000)	0
<i>Net Change in Fund Balance</i>	(112,257)	(119,144)	43,318	162,462
<i>Fund Balance Beginning of Year</i>	<u>119,144</u>	<u>119,144</u>	<u>119,144</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$6,887</u>	<u>\$0</u>	<u>\$162,462</u>	<u>\$162,462</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$904,388	\$897,198	\$987,283	\$90,085
Expenditures				
Current:				
Health:				
Women, Infants and Children:				
Personal Services	803,455	824,956	824,954	2
Materials and Supplies	8,000	17,289	12,334	4,955
Contractual Services	93,337	105,716	103,722	1,994
<i>Total Expenditures</i>	<u>904,792</u>	<u>947,961</u>	<u>941,010</u>	<u>6,951</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(404)</u>	<u>(50,763)</u>	<u>46,273</u>	<u>97,036</u>
Other Financing Sources (Uses)				
Advances Out	0	(90,000)	0	90,000
Transfers In	0	7,190	7,944	754
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(82,810)</u>	<u>7,944</u>	<u>90,754</u>
<i>Net Change in Fund Balance</i>	(404)	(133,573)	54,217	187,790
<i>Fund Balance Beginning of Year</i>	160,958	160,958	160,958	0
Prior Year Encumbrances Appropriated	404	404	404	0
<i>Fund Balance End of Year</i>	<u>\$160,958</u>	<u>\$27,789</u>	<u>\$215,579</u>	<u>\$187,790</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$14,500	\$14,500	\$21,294	\$6,794
Expenditures				
Current:				
Human Services:				
Indigent Guardianship:				
Materials and Supplies	3,000	3,000	0	3,000
Contractual Services	28,000	28,000	23,760	4,240
Capital Outlay	10,000	10,000	0	10,000
<i>Total Expenditures</i>	41,000	41,000	23,760	17,240
<i>Net Change in Fund Balance</i>	(26,500)	(26,500)	(2,466)	24,034
<i>Fund Balance Beginning of Year</i>	163,700	163,700	163,700	0
<i>Fund Balance End of Year</i>	<u>\$137,200</u>	<u>\$137,200</u>	<u>\$161,234</u>	<u>\$24,034</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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$2,094,400	\$1,944,400	\$1,831,690	(\$112,710)
Charges for Services	517,900	517,900	564,286	46,386
Contributions and Donations	0	0	373	373
<i>Total Revenues</i>	<u>2,612,300</u>	<u>2,462,300</u>	<u>2,396,349</u>	<u>(65,951)</u>
Expenditures				
Current:				
Human Services:				
Child Support:				
Personal Services	1,961,600	1,846,600	1,824,883	21,717
Materials and Supplies	30,100	55,100	30,087	25,013
Contractual Services	620,250	569,750	533,980	35,770
Capital Outlay	250	5,750	5,329	421
Other	100	100	0	100
<i>Total Expenditures</i>	<u>2,612,300</u>	<u>2,477,300</u>	<u>2,394,279</u>	<u>83,021</u>
<i>Net Change in Fund Balance</i>	0	(15,000)	2,070	17,070
<i>Fund Balance Beginning of Year</i>	<u>427,922</u>	<u>427,922</u>	<u>427,922</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$427,922</u>	<u>\$412,922</u>	<u>\$429,992</u>	<u>\$17,070</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$220,559	\$205,653	\$205,651	(\$2)
Expenditures				
Current:				
Human Services:				
Violence Against Women:				
Personal Services	51,250	63,643	60,734	2,909
Contractual Services	27,029	27,025	27,025	0
Total Violence Against Women	78,279	90,668	87,759	2,909
Prosecutors State Grant				
Personal Services	185,393	185,393	183,116	2,277
<i>Total Expenditures</i>	263,672	276,061	270,875	5,186
<i>Excess of Revenues Under Expenditures</i>	(43,113)	(70,408)	(65,224)	5,184
Other Financing Sources (Uses)				
Advances Out	0	(17,000)	0	17,000
Transfers In	40,993	71,173	102,659	31,486
<i>Total Other Financing Sources (Uses)</i>	40,993	54,173	102,659	48,486
<i>Net Change in Fund Balance</i>	(2,120)	(16,235)	37,435	53,670
<i>Fund Balance Beginning of Year</i>	20,324	20,324	20,324	0
<i>Fund Balance End of Year</i>	\$18,204	\$4,089	\$57,759	\$53,670

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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$19,259	\$19,259	\$0
Expenditures				
Current:				
Human Services:				
Enforcement Protection				
Contractual Services	<u>0</u>	<u>19,259</u>	<u>19,259</u>	<u>0</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>\$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
Revolving Loan Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$0	\$383,200	\$383,200	\$0
Interest	54,250	46,190	46,746	556
Charges for Services	1,250	1,108	1,058	(50)
Other	155,000	368,099	368,831	732
<i>Total Revenues</i>	<u>210,500</u>	<u>798,597</u>	<u>799,835</u>	<u>1,238</u>
Expenditures				
Current:				
Public Works:				
CDBG Housing:				
Contractual Services	<u>0</u>	<u>154,434</u>	<u>154,434</u>	<u>0</u>
CDBG Home Rehab:				
Contractual Services	<u>0</u>	<u>290,000</u>	<u>290,000</u>	<u>0</u>
CDBG New Horizons:				
Contractual Services	<u>0</u>	<u>7,592</u>	<u>7,590</u>	<u>2</u>
CDBG Home Rehab Revolving Loans:				
Contractual Services	6,724	9,276	9,275	1
Other	<u>6,140</u>	<u>8,500</u>	<u>8,500</u>	<u>0</u>
Total CDBG Home Rehab Revolving Loans	<u>12,864</u>	<u>17,776</u>	<u>17,775</u>	<u>1</u>
Section 17 Revolving Loans:				
Contractual Services	8,452	2,942	2,942	0
Other	<u>23,440</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Section 17 Revolving Loans	<u>31,892</u>	<u>2,942</u>	<u>2,942</u>	<u>0</u>
Foreclosure Revolving Loans:				
Contractual Services	1,205	1,833	1,831	2
Other	<u>2,100</u>	<u>8,176</u>	<u>8,176</u>	<u>0</u>
Total Foreclosure Revolving Loans	<u>\$3,305</u>	<u>\$10,009</u>	<u>\$10,007</u>	<u>\$2</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Housing Revolving Loans:				
Contractual Services	\$3,150	\$4,386	\$4,384	\$2
Other	6,415	0	0	0
Total Housing Revolving Loans	<u>9,565</u>	<u>4,386</u>	<u>4,384</u>	<u>2</u>
Economic Development Revolving Loans:				
Contractual Services	51,853	25,691	25,690	1
Other	100,080	140,000	140,000	0
Total Economic Development Revolving Loans	<u>151,933</u>	<u>165,691</u>	<u>165,690</u>	<u>1</u>
Micro Enterprises Revolving Loans:				
Contractual Services	5,400	5,591	5,591	0
<i>Total Expenditures</i>	<u>214,959</u>	<u>658,421</u>	<u>658,413</u>	<u>8</u>
<i>Net Change in Fund Balance</i>	(4,459)	140,176	141,422	1,246
<i>Fund Balance Beginning of Year</i>	568,473	568,473	568,473	0
Prior Year Encumbrances Appropriated	<u>4,459</u>	<u>4,459</u>	<u>4,459</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$568,473</u></u>	<u><u>\$713,108</u></u>	<u><u>\$714,354</u></u>	<u><u>\$1,246</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$30,000	\$30,000	\$27,434	(\$2,566)
Expenditures				
Current:				
General Government - Legislative and Executive:				
Recorder:				
Materials and Supplies	21,000	21,000	6,475	14,525
Contractual Services	226,500	226,500	30,041	196,459
Capital Outlay	100,000	100,000	35,131	64,869
<i>Total Expenditures</i>	<u>347,500</u>	<u>347,500</u>	<u>71,647</u>	<u>275,853</u>
<i>Net Change in Fund Balance</i>	(317,500)	(317,500)	(44,213)	273,287
<i>Fund Balance Beginning of Year</i>	<u>508,781</u>	<u>508,781</u>	<u>508,781</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$191,281</u>	<u>\$191,281</u>	<u>\$464,568</u>	<u>\$273,287</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$850,000	\$850,000	\$1,028,844	\$178,844
Expenditures				
Current:				
General Government - Legislative and Executive:				
Certificate of Title:				
Personal Services	529,096	529,096	471,557	57,539
Materials and Supplies	16,901	19,401	15,293	4,108
Contractual Services	19,700	17,200	12,338	4,862
Other	357,000	357,000	321,869	35,131
<i>Total Expenditures</i>	<u>922,697</u>	<u>922,697</u>	<u>821,057</u>	<u>101,640</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(72,697)	(72,697)	207,787	280,484
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>9,355</u>	<u>9,355</u>
<i>Net Change in Fund Balance</i>	(72,697)	(72,697)	217,142	289,839
<i>Fund Balance Beginning of Year</i>	1,002,297	1,002,297	1,002,297	0
Prior Year Encumbrances Appropriated	<u>1,201</u>	<u>1,201</u>	<u>1,201</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$930,801</u>	<u>\$930,801</u>	<u>\$1,220,640</u>	<u>\$289,839</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$1,589,677	\$2,167,314	\$2,167,314	\$0
Rentals and Royalties	196,913	134,009	142,817	8,808
<i>Total Revenues</i>	<u>1,786,590</u>	<u>2,301,323</u>	<u>2,310,131</u>	<u>8,808</u>
Expenditures				
Debt Service:				
Principal Retirement:				
1997 County Buildings	713,881	713,881	713,881	0
1998 USDA Building Improvement	13,549	13,549	13,549	0
2001/2010 USDA Building Improvement	4,813	4,813	4,813	0
2001/2010 Riddle Block	122,000	122,000	122,000	0
2001/2010 County Building	192,000	192,000	192,000	0
2004 Courthouse	36,543	36,543	36,543	0
2010 Prosecutors Building	160,000	160,000	160,000	0
2013 Kent Courthouse	0	359,000	359,000	0
Total Principal Retirement	<u>1,242,786</u>	<u>1,601,786</u>	<u>1,601,786</u>	<u>0</u>
Interest and Fiscal Charges:				
County Notes	0	89,447	89,447	0
1997 County Buildings	191,610	191,610	191,610	0
1998 USDA Building Improvement	9,026	9,026	9,025	1
2001/2010 USDA Building Improvement	4,403	4,403	4,402	1
2001/2010 Riddle Block	74,913	74,913	74,913	0
2001/2010 County Building	108,562	217,880	217,879	1
2004 Courthouse	22,492	22,492	22,492	0
2010 Prosecutors Building	132,800	132,800	132,800	0
2013 Kent Courthouse	0	91,349	91,349	0
Total Interest and Fiscal Charges	<u>543,806</u>	<u>833,920</u>	<u>833,917</u>	<u>3</u>
<i>Total Expenditures</i>	<u>1,786,592</u>	<u>2,435,706</u>	<u>2,435,703</u>	<u>3</u>
<i>Excess of Revenues Under Expenditures</i>	(2)	(134,383)	(125,572)	8,811
Other Financing Sources				
Transfers In	0	559,667	559,667	0
<i>Net Change in Fund Balance</i>	(2)	425,284	434,095	8,811
<i>Fund Balance Beginning of Year</i>	<u>206,940</u>	<u>206,940</u>	<u>206,940</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$206,938</u>	<u>\$632,224</u>	<u>\$641,035</u>	<u>\$8,811</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Bond Retirement Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Special Assessments	\$125,320	\$96,840	\$96,126	(\$714)
Expenditures				
Debt Service:				
Principal Retirement:				
2006 Portage County Sewer Various	1,584	1,584	1,584	0
1994 Portage County Water Sandy Lake	7,152	7,152	7,152	0
1982 Portage County Sewer Various	35,000	35,000	35,000	0
2006 Portage County Water Fairacres Avenue	1,997	1,997	1,997	0
2007 Portage County Water Patricia Water Line	2,270	2,270	2,270	0
1999 Streetsboro Sewer Hale-McCraken	11,132	11,132	11,132	0
2001/2010 Portage County Sewer Brimfield Township State Route 43	27,000	27,000	27,000	0
2004 Portage County Sewer Various	3,458	3,458	3,458	0
Total Principal Retirement	89,593	89,593	89,593	0
Interest and Fiscal Charges:				
2006 Portage County Sewer Various	526	433	431	2
1994 Portage County Water Sandy Lake	621	531	529	2
1982 Portage County Sewer Various	15,444	8,169	8,167	2
2006 Portage County Water Fairacres Avenue	638	546	544	2
2007 Portage County Water Patricia Water Line	1,987	1,916	1,915	1
1999 Streetsboro Sewer Hale-McCraken	5,162	5,204	5,203	1
2001/2010 Portage County Sewer Brimfield Township State Route 43	9,120	9,070	9,069	1
2004 Portage County Sewer Various	2,229	2,199	2,197	2
Total Interest and Fiscal Charges	35,727	28,068	28,055	13
Total Expenditures	125,320	117,661	117,648	13
<i>Excess of Revenues Under Expenditures</i>	0	(20,821)	(21,522)	(701)
Other Financing Sources				
Advances In	0	0	709	709
Net Change in Fund Balance	0	(20,821)	(20,813)	8
<i>Fund Balance Beginning of Year</i>	205,583	205,583	205,583	0
Fund Balance End of Year	\$205,583	\$184,762	\$184,770	\$8

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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Special Assessments	\$54,557	\$62,995	\$62,994	(\$1)
Expenditures				
Debt Service:				
Principal Retirement:				
1994 Tonsing - Sewer Improvements	2,608	2,608	2,608	0
1996 Patricia Avenue - Sewer Improvements	11,823	11,823	11,823	0
2001 Mantua Corners - Sewer Improvements	22,442	22,442	22,442	0
1999 Horning/Rhodes - Sewer Improvements	4,516	4,516	4,516	0
Total Principal Retirement	41,389	41,389	41,389	0
Interest and Fiscal Charges:				
1994 Tonsing - Sewer Improvements	189	139	138	1
1996 Patricia Avenue - Sewer Improvements	3,274	3,124	3,123	1
2001 Mantua Corners - Sewer Improvements	8,260	9,836	9,834	2
1999 Horning/Rhodes - Sewer Improvements	1,445	1,395	1,394	1
Total Interest and Fiscal Charges	13,168	14,494	14,489	5
<i>Total Expenditures</i>	54,557	55,883	55,878	5
<i>Net Change in Fund Balance</i>	0	7,112	7,116	4
<i>Fund Balance Beginning of Year</i>	42,459	42,459	42,459	0
<i>Fund Balance End of Year</i>	\$42,459	\$49,571	\$49,575	\$4

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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay:				
Multi-Purpose Building	30,050	30,050	30,050	0
<i>Excess of Revenues Under Expenditures</i>	(30,050)	(30,050)	(30,050)	0
Other Financing Uses				
Transfers Out	0	(10,654)	(10,654)	0
<i>Net Change in Fund Balance</i>	(30,050)	(40,704)	(40,704)	0
<i>Fund Balance Beginning of Year</i>	10,654	10,654	10,654	0
Prior Year Encumbrances Appropriated	30,050	30,050	30,050	0
<i>Fund Balance End of Year</i>	<u>\$10,654</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
Roadwork Improvements Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$60,000	\$1,729,535	\$1,704,871	(\$24,664)
Expenditures				
Capital Outlay:				
No Passing Zone Update Study	0	6,795	6,795	0
Brady Lake Bridge Replacement	0	27,273	27,273	0
Prospect, Summit, Hayes Intersections	69,864	776,775	759,096	17,679
Tallmadge Road Resurfacing	201,138	581,476	387,922	193,554
Coit Road Bridge Replacement	0	27,428	27,427	1
Eberly Road Bridge Replacement	0	8,908	8,908	0
Hopkins Road Bridge Replacement	4,231	4,551	400	4,151
Old Forge Road Bridge Replacement	3,500	3,500	3,500	0
Summit/Powdermill Street	0	3,770	3,770	0
West Main Street Bridge	0	244,387	244,387	0
McClintocksburge Street	0	29,661	27,180	2,481
Liberty Street	0	143,670	143,670	0
Rock Spring Street	0	60,443	60,443	0
Safety Study	0	39,190	39,190	0
<i>Total Expenditures</i>	278,733	1,957,827	1,739,961	217,866
<i>Excess of Revenues Under Expenditures</i>	(218,733)	(228,292)	(35,090)	193,202
Other Financing Sources				
Advances In	0	0	30,000	30,000
<i>Net Change in Fund Balance</i>	(218,733)	(228,292)	(5,090)	223,202
<i>Fund Balance Beginning of Year</i>	39,682	39,682	39,682	0
Prior Year Encumbrances Appropriated	228,733	228,733	228,733	0
<i>Fund Balance End of Year</i>	\$49,682	\$40,123	\$263,325	\$223,202

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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$2,000	\$2,000	\$2,841	\$841
Expenses				
Contractual Services	2,000	2,000	0	2,000
<i>Excess of Revenues Over Expenses Before Advances</i>	0	0	2,841	2,841
Advances Out	0	(20,000)	0	20,000
<i>Net Change in Fund Equity</i>	0	(20,000)	2,841	22,841
<i>Fund Equity Beginning of Year</i>	23,354	23,354	23,354	0
<i>Fund Equity End of Year</i>	\$23,354	\$3,354	\$26,195	\$22,841

