



Dave Yost • Auditor of State

PORTAGE COUNTY
DECEMBER 31, 2017

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Portage County
449 S. Meridian Street
Portage County Administration Building
Ravenna, Ohio 44266

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Portage County, Portage County, (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 29, 2018.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2017-001.

County's Response to Findings

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and corrective action plan. We did not subject the County's response to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Dave Yost
Auditor of State
Columbus, Ohio

June 29, 2018



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Portage County
449 S. Meridian Street
Portage County Administration Building
Ravenna, Ohio 44266

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Portage County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Portage County's major federal programs for the year ended December 31, 2017. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on each Major Federal Program

In our opinion, Portage County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2017.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County'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, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. 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 federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement 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 would not necessarily 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.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Portage County (the County) as of and for the year ended December 31, 2017 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 29, 2018. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 29, 2017. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule 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, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

August 17, 2018

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PORTAGE COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster				
National School Lunch Program BDD	10.555	Not Available		1,492
<i>Passed Through Ohio Department of Job & Family Services</i>				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
Food Assistance 17	10.561	G-1617-11-5569/G-1819-11-5795		396,483
Food Assistance 18	10.561	G-1617-11-5569/G-1819-11-5795		173,195
Food Assist. Employment & Training (FAET) 17	10.561	G-1617-11-5569/G-1819-11-5795		60,672
Food Assist. Employment & Training (FAET) 18	10.561	G-1617-11-5569/G-1819-11-5795		6,799
FAET Participation Allowance 17	10.561	G-1617-11-5569/G-1819-11-5795		7,091
FAET Participation Allowance 18	10.561	G-1617-11-5569/G-1819-11-5795		5,034
FAET 50% Operating 17	10.561	G-1617-11-5569/G-1819-11-5795		11,577
Total SNAP Cluster				660,851
<i>Passed through Ohio Department of Health</i>				
Special Supplemental Nutrition Program for Women, Infants, and Children				
Supp Food Program for WIC	10.557	67-1004-1-WA-0917		797,218
Supp Food Program for WIC	10.557	67-1004-1-WA-1018		210,294
Total Special Supplemental Nutrition Program for Women, Infants, and Children				1,007,512
Total U.S. Department of Agriculture				1,669,855
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)				
<i>Passed through Ohio Development Services Agency:</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants				
15 CDBG Community Development	14.228	B-F-15-1CJ-1		266,178
16 CDBG Community Development	14.228	B-F-16-1CJ-1		176,149
16 CDBG New Horizons Grant	14.228	B-D-16-1CJ-1		10,406
CDBG Housing Grant	14.228	B-C-14-1CJ-1		215,810
Total Community Development Block Grants/State's Program and Non-Entitlement Grants				668,543
Total U.S. Department of Housing and Urban Development (HUD)				668,543
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through Ohio Governor's Office of Criminal Justice Services:</i>				
Crime Victim Assistance				
Victims of Crime Assistance (VOCA)	16.575	2017-VOCA-43552898		227,577
Victims of Crime Assistance (VOCA)	16.575	2018-VOCA-109294350		66,781
Total Crime Victim Assistance				294,358
Violence Against Women Formula Grants				
Violence Against Women Act Title IV	16.588	2016-WF-VA2-8222		45,960
Violence Against Women Act Title IV	16.588	2014-WF-VA2-8222a		11,040
Total Violence Against Women Formula Grants				57,000
Total U.S. Department of Justice				351,358

PORTAGE COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF LABOR				
Passed through Ohio Department of Job & Family Services				
Employment Service Cluster				
WIOA - Employment Services				
American Job Center Co-Branding	17.207	AA267991555A39		3,478
Workforce Innovation & Opportunity Act (WIOA) Cluster				
WIOA - Adult				
Workforce Innovation & Opportunity Act 480 Adult	17.258	AA267991555A39		172,072
WIOA - Youth In-School/Out-of-School				
WIOA Youth Activities	17.259	AA267991555A39	25,599	136,037
WIOA CCMEP Youth Program	17.259	AA267991555A39	30,802	267,934
Total WIOA - Youth In-School/Out-of-School				403,971
WIOA - Dislocated Workers				
WIOA Dislocated Workers 485	17.278	AA267991555A39		166,468
Total Workforce Innovation & Opportunity Act (WIOA) Cluster				742,511
Total U.S. Department of Labor				745,989
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through Ohio Department of Transportation				
Highway Planning and Construction Cluster:				
Tallmadge Rd Corridor	20.205	PID 98585		60,212
Center Rd Widening/Bridge Replacement #25401	20.205	PID 93078, 33361		1,027,999
Liberty St Bridge Replacement #33345	20.205	PID 101973		202,967
Total Highway Planning and Construction Cluster				1,291,178
Passed through Ohio Department of Public Safety:				
Highway Safety Cluster				
Selective Traffic Enforcement Program (STEP)	20.600	STEP-2017-67-00-00-00547-00		6,658
Impaired Driving Enforcement Program (IDEP)	20.616	IDEP-2017-67-00-00-00400-00		11,912
Total State and Community Highway Safety Cluster				18,570
Total U.S. Department of Transportation				1,309,748
U.S. DEPARTMENT OF EDUCATION				
Passed through Ohio Department of Education:				
Special Education Cluster:				
Special Education Grants to States				
Title VIB Div. of Special Education Flow-Through	84.027	069773-2017		28,058
Total Special Education Cluster				28,058
Passed through Ohio Department of Health:				
Special Education - Grants for Infants and Families with Disabilities				
Help Me Grow 16	84.181	06710031HG0817	64,824	64,824
Help Me Grow 16	84.181	06710031HG0817	112,289	112,289
Total Sepcial Education - Grants for Infants and Families with Disabilities				177,113
Passed through Ohio Department of Developmental Disabilities				
Help Me Grow 17	84.181	H181A170024	14,310	14,310
Help Me Grow 17	84.181	H181A170024	12,597	12,597
Total Sepcial Education - Grants for Infants and Families with Disabilities				26,907
Total U.S. Department of Education				232,078

PORTAGE COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Ohio Department of Job & Family Services				
Promoting Safe and Stable Families				
Caseworker Visits Admin 18	93.556	G-1617-11-5569/G-1819-11-5795		854
Caseworker Visits 17	93.556	G-1617-11-5569/G-1819-11-5795		3,604
Caseworker Visits 18	93.556	G-1617-11-5569/G-1819-11-5795		8,544
ESSA/Family Preservation Operating 18	93.556	G-1617-11-5569/G-1819-11-5795		6,566
ESSA/Family Preservation 17	93.556	G-1617-11-5569/G-1819-11-5795		30,047
ESSA/Family Preservation 18	93.556	G-1617-11-5569/G-1819-11-5795		4,667
ESSA/Family Reunification Operating 18	93.556	G-1617-11-5569/G-1819-11-5795		7,250
ESSA/Family Reunification 17	93.556	G-1617-11-5569/G-1819-11-5795		20,738
ESSA/Family Reunification 18	93.556	G-1617-11-5569/G-1819-11-5795		10,781
Post Adoption Special 17	93.556	G-1617-11-5569/G-1819-11-5795		1,365
Post Adoption Special 18	93.556	G-1617-11-5569/G-1819-11-5795		3,502
Total Promoting Safe and Stable Families				97,918
Temporary Assistance for Needy Families (TANF) Cluster				
TANF Admin 17	93.558	G-1617-11-5569/G-1819-11-5795		1,359,596
TANF Admin 18	93.558	G-1617-11-5569/G-1819-11-5795		219,941
TANF Earn/Collections 17	93.558	G-1617-11-5569/G-1819-11-5795		4,023
Regular TANF 17	93.558	G-1617-11-5569/G-1819-11-5795		831,997
Regular TANF 18	93.558	G-1617-11-5569/G-1819-11-5795		411,771
CCMEP TANF Regular 17	93.558	G-1617-11-5569/G-1819-11-5795		582,213
CCMEP TANF Regular 18	93.558	G-1617-11-5569/G-1819-11-5795		128,441
CCMEP TANF Admin 17	93.558	G-1617-11-5569/G-1819-11-5795		6,732
Fraud Awareness 17	93.558	G-1617-11-5569/G-1819-11-5795		1,876
Ohio Youth Works 17	93.558	G-1617-11-5569/G-1819-11-5795		59,402
TANF Independent Living 17	93.558	G-1617-11-5569/G-1819-11-5795		38
Total Temporary Assistance for Needy Families (TANF) Cluster				3,606,030
Child Support Enforcement				
CSEA Incentives	93.563	G-1617-11-5569/G-1819-11-5795		335,065
Federal Child Support 17	93.563	G-1617-11-5569/G-1819-11-5795		736,869
Federal Child Support 18	93.563	G-1617-11-5569/G-1819-11-5795		338,958
Child Support Training Allocation	93.563	G-1617-11-5569/G-1819-11-5795		1,409
Total Child Support Enforcement				1,412,301
Child Care and Development Fund (CCDF) Cluster				
Child Care Admin 17	93.575	G-1617-11-5569/G-1819-11-5795		40,893
Child Care Non-Admin 17	93.575	G-1617-11-5569/G-1819-11-5795		58,827
Child Care Non-Admin 18	93.575	G-1617-11-5569/G-1819-11-5795		88,449
Total Child Care and Development Fund (CCDF) Cluster				188,169
Child Welfare Services State Grants				
Title IV-B 17	93.645	G-1617-11-5569/G-1819-11-5795		39,676
Title IV-B 18	93.645	G-1617-11-5569/G-1819-11-5795		6,402
Title IV-B Administration 18	93.645	G-1617-11-5569/G-1819-11-5795		7,608
Total Child Welfare Services State Grants				53,686
Foster Care Title IV-E				
IV-E Contract Services FCM 17	93.658	G-1617-11-5569/G-1819-11-5795		14,248
IV-E Contract Services FCM 18	93.658	G-1617-11-5569/G-1819-11-5795		30,766
IV-E Admin and Training - Foster Care 17	93.658	G-1617-11-5569/G-1819-11-5795		286,876
IV-E Admin and Training - Foster Care 18	93.658	G-1617-11-5569/G-1819-11-5795		116,369
Total Foster Care Title IV-E				448,259

PORTAGE COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Adoption Assistance				
IV-E Contract Services Adopt Assist 17	93.659	G-1617-11-5569/G-1819-11-5795		19,831
IV-E Contract Services Adopt Assist 18	93.659	G-1617-11-5569/G-1819-11-5795		32,301
IV-E Admin and Training - Adopt Assist 17	93.659	G-1617-11-5569/G-1819-11-5795		387,396
IV-E Admin and Training - Adopt Assist 18	93.659	G-1617-11-5569/G-1819-11-5795		122,173
Non-Recurring Adoption 17	93.659	G-1617-11-5569/G-1819-11-5795		910
Non-Recurring Adoption 18	93.659	G-1617-11-5569/G-1819-11-5795		2,150
Total Adoption Assistance				<u>564,761</u>
Chafee Foster Care Independence Program				
Chafee Federal Allocation 17	93.674	G-1617-11-5569/G-1819-11-5795		28,958
Chafee Federal Allocation 18	93.674	G-1617-11-5569/G-1819-11-5795		11,934
Total Chafee Foster Care Independence Program				<u>40,892</u>
Social Services Block Grant				
Title XX - Base Subsidy - 17	93.667	G-1617-11-5569/G-1819-11-5795	116,410	284,704
Title XX - Transfer Subsidy - 17	93.667	G-1617-11-5569/G-1819-11-5795		430,850
Title XX - Transfer Subsidy - 18	93.667	G-1617-11-5569/G-1819-11-5795		287,522
Total Social Services Block Grant				<u>1,003,076</u>
Passed through Ohio Department of Mental Health				
Social Services Block Grant				
Title XX - FY 17	93.667	MH-36-FY17	18,766	18,766
Title XX - FY 18	93.667	MH-36-FY18	74,171	74,171
Total Social Services Block Grant				<u>92,937</u>
Passed through Ohio Department of Developmental Disabilities				
Social Services Block Grant				
Title XX Block Grant	93.667	Not Available		91,477
Total Social Services Block Grant				<u>91,477</u>
Total All Social Services Block Grant - CFDA 93.667				1,187,490
Passed through Ohio Department of Job & Family Services				
Medical Assistance Program				
State Children Health Inc Prog (SCHIP) 17	93.767	G-1617-11-5569/G-1819-11-5795		33,301
State Children Health Inc Prog (SCHIP) 18	93.767	G-1617-11-5569/G-1819-11-5795		13,166
Total Medical Assistance Program				<u>46,467</u>
Passed through Ohio Department of Developmental Disabilities				
Medicaid Cluster				
Medicaid Admin Claiming	93.778	Not Available		382,333
Passed through Ohio Department of Job & Family Services				
Medicaid Cluster				
Medicaid NET 17	93.778	G-1617-11-5569/G-1819-11-5795		81,718
Medicaid NET 18	93.778	G-1617-11-5569/G-1819-11-5795		48,493
Medicaid Enhanced 17	93.778	G-1617-11-5569/G-1819-11-5795		1,548,619
Medicaid Enhanced 18	93.778	G-1617-11-5569/G-1819-11-5795		524,671
Medicaid Child Welfare Related 18	93.778	G-1617-11-5569/G-1819-11-5795		2,343
Total Medicaid Cluster				<u>2,588,177</u>
Passed through Ohio Department of Medicaid				
Ohio Home Choice - Money Follows the Person	93.791	Not Available		11,818
Total Medical Assistance Program				<u>2,646,462</u>

PORTAGE COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>Passed through Ohio Department of Mental Health</i>				
Block Grants for Community Mental Health Services				
Community Plan Grt-FY17	93.958	Not Available	55,071	55,071
Community Plan Grt-FY18	93.958	Not Available	39,337	39,337
Employment Opportunities in Housing FY 17	93.958	67-0438-HOUSING-T-17-1028	6,405	6,405
Employment Opportunities in Housing FY 18	93.958	67-0438-HOUSING-T-18-1028	4,033	4,033
ODSA Supportive Housing Grant FY 18	93.958	Not Available	12,900	12,900
Total Block Grants for Community Mental Health Services				<u>117,746</u>
<i>Passed through Ohio Department of Drug & Alcohol Addiction Services</i>				
Block Grants for Prevention and Treatment of Substance Abuse				
SAPT Alc/Drug Block Grt/Treatment 17	93.959	SAPT PERCAPBG67	236,163	236,163
SAPT Alc/Drug Block Grt/Prevention 17	93.959	SAPT PERCAPBG67	69,556	69,556
SAPT Alc/Drug Block Grt/Treatment 18	93.959	SAPT PERCAPBG67	103,092	103,092
SAPT Alc/Drug Block Grt/Prevention 18	93.959	SAPT PERCAPBG67	36,701	36,701
Women's Spec. Serv/Treatment 17	93.959	67-1452-WOMENS-T-17-8965	152,588	152,588
Women's Spec. Serv/Prevention 17	93.959	67-1452-WOMENS-P-17-9012	35,465	35,465
Women's Spec. Services/Treatment 18	93.959	67-1452-WOMENS-T-18-8965	101,588	101,588
Women's Spec. Services/Prevention 18	93.959	67-1452-WOMENS-P-18-9012	20,860	20,860
Youth Led Prevention 17	93.959	Not Available	2,798	2,798
Youth Led Prevention 18	93.959	Not Available	1,000	1,000
Total Block Grants for Prevention and Treatment of Substance Abuse				<u>759,811</u>
Total U.S. Department of Health and Human Services				<u>11,123,525</u>
U.S. Department of Homeland Security				
<i>Passed through Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants				
EMPG Grant 16	97.042	EMC-2016-EP-00003-S01		56,574
EMPG Grant 17	97.042	EMC-2017-EP-00006-S01		64,638
Total Emergency Management Performance Grants				<u>121,212</u>
Total U.S. Department of Homeland Security				<u>121,212</u>
Total Expenditures of Federal Awards				<u>16,222,308</u>

The accompanying notes are an integral part of this schedule.

PORTAGE COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2 CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Portage County (the County's) under programs of the federal government for the year ended December 31, 2017. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225. The Government has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

The County passes certain federal awards received from the U.S. Department of Labor, U.S. Department of Education, and the U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As Note B 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 contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE D - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE E - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS WITHOUT CONTINUING COMPLIANCE REQUIREMENTS

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. The Schedule reports loans made as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property and by liens recorded with the County.

NOTE F - MATCHING REQUIREMENTS

Certain Federal programs require the County to 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
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2017

1. SUMMARY OF AUDITOR'S RESULTS
--

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR §200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Block Grants for Prevention and Treatment of Substance Abuse – 93.959 Medicaid Cluster – 93.778
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	Yes

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

1. Finding for Recovery - Public Funds Illegally Expended – Repaid Under Audit

<i>Finding Number</i>	2017-001
-----------------------	----------

NONCOMPLIANCE

The Portage County Sheriff's Department **Travel and Expense Policy Number 13.00** specifically states the following:

- If an employee attends a conference, workshop, or seminar where a meal is being served as a part of the cost of attending the event, and he or she chooses to forgo the pre-paid meal and eat elsewhere, the employee will be responsible personally for all costs incurred, including the cost of the substituted meal, related travel expense, and gratuities.
- Before traveling, the employee may wish to review the Maximum Federal Per Diem Rates Schedule located in his or her department to determine what the maximum reimbursement would be for the city visited.

During 2017 the following Portage County Sheriff's Department employees attended conferences, workshops or seminars where meals were provided but forgone. These employees elected to dine elsewhere and, instead of taking personal responsibility for the cost of these meals as required by the policy, the meals were charged to a credit card issued to the Sheriff's Department used for training and related travel costs and paid from the County's General Fund.

Employee(s)	Conference Attended	Amount Illegally Expended
Robert Symsek and Bill Burns	Instructional Skills Course	\$ 1,366
Ryan Schindler and Robert James	ODNR Marine Patrol Training	\$ 17
Kelly Burns	BSSA Spring Seminar	\$ 13
Ralph Hayes, Karl Balasz and Matthew Dailey	SUV Sport Utility Vehicle Operations	\$ 81
Robert Clouden and Ralph Hayes	2017 Alpena Seminar	\$ 39

In addition, one Portage County Sheriff's Department employee, Joleen Clelland, attended a conference where meals were not provided, but charged the cost of meals in excess of the federal per diem rate applicable to the city visited totaling \$4.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against:

- Robert Symsek and Bill Burns, jointly and severally, for \$1,366 and in favor of the Portage County General Fund
- Ryan Schindler and Robert James, jointly and severally, for \$17 and in favor of the Portage County General Fund
- Kelly Burns, for \$13 and in favor of the Portage County General Fund
- Ralph Hayes, Karl Balasz, and Matthew Dailey, jointly and severally, for \$81 and in favor of the Portage County General Fund
- Robert Clouden and Ralph Hayes, jointly and severally, for \$39 and in favor of the Portage County General Fund
- Joleen Clelland, for \$4 and in favor of the Portage County General Fund

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is made is strictly liable for the amount of the expenditure. *Seward v. National Surety Corp.*, 120 Ohio St. 47 (1929); 1980 Op. Att'y Gen. No. 80-074; Ohio Rev. Code § 9.39; *State ex rel. Village of Linndale v. Masten*, 18 Ohio St.3d 228 (1985). Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property. 1980 Op. Att'y Gen. No. 80-074.

The Portage County Sheriff authorized use of the credit cards resulting in improper charges and subsequent payment by the County. Portage County Sheriff, David Doak, and his bonding company, The Cincinnati Insurance Company, will be jointly and severally, liable in the amount of \$1,520, and in favor of the Portage County General Fund to the extent that recovery is not obtained from the above listed employees.

These findings are considered repaid under audit.

Official's Response: See Corrective Action Plan.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
--

None

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PORTAGE COUNTY SHERIFF'S OFFICE

SHERIFF DAVID W. DOAK



CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) December 31, 2018

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2017-001	Corrective measures have been put in place to make sure the findings in 2017-001 of Auditor of State report do not occur again. A new final written policy for travel to locations that offer meals will be issued by October 31, 2018.	Immediately for all travel and training; 10/31/18 for written policy	David Doak Peter Kacarab

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Portage County
Ohio

**Comprehensive
Annual
Financial
Report**

For the Year Ended
December 31, 2017

Introductory Section

Portage County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2017

Prepared by the Portage County Auditor's Office:

Janet Esposito, Auditor

Portage County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2017
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Portage County Auditor's Office

Janet Esposito, Auditor

June 29, 2018

To the Citizens of Portage County

Portage County Commissioners
Honorable Vicki Kline
Honorable Sabrina Christian-Bennett
Honorable Mike Kerrigan

Portage County Treasurer
Honorable Bradley Cromes

It is my privilege to present to you Portage County's (the County) Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2017. 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 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 2017, the County was audited by the Auditor of State. 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 2017 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.

Equal Opportunity Employer
Administration Building ~ 449 South Meridian Street ~ P O Box 1217 ~ Ravenna, Ohio 44266
Phone (330) 297-3561 ~ Fax (330) 297-4560

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

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

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

The County's medical and emergency needs are met by University 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 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.

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 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 is seeing excellent growth in sales of real property and new construction. Countywide, total new construction exceeded \$120 million. Residential property consisted of 868 parcels of new construction worth over \$50 million. The highest area of real property sales over current market value was the City of Streetsboro. Commercial and residential property hit \$57 million. \$27 million of this belongs to Kent State University.

The City of Aurora is doing extremely well, leading the field with three new manufacturing companies at over \$7 million in investments. There were three businesses completed in 2017 which included a senior care and rehabilitation center, a senior center complex and a new Starbucks.

Randolph Township in southern Portage County has experienced growth with two large car dealerships, a Ford and Chevrolet, which are doing very well.

Sales tax remained steady and real property conveyance fees were up nearly \$500,000.

Finally, the County's six year revaluation will be completed this fall, with many areas anticipating increased property values.

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 41.37 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

The County took on a major interconnect project to install a waterline from Brimfield Township to Shalersville Township at a cost of \$3 million. This waterline connects the County's two wastewater systems.

The County installed sewer and water access for housing to the main entrance of the Camp Ravenna Joint Military Training Center located on 21,080 acres at a cost of \$160,000.

The Portage County Solid Waste Recycling District has implemented single-stream recycling which includes the purchase of two trucks and 25,000 recycling bins for \$1.2 million and is partially funded through a line of credit established with the Ohio Water Development Authority (OWDA) for \$1.6 million.

The Sheriff's department continues to update and replace its fleet by purchasing eight new vehicles for \$306,000 in 2017.

The County Engineer replaced 12.81 lane miles at a cost of \$2.6 million. The engineering department also purchased a freightliner dump truck for a total of \$214,000.

The County Board of Elections continues to upgrade its computer equipment and software with \$497,000 of additional equipment purchased. The County continues to make improvements to its buildings with over \$698,000 in improvements done to roofs and buildings. These improvements include housing for the new Drug Task Force building.

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, 2016. The Certificate of Achievement is a prestigious national award which recognizes 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 nineteenth 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.

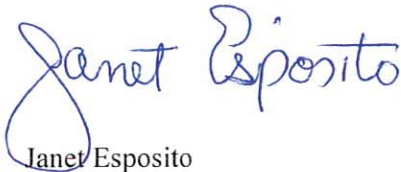
The Government Finance Officers Association of the United States and Canada (GFOA) gave Portage County the Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for its PAFR report for the year ended December 31, 2016. The Award is a prestigious national award-recognizing conformance with the highest standards for preparation of popular annual financial reports. This was the third 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,

A handwritten signature in blue ink that reads "Janet Esposito". The signature is written in a cursive style with a large loop at the beginning of the first name.

Janet Esposito
Portage County Auditor

Portage County, Ohio

Elected Officials

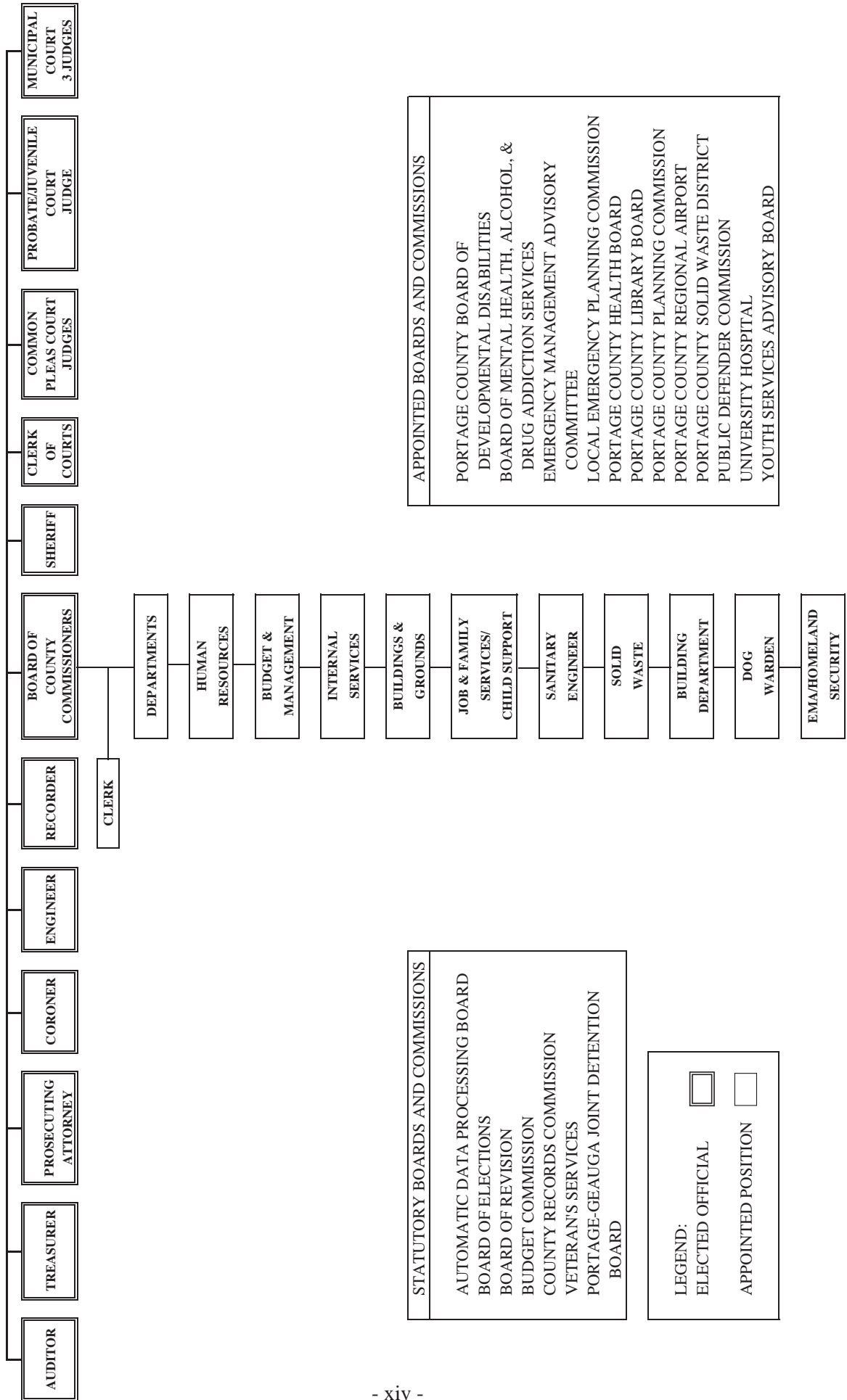
December 31, 2017

County Auditor	Janet E. Esposito
County Commissioners	Vicki Kline Sabrina Christian-Bennett Maureen T. Frederick*
County Coroner	Dr. Dean DePerro
County Engineer	Michael A. Marozzi, PE, PS
County Prosecutor	Victor V. Vigluicci
County Recorder	Lori Calcei
County Sheriff	David Doak
County Treasurer	Brad Cromes
Clerk of Courts	Jill. Fankhauser
Common Pleas Court	Judge Becky L. Doherty Judge Laurie J. Pittman
Domestic Relations Court	Judge Paula Giulitto
Probate and Juvenile Courts	Judge Robert W. Berger
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

* Mike Kerrigan took office January 1, 2018.

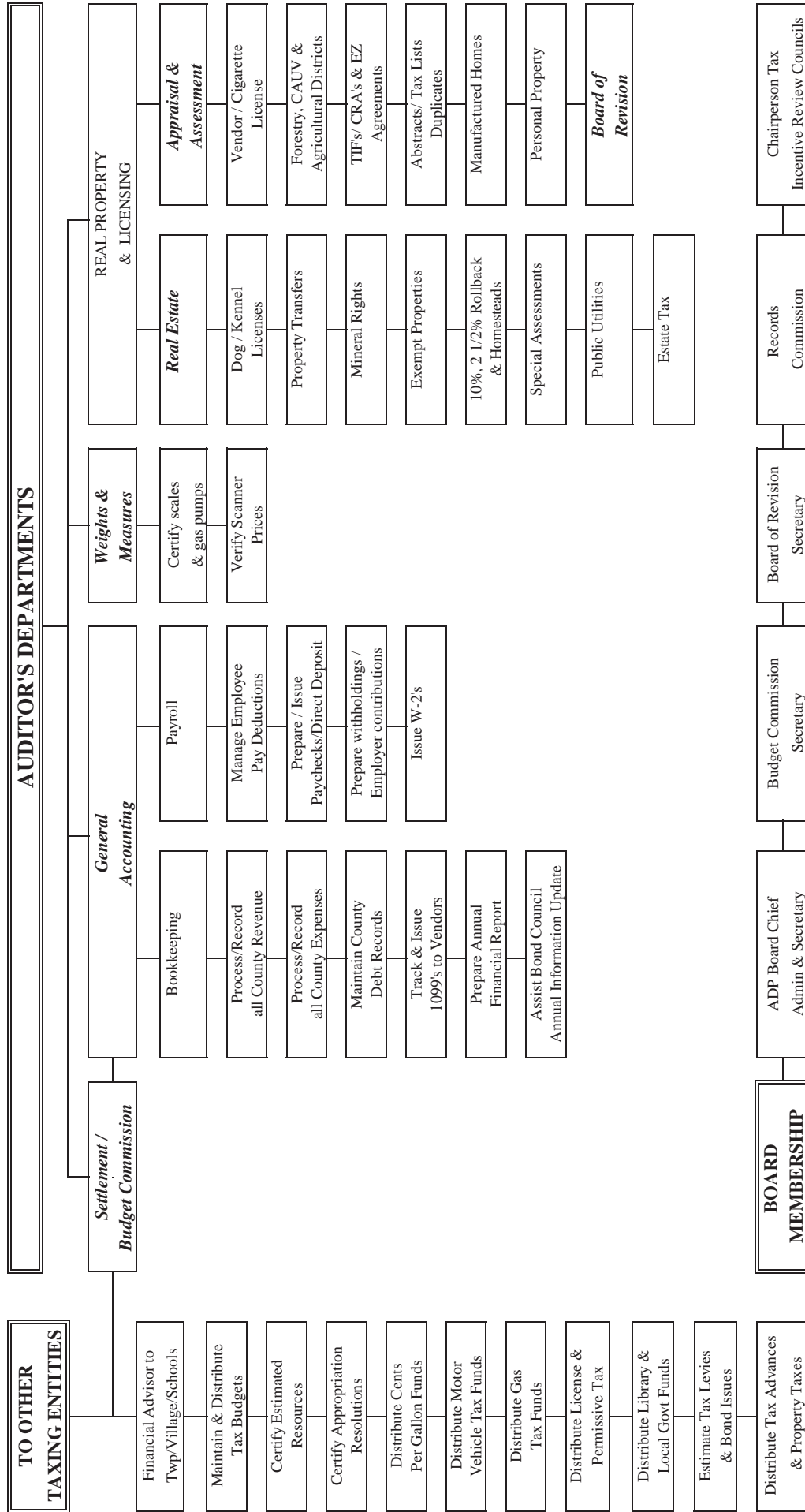
PORTAGE COUNTY GOVERNMENT ORGANIZATIONAL CHART

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, 2016

Christopher P. Morill

Executive Director/CEO

Financial Section



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Portage County
449 S. Meridian Street
Portage County Administration Building
Ravenna, Ohio 44266

To the Board of County Commissioners:

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 (the County), as of and for the year ended December 31, 2017 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 preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider 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 to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, 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, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Mental Health and Recovery Board, Developmental Disabilities, Child Welfare Levy and Public Assistance Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, and schedules of net pension liabilities and pension contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine 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 the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 29, 2018

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Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

The discussion and analysis of Portage County's (The "County") financial performance provide an overall review of the County's financial activities for the year ended December 31, 2017. 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 2017 are as follows:

- During 2017, the County completed work on several capital items:
 - The County Engineer replaced 12.81 lane miles of road at a cost of just over \$2.6 million.
 - The County made over \$698,000 in improvements to their roofs and buildings including housing for the new Drug Task Force building.
 - The Sheriff's department replaced eight vehicles in its fleet at a cost of \$306,000 and the County Engineer purchased a freightliner dump truck at a cost of nearly \$214,000.
- The Portage County Solid Waste Recycling District implemented a single-stream recycling system and purchased two new trucks and 25,000 recycling bins at a cost of \$1.2 million to be partially funded through a line of credit established with the Ohio Water Development Authority.
- 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.

Using this Comprehensive Annual Financial Report (CAFR)

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

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

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

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 2017?" 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, the mental health and recovery board, developmental disabilities, child welfare levy and public assistance special revenue funds.

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

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

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 solid waste recycling center, Portage County sewer, Portage County water and Streetsboro sewer 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 2017 compared to 2016 as follows:

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

(Table 1)
Net Position
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Assets						
Current and Other Assets	\$131.0	\$122.4	\$33.1	\$30.5	\$164.1	\$152.9
Capital Assets, Net	117.5	113.5	124.2	125.0	241.7	238.5
<i>Total Assets</i>	<u>248.5</u>	<u>235.9</u>	<u>157.3</u>	<u>155.5</u>	<u>405.8</u>	<u>391.4</u>
Deferred Outflows of Resources						
Pension	28.2	21.0	2.8	2.2	31.0	23.2
Liabilities						
Current Liabilities	6.1	4.9	1.4	1.3	7.5	6.2
Long-term Liabilities						
Due within one Year	4.8	5.6	2.6	2.8	7.4	8.4
Due in More than one Year						
Net Pension Liability	72.5	55.9	6.7	5.1	79.2	61.0
Other Amounts	18.6	20.2	15.3	16.6	33.9	36.8
<i>Total Liabilities</i>	<u>102.0</u>	<u>86.6</u>	<u>26.0</u>	<u>25.8</u>	<u>128.0</u>	<u>112.4</u>
Deferred Inflows of Resources						
Property Taxes	26.8	25.8	0.0	0.0	26.8	25.8
Pension	1.5	2.2	0.2	0.4	1.7	2.6
<i>Total Deferred Inflows of Resources</i>	<u>28.3</u>	<u>28.0</u>	<u>0.2</u>	<u>0.4</u>	<u>28.5</u>	<u>28.4</u>
Net Position						
Net Investment in Capital Assets	96.6	90.1	106.7	105.9	203.3	196.0
Restricted for:						
Capital Projects	2.5	2.9	0.0	0.0	2.5	2.9
Debt Service	0.4	0.8	0.0	0.0	0.4	0.8
General Government	13.0	11.8	0.0	0.0	13.0	11.8
Public Safety	2.0	1.4	0.0	0.0	2.0	1.4
Public Works	11.5	11.6	0.0	0.0	11.5	11.6
Health	25.0	25.5	0.0	0.0	25.0	25.5
Human Services	1.6	3.6	0.0	0.0	1.6	3.6
Unclaimed Monies	0.5	0.4	0.0	0.0	0.5	0.4
Streetsboro Sewer	0.0	0.0	0.7	0.8	0.7	0.8
Unrestricted (Deficit)	(6.7)	(5.8)	26.5	24.8	19.8	19.0
<i>Total Net Position</i>	<u>\$146.4</u>	<u>\$142.3</u>	<u>\$133.9</u>	<u>\$131.5</u>	<u>\$280.3</u>	<u>\$273.8</u>

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2017 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 requires the net pension liability to equal the County's proportionate share of each plan's collective:

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service;
2. Minus plan assets available to pay these benefits.

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's change in net pension liability not accounted for as deferred inflows/outflows.

Total net position for governmental and business-type activities increased. Governmental activities saw an increase from the continued pay-down on long-term liabilities related to debt and from an increase in deferred outflows related to GASB 68. Business-type activities saw an increase from the capitalization of assets and the continued pay-down on long-term liabilities related to debt. The County's balances remain healthy while the County continues to provide the services that the residents expect while maintaining the costs of providing those services.

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

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 2017 and 2016.

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

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Program Revenues						
Charges for Services and Sales	\$20.7	\$18.5	\$22.3	\$21.5	\$43.0	\$40.0
Operating Grants, Contributions and Interest	36.3	37.7	0.0	0.0	36.3	37.7
Capital Grants, Contributions and Assessments	2.0	2.1	0.1	0.4	2.1	2.5
<i>Total Program Revenues</i>	<u>59.0</u>	<u>58.3</u>	<u>22.4</u>	<u>21.9</u>	<u>81.4</u>	<u>80.2</u>
General Revenues						
Property Taxes	26.1	25.3	0.0	0.0	26.1	25.3
Sales Taxes	27.1	26.2	0.0	0.0	27.1	26.2
Grants and Entitlements	6.4	5.5	0.0	0.0	6.4	5.5
Interest	1.1	0.9	0.0	0.0	1.1	0.9
Miscellaneous	0.7	0.7	0.0	0.0	0.7	0.7
<i>Total General Revenues</i>	<u>61.4</u>	<u>58.6</u>	<u>0.0</u>	<u>0.0</u>	<u>61.4</u>	<u>58.6</u>
<i>Total Revenues</i>	<u>120.4</u>	<u>116.9</u>	<u>22.4</u>	<u>21.9</u>	<u>142.8</u>	<u>138.8</u>
Program Expenses						
General Government:						
Legislative and Executive	18.0	16.7	0.0	0.0	18.0	16.7
Judicial	12.3	10.7	0.0	0.0	12.3	10.7
Public Safety	22.5	19.8	0.0	0.0	22.5	19.8
Public Works	7.5	10.5	0.0	0.0	7.5	10.5
Health	30.0	28.8	0.0	0.0	30.0	28.8
Human Services	25.4	22.2	0.0	0.0	25.4	22.2
Interest and Fiscal Charges	0.6	0.7	0.0	0.0	0.6	0.7
Solid Waste Recycling Center	0.0	0.0	3.6	2.6	3.6	2.6
Portage County Sewer	0.0	0.0	7.4	6.8	7.4	6.8
Portage County Water	0.0	0.0	3.9	4.4	3.9	4.4
Streetsboro Sewer	0.0	0.0	4.0	3.5	4.0	3.5
Other Enterprise Funds	0.0	0.0	1.1	1.4	1.1	1.4
<i>Total Program Expenses</i>	<u>116.3</u>	<u>109.4</u>	<u>20.0</u>	<u>18.7</u>	<u>136.3</u>	<u>128.1</u>
<i>Change in Net Position</i>	4.1	7.5	2.4	3.2	6.5	10.7
Net Position Beginning of Year	142.3	134.8	131.5	128.3	273.8	263.1
Net Position End of Year	<u>\$146.4</u>	<u>\$142.3</u>	<u>\$133.9</u>	<u>\$131.5</u>	<u>\$280.3</u>	<u>\$273.8</u>

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

Governmental Activities

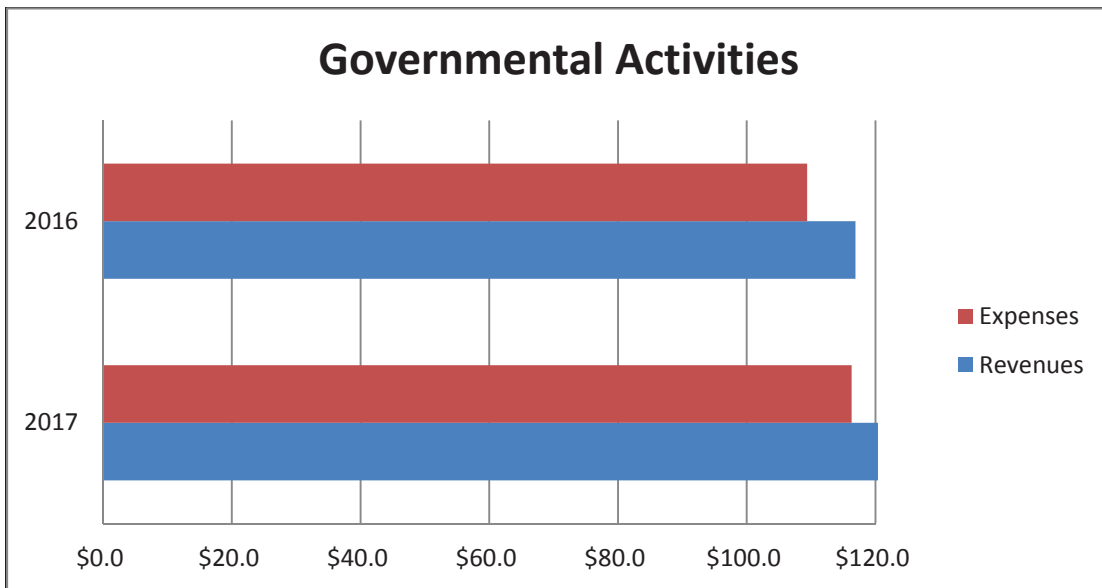
Revenues of governmental activities increased for various reasons including the following:

- The County saw an increase in charges for services, property taxes, sales taxes and grants and entitlements. All of these revenues are further indicators of economic improvement County-wide as property values and spending increase.
- The increase in sales tax revenues was helped by multiple construction projects including both retail shops and personal dwellings.