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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$273,756	\$250,080	\$258,156	\$8,076
Expenses				
Personal Services	122,756	125,301	125,288	13
Contractual Services	150,000	165,000	164,998	2
Other	1,000	1,000	509	491
<i>Total Expenses</i>	<u>273,756</u>	<u>291,301</u>	<u>290,795</u>	<u>506</u>
<i>Net Change in Fund Equity</i>	0	(41,221)	(32,639)	8,582
<i>Fund Equity Beginning of Year</i>	<u>320,972</u>	<u>320,972</u>	<u>320,972</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$320,972</u></u>	<u><u>\$279,751</u></u>	<u><u>\$288,333</u></u>	<u><u>\$8,582</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$22,000	\$17,027	\$17,999	\$972
Expenses				
Personal Services	9,396	9,396	6,788	2,608
Materials and Supplies	3,000	3,000	0	3,000
Contractual Services	16,000	16,000	12,590	3,410
<i>Total Expenses</i>	<u>28,396</u>	<u>28,396</u>	<u>19,378</u>	<u>9,018</u>
<i>Net Change in Fund Equity</i>	(6,396)	(11,369)	(1,379)	9,990
<i>Fund Equity Beginning of Year</i>	<u>20,262</u>	<u>20,262</u>	<u>20,262</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$13,866</u></u>	<u><u>\$8,893</u></u>	<u><u>\$18,883</u></u>	<u><u>\$9,990</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$1,330,000	\$1,037,499	\$1,037,498	(\$1)
Expenses				
Personal Services	9,925	9,925	9,904	21
Materials and Supplies	200	200	0	200
Contractual Services	705,078	787,756	748,144	39,612
<i>Total Expenses</i>	<u>715,203</u>	<u>797,881</u>	<u>758,048</u>	<u>39,833</u>
<i>Net Change in Fund Equity</i>	614,797	239,618	279,450	39,832
<i>Fund Equity Beginning of Year</i>	692,187	692,187	692,187	0
Prior Year Encumbrances Appropriated	<u>29,578</u>	<u>29,578</u>	<u>29,578</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,336,562</u></u>	<u><u>\$961,383</u></u>	<u><u>\$1,001,215</u></u>	<u><u>\$39,832</u></u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Central Services Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$2,326,600	\$2,494,997	\$2,586,964	\$91,967
Expenses				
Personal Services	868,589	881,372	879,008	2,364
Materials and Supplies	661,163	911,167	888,548	22,619
Contractual Services	1,049,350	1,040,139	1,011,858	28,281
Capital Outlay	0	63,331	63,331	0
<i>Total Expenses</i>	<u>2,579,102</u>	<u>2,896,009</u>	<u>2,842,745</u>	<u>53,264</u>
<i>Excess of Revenues Under Expenses Before Advances and Transfers</i>	(252,502)	(401,012)	(255,781)	145,231
Advances Out	(10,000)	(50,000)	(50,000)	0
Transfers In	115,000	398,358	398,358	0
Transfers Out	0	(144,217)	(144,216)	1
<i>Net Change in Fund Equity</i>	(147,502)	(196,871)	(51,639)	145,232
<i>Fund Equity Beginning of Year</i>	432,752	432,752	432,752	0
Prior Year Encumbrances Appropriated	9,405	9,405	9,405	0
<i>Fund Equity End of Year</i>	<u>\$294,655</u>	<u>\$245,286</u>	<u>\$390,518</u>	<u>\$145,232</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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$10,274,057	\$10,186,057	\$10,251,983	\$65,926
Other	5,000	5,000	27,463	22,463
<i>Total Revenues</i>	<u>10,279,057</u>	<u>10,191,057</u>	<u>10,279,446</u>	<u>88,389</u>
Expenses				
Personal Services	124,102	124,102	96,960	27,142
Materials and Supplies	4,450	14,259	7,337	6,922
Contractual Services	1,592,434	1,583,434	810,285	773,149
Claims	12,307,820	12,307,820	10,669,978	1,637,842
Other	1,000	191	191	0
<i>Total Expenses</i>	<u>14,029,806</u>	<u>14,029,806</u>	<u>11,584,751</u>	<u>2,445,055</u>
<i>Net Change in Fund Equity</i>	(3,750,749)	(3,838,749)	(1,305,305)	2,533,444
<i>Fund Equity Beginning of Year</i>	3,527,972	3,527,972	3,527,972	0
Prior Year Encumbrances Appropriated	<u>1,664,604</u>	<u>1,664,604</u>	<u>1,664,604</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$1,441,827</u>	<u>\$1,353,827</u>	<u>\$3,887,271</u>	<u>\$2,533,444</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$1,200,000	\$848,871	\$863,916	\$15,045
Other	0	0	417,867	417,867
<i>Total Revenues</i>	<u>1,200,000</u>	<u>848,871</u>	<u>1,281,783</u>	<u>432,912</u>
Expenses				
Personal Services	117,500	117,500	110,345	7,155
Materials and Supplies	34,000	47,529	38,045	9,484
Contractual Services	853,500	600,042	486,485	113,557
Claims	954,500	343,415	343,413	2
Other	1,500	1,500	0	1,500
<i>Total Expenses</i>	<u>1,961,000</u>	<u>1,109,986</u>	<u>978,288</u>	<u>131,698</u>
<i>Excess of Revenues Over (Under) Expenses</i> <i>Before Advances and Transfers</i>	(761,000)	(261,115)	303,495	564,610
Advances In	50,000	0	0	0
Advances Out	0	(100,000)	0	100,000
Transfers In	32,636	0	0	0
Transfers Out	0	(434,697)	0	434,697
<i>Net Change in Fund Equity</i>	(678,364)	(795,812)	303,495	1,099,307
<i>Fund Equity Beginning of Year</i>	<u>4,049,243</u>	<u>4,049,243</u>	<u>4,049,243</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$3,370,879</u></u>	<u><u>\$3,253,431</u></u>	<u><u>\$4,352,738</u></u>	<u><u>\$1,099,307</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$20	\$6	\$5	(\$1)
Expenses				
Contractual Services	20	20	0	20
<i>Net Change in Fund Equity</i>	0	(14)	5	19
<i>Fund Equity Beginning of Year</i>	1,191	1,191	1,191	0
<i>Fund Equity End of Year</i>	<u>\$1,191</u>	<u>\$1,177</u>	<u>\$1,196</u>	<u>\$19</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Rodman Bequest Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$0	\$0	\$38	\$38
Expenses				
	0	0	0	0
<i>Net Change in Fund Equity</i>	0	0	38	38
<i>Fund Equity Beginning of Year</i>	8,257	8,257	8,257	0
<i>Fund Equity End of Year</i>	<u>\$8,257</u>	<u>\$8,257</u>	<u>\$8,295</u>	<u>\$38</u>

Statistical Section

Statistical Section

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

Contents	Pages(s)
<i>Financial Trends</i>	<i>S2 – S13</i>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<i>Revenue Capacity</i>	<i>S14 – S35</i>
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax and the Hospital charges for services.	
<i>Debt Capacity</i>	<i>S36 – S50</i>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<i>Economic and Demographic Information</i>	<i>S51 – S53</i>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<i>Operating Information</i>	<i>S54 – S60</i>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

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

	2013	2012	2011	2010
Governmental Activities				
Net Investment in Capital Assets	\$81,855,828	\$77,411,143	\$74,210,233	\$73,085,024
Restricted:				
Capital Projects	3,962,558	4,348,934	4,824,353	4,617,063
Debt Service	1,356,091	1,024,017	1,043,271	1,156,289
General Government	8,718,607	7,753,527	7,523,081	8,364,972
Public Safety	1,249,942	1,323,307	2,195,354	1,650,465
Public Works	8,770,476	9,594,846	9,569,805	9,398,170
Health	27,409,901	33,146,087	35,385,824	32,152,763
Human Services	4,501,127	3,796,105	3,737,985	3,914,547
Unclaimed Monies	438,835	489,971	0	0
Unrestricted	15,914,627	20,556,908	21,217,918	20,189,487
<i>Total Governmental Activities Net Position</i>	<u>154,177,992</u>	<u>159,444,845</u>	<u>159,707,824</u>	<u>154,528,780</u>
Business Type - Activities				
Net Investment in Capital Assets	147,692,785	146,696,654	146,290,851	129,794,921
Restricted:				
Portage County Sewer	21,258	27,796	34,077	40,112
Streetsboro Sewer	1,285,491	1,457,235	1,624,148	1,786,367
Robinson Memorial Portage County Hospital	3,318,000	3,160,000	3,036,000	3,613,000
Other Purposes	0	0	0	0
Franklin Hills Upgrade	0	0	0	0
Unrestricted	84,580,103	97,069,398	96,872,787	108,433,342
<i>Total Business-Type Activities Net Position</i>	<u>236,897,637</u>	<u>248,411,083</u>	<u>247,857,863</u>	<u>243,667,742</u>
Primary Government				
Net Investment in Capital Assets	229,548,613	224,107,797	220,501,084	202,879,945
Restricted	61,032,286	66,121,825	68,973,898	66,693,748
Unrestricted	100,494,730	117,626,306	118,090,705	128,622,829
<i>Total Primary Government Net Position</i>	<u>\$391,075,629</u>	<u>\$407,855,928</u>	<u>\$407,565,687</u>	<u>\$398,196,522</u>

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

2009	2008	2007	2006	2005	2004
\$70,312,989	\$67,117,830	\$67,056,559	\$71,719,607	\$72,034,942	\$69,294,258
8,018,926	5,069,859	3,352,417	2,562,751	1,099,108	1,529,162
880,598	942,424	1,026,684	1,008,789	603,062	1,392,770
10,780,290	9,837,909	9,399,578	13,963,567	14,123,668	12,395,248
1,439,514	1,695,474	1,370,972	1,063,071	1,691,136	1,952,392
10,042,913	10,704,283	10,319,083	3,766,919	5,928,568	6,135,265
29,789,486	28,251,707	23,916,373	18,285,964	20,780,021	16,550,833
6,798,816	9,673,757	9,866,701	5,740,876	4,124,958	3,947,843
0	0	0	0	0	0
16,728,381	24,153,360	22,821,112	20,846,025	18,450,280	17,661,839
154,791,913	157,446,603	149,129,479	138,957,569	138,835,743	130,859,610
116,847,593	106,731,595	101,234,601	83,246,583	72,543,504	82,514,482
48,724	51,482	56,835	0	0	0
2,021,186	2,097,255	2,246,180	0	0	0
3,213,000	3,256,000	3,445,000	0	0	0
0	0	0	5,651,504	2,682,330	2,488,415
0	0	0	0	6,700,000	2,700,000
112,532,135	123,799,004	115,592,447	115,840,162	107,182,847	96,468,923
234,662,638	235,935,336	222,575,063	204,738,249	189,108,681	184,171,820
187,160,582	173,849,425	168,291,160	154,966,190	144,578,446	151,808,740
73,033,453	71,580,150	64,999,823	52,043,441	57,732,851	49,091,928
129,260,516	147,952,364	138,413,559	136,686,187	125,633,127	114,130,762
\$389,454,551	\$393,381,939	\$371,704,542	\$343,695,818	\$327,944,424	\$315,031,430

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

	2013	2012	2011	2010
Program Revenues				
Governmental Activities:				
Charges for Services, Sales and Assessments				
General Government:				
Legislative and Executive	\$7,340,656	\$8,972,657	\$4,418,618	\$7,020,962
Judicial	3,157,396	4,279,381	5,797,290	3,362,582
Public Safety	4,739,821	1,725,800	4,435,545	4,014,425
Public Works	535,499	427,225	413,229	449,310
Health	886,599	865,876	957,051	798,961
Human Services	2,900,374	2,840,523	3,114,124	2,699,171
Total Charges for Services, Sales and Assessments	19,560,345	19,111,462	19,135,857	18,345,411
Operating Grants and Contributions	31,172,976	36,882,561	42,006,358	43,134,213
Capital Grants and Contributions	1,864,059	2,989,306	4,562,695	4,535,512
<i>Total Governmental Activities Program Revenue</i>	<u>52,597,380</u>	<u>58,983,329</u>	<u>65,704,910</u>	<u>66,015,136</u>
Business-Type Activities:				
Charges for Services, Sales and Assessments				
Nursing Home	432,545	6,196,085	6,782,391	6,264,291
Solid Waste Recycling Center	3,078,386	3,491,340	4,373,906	3,839,676
Portage County Sewer	8,508,256	8,282,949	8,216,652	7,132,086
Portage County Water	4,179,219	4,294,066	4,155,852	4,637,129
Streetsboro Sewer	4,207,331	4,175,615	4,178,067	4,003,862
Robinson Memorial Portage County Hospital	126,374,000	137,534,000	143,122,000	146,194,000
Freedom Secondary Railroad (1)	0	580	1,130	750
SCRAM	258,156	258,492	205,398	189,774
Electronic Fingerprinting	17,999	14,487	18,336	19,066
Storm Water Management	1,030,480	1,030,659	1,033,969	1,037,339
Other (1)	0	0	0	0
Total Charges for Services, Sales and Assessments	148,086,372	165,278,273	172,087,701	173,317,973
Operating Grants and Contributions	693,000	556,883	413,496	881,244
Capital Grants and Contributions	1,194,065	1,544,576	2,372,645	862,375
<i>Total Business-Type Activities Program Revenue</i>	<u>149,973,437</u>	<u>167,379,732</u>	<u>174,873,842</u>	<u>175,061,592</u>
<i>Total Primary Government Program Revenues</i>	<u>\$202,570,817</u>	<u>\$226,363,061</u>	<u>\$240,578,752</u>	<u>\$241,076,728</u>

2009	2008	2007	2006	2005	2004
\$6,527,362	\$6,348,180	\$8,985,963	\$9,143,990	\$9,856,480	\$7,151,197
2,779,627	2,880,547	3,258,583	3,335,938	2,647,737	2,538,471
3,904,168	3,973,720	1,527,926	1,205,184	982,622	1,056,505
992,087	883,357	1,055,347	738,707	259,980	369,310
710,935	650,903	639,527	838,995	631,252	572,250
3,246,928	2,964,832	3,196,471	3,138,392	3,418,751	2,822,092
18,161,107	17,701,539	18,663,817	18,401,206	17,796,822	14,509,825
36,453,298	43,821,116	51,567,202	38,155,748	40,307,405	34,285,316
862,113	3,265,904	611,554	1,239,264	2,492,166	525,132
55,476,518	64,788,559	70,842,573	57,796,218	60,596,393	49,320,273
6,446,931	6,155,276	6,151,411	6,284,986	6,660,902	6,584,090
3,111,702	3,785,091	3,779,876	3,072,673	3,169,949	3,183,985
6,368,313	7,729,523	7,125,572	6,383,374	5,903,444	4,969,866
3,917,932	4,178,191	4,466,435	4,351,697	3,720,072	3,136,632
3,844,159	4,194,684	3,642,309	2,905,063	3,968,025	3,245,818
139,363,000	142,796,000	137,298,000	132,831,000	125,449,825	123,530,573
880	0	0	0	6,860	4,111
273,915	0	0	0	0	0
25,726	0	0	0	0	0
734,468	0	0	0	0	0
0	295,603	213,759	57,365	0	0
164,087,026	169,134,368	162,677,362	155,886,158	148,879,077	144,655,075
324,803	1,110,234	1,711,256	2,450,134	2,472,042	2,718,041
300,081	1,021,516	3,414,662	0	0	0
164,711,910	171,266,118	167,803,280	158,336,292	151,351,119	147,373,116
\$220,188,428	\$236,054,677	\$238,645,853	\$216,132,510	\$211,947,512	\$196,693,389

(continued)

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

	2013	2012	2011	2010
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$15,393,443	\$15,650,431	\$16,368,920	\$20,223,876
Judicial	9,303,705	10,220,577	10,047,637	10,384,799
Public Safety	16,963,636	17,083,543	16,766,816	16,633,078
Public Works	10,404,282	8,932,633	9,673,124	9,109,063
Health	33,097,327	34,897,816	32,287,200	34,831,584
Human Services	18,633,983	18,599,585	21,237,013	22,847,102
Intergovernmental	0	0	0	0
Interest and Fiscal Charges	837,526	698,181	1,017,474	1,087,187
<i>Total Governmental Activities Expenses</i>	<u>104,633,902</u>	<u>106,082,766</u>	<u>107,398,184</u>	<u>115,116,689</u>
Business-Type Activities:				
Nursing Home	671,697	6,269,290	6,900,325	6,608,943
Solid Waste Recycling Center	3,260,560	3,429,672	3,521,755	3,655,671
Portage County Sewer	5,575,767	5,297,668	6,361,657	7,057,194
Portage County Water	3,507,278	3,099,114	3,342,205	3,381,903
Streetsboro Sewer	5,236,761	3,151,727	3,866,177	3,528,699
Robinson Memorial Portage County Hospital	152,982,000	151,067,000	153,148,000	149,284,000
Freedom Secondary Railroad (1)	7,371	7,421	35,903	5,525
SCRAM	292,577	151,033	242,043	151,447
Electronic Fingerprinting	20,898	18,916	21,710	13,620
Storm Water Management	733,378	751,911	543,762	488,442
Other (1)	0	0	0	0
<i>Total Business-Type Activities Expenses</i>	<u>172,288,287</u>	<u>173,243,752</u>	<u>177,983,537</u>	<u>174,175,444</u>
<i>Total Primary Government Program Expenses</i>	<u>276,922,189</u>	<u>279,326,518</u>	<u>285,381,721</u>	<u>289,292,133</u>
Net (Expense)/Revenue				
Governmental Activities	(52,036,522)	(47,099,437)	(41,693,274)	(49,101,553)
Business-Type Activities	(22,314,850)	(5,864,020)	(3,109,695)	886,148
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$74,351,372)</u>	<u>(\$52,963,457)</u>	<u>(\$44,802,969)</u>	<u>(\$48,215,405)</u>

2009	2008	2007	2006	2005	2004
\$16,187,591	\$16,497,501	\$16,363,308	\$16,203,188	\$15,884,596	\$15,144,757
10,194,530	10,067,912	10,150,300	9,277,244	8,967,403	9,012,079
16,106,352	16,542,880	16,524,551	14,771,014	14,835,149	14,958,299
7,255,012	9,042,327	9,866,316	7,755,081	8,356,704	7,986,184
33,377,712	33,204,346	34,676,228	35,700,015	32,132,072	28,633,858
25,494,447	26,337,284	27,630,851	23,779,002	22,058,370	18,991,623
0	0	0	0	0	13,754
843,965	941,204	934,713	756,145	983,709	1,019,263
109,459,609	112,633,454	116,146,267	108,241,689	103,218,003	95,759,817
5,875,673	6,667,354	6,512,251	6,396,147	6,414,745	6,432,943
2,350,593	3,670,488	3,479,747	3,431,329	3,329,078	3,161,477
7,432,239	7,889,824	6,260,415	5,013,864	6,552,851	4,782,958
2,036,563	3,498,182	2,805,174	2,598,296	2,326,925	2,487,189
3,045,310	3,014,470	3,215,320	2,670,841	3,198,834	2,635,193
150,716,000	143,772,000	138,903,000	132,466,000	129,714,861	129,951,996
4,864	0	0	0	5,185	2,835
249,828	0	0	0	0	0
21,844	0	0	0	0	0
180,302	0	0	0	0	0
0	213,255	130,273	72,389	0	0
171,913,216	168,725,573	161,306,180	152,648,866	151,542,479	149,454,591
281,372,825	281,359,027	277,452,447	260,890,555	254,760,482	245,214,408
(53,983,091)	(47,844,895)	(45,303,694)	(50,445,471)	(42,621,610)	(46,439,544)
(7,201,306)	2,540,545	6,497,100	5,687,426	(191,360)	(2,081,475)
(\$61,184,397)	(\$45,304,350)	(\$38,806,594)	(\$44,758,045)	(\$42,812,970)	(\$48,521,019)