Program expenses of governmental activities increased in 2017. The increase in program expenses is the result of several factors including increases in employee compensation from union and non-union negotiated agreements ranging from 1.5 percent to 2 percent as well as an increase in healthcare costs ranging from 6.5 to 10 percent based on the plan and type of coverage.

Graph 1
 Governmental Revenues and Expenses
 (In Millions)

	2017	2016
Revenues	\$120.4	\$116.9
Expenses	116.3	109.4



Business-Type Activities

The County's business-type activities are comprised of eight enterprise funds. Charges for services continued to be the major revenue source in 2017 for business-type activities. Revenues and expenses both saw slight increases in 2017 as the County works to ensure viability and health for these funds.

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

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 \$78,216,748. Of the total amount, \$20,234,603 constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance contains some level of restriction to indicate that it is not available for new spending.

The general fund had an increase in fund balance mainly due to an increase in intergovernmental revenue and charges for services. The mental health and recovery board, developmental disabilities, child welfare levy and the public assistance special revenue funds saw decreases in fund balance as expenditures outpaced revenues for the year. The County continues to strive for excellence in service for these public segments and the remaining balances were healthy.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The Solid Waste Recycling Center saw a decrease in net position due to the County issuing additional debt to purchase new equipment for their recycling program. Portage County Sewer, Portage County Water and Streetsboro Sewer all saw an increase to net position resulting from revenues exceeding expenditures which points to proper rate structures in these funds ensuring growth for operations and capital needs, now and in the future.

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 2017, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$3,386,935 higher than certification primarily due to conservative estimates in intergovernmental monies, interest and charges for services, all signs of the rebounding economy. Actual expenditures were \$3,849,811 less than appropriations due mainly to the diligence of management to keep costs low while still providing the services the County residents expect.

Modifications made from the original budgeted revenues to the final budgeted revenues amounted to an increase of \$5,142,261. This is due to a revised permissive sales tax estimate closer 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 general government-legislative and executive, judicial, public safety and capital outlay expenditures.

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

Capital Assets and Debt Administration

Capital Assets

During 2017, the County continued to see major improvements and additions to their capital assets. The County Board of Elections purchased additional voting equipment and software at a cost of \$496,800. Several County vehicles were replaced, including eight Sheriff vehicles and a freightliner dump truck. The Solid Waste Recycling District purchased two new trucks and 25,000 recycling bins at a cost of \$1.2 million as part of implementing single-stream recycling throughout the County. The County Engineer replaced 12.81 lane miles at a cost of \$2.6 million. Table 3 shows 2017 values compared to 2016.

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

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$3.0	\$2.9	\$2.8	\$2.8	\$5.8	\$5.7
Construction in Progress	0.3	0.1	5.1	5.4	5.4	5.5
Buildings and Improvements	55.0	56.2	10.1	9.4	65.1	65.6
Furniture and Fixtures	0.0	0.0	5.0	4.4	5.0	4.4
Equipment	4.6	4.7	0.0	0.0	4.6	4.7
Vehicles	3.4	3.2	5.6	5.1	9.0	8.3
Infrastructure	51.2	46.4	88.1	90.2	139.3	136.6
Sewer Rights	0.0	0.0	7.5	7.7	7.5	7.7
Total Capital Assets	\$117.5	\$113.5	\$124.2	\$125.0	\$241.7	\$238.5

See Note 12 to the basic financial statements for additional information on the County's capital assets.

Long-term Obligations

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

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

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

	Governmental Activities		Business Type Activities		Total	
	2017	2016	2017	2016	2017	2016
General Obligation Bonds	\$17.9	\$20.3	\$0.0	\$0.0	\$17.9	\$20.3
Special Assessment Bonds	0.2	0.3	0.0	0.0	0.2	0.3
Revenue Bonds	0.0	0.0	7.9	8.8	7.9	8.8
OPWC Loans	0.0	0.0	0.5	0.5	0.5	0.5
OWDA Loans	0.1	0.2	3.1	2.8	3.2	3.0
Intergovernmental Loans	0.0	0.0	3.9	4.4	3.9	4.4
Capital Leases	0.0	0.0	2.2	2.6	2.2	2.6
Post-closure Liability	0.0	0.0	0.0	0.0	0.0	0.0
Net Pension Liability	72.5	55.9	6.7	5.1	79.2	61.0
Compensated Absences	4.2	4.0	0.3	0.3	4.5	4.3
Claims Payable	1.0	1.0	0.0	0.0	1.0	1.0
Total	\$95.9	\$81.7	\$24.6	\$24.5	\$120.5	\$106.2

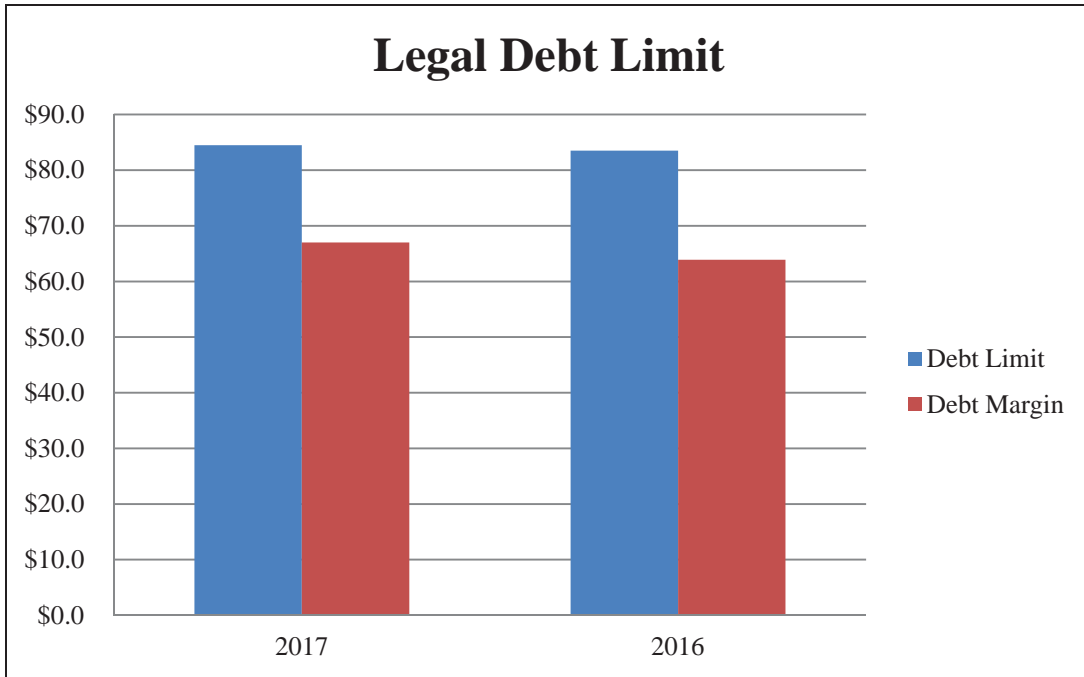
At December 31, 2017, the County's net change in long-term obligations was an increase of \$14.3 million largely due to the inclusion of the net pension liability from GASB 68. During 2017, the County established a line of credit with OWDA for the Solid Waste District to purchase additional trucks and equipment for single-stream recycling.

The County maintains an AA credit rating from Standard & Poor. The County's overall legal debt margin increased to \$67 million. This is the additional amount of debt the County could issue. The debt margin increased \$3.1 million from 2016 to 2017 due to an increase in overall assessed valuation as well as to a reduction in outstanding debt subject to the limitation.

Graph 2
 Legal Debt Margin
 (in millions)

	2017	2016
Overall Debt Limit	\$84.5	\$83.5
Overall Debt Margin	67.0	63.9

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited



The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 13 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. 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.

Basic Financial Statements

Portage County, Ohio
Statement of Net Position
December 31, 2017

	Primary Government		
	Governmental Activities	Business-Type Activities	Total*
Assets			
Equity in Pooled Cash and Cash Equivalents	\$77,722,708	\$24,440,956	\$102,163,664
Cash and Cash Equivalents			
In Segregated Accounts	562,079	0	562,079
Materials and Supplies Inventory	488,560	83,088	571,648
Accounts Receivable	0	6,177,755	6,177,755
Internal Balances	(853,895)	853,895	0
Intergovernmental Receivable	11,533,097	1,306,273	12,839,370
Prepaid Items	566,054	0	566,054
Sales Taxes Receivable	6,757,476	0	6,757,476
Property Taxes Receivable	28,475,724	0	28,475,724
Special Assessments Receivable	495,139	0	495,139
Loans Receivable	5,253,049	0	5,253,049
Goodwill	0	203,315	203,315
Nondepreciable Capital Assets	3,270,472	7,922,578	11,193,050
Depreciable Capital Assets, Net	114,238,239	116,274,726	230,512,965
<i>Total Assets</i>	<u>248,508,702</u>	<u>157,262,586</u>	<u>405,771,288</u>
Deferred Outflows of Resources			
Pension	28,238,281	2,782,810	30,862,959
Liabilities			
Accounts Payable	3,368,311	727,101	4,095,412
Accrued Wages	1,740,570	162,668	1,903,238
Contracts Payable	0	271,204	271,204
Intergovernmental Payable	637,891	183,692	821,583
Accrued Interest Payable	45,600	64,457	110,057
Claims Payable	326,036	0	326,036
Long-Term Liabilities:			
Due Within One Year	4,787,368	2,560,131	7,347,499
Due In More Than One Year:			
Net Pension Liability (See Note 17)	72,512,751	6,712,501	79,225,252
Other Amounts	18,647,924	15,309,870	33,957,794
<i>Total Liabilities</i>	<u>102,066,451</u>	<u>25,991,624</u>	<u>128,058,075</u>
Deferred Inflows of Resources			
Property Taxes	26,816,988	0	26,816,988
Pension	1,491,028	196,255	1,529,151
<i>Total Deferred Inflows of Resources</i>	<u>28,308,016</u>	<u>196,255</u>	<u>28,346,139</u>
Net Position			
Net Investment in Capital Assets	96,610,038	106,718,376	203,328,414
Restricted for:			
Capital Projects	2,548,474	0	2,548,474
Debt Service	400,296	0	400,296
General Government	12,998,499	0	12,998,499
Public Safety	1,968,861	0	1,968,861
Public Works	11,474,251	0	11,474,251
Health	25,018,715	0	25,018,715
Human Services	1,552,005	0	1,552,005
Unclaimed Monies	538,965	0	538,965
Streetsboro Sewer	0	607,514	607,514
Unrestricted (Deficit)	(6,737,588)	26,531,627	19,794,039
<i>Total Net Position</i>	<u>\$146,372,516</u>	<u>\$133,857,517</u>	<u>\$280,230,033</u>

* After deferred outflows of resources and deferred inflows of resources related to the change in internal proportionate share of pension-related items have been eliminated.
See accompanying notes to the basic financial statements

Portage County, Ohio
Statement of Activities
For the Year Ended December 31, 2017

	Program Revenues			
	Expenses	Charges for Services, Sales and Assessments	Operating Grants and Contributions	Capital Grants, Contributions and Assessments
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$18,011,039	\$10,040,223	\$1,700	\$0
Judicial	12,335,391	5,869,884	0	0
Public Safety	22,447,566	2,228,836	1,297,158	0
Public Works	7,539,519	394,002	8,323,819	2,068,100
Health	30,005,010	995,652	9,876,288	0
Human Services	25,415,007	1,130,291	16,760,595	0
Interest and Fiscal Charges	592,248	0	0	0
<i>Total Governmental Activities</i>	<u>116,345,780</u>	<u>20,658,888</u>	<u>36,259,560</u>	<u>2,068,100</u>
Business-Type Activities:				
Solid Waste Recycling Center	3,643,120	2,413,851	0	130,208
Portage County Sewer	7,364,188	7,708,569	0	0
Portage County Water	3,875,080	5,822,540	0	0
Streetsboro Sewer	4,018,925	4,259,315	0	0
Freedom Secondary Railroad	8,449	0	0	0
SCRAM	238,720	327,273	0	0
Electronic Fingerprinting	16,744	17,084	0	0
Storm Water Management	911,819	1,723,688	0	0
<i>Total Business-Type Activities</i>	<u>20,077,045</u>	<u>22,272,320</u>	<u>0</u>	<u>130,208</u>
Total	<u>\$136,422,825</u>	<u>\$42,931,208</u>	<u>\$36,259,560</u>	<u>\$2,198,308</u>

General Revenues

Property Taxes Levied for:

General Purposes

Health - Mental Health and Recovery Board

Health - Developmental Disabilities

Human Services - Child Welfare Levy

Bond Retirement

Sales Tax Levied for General Purposes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net 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

Governmental Activities	Business-Type Activities	Total
(\$7,969,116)	\$0	(\$7,969,116)
(6,465,507)	0	(6,465,507)
(18,921,572)	0	(18,921,572)
3,246,402	0	3,246,402
(19,133,070)	0	(19,133,070)
(7,524,121)	0	(7,524,121)
(592,248)	0	(592,248)
<u>(57,359,232)</u>	<u>0</u>	<u>(57,359,232)</u>
0	(1,099,061)	(1,099,061)
0	344,381	344,381
0	1,947,460	1,947,460
0	240,390	240,390
0	(8,449)	(8,449)
0	88,553	88,553
0	340	340
0	811,869	811,869
<u>0</u>	<u>2,325,483</u>	<u>2,325,483</u>
<u>(57,359,232)</u>	<u>2,325,483</u>	<u>(55,033,749)</u>
4,299,356	0	4,299,356
3,758,399	0	3,758,399
13,630,820	0	13,630,820
2,550,945	0	2,550,945
1,898,273	0	1,898,273
27,107,309	0	27,107,309
6,371,982	0	6,371,982
1,080,665	0	1,080,665
704,386	26,212	730,598
61,402,135	26,212	61,428,347
4,042,903	2,351,695	6,394,598
<u>142,329,613</u>	<u>131,505,822</u>	<u>273,835,435</u>
<u>\$146,372,516</u>	<u>\$133,857,517</u>	<u>\$280,230,033</u>

Portage County, Ohio

Balance Sheet

Governmental Funds

December 31, 2017

	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance
Assets					
Equity in Pooled Cash and Cash Equivalents	\$20,088,763	\$6,166,697	\$17,315,580	\$615,313	\$559,739
Cash and Cash Equivalents					
In Segregated Accounts	333,325	0	0	7,961	0
Materials and Supplies Inventory	154,882	412	22,619	0	13,675
Interfund Receivable	1,345,461	0	0	0	0
Intergovernmental Receivable	3,749,958	1,030,646	818,634	554,711	760,027
Prepaid Items	159,660	3,511	22,800	1,644	2,070
Sales Taxes Receivable	6,757,476	0	0	0	0
Property Taxes Receivable	5,304,012	4,729,601	14,624,234	2,733,532	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	222,967	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash and Cash Equivalents	538,965	0	0	0	0
<i>Total Assets</i>	<u>\$38,655,469</u>	<u>\$11,930,867</u>	<u>\$32,803,867</u>	<u>\$3,913,161</u>	<u>\$1,335,511</u>
Liabilities					
Accounts Payable	\$401,493	\$466,050	\$155,862	\$822,023	\$199,390
Accrued Wages	844,712	11,267	282,951	0	285,100
Intergovernmental Payable	318,225	2,383	135,325	26,831	47,865
Interfund Payable	299,434	2,736	95,598	320	76,631
<i>Total Liabilities</i>	<u>1,863,864</u>	<u>482,436</u>	<u>669,736</u>	<u>849,174</u>	<u>608,986</u>
Deferred Inflows of Resources					
Property Taxes	4,982,818	4,443,191	13,738,636	2,567,998	0
Unavailable Revenue	4,369,128	1,279,566	1,704,232	534,693	0
<i>Total Deferred Inflows of Resources</i>	<u>9,351,946</u>	<u>5,722,757</u>	<u>15,442,868</u>	<u>3,102,691</u>	<u>0</u>
Fund Balances					
Nonspendable	1,076,474	3,923	45,419	1,644	15,745
Restricted	0	5,721,751	16,645,844	0	710,780
Committed	42,118	0	0	0	0
Assigned	5,591,448	0	0	0	0
Unassigned (Deficit)	20,729,619	0	0	(40,348)	0
<i>Total Fund (Deficit) Balances</i>	<u>27,439,659</u>	<u>5,725,674</u>	<u>16,691,263</u>	<u>(38,704)</u>	<u>726,525</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$38,655,469</u>	<u>\$11,930,867</u>	<u>\$32,803,867</u>	<u>\$3,913,161</u>	<u>\$1,335,511</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, 2017*

Other Governmental Funds	Total Governmental Funds		
		Total Governmental Funds Balances	\$78,216,748
		<i>Amounts reported for governmental activities in the statement of net position are different because</i>	
\$23,041,431	\$67,787,523	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	117,508,711
220,793	562,079		
277,355	468,943		
0	1,345,461	Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.	
4,619,121	11,533,097	Intergovernmental	6,265,790
9,781	199,466	Special Assessments	495,139
0	6,757,476	Delinquent Property Taxes	1,658,736
1,084,345	28,475,724	Permissive Sales Tax	2,556,527
495,139	495,139	Charges for Services	<u>54,833</u>
5,030,082	5,253,049		
0	538,965	Total	11,031,025
<u>\$34,778,047</u>	<u>\$123,416,922</u>	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.	
\$1,098,874	\$3,143,692	Net Position	8,651,553
293,493	1,717,523	Capital Assets	(3,949)
77,585	608,214	Compensated Absences	110,204
1,408,013	1,882,732	Claims Payable	1,344,400
2,877,965	7,352,161	Internal Balances	<u>(913,750)</u>
		Total	9,188,458
1,084,345	26,816,988	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(45,600)
3,143,406	11,031,025		
4,227,751	37,848,013	The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in the governmental funds.	
287,136	1,430,341	Deferred Outflows - Pension	28,238,281
27,839,863	50,918,238	Deferred Inflows - Pension	(1,491,028)
0	42,118	Net Pension Liability	<u>(72,512,751)</u>
0	5,591,448		
(454,668)	20,234,603	Total	(45,765,498)
27,672,331	78,216,748	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
<u>\$34,778,047</u>	<u>\$123,416,922</u>	General Obligation Bonds	(17,876,722)
		Special Assessment Bonds	(198,690)
		OWDA Loans	(143,741)
		Compensated Absences	(4,197,775)
		Claims Payable	<u>(1,344,400)</u>
		Total	<u>(23,761,328)</u>
		<i>Net Position of Governmental Activities</i>	<u><u>\$146,372,516</u></u>

Portage County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2017

	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance
Revenues					
Property Taxes	\$4,258,547	\$3,719,295	\$13,652,742	\$2,555,291	\$0
Permissive Sales Tax	26,652,603	0	0	0	0
Intergovernmental	6,292,923	2,721,702	5,352,118	4,651,379	9,921,613
Interest	995,801	0	997	0	0
Licenses and Permits	6,814	0	0	0	0
Fines and Forfeitures	998,099	214,314	0	0	0
Rentals and Royalties	532,472	0	0	0	0
Charges for Services	10,075,754	0	162,549	514,277	24
Contributions and Donations	0	0	6,499	3,025	3,218
Special Assessments	0	0	0	0	0
Other	294,749	81,397	2,282	0	0
<i>Total Revenues</i>	<u>50,107,762</u>	<u>6,736,708</u>	<u>19,177,187</u>	<u>7,723,972</u>	<u>9,924,855</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	13,877,708	0	0	0	0
Judicial	9,910,462	0	0	0	0
Public Safety	16,971,842	0	0	0	0
Public Works	185,771	0	0	0	0
Health	0	6,787,621	20,494,141	0	0
Human Services	561,098	0	0	9,691,343	10,580,492
Capital Outlay	326,888	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>41,833,769</u>	<u>6,787,621</u>	<u>20,494,141</u>	<u>9,691,343</u>	<u>10,580,492</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>8,273,993</u>	<u>(50,913)</u>	<u>(1,316,954)</u>	<u>(1,967,371)</u>	<u>(655,637)</u>
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	356,667
Transfers Out	(870,524)	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(870,524)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>356,667</u>
<i>Net Change in Fund Balances</i>	7,403,469	(50,913)	(1,316,954)	(1,967,371)	(298,970)
<i>Fund Balances Beginning of Year</i>	<u>20,036,190</u>	<u>5,776,587</u>	<u>18,008,217</u>	<u>1,928,667</u>	<u>1,025,495</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$27,439,659</u>	<u>\$5,725,674</u>	<u>\$16,691,263</u>	<u>(\$38,704)</u>	<u>\$726,525</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, 2017*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	\$4,163,245
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
\$1,898,273	\$26,084,148	Governmental funds report capital outlays as expenditures. However, in the statement of	
0	26,652,603	activities, the cost of those assets is allocated over their estimated useful lives as depreciation	
14,509,408	43,449,143	expense. This is the amount by which capital outlay exceeded depreciation in the current period.	
83,867	1,080,665	Capital Asset Additions	8,249,501
787,167	793,981	Current Year Depreciation	<u>(4,008,910)</u>
2,420,725	3,633,138	Total	4,240,591
130,216	662,688	Governmental funds only report the disposal of capital assets to the extent proceeds are received	
4,785,317	15,537,921	from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(174,423)
24,613	37,355	Revenues in the statement of activities that do not provide current financial resources are not	
109,765	109,765	reported as revenue in the funds.	
322,878	701,306	Property Taxes	53,645
		Sales Tax	454,706
25,072,229	118,742,713	Intergovernmental	1,213,144
		Special Assessments	<u>(78,605)</u>
		Total	1,642,890
2,386,122	16,263,830	Repayment of principal is an expenditure in the governmental funds, but the repayment	
788,013	10,698,475	reduces long-term liabilities in the statement of net position.	2,448,394
2,238,034	19,209,876	Contractually required pension contributions are reported as expenditures in governmental funds;	
8,508,864	8,694,635	however, the statement of net position reports these amounts as deferred outflows or a	
1,575,427	28,857,189	reduction in the net pension liability.	5,703,460
2,820,527	23,653,460	Except for amounts reported as deferred inflows/outflows, changes in net pension liability	
3,766,659	4,093,547	are reported as pension expense in the statement of activities.	(14,344,105)
2,448,394	2,448,394	Some expenses reported in the statement of activities, do not require the use of current financial	
660,062	660,062	resources and therefore are not reported as expenditures in governmental funds.	
25,192,102	114,579,468	Accrued Interest on Bonds	7,937
		Amortization of Bond Premium	<u>59,877</u>
(119,873)	4,163,245	Total	67,814
1,985,861	2,342,528	Some expenses reported in the statement of activities do not require the use of current financial	
(1,472,004)	(2,342,528)	resources and therefore are not reported as expenditures in governmental funds.	
513,857	0	Compensated Absences	(120,795)
393,984	4,163,245	Claims Payable	<u>(16,146)</u>
		Total	(136,941)
27,278,347	74,053,503	The internal service funds used by management are not reported in the County-wide statement	
\$27,672,331	\$78,216,748	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.	
		Change in Net Position	450,355
		Capital Assets	1,346
		Compensated Absences	7,866
		Claims Payable	16,146
		Internal Balances	<u>(43,735)</u>
		Total	431,978
		<i>Change in Net Position of Governmental Activities</i>	<u>\$4,042,903</u>

Portage County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$4,105,837	\$4,192,239	\$4,258,547	\$66,308
Permissive Sales Tax	21,500,000	26,677,688	26,859,195	181,507
Intergovernmental	4,644,000	4,644,000	5,593,818	949,818
Interest	857,300	857,300	1,531,276	673,976
Licenses and Permits	5,000	5,000	6,814	1,814
Fines and Forfeitures	1,045,000	994,877	1,000,934	6,057
Rentals and Royalties	374,000	374,000	532,472	158,472
Charges for Services	7,163,040	7,213,163	8,541,079	1,327,916
Other	358,845	237,016	258,083	21,067
<i>Total Revenues</i>	40,053,022	45,195,283	48,582,218	3,386,935
Expenditures				
Current:				
General Government:				
Legislative and Executive	16,430,244	15,904,183	13,370,952	2,533,231
Judicial	10,111,724	10,256,714	9,799,185	457,529
Public Safety	15,775,818	17,177,588	17,006,204	171,384
Public Works	189,028	190,621	185,869	4,752
Human Services	765,584	773,034	559,348	213,686
Capital Outlay	3,361,180	844,523	375,294	469,229
<i>Total Expenditures</i>	46,633,578	45,146,663	41,296,852	3,849,811
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,580,556)	48,620	7,285,366	7,236,746
Other Financing Sources (Uses)				
Advances In	105,122	105,122	122,748	17,626
Advances Out	(291,935)	(1,238,218)	(392,610)	845,608
Transfers Out	(100,000)	(839,729)	(870,524)	(30,795)
<i>Total Other Financing Sources (Uses)</i>	(286,813)	(1,972,825)	(1,140,386)	832,439
<i>Net Change in Fund Balance</i>	(6,867,369)	(1,924,205)	6,144,980	8,069,185
<i>Fund Balance Beginning of Year</i>	10,230,364	10,230,364	10,230,364	0
Prior Year Encumbrances Appropriated	1,447,615	1,447,615	1,447,615	0
<i>Fund Balance End of Year</i>	\$4,810,610	\$9,753,774	\$17,822,959	\$8,069,185

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$4,093,004	\$4,147,173	\$3,719,295	(\$427,878)
Intergovernmental	2,517,311	2,065,747	2,832,088	766,341
Fines and Forfeitures	152,050	153,549	214,940	61,391
Charges for Services	2,500	2,500	0	(2,500)
Other	108,067	108,067	81,397	(26,670)
<i>Total Revenues</i>	6,872,932	6,477,036	6,847,720	370,684
Expenditures				
Current:				
Health	7,779,000	8,435,065	7,014,188	1,420,877
<i>Net Change in Fund Balance</i>	(906,068)	(1,958,029)	(166,468)	1,791,561
<i>Fund Balance Beginning of Year</i>	5,361,263	5,361,263	5,361,263	0
Prior Year Encumbrances Appropriated	548,318	548,318	548,318	0
<i>Fund Balance End of Year</i>	<u>\$5,003,513</u>	<u>\$3,951,552</u>	<u>\$5,743,113</u>	<u>\$1,791,561</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, 2017*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$14,914,192	\$13,492,385	\$13,652,742	\$160,357
Intergovernmental	5,417,115	5,068,208	5,352,118	283,910
Interest	800	800	997	197
Charges for Services	77,360	158,010	162,549	4,539
Contributions and Donations	7,700	4,973	6,499	1,526
Other	2,200	12,500	2,282	(10,218)
<i>Total Revenues</i>	20,419,367	18,736,876	19,177,187	440,311
Expenditures				
Current:				
Health	24,764,520	23,211,476	21,369,684	1,841,792
<i>Net Change in Fund Balance</i>	(4,345,153)	(4,474,600)	(2,192,497)	2,282,103
<i>Fund Balance Beginning of Year</i>	17,748,156	17,748,156	17,748,156	0
Prior Year Encumbrances Appropriated	867,215	867,215	867,215	0
<i>Fund Balance End of Year</i>	<u>\$14,270,218</u>	<u>\$14,140,771</u>	<u>\$16,422,874</u>	<u>\$2,282,103</u>

See accompanying notes to the basic financial statements

Portage County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Welfare Levy Fund
For the Year Ended December 31, 2017*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,808,413	\$2,845,583	\$2,555,291	(\$290,292)
Intergovernmental	5,347,041	4,119,356	4,679,468	560,112
Charges for Services	1,447,527	862,358	514,277	(348,081)
Contributions and Donations	0	0	3,025	3,025
<i>Total Revenues</i>	9,602,981	7,827,297	7,752,061	(75,236)
Expenditures				
Current:				
Human Services	9,296,604	9,863,361	9,225,971	637,390
<i>Net Change in Fund Balance</i>	306,377	(2,036,064)	(1,473,910)	562,154
<i>Fund Balance Beginning of Year</i>	2,018,325	2,018,325	2,018,325	0
Prior Year Encumbrances Appropriated	17,739	17,739	17,739	0
<i>Fund Balance End of Year</i>	\$2,342,441	\$0	\$562,154	\$562,154

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, 2017*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$10,172,345	\$9,714,428	\$10,205,285	\$490,857
Charges for Services	3,735,000	689,738	24	(689,714)
Contributions and Donations	2,000	2,000	3,218	1,218
<i>Total Revenues</i>	13,909,345	10,406,166	10,208,527	(197,639)
Expenditures				
Current:				
Human Services	13,909,344	11,315,442	10,573,973	741,469
<i>Excess of Revenues Over (Under) Expenditures</i>	1	(909,276)	(365,446)	543,830
Other Financing Sources (Uses)				
Transfers In	0	356,667	356,667	0
<i>Net Change in Fund Balance</i>	1	(552,609)	(8,779)	543,830
<i>Fund Balance Beginning of Year</i>	568,518	568,518	568,518	0
<i>Fund Balance End of Year</i>	<u>\$568,519</u>	<u>\$15,909</u>	<u>\$559,739</u>	<u>\$543,830</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, 2017

	Enterprise Funds			
	Solid Waste Recycling Center	Portage County Sewer	Portage County Water	Streetsboro Sewer
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$679,062	\$7,500,879	\$6,961,002	\$7,200,356
Accounts Receivable	461,216	2,510,997	886,309	1,158,449
Materials and Supplies Inventory	0	29,429	34,437	19,222
Prepaid Items	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
<i>Total Current Assets</i>	<u>1,140,278</u>	<u>10,041,305</u>	<u>7,881,748</u>	<u>8,378,027</u>
<i>Noncurrent Assets:</i>				
<i>Restricted Assets:</i>				
Intergovernmental Receivable	0	0	0	607,514
Goodwill	203,315	0	0	0
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	90,570	2,810,470	4,198,441	751,696
Depreciable Capital Assets, Net	5,961,941	57,739,636	23,306,453	29,155,151
<i>Total Noncurrent Assets</i>	<u>6,255,826</u>	<u>60,550,106</u>	<u>27,504,894</u>	<u>30,514,361</u>
<i>Total Assets</i>	<u>7,396,104</u>	<u>70,591,411</u>	<u>35,386,642</u>	<u>38,892,388</u>
Deferred Outflows of Resources				
Pension	984,940	656,170	813,387	328,313
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	294,270	153,536	124,963	131,711
Accrued Wages	41,280	51,882	30,785	34,197
Contracts Payable	0	271,204	0	0
Intergovernmental Payable	6,442	149,896	18,962	7,038
Interfund Payable	9,918	24,207	9,297	14,941
Compensated Absences Payable	54,551	79,610	47,238	52,473
Accrued Interest Payable	0	60,710	3,747	0
Revenue Bonds Payable	0	355,625	106,000	0
OPWC Loans Payable	0	88,105	0	20,561
OWDA Loans Payable	0	21,823	0	656,974
Intergovernmental Loans Payable	0	648,303	0	0
Capital Leases Payable	428,868	0	0	0
Claims Payable	0	0	0	0
<i>Total Current Liabilities</i>	<u>835,329</u>	<u>1,904,901</u>	<u>340,992</u>	<u>917,895</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	14,044	38,556	22,878	25,413
Revenue Bonds Payable	0	6,308,968	1,168,963	0
OPWC Loans Payable	0	296,141	0	53,850
OWDA Loans Payable	925,576	70,203	0	1,369,839
Intergovernmental Loans Payable	0	3,065,771	0	0
Capital Leases Payable	1,715,476	0	0	0
Solid Waste Liability	56,310	0	0	0
Claims Payable	0	0	0	0
Net Pension Liability	2,517,188	1,678,125	1,678,125	839,063
<i>Total Long-Term Liabilities</i>	<u>5,228,594</u>	<u>11,457,764</u>	<u>2,869,966</u>	<u>2,288,165</u>
<i>Total Liabilities</i>	<u>6,063,923</u>	<u>13,362,665</u>	<u>3,210,958</u>	<u>3,206,060</u>
Deferred Inflows of Resources				
Pension	14,981	166,293	9,987	4,994
Net Position				
Net Investment in Capital Assets	2,982,591	49,695,167	26,229,931	27,805,623
<i>Restricted for:</i>				
Streetsboro Sewer	0	0	0	607,514
Unrestricted (Deficit)	(680,451)	8,023,456	6,749,153	7,596,510
<i>Total Net Position</i>	<u>\$2,302,140</u>	<u>\$57,718,623</u>	<u>\$32,979,084</u>	<u>\$36,009,647</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

See accompanying notes to the basic financial statements

Other Enterprise Funds	Total	Internal Service
\$2,099,657	\$24,440,956	\$9,396,220
1,160,784	6,177,755	0
0	83,088	19,617
0	0	366,588
0	0	616,589
698,759	698,759	0
<u>3,959,200</u>	<u>31,400,558</u>	<u>10,399,014</u>
0	607,514	0
0	203,315	0
71,401	7,922,578	0
111,545	116,274,726	3,949
<u>182,946</u>	<u>125,008,133</u>	<u>3,949</u>
<u>4,142,146</u>	<u>156,408,691</u>	<u>10,402,963</u>
<u>0</u>	<u>2,782,810</u>	<u>0</u>
22,621	727,101	224,619
4,524	162,668	23,047
0	271,204	0
1,354	183,692	29,677
1,492	59,855	19,463
0	233,872	68,213
0	64,457	0
0	461,625	0
0	108,666	0
0	678,797	0
0	648,303	0
0	428,868	0
0	0	684,113
<u>29,991</u>	<u>4,029,108</u>	<u>1,049,132</u>
0	100,891	41,991
0	7,477,931	0
0	349,991	0
0	2,365,618	0
177,882	3,243,653	0
0	1,715,476	0
0	56,310	0
0	0	660,287
0	6,712,501	0
<u>177,882</u>	<u>22,022,371</u>	<u>702,278</u>
<u>207,873</u>	<u>26,051,479</u>	<u>1,751,410</u>
<u>0</u>	<u>196,255</u>	<u>0</u>
5,064	106,718,376	3,949
0	607,514	0
<u>3,929,209</u>	<u>25,617,877</u>	<u>8,647,604</u>
<u>\$3,934,273</u>	<u>132,943,767</u>	<u>\$8,651,553</u>
	<u>913,750</u>	
	<u>\$133,857,517</u>	

Portage County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2017*

	Enterprise Funds			
	Solid Waste Recycling Center	Portage County Sewer	Portage County Water	Streetsboro Sewer
Operating Revenues				
Charges for Services	\$2,413,851	\$7,708,569	\$5,822,540	\$4,259,315
Other	0	6,284	19,048	0
<i>Total Operating Revenues</i>	<u>2,413,851</u>	<u>7,714,853</u>	<u>5,841,588</u>	<u>4,259,315</u>
Operating Expenses				
Personal Services	1,689,960	2,149,228	1,478,337	1,312,680
Materials and Supplies	708,294	852,739	547,546	530,328
Contractual Services	421,470	1,993,902	1,032,344	905,394
Depreciation and Amortization	501,433	1,910,446	758,866	1,195,312
Claims	0	0	0	0
Change in Worker's Compensation Estimate	0	0	0	0
Other	14,456	21,841	14,224	1,105
<i>Total Operating Expenses</i>	<u>3,335,613</u>	<u>6,928,156</u>	<u>3,831,317</u>	<u>3,944,819</u>
<i>Operating Income (Loss)</i>	<u>(921,762)</u>	<u>786,697</u>	<u>2,010,271</u>	<u>314,496</u>
Non-Operating Revenues (Expenses)				
Interest and Fiscal Charges	(18,736)	(442,871)	(50,556)	(70,692)
Loss on Disposal of Capital Assets	(296,018)	(10,849)	0	(14,331)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(314,754)</u>	<u>(453,720)</u>	<u>(50,556)</u>	<u>(85,023)</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	<u>(1,236,516)</u>	<u>332,977</u>	<u>1,959,715</u>	<u>229,473</u>
Capital Contributions	130,208	0	0	0
<i>Change in Net Position</i>	<u>(1,106,308)</u>	<u>332,977</u>	<u>1,959,715</u>	<u>229,473</u>
<i>Net Position Beginning of Year</i>	<u>3,408,448</u>	<u>57,385,646</u>	<u>31,019,369</u>	<u>35,780,174</u>
<i>Net Position End of Year</i>	<u>\$2,302,140</u>	<u>\$57,718,623</u>	<u>\$32,979,084</u>	<u>\$36,009,647</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

See accompanying notes to the basic financial statements

Other Enterprise Funds	Total	Internal Service
\$2,068,045	\$22,272,320	\$15,294,546
880	26,212	3,080
<u>2,068,925</u>	<u>22,298,532</u>	<u>15,297,626</u>
174,543	6,804,748	888,357
0	2,638,907	340,713
992,526	5,345,636	3,285,903
4,751	4,370,808	1,346
0	0	10,420,971
0	0	(90,425)
<u>5,002</u>	<u>56,628</u>	<u>406</u>
<u>1,176,822</u>	<u>19,216,727</u>	<u>14,847,271</u>
<u>892,103</u>	<u>3,081,805</u>	<u>450,355</u>
0	(582,855)	0
<u>0</u>	<u>(321,198)</u>	<u>0</u>
<u>0</u>	<u>(904,053)</u>	<u>0</u>
892,103	2,177,752	450,355
<u>0</u>	<u>130,208</u>	<u>0</u>
892,103	2,307,960	450,355
<u>3,042,170</u>		<u>8,201,198</u>
<u>\$3,934,273</u>		<u>\$8,651,553</u>
	<u>43,735</u>	
	<u>\$2,351,695</u>	

Portage County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2017

	Enterprise Funds			
	Solid Waste Recycling Center	Portage County Sewer	Portage County Water	Streetsboro Sewer
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$2,256,010	\$7,736,360	\$5,786,823	\$4,399,112
Cash Received from Interfund Services Provided	0	0	0	0
Other Cash Receipts	0	6,284	19,048	0
Cash Payments to Employees for Services	(1,339,427)	(2,014,060)	(1,082,527)	(1,158,324)
Cash Payments for Interfund Services Provided	(9,918)	(24,207)	(9,297)	(14,941)
Cash Payments for Goods and Services	(833,701)	(2,737,478)	(1,857,476)	(1,408,422)
Cash Payments for Claims	0	0	0	0
Other Cash Payments	(14,456)	(21,841)	(14,224)	(1,105)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>58,508</u>	<u>2,945,058</u>	<u>2,842,347</u>	<u>1,816,320</u>
Cash Flows from Noncapital Financing Activities				
Advances In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Capital Contributions	130,208	0	0	0
Proceeds from OWDA Loans	925,576	0	0	0
Principal Paid on Revenue Bonds	0	(443,631)	(321,083)	(69,677)
Interest Paid on Revenue Bonds	0	(281,326)	(61,198)	(3,654)
Principal Paid on OWDA Loans	0	(21,079)	0	(639,021)
Interest Paid on OWDA Loans	(18,736)	(3,236)	0	(69,950)
Principal Paid on OPWC Loans	0	(88,105)	0	(20,563)
Principal Paid on Intergovernmental Loans	0	(514,585)	0	0
Interest Paid on Intergovernmental Loans	0	(159,913)	0	0
Principal Paid on Capital Lease	(428,869)	0	0	0
Payments for Capital Acquisitions	(1,242,531)	(888,311)	(1,115,827)	(605,367)
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(634,352)</u>	<u>(2,400,186)</u>	<u>(1,498,108)</u>	<u>(1,408,232)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalent</i>	(575,844)	544,872	1,344,239	408,088
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,254,906</u>	<u>6,956,007</u>	<u>5,616,763</u>	<u>6,792,268</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$679,062</u></u>	<u><u>\$7,500,879</u></u>	<u><u>\$6,961,002</u></u>	<u><u>\$7,200,356</u></u>

Other Enterprise Funds	Total	Internal Service
\$1,370,057	\$21,548,362	\$0
0	0	15,323,236
0	25,332	3,080
(173,802)	(5,768,140)	(880,900)
(1,492)	(59,855)	(4,463)
(983,392)	(7,820,469)	(3,468,696)
0	0	(10,822,067)
(4,151)	(55,777)	0
207,220	7,869,453	150,190
0	0	15,000
0	130,208	0
0	925,576	0
0	(834,391)	0
0	(346,178)	0
0	(660,100)	0
0	(91,922)	0
0	(108,668)	0
0	(514,585)	0
0	(159,913)	0
0	(428,869)	0
0	(3,852,036)	0
0	(5,940,878)	0
207,220	1,928,575	165,190
1,892,437	22,512,381	9,231,030
\$2,099,657	\$24,440,956	\$9,396,220

(continued)

Portage County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2017

	Enterprise Funds			
	Solid Waste Recycling Center	Portage County Sewer	Portage County Water	Streetsboro Sewer
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	(\$921,762)	\$786,697	\$2,010,271	\$314,496
Adjustments:				
Depreciation and Amortization	501,433	1,910,446	758,866	1,195,312
(Increase) Decrease in Assets:				
Accounts Receivable	(157,841)	27,791	(35,717)	(86,744)
Materials and Supplies Inventory	0	69,999	(15,379)	28,830
Prepaid Items	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	226,541
Decrease in Deferred Outflows of Resources - Pension	316,763	210,784	345,470	105,588
Increase (Decrease) in Liabilities:				
Accounts Payable	259,692	(57,272)	(178,482)	(392)
Accrued Wages	(142)	1,593	5,208	4,695
Contracts Payable	0	4,736	0	0
Intergovernmental Payable	101	93,861	(80,936)	1,244
Interfund Payable	(5,956)	(3,271)	(1,673)	(182)
Compensated Absences Payable	2,507	18,101	19,224	19,184
Claims Payable	0	0	0	0
Post-closure Liability	40,469	0	0	0
Net Pension Liability	56,350	37,566	37,566	18,783
Decrease in Deferred Inflows of Resources - Pension	(33,106)	(155,973)	(22,071)	(11,035)
<i>Total Adjustments</i>	<u>980,270</u>	<u>2,158,361</u>	<u>832,076</u>	<u>1,501,824</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$58,508</u>	<u>\$2,945,058</u>	<u>\$2,842,347</u>	<u>\$1,816,320</u>

See accompanying notes to the basic financial statements

Other Enterprise Funds	Total	Internal Service
\$892,103	\$3,081,805	\$450,355
4,751	4,370,808	1,346
(109)	(252,620)	0
0	83,450	6,519
0	0	42,251
0	0	28,690
(698,759)	(472,218)	0
0	978,605	0
9,086	32,632	92,800
85	11,439	(3,915)
0	4,736	0
62	14,332	16,064
1	(11,081)	(265)
0	59,016	7,866
0	0	(491,521)
0	40,469	0
0	150,265	0
0	(222,185)	0
(684,883)	4,787,648	(300,165)
\$207,220	\$7,869,453	\$150,190

Portage County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2017

	Private Purpose Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$9,709	\$14,196,571
Cash and Cash Equivalents In Segregated Accounts	0	1,461,650
Intergovernmental Receivable	0	5,500,303
Property Taxes Receivable	0	203,432,381
Special Assessment Receivable	0	3,791,883
<i>Total Assets</i>	<u>9,709</u>	<u>\$228,382,788</u>
Liabilities		
Intergovernmental Payable	0	\$219,897,280
Undistributed Assets	0	6,797,205
Loan Payable	0	222,967
Deposits Held and Due to Others	0	1,465,336
<i>Total Liabilities</i>	<u>0</u>	<u>\$228,382,788</u>
Net Position		
<i>Restricted for:</i>		
<i>Flags:</i>		
Non-Expendable	1,000	
Expendable	246	
<i>Children Detention Center:</i>		
Non-Expendable	2,500	
Expendable	5,963	
<i>Total Net Position</i>	<u>\$9,709</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, 2017

	Private Purpose Trust
Additions	
Interest	\$120
Deductions	0
<i>Change in Net Position</i>	120
<i>Net Position Beginning of Year</i>	9,589
<i>Net Position End of Year</i>	\$9,709

See accompanying notes to the basic financial statements

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

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 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 21, 22, 23 and 24 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
- Neighborhood Development Services
- Portage County Family and Children First Council
- Northeast Ohio Consortium Council of Governments
- 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, 2017

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, 2017

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.