(continued)

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

	2013	2012	2011	2010
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$3,572,758	\$4,299,828	\$4,320,033	\$4,639,442
Health - Mental Health and Recovery Board	3,490,537	3,404,643	3,382,329	3,599,777
Health - Developmental Disabilities	12,724,479	12,404,664	12,309,336	13,100,980
Human Services - Child Welfare Levy	2,397,054	2,338,022	2,322,468	2,471,589
Bond Retirement	2,167,314	1,589,537	1,425,570	1,395,310
Sales Tax Levied for General Purposes				
General Purposes	18,399,961	17,375,231	16,719,150	16,017,457
Grants and Entitlements not Restricted to Specific Programs	4,831,792	3,371,174	3,566,900	4,564,296
Investment Earnings	407,052	1,219,179	1,672,673	1,580,211
Gain on Sale of Capital Assets	0	9,361	0	0
Miscellaneous	1,201,537	824,819	1,153,859	1,817,774
Transfers	(2,422,815)	0	0	(348,416)
<i>Total Governmental Activities</i>	<u>46,769,669</u>	<u>46,836,458</u>	<u>46,872,318</u>	<u>48,838,420</u>
Business-Type Activities:				
Investment Earnings	269,026	562,445	1,911,351	2,757,204
Gain on Sale of Capital Assets	0	0	0	51
Miscellaneous	8,136,955	5,854,795	5,388,465	5,013,285
Special Item	(27,392)	0	0	0
Transfers	2,422,815	0	0	348,416
<i>Total Business-Type Activities</i>	<u>10,801,404</u>	<u>6,417,240</u>	<u>7,299,816</u>	<u>8,118,956</u>
<i>Total Primary Government General Revenues and Changes in Net Position</i>	<u>57,571,073</u>	<u>53,253,698</u>	<u>54,172,134</u>	<u>56,957,376</u>
Change in Net Position				
Governmental Activities	(5,266,853)	(262,979)	5,179,044	(263,133)
Business-Type Activities	(11,513,446)	553,220	4,190,121	9,005,104
<i>Total Primary Government Change in Net Position</i>	<u>(\$16,780,299)</u>	<u>\$290,241</u>	<u>\$9,369,165</u>	<u>\$8,741,971</u>

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

2009	2008	2007	2006	2005	2004
\$4,689,995	\$4,725,109	\$4,874,408	\$4,431,123	\$4,367,392	\$6,333,972
3,475,692	3,523,173	3,684,255	3,747,964	3,744,720	2,357,438
12,684,475	12,949,817	13,782,990	14,105,710	14,190,319	11,264,238
2,386,289	2,419,157	2,528,936	2,574,654	2,569,506	2,459,633
1,399,531	1,397,524	1,425,811	1,427,625	1,376,136	1,376,585
15,887,390	15,133,051	14,884,819	14,386,517	13,751,342	13,550,567
8,079,481	9,714,340	6,726,277	5,997,170	7,937,932	7,323,725
2,287,174	5,638,206	7,185,817	3,348,840	2,195,258	1,222,315
0	0	0	0	0	0
450,374	661,642	382,291	547,694	465,138	296,128
(12,000)	0	0	0	0	(82,685)
51,328,401	56,162,019	55,475,604	50,567,297	50,597,743	46,101,916
1,136,198	6,757,500	7,212,249	4,215,823	92,962	31,641
0	0	0	0	0	0
4,780,410	4,062,228	4,127,465	5,726,319	5,035,259	4,024,247
0	0	0	0	0	0
12,000	0	0	0	0	82,685
5,928,608	10,819,728	11,339,714	9,942,142	5,128,221	4,138,573
57,257,009	66,981,747	66,815,318	60,509,439	55,725,964	50,240,489
(2,654,690)	8,317,124	10,171,910	121,826	7,976,133	(337,628)
(1,272,698)	13,360,273	17,836,814	15,629,568	4,936,861	2,057,098
(\$3,927,388)	\$21,677,397	\$28,008,724	\$15,751,394	\$12,912,994	\$1,719,470

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

	2013	2012	2011	2010
General Fund				
Nondisposable	\$1,074,046	\$1,130,194	\$1,185,954	\$1,162,623
Committed	13,056	27,339	27,212	0
Assigned	302,129	310,466	156,105	130,325
Unassigned	11,102,216	14,476,907	14,406,292	13,987,468
Reserved	0	0	0	0
Unreserved	0	0	0	0
Total General Fund	12,491,447	15,944,906	15,775,563	15,280,416
All Other Governmental Funds				
Nondisposable	267,821	326,151	295,152	217,949
Restricted	48,648,288	55,138,985	57,884,206	54,015,010
Assigned	0	22,772	22,558	131,310
Unassigned (Deficit)	(1,247,525)	(94,739)	(80,347)	(188,129)
Reserved	0	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue funds	0	0	0	0
Debt Service funds	0	0	0	0
Capital Projects funds (Deficit)	0	0	0	0
Total All Other Governmental Funds	47,668,584	55,393,169	58,121,569	54,176,140
Total Governmental Funds	\$60,160,031	\$71,338,075	\$73,897,132	\$69,456,556

Note: The County implemented GASB 54 in 2011.

2009	2008	2007	2006	2005	2004
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,116,964	1,588,332	1,851,224	1,628,552	1,301,149	1,462,912
11,534,365	15,187,393	15,581,029	13,348,122	12,786,937	12,893,383
12,651,329	16,775,725	17,432,253	14,976,674	14,088,086	14,356,295
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
7,972,563	8,018,884	11,430,353	7,428,292	8,119,878	7,939,477
45,261,931	42,470,940	38,289,501	29,089,328	27,418,691	25,291,147
542,990	545,061	591,869	555,568	342,150	416,294
3,787,231	(974,272)	(1,150,683)	187,260	(877,516)	(1,059,177)
57,564,715	50,060,613	49,161,040	37,260,448	35,003,203	32,587,741
\$70,216,044	\$66,836,338	\$66,593,293	\$52,237,122	\$49,091,289	\$46,944,036

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

	2013	2012	2011	2010
Revenues				
Property Taxes	\$24,480,849	\$24,761,739	\$24,290,406	\$24,796,479
Permissive Sales Tax	18,453,324	17,375,231	16,512,176	15,924,811
Intergovernmental	37,957,307	44,159,878	49,618,368	52,669,012
Interest	462,477	1,226,793	1,672,673	1,580,211
Licenses and Permits	667,523	538,383	492,508	467,262
Fines and Forfeitures	1,387,228	1,453,955	1,744,657	1,999,430
Rentals and Royalties	588,552	653,947	583,730	603,554
Charges for Services	16,902,146	16,459,785	16,306,368	15,261,866
Contributions and Donations	21,698	24,616	33,594	36,474
Special Assessments	157,918	165,354	353,112	169,642
Other	756,207	815,958	1,133,687	1,817,774
<i>Total Revenues</i>	<u>101,835,229</u>	<u>107,635,639</u>	<u>112,741,279</u>	<u>115,326,515</u>
Expenditures				
General Government:				
Legislative and Executive	14,909,363	15,192,054	15,230,245	18,947,055
Judicial	9,930,829	9,714,004	9,455,783	9,781,026
Public Safety	16,582,310	16,567,292	15,741,676	15,672,135
Public Works	8,764,857	8,253,201	8,092,524	9,175,105
Health	32,683,685	34,314,897	31,701,851	35,017,741
Human Services	18,279,278	18,405,900	21,113,505	22,116,484
Capital Outlay	13,351,804	5,774,512	4,864,983	5,008,028
Intergovernmental	0	0	0	0
Debt Service:				
Principal	1,732,768	1,329,284	1,353,512	5,225,957
Interest and Fiscal Charges	882,896	647,585	740,518	729,377
Bond Issuance Costs	0	0	0	67,805
<i>Total Expenditures</i>	<u>117,117,790</u>	<u>110,198,729</u>	<u>108,294,597</u>	<u>121,740,713</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(15,282,561)</u>	<u>(2,563,090)</u>	<u>4,446,682</u>	<u>(6,414,198)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	139,033	83,894	10,165
General Obligation Bonds Issued	0	0	0	10,015,000
General Obligation Notes Issued	0	0	0	0
Special Assessment Bonds Issued	0	0	0	301,000
Premium on Bonds Issued	0	0	0	208,964
Payment to Refunded Bond Escrow Agent	0	0	0	(6,354,699)
Transfers In	8,459,660	335,499	182,227	1,853,660
Transfers Out	(4,355,143)	(470,499)	(272,227)	(379,380)
<i>Total Other Financing Sources (Uses)</i>	<u>4,104,517</u>	<u>4,033</u>	<u>(6,106)</u>	<u>5,654,710</u>
Net Change in Fund Balances	<u>(\$11,178,044)</u>	<u>(\$2,559,057)</u>	<u>\$4,440,576</u>	<u>(\$759,488)</u>
Debt Service as a Percentage of				
Noncapital Expenditures	2.57%	1.95%	2.02%	5.22%

2009	2008	2007	2006	2005	2004
\$24,283,281	\$24,797,602	\$26,246,567	\$26,175,660	\$25,794,402	\$23,831,856
14,468,520	15,133,051	14,884,819	14,386,517	13,751,342	13,550,567
52,427,702	55,266,725	56,912,448	46,582,853	48,147,112	41,319,795
2,287,174	5,638,206	7,185,817	3,348,840	2,195,258	1,222,315
428,144	349,881	307,195	312,165	300,141	277,079
1,938,190	1,978,215	1,835,303	1,766,127	1,993,747	1,305,782
640,100	617,658	737,836	687,763	728,237	706,070
15,162,171	14,750,779	15,783,483	15,635,151	14,743,479	12,558,156
65,762	54,515	151,283	26,073	12,925	22,497
187,439	156,716	166,744	189,843	218,867	233,716
450,374	627,840	365,772	532,445	425,308	273,592
<u>112,338,857</u>	<u>119,371,188</u>	<u>124,577,267</u>	<u>109,643,437</u>	<u>108,310,818</u>	<u>95,301,425</u>
15,679,054	16,335,588	14,610,626	14,872,833	14,592,354	14,218,259
9,935,782	10,364,707	9,614,323	9,095,339	8,896,020	9,062,542
15,963,729	16,383,634	14,787,475	13,861,035	14,596,106	14,301,876
7,880,399	7,402,669	8,219,537	6,907,059	9,364,163	6,856,088
32,830,003	33,619,238	32,753,221	35,494,045	31,909,387	28,668,642
26,021,871	26,323,253	26,350,990	23,713,097	22,057,771	18,977,952
2,932,435	6,766,711	2,134,970	842,788	2,894,687	1,870,542
0	0	0	0	0	13,754
1,028,713	985,747	913,715	871,254	862,070	877,886
840,165	937,446	892,999	761,327	991,007	1,015,731
<u>0</u>	<u>0</u>	<u>0</u>	<u>79,131</u>	<u>0</u>	<u>0</u>
<u>113,112,151</u>	<u>119,118,993</u>	<u>110,277,856</u>	<u>106,497,908</u>	<u>106,163,565</u>	<u>95,863,272</u>
<u>(773,294)</u>	<u>252,195</u>	<u>14,299,411</u>	<u>3,145,529</u>	<u>2,147,253</u>	<u>(561,847)</u>
0	0	0	0	0	0
0	0	56,760	7,104,322	0	774,005
4,165,000	0	0	0	0	0
0	0	0	35,638	0	137,000
0	0	0	414,551	0	0
0	0	0	(7,554,207)	0	0
419,565	703,837	2,895,088	1,372,322	149,897	683,177
<u>(431,565)</u>	<u>(712,987)</u>	<u>(2,895,088)</u>	<u>(1,372,322)</u>	<u>(149,897)</u>	<u>(779,802)</u>
<u>4,153,000</u>	<u>(9,150)</u>	<u>56,760</u>	<u>304</u>	<u>0</u>	<u>814,380</u>
<u>\$3,379,706</u>	<u>\$243,045</u>	<u>\$14,356,171</u>	<u>\$3,145,833</u>	<u>\$2,147,253</u>	<u>\$252,533</u>
1.74%	1.73%	1.68%	1.65%	1.83%	2.06%

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
2013	\$2,528,419,240	\$609,830,050	\$8,966,426,543	\$90,249,960	\$102,556,773
2012	2,648,704,410	611,165,440	9,313,913,857	83,346,320	94,711,727
2011	2,639,633,210	631,344,180	9,345,649,686	79,897,680	90,792,818
2010	2,629,045,580	646,635,170	9,359,087,857	77,794,170	88,402,466
2009	2,725,384,926	628,676,000	9,583,031,217	75,406,650	85,689,375
2008	2,688,801,083	622,826,390	9,461,792,780	74,426,490	84,575,557
2007	2,635,600,332	618,058,900	9,296,169,234	93,860,160	106,659,273
2006	2,350,021,044	549,635,030	8,284,731,640	97,762,210	111,093,420
2005	2,290,593,576	527,173,040	8,050,761,760	106,970,270	121,557,125
2004	2,229,968,677	506,004,830	7,817,067,163	107,988,640	122,714,364

Real property is reappraised every six years with a state mandated update of the current market value in the third year following each appraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property is 2010).

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property has been eliminated.

Source: Portage County Auditor

Tangible Personal Property					Weighted Average Tax Rate (per 1,000 of Assessed Value)
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$3,228,499,250	\$9,068,983,316	35.6%	\$8.22186
0	0	3,343,216,170	9,408,625,584	35.5	8.24245
0	0	3,350,875,070	9,436,442,504	35.5	8.22785
3,628,145	58,050,320	3,357,103,065	9,505,540,643	35.3	8.21944
7,347,114	117,553,824	3,436,814,690	9,786,274,416	35.1	8.00103
75,486,205	1,207,779,280	3,461,540,168	10,754,147,617	32.2	8.11041
106,254,019	850,032,152	3,453,773,411	10,252,860,659	33.7	8.17751
192,793,990	1,028,234,613	3,190,212,274	9,424,059,673	33.9	8.91665
263,469,094	1,053,876,376	3,188,205,980	9,226,195,261	34.6	9.03932
252,448,784	1,009,795,136	3,096,410,931	8,949,576,663	34.6	7.69489

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

	2013	2012	2011	2010
Unvoted Millage				
Operating	\$2.00000	\$2.00000	\$2.00000	\$2.00000
Voted Millage - by levy				
1976 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.05584	0.05323	0.05321	0.05317
Commercial/Industrial and Public Utility Real	0.09569	0.09416	0.09327	0.09251
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	0.16378	0.15613	0.15608	0.15596
Commercial/Industrial and Public Utility Real	0.28068	0.27619	0.27360	0.27135
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	0.18612	0.17742	0.17736	0.17723
Commercial/Industrial and Public Utility Real	0.31895	0.31385	0.31091	0.30836
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
1979 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.14845	0.14152	0.14147	0.14136
Commercial/Industrial and Public Utility Real	0.21023	0.20687	0.20493	0.20324
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	0.80796	0.77020	0.76996	0.76936
Commercial/Industrial and Public Utility Real	0.96388	0.94847	0.93959	0.93186
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	0.96925	0.92396	0.92367	0.92295
Commercial/Industrial and Public Utility Real	1.13535	1.11719	1.10673	1.09763
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
1995 Child Welfare Current Expense				
Residential/Agricultural Real	0.32246	0.30739	0.30729	0.30706
Commercial/Industrial and Public Utility Real	0.34947	0.34389	0.34067	0.33786
General Business and Public Utility Personal	0.49000	0.49000	0.49000	0.49000
1995 Child Welfare Current Expense				
Residential/Agricultural Real	0.49356	0.47050	0.47035	0.46998
Commercial/Industrial and Public Utility Real	0.53491	0.52636	0.52143	0.51714
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	1.18455	1.12920	1.12884	1.12796
Commercial/Industrial and Public Utility Real	1.28378	1.26325	1.25143	1.24113
General Business and Public Utility Personal	1.80000	1.80000	1.80000	1.80000
2004 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.99528	0.94877	0.94847	0.94774
Commercial/Industrial and Public Utility Real	0.94317	0.92809	0.91940	0.91184
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000

2009	2008	2007	2006	2005	2004
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000
0.05075	0.05070	0.05065	0.05586	0.05590	0.05610
0.09283	0.09270	0.09185	0.10145	0.10119	0.10119
0.30000	0.30000	0.30000	0.30000	0.30000	0.30000
0.14886	0.14880	0.14857	0.16385	0.16397	0.16456
0.27231	0.27200	0.26941	0.29759	0.29682	0.29682
0.88000	0.88000	0.88000	0.88000	0.88000	0.88000
0.16916	0.16910	0.16883	0.18619	0.18633	0.18700
0.30944	0.30910	0.30615	0.33817	0.33729	0.33730
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.13493	0.13490	0.13467	0.14852	0.14863	0.14916
0.20396	0.20380	0.20179	0.22289	0.22231	0.22232
0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
0.73434	0.73420	0.73294	0.80830	0.80890	0.81179
0.93512	0.93420	0.92520	1.02195	1.01930	1.01932
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.88094	0.88080	0.87925	0.96967	0.97038	0.97385
1.10148	1.10040	1.08978	1.20374	1.20062	1.20065
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.29308	0.29300	0.29252	0.32260	0.32284	0.32400
0.33905	0.33870	0.33545	0.37053	0.36957	0.36958
0.49000	0.49000	0.49000	0.49000	0.49000	0.49000
0.44859	0.44850	0.44773	0.49378	0.49414	0.49590
0.51895	0.51840	0.51344	0.56714	0.56566	0.56568
0.75000	0.75000	0.75000	0.75000	0.75000	0.75000
1.07662	1.07650	1.07456	1.18506	1.18593	1.19017
1.24548	1.24420	1.23226	1.36112	1.35759	1.35762
1.80000	1.80000	1.80000	1.80000	1.80000	1.80000
0.90459	0.90450	0.90286	0.99571	0.99644	0.43280
0.91504	0.91410	0.90532	1.00000	0.99998	0.55486
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