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:

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, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

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.

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.

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.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

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 7), 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 represent 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 are reported on the government-wide statement of net position for pension. The deferred outflows of resources related to pension are explained in Note 17.

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 until that time. For the County, deferred inflows of resources include property taxes, pension and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2017, but which were levied to finance 2018 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental 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, charges for services, homestead and rollback and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities found on page 21. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Note 17)

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

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.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

Cash and Cash Equivalents

To improve cash management, cash received by the County Treasurer is pooled. Cash balances, except cash 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.

During 2017, investments were limited to STAR Ohio, federal farm credit bank notes, federal home loan bank notes, federal national mortgage association notes, federal home loan mortgage corporation notes, commercial paper, negotiable certificates of deposit, money market accounts and municipal bonds. Investments are reported at fair value which is based on quoted market prices.

STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2017, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

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 2017 amounted to \$995,801, which includes \$775,293 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, 2017

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2017, 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.

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 Streetsboro sewer fund represents an intergovernmental receivable from Summit County that will be used to repay debt.

Capital Assets

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

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	N/A
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.

Deferred inflows of resources and deferred outflows of resources from the change in internal proportionate share related to pension items are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts between governmental and business-type activities. These residual amounts are eliminated in the total column of the entity wide statement of net position.

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, compensated absences and net pension liability 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, 2017

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, unless the use of the proceeds from the collection of those receivables 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. The County Commissioners assigned fund balance to cover a gap between estimated revenues and appropriations in 2018’s appropriated budget.

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

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 solid waste recycling center, County sewer, County water, Streetsboro sewer, freedom secondary railroad, SCRAM, storm water management, electronic fingerprinting, 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.

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.

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

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

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 governmental fund financial statements, bond premiums are received in the year the bonds are issued. Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

Note 3 - 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 as follows:

Fund Balances	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance	Other Governmental Funds	Total
<i>Nonspendable</i>							
Prepays	\$159,660	\$3,511	\$22,800	\$1,644	\$2,070	\$9,781	\$199,466
Inventory	154,882	412	22,619	0	13,675	277,355	468,943
Unclaimed Monies	538,965	0	0	0	0	0	538,965
Loans	222,967	0	0	0	0	0	222,967
<i>Total Nonspendable</i>	1,076,474	3,923	45,419	1,644	15,745	287,136	1,430,341
<i>Restricted for</i>							
County Courts	0	0	0	0	0	2,007,931	2,007,931
Sheriff and Safety Services	0	0	0	0	0	1,643,365	1,643,365
Hazmat Operations	0	0	0	0	0	299,246	299,246
Mental Health Services	0	5,721,751	0	0	0	0	5,721,751
Developmental Disabilities	0	0	16,645,844	0	0	0	16,645,844
Public Health Services	0	0	0	0	0	365,068	365,068
Social Services	0	0	0	0	710,780	748,273	1,459,053
Street Maintenance	0	0	0	0	0	2,946,244	2,946,244
Ditch Maintenance	0	0	0	0	0	54,026	54,026
Tax Administration	0	0	0	0	0	11,042,366	11,042,366
Loans	0	0	0	0	0	6,057,337	6,057,337
Debt Service Payments	0	0	0	0	0	182,366	182,366
Capital Improvements	0	0	0	0	0	2,493,641	2,493,641
<i>Total Restricted</i>	0	5,721,751	16,645,844	0	710,780	27,839,863	50,918,238
<i>Committed to</i>							
Professional Services	\$42,118	\$0	\$0	\$0	\$0	\$0	\$42,118

(continued)

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

Fund Balances	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance	Other Governmental Funds	Total
<i>Assigned to</i>							
2018 Operations	\$5,265,043	\$0	\$0	\$0	\$0	\$0	\$5,265,043
<i>Purchases on Order:</i>							
<i>General Government:</i>							
Legislative and Executive	206,558	0	0	0	0	0	206,558
Judicial	48,142	0	0	0	0	0	48,142
Public Safety	37,924	0	0	0	0	0	37,924
Human Services	33,781	0	0	0	0	0	33,781
<i>Total Assigned</i>	<i>5,591,448</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>5,591,448</i>
<i>Unassigned</i>	<i>20,729,619</i>	<i>0</i>	<i>0</i>	<i>(40,348)</i>	<i>0</i>	<i>(454,668)</i>	<i>20,234,603</i>
<i>Total Fund (Deficit) Balances</i>	<i>\$27,439,659</i>	<i>\$5,725,674</i>	<i>\$16,691,263</i>	<i>(\$38,704)</i>	<i>\$726,525</i>	<i>\$27,672,331</i>	<i>\$78,216,748</i>

Note 4 - Budgetary Basis of Accounting

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Investments are reported at cost (budget) rather than at fair value (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. Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
6. Budgetary revenues and expenditures of the recorder and the certificate of title funds are classified to the general fund for GAAP reporting.
7. Encumbrances are treated as expenditures (budget) rather than restricted, committed, or assigned fund balance (GAAP).

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

	Net Change in Fund Balances				
	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance
GAAP Basis	\$7,403,469	(\$50,913)	(\$1,316,954)	(\$1,967,371)	(\$298,970)
Net Adjustment for					
Revenue Accruals	(750,862)	111,012	0	28,089	283,672
Beginning Fair Value					
Adjustment for Investments	(349,373)	0	0	0	0
Ending Fair Value					
Adjustment for Investments	884,848	0	0	0	0
Beginning Unrecorded Cash	244,100	0	0	0	0
Advances In	122,748	0	0	0	0
Net Adjustment for					
Expenditure Accruals	(142,003)	197,017	17,163	518,531	6,519
Perspective Differences:					
a) Recorder	59,926	0	0	0	0
b) Certificate of Title	(494,788)	0	0	0	0
Advances Out	(392,610)	0	0	0	0
Encumbrances	(440,475)	(423,584)	(892,706)	(53,159)	0
Budget Basis	<u>\$6,144,980</u>	<u>(\$166,468)</u>	<u>(\$2,192,497)</u>	<u>(\$1,473,910)</u>	<u>(\$8,779)</u>

Note 5 – Accountability and Compliance

Accountability

Fund balances at December 31, 2017 included the following individual fund deficits:

	Deficit Fund Balances
<i>Special Revenue Funds:</i>	
Child Welfare Levy	\$38,704
Community Development	454,668

The special revenue fund deficits are caused by the recognition of expenditures on a modified accrual basis of accounting which are greater than the expenditures recognized on a cash basis. The general fund is liable for any deficits in these funds and provides transfers when cash is required, not when accruals occur.

Compliance

The solid waste recycling center enterprise fund had final appropriations in excess of final estimated resources as reported on the Official Certificate of Estimated Resources at December 31, 2017 in the amount of \$74,940, contrary to Ohio Revised Code Section 5705.39. Although this violation was not corrected by year end, management has indicated that appropriations will be closely monitored to prevent future violations.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

Note 6 - Deposits and Investments

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current 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.

Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested with certain limitations in the following securities provided the County has filed a written investment policy 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;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided 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 the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. 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 or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided 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 the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value;
9. Up to forty 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 the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase.
 - b. Bankers acceptances eligible for purchases by the Federal Reserve System and which mature within 180 days after purchase.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. provided 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. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government. All interest and principal shall be denominated and payable in United States funds.

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. Bankers' acceptances must mature within 180 days. Commercial paper and corporate notes must mature within 270 days. All other investments 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. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

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 the possession of an outside party. At year end, \$1,431,536 of the County's bank balance of \$1,931,536 was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. Although 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 either be insured or be protected by:

Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured; or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

The County has financial institutions in the process of joining OPCS; however, at December 31, 2017, the financial institutions still maintained their own 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 105 percent of the deposits being secured.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

Investments

Investments are reported at fair value. As of December 31, 2017, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Net Asset Value Per Share				
STAR Ohio	\$17,746,360	52.1 Days		16.85%
Fair Value - Level One Inputs				
Money Market	2,599,681	Less Than One Year	AAA	N/A
Fair Value - Level Two Inputs				
Federal Farm Credit Bank Notes	5,448,275	More Than One Year	AAA	5.17%
Federal Home Loan Bank Notes	11,619,918	More Than One Year	AAA	8.11
Federal National Mortgage Association Notes	15,542,701	More Than One Year	AAA	17.83
Federal Home Loan Mortgage Corporation Notes	36,530,672	Less Than One Year	AAA	2.44
Negotiable Certificates of Deposit	3,713,056	Less Than One Year	N/A	4.56
Negotiable Certificates of Deposit	4,151,510	More Than One Year	N/A	7.85
Commercial Paper	6,942,306	Less Than One Year	N/A	N/A
Municipal Bonds	996,920	Less Than One Year	N/A	N/A
Total Fair Value - Level Two Inputs	84,945,358			
Total Investments	\$105,291,399			

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2017. The Money Market Mutual Fund is measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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.

Credit Risk The Standard and Poor's ratings of the County's investments are listed in the table above. The commercial paper, negotiable certificates of deposit and 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.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

Note 7 - 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. During 2016, the Commissioners imposed an additional quarter percent sales tax to provide additional revenue for the general fund.

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 Office of Budget and Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment 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 8 – Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2017 for real and public utility property taxes represents collections of 2016 taxes.

2017 real property taxes were levied after October 1, 2017, on the assessed value as of January 1, 2017, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2017 real property taxes are collected in and intended to finance 2018.

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. 2017 public utility property taxes which became a lien December 31, 2016, are levied after October 1, 2017, and are collected in 2018 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2017, was \$13.62 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2017 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$2,633,713,750
Other Real Estate	671,208,050
Tangible Personal Property	
Public Utility	135,541,900
Real	1,243,480
Total	<u><u>\$3,441,707,180</u></u>

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

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, 2017, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2017 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.

Tax Abatements

For 2017, the County's property taxes were reduced by \$312,068 under various tax abatement agreements entered into by the following subdivisions:

Overlapping Government	Amount of 2017 Taxes Abated
<i>Community Reinvestment Areas:</i>	
City of Aurora	\$141,230
City of Tallmadge	36,346
City of Kent	29,351
Suffield Township	995
<i>Enterprise Zone Agreements:</i>	
City of Streetsboro	66,664
Brimfield Township	32,605
City of Ravenna	4,877

Note 9 - Receivables

Receivables at December 31, 2017, consisted of taxes, accounts (billings for user charged services, including unbilled utility services, and rental payments), special assessments, interfund, loans and intergovernmental receivables arising from grants, notes, entitlements and shared revenues. All receivables are considered collectable in full.

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, 2017, 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. Loans expected to be collected in more than one year amount to \$222,967 in the general fund.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

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 \$607,514 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 \$241,169 in the special assessment bond retirement fund. At December 31, 2017 the amount of delinquent special assessments was \$75,556.

A summary of the principal items of intergovernmental receivables follows:

	Amount
<i>Governmental Activities</i>	
General Fund	
Medicaid Reimbursement	\$1,000,454
Casino Disbursement	965,020
Undivided Local Government Tax	794,209
Homestead and Rollback	458,743
Election Costs	318,590
Court Fines	205,297
Delinquent Advertising	7,645
<i>Total General Fund</i>	3,749,958
Special Revenue Funds	
<i>Major</i>	
Mental Health and Recovery Board	1,030,646
Developmental Disabilities	818,634
Child Welfare Levy	554,711
Public Assistance	760,027
<i>Nonmajor</i>	
Law Library	29,136
Computer Legal Research	75,772
Mediation and Dispute	2,896
Probation Services	98,326
Hazmat Operations and Planning	35,307
Motor Vehicle and Gas Tax	3,551,300
Marriage License	719
Dog and Kennel	176
Women, Infants and Children	210,294
Child Support Administration	188,056
Victim Assistance	60,115
<i>Total Special Revenue Funds</i>	7,416,115
Capital Projects Funds	
Permanent Improvements	367,024
<i>Total Governmental Activities</i>	\$11,533,097

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

	Amount
<i>Business-Type Activities</i>	
Storm Water Management	\$698,759
Agency Funds	
Undivided Auto	\$611,742
Undivided Fuel	810,504
Undivided State and Local Government	1,264,040
Undivided Library and Local Government	2,569,219
Undivided Estate	17,851
Undivided Indigent	3,980
Regional Planning Commission	222,967
<i>Total Agency Funds</i>	\$5,500,303

Note 10 - 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 11 - Contingent Liabilities

Grants

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

Litigation

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

Note 12 - Capital Assets

Capital asset activity for the year ended December 31, 2017 was as follows:

	Balance 12/31/16	Additions	Reductions	Balance 12/31/17
Governmental Activities:				
<i>Capital assets not being depreciated</i>				
Land	\$2,916,186	\$94,415	\$0	\$3,010,601
Construction in Progress	56,978	425,237	(222,344)	259,871
<i>Total capital assets not being depreciated</i>	<u>2,973,164</u>	<u>519,652</u>	<u>(222,344)</u>	<u>3,270,472</u>
<i>Capital assets being depreciated</i>				
Buildings and Improvements	89,887,738	698,484	(157,016)	90,429,206
Equipment	9,929,160	488,558	(738,957)	9,678,761
Vehicles	8,149,809	817,531	(541,390)	8,425,950
Infrastructure	71,060,876	5,947,620	(1,004,189)	76,004,307
<i>Total capital assets being depreciated</i>	<u>179,027,583</u>	<u>7,952,193</u>	<u>(2,441,552)</u>	<u>184,538,224</u>
<i>Accumulated depreciation</i>				
Buildings and Improvements	(33,690,862)	(1,829,375)	150,684	(35,369,553)
Equipment	(5,209,246)	(570,055)	677,486	(5,101,815)
Vehicles	(4,944,654)	(560,463)	517,361	(4,987,756)
Infrastructure	(24,713,442)	(1,049,017)	921,598	(24,840,861)
Total accumulated depreciation	<u>(68,558,204)</u>	<u>(4,008,910) *</u>	<u>2,267,129</u>	<u>(70,299,985)</u>
Capital assets being depreciated, net	<u>110,469,379</u>	<u>3,943,283</u>	<u>(174,423)</u>	<u>114,238,239</u>
Governmental activities capital assets, net	<u>\$113,442,543</u>	<u>\$4,462,935</u>	<u>(\$396,767)</u>	<u>\$117,508,711</u>

* Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$752,661
Judicial	556,837
Public Safety	881,476
Public Works	1,361,173
Health	408,263
Human Services	48,500
Total	<u>\$4,008,910</u>

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

	Balance 12/31/16	Additions	Reductions	Balance 12/31/17
Business type activities				
<i>Capital assets not being depreciated</i>				
Land	\$2,829,452	\$0	\$0	\$2,829,452
Construction in Progress	5,377,671	1,705,281	(1,989,826)	5,093,126
<i>Total capital assets not being depreciated</i>	<u>8,207,123</u>	<u>1,705,281</u>	<u>(1,989,826)</u>	<u>7,922,578</u>
<i>Capital assets being depreciated</i>				
Buildings and Improvement	11,898,764	970,964	0	12,869,728
Furniture and Fixtures	7,125,991	1,130,133	(264,232)	7,991,892
Vehicles	7,797,975	1,330,079	(794,744)	8,333,310
Infrastructure	140,153,261	705,405	(132,405)	140,726,261
Sewer Rights	10,893,349	0	0	10,893,349
<i>Total capital assets being depreciated</i>	<u>177,869,340</u>	<u>4,136,581</u>	<u>(1,191,381)</u>	<u>180,814,540</u>
<i>Accumulated depreciation and amortization</i>				
Buildings and Improvement	(2,488,894)	(322,477)	0	(2,811,371)
Furniture and Fixtures	(2,752,947)	(511,534)	222,174	(3,042,307)
Vehicles	(2,662,099)	(602,119)	540,784	(2,723,434)
Infrastructure	(49,983,898)	(2,704,486)	107,225	(52,581,159)
Sewer Rights	(3,163,676)	(217,867)	0	(3,381,543)
<i>Total accumulated depreciation and amortization</i>	<u>(61,051,514)</u>	<u>(4,358,483) **</u>	<u>870,183</u>	<u>(64,539,814)</u>
<i>Capital assets being depreciated, net</i>	<u>116,817,826</u>	<u>(221,902)</u>	<u>(321,198)</u>	<u>116,274,726</u>
Business type activities capital assets, net	<u><u>\$125,024,949</u></u>	<u><u>\$1,483,379</u></u>	<u><u>(\$2,311,024)</u></u>	<u><u>\$124,197,304</u></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, 2017

Note 13 - 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>Solid Waste Recycling Center</i>			
Recycling Trucks and Bins	2017	3.48%	\$925,576
<i>Portage County Sewer:</i>			
Mantua Corners	2001	3.50	352,046
<i>Streetsboro Sewer:</i>			
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 & Red Fox	2010	0.00	150,000
Wastewater Improvements	2014	0.00	69,802
Wastewater Improvements	2014	0.00	50,000
<i>Streetsboro Sewer:</i>			
Rehab	1999	0.00	51,910
Generator Replacement	2008	0.00	35,811
Trunk Sewer Rehab	2011	0.00	85,022
WWTP UV Disinfection	2014	0.00	50,000
Revenue Bonds:			
<i>Portage County Sewer:</i>			
Various Refunding	2006	3.95 - 5.25	792,585
Various Refunding	2010	2.00 - 4.00	475,000
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, 2017

	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 Refunding	2010	2.00 - 4.00	342,000
Cleveland to Aurora	2010	2.00 - 4.00	1,535,000
<i>Streetsboro Sewer:</i>			
Various Refunding	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
Freedom Secondary Railroad	2004	0.00	194,880
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 Refunding	2014	2.00	447,647
Prosecutor's Building	2010	2.00 - 4.00	4,165,000
Kent Courthouse (Assumption of Debt)	2013	2.00 - 4.00	6,577,000
Energy Conservation	2014	2.00 - 3.00	7,070,000
Special Assessment Bonds with Governmental Commitment:			
<i>Portage County Sewer</i>			
Various Refunding	2006	3.9 - 5.15	15,759
<i>Portage County Water Various Refunding</i>			
Various Refunding	2006	3.9 - 5.15	19,879
<i>Portage County Water Patricia Water Line</i>			
Various Refunding	2007	3.65 - 7.00	56,760
<i>Streetsboro Sewer Hale-McCracken</i>			
Various Refunding	1999	5.50	191,388
<i>Portage County Sewer Brimfield Township</i>			
State Route 43 Refunding	2010	2.00 - 4.00	301,000
Various Refunding	2014	2.00	37,353
OWDA Loans:			
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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

Changes in the County's long-term obligations during 2017 were as follows:

	Balance 12/31/16	Increase	Decrease	Balance 12/31/17	Amounts Due in One Year
Business-type Activities					
OWDA Loans:					
Solid Waste Recycling Center					
Recycling Trucks and Bins	\$0	\$925,576	\$0	\$925,576	\$0
Portage County Sewer:					
Mantua Corners	113,105	0	21,079	92,026	21,823
Streetsboro Sewer:					
Plant Improvements	2,665,834	0	639,021	2,026,813	656,974
<i>Total OWDA Loans Payable</i>	<u>2,778,939</u>	<u>925,576</u>	<u>660,100</u>	<u>3,044,415</u>	<u>678,797</u>
OPWC Loans:					
Portage County Sewer:					
Various	69,154	0	23,051	46,103	23,053
Various	213,750	0	22,500	191,250	22,500
Various	13,385	0	6,693	6,692	6,692
Village Estates Pump Station	9,342	0	4,440	4,902	4,440
Ravenna South AC Pipe	12,858	0	4,440	8,418	4,440
Twin Lakes & Red Fox	67,500	0	15,000	52,500	15,000
Wastewater Improvements	48,862	0	6,981	41,881	6,980
Wastewater Improvements	37,500	0	5,000	32,500	5,000
Total Portage County Sewer	<u>472,351</u>	<u>0</u>	<u>88,105</u>	<u>384,246</u>	<u>88,105</u>
Streetsboro Sewer:					
Rehab	7,787	0	2,597	5,190	2,596
Generator Replacement	8,927	0	4,464	4,463	4,463
Trunk Sewer Rehab	38,260	0	8,502	29,758	8,502
WWTP UV Disinfection	40,000	0	5,000	35,000	5,000
Total Streetsboro Sewer	<u>94,974</u>	<u>0</u>	<u>20,563</u>	<u>74,411</u>	<u>20,561</u>
<i>Total OPWC Loans Payable</i>	<u>\$567,325</u>	<u>\$0</u>	<u>\$108,668</u>	<u>\$458,657</u>	<u>\$108,666</u>

(continued)

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

	Balance 12/31/16	Increase	Decrease	Balance 12/31/17	Amounts Due in One Year
Business-type Activities (continued):					
Revenue Bonds:					
Portage County Sewer:					
2006 Various Refunding	\$97,342	\$0	\$97,342	\$0	\$0
Premium on 2006 Various Refunding	3,661	0	3,661	0	0
2010 Various Refunding	256,000	0	47,000	209,000	49,000
Premium on 2010 Various Refunding	6,968	0	1,467	5,501	0
2007 Various	2,897,981	0	212,289	2,685,692	217,225
2007 Various	1,743,900	0	34,700	1,709,200	36,200
2009 Various	1,163,500	0	17,200	1,146,300	17,900
2010 Twin Lakes	405,000	0	25,000	380,000	25,000
2011 Aurora Meadows	539,000	0	10,100	528,900	10,300
Total Portage County Sewer	7,113,352	0	448,759	6,664,593	355,625
Portage County Water:					
2006 Various Refunding	221,083	0	221,083	0	0
Premium on 2006 Various Refunding	8,303	0	8,303	0	0
2010 Various Refunding	191,000	0	35,000	156,000	36,000
Premium on 2010 Various Refunding	5,019	0	1,056	3,963	0
2010 Cleveland to Aurora	1,180,000	0	65,000	1,115,000	70,000
Total Portage County Water	1,605,405	0	330,442	1,274,963	106,000
Streetsboro Sewer:					
2006 Various Refunding	69,677	0	69,677	0	0
Loss on Refunding	2,611	0	2,611	0	0
Premium on 2006 Various Refunding	72,288	0	72,288	0	0
Total Revenue Bonds	8,791,045	0	851,489	7,939,556	461,625
Intergovernmental Loans:					
Portage County Sewer:					
Summit County	112,351	0	0	112,351	112,352
Summit County - 2001	819,950	0	147,473	672,477	155,338
Ravenna City - 2005	3,171,842	0	348,137	2,823,705	360,960
Mantua Village	124,516	0	18,975	105,541	19,653
Total Portage County Sewer	4,228,659	0	514,585	3,714,074	648,303
Freedom Secondary Railroad	177,882	0	0	177,882	0
Total Intergovernmental Loans	4,406,541	0	514,585	3,891,956	648,303
Net Pension Liability - OPERS:					
Solid Waste Recycling Center	1,903,354	613,834	0	2,517,188	0
Portage County Sewer	1,268,903	409,222	0	1,678,125	0
Portage County Water	1,268,904	409,221	0	1,678,125	0
Streetsboro Sewer	634,452	204,611	0	839,063	0
Total Net Pension Liability - OPERS	5,075,613	1,636,888	0	6,712,501	0
Post-closure Liability	15,841	40,469	0	56,310	0
Capital Leases Payable	2,573,213	0	428,869	2,144,344	428,868
Compensated Absences	275,747	246,205	187,189	334,763	233,872
Total Business-type Activities	\$24,484,264	\$2,849,138	\$2,750,900	\$24,582,502	\$2,560,131

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

	Balance 12/31/16	Increase	Decrease	Balance 12/31/17	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds:					
2006 Various Refunding	\$872,521	\$0	\$872,521	\$0	\$0
Premium on 2006 Various Refunding	32,785	0	32,785	0	0
1998 USDA Building Improvements	131,812	0	16,312	115,500	17,088
2001 USDA Building Improvements	72,018	0	5,794	66,224	6,069
2010 Riddle Block Building Refunding	1,754,000	0	134,000	1,620,000	140,000
Premium on 2010 Riddle Block Building Refunding	51,043	0	4,748	46,295	0
2010 County Buildings Refunding	2,492,000	0	211,000	2,281,000	220,000
Premium on 2010 County Buildings Refunding	71,920	0	7,376	64,544	0
2014 Courthouse Refunding	88,000	0	88,000	0	0
2010 Prosecutors Building	3,205,000	0	180,000	3,025,000	185,000
2013 Kent Courthouse	5,121,000	0	388,000	4,733,000	404,000
Premium on 2013 Kent Courthouse	149,022	0	13,863	135,159	0
2014 Energy Conservation	6,220,000	0	430,000	5,790,000	435,000
<i>Total General Obligation Bonds</i>	<u>20,261,121</u>	<u>0</u>	<u>2,384,399</u>	<u>17,876,722</u>	<u>1,407,157</u>
Special Assessment Bonds with Governmental Commitments:					
Portage County Sewer					
2006 Various Refunding	1,936	0	1,936	0	0
Premium on 2006 Various Refunding	75	0	75	0	0
Portage County Water					
2006 Various Refunding	2,442	0	2,442	0	0
Premium on 2006 Various Refunding	100	0	100	0	0
2007 Patricia Water Line	37,019	0	2,711	34,308	2,775
1999 Streetsboro Sewer Hale-McCraken	43,690	0	13,791	29,899	14,549
Portage County Sewer Brimfield					
2010 Township State Route 43 Refunding	161,000	0	30,000	131,000	31,000
Premium on 2010 Township State Route 43 Refunding	4,413	0	930	3,483	0
2014 Portage County Sewer Refunding	27,000	0	27,000	0	0
<i>Total Special Assessment Bonds</i>	<u>277,675</u>	<u>0</u>	<u>78,985</u>	<u>198,690</u>	<u>48,324</u>
OWDA Loans:					
Patricia Avenue - Sewer Improvements	28,406	0	13,916	14,490	14,490
Mantua Corners - Sewer Improvements	138,343	0	25,783	112,560	26,693
Horning/Rhodes - Sewer Improvements	21,879	0	5,188	16,691	5,372
<i>Total OWDA Loans</i>	<u>\$188,628</u>	<u>\$0</u>	<u>\$44,887</u>	<u>\$143,741</u>	<u>\$46,555</u>

(continued)

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

	Balance 12/31/16	Increase	Decrease	Balance 12/31/17	Amounts Due in One Year
Governmental Activities (continued):					
Other Long-term Obligations:					
Net Pension Liability					
OPERS	\$53,928,405	\$17,391,914	\$0	\$71,320,319	\$0
STRS	1,943,467	0	751,035	1,192,432	0
Total Net Pension Liability	55,871,872	17,391,914	751,035	72,512,751	0
Compensated Absences	4,076,980	3,265,212	3,144,417	4,197,775	2,927,255
Claims Payable	1,002,218	358,077	341,931	1,018,364	358,077
<i>Total Other Long-term Obligations</i>	60,951,070	21,015,203	4,237,383	77,728,890	3,285,332
<i>Total Governmental Activities</i>	\$81,678,494	\$21,015,203	\$6,745,654	\$95,948,043	\$4,787,368

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.

In 2014, the County issued \$447,647 in general obligation bonds and \$37,353 in special assessment bonds to currently refund bonds previously issued in 2004 for various purposes. The bonds were issued at a 2 percent interest rate for a three year period with a final maturity at December 1, 2017. The bonds were retired from the bond retirement and special assessment bond retirement debt service funds.

In 2014, the County issued \$7,070,000 in general obligation bonds to retire energy conservation notes that had been issued to finance the cost of installations, modifications and remodeling of County Buildings to conserve energy.

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, 2017 is \$784,828. 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, 2017 is \$2,823,705. 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.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

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, 2017 is \$105,541. 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.

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 2017, payments were made to Summit County, the City of Ravenna and the Village of Mantua in the amounts of \$147,473, \$348,137 and \$18,975 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.

A line of credit has been established with the Ohio Water Development Authority in the amount of \$1,618,735 for the purchase of recycling trucks and bins in the solid waste recycling center enterprise fund. Since the loan repayment schedule has not yet been finalized, a repayment schedule is not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County is paying based on estimates. The balance of this loan at December 31, 2017 is \$925,576.

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 24.58 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$10,262,139. Principal and interest paid for the current year and total net revenues were \$837,377 and \$2,697,143 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 16.80 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$1,583,139. Principal and interest paid for the current year and total net revenues were \$382,281 and \$2,769,137 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 44.44 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$2,210,679. Principal and interest paid for the current year and total net revenues were \$802,865 and \$1,649,934 respectively.

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, public assistance, real estate assessment, law library, hazmat operations and planning, motor vehicle and gas tax, dog and kennel, women, infants and children, solid waste recycling, portage county sewer, portage county water and Streetsboro sewer. There is no repayment schedule for the net pension liability. However, employer pension contributions are made from the following funds: general fund, mental health and recovery board, developmental disabilities, public assistance, real estate

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

assessment, delinquent real estate tax assessment collection, law library, computer legal research, mediation and dispute, probation services, hazmat operations and planning, motor vehicle and gas tax, dog and kennel, women, infants and children, child support administration, victim assistance, solid waste recycling, portage county sewer, portage county water and Streetsboro sewer. For additional information related to the net pension liability see Note 17. The post-closure liability and capital leases payable will be paid from the solid waste recycling fund. During 2017, the EPA required a final closure cost estimate from the County. (See Note 27)

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2017 are as follows:

Business-Type Activities

	OWDA Loans		OPWC Loans	Revenue Bonds		Intergovernmental Loans	
	Principal	Interest		Principal	Interest	Principal	Interest
2018	\$678,797	\$54,596	\$108,666	\$461,625	\$308,513	\$648,303	\$150,956
2019	698,025	35,478	93,069	478,899	290,426	558,469	116,545
2020	717,799	15,818	62,982	499,173	271,350	581,502	93,403
2021	24,218	547	51,231	521,047	251,433	605,068	69,308
2022	0	0	39,480	436,721	232,671	439,767	44,211
2023-2027	0	0	103,229	2,512,227	1,092,230	1,058,847	40,557
2028-2032	0	0	0	916,500	503,815	0	0
2033-2037	0	0	0	621,700	362,157	0	0
2038-2042	0	0	0	756,300	227,823	0	0
2043-2047	0	0	0	517,000	85,141	0	0
2048-2052	0	0	0	208,900	12,899	0	0
Total	\$2,118,839	\$106,439	\$458,657	\$7,930,092	\$3,638,458	\$3,891,956	\$514,980

Governmental Activities

	General Obligation Bonds		Special Assessment Bonds		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$1,407,157	\$546,841	\$48,324	\$7,957	\$46,555	\$3,973
2019	1,458,257	499,081	49,251	5,513	33,197	2,669
2020	1,493,402	449,375	37,027	3,586	34,369	1,664
2021	1,549,616	398,442	38,153	2,110	29,620	668
2022	1,582,880	356,038	3,279	923	0	0
2023-2027	8,289,412	1,062,786	19,173	2,487	0	0
2028-2030	1,850,000	87,531	0	0	0	0
Total	\$17,630,724	\$3,400,094	\$195,207	\$22,576	\$143,741	\$8,974

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.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

The effects of the debt limitations described above at December 31, 2017, are an overall debt margin of \$67,049,558 and an unvoted debt margin of \$16,923,950.

Note 14 – Capital Lease

During 2017, the County Solid Waste Recycling District entered into a capitalized lease for recycling trucks with an interest rate of zero percent. The lease met the criteria for a capital lease and has been recorded on the business-type statements. The original amount capitalized for the capital leases and book value as of December 31, 2017 for business-type activities follows:

	Business-Type Activities
Vehicles	\$3,002,082
Less: Accumulated depreciation	(400,278)
Leased property, net of depreciation	\$2,601,804

The following is a schedule of the future minimum lease payments required under the capital lease and the present value of the minimum lease payments as of December 31, 2017.

	Business-Type Activities
2018	\$428,868
2019	428,868
2020	428,868
2021	428,868
2022	428,872
Present value of minimum lease payments	\$2,144,344

Note 15 - 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, 2017, there were eight series of Industrial Revenue Bonds with an aggregate outstanding principal amount payable of \$115,295,000 and an original issue amount of \$128,720,000.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

Note 16 - Risk Management

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

Property Insurance (Blanket)	\$249,323,998	
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	25,000	

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 2017 was \$285.62 for single coverage and \$838.77 for family coverage. The monthly premium paid by employees that chose PPO Plan was \$33.51 for single coverage and \$59.99 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 \$326,036 reported in the fund at December 31, 2017, 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>
2016	\$109,633	\$9,399,378	\$8,675,308	\$833,703
2017	833,703	10,062,894	10,570,561	326,036

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 2017. The maintenance of these benefits is accounted for in the workers' compensation internal service fund.

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Incurred but not reported claims of \$1,018,364 have been accrued as a liability at December 31, 2017, 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, 2017, 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:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Workers' Compensation Estimate	Balance at End of Year
2016	\$960,307	\$373,302	\$251,413	(\$79,978)	\$1,002,218
2017	1,002,218	358,077	251,506	(90,425)	1,018,364

Note 17 - Defined Benefit Pension Plans

Net Pension Liability

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability represents the County’s proportionate share of each pension plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan’s fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County’s obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees’ services in exchange for compensation including pension.

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan’s unfunded benefits is presented as a long-term *net pension liability* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

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Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate 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 and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

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Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local	Law Enforcement
2017 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	**
2017 Actual Contribution Rates		
Employer:		
Pension	13.0 %	17.1 %
Post-employment Health Care Benefits	1.0	1.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The County's contractually required contribution was \$6,154,632 for 2017. Of this amount, \$243,362 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS 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. Benefits are established by Ohio Revised Code Chapter 3307.

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the

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basic benefit was increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent was paid on the fifth anniversary of the retirement benefit. Effective July 1, 2017, the cost-of-living adjustment was reduced to zero. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. 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, 12 percent of the 14 percent member rate goes to the DC Plan and the remaining 2 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability 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 – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2017, the employer rate was 14 percent and the member rate was 14 percent of covered payroll. The 2017 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$78,260 for 2017. Of this amount \$3,470 is reported as an intergovernmental payable.

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Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for OPERS was measured as of December 31, 2016, and the net pension liability for STRS was measured as of June 30, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>	<u>STRS</u>	
Proportion of the Net Pension Liability:			
Current Measurement Date	0.34363128%	0.00501967%	
Prior Measurement Date	<u>0.34064505%</u>	<u>0.00580607%</u>	
Change in Proportionate Share	<u>0.00298623%</u>	<u>-0.00078640%</u>	
			<u>Total</u>
Proportionate Share of the Net Pension Liability	\$78,032,820	\$1,192,432	\$79,225,252
Pension Expense	\$16,560,571	(\$780,349)	\$15,780,222

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$105,767	\$46,047	\$151,814
Changes of assumptions	12,376,961	260,798	12,637,759
Net difference between projected and actual earnings on pension plan investments	11,620,888	0	11,620,888
Changes in proportion and differences between County contributions and proportionate share of contributions	253,608	0	253,608
County contributions subsequent to the measurement date	<u>6,154,632</u>	<u>44,258</u>	<u>6,198,890</u>
Total Deferred Outflows of Resources	<u>\$30,511,856</u>	<u>\$351,103</u>	<u>\$30,862,959</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$464,413	\$9,611	\$474,024
Net difference between projected and actual earnings on pension plan investments	0	39,352	39,352
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>135,508</u>	<u>880,267</u>	<u>1,015,775</u>
Total Deferred Inflows of Resources	<u>\$599,921</u>	<u>\$929,230</u>	<u>\$1,529,151</u>

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\$6,198,890 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS	STRS	Total
Year Ending December 31:			
2018	\$9,756,249	(\$266,259)	\$9,489,990
2019	10,200,303	(212,728)	9,987,575
2020	4,141,387	(117,958)	4,023,429
2021	(340,636)	(25,440)	(366,076)
Total	\$23,757,303	(\$622,385)	\$23,134,918

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2016, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2016, the OPERS' actuarial consultants conducted an experience study for the period 2011 through 2015, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 8.0 percent down to 7.5 percent, for the defined benefit investments. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2016, compared with December 31, 2015, are presented below.

	December 31, 2016	December 31, 2015
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2016, mortality rates are based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then

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established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

For 2015, mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2015. The prior experience study was completed for the five year period ended December 31, 2010.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3 percent for 2016.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.75 %
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other investments	18.00	4.92
Total	100.00 %	5.66 %

Discount Rate The discount rate used to measure the total pension liability for 2016 was 7.5 percent. The discount rate for 2015 was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.5 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability	\$119,212,564	\$78,032,820	\$43,716,771

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2017, actuarial valuation, compared with July 1, 2016 are presented below:

	July 1, 2017	July 1, 2016
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

Portage County, Ohio
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For the July 1, 2017, actuarial valuation, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For the July 1, 2016 actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Actuarial assumptions used in the July 1 2017, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016. Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return *</u>
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
 Total	 <u>100.00 %</u>	

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2017. The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2017. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2017.