	2013	2012	2011	2010
2004 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	\$0.89575	\$0.85390	\$0.85362	\$0.85296
Commercial/Industrial and Public Utility Real	0.84886	0.83528	0.82746	0.82066
General Business and Public Utility Personal	0.90000	0.90000	0.90000	0.90000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$6.22300	\$5.93222	\$5.93032	\$5.92573
Commercial/Industrial and Public Utility Real	6.96497	6.85359	6.78942	6.73358
General Business and Public Utility Personal	11.62000	11.62000	11.62000	11.62000
Total Millage by type of Property				
Residential/Agricultural Real	\$8.22300	\$7.93222	\$7.93032	\$7.92573
Commercial/Industrial and Public Utility Real	8.96497	8.85359	8.78942	8.73358
General Business and Public Utility Personal	13.62000	13.62000	13.62000	13.62000
Total Weighted Average Tax Rate	\$8.22186	\$8.24245	\$8.22785	\$8.21944
Overlapping Rates by Taxing District				
Cities				
Aurora				
Residential/Agricultural Real	\$5.85590	\$5.89495	\$5.89469	\$7.21247
Commercial/Industrial and Public Utility Real	5.89966	6.00727	6.01674	7.04261
General Business and Public Utility Personal	7.68000	7.77000	7.77000	10.27000
Kent - Field Local School District				
Residential/Agricultural Real	6.46668	6.27752	6.27223	6.13082
Commercial/Industrial and Public Utility Real	6.16927	6.51026	6.47753	6.33809
General Business and Public Utility Personal	6.84000	6.84000	6.84000	6.84000
Kent - Kent City School District				
Residential/Agricultural Real	9.16668	8.97752	8.97223	8.83082
Commercial/Industrial and Public Utility Real	8.86927	9.21026	9.17753	9.03809
General Business and Public Utility Personal	9.54000	9.54000	9.54000	9.54000
Ravenna				
Residential/Agricultural Real	3.40000	3.40000	3.40000	3.40000
Commercial/Industrial and Public Utility Real	3.40000	3.40000	3.40000	3.40000
General Business and Public Utility Personal	3.40000	3.40000	3.40000	3.40000
Streetsboro				
Residential/Agricultural Real	2.90000	2.90000	2.90000	2.90000
Commercial/Industrial and Public Utility Real	2.90000	2.90000	2.90000	2.90000
General Business and Public Utility Personal	2.90000	2.90000	2.90000	2.90000
Tallmadge - Field Local School District				
Residential/Agricultural Real	3.95000	3.95000	3.95000	3.95000
Commercial/Industrial and Public Utility Real	3.95000	3.95000	3.94814	3.95000
General Business and Public Utility Personal	3.95000	3.95000	3.95000	3.95000
Tallmadge - Tallmadge City School District				
Residential/Agricultural Real	5.05000	5.05000	5.05000	5.05000
Commercial/Industrial and Public Utility Real	5.05000	5.05000	5.04814	5.05000
General Business and Public Utility Personal	5.05000	5.05000	5.05000	5.05000

2009	2008	2007	2006	2005	2004
\$0.81414	\$0.81400	\$0.81258	\$0.89614	\$0.89680	\$0.00000
0.82354	0.82270	0.81479	0.90000	0.89998	0.00000
0.90000	0.90000	0.90000	0.90000	0.90000	0.00000
\$5.65599	\$5.65500	\$5.64516	\$6.22568	\$6.23026	\$4.78530
6.75718	6.75030	6.68544	7.38458	7.37030	6.02534
11.62000	11.62000	11.62000	11.62000	11.62000	10.72000
\$7.65599	\$7.65500	\$7.64516	\$8.22568	\$8.23026	\$6.78530
8.75718	8.75030	8.68544	9.38458	9.37030	8.02534
13.62000	13.62000	13.62000	13.62000	13.62000	12.72000
\$8.00103	\$8.11041	\$8.17751	\$8.91665	\$9.03932	\$7.69489
\$6.90473	\$7.02391	\$6.61087	\$7.03740	\$7.05583	\$7.10176
7.12499	7.24649	6.90665	7.32322	7.34145	7.33843
8.84000	8.96000	8.78000	9.03000	9.05000	9.09000
5.89677	5.89301	5.89379	5.66861	5.57340	5.58491
6.25192	6.23869	6.20174	6.10733	5.98523	5.97877
6.84000	6.84000	6.84000	6.84000	6.74000	6.74000
8.59677	8.59301	8.59379	8.36861	8.27340	8.28491
8.95192	8.93869	8.90174	8.80733	8.68523	8.67877
9.54000	9.54000	9.54000	9.54000	9.44000	9.44000
3.40000	3.40000	3.40000	3.40000	3.40000	3.40000
3.40000	3.40000	3.40000	3.40000	3.40000	3.40000
3.40000	3.40000	3.40000	3.40000	3.40000	3.40000
2.90000	2.90000	2.90000	2.90000	2.90000	2.90000
2.90000	2.90000	2.90000	2.90000	2.90000	2.90000
2.90000	2.90000	2.90000	2.90000	2.90000	2.90000
3.95000	3.93745	2.62294	2.62951	2.80619	2.81157
3.95000	3.84698	3.17892	3.23305	3.27360	3.31260
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
5.05000	5.03745	3.72294	3.72951	3.90619	3.91157
5.05000	4.94698	4.27892	4.33305	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

	2013	2012	2011	2010
Villages				
Brady Lake				
Residential/Agricultural Real	\$9.55152	\$9.06102	\$9.05756	\$9.05282
Commercial/Industrial and Public Utility Real	10.64735	10.55294	10.55294	10.64060
General Business and Public Utility Personal	13.95000	13.95000	13.95000	13.95000
Garrettsville				
Residential/Agricultural Real	2.60000	2.60000	2.60000	2.60000
Commercial/Industrial and Public Utility Real	2.60000	2.60000	2.60000	2.60000
General Business and Public Utility Personal	2.60000	2.60000	2.60000	2.60000
Hiram				
Residential/Agricultural Real	9.05586	9.20000	9.20000	9.20000
Commercial/Industrial and Public Utility Real	7.88163	7.70977	7.51477	9.20000
General Business and Public Utility Personal	9.20000	9.20000	9.20000	9.20000
Mantua				
Residential/Agricultural Real	2.80000	2.80000	2.80000	2.80000
Commercial/Industrial and Public Utility Real	2.80000	2.80000	2.80000	2.80000
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000
Mogadore				
Residential/Agricultural Real	2.15000	2.15000	2.15000	2.15000
Commercial/Industrial and Public Utility Real	2.15000	2.15000	2.15000	2.15000
General Business and Public Utility Personal	2.15000	2.15000	2.15000	2.15000
Sugar Bush Knolls				
Residential/Agricultural Real	9.20000	9.20000	9.20000	9.20000
Commercial/Industrial and Public Utility Real	9.20000	9.20000	9.20000	9.20000
General Business and Public Utility Personal	9.20000	9.20000	9.20000	9.20000
Windham				
Residential/Agricultural Real	3.50000	3.50000	3.50000	5.50000
Commercial/Industrial and Public Utility Real	3.50000	3.50000	3.50000	5.50000
General Business and Public Utility Personal	3.50000	3.50000	3.50000	5.50000
Townships				
Atwater				
Residential/Agricultural Real	8.64733	8.56058	8.55761	8.55378
Commercial/Industrial and Public Utility Real	9.00658	8.93095	8.91446	8.95768
General Business and Public Utility Personal	9.35000	9.35000	9.35000	9.35000
Brimfield				
Residential/Agricultural Real	14.76143	12.17059	12.17622	11.24110
Commercial/Industrial and Public Utility Real	13.83127	11.71657	11.67808	11.83330
General Business and Public Utility Personal	17.90000	15.60000	15.60000	14.65000
Charlestown				
Residential/Agricultural Real	5.50046	5.27265	5.26708	5.26725
Commercial/Industrial and Public Utility Real	4.86193	4.76713	4.76713	4.76713
General Business and Public Utility Personal	8.10000	8.10000	8.10000	8.10000
Deerfield				
Residential/Agricultural Real	5.88299	4.09985	4.09915	4.09667
Commercial/Industrial and Public Utility Real	5.92327	4.28537	4.27276	4.22571
General Business and Public Utility Personal	6.15000	4.40000	4.40000	4.40000

2009	2008	2007	2006	2005	2004
\$8.81216	\$8.80196	\$8.77604	\$9.24142	\$9.23602	\$9.24117
10.64060	10.64060	11.14725	11.81724	11.93545	11.93545
13.95000	13.95000	13.95000	13.95000	13.95000	13.95000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
9.18885	9.18885	9.13432	5.46211	4.94447	4.94337
9.20000	9.20000	9.19537	6.14882	5.64008	5.64008
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
6.00732	6.00600	5.99647	6.21864	6.21864	6.21864
8.20000	8.20000	8.20000	8.20000	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
7.35161	7.34883	7.30126	7.76148	5.51201	5.51126
8.56857	8.56857	8.55924	8.93121	6.68121	6.66310
9.35000	9.35000	9.35000	9.35000	7.10000	7.10000
10.04424	10.04592	9.09362	9.57022	9.52840	7.91210
11.35134	10.69902	9.85825	11.23356	11.34567	9.61573
13.80000	13.80000	13.80000	13.80000	13.87288	12.17903
5.12007	5.10857	5.05003	5.29570	5.29770	5.30431
4.77211	4.62100	4.76210	5.10665	5.10665	5.10665
8.10000	8.10000	8.10000	8.10000	8.10000	8.10000
4.00578	4.00238	3.97898	2.71764	2.71784	3.05179
4.21876	4.21963	4.20921	2.94641	2.94641	3.35048
4.40000	4.40000	4.40000	4.90000	4.90000	5.40000

(continued)

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

	2013	2012	2011	2010
Edinburg				
Residential/Agricultural Real	\$5.65798	\$5.55199	\$5.55319	\$5.55304
Commercial/Industrial and Public Utility Real	5.59108	5.69682	5.69682	5.69762
General Business and Public Utility Personal	6.70000	6.70000	6.70000	6.70000
Franklin				
Residential/Agricultural Real	7.45528	7.22191	7.22047	7.21247
Commercial/Industrial and Public Utility Real	7.25016	7.22360	7.20966	7.04261
General Business and Public Utility Personal	10.27000	10.27000	10.27000	10.27000
Freedom				
Residential/Agricultural Real	2.60000	2.60000	2.60000	2.60000
Commercial/Industrial and Public Utility Real	2.60000	2.60000	2.60000	2.60000
General Business and Public Utility Personal	2.60000	2.60000	2.60000	2.60000
Hiram				
Residential/Agricultural Real	11.60000	11.60000	11.60000	11.25350
Commercial/Industrial and Public Utility Real	11.35038	11.60000	11.60000	11.00611
General Business and Public Utility Personal	11.60000	11.60000	11.60000	11.60000
Mantua				
Residential/Agricultural Real	4.30000	4.30000	3.73458	3.73296
Commercial/Industrial and Public Utility Real	4.30000	4.30000	3.76216	3.76129
General Business and Public Utility Personal	4.30000	4.30000	4.30000	4.30000
Nelson				
Residential/Agricultural Real	6.12340	6.10449	6.10052	6.09773
Commercial/Industrial and Public Utility Real	6.24643	6.26582	6.40537	6.40432
General Business and Public Utility Personal	7.60000	7.60000	7.60000	7.60000
Palmyra				
Residential/Agricultural Real	4.90000	4.73768	4.74153	4.74380
Commercial/Industrial and Public Utility Real	4.74036	4.50077	4.50077	4.48619
General Business and Public Utility Personal	4.90000	4.90000	4.90000	4.90000
Paris				
Residential/Agricultural Real	4.60417	4.40895	4.41147	4.41439
Commercial/Industrial and Public Utility Real	4.63515	4.47648	4.47648	4.47648
General Business and Public Utility Personal	5.90000	5.90000	5.90000	5.90000
Randolph				
Residential/Agricultural Real	7.61118	7.48127	7.48069	7.48123
Commercial/Industrial and Public Utility Real	7.32025	7.40528	7.40110	7.37398
General Business and Public Utility Personal	7.70000	7.70000	7.70000	7.70000
Ravenna				
Residential/Agricultural Real	9.77143	9.28280	9.27127	9.23998
Commercial/Industrial and Public Utility Real	9.41322	9.33166	9.33929	9.29170
General Business and Public Utility Personal	11.90000	11.90000	11.90000	11.90000
Rootstown				
Residential/Agricultural Real	7.56546	7.38525	7.38786	7.36670
Commercial/Industrial and Public Utility Real	7.64816	7.58369	7.57641	7.41439
General Business and Public Utility Personal	7.88000	7.88000	7.88000	7.86000

2009	2008	2007	2006	2005	2004
\$5.47573	\$4.97913	\$4.96797	\$5.23112	\$5.23416	\$5.24340
5.69899	5.28329	5.20643	5.57137	5.57137	5.57137
6.70000	6.70000	6.70000	6.70000	6.70000	6.70000
6.97974	6.97706	6.95086	7.34077	7.34055	8.41262
7.05810	7.05549	7.04531	7.77355	7.77355	8.76515
10.27000	10.27000	10.27000	10.27000	10.27000	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
11.07609	10.11420	10.91850	11.83463	9.83597	9.83503
10.95232	10.33972	11.18657	12.46437	11.28419	11.28419
11.60000	11.60000	12.60000	12.60000	12.30000	12.30000
3.69292	3.69776	3.69204	3.76257	3.76313	3.76323
3.77614	3.77614	3.80278	3.96812	3.96812	3.96812
4.30000	4.30000	4.30000	4.30000	4.30000	4.30000
5.97525	5.97102	5.96568	6.13212	6.13270	6.13627
6.40448	6.33197	6.23627	6.76085	6.76085	6.76085
7.60000	7.60000	7.60000	7.60000	7.60000	7.60000
4.62952	4.62856	4.61755	3.76435	3.76560	3.06591
4.48755	4.48755	4.44229	4.06052	4.06052	3.27219
4.90000	4.90000	4.90000	4.90000	4.90000	4.90000
4.31407	4.31373	4.29761	4.45868	5.83898	5.83841
4.46820	4.46820	4.46810	5.05486	6.70021	6.70021
5.90000	5.90000	5.90000	5.90000	7.90000	7.90000
7.30710	7.30484	7.28796	7.08318	7.08530	6.81105
7.37398	7.37398	7.37193	7.53048	7.53048	7.41368
7.70000	7.70000	7.70000	7.70000	7.70000	7.70000
8.97674	8.97395	8.94238	9.46951	9.47204	9.47751
9.20645	9.42728	9.40688	10.15370	10.15370	10.15370
11.90000	11.90000	11.90000	11.90000	11.90000	11.90000
7.15003	7.15624	7.11319	6.50586	7.14743	6.65936
7.14491	7.15118	7.13033	6.70368	7.30205	6.82442
7.85000	7.86000	7.84000	7.89000	8.53000	8.53000

(continued)

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

	2013	2012	2011	2010
Shalersville				
Residential/Agricultural Real	\$2.80000	\$2.80000	\$2.80000	\$2.80000
Commercial/Industrial and Public Utility Real	2.80000	2.80000	2.80000	2.80000
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000
Suffield				
Residential/Agricultural Real	7.00000	6.94452	6.94358	6.94432
Commercial/Industrial and Public Utility Real	7.00000	6.68487	6.68820	6.66879
General Business and Public Utility Personal	7.00000	7.00000	7.00000	7.00000
Windham				
Residential/Agricultural Real	3.50000	3.50000	3.50000	5.44530
Commercial/Industrial and Public Utility Real	3.50000	3.50000	3.50000	5.32305
General Business and Public Utility Personal	3.50000	3.50000	3.50000	5.50000
Special Districts				
Community Emergency Medical Service				
Residential/Agricultural Real	2.59576	2.56994	2.57178	2.57431
Commercial/Industrial and Public Utility Real	2.69216	2.51452	2.48179	2.45879
General Business and Public Utility Personal	2.70000	2.70000	2.70000	2.70000
Garrettsville Freedom Nelson Joint Fire				
Residential/Agricultural Real	2.71001	2.68305	2.68497	2.68762
Commercial/Industrial and Public Utility Real	3.08236	2.87897	2.84149	2.81517
General Business and Public Utility Personal	3.20000	3.20000	3.20000	3.20000
Mantua Shalersville Fire and Ambulance				
Residential/Agricultural Real	7.79209	7.65077	7.64616	7.62934
Commercial/Industrial and Public Utility Real	7.48591	7.76895	7.67422	7.34338
General Business and Public Utility Personal	9.24000	9.28000	9.28000	9.26000
General Health				
Residential/Agricultural Real	0.07337	0.07038	0.07037	0.07033
Commercial/Industrial and Public Utility Real	0.12094	0.11867	0.11751	0.11610
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
Akron Summit Library				
Residential/Agricultural Real	2.14000	2.10000	2.10000	2.01696
Commercial/Industrial and Public Utility Real	2.14000	2.10000	2.09723	2.01992
General Business and Public Utility Personal	2.14000	2.10000	2.10000	2.10000
Stark County Library				
Residential/Agricultural Real	1.70000	1.00000	0.99986	1.00000
Commercial/Industrial and Public Utility Real	1.70000	1.00000	1.00000	1.00000
General Business and Public Utility Personal	1.70000	1.00000	1.00000	1.00000
Reed Memorial Library				
Residential/Agricultural Real	3.02078	2.86623	1.36414	1.35994
Commercial/Industrial and Public Utility Real	3.05107	2.89433	1.38827	1.39861
General Business and Public Utility Personal	3.11000	3.11000	1.61000	1.61000
Stow Munroe Falls Library				
Residential/Agricultural Real	2.00000	2.00000	2.00000	0.92620
Commercial/Industrial and Public Utility Real	2.00000	2.00000	1.99590	0.84484
General Business and Public Utility Personal	2.00000	2.00000	2.00000	1.00000