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Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.45 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.45 percent) or one-percentage-point higher (8.45 percent) than the current rate:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$1,709,313	\$1,192,432	\$757,040

Note 18 - Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description - The 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 trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2017, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

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Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2017 was 4.0 percent.

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2017, 2016, and 2015 was \$479,204, \$867,673, and \$838,014, respectively. For 2017, 99.54 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2016 and 2015.

State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing multiple-employer defined benefit Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial 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 to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2017, 2016 and 2015, STRS did not allocate any employer contributions to post-employment health care.

Note 19 - Significant Commitments

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	\$440,475	Solid Waste Recycling Center	\$294,941
Mental Health and Recovery Board	423,584	Portage County Sewer	205,519
Developmental Disabilities	892,706	Portage County Water	179,961
Child Welfare Levy	53,159	Streetsboro Sewer	204,555
Other Governmental Funds	1,268,369	Other Enterprise Funds	65,532
<i>Total Governmental Funds</i>	<u>\$3,078,293</u>	<i>Total Enterprise Funds</i>	<u>\$950,508</u>
		Internal Service Funds	<u>\$832,383</u>

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

Contractual Commitments

As of December 31, 2017, the County had contractual commitments for the following projects:

	<u>Contract Amount</u>	<u>Amount Paid</u>	<u>Remaining on Contract</u>
General	\$557,698	\$457,977	\$99,721
Real Estate Assessment	1,072,760	273,493	799,267
Delinquent Real Estate	1,440	0	1,440
Probation Services	21,634	6,430	15,204
Motor Vehicle Gas Tax	49,715	48,242	1,473
Revolving Loan	94,300	93,956	344
Mental Health Services	2,884,335	2,499,005	385,330
Developmental Disabilities Services	1,175,896	535,586	640,310
Permanent Improvement	314,264	281,544	32,720
Roadwork Development	526,422	239,476	286,946
Health Benefits	11,558,564	11,207,909	350,655
Portage County Sewer	81,384	35,127	46,257
Portage County Water	268,603	152,833	115,770
Streetsboro Sewer	120,193	38,553	81,640
Storm Water Management	89,292	23,760	65,532
Total	<u>\$18,816,500</u>	<u>\$15,893,891</u>	<u>\$2,922,609</u>

Remaining commitment amounts were encumbered at year end.

Note 20 - Interfund Transfers and Balances

Interfund Transfers

The general fund made transfers in the amount of \$870,524 to other governmental funds to cover approved compensation in excess of grant funding revenues and to make debt service payments. The motor vehicle gas tax special revenue fund made transfers in the amount of \$903,621 to the road improvement capital projects fund cover capital related projects. The permanent improvements capital projects fund made transfers in the amount of \$568,383 to the bond retirement debt service fund to cover that fund's portion of principal and interest on general obligation bonds.

Interfund Balances

Interfund balances at December 31, 2017, 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, 2017

Interfund Payable	Interfund Receivable		Total
	General	Internal Service	
General	\$0	\$299,434	\$299,434
Mental Health and Recovery Board	0	2,736	2,736
Developmental Disabilities	0	95,598	95,598
Child Welfare Levy	0	320	320
Public Assistance	0	76,631	76,631
Solid Waste Recycling Center	0	9,918	9,918
Portage County Sewer	0	24,207	24,207
Portage County Water	0	9,297	9,297
Streetsboro Sewer	0	14,941	14,941
Other Governmental Funds	1,345,461	62,552	1,408,013
Other Enterprise Funds	0	1,492	1,492
Internal Service Funds	0	19,463	19,463
Total	\$1,345,461	\$616,589	\$1,962,050

Note 21 - Public Entity Risk Pools

County Risk Sharing Authority, Inc. (CORSA)

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

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

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

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

Note 22 - 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.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

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 2017, the County contributed \$217,130 to the Commission which represents 39.7 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 2017, the County contributed \$39,357 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 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 2017, the County contributed \$15,900 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 \$30,000 in contributions to the Consortium in 2017 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.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

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. Each participant's degree of control is limited to its representation on the Board. The County made no contributions to Neighborhood Services during the year 2017. Complete financial statements can be obtained from Neighborhood Services at 231 W. Main Street, Ravenna, Ohio 44266.

Portage County Family and Children First Council (Council)

The mission of the Council is to promote and facilitate collaboration among community agencies serving children and their families and to unite the community in promoting the well-being of children and their families through leadership advocacy, and coordination of services. The Board of Trustees is made up of 18 individuals from various organizations including 5 from the County. The 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 2017.

Northeast Ohio Consortium Council of Governments (NOC COG)

NOC COG provides for implementation of a local workforce investment system to comply with the Workforce Investment Act. The NOC COG 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 NOC COG board controls the budgeting, appropriating, contracting, and designating management. Funding comes from each of the participants. NOC COG, 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 NOC COG, 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 NOC COG during the year 2017.

Note 23 - 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 2017. Complete financial statements can be obtained from the Portage County District Library at 10482 South Street, Garrettsville, Ohio 44231.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2017

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 24 - Joint Venture

Portage Geauga Juvenile Detention and Rehabilitation Center (Detention Center)

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

Continued existence of the Detention Center is dependent on the County's continued participation. During 2017, the County contributed \$1,626,595 to the Detention Center which represents 61 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 25 – Donor-Restricted Endowments

The County's permanent funds include donor-restricted endowments. The Net Position-Non-Expendable amounts of \$1,000 and \$2,500 represent the principal portions of the endowments. The Net Position – Expendable amounts of \$246 and \$5,963 represents the interest earnings on donor- restricted investments and is available for expenditure by the governing board, for purposes consistent with the endowment's intent. State law permits the governing board to appropriate, for purposes consistent with the endowment's intent, net appreciation, realized and unrealized, unless the endowment terms specify otherwise.

Note 26 – Change in Accounting Principle

For 2017, the County implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2016-1*. These changes were incorporated in the County's 2017 financial statements; however, there was no effect on beginning net position/fund balance.

Note 27 – Transfer Station Post-closure Cost

In accordance with a notice letter received from the Ohio Environmental Protection Agency, Portage County executed the final closure financial assurance instrument for the solid waste transfer station by the required September 30, 2016, deadline. The financial test assured that the County met all of the requirements set forth by Ohio Administrative Code Rule 3745-27. This location is used for drivers to start and end their day, parking for trucks when not in use, to conduct general routine maintenance on those trucks and to house the accounting staff. At December 31, 2017, the current final closure cost estimate is \$56,310, and is reported as a liability on the County's books.

Required Supplementary Information

Portage County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
Ohio Public Employees Retirement System - Traditional Plan
*Last Four Years (1)**

	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	0.34363128%	0.34064505%	0.34380665%	0.34380665%
County's Proportionate Share of the Net Pension Liability	\$78,032,820	\$59,004,018	\$41,466,925	\$40,530,325
County's Covered Payroll	\$43,383,659	\$41,900,689	\$41,217,871	\$41,379,724
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	179.87%	140.82%	100.60%	97.95%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.25%	81.08%	86.45%	86.36%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available. An additional column will be added each year.

*Amounts presented for each year were determined as of the County's measurement date which is the prior year end.

Portage County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
State Teachers Retirement System of Ohio
*Last Five Fiscal Years (1) **

	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	0.00501967%	0.00580607%	0.00840697%	0.01060681%
County's Proportionate Share of the Net Pension Liability	\$1,192,432	\$1,943,467	\$2,323,440	\$2,579,943
County's Covered Payroll	\$551,850	\$610,907	\$877,129	\$1,167,805
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	216.08%	318.13%	264.89%	220.92%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.30%	66.80%	72.10%	74.70%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.

*Amounts presented for each year were determined as of the County's measurement date which is June 30th.

2013

0.01060681%

\$3,073,212

\$1,286,319

238.92%

69.30%

Portage County, Ohio
Required Supplementary Information
Schedule of the County's Contributions
Ohio Public Employees Retirement System - Traditional Plan
Last Five Years (1)

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$6,154,632	\$5,337,242	\$5,150,534	\$5,064,026
Contributions in Relation to the Contractually Required Contribution	<u>(6,154,632)</u>	<u>(5,337,242)</u>	<u>(5,150,534)</u>	<u>(5,064,026)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$46,254,188	\$43,383,659	\$41,900,689	\$41,217,871
Contributions as a Percentage of Covered Payroll	13.31%	12.30%	12.29%	12.29%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.

2013

\$5,499,261

(5,499,261)

\$0

\$41,379,724

13.29%

Portage County, Ohio
Required Supplementary Information
Schedule of the County's Contributions
State Teachers Retirement System of Ohio
Last Ten Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$78,260	\$74,723	\$94,603	\$150,228
Contributions in Relation to the Contractually Required Contribution	<u>(78,260)</u>	<u>(74,723)</u>	<u>(94,603)</u>	<u>(150,228)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$559,000	\$533,736	\$675,734	\$1,109,457
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	13.54%

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$160,515	\$164,801	\$170,014	\$169,472	\$169,999	\$167,548
<u>(160,515)</u>	<u>(164,801)</u>	<u>(170,014)</u>	<u>(169,472)</u>	<u>(169,999)</u>	<u>(167,548)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,234,731	\$1,267,700	\$1,307,800	\$1,303,631	\$1,307,685	\$1,288,831
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

Portage County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2017

Changes in Assumptions - OPERS

Amounts reported for 2017 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below:

	December 31, 2017	December 31, 2016 and Prior
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Amounts reported for 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Portage County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2017

Changes in Assumptions - STRS

Amounts reported for 2017 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below:

	2017	2016 and Prior
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

For 2017 post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70% of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

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.

(continued)

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.

Permanent Improvements Fund - To account for and report restricted grant monies⁹⁷ - used for major capital improvement expenditures.

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

Portage County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$20,099,956	\$202,501	\$2,738,974	\$23,041,431
Cash and Cash Equivalents In Segregated Accounts	220,793	0	0	220,793
Materials and Supplies Inventory	277,355	0	0	277,355
Intergovernmental Receivable	4,252,097	0	367,024	4,619,121
Prepaid Items	9,781	0	0	9,781
Property Taxes Receivable	0	1,084,345	0	1,084,345
Special Assessments Receivable	32,919	462,220	0	495,139
Loans Receivable	5,030,082	0	0	5,030,082
<i>Total Assets</i>	<u>\$29,922,983</u>	<u>\$1,749,066</u>	<u>\$3,105,998</u>	<u>\$34,778,047</u>
Liabilities				
Accounts Payable	\$830,433	\$0	\$268,441	\$1,098,874
Accrued Wages	290,012	0	3,481	293,493
Intergovernmental Payable	77,048	0	537	77,585
Interfund Payable	1,102,813	20,135	285,065	1,408,013
<i>Total Liabilities</i>	<u>2,300,306</u>	<u>20,135</u>	<u>557,524</u>	<u>2,877,965</u>
Deferred Inflows of Resources				
Property Taxes	0	1,084,345	0	1,084,345
Unavailable Revenue	2,626,353	462,220	54,833	3,143,406
<i>Total Deferred Inflows of Resources</i>	<u>2,626,353</u>	<u>1,546,565</u>	<u>54,833</u>	<u>4,227,751</u>
Fund Balances				
Nonspendable	287,136	0	0	287,136
Restricted	25,163,856	182,366	2,493,641	27,839,863
Unassigned (Deficit)	(454,668)	0	0	(454,668)
<i>Total Fund Balances</i>	<u>24,996,324</u>	<u>182,366</u>	<u>2,493,641</u>	<u>27,672,331</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$29,922,983</u>	<u>\$1,749,066</u>	<u>\$3,105,998</u>	<u>\$34,778,047</u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$0	\$1,898,273	\$0	\$1,898,273
Intergovernmental	12,441,308	0	2,068,100	14,509,408
Interest	83,867	0	0	83,867
Licenses and Permits	787,167	0	0	787,167
Fines and Forfeitures	2,420,725	0	0	2,420,725
Rentals and Royalties	0	130,216	0	130,216
Charges for Services	4,041,387	0	743,930	4,785,317
Contributions and Donations	22,913	0	1,700	24,613
Special Assessments	13,004	96,761	0	109,765
Other	35,466	0	287,412	322,878
<i>Total Revenues</i>	<u>19,845,837</u>	<u>2,125,250</u>	<u>3,101,142</u>	<u>25,072,229</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,386,122	0	0	2,386,122
Judicial	788,013	0	0	788,013
Public Safety	2,238,034	0	0	2,238,034
Public Works	8,508,864	0	0	8,508,864
Health	1,575,427	0	0	1,575,427
Human Services	2,820,527	0	0	2,820,527
Capital Outlay	0	0	3,766,659	3,766,659
Debt Service:				
Principal Retirement	0	2,448,394	0	2,448,394
Interest and Fiscal Charges	0	660,062	0	660,062
<i>Total Expenditures</i>	<u>18,316,987</u>	<u>3,108,456</u>	<u>3,766,659</u>	<u>25,192,102</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,528,850</u>	<u>(983,206)</u>	<u>(665,517)</u>	<u>(119,873)</u>
Other Financing Sources (Uses)				
Transfers In	454,055	628,185	903,621	1,985,861
Transfers Out	(903,621)	0	(568,383)	(1,472,004)
<i>Total Other Financing Sources (Uses)</i>	<u>(449,566)</u>	<u>628,185</u>	<u>335,238</u>	<u>513,857</u>
<i>Net Change in Fund Balances</i>	1,079,284	(355,021)	(330,279)	393,984
<i>Fund Balances Beginning of Year</i>	<u>23,917,040</u>	<u>537,387</u>	<u>2,823,920</u>	<u>27,278,347</u>
<i>Fund Balances End of Year</i>	<u>\$24,996,324</u>	<u>\$182,366</u>	<u>\$2,493,641</u>	<u>\$27,672,331</u>

Portage County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	Real Estate Assessment	Delinquent Real Estate Tax Assessment Collection	Law Library	Computer Legal Research
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,139,399	\$1,043,811	\$759,925	\$1,097,988
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Intergovernmental Receivable	0	0	29,136	75,772
Prepaid Items	0	0	0	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$10,139,399</u>	<u>\$1,043,811</u>	<u>\$789,061</u>	<u>\$1,173,760</u>
Liabilities				
Accounts Payable	\$107,747	\$1,109	\$28,963	\$613
Accrued Wages	11,591	9,852	1,830	10,286
Intergovernmental Payable	1,783	1,518	283	1,585
Interfund Payable	5,288	1,956	111	4,398
<i>Total Liabilities</i>	<u>126,409</u>	<u>14,435</u>	<u>31,187</u>	<u>16,882</u>
Deferred Inflows of Resources				
Unavailable Revenue	0	0	0	0
Fund Balances				
Nonspendable	0	0	0	0
Restricted	10,012,990	1,029,376	757,874	1,156,878
Unassigned (Deficit)	0	0	0	0
<i>Total Fund (Deficit) Balances</i>	<u>10,012,990</u>	<u>1,029,376</u>	<u>757,874</u>	<u>1,156,878</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$10,139,399</u>	<u>\$1,043,811</u>	<u>\$789,061</u>	<u>\$1,173,760</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>
\$94,333	\$233,805	\$283,754	\$876,580	\$15,417
0	220,793	0	0	0
0	0	0	0	0
2,896	0	0	98,326	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$97,229</u>	<u>\$454,598</u>	<u>\$283,754</u>	<u>\$974,906</u>	<u>\$15,417</u>
\$0	\$13,237	\$4,786	\$2,040	\$0
2,799	4,409	13,840	14,548	0
431	7,070	2,129	2,711	0
820	874	4,082	15,584	0
<u>4,050</u>	<u>25,590</u>	<u>24,837</u>	<u>34,883</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
93,179	429,008	258,917	940,023	15,417
0	0	0	0	0
<u>93,179</u>	<u>429,008</u>	<u>258,917</u>	<u>940,023</u>	<u>15,417</u>
<u>\$97,229</u>	<u>\$454,598</u>	<u>\$283,754</u>	<u>\$974,906</u>	<u>\$15,417</u>

(continued)

Portage County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2017

	Hazmat Operations and Planning	Motor Vehicle and Gas Tax	Ditch Maintenance	Community Development
Assets				
Equity in Pooled Cash and Cash Equivalents	\$314,273	\$2,520,541	\$54,026	\$92,715
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	277,355	0	0
Intergovernmental Receivable	35,307	3,551,300	0	0
Prepaid Items	0	9,781	0	0
Special Assessments Receivable	0	0	32,919	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$349,580</u>	<u>\$6,358,977</u>	<u>\$86,945</u>	<u>\$92,715</u>
Liabilities				
Accounts Payable	\$4,894	\$104,316	\$0	\$547,288
Accrued Wages	6,385	120,655	0	0
Intergovernmental Payable	1,253	18,861	0	95
Interfund Payable	2,495	518,579	0	0
<i>Total Liabilities</i>	<u>15,027</u>	<u>762,411</u>	<u>0</u>	<u>547,383</u>
Deferred Inflows of Resources				
Unavailable Revenue	35,307	2,363,186	32,919	0
Fund Balances				
Nonspendable	0	287,136	0	0
Restricted	299,246	2,946,244	54,026	0
Unassigned (Deficit)	0	0	0	(454,668)
<i>Total Fund (Deficit) Balances</i>	<u>299,246</u>	<u>3,233,380</u>	<u>54,026</u>	<u>(454,668)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$349,580</u>	<u>\$6,358,977</u>	<u>\$86,945</u>	<u>\$92,715</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>
\$14,300	\$463,582	\$189,501	\$193,640	\$605,689
0	0	0	0	0
0	0	0	0	0
719	176	210,294	0	188,056
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$15,019</u>	<u>\$463,758</u>	<u>\$399,795</u>	<u>\$193,640</u>	<u>\$793,745</u>
\$1,473	\$2,781	\$1,329	\$640	\$1,666
0	11,783	25,280	0	45,460
0	5,187	3,874	0	28,529
0	104,616	357,181	0	13,954
<u>1,473</u>	<u>124,367</u>	<u>387,664</u>	<u>640</u>	<u>89,609</u>
0	0	0	0	156,281
0	0	0	0	0
13,546	339,391	12,131	193,000	547,855
0	0	0	0	0
<u>13,546</u>	<u>339,391</u>	<u>12,131</u>	<u>193,000</u>	<u>547,855</u>
<u>\$15,019</u>	<u>\$463,758</u>	<u>\$399,795</u>	<u>\$193,640</u>	<u>\$793,745</u>

(continued)

Portage County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2017

	Victim Assistance	Outside Assistance	Revolving Loan	Total Nonmajor Special Revenue Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$77,283	\$2,139	\$1,027,255	\$20,099,956
Cash and Cash Equivalents In Segregated Accounts	0	0	0	220,793
Materials and Supplies Inventory	0	0	0	277,355
Intergovernmental Receivable	60,115	0	0	4,252,097
Prepaid Items	0	0	0	9,781
Special Assessments Receivable	0	0	0	32,919
Loans Receivable	0	0	5,030,082	5,030,082
<i>Total Assets</i>	<u>\$137,398</u>	<u>\$2,139</u>	<u>\$6,057,337</u>	<u>\$29,922,983</u>
Liabilities				
Accounts Payable	\$7,551	\$0	\$0	\$830,433
Accrued Wages	11,294	0	0	290,012
Intergovernmental Payable	1,739	0	0	77,048
Interfund Payable	72,875	0	0	1,102,813
<i>Total Liabilities</i>	<u>93,459</u>	<u>0</u>	<u>0</u>	<u>2,300,306</u>
Deferred Inflows of Resources				
Unavailable Revenue	38,660	0	0	2,626,353
Fund Balances				
Nonspendable	0	0	0	287,136
Restricted	5,279	2,139	6,057,337	25,163,856
Unassigned (Deficit)	0	0	0	(454,668)
<i>Total Fund (Deficit) Balances</i>	<u>5,279</u>	<u>2,139</u>	<u>6,057,337</u>	<u>24,996,324</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$137,398</u>	<u>\$2,139</u>	<u>\$6,057,337</u>	<u>\$29,922,983</u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017

	Real Estate Assessment	Delinquent Real Estate Tax Assessment Collection	Law Library	Computer Legal Research
Revenues				
Intergovernmental	\$0	\$0	\$0	\$0
Interest	0	11,244	0	0
Licenses and Permits	135	0	0	0
Fines and Forfeitures	0	0	430,686	1,227,682
Charges for Services	2,029,073	599,902	0	0
Contributions and Donations	0	0	0	0
Special Assessments	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>2,029,208</u>	<u>611,146</u>	<u>430,686</u>	<u>1,227,682</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,274,759	687,053	424,310	0
Judicial	0	0	0	697,466
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>1,274,759</u>	<u>687,053</u>	<u>424,310</u>	<u>697,466</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>754,449</u>	<u>(75,907)</u>	<u>6,376</u>	<u>530,216</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	754,449	(75,907)	6,376	530,216
<i>Fund Balances Beginning of Year</i>	<u>9,258,541</u>	<u>1,105,283</u>	<u>751,498</u>	<u>626,662</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$10,012,990</u></u>	<u><u>\$1,029,376</u></u>	<u><u>\$757,874</u></u>	<u><u>\$1,156,878</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, 2017

	Mediation and Dispute	Sheriff's Grants	Juvenile Court Grants	Probation Services
Revenues				
Intergovernmental	\$0	\$66,283	\$529,794	\$472,595
Interest	0	0	0	0
Licenses and Permits	0	192,940	0	0
Fines and Forfeitures	71,966	3,264	0	554,151
Charges for Services	0	521,345	0	0
Contributions and Donations	0	7,523	0	0
Special Assessments	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>71,966</u>	<u>791,355</u>	<u>529,794</u>	<u>1,026,746</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	90,547	0	0	0
Public Safety	0	746,746	561,605	622,285
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>90,547</u>	<u>746,746</u>	<u>561,605</u>	<u>622,285</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(18,581)</u>	<u>44,609</u>	<u>(31,811)</u>	<u>404,461</u>
Other Financing Sources (Uses)				
Transfers In	0	59,096	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>59,096</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(18,581)	103,705	(31,811)	404,461
<i>Fund Balances Beginning of Year</i>	<u>111,760</u>	<u>325,303</u>	<u>290,728</u>	<u>535,562</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$93,179</u></u>	<u><u>\$429,008</u></u>	<u><u>\$258,917</u></u>	<u><u>\$940,023</u></u>

Probate Court Conduct	Hazmat Operations and Planning	Motor Vehicle and Gas Tax	Ditch Maintenance	Community Development	Marriage License
\$0	\$185,656	\$7,858,140	\$0	\$397,400	\$0
0	0	35,689	0	0	0
0	0	2,676	0	0	27,064
847	0	98,712	0	0	0
0	13,198	129,765	0	0	0
0	0	0	0	0	0
0	0	0	13,004	0	0
0	0	33,466	0	0	0
847	198,854	8,158,448	13,004	397,400	27,064
0	0	0	0	0	0
0	0	0	0	0	0
0	307,398	0	0	0	0
0	0	7,249,767	1,708	859,398	0
0	0	0	0	0	27,070
0	0	0	0	0	0
0	307,398	7,249,767	1,708	859,398	27,070
847	(108,544)	908,681	11,296	(461,998)	(6)
0	127,300	0	0	0	0
0	0	(903,621)	0	0	0
0	127,300	(903,621)	0	0	0
847	18,756	5,060	11,296	(461,998)	(6)
14,570	280,490	3,228,320	42,730	7,330	13,552
\$15,417	\$299,246	\$3,233,380	\$54,026	(\$454,668)	\$13,546

(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, 2017

	Dog and Kennel	Women, Infants and Children	Indigent Guardianship	Child Support Administration
Revenues				
Intergovernmental	\$0	\$1,007,943	\$0	\$1,575,631
Interest	0	0	0	0
Licenses and Permits	564,352	0	0	0
Fines and Forfeitures	4,577	0	28,840	0
Charges for Services	22,796	0	0	587,150
Contributions and Donations	11,915	750	0	2,725
Special Assessments	0	0	0	0
Other	2,000	0	0	0
<i>Total Revenues</i>	<u>605,640</u>	<u>1,008,693</u>	<u>28,840</u>	<u>2,165,506</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	0	0	0	0
Health	538,515	1,009,842	0	0
Human Services	0	0	11,496	2,347,386
<i>Total Expenditures</i>	<u>538,515</u>	<u>1,009,842</u>	<u>11,496</u>	<u>2,347,386</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>67,125</u>	<u>(1,149)</u>	<u>17,344</u>	<u>(181,880)</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	135,574
Transfers Out	0	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>135,574</u>
<i>Net Change in Fund Balances</i>	67,125	(1,149)	17,344	(46,306)
<i>Fund Balances Beginning of Year</i>	<u>272,266</u>	<u>13,280</u>	<u>175,656</u>	<u>594,161</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$339,391</u></u>	<u><u>\$12,131</u></u>	<u><u>\$193,000</u></u>	<u><u>\$547,855</u></u>

Victim Assistance	Outside Assistance	Revolving Loan	Total Nonmajor Special Revenue Funds
\$310,462	\$22,404	\$15,000	\$12,441,308
0	0	36,934	83,867
0	0	0	787,167
0	0	0	2,420,725
0	0	138,158	4,041,387
0	0	0	22,913
0	0	0	13,004
0	0	0	35,466
<u>310,462</u>	<u>22,404</u>	<u>190,092</u>	<u>19,845,837</u>
0	0	0	2,386,122
0	0	0	788,013
0	0	0	2,238,034
0	0	397,991	8,508,864
0	0	0	1,575,427
<u>441,380</u>	<u>20,265</u>	<u>0</u>	<u>2,820,527</u>
<u>441,380</u>	<u>20,265</u>	<u>397,991</u>	<u>18,316,987</u>
<u>(130,918)</u>	<u>2,139</u>	<u>(207,899)</u>	<u>1,528,850</u>
132,085	0	0	454,055
0	0	0	(903,621)
<u>132,085</u>	<u>0</u>	<u>0</u>	<u>(449,566)</u>
1,167	2,139	(207,899)	1,079,284
<u>4,112</u>	<u>0</u>	<u>6,265,236</u>	<u>23,917,040</u>
<u>\$5,279</u>	<u>\$2,139</u>	<u>\$6,057,337</u>	<u>\$24,996,324</u>

Portage County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2017

	<u>Bond Retirement</u>	<u>Special Assessment Bond Retirement</u>	<u>Special Assessment OWDA Loans</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$137,602	\$35,617	\$29,282	\$202,501
Property Taxes Receivable	1,084,345	0	0	1,084,345
Special Assessments Receivable	0	289,493	172,727	462,220
<i>Total Assets</i>	<u>\$1,221,947</u>	<u>\$325,110</u>	<u>\$202,009</u>	<u>\$1,749,066</u>
Liabilities				
Interfund Payable	\$0	\$20,135	\$0	\$20,135
Deferred Inflows of Resources				
Property Taxes	1,084,345	0	0	1,084,345
Unavailable Revenue	0	289,493	172,727	462,220
<i>Total Deferred Inflows of Resources</i>	1,084,345	289,493	172,727	1,546,565
Fund Balances				
Restricted	137,602	15,482	29,282	182,366
<i>Total Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,221,947</u>	<u>\$325,110</u>	<u>\$202,009</u>	<u>\$1,749,066</u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2017

	Bond Retirement	Special Assessment Bond Retirement	Special Assessment OWDA Loans	Total Nonmajor Debt Service Funds
Revenues				
Property Taxes	\$1,898,273	\$0	\$0	\$1,898,273
Rentals and Royalties	130,216	0	0	130,216
Special Assessments	0	46,545	50,216	96,761
<i>Total Revenues</i>	<u>2,028,489</u>	<u>46,545</u>	<u>50,216</u>	<u>2,125,250</u>
Expenditures				
Debt Service:				
Principal Retirement	2,325,627	77,880	44,887	2,448,394
Interest and Fiscal Charges	640,580	12,333	7,149	660,062
<i>Total Expenditures</i>	<u>2,966,207</u>	<u>90,213</u>	<u>52,036</u>	<u>3,108,456</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(937,718)	(43,668)	(1,820)	(983,206)
Other Financing Sources (Uses)				
Transfers In	628,185	0	0	628,185
<i>Net Change in Fund Balances</i>	(309,533)	(43,668)	(1,820)	(355,021)
<i>Fund Balances Beginning of Year</i>	<u>447,135</u>	<u>59,150</u>	<u>31,102</u>	<u>537,387</u>
<i>Fund Balances End of Year</i>	<u><u>\$137,602</u></u>	<u><u>\$15,482</u></u>	<u><u>\$29,282</u></u>	<u><u>\$182,366</u></u>

Portage County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2017

	<u>Permanent Improvements</u>	<u>Roadwork Improvements</u>	<u>Total Nonmajor Capital Projects Funds</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$1,773,500	\$965,474	\$2,738,974
Intergovernmental Receivable	<u>367,024</u>	<u>0</u>	<u>367,024</u>
<i>Total Assets</i>	<u><u>\$2,140,524</u></u>	<u><u>\$965,474</u></u>	<u><u>\$3,105,998</u></u>
Liabilities			
Accounts Payable	\$5,563	\$262,878	\$268,441
Accrued Wages	3,481	0	3,481
Intergovernmental Payable	537	0	537
Interfund Payable	<u>285,065</u>	<u>0</u>	<u>285,065</u>
<i>Total Liabilities</i>	294,646	262,878	557,524
Deferred Inflows of Resources			
Unavailable Revenue	54,833	0	54,833
Fund Balances			
Restricted	<u>1,791,045</u>	<u>702,596</u>	<u>2,493,641</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u><u>\$2,140,524</u></u>	<u><u>\$965,474</u></u>	<u><u>\$3,105,998</u></u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2017

	<u>Permanent Improvements</u>	<u>Roadwork Improvements</u>	<u>Total Nonmajor Capital Projects Funds</u>
Revenues			
Intergovernmental	\$0	\$2,068,100	\$2,068,100
Charges for Services	743,930	0	743,930
Contributions and Donations	1,700	0	1,700
Other	0	287,412	287,412
<i>Total Revenues</i>	<u>745,630</u>	<u>2,355,512</u>	<u>3,101,142</u>
Expenditures			
Capital Outlay	<u>809,080</u>	<u>2,957,579</u>	<u>3,766,659</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(63,450)</u>	<u>(602,067)</u>	<u>(665,517)</u>
Other Financing Sources (Uses)			
Transfers In	0	903,621	903,621
Transfers Out	<u>(568,383)</u>	<u>0</u>	<u>(568,383)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(568,383)</u>	<u>903,621</u>	<u>335,238</u>
<i>Net Change in Fund Balances</i>	(631,833)	301,554	(330,279)
<i>Fund Balances Beginning of Year</i>	<u>2,422,878</u>	<u>401,042</u>	<u>2,823,920</u>
<i>Fund Balances End of Year</i>	<u><u>\$1,791,045</u></u>	<u><u>\$702,596</u></u>	<u><u>\$2,493,641</u></u>

Combining Statements - Nonmajor Enterprise Funds

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

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

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

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

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

Portage County, Ohio
Combining Statement of Fund Net Position
Nonmajor Enterprise Funds
December 31, 2017

	Freedom Secondary Railroad	SCRAM	Electronic Fingerprinting	Storm Water Management	Total Nonmajor Enterprise Funds
Assets					
<i>Current Assets:</i>					
Equity in Pooled Cash and Cash Equivalents	\$5,856	\$438,566	\$22,140	\$1,633,095	\$2,099,657
Accounts Receivable	0	0	0	1,160,784	1,160,784
Intergovernmental Receivable	0	0	0	698,759	698,759
<i>Total Current Assets</i>	<u>5,856</u>	<u>438,566</u>	<u>22,140</u>	<u>3,492,638</u>	<u>3,959,200</u>
<i>Noncurrent Assets:</i>					
<i>Capital Assets:</i>					
Nondepreciable Capital Assets	71,401	0	0	0	71,401
Depreciable Capital Assets, Net	111,545	0	0	0	111,545
<i>Total Noncurrent Assets</i>	<u>182,946</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>182,946</u>
<i>Total Assets</i>	<u>188,802</u>	<u>438,566</u>	<u>22,140</u>	<u>3,492,638</u>	<u>4,142,146</u>
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	0	11,205	0	11,416	22,621
Accrued Wages	0	3,063	0	1,461	4,524
Intergovernmental Payable	0	472	658	224	1,354
Interfund Payable	0	851	0	641	1,492
<i>Total Current Liabilities</i>	<u>0</u>	<u>15,591</u>	<u>658</u>	<u>13,742</u>	<u>29,991</u>
<i>Long-Term Liabilities:</i>					
Intergovernmental Loans Payable	177,882	0	0	0	177,882
<i>Total Liabilities</i>	<u>177,882</u>	<u>15,591</u>	<u>658</u>	<u>13,742</u>	<u>207,873</u>
Net Position					
Net Investment in Capital Assets Unrestricted	5,064 5,856	0 422,975	0 21,482	0 3,478,896	5,064 3,929,209
<i>Total Net Position</i>	<u>\$10,920</u>	<u>\$422,975</u>	<u>\$21,482</u>	<u>\$3,478,896</u>	<u>\$3,934,273</u>

Portage County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2017*

	Freedom Secondary Railroad	SCRAM	Electronic Fingerprinting	Storm Water Management	Total Nonmajor Enterprise Funds
Operating Revenues					
Charges for Services	\$0	\$327,273	\$17,084	\$1,723,688	\$2,068,045
Other	880	0	0	0	880
<i>Total Operating Revenues</i>	<u>880</u>	<u>327,273</u>	<u>17,084</u>	<u>1,723,688</u>	<u>2,068,925</u>
Operating Expenses					
Personal Services	0	112,513	4,809	57,221	174,543
Contractual Services	0	125,525	11,935	855,066	992,526
Depreciation and Amortization	4,751	0	0	0	4,751
Other	4,320	682	0	0	5,002
<i>Total Operating Expenses</i>	<u>9,071</u>	<u>238,720</u>	<u>16,744</u>	<u>912,287</u>	<u>1,176,822</u>
<i>Change in Net Position</i>	(8,191)	88,553	340	811,401	892,103
<i>Net Position Beginning of Year</i>	<u>19,111</u>	<u>334,422</u>	<u>21,142</u>	<u>2,667,495</u>	<u>3,042,170</u>
<i>Net Position End of Year</i>	<u>\$10,920</u>	<u>\$422,975</u>	<u>\$21,482</u>	<u>\$3,478,896</u>	<u>\$3,934,273</u>

Portage County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2017

	Freedom Secondary Railroad	SCRAM	Electronic Fingerprinting	Storm Water Management	Total Nonmajor Enterprise Funds
<i>Increase (Decrease) in Cash and Cash Equivalents</i>					
Cash Flows from Operating Activities					
Cash Received from Customers	\$880	\$327,273	\$17,084	\$1,024,820	\$1,370,057
Cash Payments to Employees for Services	0	(112,413)	(4,809)	(56,580)	(173,802)
Cash Payments for Interfund Services Provided	(851)	0	0	(641)	(1,492)
Cash Payments for Goods and Services	0	(126,164)	(11,887)	(845,341)	(983,392)
Other Cash Payments	(3,469)	(682)	0	0	(4,151)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(3,440)	88,014	388	122,258	207,220
<i>Cash and Cash Equivalents Beginning of Year</i>	9,296	350,552	21,752	1,510,837	1,892,437
<i>Cash and Cash Equivalents End of Year</i>	\$5,856	\$438,566	\$22,140	\$1,633,095	\$2,099,657
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities					
Operating Income (Loss)	(\$8,191)	\$88,553	\$340	\$811,401	\$892,103
Adjustments:					
Depreciation and Amortization	4,751	0	0	0	4,751
Increase in Assets:					
Accounts Receivable	0	0	0	(109)	(109)
Intergovernmental Receivable	0	0	0	(698,759)	(698,759)
Increase (Decrease) in Liabilities:					
Accounts Payable	0	(639)	0	9,725	9,086
Accrued Wages	0	85	0	0	85
Intergovernmental Payable	0	14	48	0	62
Interfund Payable	0	1	0	0	1
<i>Total Adjustments</i>	4,751	(539)	48	(689,143)	(684,883)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(\$3,440)	\$88,014	\$388	\$122,258	\$207,220

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, 2017

	Central Services	Health Benefits	Workers' Compensation	Total
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$718,056	\$4,065,410	\$4,612,754	\$9,396,220
Materials and Supplies Inventory	19,617	0	0	19,617
Prepaid Items	0	0	366,588	366,588
Interfund Receivable	138,082	446,236	32,271	616,589
<i>Total Current Assets</i>	875,755	4,511,646	5,011,613	10,399,014
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Depreciable Capital Assets, Net	3,949	0	0	3,949
<i>Total Assets</i>	879,704	4,511,646	5,011,613	10,402,963
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	206,954	17,438	227	224,619
Accrued Wages	14,297	3,616	5,134	23,047
Intergovernmental Payable	2,240	556	26,881	29,677
Interfund Payable	18,442	226	795	19,463
Compensated Absences Payable	66,319	1,894	0	68,213
Claims Payable	0	326,036	358,077	684,113
<i>Total Current Liabilities</i>	308,252	349,766	391,114	1,049,132
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable	40,672	1,319	0	41,991
Claims Payable	0	0	660,287	660,287
<i>Total Long-Term Liabilities</i>	40,672	1,319	660,287	702,278
<i>Total Liabilities</i>	348,924	351,085	1,051,401	1,751,410
Net Position				
Investment in Capital Assets	3,949	0	0	3,949
Unrestricted	526,831	4,160,561	3,960,212	8,647,604
<i>Total Net Position</i>	\$530,780	\$4,160,561	\$3,960,212	\$8,651,553

Portage County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2017*

	Central Services	Health Benefits	Workers' Compensation	Total
Operating Revenues				
Charges for Services	\$2,066,321	\$12,348,021	\$880,204	\$15,294,546
Other	3,080	0	0	3,080
<i>Total Operating Revenues</i>	<u>2,069,401</u>	<u>12,348,021</u>	<u>880,204</u>	<u>15,297,626</u>
Operating Expenses				
Personal Services	585,751	133,855	168,751	888,357
Materials and Supplies	333,299	4,221	3,193	340,713
Contractual Services	1,275,596	1,910,671	99,636	3,285,903
Depreciation and Amortization	1,346	0	0	1,346
Claims	0	10,062,894	358,077	10,420,971
Change in Worker's Compensation Estimate	0	0	(90,425)	(90,425)
Other	0	406	0	406
<i>Total Operating Expenses</i>	<u>2,195,992</u>	<u>12,112,047</u>	<u>539,232</u>	<u>14,847,271</u>
<i>Change in Net Position</i>	(126,591)	235,974	340,972	450,355
<i>Net Position Beginning of Year</i>	<u>657,371</u>	<u>3,924,587</u>	<u>3,619,240</u>	<u>8,201,198</u>
<i>Net Position End of Year</i>	<u><u>\$530,780</u></u>	<u><u>\$4,160,561</u></u>	<u><u>\$3,960,212</u></u>	<u><u>\$8,651,553</u></u>

Portage County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2017

	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	\$2,080,322	\$12,363,770	\$879,144	\$15,323,236
Other Cash Receipts	3,080	0	0	3,080
Cash Payments to Employees for Services	(565,806)	(133,565)	(181,529)	(880,900)
Cash Payments for Interfund Services Provided	(3,442)	(226)	(795)	(4,463)
Cash Payments for Goods and Services	(1,521,503)	(1,903,507)	(43,686)	(3,468,696)
Cash Payments for Claims	0	(10,570,561)	(251,506)	(10,822,067)
<i>Net Cash Provided by (Used for)</i> <i>Operating Activities</i>	(7,349)	(244,089)	401,628	150,190
Cash Flows from Noncapital Financing Activities				
Advances In	15,000	0	0	15,000
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	7,651	(244,089)	401,628	165,190
<i>Cash and Cash Equivalents Beginning of Year</i>	710,405	4,309,499	4,211,126	9,231,030
<i>Cash and Cash Equivalents End of Year</i>	\$718,056	\$4,065,410	\$4,612,754	\$9,396,220
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	(\$126,591)	\$235,974	\$340,972	\$450,355
Adjustments:				
Depreciation and Amortization	1,346	0	0	1,346
(Increase) Decrease in Assets:				
Materials and Supplies Inventory	6,519	0	0	6,519
Prepaid Items	0	0	42,251	42,251
Interfund Receivable	14,001	15,749	(1,060)	28,690
Increase (Decrease) in Liabilities:				
Accounts Payable	80,877	11,742	181	92,800
Accrued Wages	(4,045)	54	76	(3,915)
Intergovernmental Payable	(627)	8	16,683	16,064
Interfund Payable	(354)	50	39	(265)
Compensated Absences Payable	21,525	1	(13,660)	7,866
Claims Payable	0	(507,667)	16,146	(491,521)
<i>Total Adjustments</i>	119,242	(480,063)	60,656	(300,165)
<i>Net Cash Provided by (Used for)</i> <i>Operating Activities</i>	(\$7,349)	(\$244,089)	\$401,628	\$150,190