2009	2008	2007	2006	2005	2004
\$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	1.50000	1.50000
6.81362	6.40985	6.39024	7.27055	6.14579	6.15402
6.67402	6.31921	6.33497	7.48430	6.92023	6.88513
7.00000	7.00000	7.00000	7.60000	7.60000	7.60000
5.31752	5.31628	5.29696	5.50000	5.23367	4.96700
5.14610	5.14585	5.12579	5.50000	5.34871	5.19737
5.50000	5.50000	5.50000	5.50000	5.50000	5.50000
2.47764	2.47622	2.48059	2.70000	1.95187	1.95336
2.37495	2.36791	2.35006	2.70000	2.29295	2.26204
2.70000	2.70000	2.70000	2.70000	2.70000	2.70000
2.58669	2.58521	2.58976	2.81883	2.81782	2.81998
2.71917	2.71111	2.69067	3.09133	3.09133	3.04966
3.20000	3.20000	3.20000	3.20000	3.20000	3.20000
7.40571	7.42183	5.49837	5.96665	5.97885	6.01835
7.35218	7.35544	5.52347	6.24750	6.25750	6.29670
9.23000	9.23000	7.33000	7.43000	7.44000	7.48000
0.06720	0.06720	0.06708	0.07400	0.07405	0.07434
0.11717	0.11663	0.11556	0.12917	0.12885	0.12894
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
1.99208	1.95820	1.92059	1.93332	2.13584	0.78000
1.97987	2.02522	1.98961	1.99075	2.14000	0.78000
2.08000	2.07000	2.03000	2.04000	2.14000	0.78000
1.00000	0.90082	0.90066	0.97799	0.99027	0.00000
1.00000	0.91438	0.88940	0.99503	0.00000	0.00000
1.00000	1.00000	1.00000	1.00000	1.00000	0.00000
1.29262	1.29152	1.28516	1.43784	1.43821	1.43894
1.39078	1.43319	1.41311	1.55198	1.55198	1.55000
1.61000	1.61000	1.61000	1.61000	1.61000	1.61000
0.92633	0.92722	0.92858	0.93029	0.00000	0.00000
0.83688	0.93853	0.95354	0.96016	0.00000	0.00000
1.00000	1.00000	1.00000	1.00000	0.00000	0.00000

(continued)

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

	2013	2012	2011	2010
Joint Vocational Schools				
Mahoning JVS				
Residential/Agricultural Real	\$2.09933	\$2.10000	\$2.00100	\$2.00000
Commercial/Industrial and Public Utility Real	2.00249	2.00000	2.01838	2.00330
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000
Maplewood JVS				
Residential/Agricultural Real	3.13945	2.99487	2.99120	2.99033
Commercial/Industrial and Public Utility Real	3.43926	3.29419	3.22390	3.22606
General Business and Public Utility Personal	4.00000	4.00000	4.00000	4.00000
Portage Lakes JVS				
Residential/Agricultural Real	2.20784	2.20361	2.03343	2.03055
Commercial/Industrial and Public Utility Real	2.39715	2.39300	2.06223	2.04987
General Business and Public Utility Personal	4.35000	4.35000	4.35000	4.35000
Schools				
Aurora City				
Residential/Agricultural Real	49.41440	42.43639	42.37708	42.24309
Commercial/Industrial and Public Utility Real	49.99688	44.12890	44.20470	42.88210
General Business and Public Utility Personal	80.93000	74.81000	74.77000	74.67000
Crestwood Local				
Residential/Agricultural Real	29.97135	24.43322	24.55438	24.54502
Commercial/Industrial and Public Utility Real	29.27267	25.01663	24.75812	24.19379
General Business and Public Utility Personal	51.93000	47.06000	47.20000	47.20000
Field Local				
Residential/Agricultural Real	29.97510	28.79961	28.73460	28.70255
Commercial/Industrial and Public Utility Real	32.26057	31.77810	31.55670	32.78781
General Business and Public Utility Personal	54.94000	54.46000	54.39000	54.34000
Garfield Local				
Residential/Agricultural Real	29.07202	28.78235	28.80140	28.83630
Commercial/Industrial and Public Utility Real	33.17807	31.81144	31.58448	31.32487
General Business and Public Utility Personal	65.63000	65.53000	65.54000	65.56000
Kent City				
Residential/Agricultural Real	49.37901	47.15515	47.45908	46.77681
Commercial/Industrial and Public Utility Real	56.12458	58.54432	58.55830	57.29116
General Business and Public Utility Personal	102.73000	102.57000	102.91000	102.32000
Lake Local				
Residential/Agricultural Real	41.30796	38.96412	38.88996	38.97966
Commercial/Industrial and Public Utility Real	44.24179	42.39335	41.93907	41.32785
General Business and Public Utility Personal	71.70000	71.50000	71.50000	71.50000
Mogadore Local				
Residential/Agricultural Real	43.86119	45.07624	34.78884	34.70010
Commercial/Industrial and Public Utility Real	54.57646	56.13158	41.25555	40.38737
General Business and Public Utility Personal	81.72000	83.29000	73.70000	73.64000
Ravenna City				
Residential/Agricultural Real	38.83369	35.83172	35.56896	35.62334
Commercial/Industrial and Public Utility Real	43.18156	39.34471	38.98832	39.36108
General Business and Public Utility Personal	66.22000	65.91000	65.69000	65.83000

2009	2008	2007	2006	2005	2004
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00085	\$2.00387
2.00431	2.00781	2.00000	2.00000	2.04402	2.03781
2.10000	2.10000	2.10000	2.10000	2.10000	2.10000
2.86158	2.86014	2.85663	3.14500	3.15032	3.16353
3.21072	3.21442	3.19381	3.56005	3.55399	3.57348
4.00000	4.00000	4.00000	4.00000	4.00000	4.00000
2.02160	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.02697	2.01813
4.35000	4.35000	4.35000	4.35000	4.35000	4.35000
41.09108	35.08285	33.72810	36.92725	35.94344	36.14177
44.41248	38.42087	37.14837	39.59912	38.58464	38.21599
74.51000	68.50000	68.51000	68.68000	68.68000	68.81000
23.76597	23.77930	23.75370	24.08714	24.12007	24.15775
24.13537	24.14637	24.37364	29.03271	29.06270	29.09944
47.13000	47.14000	55.87000	60.96000	60.99000	61.03000
27.47474	27.33132	27.46481	28.36384	28.51517	21.95039
32.73395	31.60126	31.58834	34.79679	34.94872	28.78765
53.95000	53.81000	53.91000	55.37000	55.51000	50.60000
28.04653	28.09003	28.16002	28.93453	29.10004	23.22004
30.49966	30.49897	30.44054	33.72408	33.89408	27.75219
65.34000	65.39000	65.46000	66.23000	66.40000	60.52000
44.73109	44.98186	44.87828	41.21967	41.23316	41.52854
56.54181	56.74621	56.37855	53.36298	53.16704	53.24024
102.18000	102.46000	102.42000	95.78000	95.77000	96.01000
37.65529	37.45130	37.23523	28.82001	29.77051	30.60122
40.62766	39.54825	40.00462	33.55519	0.00000	0.00000
71.50000	71.30000	71.00000	60.00000	60.60000	60.60000
34.23702	33.68551	31.03013	34.10707	34.46311	28.56992
40.25973	41.29364	38.55935	41.42167	41.79833	35.79931
73.68000	73.54000	70.90000	73.37000	73.37000	67.50000
34.01058	33.95814	33.65829	32.42187	26.55830	26.56949
38.94486	39.86908	39.24739	38.02212	32.67271	32.63691
65.59000	65.56000	65.39000	61.04000	57.44000	57.44000

(continued)

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

	2013	2012	2011	2010
Rootstown Local				
Residential/Agricultural Real	\$36.36635	\$35.02595	\$29.12563	\$29.11132
Commercial/Industrial and Public Utility Real	41.76694	39.89465	33.82628	32.83540
General Business and Public Utility Personal	68.95000	68.48000	62.57000	62.56000
Southeast Local				
Residential/Agricultural Real	32.88413	31.67277	31.93428	31.86549
Commercial/Industrial and Public Utility Real	31.72722	31.29948	31.53335	31.35650
General Business and Public Utility Personal	39.80000	39.37000	39.63000	39.56000
Springfield Local				
Residential/Agricultural Real	40.74859	39.14334	36.11777	30.69582
Commercial/Industrial and Public Utility Real	45.35141	43.87421	38.86889	33.46964
General Business and Public Utility Personal	56.84000	55.29000	53.53000	48.13000
Stow City				
Residential/Agricultural Real	42.53066	42.20207	32.78916	32.87002
Commercial/Industrial and Public Utility Real	43.63021	43.01648	32.88359	33.01515
General Business and Public Utility Personal	53.55000	53.24000	45.05000	45.15000
Streetsboro City				
Residential/Agricultural Real	36.62492	35.65932	35.65495	33.03092
Commercial/Industrial and Public Utility Real	39.22863	38.20928	37.77131	34.94489
General Business and Public Utility Personal	63.44000	63.37000	63.36000	60.67000
Tallmadge City				
Residential/Agricultural Real	46.32725	46.08351	42.52232	42.51067
Commercial/Industrial and Public Utility Real	56.90943	56.40952	49.08302	49.07120
General Business and Public Utility Personal	72.99000	72.80000	71.56000	71.57000
Waterloo Local				
Residential/Agricultural Real	26.98886	26.48686	26.04638	26.04104
Commercial/Industrial and Public Utility Real	30.02964	30.06351	29.59376	29.57227
General Business and Public Utility Personal	54.63000	54.57000	54.13000	54.13000
West Branch Local				
Residential/Agricultural Real	23.21725	23.21590	23.08321	23.08462
Commercial/Industrial and Public Utility Real	23.43064	23.39298	23.12249	23.12943
General Business and Public Utility Personal	33.20000	33.20000	33.20000	33.20000
Windham Exempted Village				
Residential/Agricultural Real	34.94687	32.75179	32.48520	32.14960
Commercial/Industrial and Public Utility Real	36.20153	33.46096	32.04940	31.63701
General Business and Public Utility Personal	53.11000	52.23000	51.99000	51.86000

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.

Source: Portage County Auditor

2009	2008	2007	2006	2005	2004
\$28.09104	\$28.08691	\$28.10106	\$29.17455	\$23.39163	\$23.51755
31.41871	31.41192	31.50810	33.76420	27.67581	27.53751
62.31000	62.32000	62.42000	62.94000	57.15000	57.18000
31.01717	31.06277	30.95043	23.09445	23.60269	23.67610
31.11007	31.16341	30.98611	23.13515	27.45908	27.51908
39.31000	39.37000	39.36000	38.34000	46.13000	46.19000
30.60883	30.09277	29.07337	30.46412	30.57497	29.54674
32.52752	33.64185	32.68085	33.97758	34.73424	33.57600
48.09000	47.85000	46.83000	48.22000	48.29000	47.26000
32.97002	33.65002	32.68001	33.79001	34.94001	34.99138
32.97002	33.65023	32.68002	33.79001	35.04116	35.18471
45.25000	45.93000	45.62000	46.73000	47.88000	47.93000
30.34505	31.14891	29.55426	33.18610	32.66604	33.95909
33.22273	33.93862	31.95608	35.64463	34.87739	36.19713
59.04000	59.80000	57.93000	58.89000	58.23000	59.15000
35.51776	35.20003	34.89406	35.30861	37.13457	32.50025
41.75168	40.48651	41.04684	41.52397	0.00000	0.00000
64.63000	64.46000	64.07000	64.42000	64.42000	59.73000
26.42052	26.40259	26.47553	27.26146	27.33161	27.39179
30.45533	30.44533	30.58849	32.63139	32.70139	32.72335
55.04000	55.03000	55.19000	55.94000	56.01000	56.07000
23.08421	23.58549	23.85045	24.25306	24.30971	24.38509
23.12947	23.63021	23.87963	24.28457	24.32928	24.34974
33.20000	33.70000	33.95000	34.35000	34.35000	34.35000
31.02047	30.76952	30.33902	31.52681	25.75512	25.83142
31.04724	30.80484	30.34972	32.86713	27.10713	27.18665
51.46000	51.22000	50.96000	52.09000	46.33000	46.41000

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
2013	\$27,247,179	\$26,520,120	97.33 %	\$974,192	\$27,494,312
2012	27,330,390	26,476,667	96.88	1,077,264	27,553,931
2011	27,288,516	26,136,262	95.78	973,550	27,109,812
2010	27,205,663	25,985,209	95.51	922,947	26,908,156
2009	27,150,318	25,922,828	95.48	939,630	26,862,458
2008	26,668,047	25,761,576	96.60	813,533	26,575,109
2007	26,277,454	21,777,316	82.87	780,495	22,557,811
2006	25,552,791	24,565,089	96.13	881,186	25,446,275
2005	24,977,449	24,122,854	96.58	720,802	24,843,656
2004	20,996,106	19,901,482	94.79	790,546	20,692,028

(1) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs

(2) The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding balance. The presentation will be updated as new information becomes available.

Source: Portage County Auditor

Percent of Total Tax Collections to Current Tax Levy (1)	Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
100.91 %	\$1,773,377	6.51 %
100.82	1,994,149	7.30
99.35	2,594,974	9.51
98.91	2,442,945	8.98
98.94	2,205,889	8.12
99.65	1,783,963	6.69
85.84	1,239,530	4.72
99.58	1,646,208	6.44
99.46	977,727	3.91
98.55	1,529,007	7.28

Portage County, Ohio
Principal Real Property Taxpayers
 2013 and 2004

Taxpayer	2013	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
CPG Partners	\$7,885,750	0.25%
AERC Barrington, Inc.	6,275,920	0.20
Campus Pointe Associates	5,158,690	0.16
Shady Lake Apartments	5,041,050	0.16
Settlers Landing at Greentree, LLC	4,597,590	0.15
Step 2 Real Estate Company	4,405,390	0.14
Cedar Fair LP	4,288,000	0.14
Portage Pointe Limited	4,029,380	0.13
Automated Packaging Systems, Inc.	4,026,900	0.13
Norton Brothers Holding	3,943,840	0.12
Total	\$49,652,510	1.58%
Total Real Assessed Valuation	\$3,138,249,290	

Taxpayer	2004	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Cedar Fair LP	\$7,402,810	0.27%
CPG Partners	6,999,580	0.26
AERC Barrington, Inc.	5,775,000	0.21
Settlers Landing at Greentree, LLC	4,729,890	0.17
Heritage Capital Corporation	4,449,770	0.16
Step 2 Real Estate Company	4,431,220	0.16
Metropolitan Life	4,003,730	0.15
Coral Market Square Limited	3,730,620	0.14
Norton Brothers Holding	3,661,950	0.13
Portage Pointe Limited	3,639,020	0.13
Total	\$48,823,590	1.78%
Total Real Assessed Valuation	\$2,735,973,507	

Source: Portage County Auditor

Portage County, Ohio
Principal Public Utility Property Taxpayers
 2013 and 2004

2013		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$64,712,810	71.70%
American Transmission	11,620,180	12.88
East Ohio Gas Company	10,466,730	11.60
Total	<u>\$86,799,720</u>	<u>96.18%</u>
Total Public Utility Assessed Valuation	<u>\$90,249,960</u>	
2004		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$41,462,670	38.40%
Ohio Bell Telephone Company	14,482,510	13.41
American Transmission	13,689,420	12.67
Total	<u>\$69,634,600</u>	<u>64.48%</u>
Total Public Utility Assessed Valuation	<u>\$107,988,640</u>	

Source: Portage County Auditor

Portage County, Ohio
Robinson Memorial Hospital Statistics
Last Ten Years

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Admissions (1)										
Internal Medicine	0	0	0	0	0	4,550	4,719	4,691	3,379	3,429
General Surgery	0	0	0	0	0	596	618	614	724	701
Pulmonary Medicine	0	0	0	0	0	17	18	18	248	242
Urology	0	0	0	0	0	43	45	45	63	43
Oncology	0	0	0	0	0	228	237	236	288	184
Other	0	0	0	0	0	45	47	47	22	19
Gastroenterology	0	0	0	0	0	20	21	21	39	46
Neurology	0	0	0	0	0	4	4	4	20	55
Cardiovascular Surgery	0	0	0	0	0	211	219	218	150	144
Otolaryngology	0	0	0	0	0	5	5	5	18	42
Cardiology	0	0	0	0	0	244	253	251	368	351
Pediatrics	0	0	0	0	0	689	715	711	748	635
Orthopedics	0	0	0	0	0	298	309	307	280	287
OB/GYN	0	0	0	0	0	998	1,035	1,029	957	883
Family Practice	0	0	0	0	0	1,430	1,483	1,473	2,222	1,941
Total Admissions	0	0	0	0	0	9,378	9,728	9,670	9,526	9,002
Discharges (2)										
Medical/Surgical	4,590	6,262	6,153	7,452	6,844	7,167	7,337	0	0	0
Critical Care	865	362	1,320	384	346	321	350	0	0	0
Obstetrics	725	751	809	846	943	968	1,027	0	0	0
Newborn	700	697	729	749	786	769	848	0	0	0
Total Number of Patient Days	6,880	8,072	9,011	9,431	8,919	9,225	9,562	0	0	0
Number of Patient Days										
Medical/Surgical	21,368	28,069	27,934	28,030	26,956	29,343	30,516	29,989	28,483	28,081
Critical Care	2,509	1,014	3,696	960	865	4,037	3,941	3,720	3,955	3,421
Pediatrics	0	0	0	0	0	0	0	0	202	247
Obstetrics	1,668	1,727	1,780	1,861	1,980	2,127	2,339	2,149	2,188	1,887
Newborn	1,400	1,464	1,458	1,498	1,493	1,576	1,774	1,483	1,284	1,260
Total Number of Patient Days	26,945	32,274	34,868	32,349	31,294	37,083	38,570	37,341	36,112	34,896
Average Length of Patient Stay										
Medical/Surgical	4.4	4.2	4.4	3.7	3.7	5.2	5.2	4.9	4.7	4.9
Critical Care	2.9	2.8	2.8	2.5	2.5	2.4	2.4	2.2	2.4	2.0
Pediatrics	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.7	1.8
Obstetrics	2.3	2.3	2.2	2.2	2.1	2.3	2.3	2.3	2.3	2.3
Newborn	2.0	2.1	2.0	2.0	1.9	2.1	2.1	2.1	2.1	2.2

Rates

The cost of a semi-private hospital room for 2008 was \$1,020 per day. All other charges are based upon the services provided, insurance coverage, and the ability of the patient to pay. The hospital can increase rates based upon costs of providing services. Per contract between the Hospital and Portage County, the County will pay for the services provided to an indigent County resident.

(1) During 2009, the Hospital changed their focus and is no longer reporting admissions as part of their financial statements. They will only be reporting discharges and their average length of stay.