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 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, 2017

	McIntosh Bequest	Rodman Bequest	Totals
Assets			
Equity in Pooled Cash and Cash Equivalents	\$1,246	\$8,463	\$9,709
Net Position			
<i>Restricted for:</i>			
<i>Flags:</i>			
Non-Expendable	\$1,000	\$0	\$1,000
Expendable	246	0	246
<i>Children Detention Center:</i>			
Non-Expendable	0	2,500	2,500
Expendable	0	5,963	5,963
<i>Total Net Position</i>	\$1,246	\$8,463	\$9,709

Portage County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2017

	McIntosh Bequest	Rodman Bequest	Totals
Additions			
Interest	\$15	\$105	\$120
Deductions	<u>0</u>	<u>0</u>	<u>0</u>
<i>Change in Net Position</i>	15	105	120
<i>Net Position Beginning of Year</i>	<u>1,231</u>	<u>8,358</u>	<u>9,589</u>
<i>Net Position End of Year</i>	<u><u>\$1,246</u></u>	<u><u>\$8,463</u></u>	<u><u>\$9,709</u></u>

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2017

	Beginning Balance 12/31/16	Additions	Deductions	Ending Balance 12/31/17
Undivided Auto				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,412,829	\$1,412,829	\$0
Intergovernmental Receivable	599,061	611,742	599,061	611,742
<i>Total Assets</i>	<u>\$599,061</u>	<u>\$2,024,571</u>	<u>\$2,011,890</u>	<u>\$611,742</u>
Liabilities				
Intergovernmental Payable	<u>\$599,061</u>	<u>\$813,768</u>	<u>\$801,087</u>	<u>\$611,742</u>
Undivided Fuel				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,645,308	\$1,645,308	\$0
Intergovernmental Receivable	801,252	810,504	801,252	810,504
<i>Total Assets</i>	<u>\$801,252</u>	<u>\$2,455,812</u>	<u>\$2,446,560</u>	<u>\$810,504</u>
Liabilities				
Intergovernmental Payable	<u>\$801,252</u>	<u>\$844,056</u>	<u>\$834,804</u>	<u>\$810,504</u>
Undivided Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$945,444	\$12,304,313	\$12,298,103	\$951,654
Liabilities				
Intergovernmental Payable	\$945,444	\$951,654	\$945,444	\$951,654
Payroll Withholdings	0	13,249,757	13,249,757	0
<i>Total Liabilities</i>	<u>\$945,444</u>	<u>\$14,201,411</u>	<u>\$14,195,201</u>	<u>\$951,654</u>
Undivided State and Local Government				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,700,820	\$3,700,820	\$0
Intergovernmental Receivable	1,217,707	1,264,040	1,217,707	1,264,040
<i>Total Assets</i>	<u>\$1,217,707</u>	<u>\$4,964,860</u>	<u>\$4,918,527</u>	<u>\$1,264,040</u>
Liabilities				
Intergovernmental Payable	<u>\$1,217,707</u>	<u>\$2,483,113</u>	<u>\$2,436,780</u>	<u>\$1,264,040</u>

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Beginning Balance 12/31/16	Additions	Deductions	Ending Balance 12/31/17
Undivided Forfeitures				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,469	\$0	\$0	\$1,469
Liabilities				
Undistributed Assets	\$1,469	\$0	\$0	\$1,469
Undivided Library and Local Government				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,626,136	\$4,626,136	\$0
Intergovernmental Receivable	2,500,336	2,569,219	2,500,336	2,569,219
<i>Total Assets</i>	<u>\$2,500,336</u>	<u>\$7,195,355</u>	<u>\$7,126,472</u>	<u>\$2,569,219</u>
Liabilities				
Intergovernmental Payable	\$2,500,336	\$2,125,800	\$2,056,917	\$2,569,219
Undivided Cigarette Licenses				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$16,389	\$16,389	\$0
Liabilities				
Intergovernmental Payable	\$0	\$16,389	\$16,389	\$0
Undivided Estate Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$131,433	\$43,744	\$175,177	\$0
Intergovernmental Receivable	0	17,851	0	17,851
<i>Total Assets</i>	<u>\$131,433</u>	<u>\$61,595</u>	<u>\$175,177</u>	<u>\$17,851</u>
Liabilities				
Intergovernmental Payable	\$131,433	\$61,595	\$175,177	\$17,851
Undivided Tax Prepayments				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,137,180	\$3,836,955	\$3,842,898	\$1,131,237
Liabilities				
Undistributed Assets	\$1,137,180	\$3,836,955	\$3,842,898	\$1,131,237

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Beginning Balance 12/31/16	Additions	Deductions	Ending Balance 12/31/17
Undivided General Property Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,681,449	\$198,049,115	\$196,282,558	\$6,448,006
Property Taxes Receivable	193,661,276	203,432,381	193,661,276	203,432,381
Special Assessment Receivable	4,008,551	3,791,883	4,008,551	3,791,883
<i>Total Assets</i>	<u>\$202,351,276</u>	<u>\$405,273,379</u>	<u>\$393,952,385</u>	<u>\$213,672,270</u>
Liabilities				
Intergovernmental Payable	<u>\$202,351,276</u>	<u>\$405,273,379</u>	<u>\$393,952,385</u>	<u>\$213,672,270</u>
Undivided Public Housing				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$40,941	\$40,941	\$0
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$40,941</u>	<u>\$40,941</u>	<u>\$0</u>
Undivided Deposit/Investment				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,609,799	\$1,609,799	\$0
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$1,609,799</u>	<u>\$1,609,799</u>	<u>\$0</u>
Undivided Housing Trust				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$163,375	\$634,990	\$635,898	\$162,467
Liabilities				
Undistributed Assets	<u>\$163,375</u>	<u>\$634,990</u>	<u>\$635,898</u>	<u>\$162,467</u>
Undivided Indigent				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,059	\$57,691	\$61,675	\$75
Intergovernmental Receivable	3,413	3,980	3,413	3,980
<i>Total Assets</i>	<u>\$7,472</u>	<u>\$61,671</u>	<u>\$65,088</u>	<u>\$4,055</u>
Liabilities				
Undistributed Assets	<u>\$7,472</u>	<u>\$61,671</u>	<u>\$65,088</u>	<u>\$4,055</u>

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Beginning Balance 12/31/16	Additions	Deductions	Ending Balance 12/31/17
<i>Building Fee Assessment</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,761	\$6,055	\$6,130	\$3,686
Liabilities				
Deposits Held and Due to Others	\$3,761	\$6,055	\$6,130	\$3,686
<i>Ohio Election Commission</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,190	\$3,190	\$0
Liabilities				
Deposits Held and Due to Others	\$0	\$3,190	\$3,190	\$0
<i>District Board of Health</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,243,420	\$3,643,928	\$3,321,257	\$2,566,091
Liabilities				
Undistributed Assets	\$2,243,420	\$3,643,928	\$3,321,257	\$2,566,091
<i>Family and Children First Council</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$32,460	\$62,423	\$51,060	\$43,823
Liabilities				
Undistributed Assets	\$32,460	\$62,423	\$51,060	\$43,823
<i>Regional Planning Commission</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,935	\$547,385	\$523,159	\$35,161
Intergovernmental Receivable	245,074	0	22,107	222,967
Total Assets	\$256,009	\$547,385	\$545,266	\$258,128
Liabilities				
Undistributed Assets	\$10,935	\$547,385	\$523,159	\$35,161
Loans Payable	245,074	0	22,107	222,967
Total Liabilities	\$256,009	\$547,385	\$545,266	\$258,128

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Beginning Balance 12/31/16	Additions	Deductions	Ending Balance 12/31/17
<i>Parks</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,542,701	\$4,639,115	\$4,351,506	\$1,830,310
Liabilities				
Undistributed Assets	\$1,542,701	\$4,639,115	\$4,351,506	\$1,830,310
<i>Soil and Water</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$255,920	\$379,131	\$378,308	\$256,743
Liabilities				
Undistributed Assets	\$255,920	\$379,131	\$378,308	\$256,743
<i>Multi-County Detention Center</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$788,148	\$2,655,683	\$2,677,982	\$765,849
Liabilities				
Undistributed Assets	\$788,148	\$2,655,683	\$2,677,982	\$765,849
<i>Court</i>				
Assets				
Cash and Cash Equivalents In Segregated Accounts	\$1,422,319	\$57,979,761	\$57,940,430	\$1,461,650
Liabilities				
Deposits Held and Due to Others	\$1,422,319	\$57,979,761	\$57,940,430	\$1,461,650

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Beginning Balance 12/31/16	Additions	Deductions	Ending Balance 12/31/17
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$11,941,754	\$239,915,940	\$237,661,123	\$14,196,571
Cash and Cash Equivalents In Segregated Accounts	1,422,319	57,979,761	57,940,430	1,461,650
Intergovernmental Receivable	5,366,843	5,277,336	5,143,876	5,500,303
Property Taxes Receivable	193,661,276	203,432,381	193,661,276	203,432,381
Special Assessment Receivable	4,008,551	3,791,883	4,008,551	3,791,883
Total Assets	\$216,400,743	\$510,397,301	\$498,415,256	\$228,382,788
Liabilities				
Intergovernmental Payable	\$208,546,509	\$414,220,494	\$402,869,723	\$219,897,280
Undistributed Assets	6,183,080	16,461,281	15,847,156	6,797,205
Payroll Withholdings	0	13,249,757	13,249,757	0
Loan Payable	245,074	0	22,107	222,967
Deposits Held and Due to Others	1,426,080	57,989,006	57,949,750	1,465,336
Total Liabilities	\$216,400,743	\$501,920,538	\$489,938,493	\$228,382,788

**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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues				
Property Taxes	\$4,105,837	\$4,192,239	\$4,258,547	\$66,308
Permissive Sales Tax	21,500,000	26,677,688	26,859,195	181,507
Intergovernmental	4,644,000	4,644,000	5,593,818	949,818
Interest	857,300	857,300	1,531,276	673,976
Licenses and Permits	5,000	5,000	6,814	1,814
Fines and Forfeitures	1,045,000	994,877	1,000,934	6,057
Rentals and Royalties	374,000	374,000	532,472	158,472
Charges for Services	7,163,040	7,213,163	8,541,079	1,327,916
Other	358,845	237,016	258,083	21,067
<i>Total Revenues</i>	<u>40,053,022</u>	<u>45,195,283</u>	<u>48,582,218</u>	<u>3,386,935</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Commissioners:				
Personal Services	509,659	479,063	469,677	9,386
Materials and Supplies	22,202	12,202	7,917	4,285
Contractual Services	182,466	205,408	205,132	276
Capital Outlay	30,362	34,120	34,120	0
Other	0	100	41	59
Total Commissioners	<u>744,689</u>	<u>730,893</u>	<u>716,887</u>	<u>14,006</u>
Commissioners: Other				
Contractual Services	4,263,588	3,602,111	2,459,000	1,143,111
Other	33,000	30,000	7,770	22,230
Total Commissioners: Other	<u>4,296,588</u>	<u>3,632,111</u>	<u>2,466,770</u>	<u>1,165,341</u>
Motor Pool:				
Personal Services	287,762	300,791	300,788	3
Materials and Supplies	325,952	211,752	209,118	2,634
Contractual Services	51,003	132,003	131,273	730
Capital Outlay	87,972	107,382	105,267	2,115
Total Motor Pool:	<u>752,689</u>	<u>751,928</u>	<u>746,446</u>	<u>5,482</u>
Building Maintenance:				
Personal Services	609,374	602,070	599,507	2,563
Materials and Supplies	198,648	198,648	122,939	75,709
Contractual Services	1,998,870	1,998,870	1,544,858	454,012
Capital Outlay	104,965	104,965	52,442	52,523
Other	50	50	0	50
Total Building Maintenance	<u>\$2,911,907</u>	<u>\$2,904,603</u>	<u>\$2,319,746</u>	<u>\$584,857</u>

(continued)

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Microfilm:				
Personal Services	\$93,168	\$119,041	\$119,034	\$7
Materials and Supplies	6,146	5,346	5,178	168
Contractual Services	1,557	1,734	1,717	17
Capital Outlay	24,224	24,224	23,444	780
Total Microfilm	125,095	150,345	149,373	972
Human Resources:				
Personal Services	125,993	127,252	127,251	1
Materials and Supplies	4,668	4,668	3,576	1,092
Contractual Services	24,341	20,841	17,626	3,215
Total Human Resources	155,002	152,761	148,453	4,308
Auditor:				
Personal Services	677,806	683,188	683,075	113
Materials and Supplies	23,455	23,455	20,880	2,575
Contractual Services	61,154	61,154	40,954	20,200
Total Auditor	762,415	767,797	744,909	22,888
Budget Commission:				
Personal Services	56,948	56,962	56,961	1
Materials and Supplies	750	750	723	27
Contractual Services	8,862	8,862	4,222	4,640
Total Budget Commission	66,560	66,574	61,906	4,668
Data Processing Board:				
Personal Services	515,099	523,310	523,139	171
Materials and Supplies	20,400	10,500	10,467	33
Contractual Services	271,200	321,750	321,739	11
Total Data Processing Board	806,699	855,560	855,345	215
Treasurer:				
Personal Services	360,872	355,927	354,512	1,415
Materials and Supplies	6,400	6,475	6,474	1
Contractual Services	93,945	94,630	92,908	1,722
Total Treasurer	461,217	457,032	453,894	3,138
Prosecutor:				
Personal Services	2,572,085	2,652,379	2,596,362	56,017
Materials and Supplies	52,736	55,736	52,047	3,689
Contractual Services	154,603	151,603	145,091	6,512
Total Prosecutor	\$2,779,424	\$2,859,718	\$2,793,500	\$66,218

(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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Recorder:				
Personal Services	\$272,763	\$272,763	\$267,096	\$5,667
Materials and Supplies	5,022	7,436	7,271	165
Contractual Services	6,024	6,164	6,157	7
Other	0	3,000	157	2,843
	283,809	289,363	280,681	8,682
Total Recorder				
Board of Elections:				
Personal Services	892,465	908,813	881,677	27,136
Materials and Supplies	207,494	199,994	145,159	54,835
Contractual Services	408,601	408,601	247,527	161,074
Capital Outlay	265,590	273,090	273,042	48
Other	15,000	0	0	0
	1,789,150	1,790,498	1,547,405	243,093
Total Board of Elections				
Unclaimed Monies:				
Other	495,000	495,000	85,637	409,363
	495,000	495,000	85,637	409,363
Total General Government - Legislative and Executive	16,430,244	15,904,183	13,370,952	2,533,231
General Government - Judicial:				
Public Defender:				
Personal Services	803,445	853,075	853,074	1
Materials and Supplies	6,200	16,690	16,685	5
Contractual Services	104,540	91,591	87,777	3,814
Other	0	2,500	2,500	0
	914,185	963,856	960,036	3,820
Total Public Defender				
Clerk of Courts:				
Personal Services	2,185,883	2,192,253	2,176,030	16,223
Materials and Supplies	100,457	109,457	105,143	4,314
Contractual Services	210,538	201,538	192,151	9,387
	2,496,878	2,503,248	2,473,324	29,924
Total Clerk of Courts				
Court of Appeals:				
Contractual Services	110,000	110,000	60,468	49,532
	110,000	110,000	60,468	49,532
Municipal Court:				
Personal Services	1,119,206	1,121,813	1,109,958	11,855
Materials and Supplies	16,120	17,731	17,620	111
Contractual Services	94,413	109,523	106,699	2,824
	1,229,739	1,249,067	1,234,277	14,790
Total Municipal Court				

(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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Common Pleas Court:				
Personal Services	\$941,784	\$955,729	\$945,596	\$10,133
Materials and Supplies	14,025	19,025	15,949	3,076
Contractual Services	102,473	97,473	55,611	41,862
Total Common Pleas Court	1,058,282	1,072,227	1,017,156	55,071
Jury Commission:				
Personal Services	3,885	3,885	3,515	370
Contractual Services	492	492	360	132
Total Jury Commission	4,377	4,377	3,875	502
Domestic Relations:				
Personal Services	662,059	663,049	615,970	47,079
Materials and Supplies	16,038	16,285	11,800	4,485
Contractual Services	58,786	53,773	38,870	14,903
Capital Outlay	0	5,800	5,601	199
Total Domestic Relations	736,883	738,907	672,241	66,666
Probate Court:				
Personal Services	792,128	850,878	842,374	8,504
Materials and Supplies	18,040	16,040	15,871	169
Contractual Services	40,879	36,879	36,331	548
Total Probate Court	851,047	903,797	894,576	9,221
Juvenile Court:				
Personal Services	902,470	937,872	936,171	1,701
Materials and Supplies	32,669	28,669	27,635	1,034
Contractual Services	1,756,376	1,725,876	1,500,930	224,946
Capital Outlay	18,818	18,818	18,496	322
Total Juvenile Court	2,710,333	2,711,235	2,483,232	228,003
Total General Government - Judicial	10,111,724	10,256,714	9,799,185	457,529
Public Safety:				
Building Regulations and Inspections:				
Personal Services	456,409	486,517	485,928	589
Materials and Supplies	24,632	21,555	20,896	659
Contractual Services	40,175	19,925	12,460	7,465
Capital Outlay	45,848	45,848	29,348	16,500
Other	0	327	0	327
Total Building Regulations and Inspections	\$567,064	\$574,172	\$548,632	\$25,540

(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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Probation:				
Personal Services	\$309,054	\$322,917	\$311,061	\$11,856
Materials and Supplies	3,500	3,500	3,452	48
Contractual Services	15,689	10,939	10,784	155
Total Juvenile Probation	328,243	337,356	325,297	12,059
Adult Probation:				
Personal Services	1,030,504	1,189,249	1,147,920	41,329
Materials and Supplies	28,000	29,200	28,674	526
Contractual Services	24,996	105,502	74,152	31,350
Total Adult Probation	1,083,500	1,323,951	1,250,746	73,205
Coroner:				
Personal Services	282,146	284,455	280,434	4,021
Materials and Supplies	10,450	10,450	4,542	5,908
Contractual Services	132,537	132,537	101,377	31,160
Total Coroner	425,133	427,442	386,353	41,089
Sheriff:				
Personal Services	10,724,193	11,650,845	11,643,983	6,862
Materials and Supplies	824,713	779,069	778,811	258
Contractual Services	1,517,427	1,658,410	1,657,718	692
Capital Outlay	283,545	408,157	408,027	130
Other	7,000	3,186	3,186	0
Total Sheriff	13,356,878	14,499,667	14,491,725	7,942
Emergency Management Agency:				
Materials and Supplies	7,500	7,500	1	7,499
Contractual Services	7,500	7,500	3,450	4,050
Total Emergency Management Agency	15,000	15,000	3,451	11,549
Total Public Safety	15,775,818	17,177,588	17,006,204	171,384
Public Works:				
County Engineer Tax Map:				
Personal Services	178,486	180,079	180,031	48
Materials and Supplies	8,311	8,105	3,495	4,610
Contractual Services	2,231	2,437	2,343	94
Total Public Works	\$189,028	\$190,621	\$185,869	\$4,752

(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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Human Services:				
Veterans Services Commission:				
Personal Services	\$412,187	\$442,237	\$349,117	\$93,120
Materials and Supplies	35,135	35,135	23,825	11,310
Contractual Services	284,382	261,782	186,406	75,376
Capital Outlay	32,880	32,880	0	32,880
Other	1,000	1,000	0	1,000
Total Human Services	765,584	773,034	559,348	213,686
Capital Outlay	3,361,180	844,523	375,294	469,229
<i>Total Expenditures</i>	46,633,578	45,146,663	41,296,852	3,849,811
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,580,556)	48,620	7,285,366	7,236,746
Other Financing Sources (Uses)				
Advances In	105,122	105,122	122,748	17,626
Advances Out	(291,935)	(1,238,218)	(392,610)	845,608
Transfers Out	(100,000)	(839,729)	(870,524)	(30,795)
<i>Total Other Financing Sources (Uses)</i>	(286,813)	(1,972,825)	(1,140,386)	832,439
<i>Net Change in Fund Balance</i>	(6,867,369)	(1,924,205)	6,144,980	8,069,185
<i>Fund Balance Beginning of Year</i>	10,230,364	10,230,364	10,230,364	0
Prior Year Encumbrances Appropriated	1,447,615	1,447,615	1,447,615	0
<i>Fund Balance End of Year</i>	\$4,810,610	\$9,753,774	\$17,822,959	\$8,069,185

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$4,093,004	\$4,147,173	\$3,719,295	(\$427,878)
Intergovernmental	2,517,311	2,065,747	2,832,088	766,341
Fines and Forfeitures	152,050	153,549	214,940	61,391
Charges for Services	2,500	2,500	0	(2,500)
Other	108,067	108,067	81,397	(26,670)
<i>Total Revenues</i>	<u>6,872,932</u>	<u>6,477,036</u>	<u>6,847,720</u>	<u>370,684</u>
Expenditures				
Current:				
Health:				
Mental Health and Recovery:				
Personal Services	411,540	425,205	421,026	4,179
Materials and Supplies	5,500	5,500	3,257	2,243
Contractual Services	7,155,120	7,755,120	6,442,869	1,312,251
Other	0	2,400	2,310	90
Total Mental Health and Recovery	7,572,160	8,188,225	6,869,462	1,318,763
Indigent Driver, Alcohol Treatment:				
Contractual Services	206,840	246,840	144,726	102,114
<i>Total Expenditures</i>	<u>7,779,000</u>	<u>8,435,065</u>	<u>7,014,188</u>	<u>1,420,877</u>
<i>Net Change in Fund Balance</i>	(906,068)	(1,958,029)	(166,468)	1,791,561
<i>Fund Balance Beginning of Year</i>	5,361,263	5,361,263	5,361,263	0
Prior Year Encumbrances Appropriated	548,318	548,318	548,318	0
<i>Fund Balance End of Year</i>	<u>\$5,003,513</u>	<u>\$3,951,552</u>	<u>\$5,743,113</u>	<u>\$1,791,561</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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$14,914,192	\$13,492,385	\$13,652,742	\$160,357
Intergovernmental	5,417,115	5,068,208	5,352,118	283,910
Interest	800	800	997	197
Charges for Services	77,360	158,010	162,549	4,539
Contributions and Donations	7,700	4,973	6,499	1,526
Other	2,200	12,500	2,282	(10,218)
<i>Total Revenues</i>	<u>20,419,367</u>	<u>18,736,876</u>	<u>19,177,187</u>	<u>440,311</u>
Expenditures				
Current:				
Health:				
DD:				
Personal Services	12,153,900	11,067,500	10,399,669	667,831
Materials and Supplies	512,917	334,057	219,244	114,813
Contractual Services	11,916,904	11,645,059	10,667,906	977,153
Capital Outlay	69,000	60,000	8,749	51,251
Other	24,799	31,799	28,352	3,447
Total DD	<u>24,677,520</u>	<u>23,138,415</u>	<u>21,323,920</u>	<u>1,814,495</u>
DD Title VI:				
Personal Services	42,000	28,061	28,058	3
DD Gifts and Donations:				
Materials and Supplies	20,000	20,000	2,251	17,749
Contractual Services	15,000	15,000	9,222	5,778
Capital Outlay	10,000	10,000	6,233	3,767
Total DD Gifts and Donations	<u>45,000</u>	<u>45,000</u>	<u>17,706</u>	<u>27,294</u>
<i>Total Expenditures</i>	<u>24,764,520</u>	<u>23,211,476</u>	<u>21,369,684</u>	<u>1,841,792</u>
<i>Net Change in Fund Balance</i>	(4,345,153)	(4,474,600)	(2,192,497)	2,282,103
<i>Fund Balance Beginning of Year</i>	17,748,156	17,748,156	17,748,156	0
Prior Year Encumbrances Appropriated	867,215	867,215	867,215	0
<i>Fund Balance End of Year</i>	<u>\$14,270,218</u>	<u>\$14,140,771</u>	<u>\$16,422,874</u>	<u>\$2,282,103</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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$2,808,413	\$2,845,583	\$2,555,291	(\$290,292)
Intergovernmental	5,347,041	4,119,356	4,679,468	560,112
Charges for Services	1,447,527	862,358	514,277	(348,081)
Contributions and Donations	0	0	3,025	3,025
<i>Total Revenues</i>	<u>9,602,981</u>	<u>7,827,297</u>	<u>7,752,061</u>	<u>(75,236)</u>
Expenditures				
Current:				
Human Services:				
Child Welfare Levy:				
Personal Services	3,020,200	3,020,200	3,020,200	0
Materials and Supplies	15,000	9,500	8,659	841
Contractual Services	6,213,565	6,761,947	6,125,499	636,448
Capital Outlay	47,739	71,614	71,613	1
Other	100	100	0	100
<i>Total Expenditures</i>	<u>9,296,604</u>	<u>9,863,361</u>	<u>9,225,971</u>	<u>637,390</u>
<i>Net Change in Fund Balance</i>	306,377	(2,036,064)	(1,473,910)	562,154
<i>Fund Balance Beginning of Year</i>	2,018,325	2,018,325	2,018,325	0
Prior Year Encumbrances Appropriated	<u>17,739</u>	<u>17,739</u>	<u>17,739</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,342,441</u></u>	<u><u>\$0</u></u>	<u><u>\$562,154</u></u>	<u><u>\$562,154</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$10,172,345	\$9,714,428	\$10,205,285	\$490,857
Charges for Services	3,735,000	689,738	24	(689,714)
Contributions and Donations	2,000	2,000	3,218	1,218
<i>Total Revenues</i>	<u>13,909,345</u>	<u>10,406,166</u>	<u>10,208,527</u>	<u>(197,639)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	9,200,600	7,108,164	7,060,346	47,818
Materials and Supplies	102,400	102,400	78,627	23,773
Contractual Services	2,872,600	2,961,269	2,388,665	572,604
Capital Outlay	10,000	35,350	35,022	328
Other	7,000	7,000	554	6,446
Total Public Assistance	<u>12,192,600</u>	<u>10,214,183</u>	<u>9,563,214</u>	<u>650,969</u>
Help Me Grow Allocation:				
Contractual Services	317,799	252,403	252,403	0
WIA Allocation:				
Personal Services	797,732	0	0	0
Materials and Supplies	26,381	5,936	434	5,502
Contractual Services	573,232	842,920	757,922	84,998
Capital Outlay	1,600	0	0	0
Total Other Allocations	<u>1,398,945</u>	<u>848,856</u>	<u>758,356</u>	<u>90,500</u>
<i>Total Expenditures</i>	<u>13,909,344</u>	<u>11,315,442</u>	<u>10,573,973</u>	<u>741,469</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1	(909,276)	(365,446)	543,830
Other Financing Sources (Uses)				
Transfers In	0	356,667	356,667	0
<i>Net Change in Fund Balance</i>	1	(552,609)	(8,779)	543,830
<i>Fund Balance Beginning of Year</i>	<u>568,518</u>	<u>568,518</u>	<u>568,518</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$568,519</u>	<u>\$15,909</u>	<u>\$559,739</u>	<u>\$543,830</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$2,900,000	\$2,698,143	\$2,256,010	(\$442,133)
Intergovernmental	0	86,296	130,208	43,912
Loan Proceeds	0	1,126,842	925,576	(201,266)
<i>Total Revenues</i>	<u>2,900,000</u>	<u>3,911,281</u>	<u>3,311,794</u>	<u>(599,487)</u>
Expenses				
Personal Services	1,400,000	1,398,221	1,349,345	48,876
Materials and Supplies	784,855	832,355	418,122	414,233
Contractual Services	926,201	835,855	710,520	125,335
Other	4,000	17,000	14,456	2,544
Capital Outlay	315,679	1,242,531	1,242,531	0
Debt Service:				
Principal Retirement	0	428,869	428,869	0
Interest and Fiscal Charges	0	18,736	18,736	0
<i>Total Expenses</i>	<u>3,430,735</u>	<u>4,773,567</u>	<u>4,182,579</u>	<u>590,988</u>
<i>Excess of Revenues Over (Under)</i>				
<i>Expenses Before Advances</i>	(530,735)	(862,286)	(870,785)	(8,499)
Advances Out	0	(467,560)	0	467,560
<i>Net Change in Fund Equity</i>	(530,735)	(1,329,846)	(870,785)	459,061
<i>Fund Equity Beginning of Year</i>	532,760	532,760	532,760	0
Prior Year Encumbrances Appropriated	722,146	722,146	722,146	0
<i>Fund Equity (Deficit) End of Year</i>	<u>\$724,171</u>	<u>(\$74,940)</u>	<u>\$384,121</u>	<u>\$459,061</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$7,881,000	\$7,181,000	\$7,736,360	\$555,360
Other	0	0	6,284	6,284
<i>Total Revenues</i>	<u>7,881,000</u>	<u>7,181,000</u>	<u>7,742,644</u>	<u>561,644</u>
Expenses				
Personal Services	1,877,327	2,057,327	2,038,267	19,060
Materials and Supplies	848,489	898,489	803,154	95,335
Contractual Services	2,945,711	2,995,711	2,139,843	855,868
Other	117,606	119,206	21,841	97,365
Capital Outlay	2,146,205	2,146,205	888,311	1,257,894
Debt Service:				
Principal Retirement	1,067,400	1,067,400	1,067,400	0
Interest and Fiscal Charges	511,999	506,808	444,475	62,333
<i>Total Expenses</i>	<u>9,514,737</u>	<u>9,791,146</u>	<u>7,403,291</u>	<u>2,387,855</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances and Transfers</i>	(1,633,737)	(2,610,146)	339,353	2,949,499
Advances Out	(750,000)	(750,000)	0	750,000
Transfers Out	(570,601)	(742,138)	0	742,138
<i>Net Change in Fund Equity</i>	(2,954,338)	(4,102,284)	339,353	4,441,637
<i>Fund Equity Beginning of Year</i>	6,215,599	6,215,599	6,215,599	0
Prior Year Encumbrances Appropriated	740,408	740,408	740,408	0
<i>Fund Equity End of Year</i>	<u>\$4,001,669</u>	<u>\$2,853,723</u>	<u>\$7,295,360</u>	<u>\$4,441,637</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$4,640,000	\$4,640,000	\$5,786,823	\$1,146,823
Other	9,325	9,325	19,048	9,723
<i>Total Revenues</i>	<u>4,649,325</u>	<u>4,649,325</u>	<u>5,805,871</u>	<u>1,156,546</u>
Expenses				
Personal Services	926,515	1,096,515	1,091,824	4,691
Materials and Supplies	624,779	624,779	568,524	56,255
Contractual Services	2,407,021	2,407,021	1,468,913	938,108
Other	439,371	439,371	14,224	425,147
Capital Outlay	2,107,574	2,107,574	1,115,827	991,747
Debt Service:				
Principal Retirement	321,083	321,083	321,083	0
Interest and Fiscal Charges	61,198	61,198	61,198	0
<i>Total Expenses</i>	<u>6,887,541</u>	<u>7,057,541</u>	<u>4,641,593</u>	<u>2,415,948</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances and Transfers</i>	(2,238,216)	(2,408,216)	1,164,278	3,572,494
Transfers Out	(151,588)	(151,588)	0	151,588
<i>Net Change in Fund Equity</i>	(2,389,804)	(2,559,804)	1,164,278	3,724,082
<i>Fund Equity Beginning of Year</i>	5,137,954	5,137,954	5,137,954	0
Prior Year Encumbrances Appropriated	478,809	478,809	478,809	0
<i>Fund Equity End of Year</i>	<u>\$3,226,959</u>	<u>\$3,056,959</u>	<u>\$6,781,041</u>	<u>\$3,724,082</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, 2017

	<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	\$4,245,513	\$4,245,513	\$4,399,112	\$153,599
Expenses				
Personal Services	1,036,950	1,183,950	1,173,265	10,685
Materials and Supplies	516,092	596,092	512,295	83,797
Contractual Services	1,665,278	1,740,278	1,100,682	639,596
Other	23,500	23,500	1,105	22,395
Capital Outlay	1,089,896	1,089,896	605,367	484,529
Debt Service:				
Principal Retirement	729,261	729,261	729,261	0
Interest and Fiscal Charges	73,610	73,610	73,604	6
<i>Total Expenses</i>	<u>5,134,587</u>	<u>5,436,587</u>	<u>4,195,579</u>	<u>1,241,008</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances and Transfers</i>	(889,074)	(1,191,074)	203,533	1,394,607
Transfers Out	<u>(905,642)</u>	<u>(1,005,156)</u>	<u>0</u>	<u>1,005,156</u>
<i>Net Change in Fund Equity</i>	(1,794,716)	(2,196,230)	203,533	2,399,763
<i>Fund Equity Beginning of Year</i>	6,342,523	6,342,523	6,342,523	0
Prior Year Encumbrances Appropriated	<u>449,745</u>	<u>449,745</u>	<u>449,745</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$4,997,552</u></u>	<u><u>\$4,596,038</u></u>	<u><u>\$6,995,801</u></u>	<u><u>\$2,399,763</u></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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Licenses and Permits	\$100	\$100	\$135	\$35
Fines and Forfeitures	100	100	0	(100)
Charges for Services	<u>1,760,165</u>	<u>1,760,165</u>	<u>2,029,073</u>	<u>268,908</u>
<i>Total Revenues</i>	<u>1,760,365</u>	<u>1,760,365</u>	<u>2,029,208</u>	<u>268,843</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Real Estate Assessment Auditor:				
Personal Services	435,209	435,209	434,103	1,106
Materials and Supplies	16,336	16,336	13,956	2,380
Contractual Services	1,155,342	1,219,842	1,205,394	14,448
Other	<u>25</u>	<u>25</u>	<u>0</u>	<u>25</u>
Total Real Estate Assessment - Auditor	<u>1,606,912</u>	<u>1,671,412</u>	<u>1,653,453</u>	<u>17,959</u>
Real Estate Assessment Information Technology:				
Personal Services	167,978	184,949	184,949	0
Materials and Supplies	159,500	78,500	14,132	64,368
Contractual Services	<u>90,470</u>	<u>171,470</u>	<u>135,527</u>	<u>35,943</u>
Total Real Estate Assessment - Information Technology	<u>417,948</u>	<u>434,919</u>	<u>334,608</u>	<u>100,311</u>
<i>Total Expenditures</i>	<u>2,024,860</u>	<u>2,106,331</u>	<u>1,988,061</u>	<u>118,270</u>
<i>Net Change in Fund Balance</i>	(264,495)	(345,966)	41,147	387,113
<i>Fund Balance Beginning of Year</i>	8,310,577	8,310,577	8,310,577	0
Prior Year Encumbrances Appropriated	<u>979,878</u>	<u>979,878</u>	<u>979,878</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,025,960</u></u>	<u><u>\$8,944,489</u></u>	<u><u>\$9,331,602</u></u>	<u><u>\$387,113</u></u>

Portage County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collection Fund
For the Year Ended December 31, 2017*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Interest	\$3,000	\$3,000	\$11,244	\$8,244
Charges for Services	650,700	599,341	599,902	561
<i>Total Revenues</i>	<u>653,700</u>	<u>602,341</u>	<u>611,146</u>	<u>8,805</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Treasurer:				
Personal Services	120,974	120,974	117,174	3,800
Materials and Supplies	6,515	6,515	385	6,130
Contractual Services	542,500	552,500	330,988	221,512
Total Treasurer	<u>669,989</u>	<u>679,989</u>	<u>448,547</u>	<u>231,442</u>
Treasurer - Prepayments:				
Personal Services	3,630	3,630	0	3,630
Treasurer - Tax Certificates				
Personal Services	33,354	33,354	17,249	16,105
Contractual Services	10,024	10,024	8,372	1,652
Other	0	1,000	100	900
Total Treasurer - Tax Certificates	<u>43,378</u>	<u>44,378</u>	<u>25,721</u>	<u>18,657</u>
Prosecutor:				
Personal Services	251,338	251,338	216,382	34,956
Materials and Supplies	5,000	5,000	0	5,000
Total Prosecutor	<u>256,338</u>	<u>256,338</u>	<u>216,382</u>	<u>39,956</u>
<i>Total Expenditures</i>	<u>973,335</u>	<u>984,335</u>	<u>690,650</u>	<u>293,685</u>
<i>Net Change in Fund Balance</i>	(319,635)	(381,994)	(79,504)	302,490
<i>Fund Balance Beginning of Year</i>	1,120,271	1,120,271	1,120,271	0
Prior Year Encumbrances Appropriated	<u>15</u>	<u>15</u>	<u>15</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$800,651</u></u>	<u><u>\$738,292</u></u>	<u><u>\$1,040,782</u></u>	<u><u>\$302,490</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, 2017

	<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	\$444,250	\$400,976	\$401,550	\$574
Expenditures				
Current:				
General Government - Legislative and Executive:				
Law Library:				
Personal Services	68,200	68,200	57,865	10,335
Materials and Supplies	385,175	387,550	328,836	58,714
Contractual Services	23,800	19,800	13,362	6,438
<i>Total Expenditures</i>	<u>477,175</u>	<u>475,550</u>	<u>400,063</u>	<u>75,487</u>
<i>Net Change in Fund Balance</i>	(32,925)	(74,574)	1,487	76,061
<i>Fund Balance Beginning of Year</i>	751,763	751,763	751,763	0
Prior Year Encumbrances Appropriated	<u>6,675</u>	<u>6,675</u>	<u>6,675</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$725,513</u></u>	<u><u>\$683,864</u></u>	<u><u>\$759,925</u></u>	<u><u>\$76,061</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$484,750	\$1,129,887	\$1,151,910	\$22,023
Expenditures				
Current:				
General Government - Judicial:				
Municipal Court:				
Personal Services	46,426	46,426	43,565	2,861
Materials and Supplies	29,627	29,627	7,151	22,476
Contractual Services	60,000	60,000	36,389	23,611
Capital Outlay	15,000	15,000	0	15,000
Total Municipal Court	151,053	151,053	87,105	63,948
Common Pleas Court:				
Contractual Services	6,500	10,521	10,500	21
Clerk of Common Pleas Court:				
Personal Services	27,675	27,675	22,780	4,895
Materials and Supplies	6,645	6,645	4,284	2,361
Contractual Services	20,992	20,992	18,410	2,582
Total Clerk of Common Pleas Court	55,312	55,312	45,474	9,838
Probate Court:				
Materials and Supplies	4,000	4,000	0	4,000
Contractual Services	16,100	16,100	7,590	8,510
Capital Outlay	12,000	12,000	0	12,000
Other	250	250	0	250
Total Probate Court	32,350	32,350	7,590	24,760
Clerk of Municipal Court:				
Personal Services	199,285	199,285	196,005	3,280
Materials and Supplies	23,500	23,500	13,668	9,832
Contractual Services	134,140	134,140	130,762	3,378
Capital Outlay	17,000	17,000	17,000	0
Total Clerk of Municipal Court	\$373,925	\$373,925	\$357,435	\$16,490

(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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Juvenile Court:				
Materials and Supplies	\$13,500	\$13,500	\$281	\$13,219
Common Pleas Support:				
Materials and Supplies	40,384	37,384	17,469	19,915
Contractual Services	5,000	8,000	6,389	1,611
Total Common Pleas Support	45,384	45,384	23,858	21,526
GAL 2303.201:				
Contractual Services	3,000	3,000	0	3,000
Common Pleas IT Support:				
Personal Services	0	107,767	88,461	19,306
Probat IT Support:				
Personal Services	0	8,780	8,780	0
Juvenile IT Support:				
Personal Services	0	3,900	3,900	0
Juvenile Ct Special:				
Materials and Supplies	0	900	769	131
Contractual Services	0	500	500	0
Total Juvenile Ct Special	0	1,400	1,269	131
<i>Total Expenditures</i>	681,024	806,892	634,653	172,239
<i>Excess of Revenues Over (Under) Expenditures</i>	(196,274)	322,995	517,257	194,262
Other Financing Sources				
Advances In	0	0	2,700	0
<i>Net Change in Fund Balance</i>	(196,274)	322,995	519,957	196,962
<i>Fund Balance Beginning of Year</i>	536,627	536,627	536,627	0
Prior Year Encumbrances Appropriated	23,156	23,156	23,156	0
<i>Fund Balance End of Year</i>	<u>\$363,509</u>	<u>\$882,778</u>	<u>\$1,079,740</u>	<u>\$196,962</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, 2017