(2) Information prior to 2007 is not available

Source: Robinson Memorial Hospital

Portage County, Ohio
Principal Hospital Payers
 2013 and 2005 (1)

2013		
Hospital Payer	Charges for Services	Percentage of Total Hospital Charges for Services
Medicare	\$39,175,940	31.00 %
Medical Mutual	18,956,100	15.00
Medicaid	8,846,180	7.00
Total	<u>\$66,978,220</u>	<u>53.00 %</u>
Total Hospital Charges for Services	<u>\$126,374,000</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
2013	161,419	\$9,068,983,316	\$19,627,072	0.22%	\$121.59
2012	161,419	9,408,625,584	14,510,842	0.15	89.90
2011	161,419	9,436,442,504	15,761,668	0.17	97.64
2010	161,419	9,505,540,643	16,631,014	0.17	103.03
2009	152,061	9,786,274,416	13,067,522	0.13	85.94
2008	152,061	10,754,147,617	13,981,721	0.13	91.95
2007	152,061	10,252,860,659	14,857,624	0.14	97.71
2006	152,061	9,424,059,673	15,673,928	0.17	103.08
2005	152,061	9,226,195,261	16,454,224	0.18	108.21
2004	152,061	8,949,576,663	17,204,222	0.19	113.14

(1) Includes only general obligation bonds.

Source: 2010 - 2013 The 2010 US Census
 2004 - 2009 The 2000 US Census

Portage County Auditor

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Portage County, Ohio
*Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years*

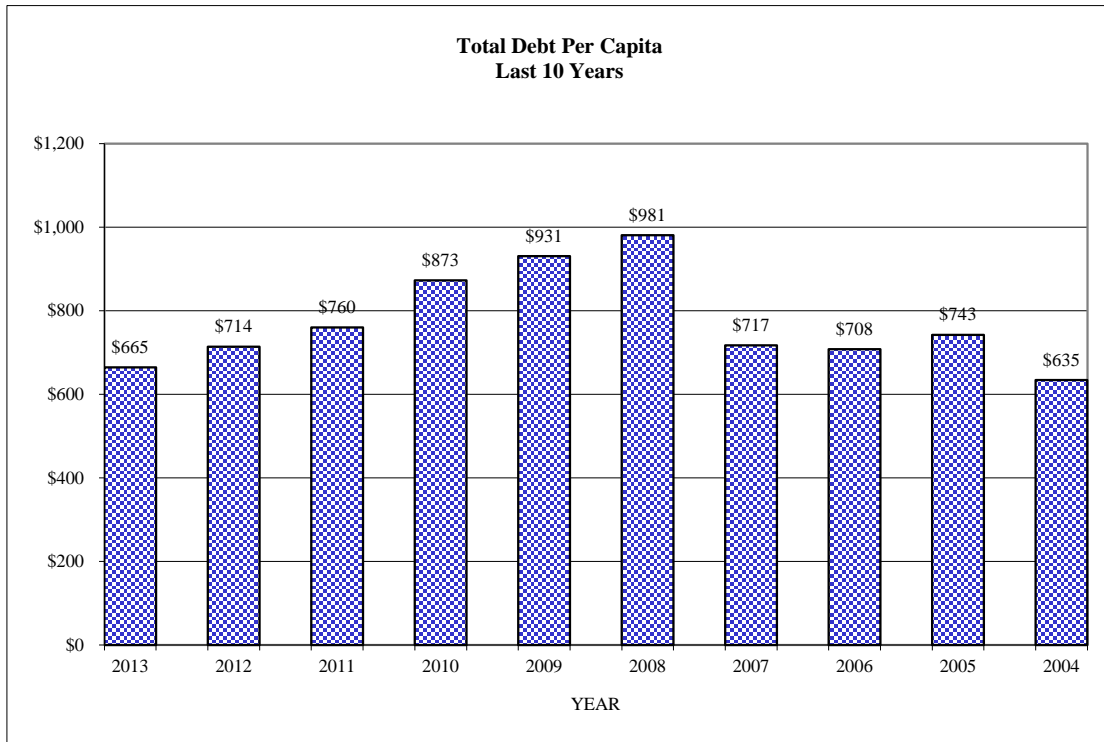
Year	Governmental Activities				
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	OWDA Loans	OPWC Loans
2013	\$19,627,072	\$570,785	\$315,197	\$4,855,316	\$731,020
2012	14,510,842	661,495	356,586	5,614,814	827,705
2011	15,761,668	750,774	396,477	6,351,273	924,390
2010	16,631,014	922,074	434,923	7,065,408	853,204
2009	13,067,522	994,885	471,979	7,757,923	914,061
2008	13,981,721	1,072,358	509,020	8,429,489	955,058
2007	14,857,624	1,145,130	546,092	8,936,331	985,411
2006	15,673,928	1,158,086	574,088	9,648,153	988,100
2005	16,454,224	1,227,294	595,537	10,365,990	641,287
2004	17,204,222	1,295,475	671,447	11,086,422	764,723

(1) Personal Income and population are located on S52

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	\$13,626,264	\$5,978,398	\$61,586,000	\$107,290,052	2.70 %	\$665
0	21,764,244	6,457,778	65,086,000	115,279,464	2.90	714
0	23,426,774	6,992,607	68,121,000	122,724,963	3.09	760
0	24,070,007	7,505,726	83,473,000	140,955,356	3.55	873
16,366	23,148,520	8,014,227	87,198,000	141,583,483	4.56	931
32,484	23,196,991	8,486,130	92,482,000	149,145,251	4.80	981
59,573	24,430,380	8,937,784	49,157,000	109,055,325	3.51	717
79,944	18,570,529	9,370,491	51,636,000	107,699,319	3.47	708
99,693	19,513,513	9,785,509	54,262,291	112,945,338	3.64	743
0	22,506,105	1,555,223	41,400,867	96,484,484	3.11	635



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

	2013		2012	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year	\$3,228,499,250	\$3,228,499,250	\$3,343,216,170	\$3,343,216,170
Debt Limitation	79,212,481	32,284,993	82,080,404	33,432,162
Total Outstanding Debt:				
General Obligation Bonds	19,131,928	19,131,928	14,156,714	14,156,714
Special Assessment Bonds	562,846	562,846	652,439	652,439
Intergovernmental Loans	5,978,398	5,978,398	6,457,778	6,457,778
Revenue Bonds	13,542,129	13,542,129	21,456,444	21,456,444
Long-Term Debt-Enterprise	61,586,000	61,586,000	65,086,000	65,086,000
OWDA Loans	5,170,513	5,170,513	5,971,400	5,971,400
OPWC Loans	731,020	731,020	827,705	827,705
ORDC Loans	0	0	0	0
Notes	0	0	0	0
Total	106,702,834	106,702,834	114,608,480	114,608,480
Exemptions:				
Intergovernmental Loans	5,978,398	5,978,398	6,457,778	6,457,778
Revenue Bonds	13,542,129	13,542,129	21,456,444	21,456,444
Long-Term Debt-Enterprise	61,586,000	61,586,000	65,086,000	65,086,000
Special Assessment Bonds	562,846	562,846	652,439	652,439
OWDA Loans	5,170,513	5,170,513	5,971,400	5,971,400
OPWC Loans	731,020	731,020	827,705	827,705
ORDC Loans	0	0	0	0
Enterprise Fund Notes	0	0	0	0
Amount Available in Debt Service Fund	641,035	641,035	206,940	206,940
Total	88,211,941	88,211,941	100,658,706	100,658,706
Net Debt	18,490,893	18,490,893	13,949,774	13,949,774
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$60,721,588	\$13,794,100	\$68,130,630	\$19,482,388
Legal Debt Margin as a Percentage of the Debt Limit	76.66%	42.73%	83.00%	58.27%
(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		73,212,481		76,080,404
		\$79,212,481		\$82,080,404

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

Source: Portage County Auditor

2011		2010		2009	
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)
\$3,350,875,070	\$3,350,875,070	\$3,357,103,065	\$3,357,103,065	\$3,436,814,690	\$3,436,814,690
82,271,877	33,508,751	82,427,577	33,571,031	84,420,367	34,368,147
15,357,945	15,357,945	16,631,014	16,631,014	13,067,522	13,067,522
740,601	740,601	922,074	922,074	994,885	994,885
6,992,607	6,992,607	7,505,726	7,505,726	8,014,227	8,014,227
23,085,920	23,085,920	24,070,007	24,070,007	23,148,520	23,148,520
68,121,000	68,121,000	83,473,000	83,473,000	87,198,000	87,198,000
6,747,750	6,747,750	7,500,331	7,500,331	8,229,902	8,229,902
924,390	924,390	853,204	853,204	914,061	914,061
0	0	0	0	16,366	16,366
0	0	1,550,000	1,550,000	6,200,000	6,200,000
121,970,213	121,970,213	142,505,356	142,505,356	147,783,483	147,783,483
6,992,607	6,992,607	7,505,726	7,505,726	8,014,227	8,014,227
23,085,920	23,085,920	24,070,007	24,070,007	23,148,520	23,148,520
68,121,000	68,121,000	83,473,000	83,473,000	87,198,000	87,198,000
740,601	740,601	922,074	922,074	994,885	994,885
6,747,750	6,747,750	7,500,331	7,500,331	8,229,902	8,229,902
924,390	924,390	853,204	853,204	914,061	914,061
0	0	0	0	16,366	16,366
0	0	1,550,000	1,550,000	1,950,000	1,950,000
155,255	155,255	363,985	363,985	302,473	302,473
106,767,523	106,767,523	126,238,327	126,238,327	130,768,434	130,768,434
15,202,690	15,202,690	16,267,029	16,267,029	17,015,049	17,015,049
\$67,069,187	\$18,306,061	\$66,160,548	\$17,304,002	\$67,405,318	\$17,353,098
81.52%	54.63%	80.27%	51.54%	79.84%	50.49%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	76,271,877		76,427,577		78,420,367
	\$82,271,877		\$82,427,577		\$84,420,367

(continued)

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

	2008		2007	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year	\$3,461,540,168	\$3,461,540,168	\$3,453,773,411	\$3,453,773,411
Debt Limitation	85,038,504	34,615,402	84,844,335	34,537,734
Total Outstanding Debt:				
General Obligation Bonds	13,981,721	13,981,721	14,857,624	14,857,624
Special Assessment Bonds	1,072,358	1,072,358	1,145,130	1,145,130
Intergovernmental Loans	8,486,130	8,486,130	8,937,784	8,937,784
Revenue Bonds	23,196,991	23,196,991	24,430,380	24,430,380
Long-Term Debt	92,482,000	92,482,000	49,157,000	49,157,000
OWDA Loans	8,938,509	8,938,509	9,482,423	9,482,423
OPWC Loans	955,058	955,058	985,411	985,411
ORDC Loans	32,484	32,484	59,573	59,573
Notes	8,300,000	8,300,000	6,700,000	6,700,000
Total	<u>157,445,251</u>	<u>157,445,251</u>	<u>115,755,325</u>	<u>115,755,325</u>
Exemptions:				
Intergovernmental Loans	8,486,130	8,486,130	8,937,784	8,937,784
Revenue Bonds	23,196,991	23,196,991	24,430,380	24,430,380
Long-Term Debt-Enterprise	92,482,000	92,482,000	49,157,000	49,157,000
Special Assessment Bonds	1,072,358	1,072,358	1,145,130	1,145,130
OWDA Loans	8,938,509	8,938,509	9,482,423	9,482,423
OPWC Loans	955,058	955,058	985,411	985,411
ORDC Loans	32,484	32,484	59,573	59,573
Enterprise Fund Notes	4,050,000	4,050,000	2,370,000	2,370,000
Amount Available in Debt Service Fund	<u>283,197</u>	<u>283,197</u>	<u>296,930</u>	<u>296,930</u>
Total	<u>139,496,727</u>	<u>139,496,727</u>	<u>96,864,631</u>	<u>96,864,631</u>
Net Debt	<u>17,948,524</u>	<u>17,948,524</u>	<u>18,890,694</u>	<u>18,890,694</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$67,089,980</u>	<u>\$16,666,878</u>	<u>\$65,953,641</u>	<u>\$15,647,040</u>
Legal Debt Margin as a Percentage of the Debt Limit	78.89%	48.15%	77.73%	45.30%
(2) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>79,038,504</u>		<u>78,844,335</u>
		<u>\$85,038,504</u>		<u>\$84,844,335</u>

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

Source: Portage County Auditor

2006		2005		2004	
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)
\$3,190,212,274	\$3,190,212,274	\$3,188,205,980	\$3,188,205,980	\$3,096,410,931	\$3,096,410,931
78,255,307	31,902,123	78,205,150	31,882,060	75,910,273	30,964,109
15,673,928	15,673,928	16,454,224	16,454,224	17,204,222	17,204,222
1,158,086	1,158,086	1,227,294	1,227,294	1,295,475	1,295,475
9,370,491	9,370,491	9,785,509	9,785,509	1,555,223	1,555,223
18,570,529	18,570,529	19,513,513	19,513,513	22,506,105	22,506,105
47,373,000	47,373,000	48,930,000	48,930,000	37,837,418	37,837,418
10,222,241	10,222,241	10,961,527	10,961,527	11,757,869	11,757,869
988,100	988,100	641,287	641,287	764,723	764,723
79,944	79,944	99,693	99,693	0	0
9,855,000	9,855,000	11,115,000	11,115,000	4,725,000	4,725,000
113,291,319	113,291,319	118,728,047	118,728,047	97,646,035	97,646,035
9,370,491	9,370,491	9,785,509	9,785,509	1,555,223	1,555,223
18,570,529	18,570,529	19,513,513	19,513,513	22,506,105	22,506,105
47,373,000	47,373,000	48,930,000	48,930,000	37,837,418	37,837,418
1,158,086	1,158,086	1,227,294	1,227,294	1,295,475	1,295,475
10,222,241	10,222,241	10,961,527	10,961,527	11,757,869	11,757,869
988,100	988,100	641,287	641,287	764,723	764,723
79,944	79,944	99,693	99,693	0	0
8,575,000	8,575,000	9,440,000	9,440,000	2,936,500	2,936,500
258,814	258,814	68,446	68,446	123,337	123,337
96,596,205	96,596,205	100,667,269	100,667,269	78,776,650	78,776,650
16,695,114	16,695,114	18,060,778	18,060,778	18,869,385	18,869,385
\$61,560,193	\$15,207,009	\$60,144,372	\$13,821,282	\$57,040,888	\$12,094,724
78.67%	47.67%	76.91%	43.35%	75.14%	39.06%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	72,255,307		72,205,150		69,910,273
	\$78,255,307		\$78,205,150		\$75,910,273

Portage County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2013

Political Subdivision	General Obligation Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Portage County			
General Obligation Bonds	\$19,627,072	100.00%	\$19,627,072
Special Assessment Bonds	570,785	100.00	570,785
OWDA Loans	315,197	100.00	315,197
<i>Total Direct - Portage County</i>	<u>20,513,054</u>	<u>100.00</u>	<u>20,513,054</u>
Overlapping			
Townships Wholly Within County	901,000	100.00	901,000
Cities Wholly Within the County	28,220,000	100.00	28,220,000
Villages Wholly Within the County	798,470	100.00	798,470
Schools Wholly Within the County	99,797,982	100.00	99,797,982
Tallmadge City	10,040,000	3.48	349,392
Mogadore Village	728,500	26.10	190,139
Aurora City School District	21,375,996	97.97	20,942,063
Stow-Munroe Falls City School District	2,375,000	0.38	9,025
Tallmadge City School District	24,849,489	1.65	410,017
Lake Local School District	18,295,000	0.39	71,351
Mogadore Local School District	8,407,679	32.20	2,707,273
Springfield Local School District	1,757,927	2.11	37,092
West Branch Local School District	6,446,703	1.09	70,269
Akron-Summit Library District	35,405,000	0.53	187,647
<i>Total Overlapping</i>	<u>259,398,746</u>		<u>154,691,720</u>
<i>Totals</i>	<u><u>\$279,911,800</u></u>		<u><u>\$175,204,774</u></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, 2013.

Source: Portage County Auditor

Portage County, Ohio
Pledged Revenue Coverage
Revenue Debt - Nursing Home
Last Ten Years

Year	Operating Revenue	Expenses, Net of Depreciation and Interest *	Net Revenue Available for Debt Service	Debt Service Requirement **			Coverage
				Principal	Interest	Total	
2013	\$432,545	\$219,732	\$212,813	\$0	\$17,970	\$17,970	11.84
2012	6,196,331	5,693,776	502,555	343,000	225,498	568,498	0.88
2011	6,782,559	5,982,993	799,566	272,000	273,716	545,716	1.47
2010	6,264,799	6,045,830	218,969	7,391,680	184,140	7,575,820	0.03
2009	6,447,051	4,574,483	1,872,568	200,000	355,680	555,680	3.37
2008	6,170,695	6,240,467	(69,772)	170,000	362,905	532,905	(0.13)
2007	6,162,771	5,845,300	317,471	145,000	369,068	514,068	0.62
2006	6,298,823	5,707,064	591,759	120,000	374,498	494,498	1.20
2005	6,675,633	5,786,121	889,512	100,000	378,746	478,746	1.86
2004	6,628,732	5,721,858	906,874	75,000	381,418	456,418	1.99

* Total operating expenses exclusive of depreciation.

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

Note: During 2013, the County sold the nursing home and converted the debt to a governmental liability.

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	
2013	\$3,078,386	\$2,941,149	\$137,237	\$72,624	\$5,271	\$77,895	1.76
2012	3,491,340	3,133,307	358,033	70,230	7,642	77,872	4.60
2011	4,445,132	3,083,179	1,361,953	67,835	87,528	155,363	8.77
2010	3,844,812	3,302,932	541,880	82,605	61,101	143,706	3.77
2009	3,111,702	2,144,007	967,695	80,762	130,913	211,675	4.57
2008	3,796,692	3,327,819	468,873	78,068	17,844	95,912	4.89
2007	3,781,534	3,264,518	517,016	61,451	16,888	78,339	6.60
2006	3,104,018	3,215,807	(111,789)	60,653	17,548	78,201	(1.43)
2005	3,173,445	3,115,512	57,933	57,461	21,712	79,173	0.73
2004	3,243,365	2,843,416	399,949	705,000	77,357	782,357	0.51

* Total operating expenses exclusive of depreciation.