	<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	<u>\$65,000</u>	<u>\$64,892</u>	<u>\$69,070</u>	<u>4,178</u>
Expenditures				
Current:				
General Government - Judicial:				
Mediation and Dispute Common Pleas:				
Personal Services	75,519	75,519	73,946	1,573
Mediation and Dispute Domestic Relations:				
Personal Services	<u>21,328</u>	<u>21,328</u>	<u>17,394</u>	<u>3,934</u>
<i>Total Expenditures</i>	<u>96,847</u>	<u>96,847</u>	<u>91,340</u>	<u>5,507</u>
<i>Net Change in Fund Balance</i>	(31,847)	(31,955)	(22,270)	9,685
<i>Fund Balance Beginning of Year</i>	<u>116,603</u>	<u>116,603</u>	<u>116,603</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$84,756</u></u>	<u><u>\$84,648</u></u>	<u><u>\$94,333</u></u>	<u><u>\$9,685</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Grants Fund
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$108,100	\$50,038	\$66,283	\$16,245
Licenses and Permits	110,000	110,000	192,940	82,940
Fines and Forfeitures	2,500	2,500	3,264	764
Charges for Services	390,000	398,837	423,440	24,603
Contributions and Donations	7,000	6,900	7,523	623
<i>Total Revenues</i>	<u>617,600</u>	<u>568,275</u>	<u>693,450</u>	<u>125,175</u>
Expenditures				
Current:				
Public Safety:				
Concealed Handgun Licenses:				
Personal Services	78,260	117,696	112,373	5,323
Materials and Supplies	18,000	16,000	11,267	4,733
Contractual Services	14,309	80,309	75,354	4,955
Total Concealed Handgun Licenses	<u>110,569</u>	<u>214,005</u>	<u>198,994</u>	<u>15,011</u>
Enforcement and Education:				
Personal Services	2,470	2,470	0	2,470
Materials and Supplies	3,000	3,000	1,144	1,856
Contractual Services	2,000	2,000	1,095	905
Total Enforcement and Education	<u>7,470</u>	<u>7,470</u>	<u>2,239</u>	<u>5,231</u>
Marine Patrol:				
Personal Services	17,200	17,206	17,206	0
Materials and Supplies	3,200	2,220	2,219	1
Contractual Services	3,600	6,328	6,328	0
Total Marine Patrol	<u>24,000</u>	<u>25,754</u>	<u>25,753</u>	<u>1</u>
Drug Abuse Resistance Education:				
Personal Services	56,000	55,349	55,349	0
Traffic Enforcement Program:				
Personal Services	21,224	21,224	17,834	3,390
Materials and Supplies	876	876	736	140
Total Traffic Enforcement Program	<u>\$22,100</u>	<u>\$22,100</u>	<u>\$18,570</u>	<u>\$3,530</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Law Enforcement Assessment:				
Personal Services	\$5,053	\$8,553	\$2,953	\$5,600
Materials and Supplies	1,000	2,000	128	1,872
Contractual Services	5,000	11,900	6,343	5,557
Total Law Enforcement Assessment	11,053	22,453	9,424	13,029
Sheriff's Inmate Commissary:				
Personal Services	97,720	111,720	109,148	2,572
Materials and Supplies	222,734	222,734	200,028	22,706
Contractual Services	26,266	32,266	22,011	10,255
Capital Outlay	20,000	0	0	0
Total Sheriff's Inmate Commissary	366,720	366,720	331,187	35,533
Police Services:				
Personal Services:	100,000	100,000	100,000	0
Sheriffs Gift's and Donations DARE:				
Materials and Supplies	4,000	7,000	6,451	549
Contractual Services	1,000	2,000	680	1,320
Total Sheriffs Gift's and Donations DARE	5,000	9,000	7,131	1,869
Sheriff's Gifts and Donations K-9:				
Materials and Supplies	2,000	2,000	579	1,421
Contractual Services	1	701	298	403
Total Sheriff's Gifts and Donations K-9	2,001	2,701	877	1,824
<i>Total Expenditures</i>	704,913	825,552	749,524	76,028
<i>Excess of Revenues Over (Under) Expenditures</i>	(87,313)	(257,277)	(56,074)	201,203
Other Financing Sources (Uses)				
Transfers In	0	59,096	59,096	0
<i>Net Change in Fund Balance</i>	(87,313)	(198,181)	3,022	201,203
<i>Fund Balance Beginning of Year</i>	230,617	230,617	230,617	0
Prior Year Encumbrances Appropriated	166	166	166	0
<i>Fund Balance End of Year</i>	\$143,470	\$32,602	\$233,805	\$201,203

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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$562,236	\$529,793	\$529,794	\$1
Expenditures				
Current:				
Public Safety:				
Felony Delinquent Care and Custody:				
Personal Services	511,434	535,138	516,672	18,466
Materials and Supplies	4,000	6,573	4,398	2,175
Contractual Services	41,800	41,508	39,490	2,018
<i>Total Expenditures</i>	<u>557,234</u>	<u>583,219</u>	<u>560,560</u>	<u>22,659</u>
<i>Net Change in Fund Balance</i>	5,002	(53,426)	(30,766)	22,660
<i>Fund Balance Beginning of Year</i>	<u>314,520</u>	<u>314,520</u>	<u>314,520</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$319,522</u></u>	<u><u>\$261,094</u></u>	<u><u>\$283,754</u></u>	<u><u>\$22,660</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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$374,048	\$340,367	\$391,162	\$50,795
Fines and Forfeitures	306,025	494,964	554,151	59,187
<i>Total Revenues</i>	<u>680,073</u>	<u>835,331</u>	<u>945,313</u>	<u>109,982</u>
Expenditures				
Current:				
Public Safety:				
Probation Services:				
Personal Services	305,728	305,728	242,176	63,552
Materials and Supplies	500	1,400	500	900
Contractual Services	0	2,500	1,495	1,005
Other	0	100	100	0
Total Probation Services	<u>306,228</u>	<u>309,728</u>	<u>244,271</u>	<u>65,457</u>
Adult Probation:				
Personal Services	277,794	275,164	271,240	3,924
Materials and Supplies	2,167	3,342	2,274	1,068
Contractual Services	42,268	44,480	42,501	1,979
Total Adult Probation	<u>322,229</u>	<u>322,986</u>	<u>316,015</u>	<u>6,971</u>
Repeat Offender Program:				
Personal Services	49,325	44,279	44,273	6
Materials and Supplies	2,494	17,178	16,716	462
Contractual Services	0	1,650	1,632	18
Total Repeat Offender Program	<u>51,819</u>	<u>63,107</u>	<u>62,621</u>	<u>486</u>
Smart Ohio Pilot Program:				
Contractual Services	0	2,300	2,300	0
Muni Ct Alochol Monitoring				
Contractual Services	0	13,500	11,412	2,088
<i>Total Expenditures</i>	<u>680,276</u>	<u>711,621</u>	<u>636,619</u>	<u>75,002</u>
<i>Net Change in Fund Balance</i>	(203)	123,710	308,694	184,984
<i>Fund Balance Beginning of Year</i>	552,182	552,182	552,182	0
Prior Year Encumbrances Appropriated	<u>500</u>	<u>500</u>	<u>500</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$552,479</u>	<u>\$676,392</u>	<u>\$861,376</u>	<u>\$184,984</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Conduct Fund
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$350	\$350	\$847	\$497
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>	(5,300)	(5,300)	847	6,147
<i>Fund Balance Beginning of Year</i>	<u>14,570</u>	<u>14,570</u>	<u>14,570</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,270</u></u>	<u><u>\$9,270</u></u>	<u><u>\$15,417</u></u>	<u><u>\$6,147</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$282,500	\$156,721	\$223,575	\$66,854
Charges for Services	0	12,000	13,198	1,198
<i>Total Revenues</i>	<u>282,500</u>	<u>168,721</u>	<u>236,773</u>	<u>68,052</u>
Expenditures				
Current:				
Public Safety:				
Hazmat Operations:				
Materials and Supplies	11,000	11,000	6,714	4,286
Contractual Services	35,100	35,100	6,168	28,932
Capital Outlay	0	8,000	7,870	130
Total Hazmat Operations	<u>46,100</u>	<u>54,100</u>	<u>20,752</u>	<u>33,348</u>
EMA Urban Search & Rescue:				
Materials and Supplies	0	4,413	4,164	249
EMPG Homeland Security:				
Personal Services	42,600	230,259	228,408	1,851
Materials and Supplies	46,370	21,370	5,817	15,553
Contractual Services	20,650	22,650	18,223	4,427
Total EMPG Homeland Security	<u>109,620</u>	<u>274,279</u>	<u>252,448</u>	<u>21,831</u>
Local Emergency Planning Committee:				
Personal Services	\$1,300	\$7,225	\$2,909	\$4,316
Materials and Supplies	5,000	6,000	5,502	498
Contractual Services	10,900	30,775	17,023	13,752
Total Local Emergency Planning Committee	<u>17,200</u>	<u>44,000</u>	<u>25,434</u>	<u>18,566</u>
<i>Total Expenditures</i>	<u>172,920</u>	<u>376,792</u>	<u>302,798</u>	<u>73,994</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	109,580	(208,071)	(66,025)	142,046
Other Financing Sources (Uses)				
Transfers In	0	127,300	127,300	0
<i>Net Change in Fund Balance</i>	109,580	(80,771)	61,275	142,046
<i>Fund Balance Beginning of Year</i>	<u>252,998</u>	<u>252,998</u>	<u>252,998</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$362,578</u>	<u>\$172,227</u>	<u>\$314,273</u>	<u>\$142,046</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$6,829,960	\$6,829,960	\$7,868,462	\$1,038,502
Interest	0	0	35,689	35,689
Licenses and Permits	3,000	3,000	2,676	(324)
Fines and Forfeitures	101,500	99,053	99,053	0
Charges for Services	120,500	120,500	129,765	9,265
Other	10,000	10,000	33,466	23,466
<i>Total Revenues</i>	<u>7,064,960</u>	<u>7,062,513</u>	<u>8,169,111</u>	<u>1,106,598</u>
Expenditures				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personal Services	4,152,465	4,176,997	4,075,187	101,810
Materials and Supplies	1,986,338	2,386,338	2,051,348	334,990
Contractual Services	563,853	678,998	344,633	334,365
Capital Outlay	703,118	903,118	732,016	171,102
Other	8,901	16,401	7,423	8,978
<i>Total Expenditures</i>	<u>7,414,675</u>	<u>8,161,852</u>	<u>7,210,607</u>	<u>951,245</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(349,715)	(1,099,339)	958,504	2,057,843
Other Financing Sources (Uses)				
Advances Out	(105,122)	(105,122)	(105,122)	0
Transfers Out	0	(903,621)	(903,621)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(105,122)</u>	<u>(1,008,743)</u>	<u>(1,008,743)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(454,837)	(2,108,082)	(50,239)	2,057,843
<i>Fund Balance Beginning of Year</i>	2,478,623	2,478,623	2,478,623	0
Prior Year Encumbrances Appropriated	90,184	90,184	90,184	0
<i>Fund Balance End of Year</i>	<u>\$2,113,970</u>	<u>\$460,725</u>	<u>\$2,518,568</u>	<u>\$2,057,843</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Special Assessments	\$0	\$2,235	\$13,004	\$10,769
Expenditures				
Current:				
Public Works:				
Engineer Administration:				
Contractual Services	0	1,842	1,708	134
<i>Net Change in Fund Balance</i>	0	393	11,296	10,903
<i>Fund Balance Beginning of Year</i>	42,730	42,730	42,730	0
<i>Fund Balance End of Year</i>	\$42,730	\$43,123	\$54,026	\$10,903

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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$299,000	\$397,400	\$397,400	\$0
Expenditures				
Current:				
Public Works:				
County Formula:				
Contractual Services	<u>299,000</u>	<u>535,042</u>	<u>442,327</u>	<u>92,715</u>
<i>Net Change in Fund Balance</i>	0	(137,642)	(44,927)	92,715
<i>Fund Balance Beginning of Year</i>	<u>137,642</u>	<u>137,642</u>	<u>137,642</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$137,642</u></u>	<u><u>\$0</u></u>	<u><u>\$92,715</u></u>	<u><u>\$92,715</u></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, 2017

	<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	\$23,000	\$23,000	\$26,345	\$3,345
Expenditures				
Current:				
Health:				
Marriage License:				
Contractual Services	11,000	26,650	26,243	407
<i>Net Change in Fund Balance</i>	12,000	(3,650)	102	3,752
<i>Fund Balance Beginning of Year</i>	14,198	14,198	14,198	0
<i>Fund Balance End of Year</i>	<u>\$26,198</u>	<u>\$10,548</u>	<u>\$14,300</u>	<u>\$3,752</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, 2017

	<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	\$400,000	\$400,000	\$564,566	\$164,566
Fines and Forfeitures	3,100	3,100	4,401	1,301
Charges for Services	0	0	22,796	22,796
Contributions and Donations	0	0	11,915	11,915
Other	0	0	2,000	2,000
<i>Total Revenues</i>	<u>403,100</u>	<u>403,100</u>	<u>605,678</u>	<u>202,578</u>
Expenditures				
Current:				
Health:				
Dog Warden:				
Personal Services	278,000	357,565	353,429	4,136
Materials and Supplies	37,200	37,200	16,893	20,307
Contractual Services	49,600	49,600	43,887	5,713
Capital Outlay	0	62,000	57,368	4,632
Total Dog Warden	<u>364,800</u>	<u>506,365</u>	<u>471,577</u>	<u>34,788</u>
Auditor:				
Personal Services	59,894	66,607	35,730	30,877
Materials and Supplies	10,000	10,000	3,684	6,316
Contractual Services	21,500	22,500	20,868	1,632
Other	120	120	45	75
Total Auditor	<u>91,514</u>	<u>99,227</u>	<u>60,327</u>	<u>38,900</u>
<i>Total Expenditures</i>	<u>456,314</u>	<u>605,592</u>	<u>531,904</u>	<u>73,688</u>
<i>Net Change in Fund Balance</i>	(53,214)	(202,492)	73,774	276,266
<i>Fund Balance Beginning of Year</i>	<u>389,748</u>	<u>389,748</u>	<u>389,748</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$336,534</u></u>	<u><u>\$187,256</u></u>	<u><u>\$463,522</u></u>	<u><u>\$276,266</u></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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$1,054,593	\$1,003,667	\$1,003,668	\$1
Contributions and Donations	0	0	750	750
<i>Total Revenues</i>	<u>1,054,593</u>	<u>1,003,667</u>	<u>1,004,418</u>	<u>751</u>
Expenditures				
Current:				
Health:				
Women, Infants and Children:				
Personal Services	964,222	964,222	928,018	36,204
Materials and Supplies	12,090	20,590	11,909	8,681
Contractual Services	73,100	105,100	69,670	35,430
<i>Total Expenditures</i>	<u>1,049,412</u>	<u>1,089,912</u>	<u>1,009,597</u>	<u>80,315</u>
<i>Net Change in Fund Balance</i>	5,181	(86,245)	(5,179)	81,066
<i>Fund Balance Beginning of Year</i>	<u>194,680</u>	<u>194,680</u>	<u>194,680</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$199,861</u></u>	<u><u>\$108,435</u></u>	<u><u>\$189,501</u></u>	<u><u>\$81,066</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2017

	<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	\$15,000	\$15,000	\$28,840	\$13,840
Expenditures				
Current:				
Human Services:				
Indigent Guardianship:				
Materials and Supplies	3,000	3,000	0	3,000
Contractual Services	28,000	28,000	12,076	15,924
Capital Outlay	10,000	10,000	0	10,000
<i>Total Expenditures</i>	41,000	41,000	12,076	28,924
<i>Net Change in Fund Balance</i>	(26,000)	(26,000)	16,764	42,764
<i>Fund Balance Beginning of Year</i>	176,876	176,876	176,876	0
<i>Fund Balance End of Year</i>	<u>\$150,876</u>	<u>\$150,876</u>	<u>\$193,640</u>	<u>\$42,764</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$2,131,846	\$1,783,765	\$1,825,074	\$41,309
Charges for Services	569,000	569,000	587,150	18,150
Contributions and Donations	5,000	0	2,725	2,725
<i>Total Revenues</i>	<u>2,705,846</u>	<u>2,352,765</u>	<u>2,414,949</u>	<u>62,184</u>
Expenditures				
Current:				
Human Services:				
Child Support:				
Personal Services	1,771,600	1,779,552	1,756,930	22,622
Materials and Supplies	1,500	2,805	1,959	846
Contractual Services	932,696	734,666	561,440	173,226
Other	50	2,016	1,965	51
<i>Total Expenditures</i>	<u>2,705,846</u>	<u>2,519,039</u>	<u>2,322,294</u>	<u>196,745</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(166,274)	92,655	258,929
Other Financing Sources (Uses)				
Transfers In	0	135,574	135,574	0
<i>Net Change in Fund Balance</i>	0	(30,700)	228,229	258,929
<i>Fund Balance Beginning of Year</i>	<u>377,460</u>	<u>377,460</u>	<u>377,460</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$377,460</u>	<u>\$346,760</u>	<u>\$605,689</u>	<u>\$258,929</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$459,556	\$367,697	\$322,889	(\$44,808)
Expenditures				
Current:				
Human Services:				
Violence Against Women:				
Personal Services	90,196	90,145	90,058	87
Contractual Services	29,804	33,620	33,619	1
Total Violence Against Women	120,000	123,765	123,677	88
Prosecutors State Grant				
Personal Services	317,140	318,632	315,250	3,382
Contractual Services	12,258	9,765	5,961	3,804
Total Prosecutors State Grant	329,398	328,397	321,211	7,186
<i>Total Expenditures</i>	449,398	452,162	444,888	7,274
<i>Excess of Revenues Over (Under) Expenditures</i>	10,158	(84,465)	(121,999)	(37,534)
Other Financing Sources (Uses)				
Advances In	0	0	70,000	70,000
Advances Out	0	(17,626)	(17,626)	0
Transfers In	46,586	132,086	132,085	(1)
<i>Total Other Financing Sources (Uses)</i>	46,586	114,460	184,459	69,999
<i>Net Change in Fund Balance</i>	56,744	29,995	62,460	32,465
<i>Fund Balance Beginning of Year</i>	8,062	8,062	8,062	0
<i>Fund Balance End of Year</i>	<u>\$64,806</u>	<u>\$38,057</u>	<u>\$70,522</u>	<u>\$32,465</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Outside Assistance Fund
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$20,265	\$22,404	\$2,139
Expenditures				
Current:				
Human Services:				
Drug Task Force:				
Contractual Services	<u>0</u>	<u>20,265</u>	<u>20,265</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	2,139	2,139
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$2,139</u></u>	<u><u>\$2,139</u></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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$0	\$15,000	\$15,000	\$0
Interest	37,300	36,500	36,934	434
Charges for Services	97,800	97,300	138,158	40,858
Other	650	650	127,379	126,729
<i>Total Revenues</i>	<u>135,750</u>	<u>149,450</u>	<u>317,471</u>	<u>168,021</u>
Expenditures				
Current:				
Public Works:				
CDBG New Horizons:				
Contractual Services	0	15,000	10,406	4,594
CDBG Home Rehab:				
Contractual Services	5,000	5,000	1,957	3,043
Other	5,550	92,050	92,000	50
Total CDBG Home Rehab	<u>10,550</u>	<u>97,050</u>	<u>93,957</u>	<u>3,093</u>
Housing Revolving Loans:				
Contractual Services	10,000	41,150	31,776	9,374
Section 17 Revolving Loans:				
Contractual Services	4,784	4,784	3,313	1,471
Foreclosure Revolving Loans:				
Contractual Services	200	200	23	177
Economic Development Revolving Loans:				
Contractual Services	81,918	43,268	29,100	14,168
Other	33,000	33,000	0	33,000
Total Economic Development Revolving Loans	<u>114,918</u>	<u>76,268</u>	<u>29,100</u>	<u>47,168</u>
<i>Total Expenditures</i>	<u>140,452</u>	<u>234,452</u>	<u>168,575</u>	<u>65,877</u>
<i>Net Change in Fund Balance</i>	(4,702)	(85,002)	148,896	233,898
<i>Fund Balance Beginning of Year</i>	864,113	864,113	864,113	0
Prior Year Encumbrances Appropriated	<u>4,702</u>	<u>4,702</u>	<u>4,702</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$864,113</u>	<u>\$783,813</u>	<u>\$1,017,711</u>	<u>\$233,898</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$90,000	\$90,000	\$96,755	\$6,755
Expenditures				
Current:				
General Government - Legislative and Executive:				
Recorder:				
Materials and Supplies	54,200	154,200	66,956	87,244
Contractual Services	129,320	129,320	76,821	52,499
Capital Outlay	300,000	200,000	12,904	187,096
<i>Total Expenditures</i>	483,520	483,520	156,681	326,839
<i>Net Change in Fund Balance</i>	(393,520)	(393,520)	(59,926)	333,594
<i>Fund Balance Beginning of Year</i>	607,641	607,641	607,641	0
Prior Year Encumbrances Appropriated	9,120	9,120	9,120	0
<i>Fund Balance End of Year</i>	\$223,241	\$223,241	\$556,835	\$333,594

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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$1,000,000	\$1,000,000	\$1,457,502	\$457,502
Expenditures				
Current:				
General Government - Legislative and Executive:				
Certificate of Title:				
Personal Services	556,213	570,813	568,504	2,309
Materials and Supplies	15,200	20,750	18,916	1,834
Contractual Services	22,200	20,750	18,294	2,456
Other	357,000	357,000	357,000	0
<i>Total Expenditures</i>	950,613	969,313	962,714	6,599
<i>Net Change in Fund Balance</i>	49,387	30,687	494,788	464,101
<i>Fund Balance Beginning of Year</i>	2,197,519	2,197,519	2,197,519	0
<i>Fund Balance End of Year</i>	\$2,246,906	\$2,228,206	\$2,692,307	\$464,101

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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$1,903,175	\$1,898,275	\$1,898,273	(\$2)
Rentals and Royalties	195,798	188,589	130,216	(58,373)
<i>Total Revenues</i>	<u>2,098,973</u>	<u>2,086,864</u>	<u>2,028,489</u>	<u>(58,375)</u>
Expenditures				
Debt Service:				
Principal Retirement:				
1997 County Buildings	872,521	872,521	872,521	0
1998 USDA	16,312	16,312	16,312	0
2001/2010 USDA	134,000	134,000	134,000	0
2001 County Buildings	599,000	599,000	599,000	0
2001/2010 Riddle Block Building	5,794	5,794	5,794	0
2004 Courthouse	88,000	88,000	88,000	0
2010 Prosecutors Building	180,000	180,000	180,000	0
2014 County Buildings	430,000	430,000	430,000	0
Total Principal Retirement	<u>2,325,627</u>	<u>2,325,627</u>	<u>2,325,627</u>	<u>0</u>
Interest and Fiscal Charges:				
1997 County Buildings	45,807	45,809	45,808	1
1998 USDA	6,262	6,262	6,262	0
2001/2010 USDA	61,798	61,798	61,798	0
2001 County Buildings	268,234	268,234	268,234	0
2001/2010 Riddle Block Building	3,421	3,421	3,421	0
2004 Courthouse	1,760	1,760	1,760	0
2010 Prosecutors Building	115,125	115,125	115,125	0
2014 County Buildings	138,173	138,173	138,172	1
Total Interest and Fiscal Charges	<u>640,580</u>	<u>640,582</u>	<u>640,580</u>	<u>2</u>
<i>Total Expenditures</i>	<u>2,966,207</u>	<u>2,966,209</u>	<u>2,966,207</u>	<u>2</u>
<i>Excess of Revenues Under Expenditures</i>	(867,234)	(879,345)	(937,718)	(58,373)
Other Financing Sources (Uses)				
Transfers In	867,234	568,383	628,185	59,802
<i>Net Change in Fund Balance</i>	0	(310,962)	(309,533)	1,429
<i>Fund Balance Beginning of Year</i>	<u>447,135</u>	<u>447,135</u>	<u>447,135</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$447,135</u>	<u>\$136,173</u>	<u>\$137,602</u>	<u>\$1,429</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Special Assessments	\$90,454	\$66,281	\$46,545	(\$19,736)
Expenditures				
Debt Service:				
Principal Retirement:				
1997 Portage County Sewer Various	1,936	1,936	1,936	0
2001/2010 Portage County Sewer Brimfield	30,000	30,000	30,000	0
2004 Portage County Sewer Various	27,000	27,000	27,000	0
2006 Portage County Water Fairacres Avenue	2,442	2,442	2,442	0
2007 Portage County Water Patricia Water Line	2,711	2,711	2,711	0
1999 Streetsboro Sewer Hale-McCraken	13,791	13,791	13,791	0
Total Principal Retirement	77,880	77,880	77,880	0
Interest and Fiscal Charges:				
1997 Portage County Sewer Various	177	102	101	1
2001/2010 Portage County Sewer Brimfield	6,278	7,003	6,761	242
2004 Portage County Sewer Various	790	735	735	0
2006 Portage County Water Fairacres Avenue	179	129	127	2
2007 Portage County Water Patricia Water Line	1,747	1,747	1,656	91
1999 Streetsboro Sewer Hale-McCraken	3,403	3,403	2,953	450
Total Interest and Fiscal Charges	12,574	13,119	12,333	786
Total Expenditures	90,454	90,999	90,213	786
Excess of Revenues Over (Under) Expenditures	0	(24,718)	(43,668)	(18,950)
Other Financing Sources (Uses)				
Advances In	0	0	20,135	20,135
Net Change in Fund Balance	0	(24,718)	(23,533)	1,185
Fund Balance Beginning of Year	59,150	59,150	59,150	0
Fund Balance End of Year	\$59,150	\$34,432	\$35,617	\$1,185

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Special Assessments	\$52,909	\$47,488	\$50,216	\$2,728
Expenditures				
Debt Service:				
Principal Retirement:				
1996 Patricia Avenue - Sewer Improvements	13,916	13,916	13,916	0
1999 Horning/Rhodes - Sewer Improvements	5,188	5,188	5,188	0
2001 Mantua Corners - Sewer Improvements	25,783	25,783	25,783	0
Total Principal Retirement	44,887	44,887	44,887	0
Interest and Fiscal Charges:				
1996 Patricia Avenue - Sewer Improvements	1,481	1,201	1,123	78
1999 Horning/Rhodes - Sewer Improvements	972	869	756	113
2001 Mantua Corners - Sewer Improvements	5,569	7,096	5,270	1,826
Total Interest and Fiscal Charges	8,022	9,166	7,149	2,017
<i>Total Expenditures</i>	52,909	54,053	52,036	2,017
<i>Net Change in Fund Balance</i>	0	(6,565)	(1,820)	4,745
<i>Fund Balance Beginning of Year</i>	31,102	31,102	31,102	0
<i>Fund Balance End of Year</i>	\$31,102	\$24,537	\$29,282	\$4,745

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$240,000	\$686,800	\$468,737	(\$218,063)
Charges for Services	562,000	0	0	0
Contributions and Donations	0	0	1,700	1,700
<i>Total Revenues</i>	802,000	686,800	470,437	(216,363)
Expenditures				
Capital Outlay:				
Kent Court	67,705	67,705	40,348	27,357
Veterans Memorial	0	2,000	1,275	725
Wireless 911 Upgrade	362,507	660,810	322,624	338,186
Kent Municipal Court	36,124	43,384	41,711	1,673
Drug Task Force Capital	0	496,800	496,800	0
MRDD Capital Projects	150,000	225,000	0	225,000
<i>Total Expenditures</i>	616,336	1,495,699	902,758	592,941
<i>Excess of Revenues Over (Under) Expenditures</i>	185,664	(808,899)	(432,321)	376,578
Other Financing Sources (Uses)				
Advances In	0	0	284,775	284,775
Transfers Out	(568,383)	(568,383)	(568,383)	0
<i>Total Other Financing Sources (Uses)</i>	(568,383)	(568,383)	(283,608)	284,775
<i>Net Change in Fund Balance</i>	(382,719)	(1,377,282)	(715,929)	661,353
<i>Fund Balance Beginning of Year</i>	2,125,314	2,125,314	2,125,314	0
Prior Year Encumbrances Appropriated	274,032	274,032	274,032	0
<i>Fund Balance End of Year</i>	\$2,016,627	\$1,022,064	\$1,683,417	\$661,353

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$4,231,486	\$2,068,100	(\$2,163,386)
Other	0	308,426	287,412	(21,014)
<i>Total Revenues</i>	<u>0</u>	<u>4,539,912</u>	<u>2,355,512</u>	<u>(2,184,400)</u>
Expenditures				
Capital Outlay:				
Crain Avenue Bridge Replacement	0	396,280	108,865	287,415
Sandy Lake	302	6,952	6,649	303
Rock Spring Road Bridge	0	203,921	161,894	42,027
Brady Lake Road	89,497	389,497	213,083	176,414
Peck Rd/Lover Lane	0	565,000	369,297	195,703
Newton Falls Road Res	0	300,000	201,576	98,424
Liberty Street	0	998,200	246,566	751,634
2013 Culvert Replacement	0	16,079	16,079	0
Mishler Road Resurfacing	0	542,000	187,075	354,925
2014 Culvert Replacement	0	7,151	7,150	1
Brady Lake Road Resurfacing	0	1	1	0
Prospect Street Resurfacing	0	33,352	33,352	0
2015 Culvert Replacement	0	320,252	48,350	271,902
Center Road Widen	0	1,530,000	1,404,260	125,740
Tallmadge Road	30,630	311,361	91,818	219,543
<i>Total Expenditures</i>	<u>120,429</u>	<u>5,620,046</u>	<u>3,096,015</u>	<u>2,524,031</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(120,429)	(1,080,134)	(740,503)	339,631
Other Financing Sources (Uses)				
Transfers In	0	903,621	903,621	0
<i>Net Change in Fund Balance</i>	(120,429)	(176,513)	163,118	339,631
<i>Fund Balance Beginning of Year</i>	366,257	366,257	366,257	0
Prior Year Encumbrances Appropriated	120,429	120,429	120,429	0
<i>Fund Balance End of Year</i>	<u>\$366,257</u>	<u>\$310,173</u>	<u>\$649,804</u>	<u>\$339,631</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Freedom Secondary Railroad Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$800	\$0	\$880	\$880
Expenses				
Other	0	4,321	4,320	1
<i>Net Change in Fund Equity</i>	800	(4,321)	(3,440)	881
<i>Fund Equity Beginning of Year</i>	9,296	9,296	9,296	0
<i>Fund Equity End of Year</i>	<u>\$10,096</u>	<u>\$4,975</u>	<u>\$5,856</u>	<u>\$881</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
SCRAM Fund
For the Year Ended December 31, 2017

	<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	\$292,000	\$209,784	\$327,273	\$117,489
Expenses				
Personal Services	110,862	112,462	112,413	49
Contractual Services	180,000	180,000	126,164	53,836
Other	1,000	1,000	682	318
<i>Total Expenses</i>	<u>291,862</u>	<u>293,462</u>	<u>239,259</u>	<u>54,203</u>
<i>Net Change in Fund Equity</i>	138	(83,678)	88,014	171,692
<i>Fund Equity Beginning of Year</i>	<u>350,552</u>	<u>350,552</u>	<u>350,552</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$350,690</u>	<u>\$266,874</u>	<u>\$438,566</u>	<u>\$171,692</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$20,000	\$16,688	\$17,084	\$396
Expenses				
Personal Services	7,220	7,220	4,809	2,411
Materials and Supplies	2,000	2,000	0	2,000
Contractual Services	16,000	16,000	11,887	4,113
<i>Total Expenses</i>	25,220	25,220	16,696	8,524
<i>Net Change in Fund Equity</i>	(5,220)	(8,532)	388	8,920
<i>Fund Equity Beginning of Year</i>	21,752	21,752	21,752	0
<i>Fund Equity End of Year</i>	\$16,532	\$13,220	\$22,140	\$8,920

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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$1,030,000	\$1,024,819	\$1,024,820	\$1
Expenses				
Personal Services	75,393	75,393	57,221	18,172
Materials and Supplies	200	200	0	200
Contractual Services	896,027	1,456,027	910,873	545,154
<i>Total Expenses</i>	<u>971,620</u>	<u>1,531,620</u>	<u>968,094</u>	<u>563,526</u>
<i>Net Change in Fund Equity</i>	58,380	(506,801)	56,726	563,527
<i>Fund Equity Beginning of Year</i>	1,455,960	1,455,960	1,455,960	0
Prior Year Encumbrances Appropriated	<u>54,877</u>	<u>54,877</u>	<u>54,877</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$1,569,217</u>	<u>\$1,004,036</u>	<u>\$1,567,563</u>	<u>\$563,527</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Charges for Services	\$1,716,508	\$1,682,327	\$1,991,772	309,445
Rentals and Royalties	75,000	75,000	88,550	13,550
Other	0	0	3,080	3,080
<i>Total Revenues</i>	<u>1,791,508</u>	<u>1,757,327</u>	<u>2,083,402</u>	<u>326,075</u>
Expenses				
Personal Services	623,678	588,430	569,248	19,182
Materials and Supplies	518,689	512,592	342,068	170,524
Contractual Services	953,450	1,228,200	1,205,914	22,286
Other	362	362	0	362
<i>Total Expenses</i>	<u>2,096,179</u>	<u>2,329,584</u>	<u>2,117,230</u>	<u>212,354</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances and Transfers</i>	(304,671)	(572,257)	(33,828)	538,429
Advances In	0	0	15,000	15,000
<i>Net Change in Fund Equity</i>	(304,671)	(572,257)	(18,828)	553,429
<i>Fund Equity Beginning of Year</i>	666,116	666,116	666,116	0
Prior Year Encumbrances Appropriated	44,289	44,289	44,289	0
<i>Fund Equity End of Year</i>	<u>\$405,734</u>	<u>\$138,148</u>	<u>\$691,577</u>	<u>\$553,429</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, 2017

	<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	\$10,251,000	\$10,251,000	\$12,363,770	\$2,112,770
Expenses				
Personal Services	113,398	133,798	133,791	7
Materials and Supplies	4,500	4,500	4,499	1
Contractual Services	1,785,440	1,917,340	1,907,287	10,053
Claims	9,891,049	11,216,615	10,912,859	303,756
Other	1,000	1,406	406	1,000
<i>Total Expenses</i>	<u>11,795,387</u>	<u>13,273,659</u>	<u>12,958,842</u>	<u>314,817</u>
<i>Net Change in Fund Equity</i>	(1,544,387)	(3,022,659)	(595,072)	2,427,587
<i>Fund Equity Beginning of Year</i>	3,768,450	3,768,450	3,768,450	0
Prior Year Encumbrances Appropriated	<u>541,049</u>	<u>541,049</u>	<u>541,049</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2,765,112</u></u>	<u><u>\$1,286,840</u></u>	<u><u>\$3,714,427</u></u>	<u><u>\$2,427,587</u></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, 2017

	<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	\$575,000	\$725,000	\$879,144	\$154,144
Expenses				
Personal Services	54,117	183,652	182,324	1,328
Materials and Supplies	6,585	6,585	3,154	3,431
Contractual Services	315,616	813,616	40,532	773,084
Claims	762,102	766,704	251,506	515,198
<i>Total Expenses</i>	<u>1,138,420</u>	<u>1,770,557</u>	<u>477,516</u>	<u>1,293,041</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances and Transfers</i>	(563,420)	(1,045,557)	401,628	1,447,185
Advances Out	(400,000)	(400,000)	0	400,000
Transfers Out	(500,000)	(118,590)	0	118,590
<i>Net Change in Fund Equity</i>	(1,463,420)	(1,564,147)	401,628	1,965,775
<i>Fund Equity Beginning of Year</i>	4,204,735	4,204,735	4,204,735	0
Prior Year Encumbrances Appropriated	6,391	6,391	6,391	0
<i>Fund Equity End of Year</i>	<u>\$2,747,706</u>	<u>\$2,646,979</u>	<u>\$4,612,754</u>	<u>\$1,965,775</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$10	\$10	\$15	\$5
Expenses				
Contractual Services	10	10	0	10
<i>Net Change in Fund Equity</i>	0	0	15	15
<i>Fund Equity Beginning of Year</i>	1,231	1,231	1,231	0
<i>Fund Equity End of Year</i>	<u>\$1,231</u>	<u>\$1,231</u>	<u>\$1,246</u>	<u>\$15</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Interest	\$0	\$0	\$105	\$105
Expenses	0	0	0	0
<i>Net Change in Fund Equity</i>	0	0	105	105
<i>Fund Equity Beginning of Year</i>	8,358	8,358	8,358	0
<i>Fund Equity End of Year</i>	\$8,358	\$8,358	\$8,463	\$105

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Statistical Section

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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 – S48</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>S49 – S51</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>S52 – S58</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)

	2017	2016	2015	2014 (1)
Governmental Activities				
Net Investment in Capital Assets	\$96,610,038	\$90,053,054	\$87,123,155	\$85,236,468
Restricted:				
Capital Projects	2,548,474	2,878,753	2,805,600	3,621,791
Debt Service	400,296	754,927	1,127,326	684,173
General Government	12,998,499	11,799,118	10,609,457	9,589,188
Public Safety	1,968,861	1,438,558	1,391,765	1,404,285
Public Works	11,474,251	11,627,575	10,729,073	10,047,251
Health	25,018,715	25,524,893	24,552,729	26,841,630
Human Services	1,552,005	3,648,939	3,782,441	4,420,032
Unclaimed Monies	538,965	417,681	359,854	353,986
Unrestricted (Deficit)	(6,737,588)	(5,813,885)	(7,710,947)	(11,248,668)
<i>Total Governmental Activities Net Position</i>	<u>146,372,516</u>	<u>142,329,613</u>	<u>134,770,453</u>	<u>130,950,136</u>
Business Type - Activities				
Net Investment in Capital Assets	106,718,376	105,907,886	102,328,720	97,905,110
Restricted:				
Portage County Sewer	0	0	3,722	14,454
Streetsboro Sewer	607,514	834,055	926,939	1,108,774
Robinson Memorial Portage County Hospital	0	0	0	0
Unrestricted	26,531,627	24,763,881	25,024,261	21,887,384
<i>Total Business-Type Activities Net Position</i>	<u>133,857,517</u>	<u>131,505,822</u>	<u>128,283,642</u>	<u>120,915,722</u>
Primary Government				
Net Investment in Capital Assets	203,328,414	195,960,940	189,451,875	183,141,578
Restricted	57,107,580	58,924,499	56,288,906	58,085,564
Unrestricted	19,794,039	18,949,996	17,313,314	10,638,716
<i>Total Primary Government Net Position</i>	<u>\$280,230,033</u>	<u>\$273,835,435</u>	<u>\$263,054,095</u>	<u>\$251,865,858</u>

(1) The County disposed of the Hospital in 2014.

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014.