** Revenue debt includes revenue bonds payable solely from net revenues in the solid waste recycling center enterprise fund.

Source: Portage County Auditor

Portage County, Ohio
Pledged Revenue Coverage
Revenue Debt - Portage County Sewer
Last Ten Years

Year	Operating Revenue	Expenses, Net of Depreciation and Interest *	Net Revenue Available for Debt Service	Debt Service Requirement **			Coverage
				Principal	Interest	Total	
2013	\$8,602,199	\$3,007,017	\$5,595,182	\$711,824	\$405,096	\$1,116,920	5.01
2012	8,285,454	2,778,856	5,506,598	678,006	427,671	1,105,677	4.98
2011	6,212,369	3,650,540	2,561,829	728,396	445,998	1,174,394	2.18
2010	7,168,653	4,043,343	3,125,310	1,094,094	438,572	1,532,666	2.04
2009	6,368,313	4,759,949	1,608,364	588,997	474,741	1,063,738	1.51
2008	7,750,075	5,294,179	2,455,896	542,397	459,112	1,001,509	2.45
2007	7,169,625	3,612,420	3,557,205	337,432	163,136	500,568	7.11
2006	6,383,374	2,775,741	3,607,633	172,963	136,254	309,217	11.67
2005	5,992,033	4,545,889	1,446,144	238,252	267,705	505,957	2.86
2004	4,989,965	3,331,129	1,658,836	192,224	260,053	452,277	3.67

* 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	
2013	\$4,180,876	\$2,705,752	\$1,475,124	\$718,110	\$184,053	\$902,163	1.64
2012	4,294,066	2,278,434	2,015,632	699,624	207,558	907,182	2.22
2011	4,155,852	2,566,280	1,589,572	688,183	241,085	929,268	1.71
2010	4,670,632	1,963,806	2,706,826	974,932	196,034	1,170,966	2.31
2009	3,929,775	1,289,868	2,639,907	602,556	229,592	832,148	3.17
2008	4,185,537	2,801,315	1,384,222	611,447	243,026	854,473	1.62
2007	4,466,435	2,091,798	2,374,637	604,517	265,378	869,895	2.73
2006	4,351,697	1,959,177	2,392,520	537,378	243,161	780,539	3.07
2005	3,721,467	1,630,307	2,091,160	502,602	321,886	824,488	2.54
2004	3,173,507	1,539,435	1,634,072	3,807,339	357,912	4,165,251	0.39

* Total operating expenses exclusive of depreciation.

** Revenue debt includes OPWC loans and revenue bonds payable solely from net revenues in the portage county water enterprise fund.

Note: During 2006, the County refunded \$1,800,131 of these bonds.

Note: During 2010, the County refunded \$330,000 of these bonds.

Source: Portage County Auditor

Portage County, Ohio
Pledged Revenue Coverage
Revenue Debt - Streetsboro Sewer
Last Ten Years

Year	Operating Revenue	Expenses, Net of Depreciation and Interest *	Net Revenue Available for Debt Service	Debt Service Requirement **			Coverage
				Principal	Interest	Total	
2013	\$4,209,845	\$4,070,445	\$139,400	\$690,940	\$158,033	\$848,973	0.16
2012	4,277,808	2,062,215	2,215,593	671,760	175,273	847,033	2.62
2011	4,178,067	2,805,928	1,372,139	672,985	196,914	869,899	1.58
2010	4,003,862	2,222,767	1,781,095	650,244	215,774	866,018	2.06
2009	3,849,536	1,972,618	1,876,918	631,872	232,662	864,534	2.17
2008	4,223,212	1,833,882	2,389,330	456,273	405,571	861,844	2.77
2007	3,642,309	2,225,355	1,416,954	666,214	193,517	859,731	1.65
2006	2,955,233	1,858,034	1,097,199	52,124	22,061	74,185	14.79
2005	3,973,825	2,071,854	1,901,971	48,661	39,163	87,824	21.66
2004	3,252,168	1,632,829	1,619,339	46,099	41,224	87,323	18.54

** 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	
2013	\$134,410,000	\$133,684,000	\$726,000	\$3,400,000	\$2,476,000	\$5,876,000	0.12
2012	143,279,000	135,329,000	7,950,000	43,715,000	2,465,000	46,180,000	0.17
2011	148,435,000	137,264,000	11,171,000	24,469,000	2,950,000	27,419,000	0.41
2010	151,126,000	134,439,000	16,687,000	11,647,000	3,061,000	14,708,000	1.13
2009	144,122,000	136,647,000	7,475,000	4,057,000	3,552,000	7,609,000	0.98
2008	146,770,000	131,600,000	15,170,000	1,703,000	2,565,000	4,268,000	3.55
2007	141,375,000	127,867,000	13,508,000	1,627,000	2,259,000	3,886,000	3.48
2006	138,413,000	122,227,000	16,186,000	1,557,000	2,220,000	3,777,000	4.29
2005	130,238,307	118,873,877	11,364,430	777,263	2,238,455	3,015,718	3.77
2004	127,374,082	111,930,967	15,443,115	2,933,227	2,196,848	5,130,075	3.01

* Total operating expenses exclusive of depreciation, interest operating expense and bad debt expense

** Revenue debt includes revenue bonds payable solely from net revenues in the robinson memorial portage county hospital enterprise fund.

Source: Portage County Auditor

Portage County, Ohio
Principal Employers
Current Year and Nine Years Ago

2013		
Employer	Employees	Percentage of Total County Employment
Kent State University	10,306	12.11%
Robinson Memorial Hospital	1,400	1.65
Portage County	1,195	1.40
Walmart Supercenter	800	0.94
Coleman Professional Services	740	0.87
East Manufacturing Corporation	500	0.59
Step II Corporation	500	0.59
McMaster-Carr Supply Company	370	0.43
Kensington Care Center	350	0.41
Northeast Ohio Medical University	325	0.38
Total	16,486	19.37%
Total Employment within the County	85,100	

2004		
Employer	Employees	Percentage of Total County Employment
Kent State University	2,377	2.92%
Robinson Memorial Hospital	1,244	1.53
Portage County	835	1.03
GE Lighting Incorporated	471	0.58
Kent City Schools	438	0.54
St. Gobain Performance Plastics	381	0.47
Ravenna City Schools	343	0.42
McMaster-Carr Supply Company	336	0.41
Step II Corporation	318	0.39
East Manufacturing	304	0.37
Total	7,047	8.66%
Total Employment within the County	81,400	

Sources: Greater Akron Chamber Top Employers 1999-2001
 Enterprise Zone Annual Reports - 2001 and 2004
 2005, 2006 and 2007 Harris Directory

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>
2013	161,419	\$3,969,938,886	24,594	320.3	85,100	6,000
2012	161,419	3,969,938,886	24,594	320.3	85,600	5,600
2011	161,419	3,969,938,886	24,594	320.3	83,500	7,600
2010	161,419	3,969,938,886	24,594	320.3	82,400	8,900
2009	152,061	3,106,302,108	20,428	308.8	83,200	9,200
2008	152,061	3,106,302,108	20,428	308.8	86,900	5,800
2007	152,061	3,106,302,108	20,428	308.8	86,100	4,900
2006	152,061	3,106,302,108	20,428	308.8	87,100	4,800
2005	152,061	3,106,302,108	20,428	308.8	84,900	4,400
2004	152,061	3,106,302,108	20,428	308.8	81,400	4,400

Source:

- (1) 2010 The 2010 Census Bureau
2004 - 2009 The 2000 Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Portage County Auditor
- (5) Federal Deposit Insurance Corporation, Washington DC

County	Unemployment Rate (3)		New Construction (4)				
	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	Bank Deposits (5)	
	6.6%	7.2%	6.5%	\$13,671,650	\$7,781,650	\$21,453,300	\$1,706,000,000
	6.2	6.6	7.6	13,890,150	3,258,000	17,148,150	1,629,000,000
	8.3	8.6	8.9	14,281,950	6,716,950	20,998,900	1,629,000,000
	9.8	10.1	9.6	25,661,910	21,950,560	47,612,470	1,581,000,000
	9.9	10.2	9.3	36,405,270	20,906,900	57,312,170	1,549,000,000
	6.3	6.5	5.8	55,363,950	21,099,150	76,463,100	1,515,000,000
	5.4	5.6	4.6	56,223,070	20,522,080	76,745,150	1,521,000,000
	5.2	5.4	4.3	50,401,070	20,920,920	71,321,990	1,340,000,000
	5.4	5.5	4.6	53,258,290	11,992,780	65,251,070	1,250,460,000
	5.2	5.5	5.1	49,441,470	10,892,920	60,334,390	1,338,000,000

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

Function/Program	2013	2012	2011	2010
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices	121	102	92	104
Certificate of Title	7	7	7	9
Real Estate Assessment	8	8	8	8
Judicial				
County Offices	125	127	126	128
Computer Legal Research	0	0	0	0
Prosecutors Grants	0	0	0	0
Public Safety				
County Offices	194	193	158	205
Probation Services	0	0	0	0
Kids in Treatment	0	0	0	0
Hazmat Operations	2	3	3	4
Public Works				
County Offices	2	3	3	3
Motor Vehicle and Gas Tax	63	61	56	60
Health				
Mental Health and Recovery Board	5	5	6	6
Developmental Disabilities	218	222	219	215
Dog and Kennel	6	6	5	6
Child Health Services	0	0	0	0
Women, Infants and Children	19	18	16	23
Human Services				
County Offices	11	11	7	13
Public Assistance	178	163	152	167
Child Support Administration	0	0	0	0
Central Purchasing	17	16	12	8
Health Benefits	2	2	2	2
Workers Compensation Retro Rating Plan	2	2	1	1
<i>Business-Type Activities</i>				
Solid Waste	29	31	30	37
Nursing Home	0	78	97	91
Portage County Sewer	23	23	19	23
Portage County Water	10	8	8	10
Streetsboro Sewer	14	13	13	17
Robinson Memorial Hospital	1,282	1,282	1,282	1,282
Totals	<u>2,338</u>	<u>2,384</u>	<u>2,322</u>	<u>2,422</u>

Source: Portage County Auditor and Robinson Memorial Hospital

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

2009	2008	2007	2006	2005	2004
118	123	192	167	162	153
22	10	10	10	9	9
8	8	10	10	8	9
127	127	123	111	116	123
0	1	1	2	1	1
0	5	5	5	5	5
200	200	201	180	179	197
10	9	10	10	9	8
0	4	9	9	8	12
4	4	1	2	4	4
4	8	19	14	13	13
62	63	62	61	63	86
6	7	7	8	8	7
219	224	213	250	241	284
7	4	3	4	3	4
0	6	7	7	8	10
22	22	22	22	20	21
17	7	7	7	7	9
170	180	155	139	126	135
0	29	29	34	40	40
9	8	8	9	7	11
2	2	2	1	1	2
1	1	1	1	1	0
43	44	47	47	48	48
97	97	93	93	94	120
23	23	33	32	32	51
15	12	5	5	5	n/a
13	16	10	11	12	n/a
1,282	1,282	1,282	1,244	1,239	1,223
2,481	2,526	2,567	2,495	2,469	2,585

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

Function/Program	2013	2012	2011	2010
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	108,594	108,154	103,230	110,446
Voter Turnout in November	31,662	76,776	50,548	50,755
Percentage of Voter Turnout	29.16%	70.99%	48.97%	45.95%
Recorder				
Deeds Issued	4,360	4,192	3,516	3,496
Mortgages Issued	6,142	6,058	4,923	5,280
Judicial				
Kent and Ravenna Municipal Courts				
Cases Filed	33,044	33,822	33,354	34,279
Cases Disposed	37,761	37,514	37,505	37,902
DUI Misdemeanors Filed	1,318	1,332	1,237	1,217
Domestic Violence Misdemeanors Filed	430	398	384	423
Common Pleas Courts Cases				
Civil	1,243	1,514	1,644	1,955
Criminal	914	894	829	886
Domestic	873	976	1,048	1,213
Felony Indictments	915	893	827	784
Health				
Dog and Kennel				
Dogs Licensed	28,953	28,363	27,463	24,800
Number of Penalties Assessed	5,683	5,358	4,627	3,844
Kennels	246	255	277	276
Number of Kennel Penalties Assessed	19	9	11	22
<i>Business-Type Activities</i>				
Portage County Sewer				
Number of Customers	8,891	8,852	8,731	8,684
Number of Units	11,407	11,377	11,269	11,108
Portage County Water				
Number of Customers	1,189	1,169	1,151	1,131
Streetsboro Sewer				
Number of Customers	4,561	4,534	4,491	4,452
Number of Units	6,286	6,251	6,204	6,167
Robinson Memorial Hospital				
Number of Beds	285	285	285	285

Source: Portage County Auditor

2009	2008	2007	2006	2005	2004
108,706	109,626	99,305	103,718	100,190	109,565
45,113	78,402	27,485	56,433	46,089	77,637
41.50%	71.52%	27.68%	54.41%	46.00%	70.86%
3,819	4,230	5,065	5,942	6,317	6,120
5,733	5,667	8,383	10,407	11,635	12,104
35,511	36,860	36,324	36,634	37,988	36,566
39,167	39,241	40,070	40,650	42,623	41,428
1,517	1,508	1,446	1,722	1,641	1,801
387	374	415	448	462	487
1,989	2,051	1,844	1,641	1,548	1,432
755	776	692	759	745	582
1,257	1,260	3,144	2,375	1,466	1,563
784	769	692	759	745	583
22,320	20,323	20,053	19,444	18,094	18,594
2,915	1,650	1,920	1,832	1,056	796
266	279	248	231	248	242
11	8	12	8	10	3
8,599	8,462	8,332	8,053	7,815	7,621
11,024	10,818	10,171	12,518	11,894	11,846
1,110	1,078	911	838	727	617
4,389	4,326	4,253	4,075	3,921	3,752
6,107	6,038	5,956	8,407	7,754	7,225
285	285	285	285	285	285

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

	2013	2012	2011	2010
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices' Vehicles	20	19	19	19
Real Estate Assessment's Vehicles	1	1	1	2
Delinquent Real Estate Tax				
Assessment Collections' Vehicles	1	1	1	1
Judicial				
County Offices' Vehicles	6	8	8	11
Public Safety				
County Offices' Vehicles	53	61	48	51
Probation Services' Vehicles	2	2	2	4
Hazmat Operations' Vehicles	11	11	11	11
Public Works				
County Engineer's Vehicles	62	61	60	61
Health				
Mental Retardation and				
Developmental Disabilities' Vehicles	54	50	59	57
Dog and Kennel Vehicles	4	4	3	3
Human Services				
County Offices' Vehicles	3	3	2	2
Public Assistance's Vehicles	7	8	8	10
Central Purchasing's Vehicles	5	5	5	7
<i>Business-Type Activities</i>				
Nursing Home's Vehicles	0	0	0	0
Sanitary Engineer's Vehicles	43	38	41	40
Solid Waste's Vehicles	30	25	23	24

Source: Portage County Auditor

2009	2008	2007	2006	2005	2004
21	30	99	99	100	94
2	2	2	2	2	2
1	1	1	1	1	1
11	10	8	8	8	8
51	52	50	60	42	42
4	8	4	4	4	4
11	11	10	10	10	0
59	57	33	33	28	28
54	54	66	66	62	62
1	2	3	3	3	2
2	2	2	2	2	2
10	10	18	18	12	12
7	3	4	4	2	2
0	0	2	2	2	2
41	42	54	54	39	34
24	21	20	20	20	17

Portage County, Ohio

Miscellaneous Statistics

December 31, 2013

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

PORTAGE COUNTY, OHIO

SINGLE AUDIT REPORT

**FOR THE YEAR ENDED
DECEMBER 31, 2013**

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

**PORTAGE COUNTY, OHIO
SINGLE AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2013**

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

Certified Public Accountants

5240 East 98th Street

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Member American Institute of Certified Public Accountants

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Ohio Society of Certified Public Accountants

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Portage County, Ohio, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Portage County, Ohio's basic financial statements, and have issued our report thereon dated July 21, 2014, wherein we noted that our report includes a references to other auditors who audited the financial statements of the Robinson Memorial Portage County Hospital, as described in our report on Portage County, Ohio's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that were reported on separately by those auditors. We also noted that Portage County, Ohio, implemented GASB Statement No. 61, *The Financial Reporting Entity: Omnibus, an amendment of GASB 14 and 34*, and restated its net position due to the elimination of Portage Industries, Inc., which was previously reported as a discretely presented component unit; the County Nursing Home was sold effective January of 2013, due to economic changes within health care; and the Robinson Memorial Portage County Hospital will no longer be included in the County's financial statements due to a reorganization under the Ohio Revised Code.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of This Report

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

James G. Zupka
CPA, President

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

July 21, 2014

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

*Certified Public Accountants
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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE;
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY OMB CIRCULAR A-133**

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

Report on Compliance for Each Major Federal Program

We have audited Portage County, Ohio's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Portage County, Ohio's major federal programs for the year ended December 31, 2013. Portage County, Ohio's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Portage County, Ohio's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Portage County, Ohio's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Portage County, Ohio's compliance.

Opinion on Each Major Federal Program

In our opinion, Portage County, Ohio, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Portage County, Ohio, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Portage County, Ohio's basic financial statements. We issued our report thereon dated July 21, 2014, wherein we noted that our opinion on the Robinson Memorial Portage County Hospital was based on the report of other auditors, and which contained unmodified opinions on those financial statements. Our opinion also explained that Portage County, Ohio, implemented GASB Statement No. 61, *The Financial Reporting Entity: Omnibus, an amendment of GASB 14 and 34*, and restated its net position due to the elimination of Portage Industries, Inc., which was previously reported as a discretely presented component unit; the County Nursing Home was sold effective January of 2013, due to economic changes within health care; and the Robinson Memorial Portage County Hospital will no longer be included in the County's financial statements due to a reorganization under the Ohio Revised Code. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects in relation to the basic financial statements as a whole.