2013	2012	2011	2010	2009	2008
\$81,855,828	\$77,411,143	\$74,210,233	\$73,085,024	\$70,312,989	\$67,117,830
3,962,558	4,348,934	4,824,353	4,617,063	8,018,926	5,069,859
1,356,091	1,024,017	1,043,271	1,156,289	880,598	942,424
8,718,607	7,753,527	7,523,081	8,364,972	10,780,290	9,837,909
1,249,942	1,323,307	2,195,354	1,650,465	1,439,514	1,695,474
8,770,476	9,594,846	9,569,805	9,398,170	10,042,913	10,704,283
27,409,901	33,146,087	35,385,824	32,152,763	29,789,486	28,251,707
4,501,127	3,796,105	3,737,985	3,914,547	6,798,816	9,673,757
438,835	489,971	0	0	0	0
15,914,627	20,556,908	21,217,918	20,189,487	16,728,381	24,153,360
154,177,992	159,444,845	159,707,824	154,528,780	154,791,913	157,446,603
147,692,785	146,696,654	146,290,851	129,794,921	116,847,593	106,731,595
21,258	27,796	34,077	40,112	48,724	51,482
1,285,491	1,457,235	1,624,148	1,786,367	2,021,186	2,097,255
3,318,000	3,160,000	3,036,000	3,613,000	3,213,000	3,256,000
84,580,103	97,069,398	96,872,787	108,433,342	112,532,135	123,799,004
236,897,637	248,411,083	247,857,863	243,667,742	234,662,638	235,935,336
229,548,613	224,107,797	220,501,084	202,879,945	187,160,582	173,849,425
61,032,286	66,121,825	68,973,898	66,693,748	73,033,453	71,580,150
100,494,730	117,626,306	118,090,705	128,622,829	129,260,516	147,952,364
\$391,075,629	\$407,855,928	\$407,565,687	\$398,196,522	\$389,454,551	\$393,381,939

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

	2017	2016	2015	2014
Program Revenues				
Governmental Activities:				
Charges for Services, Sales and Assessments				
General Government:				
Legislative and Executive	\$10,040,223	\$10,355,422	\$6,677,085	\$8,596,728
Judicial	5,869,884	3,447,345	3,795,076	4,473,159
Public Safety	2,228,836	2,034,319	4,843,756	1,647,840
Public Works	394,002	449,380	371,936	273,457
Health	995,652	839,819	815,704	958,723
Human Services	1,130,291	1,301,940	1,891,040	3,211,303
Total Charges for Services, Sales and Assessments	20,658,888	18,428,225	18,394,597	19,161,210
Operating Grants and Contributions	36,259,560	37,720,717	34,767,319	33,682,894
Capital Grants and Contributions	2,068,100	2,126,636	2,460,515	3,416,553
<i>Total Governmental Activities Program Revenue</i>	<u>58,986,548</u>	<u>58,275,578</u>	<u>55,622,431</u>	<u>56,260,657</u>
Business-Type Activities:				
Charges for Services, Sales and Assessments				
Nursing Home (1)	0	0	0	0
Solid Waste Recycling Center	2,413,851	2,532,102	2,739,112	2,867,949
Portage County Sewer	7,708,569	7,631,131	7,536,406	7,775,311
Portage County Water	5,822,540	5,880,564	5,029,426	4,342,557
Streetsboro Sewer	4,259,315	4,104,787	4,124,902	4,687,819
Robinson Memorial Portage County Hospital (2)	0	0	0	0
Freedom Secondary Railroad	0	1,760	0	0
SCRAM	327,273	348,548	243,038	349,139
Electronic Fingerprinting	17,084	18,811	18,391	15,784
Storm Water Management	1,723,688	1,027,834	1,036,463	1,037,223
Other (3)	0	0	0	0
Total Charges for Services, Sales and Assessments	22,272,320	21,545,537	20,727,738	21,075,782
Operating Grants and Contributions	0	0	0	0
Capital Grants and Contributions	130,208	375,832	349,259	323,609
<i>Total Business-Type Activities Program Revenue</i>	<u>22,402,528</u>	<u>21,921,369</u>	<u>21,076,997</u>	<u>21,399,391</u>
<i>Total Primary Government Program Revenues</i>	<u>\$81,389,076</u>	<u>\$80,196,947</u>	<u>\$76,699,428</u>	<u>\$77,660,048</u>

2013	2012	2011	2010	2009	2008
\$7,340,656	\$8,972,657	\$4,418,618	\$7,020,962	\$6,527,362	\$6,348,180
3,157,396	4,279,381	5,797,290	3,362,582	2,779,627	2,880,547
4,739,821	1,725,800	4,435,545	4,014,425	3,904,168	3,973,720
535,499	427,225	413,229	449,310	992,087	883,357
886,599	865,876	957,051	798,961	710,935	650,903
1,222,263	1,065,573	1,254,408	1,251,027	1,353,938	1,161,949
17,882,234	17,336,512	17,276,141	16,897,267	16,268,117	15,898,656
31,493,584	37,131,204	41,952,341	42,775,981	37,173,618	44,769,269
1,864,059	2,989,306	4,562,695	4,535,512	862,113	3,265,904
51,239,877	57,457,022	63,791,177	64,208,760	54,303,848	63,933,829
432,545	6,196,085	6,782,391	6,264,291	6,446,931	6,155,276
3,078,386	3,491,340	4,373,906	3,839,676	3,111,702	3,785,091
8,508,256	8,282,949	8,216,652	7,132,086	6,368,313	7,729,523
4,179,219	4,294,066	4,155,852	4,637,129	3,917,932	4,178,191
4,207,331	4,175,615	4,178,067	4,003,862	3,844,159	4,194,684
126,374,000	137,534,000	143,122,000	146,194,000	139,363,000	142,796,000
0	580	1,130	750	880	0
258,156	258,492	205,398	189,774	273,915	0
17,999	14,487	18,336	19,066	25,726	0
1,030,480	1,030,659	1,033,969	1,037,339	734,468	0
0	0	0	0	0	295,603
148,086,372	165,278,273	172,087,701	173,317,973	164,087,026	169,134,368
693,000	556,883	413,496	881,244	324,803	1,110,234
1,194,065	1,544,576	2,372,645	862,375	300,081	1,021,516
149,973,437	167,379,732	174,873,842	175,061,592	164,711,910	171,266,118
\$201,213,314	\$224,836,754	\$238,665,019	\$239,270,352	\$219,015,758	\$235,199,947

(continued)

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

	2017	2016	2015	2014
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$18,011,039	\$16,687,911	\$14,117,238	\$13,702,711
Judicial	12,335,391	10,666,576	10,415,134	10,310,350
Public Safety	22,447,566	19,833,819	17,420,053	15,932,331
Public Works	7,539,519	10,537,584	10,407,091	7,756,139
Health	30,005,010	28,759,666	29,729,664	29,521,389
Human Services	25,415,007	22,196,384	21,956,883	21,158,797
Interest and Fiscal Charges	592,248	669,577	778,556	813,647
<i>Total Governmental Activities Expenses</i>	<u>116,345,780</u>	<u>109,351,517</u>	<u>104,824,619</u>	<u>99,195,364</u>
Business-Type Activities:				
Nursing Home (1)	0	0	0	0
Solid Waste Recycling Center	3,643,120	2,650,437	3,617,033	2,999,017
Portage County Sewer	7,364,188	6,818,031	5,757,168	9,201,349
Portage County Water	3,875,080	4,405,340	3,585,693	3,187,095
Streetsboro Sewer	4,018,925	3,547,313	3,698,484	2,020,492
Robinson Memorial Portage County Hospital (2)	0	0	0	0
Freedom Secondary Railroad	8,449	4,975	3,471	2,296
SCRAM	238,720	281,175	295,763	292,034
Electronic Fingerprinting	16,744	12,212	19,765	17,230
Storm Water Management	911,819	1,029,982	784,387	788,576
Other (3)	0	0	0	0
<i>Total Business-Type Activities Expenses</i>	<u>20,077,045</u>	<u>18,749,465</u>	<u>17,761,764</u>	<u>18,508,089</u>
<i>Total Primary Government Program Expenses</i>	<u>136,422,825</u>	<u>128,100,982</u>	<u>122,586,383</u>	<u>117,703,453</u>
Net (Expense)/Revenue				
Governmental Activities	(57,359,232)	(51,075,939)	(49,202,188)	(42,934,707)
Business-Type Activities	2,325,483	3,171,904	3,315,233	2,891,302
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$55,033,749)</u>	<u>(\$47,904,035)</u>	<u>(\$45,886,955)</u>	<u>(\$40,043,405)</u>

2013	2012	2011	2010	2009	2008
\$14,708,862	\$15,015,719	\$15,706,630	\$19,398,653	\$15,335,896	\$15,705,296
9,303,705	10,220,577	10,047,637	10,384,799	10,194,530	10,067,912
16,963,636	17,083,543	16,766,816	16,633,078	16,106,352	16,542,880
9,765,613	8,113,038	8,726,359	8,127,910	6,934,037	8,979,802
33,097,327	34,897,816	32,287,200	34,831,584	33,377,712	33,204,346
18,599,730	18,527,585	20,932,335	22,847,102	25,494,447	26,337,284
837,526	698,181	1,017,474	1,087,187	843,965	941,204
103,276,399	104,556,459	105,484,451	113,310,313	108,286,939	111,778,724
671,697	6,269,290	6,900,325	6,608,943	5,875,673	6,667,354
3,260,560	3,429,672	3,521,755	3,655,671	2,350,593	3,670,488
5,575,767	5,297,668	6,361,657	7,057,194	7,432,239	7,889,824
3,507,278	3,099,114	3,342,205	3,381,903	2,036,563	3,498,182
5,236,761	3,151,727	3,866,177	3,528,699	3,045,310	3,014,470
152,982,000	151,067,000	153,148,000	149,284,000	150,716,000	143,772,000
7,371	7,421	35,903	5,525	4,864	0
292,577	151,033	242,043	151,447	249,828	0
20,898	18,916	21,710	13,620	21,844	0
733,378	751,911	543,762	488,442	180,302	0
0	0	0	0	0	213,255
172,288,287	173,243,752	177,983,537	174,175,444	171,913,216	168,725,573
275,564,686	277,800,211	283,467,988	287,485,757	280,200,155	280,504,297
(52,036,522)	(47,099,437)	(41,693,274)	(49,101,553)	(53,983,091)	(47,844,895)
(22,314,850)	(5,864,020)	(3,109,695)	886,148	(7,201,306)	2,540,545
(\$74,351,372)	(\$52,963,457)	(\$44,802,969)	(\$48,215,405)	(\$61,184,397)	(\$45,304,350)

(continued)

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

	2017	2016	2015	2014
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$4,299,356	\$4,029,323	\$3,448,578	\$4,069,806
Health - Mental Health and Recovery Board	3,758,399	3,601,888	3,588,756	3,521,165
Health - Developmental Disabilities	13,630,820	13,193,732	13,117,364	12,851,010
Human Services - Child Welfare Levy	2,550,945	2,475,017	2,465,065	2,418,045
Bond Retirement	1,898,273	2,002,371	2,458,342	1,578,875
Sales Tax Levied for General Purposes				
General Purposes	27,107,309	26,233,218	21,271,135	19,904,631
Grants and Entitlements not Restricted				
to Specific Programs	6,371,982	5,498,548	4,853,286	4,495,998
Investment Earnings	1,080,665	910,553	956,096	680,430
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	704,386	690,449	863,883	1,441,394
Special Item	0	0	0	4,141,813
Transfers	0	0	0	0
<i>Total Governmental Activities</i>	<u>61,402,135</u>	<u>58,635,099</u>	<u>53,022,505</u>	<u>55,103,167</u>
Business-Type Activities:				
Investment Earnings	0	0	0	5,574
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	26,212	50,276	27,850	41,617
Special Item	0	0	4,024,837	(115,902,000)
Transfers	0	0	0	0
<i>Total Business-Type Activities</i>	<u>26,212</u>	<u>50,276</u>	<u>4,052,687</u>	<u>(115,854,809)</u>
<i>Total Primary Government General</i>				
<i>Revenues and Changes in Net Position</i>				
	<u>61,428,347</u>	<u>58,685,375</u>	<u>57,075,192</u>	<u>(60,751,642)</u>
Change in Net Position				
Governmental Activities	4,042,903	7,559,160	3,820,317	12,168,460
Business-Type Activities	2,351,695	3,222,180	7,367,920	(112,963,507)
<i>Total Primary Government Change in Net Position</i>	<u>\$6,394,598</u>	<u>\$10,781,340</u>	<u>\$11,188,237</u>	<u>(\$100,795,047)</u>

- (1) The County disposed of the Nursing Home in 2013.
- (2) The County disposed of the Hospital in 2014.
- (3) 2009 was the first year Other was broken out.

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

2013	2012	2011	2010	2009	2008
\$3,572,758	\$4,299,828	\$4,320,033	\$4,639,442	\$4,689,995	\$4,725,109
3,490,537	3,404,643	3,382,329	3,599,777	3,475,692	3,523,173
12,724,479	12,404,664	12,309,336	13,100,980	12,684,475	12,949,817
2,397,054	2,338,022	2,322,468	2,471,589	2,386,289	2,419,157
2,167,314	1,589,537	1,425,570	1,395,310	1,399,531	1,397,524
18,399,961	17,375,231	16,719,150	16,017,457	15,887,390	15,133,051
4,831,792	3,371,174	3,566,900	4,564,296	8,079,481	9,714,340
407,052	1,219,179	1,672,673	1,580,211	2,287,174	5,638,206
0	9,361	0	0	0	0
1,201,537	824,819	1,153,859	1,817,774	450,374	661,642
0	0	0	0	0	0
(2,422,815)	0	0	(348,416)	(12,000)	0
46,769,669	46,836,458	46,872,318	48,838,420	51,328,401	56,162,019
269,026	562,445	1,911,351	2,757,204	1,136,198	6,757,500
0	0	0	51	0	0
8,136,955	5,854,795	5,388,465	5,013,285	4,780,410	4,062,228
(27,392)	0	0	0	0	0
2,422,815	0	0	348,416	12,000	0
10,801,404	6,417,240	7,299,816	8,118,956	5,928,608	10,819,728
57,571,073	53,253,698	54,172,134	56,957,376	57,257,009	66,981,747
(5,266,853)	(262,979)	5,179,044	(263,133)	(2,654,690)	8,317,124
(11,513,446)	553,220	4,190,121	9,005,104	(1,272,698)	13,360,273
(\$16,780,299)	\$290,241	\$9,369,165	\$8,741,971	(\$3,927,388)	\$21,677,397

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

	2017	2016	2015	2014
General Fund				
Nondspendable	\$1,076,474	\$983,287	\$832,505	\$854,705
Committed	42,118	61,640	70,763	3,787
Assigned	5,591,448	6,408,234	2,308,181	1,639,648
Unassigned	20,729,619	12,583,029	12,409,140	11,631,071
Reserved	0	0	0	0
Unreserved	0	0	0	0
Total General Fund	27,439,659	20,036,190	15,620,589	14,129,211
All Other Governmental Funds				
Nondspendable	353,867	463,519	478,539	502,406
Restricted	50,918,238	53,553,794	50,571,910	52,848,227
Assigned	0	0	0	0
Unassigned (Deficit)	(495,016)	0	(61,494)	0
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	50,777,089	54,017,313	50,988,955	53,350,633
Total Governmental Funds	\$78,216,748	\$74,053,503	\$66,609,544	\$67,479,844

Note: The County implemented GASB 54 in 2011.

2013	2012	2011	2010	2009	2008
\$1,074,046	\$1,130,194	\$1,185,954	\$1,162,623	\$0	\$0
13,056	27,339	27,212	0	0	0
302,129	310,466	156,105	130,325	0	0
11,102,216	14,476,907	14,406,292	13,987,468	0	0
0	0	0	0	1,116,964	1,588,332
0	0	0	0	11,534,365	15,187,393
12,491,447	15,944,906	15,775,563	15,280,416	12,651,329	16,775,725
267,821	326,151	295,152	217,949	0	0
48,648,288	55,138,985	57,884,206	54,015,010	0	0
0	22,772	22,558	131,310	0	0
(1,247,525)	(94,739)	(80,347)	(188,129)	0	0
0	0	0	0	7,972,563	8,018,884
0	0	0	0	45,261,931	42,470,940
0	0	0	0	542,990	545,061
0	0	0	0	3,787,231	(974,272)
47,668,584	55,393,169	58,121,569	54,176,140	57,564,715	50,060,613
\$60,160,031	\$71,338,075	\$73,897,132	\$69,456,556	\$70,216,044	\$66,836,338

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

	2017	2016	2015	2014
Revenues				
Property Taxes	\$26,084,148	\$25,842,394	\$24,204,085	\$24,696,480
Permissive Sales Tax	26,652,603	26,096,524	21,051,047	19,824,719
Intergovernmental	43,449,143	44,585,792	41,374,898	40,409,185
Interest	1,080,665	910,553	956,096	690,246
Licenses and Permits	793,981	822,515	681,195	706,458
Fines and Forfeitures	3,633,138	2,695,903	2,680,340	2,698,677
Rentals and Royalties	662,688	673,120	635,356	432,392
Charges for Services	15,537,921	14,221,145	14,332,119	15,319,147
Contributions and Donations	37,355	32,157	36,053	26,728
Special Assessments	109,765	100,057	114,173	157,505
Other	701,306	672,669	845,910	1,012,334
<i>Total Revenues</i>	<u>118,742,713</u>	<u>116,652,829</u>	<u>106,911,272</u>	<u>105,973,871</u>
Expenditures				
General Government:				
Legislative and Executive	16,263,830	16,840,542	13,710,791	13,954,886
Judicial	10,698,475	10,238,332	10,060,012	10,035,961
Public Safety	19,209,876	18,322,779	16,833,094	16,315,366
Public Works	8,694,635	8,819,101	7,990,740	6,305,799
Health	28,857,189	27,990,789	30,030,896	29,621,665
Human Services	23,653,460	21,057,896	21,761,335	20,084,344
Capital Outlay	4,093,547	2,751,770	4,103,565	6,748,917
Debt Service:				
Principal	2,448,394	2,446,868	2,438,969	1,776,068
Interest and Fiscal Charges	660,062	740,793	852,170	875,164
Bond Issuance Costs	0	0	0	5,888
<i>Total Expenditures</i>	<u>114,579,468</u>	<u>109,208,870</u>	<u>107,781,572</u>	<u>105,724,058</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,163,245</u>	<u>7,443,959</u>	<u>(870,300)</u>	<u>249,813</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
General Obligation Bonds Issued	0	0	0	7,517,647
General Obligation Notes Issued	0	0	0	0
Special Assessment Bonds Issued	0	0	0	37,353
Premium on Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	(485,000)
Transfers In	2,342,528	1,837,039	2,496,535	1,324,276
Transfers Out	(2,342,528)	(1,837,039)	(2,496,535)	(1,324,276)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,070,000</u>
Net Change in Fund Balances	<u>\$4,163,245</u>	<u>\$7,443,959</u>	<u>(\$870,300)</u>	<u>\$7,319,813</u>
Debt Service as a Percentage of Noncapital Expenditures	2.92%	3.05%	3.16%	2.89%

2013	2012	2011	2010	2009	2008
\$24,480,849	\$24,761,739	\$24,290,406	\$24,796,479	\$24,283,281	\$24,797,602
18,453,324	17,375,231	16,512,176	15,924,811	14,468,520	15,133,051
37,266,730	43,289,743	48,324,721	51,125,800	51,438,050	54,652,879
462,477	1,226,793	1,672,673	1,580,211	2,287,174	5,638,206
667,523	538,383	492,508	467,262	428,144	349,881
2,717,978	2,856,844	2,865,570	3,097,351	2,635,424	2,664,420
588,552	653,947	583,730	603,554	640,100	617,658
13,893,285	13,395,295	13,533,816	12,803,783	12,827,913	12,604,581
21,698	24,616	33,594	36,474	65,762	54,515
157,918	165,354	353,112	169,642	187,439	156,716
756,207	815,958	1,133,687	1,817,774	450,374	627,840
99,466,541	105,103,903	109,795,993	112,423,141	109,712,181	117,297,349
14,224,782	14,557,342	14,567,955	18,121,832	14,827,359	15,543,383
9,930,829	9,714,004	9,455,783	9,781,026	9,935,782	10,364,707
16,582,310	16,567,292	15,741,676	15,672,135	15,963,729	16,383,634
8,126,188	7,433,606	7,145,759	8,193,952	7,559,424	7,340,144
32,683,685	34,314,897	31,701,851	35,017,741	32,830,003	33,619,238
17,233,840	17,328,471	19,777,274	21,019,486	24,567,865	25,104,144
13,351,804	5,774,512	4,864,983	5,008,028	2,932,435	6,766,711
1,732,768	1,329,284	1,353,512	5,225,957	1,028,713	985,747
882,896	647,585	740,518	729,377	840,165	937,446
0	0	0	67,805	0	0
114,749,102	107,666,993	105,349,311	118,837,339	110,485,475	117,045,154
(15,282,561)	(2,563,090)	4,446,682	(6,414,198)	(773,294)	252,195
0	139,033	83,894	10,165	0	0
0	0	0	10,015,000	0	0
0	0	0	0	4,165,000	0
0	0	0	301,000	0	0
0	0	0	208,964	0	0
0	0	0	(6,354,699)	0	0
9,817,163	1,861,806	2,095,960	3,660,036	1,592,235	1,558,567
(5,712,646)	(1,996,806)	(2,185,960)	(2,185,756)	(1,604,235)	(1,567,717)
4,104,517	4,033	(6,106)	5,654,710	4,153,000	(9,150)
(\$11,178,044)	(\$2,559,057)	\$4,440,576	(\$759,488)	\$3,379,706	\$243,045
2.63%	2.00%	2.08%	5.36%	1.79%	1.76%

Portage County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU		Assessed Value	Estimated Actual Value
2017	\$2,633,713,750	\$671,208,050	\$9,442,633,714	\$136,785,380	\$155,437,932
2016	2,614,942,020	665,830,115	9,373,634,671	117,733,710	133,788,307
2015	2,553,852,390	631,400,180	9,100,721,629	106,351,610	120,854,102
2014	2,539,040,940	638,398,300	9,078,397,829	98,421,910	111,843,080
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

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 tax has been phased out, and during the phase out period, all general business tangible personal property was 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, at 5 percent for 2010. 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 was 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 a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

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	\$3,441,707,180	\$9,598,071,646	35.9	\$8.43159
0	0	3,398,505,845	9,507,422,978	35.7	8.41722
0	0	3,291,604,180	9,221,575,731	35.7	8.52668
0	0	3,275,861,150	9,190,240,908	35.6	8.51365
0	0	3,228,499,250	9,068,983,316	35.6	8.51401
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

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

	2017	2016	2015	2014
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	0.05478	0.05483	0.05581	0.05584
Commercial/Industrial and Public Utility Real	0.09140	0.09203	0.09488	0.09455
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	0.16070	0.16085	0.16372	0.16378
Commercial/Industrial and Public Utility Real	0.26810	0.26994	0.27832	0.27735
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	0.18261	0.18278	0.18605	0.18612
Commercial/Industrial and Public Utility Real	0.30466	0.30675	0.31627	0.31517
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
1979 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.14566	0.14579	0.14840	0.14845
Commercial/Industrial and Public Utility Real	0.20080	0.20218	0.20846	0.20774
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	0.79274	0.79346	0.80766	0.80796
Commercial/Industrial and Public Utility Real	0.92066	0.92700	0.95578	0.95246
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	0.95099	0.95186	0.96889	0.96925
Commercial/Industrial and Public Utility Real	1.08445	1.09190	1.12581	1.12189
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
1995 Child Welfare Current Expense				
Residential/Agricultural Real	0.31639	0.31668	0.32234	0.32246
Commercial/Industrial and Public Utility Real	0.33380	0.33610	0.34654	0.34533
General Business and Public Utility Personal	0.49000	0.49000	0.49000	0.49000
1995 Child Welfare Current Expense				
Residential/Agricultural Real	0.48427	0.48471	0.49338	0.49356
Commercial/Industrial and Public Utility Real	0.51093	0.51444	0.53041	0.52857
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	1.16224	1.16330	1.18411	1.18455
Commercial/Industrial and Public Utility Real	1.22622	1.23465	1.27299	1.26856
General Business and Public Utility Personal	1.80000	1.80000	1.80000	1.80000
2004 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.97653	0.97742	0.99491	0.99528
Commercial/Industrial and Public Utility Real	0.90089	0.90708	0.93525	0.93200
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000

2013	2012	2011	2010	2009	2008
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000
0.05584	0.05323	0.05321	0.05317	0.05075	0.05070
0.09569	0.09416	0.09327	0.09251	0.09283	0.09270
0.30000	0.30000	0.30000	0.30000	0.30000	0.30000
0.16378	0.15613	0.15608	0.15596	0.14886	0.14880
0.28068	0.27619	0.27360	0.27135	0.27231	0.27200
0.88000	0.88000	0.88000	0.88000	0.88000	0.88000
0.18612	0.17742	0.17736	0.17723	0.16916	0.16910
0.31895	0.31385	0.31091	0.30836	0.30944	0.30910
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.14845	0.14152	0.14147	0.14136	0.13493	0.13490
0.21023	0.20687	0.20493	0.20324	0.20396	0.20380
0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
0.80796	0.77020	0.76996	0.76936	0.73434	0.73420
0.96388	0.94847	0.93959	0.93186	0.93512	0.93420
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.96925	0.92396	0.92367	0.92295	0.88094	0.88080
1.13535	1.11719	1.10673	1.09763	1.10148	1.10040
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.32246	0.30739	0.30729	0.30706	0.29308	0.29300
0.34947	0.34389	0.34067	0.33786	0.33905	0.33870
0.49000	0.49000	0.49000	0.49000	0.49000	0.49000
0.49356	0.47050	0.47035	0.46998	0.44859	0.44850
0.53491	0.52636	0.52143	0.51714	0.51895	0.51840
0.75000	0.75000	0.75000	0.75000	0.75000	0.75000
1.18455	1.12920	1.12884	1.12796	1.07662	1.07650
1.28378	1.26325	1.25143	1.24113	1.24548	1.24420
1.80000	1.80000	1.80000	1.80000	1.80000	1.80000
0.99528	0.94877	0.94847	0.94774	0.90459	0.90450
0.94317	0.92809	0.91940	0.91184	0.91504	0.91410
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

	2017	2016	2015	2014
2004 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	\$0.87888	\$0.87968	\$0.89542	\$0.89575
Commercial/Industrial and Public Utility Real	0.81080	0.81637	0.84172	0.83880
General Business and Public Utility Personal	0.90000	0.90000	0.90000	0.90000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$6.10578	\$6.11137	\$6.22069	\$6.22299
Commercial/Industrial and Public Utility Real	6.65269	6.69845	6.90642	6.88242
General Business and Public Utility Personal	11.62000	11.62000	11.62000	11.62000
Total Millage by type of Property				
Residential/Agricultural Real	\$8.10578	\$8.11137	\$8.22069	\$8.22299
Commercial/Industrial and Public Utility Real	8.65269	8.69845	8.90642	8.88242
General Business and Public Utility Personal	13.62000	13.62000	13.62000	13.62000
Total Weighted Average Tax Rate	\$8.43159	\$8.41722	\$8.52668	\$8.51365
Overlapping Rates by Taxing District				
Cities				
Aurora				
Residential/Agricultural Real	\$5.72672	\$5.75418	\$5.83161	\$5.85500
Commercial/Industrial and Public Utility Real	5.84428	5.86283	5.86523	5.84352
General Business and Public Utility Personal	7.63000	7.65000	7.66000	7.68000
Kent - Field Local School District				
Residential/Agricultural Real	6.39147	6.38853	6.46229	6.46150
Commercial/Industrial and Public Utility Real	5.52666	5.68866	6.15665	6.11522
General Business and Public Utility Personal	6.84000	6.84000	6.84000	6.84000
Kent - Kent City School District				
Residential/Agricultural Real	9.09147	9.08853	9.16229	9.16150
Commercial/Industrial and Public Utility Real	8.22666	8.38866	8.85665	8.81522
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	3.94946
Commercial/Industrial and Public Utility Real	3.71248	3.74335	3.76309	3.88351
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	5.04946
Commercial/Industrial and Public Utility Real	4.81248	4.84335	4.86309	4.98351
General Business and Public Utility Personal	5.05000	5.05000	5.05000	5.05000

2013	2012	2011	2010	2009	2008
\$0.89575	\$0.85390	\$0.85362	\$0.85296	\$0.81414	\$0.81400
0.84886	0.83528	0.82746	0.82066	0.82354	0.82270
0.90000	0.90000	0.90000	0.90000	0.90000	0.90000
\$6.22299	\$5.93222	\$5.93032	\$5.92573	\$5.65599	\$5.65500
6.96495	6.85359	6.78942	6.73358	6.75718	6.75030
11.62000	11.62000	11.62000	11.62000	11.62000	11.62000
\$8.22299	\$7.93222	\$7.93032	\$7.92573	\$7.65599	\$7.65500
8.96495	8.85359	8.78942	8.73358	8.75718	8.75030
13.62000	13.62000	13.62000	13.62000	13.62000	13.62000
\$8.51401	\$8.24245	\$8.22785	\$8.21944	\$8.00103	\$8.11041
\$5.85590	\$5.89495	\$5.89469	\$7.21247	\$6.90473	\$7.02391
5.89966	6.00727	6.01674	7.04261	7.12499	7.24649
7.68000	7.77000	7.77000	10.27000	8.84000	8.96000
6.46668	6.27752	6.27223	6.13082	5.89677	5.89301
6.16927	6.51026	6.47753	6.33809	6.25192	6.23869
6.84000	6.84000	6.84000	6.84000	6.84000	6.84000
9.16668	8.97752	8.97223	8.83082	8.59677	8.59301
8.86927	9.21026	9.17753	9.03809	8.95192	8.93869
9.54000	9.54000	9.54000	9.54000	9.54000	9.54000
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	3.95000	3.95000	3.95000	3.95000	3.93745
3.95000	3.95000	3.94814	3.95000	3.95000	3.84698
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
5.05000	5.05000	5.05000	5.05000	5.05000	5.03745
5.05000	5.05000	5.04814	5.05000	5.05000	4.94698
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

	2017	2016	2015	2014
Villages				
Brady Lake				
Residential/Agricultural Real	\$12.03345	\$9.32345	\$9.55146	\$9.56813
Commercial/Industrial and Public Utility Real	13.35735	10.64735	10.64735	10.64735
General Business and Public Utility Personal	16.66000	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	12.03572	12.02042	9.05842	9.05842
Commercial/Industrial and Public Utility Real	10.86759	10.86759	7.88163	7.88163
General Business and Public Utility Personal	12.20000	12.20000	9.20000	9.20000
Mantua				
Residential/Agricultural Real	6.65000	6.65000	6.64851	2.80000
Commercial/Industrial and Public Utility Real	6.63624	6.64396	6.65000	2.80000
General Business and Public Utility Personal	6.65000	6.65000	6.65000	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	12.20000	12.20000	12.20000	9.20000
Commercial/Industrial and Public Utility Real	12.20000	12.20000	12.20000	9.20000
General Business and Public Utility Personal	12.20000	12.20000	12.20000	9.20000
Windham				
Residential/Agricultural Real	3.50000	3.50000	3.50000	3.50000
Commercial/Industrial and Public Utility Real	3.50000	3.50000	3.50000	3.50000
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
Townships				
Atwater				
Residential/Agricultural Real	8.47021	8.45371	8.65272	8.64832
Commercial/Industrial and Public Utility Real	9.01331	8.99483	9.02111	9.01553
General Business and Public Utility Personal	9.35000	9.35000	9.35000	9.35000
Brimfield				
Residential/Agricultural Real	17.64293	16.05212	15.54556	14.74783
Commercial/Industrial and Public Utility Real	16.17165	14.68759	14.24266	13.59234
General Business and Public Utility Personal	19.25000	19.35000	18.75000	17.90000
Charlestown				
Residential/Agricultural Real	5.47143	5.47017	5.50085	5.50430
Commercial/Industrial and Public Utility Real	4.91290	4.85051	4.85051	4.85051
General Business and Public Utility Personal	8.10000	8.10000	8.10000	8.10000
Deerfield				
Residential/Agricultural Real	5.80986	5.81191	5.88966	5.88642
Commercial/Industrial and Public Utility Real	5.94810	5.94084	6.01470	5.99996
General Business and Public Utility Personal	6.15000	6.15000	6.15000	6.15000

2013	2012	2011	2010	2009	2008
\$9.55152	\$9.06102	\$9.05756	\$9.05282	\$8.81216	\$8.80196
10.64735	10.55294	10.55294	10.64060	10.64060	10.64060
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
9.05586	9.20000	9.20000	9.20000	9.18885	9.18885
7.88163	7.70977	7.51477	9.20000	9.20000	9.20000
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
9.20000	9.20000	9.20000	9.20000	6.00732	6.00600
9.20000	9.20000	9.20000	9.20000	8.20000	8.20000
9.20000	9.20000	9.20000	9.20000	8.20000	8.20000
3.50000	3.50000	3.50000	5.50000	3.50000	3.50000
3.50000	3.50000	3.50000	5.50000	3.50000	3.50000
3.50000	3.50000	3.50000	5.50000	3.50000	3.50000
8.64733	8.56058	8.55761	8.55378	7.35161	7.34883
9.00658	8.93095	8.91446	8.95768	8.56857	8.56857
9.35000	9.35000	9.35000	9.35000	9.35000	9.35000
14.76143	12.17059	12.17622	11.24110	10.04424	10.04592
13.83127	11.71657	11.67808	11.83330	11.35134	10.69902
17.90000	15.60000	15.60000	14.65000	13.80000	13.80000
5.50046	5.27265	5.26708	5.26725	5.12007	5.10857
4.86193	4.76713	4.76713	4.76713	4.77211	4.62100
8.10000	8.10000	8.10000	8.10000	8.10000	8.10000
5.88299	4.09985	4.09915	4.09667	4.00578	4.00238
5.92327	4.28537	4.27276	4.22571	4.21876	4.21963
6.15000	4.40000	4.40000	4.40000	4.40000	4.40000

(continued)

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

	2017	2016	2015	2014
Edinburg				
Residential/Agricultural Real	\$8.05098	\$5.95263	\$6.20090	\$5.65369
Commercial/Industrial and Public Utility Real	8.16156	6.09853	6.11732	5.47953
General Business and Public Utility Personal	8.80000	6.70000	6.70000	6.70000
Franklin				
Residential/Agricultural Real	7.35488	7.34960	7.46609	7.45936
Commercial/Industrial and Public Utility Real	6.58539	6.55934	6.92874	6.93756
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	12.35992	12.37855	12.58294	11.58746
Commercial/Industrial and Public Utility Real	12.35868	12.25458	12.53756	11.49594
General Business and Public Utility Personal	12.60000	12.60000	12.60000	11.60000
Mantua				
Residential/Agricultural Real	4.23203	4.23666	4.29953	4.29926
Commercial/Industrial and Public Utility Real	4.30000	4.29970	4.29860	4.30000
General Business and Public Utility Personal	4.30000	4.30000	4.30000	4.30000
Nelson				
Residential/Agricultural Real	6.02117	6.01618	6.11180	6.12391
Commercial/Industrial and Public Utility Real	6.24336	6.24336	6.24781	6.24712
General Business and Public Utility Personal	7.60000	7.60000	7.60000	7.60000
Palmyra				
Residential/Agricultural Real	6.85896	4.87106	4.90000	4.90000
Commercial/Industrial and Public Utility Real	6.79840	4.79840	4.79665	4.79561
General Business and Public Utility Personal	6.90000	4.90000	4.90000	4.90000
Paris				
Residential/Agricultural Real	7.44927	5.44480	5.59570	4.59550
Commercial/Industrial and Public Utility Real	7.59393	5.59393	5.63471	4.63471
General Business and Public Utility Personal	8.90000	6.90000	6.90000	5.90000
Randolph				
Residential/Agricultural Real	8.31106	8.30877	8.60224	7.60683
Commercial/Industrial and Public Utility Real	8.28358	8.28228	8.35801	7.36267
General Business and Public Utility Personal	8.70000	8.70000	8.70000	7.70000
Ravenna				
Residential/Agricultural Real	9.59571	9.59744	9.78431	9.77864
Commercial/Industrial and Public Utility Real	9.07471	9.13415	9.37837	9.44074
General Business and Public Utility Personal	11.90000	11.90000	11.90000	11.90000
Rootstown				
Residential/Agricultural Real	7.45157	7.49836	7.53303	7.57673
Commercial/Industrial and Public Utility Real	7.75759	7.63563	7.53570	7.66538
General Business and Public Utility Personal	7.81000	7.85000	7.85000	7.89000

2013	2012	2011	2010	2009	2008
\$5.65798	\$5.55199	\$5.55319	\$5.55304	\$5.47573	\$4.97913
5.59108	5.69682	5.69682	5.69762	5.69899	5.28329
6.70000	6.70000	6.70000	6.70000	6.70000	6.70000
7.45528	7.22191	7.22047	7.21247	6.97974	6.97706
7.25016	7.22360	7.20966	7.04261	7.05810	7.05549
10.27000	10.27000	10.27000	10.27000	10.27000	10.27000
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
11.60000	11.60000	11.60000	11.25350	11.07609	10.11420
11.35038	11.60000	11.60000	11.00611	10.95232	10.33972
11.60000	11.60000	11.60000	11.60000	11.60000	11.60000
4.30000	4.30000	3.73458	3.73296	3.69292	3.69776
4.30000	4.30000	3.76216	3.76129	3.77614	3.77614
4.30000	4.30000	4.30000	4.30000	4.30000	4.30000
6.12340	6.10449	6.10052	6.09773	5.97525	5.97102
6.24643	6.26582	6.40537	6.40432	6.40448	6.33197
7.60000	7.60000	7.60000	7.60000	7.60000	7.60000
4.90000	4.73768	4.74153	4.74380	4.62952	4.62856
4.74036	4.50077	4.50077	4.48619	4.48755	4.48755
4.90000	4.90000	4.90000	4.90000	4.90000	4.90000
4.60417	4.40895	4.41147	4.41439	4.31407	4.31373
4.63515	4.47648	4.47648	4.47648	4.46820	4.46820
5.90000	5.90000	5.90000	5.90000	5.90000	5.90000
7.61118	7.48127	7.48069	7.48123	7.30710	7.30484
7.32025	7.40528	7.40110	7.37398	7.37398	7.37398
7.70000	7.70000	7.70000	7.70000	7.70000	7.70000
9.77143	9.28280	9.27127	9.23998	8.97674	8.97395
9.41322	9.33166	9.33929	9.29170	9.20645	9.42728
11.90000	11.90000	11.90000	11.90000	11.90000	11.90000
7.56546	7.38525	7.38786	7.36670	7.15003	7.15624
7.64816	7.58369	7.57641	7.41439	7.14491	7.15118
7.88000	7.88000	7.88000	7.86000	7.85000	7.86000

(continued)

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

	2017	2016	2015	2014
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	8.20498	8.21084	7.00000	6.99946
Commercial/Industrial and Public Utility Real	8.14807	8.11113	7.00000	7.00000
General Business and Public Utility Personal	8.25000	8.25000	7.00000	7.00000
Windham				
Residential/Agricultural Real	3.50000	3.50000	3.50000	3.50000
Commercial/Industrial and Public Utility Real	3.50000	3.50000	3.50000	3.50000
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
Special Districts				
Community Emergency Medical Service				
Residential/Agricultural Real	2.53521	2.53605	2.58814	2.59345
Commercial/Industrial and Public Utility Real	2.68624	2.57038	2.69265	2.70000
General Business and Public Utility Personal	2.70000	2.70000	2.70000	2.70000
Garrettsville Freedom Nelson Joint Fire				
Residential/Agricultural Real	2.64679	2.64766	2.70205	2.70759
Commercial/Industrial and Public Utility Real	3.09003	2.95676	3.09740	3.10586
General Business and Public Utility Personal	3.20000	3.20000	3.20000	3.20000
Mantua Shalersville Fire and Ambulance				
Residential/Agricultural Real	7.53664	7.54606	7.77079	7.76067
Commercial/Industrial and Public Utility Real	7.53963	7.47672	7.52432	7.50803
General Business and Public Utility Personal	9.18000	9.18000	9.22000	9.21000
WVFD Joint Fire District				
Residential/Agricultural Real	4.00000	4.00000	4.00000	4.00000
Commercial/Industrial and Public Utility Real	4.00000	4.00000	4.00000	4.00000
General Business and Public Utility Personal	4.00000	4.00000	4.00000	4.00000
General Health				
Residential/Agricultural Real	0.39220	0.39262	0.39977	0.40000
Commercial/Industrial and Public Utility Real	0.39405	0.39340	0.39826	0.39708
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
Portage Park District				
Residential/Agricultural Real	0.49058	0.49103	0.49982	0.00000
Commercial/Industrial and Public Utility Real	0.48163	0.48494	0.50000	0.00000
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.00000
Akron Summit Library				
Residential/Agricultural Real	2.60000	2.62000	2.10000	2.11000
Commercial/Industrial and Public Utility Real	2.52698	2.58540	2.06097	2.11000
General Business and Public Utility Personal	2.60000	2.62000	2.10000	2.11000
Kent Free Library				
Residential/Agricultural Real	1.77137	1.77021	1.79983	1.79928
Commercial/Industrial and Public Utility Real	1.45223	1.49734	1.67031	1.66148
General Business and Public Utility Personal	1.80000	1.80000	1.80000	1.80000

2013	2012	2011	2010	2009	2008
\$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
7.00000	6.94452	6.94358	6.94432	6.81362	6.40985
7.00000	6.68487	6.68820	6.66879	6.67402	6.31921
7.00000	7.00000	7.00000	7.00000	7.00000	7.00000
3.50000	3.50000	3.50000	5.44530	5.31752	5.31628
3.50000	3.50000	3.50000	5.32305	5.14610	5.14585
3.50000	3.50000	3.50000	5.50000	5.50000	5.50000
2.59576	2.56994	2.57178	2.57431	2.47764	2.47622
2.69216	2.51452	2.48179	2.45879	2.37495	2.36791
2.70000	2.70000	2.70000	2.70000	2.70000	2.70000
2.71001	2.68305	2.68497	2.68762	2.58669	2.58521
3.08236	2.87897	2.84149	2.81517	2.71917	2.71111
3.20000	3.20000	3.20000	3.20000	3.20000	3.20000
7.79209	7.65077	7.64616	7.62934	7.40571	7.42183
7.48591	7.76895	7.67422	7.34338	7.35218	7.35544
9.24000	9.28000	9.28000	9.26000	9.23000	9.23000
4.00000	4.00000	4.00000	0.00000	0.00000	0.00000
4.00000	4.00000	4.00000	0.00000	0.00000	0.00000
4.00000	4.00000	4.00000	0.00000	0.00000	0.00000
0.07337	0.07038	0.07037	0.07033	0.06720	0.06720
0.12094	0.11867	0.11751	0.11610	0.11717	0.11663
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2.14000	2.10000	2.10000	2.01696	1.99208	1.95820
2.14000	2.10000	2.09723	2.01992	1.97987	2.02522
2.14000	2.10000	2.10000	2.10000	2.08000	2.07000
1.80000	1.80000	0.00000	0.00000	0.00000	0.00000
1.70633	1.80000	0.00000	0.00000	0.00000	0.00000
1.80000	1.80000	0.00000	0.00000	0.00000	0.00000

(continued)

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

	2017	2016	2015	2014
Stark County Library				
Residential/Agricultural Real	\$1.56413	\$1.57095	\$1.69488	\$1.69726
Commercial/Industrial and Public Utility Real	1.59559	1.59941	1.69661	1.70000
General Business and Public Utility Personal	1.70000	1.70000	1.70000	1.70000
Reed Memorial Library				
Residential/Agricultural Real	3.01125	3.01126	3.02450	3.02250
Commercial/Industrial and Public Utility Real	2.96155	2.96018	2.94639	2.94732
General Business and Public Utility Personal	3.11000	3.11000	3.11000	3.11000
Stow Munroe Falls Library				
Residential/Agricultural Real	1.99940	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.00000	1.99309	1.99483	1.99125
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
Joint Vocational Schools				
Mahoning JVS				
Residential/Agricultural Real	2.07319	2.07523	2.07406	2.09809
Commercial/Industrial and Public Utility Real	2.06460	2.03773	2.02455	2.01264
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000
Maplewood JVS				
Residential/Agricultural Real	3.08992	3.09198	3.14078	3.14000
Commercial/Industrial and Public Utility Real	3.39849	3.39393	3.41798	3.42537
General Business and Public Utility Personal	4.00000	4.00000	4.00000	4.00000
Portage Lakes JVS				
Residential/Agricultural Real	2.24401	2.24519	2.24405	2.21132
Commercial/Industrial and Public Utility Real	2.21319	2.22615	2.22139	2.38351
General Business and Public Utility Personal	4.35000	4.35000	4.35000	4.35000
Schools				
Aurora City				
Residential/Agricultural Real	46.37166	48.06901	49.14332	49.28636
Commercial/Industrial and Public Utility Real	48.09952	49.64867	49.64003	49.10402
General Business and Public Utility Personal	79.11000	80.68000	80.78000	80.84000
Crestwood Local				
Residential/Agricultural Real	29.19267	29.27833	29.94208	29.94568
Commercial/Industrial and Public Utility Real	29.29041	29.18344	29.40645	29.39014
General Business and Public Utility Personal	51.65000	51.71000	51.91000	51.91000
Field Local				
Residential/Agricultural Real	29.81872	29.84064	29.67295	29.83283
Commercial/Industrial and Public Utility Real	31.88600	31.88954	31.62490	31.83144
General Business and Public Utility Personal	55.00000	55.01000	54.70000	54.82000
Garfield Local				
Residential/Agricultural Real	28.15653	28.42241	28.96031	29.05781
Commercial/Industrial and Public Utility Real	32.66648	32.08538	33.20299	33.32636
General Business and Public Utility Personal	65.07000	65.33000	65.56000	65.63000
Kent City				
Residential/Agricultural Real	56.78729	56.80554	57.86442	57.86928
Commercial/Industrial and Public Utility Real	55.99110	57.51868	63.43471	63.16545
General Business and Public Utility Personal	110.92000	110.97000	111.22000	111.24000

2013	2012	2011	2010	2009	2008
\$1.70000	\$1.00000	\$0.99986	\$1.00000	\$1.00000	\$0.90082
1.70000	1.00000	1.00000	1.00000	1.00000	0.91438
1.70000	1.00000	1.00000	1.00000	1.00000	1.00000
3.02078	2.86623	1.36414	1.35994	1.29262	1.29152
3.05107	2.89433	1.38827	1.39861	1.39078	1.43319
3.11000	3.11000	1.61000	1.61000	1.61000	1.61000
2.00000	2.00000	2.00000	0.92620	0.92633	0.92722
2.00000	2.00000	1.99590	0.84484	0.83688	0.93853
2.00000	2.00000	2.00000	1.00000	1.00000	1.00000
2.09933	2.10000	2.00100	2.00000	2.00000	2.00000
2.00249	2.00000	2.01838	2.00330	2.00431	2.00781
2.10000	2.10000	2.10000	2.10000	2.10000	2.10000
3.13945	2.99487	2.99120	2.99033	2.86158	2.86014
3.43926	3.29419	3.22390	3.22606	3.21072	3.21442
4.00000	4.00000	4.00000	4.00000	4.00000	4.00000
2.20784	2.20361	2.03343	2.03055	2.02160	2.00000
2.39715	2.39300	2.06223	2.04987	2.00000	2.00000
4.35000	4.35000	4.35000	4.35000	4.35000	4.35000
49.41440	42.43639	42.37708	42.24309	41.09108	35.08285
49.99688	44.12890	44.20470	42.88210	44.41248	38.42087
80.93000	74.81000	74.77000	74.67000	74.51000	68.50000
29.97135	24.43322	24.55438	24.54502	23.76597	23.77930
29.27267	25.01663	24.75812	24.19379	24.13537	24.14637
51.93000	47.06000	47.20000	47.20000	47.13000	47.14000
29.97510	28.79961	28.73460	28.70255	27.47474	27.33132
32.26057	31.77810	31.55670	32.78781	32.73395	31.60126
54.94000	54.46000	54.39000	54.34000	53.95000	53.81000
29.07202	28.78235	28.80140	28.83630	28.04653	28.09003
33.17807	31.81144	31.58448	31.32487	30.49966	30.49897
65.63000	65.53000	65.54000	65.56000	65.34000	65.39000
49.37901	47.15515	47.45908	46.77681	44.73109	44.98186
56.12458	58.54432	58.55830	57.29116	56.54181	56.74621
102.73000	102.57000	102.91000	102.32000	102.18000	102.46000

(continued)

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

	2017	2016	2015	2014
Lake Local				
Residential/Agricultural Real	\$43.34644	\$43.24110	\$41.23400	\$41.23379
Commercial/Industrial and Public Utility Real	48.36068	47.10479	44.37282	44.10731
General Business and Public Utility Personal	76.90000	76.70000	71.70000	71.70000
Mogadore Local				
Residential/Agricultural Real	49.01449	50.61180	43.85837	44.88368
Commercial/Industrial and Public Utility Real	57.22737	58.18623	51.71202	54.63595
General Business and Public Utility Personal	86.28000	87.86000	81.28000	82.73000
Ravenna City				
Residential/Agricultural Real	38.44484	38.50493	38.65888	38.85925
Commercial/Industrial and Public Utility Real	41.84768	41.89194	41.75423	41.99480
General Business and Public Utility Personal	65.91000	65.97000	65.99000	66.22000
Rootstown Local				
Residential/Agricultural Real	\$34.62922	\$35.19479	\$36.01550	\$36.14940
Commercial/Industrial and Public Utility Real	40.46086	41.09711	41.12919	41.68398
General Business and Public Utility Personal	67.36000	67.90000	68.59000	68.71000
Southeast Local				
Residential/Agricultural Real	31.93804	32.04491	32.80241	32.84966
Commercial/Industrial and Public Utility Real	31.09311	31.16389	31.59111	31.64340
General Business and Public Utility Personal	39.28000	39.38000	39.69000	39.76000
Springfield Local				
Residential/Agricultural Real	41.36985	40.63943	40.31369	40.81933
Commercial/Industrial and Public Utility Real	43.50951	43.01673	42.54451	44.98604
General Business and Public Utility Personal	56.95000	56.23000	55.92000	56.88000
Stow City				
Residential/Agricultural Real	44.58263	42.82824	42.89298	42.46148
Commercial/Industrial and Public Utility Real	45.45172	43.59932	43.69466	43.47310
General Business and Public Utility Personal	55.34000	53.58000	53.66000	53.47000
Streetsboro City				
Residential/Agricultural Real	41.00654	41.08379	41.39920	41.69584
Commercial/Industrial and Public Utility Real	43.49489	43.66015	44.29336	44.50980
General Business and Public Utility Personal	68.06000	68.09000	68.21000	68.49000
Tallmadge City				
Residential/Agricultural Real	50.88643	46.10593	46.23087	45.00333
Commercial/Industrial and Public Utility Real	58.52783	54.11878	54.48361	54.89631
General Business and Public Utility Personal	77.03000	72.27000	72.41000	71.66000
Waterloo Local				
Residential/Agricultural Real	30.73539	31.31717	32.52806	32.54900
Commercial/Industrial and Public Utility Real	34.44393	35.02424	35.71267	35.73190
General Business and Public Utility Personal	59.09000	59.69000	60.18000	60.20000
West Branch Local				
Residential/Agricultural Real	23.05909	23.06586	23.06453	23.07984
Commercial/Industrial and Public Utility Real	24.22226	23.98728	23.82240	23.43552
General Business and Public Utility Personal	33.20000	33.20000	33.20000	33.20000

2013	2012	2011	2010	2009	2008
\$41.30796	\$38.96412	\$38.88996	\$38.97966	\$37.65529	\$37.45130
44.24179	42.39335	41.93907	41.32785	40.62766	39.54825
71.70000	71.50000	71.50000	71.50000	71.50000	71.30000
43.86119	45.07624	34.78884	34.70010	34.23702	33.68551
54.57646	56.13158	41.25555	40.38737	40.25973	41.29364
81.72000	83.29000	73.70000	73.64000	73.68000	73.54000
38.83369	35.83172	35.56896	35.62334	34.01058	33.95814
43.18156	39.34471	38.98832	39.36108	38.94486	39.86908
66.22000	65.91000	65.69000	65.83000	65.59000	65.56000
\$36.36635	\$35.02595	\$29.12563	\$29.11132	\$28.09104	\$28.08691
41.76694	39.89465	33.82628	32.83540	31.41871	31.41192
68.95000	68.48000	62.57000	62.56000	62.31000	62.32000
32.88413	31.67277	31.93428	31.86549	31.01717	31.06277
31.72722	31.29948	31.53335	31.35650	31.11007	31.16341
39.80000	39.37000	39.63000	39.56000	39.31000	39.37000
40.74859	39.14334	36.11777	30.69582	30.60883	30.09277
45.35141	43.87421	38.86889	33.46964	32.52752	33.64185
56.84000	55.29000	53.53000	48.13000	48.09000	47.85000
42.53066	42.20207	32.78916	32.87002	32.97002	33.65002
43.63021	43.01648	32.88359	33.01515	32.97002	33.65023
53.55000	53.24000	45.05000	45.15000	45.25000	45.93000
36.62492	35.65932	35.65495	33.03092	30.34505	31.14891
39.22863	38.20928	37.77131	34.94489	33.22273	33.93862
63.44000	63.37000	63.36000	60.67000	59.04000	59.80000
46.32725	46.08351	42.52232	42.51067	35.51776	35.20003
56.90943	56.40952	49.08302	49.07120	41.75168	40.48651
72.99000	72.80000	71.56000	71.57000	64.63000	64.46000
26.98886	26.48686	26.04638	26.04104	26.42052	26.40259
30.02964	30.06351	29.59376	29.57227	30.45533	30.44533
54.63000	54.57000	54.13000	54.13000	55.04000	55.03000
23.21725	23.21590	23.08321	23.08462	23.08421	23.58549
23.43064	23.39298	23.12249	23.12943	23.12947	23.63021
33.20000	33.20000	33.20000	33.20000	33.20000	33.70000

(continued)

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

	2017	2016	2015	2014
Windham Exempted Village				
Residential/Agricultural Real	\$35.19936	\$35.20896	\$35.18571	\$35.12590
Commercial/Industrial and Public Utility Real	37.63306	37.61454	37.45932	37.35988
General Business and Public Utility Personal	53.25000	53.27000	53.25000	53.21000

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

2013	2012	2011	2010	2009	2008
\$34.94687	\$32.75179	\$32.48520	\$32.14960	\$31.02047	\$30.76952
36.20153	33.46096	32.04940	31.63701	31.04724	30.80484
53.11000	52.23000	51.99000	51.86000	51.46000	51.22000

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
2017	\$28,860,481	\$28,254,006	97.90 %	\$727,304	\$28,981,310
2016	28,402,515	27,702,159	97.53	1,157,940	28,860,099
2015	27,914,912	27,150,233	97.26	891,940	28,042,173
2014	27,674,763	26,808,843	96.87	840,393	27,649,236
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

(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
100.42 %	\$1,313,700	4.55 %
101.61	1,420,792	5.00
100.46	1,663,023	5.96
99.91	1,842,449	6.66
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

Portage County, Ohio
Principal Real Property Taxpayers
 2017 and 2008

2017		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Province Kent Ohio LLC	\$12,600,000	0.38%
Lexington Streetsboro LLC	9,866,190	0.30
University Edge Kent LLC	9,406,250	0.28
Pebblebrook Associates LLC	8,925,010	0.27
Ashton Lane LLC	8,225,010	0.25
CPG Partners	7,885,750	0.24
CDC Kent LLC	6,488,000	0.20
ARC LLC	6,357,910	0.19
AERC Barrington, Inc.	9,275,920	0.28
Shady Lake Apartments LLC	4,986,030	0.15
Total	\$84,016,070	2.54%
Total Real Assessed Valuation	\$3,304,921,800	

2008		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
CPG Partners	\$7,521,020	0.23%
AERC Barrington, Inc.	6,683,920	0.20
Cedar Fair	6,576,370	0.20
Lake of Aurora	6,438,610	0.19
Heritage Capital Corporation	5,914,900	0.18
Shady Lake Apartments LLC	4,601,630	0.14
Step 2 Real Estate Company	4,476,160	0.13
Walmart	4,071,010	0.12
Portage Pointe Apartments	3,884,720	0.12
Caroline Realty	3,810,250	0.12
Total	\$53,978,590	1.63%
Total Real Assessed Valuation	\$3,311,627,473	

Source: Portage County Auditor

Portage County, Ohio
Principal Public Utility Property Taxpayers
 2017 and 2008

2017		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$69,620,450	50.90%
American Transmission	49,793,350	36.40
East Ohio Gas Company	12,732,320	9.31
Total	<u>\$132,146,120</u>	<u>96.61%</u>
Total Public Utility Assessed Valuation	<u>\$136,785,380</u>	
2008		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$48,518,370	65.19%
American Transmission	12,329,580	16.56
East Ohio Gas Company	8,119,100	10.91
Total	<u>\$68,967,050</u>	<u>92.66%</u>
Total Public Utility Assessed Valuation	<u>\$74,426,490</u>	

Source: Portage County Auditor

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)(2)	Ratio of Bonded Debt to Estimated True Values of Taxable Property	Bonded Debt Per Capita
2017	161,419	\$9,598,071,646	\$17,876,722	0.19%	\$110.75
2016	161,419	9,507,422,978	20,261,121	0.21	125.52
2015	161,419	9,221,575,731	22,674,361	0.25	140.47
2014	161,419	9,190,240,908	24,995,918	0.27	154.85
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

(1) Includes only general obligation bonds.

(2) Although the debt service fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Source: 2010 - 2017 The 2010 US Census
 2008 - 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	Long-term Notes Payable	OWDA Loans	OPWC Loans	ORDC Loans
2017	\$17,876,722	\$198,690	\$143,741	\$0	\$3,044,415	\$458,657	\$0
2016	20,261,121	277,675	188,628	0	2,778,939	567,325	0
2015	22,674,361	332,602	231,904	0	3,450,717	680,991	0
2014	24,995,918	472,866	273,627	0	4,132,911	794,657	0
2013	19,627,072	570,785	315,197	0	4,855,316	731,020	0
2012	14,510,842	661,495	356,586	0	5,614,814	827,705	0
2011	15,761,668	750,774	396,477	0	6,351,273	924,390	0
2010	16,631,014	922,074	434,923	0	7,065,408	853,204	0
2009	13,067,522	994,885	471,979	4,165,000	7,757,923	914,061	16,366
2008	13,981,721	1,072,358	509,020	0	8,429,489	955,058	32,484

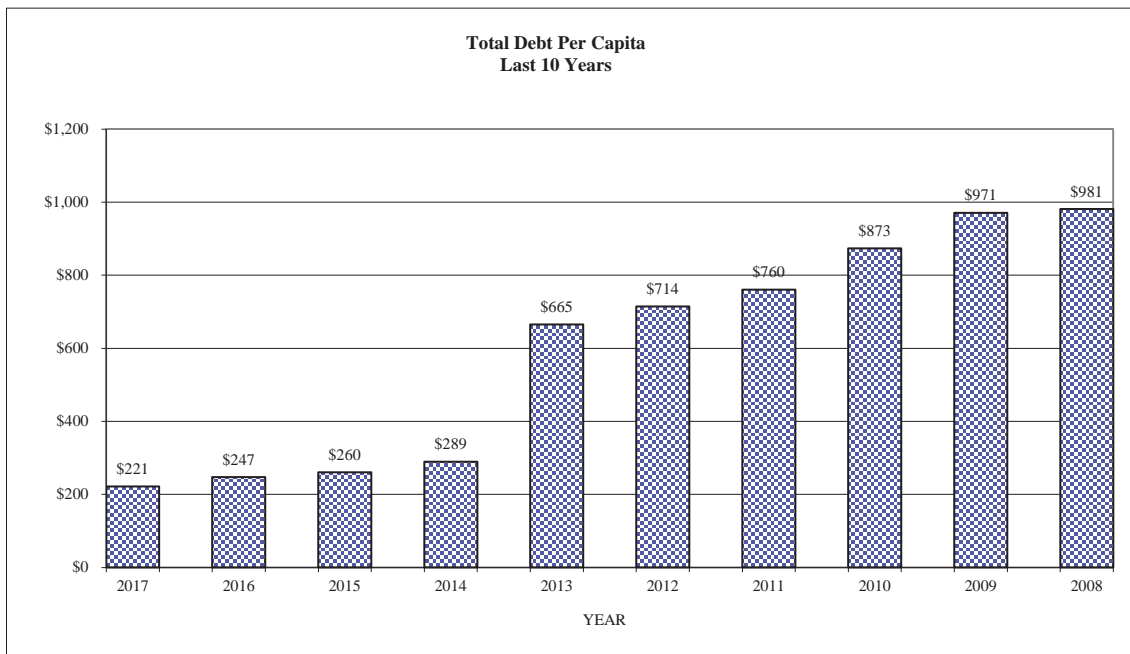
(1) Personal Income and population are located on S48.

(2) Debt relating to the hospital was removed upon the County's disposition of the hospital in 2014.

Source: Portage County Auditor

Business-Type Activities

Revenue Bonds	Intergovernmental Loans	Long-term Notes Payable	Capital Leases Payable	Hospital Long-Term Debt (2)	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$7,939,556	\$3,891,956	\$0	\$2,144,344	\$0	\$35,698,081	0.90 %	\$221
8,791,045	4,406,541	0	2,573,213	0	39,844,487	1.00	247
9,660,610	4,952,127	0	0	0	41,983,312	1.06	260
10,489,943	5,473,888	0	0	0	46,633,810	1.17	289
13,626,264	5,978,398	0	0	61,586,000	107,290,052	2.70	665
21,764,244	6,457,778	0	0	65,086,000	115,279,464	2.90	714
23,426,774	6,992,607	0	0	68,121,000	122,724,963	3.09	760
24,070,007	7,505,726	0	0	83,473,000	140,955,356	3.55	873
23,148,520	8,014,227	1,835,000	0	87,198,000	147,583,483	4.75	971
23,196,991	8,486,130	0	0	92,482,000	149,145,251	4.80	981



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

	2017		2016	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year	\$3,441,707,180	\$3,441,707,180	\$3,398,505,845	\$3,398,505,845
Debt Limitation	84,542,680	34,417,072	83,462,646	33,985,058
Total Outstanding Debt:				
General Obligation Bonds	17,630,724	17,630,724	19,956,351	19,956,351
Special Assessment Bonds	195,207	195,207	273,087	273,087
Intergovernmental Loans	3,891,956	3,891,956	4,406,541	4,406,541
Revenue Bonds	7,930,092	7,930,092	8,764,483	8,764,483
Long-Term Debt-Enterprise (3)	0	0	0	0
OWDA Loans	3,188,156	3,188,156	2,967,567	2,967,567
OPWC Loans	458,657	458,657	567,325	567,325
ORDC Loans	0	0	0	0
Notes	0	0	0	0
Total	<u>33,294,792</u>	<u>33,294,792</u>	<u>36,935,354</u>	<u>36,935,354</u>
Exemptions:				
Intergovernmental Loans	3,891,956	3,891,956	4,406,541	4,406,541
Revenue Bonds	7,930,092	7,930,092	8,764,483	8,764,483
Long-Term Debt-Enterprise (3)	0	0	0	0
Special Assessment Bonds	195,207	195,207	273,087	273,087
OWDA Loans	3,188,156	3,188,156	2,967,567	2,967,567
OPWC Loans	458,657	458,657	567,325	567,325
ORDC Loans	0	0	0	0
Enterprise Fund Notes	0	0	0	0
Amount Available in Debt Service Fund	<u>137,602</u>	<u>137,602</u>	<u>447,135</u>	<u>447,135</u>
Total	<u>15,801,670</u>	<u>15,801,670</u>	<u>17,426,138</u>	<u>17,426,138</u>
Net Debt	<u>17,493,122</u>	<u>17,493,122</u>	<u>19,509,216</u>	<u>19,509,216</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$67,049,558</u>	<u>\$16,923,950</u>	<u>\$63,953,430</u>	<u>\$14,475,842</u>
Legal Debt Margin as a Percentage of the Debt Limit	79.31%	49.17%	76.63%	42.59%

(1) 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>78,542,680</u>	<u>77,462,646</u>
	<u>\$84,542,680</u>	<u>\$83,462,646</u>

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

(3) Debt relating to the hospital was removed upon the County's disposition of the hospital in 2014.

Source: Portage County Auditor

2015		2014		2013	
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)
\$3,291,604,180	\$3,291,604,180	\$3,275,861,150	\$3,275,861,150	\$3,228,499,250	\$3,228,499,250
80,790,105	32,916,042	80,396,529	32,758,612	79,212,481	32,284,993
22,306,133	22,306,133	24,564,232	24,564,232	19,131,928	19,131,928
326,897	326,897	466,044	466,044	562,846	562,846
4,952,127	4,952,127	5,473,888	5,473,888	5,978,398	5,978,398
9,614,857	9,614,857	10,424,999	10,424,999	13,542,129	13,542,129
0	0	0	0	61,586,000	61,586,000
3,682,621	3,682,621	4,406,538	4,406,538	5,170,513	5,170,513
680,991	680,991	794,657	794,657	731,020	731,020
0	0	0	0	0	0
0	0	0	0	14,650,000	14,650,000
41,563,626	41,563,626	46,130,358	46,130,358	121,352,834	121,352,834
4,952,127	4,952,127	5,473,888	5,473,888	5,978,398	5,978,398
9,614,857	9,614,857	10,424,999	10,424,999	13,542,129	13,542,129
0	0	0	0	61,586,000	61,586,000
326,897	326,897	466,044	466,044	562,846	562,846
3,682,621	3,682,621	4,406,538	4,406,538	5,170,513	5,170,513
680,991	680,991	794,657	794,657	731,020	731,020
0	0	0	0	0	0
0	0	0	0	7,500,000	7,500,000
761,708	761,708	45,870	45,870	641,035	641,035
20,019,201	20,019,201	21,611,996	21,611,996	95,711,941	95,711,941
21,544,425	21,544,425	24,518,362	24,518,362	25,640,893	25,640,893
\$59,245,680	\$11,371,617	\$55,878,167	\$8,240,250	\$53,571,588	\$6,644,100
73.33%	34.55%	69.50%	25.15%	67.63%	20.58%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	74,790,105		74,396,529		73,212,481
	\$80,790,105		\$80,396,529		\$79,212,481

(continued)

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

	2012		2011	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year	\$3,343,216,170	\$3,343,216,170	\$3,350,875,070	\$3,350,875,070
Debt Limitation	82,080,404	33,432,162	82,271,877	33,508,751
Total Outstanding Debt:				
General Obligation Bonds	14,156,714	14,156,714	15,357,945	15,357,945
Special Assessment Bonds	652,439	652,439	740,601	740,601
Intergovernmental Loans	6,457,778	6,457,778	6,992,607	6,992,607
Revenue Bonds	21,456,444	21,456,444	23,085,920	23,085,920
Long-Term Debt-Enterprise (3)	65,086,000	65,086,000	68,121,000	68,121,000
OWDA Loans	5,971,400	5,971,400	6,747,750	6,747,750
OPWC Loans	827,705	827,705	924,390	924,390
ORDC Loans	0	0	0	0
Notes	15,150,000	15,150,000	0	0
Total	129,758,480	129,758,480	121,970,213	121,970,213
Exemptions:				
Intergovernmental Loans	6,457,778	6,457,778	6,992,607	6,992,607
Revenue Bonds	21,456,444	21,456,444	23,085,920	23,085,920
Long-Term Debt-Enterprise (3)	65,086,000	65,086,000	68,121,000	68,121,000
Special Assessment Bonds	652,439	652,439	740,601	740,601
OWDA Loans	5,971,400	5,971,400	6,747,750	6,747,750
OPWC Loans	827,705	827,705	924,390	924,390
ORDC Loans	0	0	0	0
Enterprise Fund Notes	8,000,000	8,000,000	0	0
Amount Available in Debt Service Fund	206,940	206,940	155,255	155,255
Total	108,658,706	108,658,706	106,767,523	106,767,523
Net Debt	21,099,774	21,099,774	15,202,690	15,202,690
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$60,980,630	\$12,332,388	\$67,069,187	\$18,306,061
Legal Debt Margin as a Percentage of the Debt Limit	74.29%	36.89%	81.52%	54.63%

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	76,080,404	76,271,877
	\$82,080,404	\$82,271,877

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

(3) Debt relating to the hospital was removed upon the County's disposition of the hospital in 2014.

Source: Portage County Auditor

2010		2009		2008	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$3,357,103,065	\$3,357,103,065	\$3,436,814,690	\$3,436,814,690	\$3,461,540,168	\$3,461,540,168
82,427,577	33,571,031	84,420,367	34,368,147	85,038,504	34,615,402
16,631,014	16,631,014	13,067,522	13,067,522	13,981,721	13,981,721
922,074	922,074	994,885	994,885	1,072,358	1,072,358
7,505,726	7,505,726	8,014,227	8,014,227	8,486,130	8,486,130
24,070,007	24,070,007	23,148,520	23,148,520	23,196,991	23,196,991
83,473,000	83,473,000	87,198,000	87,198,000	92,482,000	92,482,000
7,500,331	7,500,331	8,229,902	8,229,902	8,938,509	8,938,509
853,204	853,204	914,061	914,061	955,058	955,058
0	0	16,366	16,366	32,484	32,484
1,550,000	1,550,000	6,200,000	6,200,000	8,300,000	8,300,000
142,505,356	142,505,356	147,783,483	147,783,483	157,445,251	157,445,251
7,505,726	7,505,726	8,014,227	8,014,227	8,486,130	8,486,130
24,070,007	24,070,007	23,148,520	23,148,520	23,196,991	23,196,991
83,473,000	83,473,000	87,198,000	87,198,000	92,482,000	92,482,000
922,074	922,074	994,885	994,885	1,072,358	1,072,358
7,500,331	7,500,331	8,229,902	8,229,902	8,938,509	8,938,509
853,204	853,204	914,061	914,061	955,058	955,058
0	0	16,366	16,366	32,484	32,484
1,550,000	1,550,000	1,950,000	1,950,000	4,050,000	4,050,000
363,985	363,985	302,473	302,473	283,197	283,197
126,238,327	126,238,327	130,768,434	130,768,434	139,496,727	139,496,727
16,267,029	16,267,029	17,015,049	17,015,049	17,948,524	17,948,524
\$66,160,548	\$17,304,002	\$67,405,318	\$17,353,098	\$67,089,980	\$16,666,878
80.27%	51.54%	79.84%	50.49%	78.89%	48.15%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	76,427,577		78,420,367		79,038,504
	\$82,427,577		\$84,420,367		\$85,038,504

Portage County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
 December 31, 2017

Political Subdivision	General Obligation Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Portage County			
General Obligation Bonds	\$17,630,724	100.00%	\$17,630,724
Special Assessment Bonds	195,207	100.00	195,207
OWDA Loans	143,741	100.00	143,741
<i>Total Direct - Portage County</i>	<u>17,969,672</u>	<u>100.00</u>	<u>17,969,672</u>
Overlapping			
Townships Wholly Within County	290,000	100.00	290,000
Cities Wholly Within the County	29,826,000	100.00	29,826,000
Villages Wholly Within the County	589,783	100.00	589,783
Schools Wholly Within the County	110,318,836	100.00	110,318,836
Tallmadge City	8,180,000	3.63	296,934
Mogadore Village	630,000	27.52	173,376
Aurora City School District	20,859,982	96.77	20,186,205
Stow-Munroe Falls City School District	4,773,107	0.41	19,570
Tallmadge City School District	30,339,480	1.63	494,534
Lake Local School District	52,355,000	0.36	188,478
Mogadore Local School District	7,058,280	33.16	2,340,526
Springfield Local School District	30,390,000	2.14	650,346
West Branch Local School District	4,723,028	1.10	51,953
Mahoning County J.V.S.D.	1,664,999	0.08	1,332
Akron-Summit Library District	19,200,000	0.54	103,680
Mantua-Shalersville Fire and Ambulance	1,260,000	100.00	1,260,000
<i>Total Overlapping</i>	<u>322,458,495</u>		<u>166,791,553</u>
<i>Totals</i>	<u>\$340,428,167</u>		<u>\$184,761,225</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 the County is shown as of December 31, 2017. Debt for all other political subdivisions is shown as of December 31, 2016.

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	
2017	\$2,413,851	\$2,834,180	(\$420,329)	\$0	\$18,736	\$18,736	N/A
2016	2,557,030	2,462,323	94,707	0	0	0	N/A
2015	2,752,135	2,996,558	(244,423)	0	0	0	N/A
2014	2,908,225	2,735,055	173,170	75,816	2,730	78,546	2.20
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

* Total operating expenses exclusive of depreciation.

** Revenue debt includes OWDA loans and 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	
2017	\$7,714,853	\$5,017,710	\$2,697,143	\$552,815	\$284,562	\$837,377	3.22
2016	7,632,640	3,993,516	3,639,124	590,778	303,571	894,349	4.07
2015	7,549,620	3,728,748	3,820,872	578,003	324,827	902,830	4.23
2014	7,775,311	6,695,405	1,079,906	1,427,237	381,940	1,809,177	0.60
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

* 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 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	
2017	\$5,841,588	\$3,072,451	\$2,769,137	\$321,083	\$61,198	\$382,281	7.24
2016	5,891,663	3,609,231	2,282,432	308,724	74,681	383,405	5.95
2015	5,029,426	2,843,194	2,186,232	290,238	88,781	379,019	5.77
2014	4,342,557	2,436,918	1,905,639	1,731,469	158,866	1,890,335	1.01
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

* 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 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	
2017	\$4,399,441	\$2,749,507	\$1,649,934	\$729,261	\$73,604	\$802,865	2.06
2016	4,117,527	2,247,552	1,869,975	736,316	94,649	830,965	2.25
2015	4,126,515	2,423,619	1,702,896	737,761	117,121	854,882	1.99
2014	4,687,819	960,292	3,727,527	711,178	137,852	849,030	4.39
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

** 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.

Source: Portage County Auditor

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

2017		
Employer	Employees	Percentage of Total County Employment
Kent State University	3,150	3.81%
UH Hospitals Portage Medical Center	1,537	1.86
Portage County	1,001	1.21
Kent City School District	585	0.71
Parker-Hannifin - Kent and Ravenna Plants	560	0.68
Step II Corporation	550	0.67
East Manufacturing Corporation	500	0.61
Ravenna City School District	499	0.60
McMaster-Carr Aurora	453	0.55
Northeast Ohio Medical University	400	0.48
Davey Tree Expert Company	400	0.48
Total	9,635	11.66%
Total Employment within the County	82,600	

2008		
Employer	Employees	Percentage of Total County Employment
Kent State University	3,150	3.62%
Robinson Memorial Hospital	1,520	1.75
Portage County	1,057	1.22
Kent City School District	606	0.70
GE Lighting Incorporated	600	0.69
McMaster-Carr Supply Company	552	0.64
St. Gobain Performance Plastics	508	0.58
Ravenna City School District	499	0.57
Step II Corporation	459	0.53
East Manufacturing Corporation	450	0.52
Total	9,401	10.82%
Total Employment within the County	86,900	

Sources: Portage Development Board

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>
2017	161,419	\$3,969,938,886	24,594	320.3	83,600	4,100
2016	161,419	3,969,938,886	24,594	320.3	82,600	4,300
2015	161,419	3,969,938,886	24,594	320.3	83,800	4,200
2014	161,419	3,969,938,886	24,594	320.3	83,200	4,200
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

Source:

- (1) 2010 - 2017 The 2010 Census Bureau
2008 - 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

Unemployment Rate (3)			New Construction (4)			
County	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	Bank Deposits (5)
4.7%	4.9%	4.1%	\$18,915,440	\$5,665,690	\$24,581,130	\$2,015,000,000
4.9	4.7	4.5	17,609,290	5,533,580	23,142,870	1,902,000,000
4.8	4.6	4.8	16,413,700	25,270,230	41,683,930	1,789,000,000
4.8	4.7	5.4	14,638,890	31,219,900	45,858,790	1,722,000,000
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

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

Function/Program	2017	2016	2015	2014
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices	93	95	96	105
Certificate of Title	13	8	9	8
Real Estate Assessment	7	7	8	8
Judicial				
County Offices	147	135	138	123
Computer Legal Research	0	0	0	0
Prosecutors Grants	0	2	0	0
Public Safety				
County Offices	210	222	214	200
Probation Services	0	0	0	0
Kids in Treatment	0	0	0	0
Hazmat Operations	5	5	4	3
Public Works				
County Offices	3	3	3	3
Motor Vehicle and Gas Tax	64	62	60	62
Health				
Mental Health and Recovery Board	5	4	5	6
Developmental Disabilities	132	161	198	219
Dog and Kennel	6	6	6	6
Child Health Services	0	0	0	0
Women, Infants and Children	21	21	20	19
Human Services				
County Offices	10	10	10	11
Public Assistance	198	195	183	178
Child Support Administration	0	0	0	0
Central Purchasing	11	13	11	12
Health Benefits	1	1	1	1
Workers Compensation Retro Rating Plan	1	2	1	1
<i>Business-Type Activities</i>				
Solid Waste	19	21	28	30
Portage County Sewer	27	25	21	26
Portage County Water	13	13	14	10
Streetsboro Sewer	15	15	14	14
Totals	<u>1,001</u>	<u>1,026</u>	<u>1,044</u>	<u>1,045</u>

Source: Portage County Auditor and Robinson Memorial Hospital

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

2013	2012	2011	2010	2009	2008
121	102	92	104	118	123
7	7	7	9	22	10
8	8	8	8	8	8
125	127	126	128	127	127
0	0	0	0	0	1
0	0	0	0	0	5
194	193	158	205	200	200
0	0	0	0	10	9
0	0	0	0	0	4
2	3	3	4	4	4
2	3	3	3	4	8
63	61	56	60	62	63
5	5	6	6	6	7
218	222	219	215	219	224
6	6	5	6	7	4
0	0	0	0	0	6
19	18	16	23	22	22
11	11	7	13	17	7
178	163	152	167	170	180
0	0	0	0	0	29
17	16	12	8	9	8
2	2	2	2	2	2
2	2	1	1	1	1
29	31	30	37	43	44
23	23	19	23	23	23
10	8	8	10	15	12
14	13	13	17	13	16
<u>1,056</u>	<u>1,024</u>	<u>943</u>	<u>1,049</u>	<u>1,102</u>	<u>1,147</u>

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

Function/Program	2017	2016	2015	2014
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	107,872	107,195	99,434	104,943
Voter Turnout in November	35,396	77,602	44,518	42,314
Percentage of Voter Turnout	32.81%	72.39%	44.80%	40.30%
Recorder				
Deeds Issued	4,810	4,478	4,413	4,280
Mortgages Issued	5,725	5,489	5,130	4,770
Judicial				
Kent and Ravenna Municipal Courts				
Cases Filed	31,412	33,315	35,481	33,040
Cases Disposed	36,085	37,695	39,458	37,101
DUI Misdemeanors Filed	1,253	1,459	1,467	1,377
Domestic Violence Misdemeanors Filed	340	335	362	378
Common Pleas Courts Cases				
Civil	1,096	1,123	1,038	1,048
Criminal	1,142	1,042	972	881
Domestic	911	973	937	905
Felony Indictments	1,199	989	904	966
Health				
Dog and Kennel				
Dogs Licensed	29,594	29,682	29,311	29,031
Number of Penalties Assessed	6,039	4,861	3,293	3,837
Kennels	88	89	91	217
Number of Kennel Penalties Assessed	7	7	5	7
<i>Business-Type Activities</i>				
Portage County Sewer				
Number of Customers	9,102	9,024	8,954	8,944
Number of Units	11,754	11,594	11,481	11,456
Portage County Water				
Number of Customers	3,547	3,459	3,303	1,229
Streetsboro Sewer				
Number of Customers	4,702	4,695	4,665	4,612
Number of Units	6,300	6,297	6,407	6,349

Source: Portage County Auditor

2013	2012	2011	2010	2009	2008
108,594	108,154	103,230	110,446	108,706	109,626
31,662	76,776	50,548	50,755	45,113	78,402
29.16%	70.99%	48.97%	45.95%	41.50%	71.52%
4,360	4,192	3,516	3,496	3,819	4,230
6,142	6,058	4,923	5,280	5,733	5,667
33,044	33,822	33,354	34,279	35,511	36,860
37,761	37,514	37,505	37,902	39,167	39,241
1,318	1,332	1,237	1,217	1,517	1,508
430	398	384	423	387	374
1,243	1,514	1,644	1,955	1,989	2,051
914	894	829	886	755	776
873	976	1,048	1,213	1,257	1,260
915	893	827	784	784	769
28,953	28,363	27,463	24,800	22,320	20,323
5,683	5,358	4,627	3,844	2,915	1,650
246	255	277	276	266	279
19	9	11	22	11	8
8,891	8,852	8,731	8,684	8,599	8,462
11,407	11,377	11,269	11,108	11,024	10,818
1,189	1,169	1,151	1,131	1,110	1,078
4,561	4,534	4,491	4,452	4,389	4,326
6,286	6,251	6,204	6,167	6,107	6,038

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

	2017	2016	2015	2014
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices' Vehicles	19	20	22	23
Real Estate Assessment's Vehicles	2	2	2	2
Delinquent Real Estate Tax				
Assessment Collections' Vehicles	1	1	1	1
Judicial				
County Offices' Vehicles	7	7	7	8
Public Safety				
County Offices' Vehicles	55	61	50	58
Probation Services' Vehicles	2	2	2	2
Hazmat Operations' Vehicles	12	11	11	11
Public Works				
County Engineer's Vehicles	57	60	60	61
Health				
Mental Retardation and				
Developmental Disabilities' Vehicles	33	34	44	48
Dog and Kennel Vehicles	5	3	4	4
Human Services				
County Offices' Vehicles	3	3	3	3
Public Assistance's Vehicles	8	7	7	7
Central Purchasing's Vehicles	1	1	1	5
<i>Business-Type Activities</i>				
Sanitary Engineer's Vehicles	51	47	46	45
Solid Waste's Vehicles	20	27	30	30

Source: Portage County Auditor

2013	2012	2011	2010	2009	2008
20	19	19	19	21	30
1	1	1	2	2	2
1	1	1	1	1	1
6	8	8	11	11	10
53	61	48	51	51	52
2	2	2	4	4	8
11	11	11	11	11	11
62	61	60	61	59	57
54	50	59	57	54	54
4	4	3	3	1	2
3	3	2	2	2	2
7	8	8	10	10	10
5	5	5	7	7	3
43	38	41	40	41	42
30	25	23	24	24	21

Portage County, Ohio

Miscellaneous Statistics

December 31, 2017

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

University Hospital - Located in Ravenna

Communications

8 Newspapers - Gateway Press, Record Courier, Daily Kent Stater, Bingo Bulge,
Plane and Pilot News, Portage County Legal News, Mr. Thrifty, Garrettsville
Villager and Aurora Advocate

3 Radio Stations - WKSU-FM National Public Radio 89.7 FM
- WNIR-FM National Public Radio 100.1 FM
- WJMP-AM National Public Radio 1400 AM

3 Television Stations - 45/49 WNEO-WEAO
- 29/35 WAOH-WAX
- 67 WOACTV

Sources: Portage County Auditors Office



Dave Yost • Auditor of State

PORTAGE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 6, 2018