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

Digitally signed by James G. Zupka, CPA,
President
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July 21, 2014

PORTAGE COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
<u>U.S. Department of Agriculture</u>			
<i>Passed through Ohio Department of Education:</i>			
National School Lunch Program - MRDD	10.555	not available	\$ 8,665
<i>Passed through Ohio Department of Jobs and Family Services:</i>			
<u>Supplemental Nutrition Assistance Program Cluster</u>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Administrative Costs)			
Food Assistance Refunds - SFY 13	10.561	G-89-20-1133/G-1011-11-5101	533,631
Food Assistance Refunds - SFY 14	10.561	G-89-20-1133/G-1011-11-5101	98,152
Food Assistance Equipment and Training (FAET) - SFY 13	10.561	G-89-20-1133/G-1011-11-5101	17,294
Food Assistance Employment and Training (FAET) - SFY 14	10.561	G-89-20-1133/G-1011-11-5101	36,272
<i>Total Supplemental Nutrition Assistance Program Cluster - CFDA #10.561</i>			<u>685,349</u>
<i>Passed through Ohio Department of Health:</i>			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)			
Supplemental Food Program for Women, Infants, and Children (WIC)	10.557	6710041WA0513	713,636
Supplemental Food Program for Women, Infants, and Children (WIC)	10.557	6710041WA0614	159,839
<i>Total CFDA #10.557</i>			<u>873,475</u>
Total U.S. Department of Agriculture			<u>1,567,489</u>
<u>U.S. Department of Housing and Urban Development (HUD)</u>			
<i>Passed through Ohio Department of Development:</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			
10 County Formula Grant	14.228	B-F-11-1CJ-1	293,838
11 County Formula Grant	14.228	B-F-12-1CJ-1	235,864
12 County Formula Grant	14.228	B-F-13-1CJ-1	8,920
08 Neighborhood Stabilization Program (HERA)	14.228	B-Z-08-1CJ-1	5,776
CDBG Housing Grant	14.228	B-C-11-1CJ-1	154,434
CDBG New Horizons FHA	14.228	B-N-12-1CJ-1	7,591
<i>Total CFDA #14.228</i>			<u>706,423</u>
Home Investment Partnership Program CHIP HOME (Community Housing)	14.239	B-C-11-1CJ-2	290,000
Total U.S. Department of Housing and Urban Development (HUD)			<u>996,423</u>
<u>U.S. Department of Justice</u>			
<i>Passed Through Ohio Governor's Office of Criminal Justice Services:</i>			
Crime Victim Assistance			
Victims of Crime Assistance (VOCA)	16.575	13VAGENE122	79,226
Victims of Crime Assistance (VOCA)	16.575	14VAGENE122	28,804
<i>Total CFDA #16.575</i>			<u>108,030</u>
Violence Against Women Formula Grants			
Violence Against Women Act - Title IV	16.588	2001-WF-VA2-8222A	5,017
Violence Against Women Act - Title IV	16.588	2012-WF-VA2-8222	45,836
			<u>50,853</u>
Edward Byrne Memorial Justice Assistance Grant Program			
JAG/Byrne Maximizing Safety Grant	16.803	2009-RALSS-2436	10,479
Total U.S. Department of Justice			<u>169,362</u>

(Continued)

PORTAGE COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013
(CONTINUED)

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
U.S. Department of Labor			
<i>Passed through Ohio Department of Jobs and Family Services:</i>			
<u>Workforce Investment Act (WIA) Cluster</u>			
WIA Adult (Urban Youth Works)			
Workforce Investment Act (WIA) 480 Adult	17.258	not available	88,846
WIA - Youth-In-School			
Workforce Investment Act (WIA) 474 Youth In-School	17.259	not available	214,881
WIA - Youth Out-of-School			
Workforce Investment Act (WIA) 472 Youth Out-of-School	17.259	not available	67,488
<i>Total CFDA #17.259</i>			<u>282,369</u>
WIA - Dislocated Workers			
Workforce Investment Act (WIA) 485 Dislocated Workers	17.278	not available	37,240
Workforce Investment Act (WIA) 450 Dislocated Workers OJT	17.278	not available	16,071
<i>Total CFDA #17.278</i>			<u>53,311</u>
Total Workforce Investment Act (WIA) Cluster			<u>424,526</u>
Total U.S. Department of Labor			<u>424,526</u>
U.S. Department of Transportation			
<i>Passed through Ohio Department of Transportation:</i>			
Highway Planning and Construction			
LPA Safety Studies - High Hazard Crash Data	20.205	PID 84955	6,115
Hiram College Hike and Bike Study	20.205	PID 89326	46,102
Franklin Township Sidewalk LPA #24327	20.205	PID 88501	11,286
Tallmadge Road Resurfacing #22490	20.205	PID 84962	17,028
Prospect Summit Hayes Intersect #21432	20.205	PID 79009	586,488
Hopkins Road Bridge Replacement #22843 (SFN31880)	20.205	PID 85330	320
Summit Powdermill #23783	20.205	PID 85151	5,727
Tallmadge Road Resurfacing #25103	20.205	PID 92710	10,253
No Passing Zone Traffic Study #25441	20.205	PID 93895	28,656
West Main Street Bridge Replacement #24024	20.205	PID 88357	204,093
<i>Total CFDA #20.205</i>			<u>916,068</u>
<i>Passed through Ohio Department of Public Safety:</i>			
State and Community Highway Safety			
High Visibility Enforcement Overtime	20.600	HVEQ-2013-67-00-00375-00	17,693
Total U. S. Department of Transportation			<u>933,761</u>
U.S. Department of Education			
<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-2012	2,623
Title VIB - Division of Special Education Flow-Through	84.027	069773-6B-SF-2013	29,947
<i>Total CFDA #84.027</i>			<u>32,570</u>
Special Education Preschool Grants			
Early Childhood Special Education Grant	84.173	069773-2014	5,997
Total Special Education Cluster			<u>38,567</u>
<i>Passed through Ohio Department of Drug and Alcohol Addiction Services:</i>			
RSC Recovery to Work Grant XX '12	84.126	069773 2012	12,106
<i>Passed through Ohio Department of Health:</i>			
Special Education - Grants for Infants and Families with Disabilities			
Help Me Grow	84.181	06710031HG0413	111,517
Help Me Grow	84.181	06710031HG0413	14,059
Help Me Grow	84.181	06710031HG0514	55,735
<i>Total CFDA #84.181</i>			<u>181,311</u>
Total U.S. Department of Education			<u>231,984</u>

(Continued)

PORTAGE COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013
(CONTINUED)

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
U.S. Department of Health and Human Services			
<i>Passed through Ohio Department of Drug and Alcohol Services:</i>			
Strategic Prevention Framework	93.243	67-1452-SPFSIG-P-13-1175	45,268
Strategic Prevention Framework	93.243	67-1452-SPFSIG-P-14-1175	24,033
<i>Total CFDA #93.243</i>			<u>69,301</u>
<i>Passed through Ohio Department of Jobs and Family Services:</i>			
Promoting Safe and Stable Families			
Caseworker Visits 12	93.556	G-89-20-1133/G-1011-13-5101	5,253
Caseworker Visits 13	93.556	G-89-20-1133/G-1011-14-5101	1,768
Caseworker Visits Admin 12	93.556	G-89-20-1133/G-1011-13-5101	584
Caseworker Visits Admin 13	93.556	G-89-20-1133/G-1011-14-5101	197
ESSA/Family Preservation Operating 12	93.556	G-89-20-1133/G-1011-13-5101	2,220
ESSA/Family Preservation Operating 13	93.556	G-89-20-1133/G-1011-43-5101	1,772
ESSA/Family Preservation 12	93.556	G-89-20-1133/G-1011-13-5101	19,884
ESSA/Family Preservation 13	93.556	G-89-20-1133/G-1011-14-5101	17,814
ESSA/Family Reunification Operating 12	93.556	G-89-20-1133/G-1011-13-5101	2,225
ESSA/Family Reunification Operating 13	93.556	G-89-20-1133/G-1011-14-5101	1,559
ESSA/Family Reunification 12	93.556	G-89-20-1133/G-1011-13-5101	26,709
ESSA/Family Reunification 13	93.556	G-89-20-1133/G-1011-14-5101	6,423
Post Adoption Special 12	93.556	G-89-20-1133/G-1011-13-5101	16,587
<i>Total CFDA #93.556</i>			<u>102,995</u>
Temporary Assistance for Needy Families			
TANF Independent Living 13	93.558	G-89-20-1133/G-1011-12-5101	8,000
TANF Admin 13	93.558	G-89-20-1133/G-1011-12-5101	1,285,195
TANF Admin 14	93.558	G-89-20-1133/G-1011-13-5101	155,400
TANF Earnings from Collections 14	93.558	G-89-20-1133/G-1011-13-5101	1,245
Regular TANF 13	93.558	G-89-20-1133/G-1011-12-5101	842,938
Regular TANF 14	93.558	G-89-20-1133/G-1011-13-5101	448,729
TANF Summer Youth	93.558	G-89-20-1133/G-1011-12-5101	251,813
TANF Supplemental	93.558	G-89-20-1133/G-1101-13-5101	115,626
<i>Total CFDA #93.558</i>			<u>3,108,946</u>
Child Support Enforcement			
CSEA Incentives	93.563	G-89-20-1133/G-1011-12-5101	270,600
Federal Child Support	93.563	G-89-20-1133/G-1011-12-5101	(241,625)
Federal Child Support	93.563	G-89-20-1133/G-1011-13-5101	646,487
Federal Child Support	93.563	G-89-20-1133/G-1011-14-5101	291,924
<i>Total CFDA #93.563</i>			<u>967,386</u>
Child Care Cluster			
Child Care and Development Block Grant			
Child Care Admin 13	93.575	G-89-20-1133/G-1011-13-5101	51,691
Child Care Admin 14	93.575	G-89-20-1133/G-1011-14-5101	9,494
Child Care Non-Admin 13	93.575	G-89-20-1133/G-1011-32-5101	24,200
Child Care Non-Admin 14	93.575	G-89-20-1133/G-1011-14-5101	76,121
<i>Total CFDA #93.575</i>			<u>161,506</u>
Total Child Care Cluster			<u>161,506</u>
Foster Care Title IV-E			
IV-E Contract Services FCM	93.658	G-89-20-1133/G-1011-13-5101	41,501
IV-E Contract Services FCM	93.658	G-89-20-1133/G-1011-14-5101	36,639
IV-E Admin and Training - Foster Care - 13	93.658	G-89-20-1133/G-1011-13-5101	128,003
IV-E Admin and Training - Foster Care - 14	93.658	G-89-20-1133/G-1011-14-5101	50,601
<i>Total CFDA #93.658</i>			<u>256,744</u>

(Continued)

PORTAGE COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013
(CONTINUED)

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
<u>U.S. Department of Health and Human Services</u> (Continued)			
<i>Passed through Ohio Department of Jobs and Family Services (Continued)</i>			
Adoption Assistance			
IV-E Contract Services Adoption Assistance 13	93.659	G-89-20-1133/G-1011-13-5101	41,501
IV-E Contract Services Adoption Assistance 14	93.659	G-89-20-1133/G-1011-14-5101	39,138
IV-E Admin and Training - Adoption Assistance 13	93.659	G-89-20-1133/G-1011-13-5101	297,767
IV-E Admin and Training - Adoption Assistance 14	93.659	G-89-20-1133/G-1011-14-5101	99,871
Non-Recurring Adoption 13	93.659	G-89-20-1133/G-1011-13-5101	3,400
<i>Total CFDA #93.659</i>			<u>481,677</u>
Child Welfare Services State Grants			
Title IV-B 13	93.645	G-89-20-1133/G-1011-13-5101	59,767
Title IV-B 14	93.645	G-89-20-1133/G-1011-14-5101	20,623
Title IV-B Administration 13	93.645	G-89-20-1133/G-1011-13-5101	6,159
Title IV-B Administration 14	93.645	G-89-20-1133/G-1011-14-5101	2,028
<i>Title CFDA #93.645</i>			<u>88,577</u>
Chaffee Foster Care Independence Program			
Chaffee Federal Allocation 13	93.674	G-89-20-1133/G-1011-13-5101	46,341
Chaffee Federal Allocation 14	93.674	G-89-20-1133/G-1011-14-5101	15,134
<i>Total CFDA #93.674</i>			<u>61,475</u>
<u>Social Services Block Grant</u>			
Title XX - Base Subsidy - 13	93.667	G-89-20-1133/G-1011-13-5101	322,259
Title XX - Base Subsidy - 14	93.667	G-89-20-1133/G-1011-14-5101	60,121
Title XX - Transfer Subsidy - 13	93.667	G-89-20-1133/G-1011-13-5101	72,163
Title XX - Transfer Subsidy - 14	93.667	G-89-20-1133/G-1011-14-5101	239,167
<i>Total CFDA #93.667-Passed through ODJFS</i>			<u>693,710</u>
<i>Passed through Ohio Department of Mental Health:</i>			
Title XX FY 13	93.667	MH-36-FY13	58,621
Title XX FY 14	93.667	MH-36-FY14	35,831
<i>Total CFDA #93.667-Passed through Ohio Department of Mental Health</i>			<u>94,452</u>
<i>Passed through Ohio Department of Developmental Disabilities:</i>			
Title XX CFDA Block Grant est	93.667	not available	98,828
<i>Total CFDA #93.667 - Social Services Block Grant</i>			<u>886,990</u>
<u>Medical Assistance Program - Project Grants</u>			
<i>Passed Through Ohio Department of Jobs and Family Services</i>			
State Children Health Inc Prog (SCHIP) 12	93.767	6-89-20-433/6-1011-12-5101	11,000
State Children Health Inc Prog (SCHIP) 13	93.767	6-89-20-433/6-1011-13-5101	16,940
State Children's Health Inc Prog (SCHIP) 14	93.767	6-89-20-4336-1011-14-5301	9,489
<i>Total CFDA #93.767</i>			<u>37,429</u>

(Continued)

PORTAGE COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013
(CONTINUED)

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
U.S. Department of Health and Human Services (Continued)			
<u>Medical Assistance Program</u>			
<i>Passed through Ohio Department of Develomenta Disabilities:</i>			
Medicaid Admin Claiming	93.778	not available	315,204
<i>Passed through Ohio Department of Job and Family Services:</i>			
Ohio Home Care Waiver	93.778	not available	58,722
Medicaid NET 12	93.778	6-89-20-1133/6-1011-12-5101	15,409
Medicaid NET 13	93.778	6-89-20-1133/6-1011-13-5101	96,419
Medicaid NET 14	93.778	6-89-20-1133/6-1011-14-5101	28,844
Medicaid Admin 12	93.778	6-89-20-1133/6-1012-11-5101	209,007
Medicaid Admin 13	93.778	6-89-20-1133/6-1011-13-5101	184,929
Medicaid Admin 14	93.778	6-89-20-1133/6-1011-13-5101	85,435
Medicaid Enhanced 14	93.778	6-89-20-1133/6-1011-14-5101	11,038
Medicaid Child Welfare Related 13	93.778	6-89-20-1133/6-1011-13-5101	3,787
<i>Total CFDA #93.778</i>			<u>1,008,794</u>
Total Medical Assistance Program			<u>1,046,223</u>
<i>Passed through Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services			
Community Plan Grant - FY 13	93.958	not available	55,355
Community Plan Grant - FY 14	93.958	not available	39,337
Local Match Assistance Grant	93.958	not available	36,725
<i>Total CFDA #93.958</i>			<u>131,417</u>
<i>Passed through Ohio Department of Drug and Alcohol Addiction Services:</i>			
Block Grants for Prevention and Treatment of Substance Abuse			
SAPT Alcohol/Drug Block Grant - FY 13/Treatment	93.959	SAPT PERCAPBG67	239,584
SAPT Alcohol/Drug Block Grant - FY 13/Prevention	93.959	SAPT PERCAPBG67	75,528
SAPT Alcohol/Drug Block Grant - FY 13/Treatment	93.959	SAPT PERCAPBG67	109,396
SAPT Alcohol/Drug Block Grant - FY 14/Prevention	93.959	SAPT PERCAPBG67	37,201
Women's Spec. Services Grant-FY13/Treatment	93.959	67-67583-02-W-T-13-8965	147,395
Women's Spec. Services Grant-FY13/Prevention	93.959	67-67583-02-W-T-13-8965	33,934
Women's Spec. Services Grant-FY14/Treatment	93.959	67-67583-02-W-T-14-8965	89,265
Women's Spec. Services Grant-FY14/Prevention	93.959	67-67583-02-W-T-14-8965	16,384
Youth Led Prevention 13	93.959		1,222
Youth Led Prevention 14	93.959		2,815
<i>Total CFDA #93.959</i>			<u>752,724</u>
Total U.S. Department of Health and Human Services			<u>8,115,961</u>
U.S. Department of Homeland Security			
<i>Passed through Ohio Emergency Management Agency</i>			
<u>Homeland Security Cluster</u>			
Emergency Management Performance Grants			
EMPG Grant	97.042	EMW-2012-EP-00004-S01	44,205
EMPG Grant	97.042	EMW-2013-EP-00060-S01	85,094
<i>Total CFDA #97.042</i>			<u>129,299</u>
Homeland Security Grant Program			
State Homeland Security Program FY 0910	97.067	2010-SS-T0-0012	51,873
State Homeland Security Program FY 11	97.067	EMW-2011-SS-00070	35,001
SHSP USAR Training Funds FY10	97.067	2010-SS-T0-0012	22,500
<i>Total CFDA #97.067</i>			<u>109,374</u>
Total U.S. Department of Homeland Security			<u>238,673</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 12,678,179</u>

PORTAGE COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013

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, 2013, the gross amount of loans outstanding under this program was \$5,782,187.

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, 2013
(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.

**PORTAGE COUNTY, OHIO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 & §.505
DECEMBER 31, 2013**

1. SUMMARY OF AUDITOR'S RESULTS

2013(i)	Type of Financial Statement Opinion	Unmodified
2013(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
2013(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
2013(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
2013(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
2013(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
2013(v)	Type of Major Programs' Compliance Opinions	Unmodified
2013(vi)	Are there any audit findings under §.510?	No
2013(vii)	Major Programs (list): Highway Planning and Construction - CFDA #20.205 Child Support Enforcement - CFDA #93.563 Social Services Block Grant - CFDA #93.667 Adoption Assistance-Title IV-E - CFDA #93.659	
2013(viii)	Dollar Threshold: A/B Programs	Type A: \$380,345 Type B: All Others
2013(ix)	Low Risk Auditee?	Yes

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

None.

3 FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

**PORTAGE COUNTY, OHIO
STATUS OF PRIOR FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2013**

The prior audit report, as of December 31, 2012, included no citations or instances of noncompliance. Management letter recommendations have been corrected, repeated, or procedures instituted to prevent occurrences in this audit period.



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
OCTOBER 2, 2014