

**FINANCIAL CONDITION  
PORTAGE COUNTY  
SINGLE AUDIT  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2000**



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

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**STATE OF OHIO**



**FINANCIAL CONDITION  
PORTAGE COUNTY**

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**PORTAGE COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 20000  
(Cash Basis)**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Grant Number</b>	<b>Catalog of Federal Domestic Assistance Number</b>	<b>Disbursements</b>
<b>U. S. Department of Agricultural</b>			
<i>Passed Through Ohio Department of Education:</i>			
National School Lunch Program (Child Nutrition Cluster)	69781	10.555	\$8,618
<i>Passed Through Ohio Department of Health:</i>			
Special Supplement Nutrition Program for Woman, Infants, and Children (WIC)	6710021CL01	10.557	787,983
Total U. S. Department of Agriculture			<u>796,601</u>
<b>U.S. Department of Housing and Urban Development (HUD)</b>			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grant (CDBG)		14.228	
99 County Formula Grant BW990621	B-F-99-062-1		309,888
98 County Formula Grant BW980621	B-F-98-062-1		342,318
CDBG Microen Program	B-M-99-062-1		45,600
1999 CHIP BC-99-062-1	B-C-99-062-1		<u>41,225</u>
			739,031
HOME Investment Partnerships Program	B-C-99-062-2	14.239	<u>307,027</u>
Total Passed Through Ohio Department of Development			<u>1,046,058</u>
Total U.S. Department of Housing and Urban Development			<u>1,046,058</u>
<b>U.S. Department of Justice</b>			
<i>Passed Through Ohio Governor's Office of Criminal Justice Services</i>			
School Safety First	98-JB-011-A050	16.523	28,076
Juvenile Justice & Delinquency Prevention - Catholic Charities Fast Track	99-JJ-IN4-0475	16.540	19,667
Portage County Prosecutor Victim Assistance	99VAGENE122	16.575	25,032
Portage County Prosecutor Victim Assistance	99SAGENE122		14,348
Portage County Prosecutor Victim Assistance	98VAGENE122		<u>15,707</u>
			55,087
Bryne Formula Grant Program Multi Jurisdictional Drug Grant	99-DG-E03-7093	16.579	55,591
Violence Against Women Act Title IV	99-WF-VA1-8222	16.588	40,558
Total U. S. Department of Justice			<u>198,979</u>

PORTAGE COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 20000  
(Cash Basis)

Federal Grantor/ Pass Through Grantor Program Title	Grant Number	Catalog of Federal Domestic Assistance Number	Disbursements
(Continued)			
<b>U.S. Department of Transportation</b>			
<i>Passed Through Ohio Department of Transportation</i>			
Interagency Hazardous Materials Public Sector Training and Planning Grants	HMEP	20.703	2,624
Total U.S. Department of Transportation			<u>2,624</u>
<b>U.S. Department of Education</b>			
<i>Passed Through Ohio Department of Education</i>			
Special Education Cluster:			
Special Education - Grants to States / Title VIB	069773-6B-SF-00P	84.027	26,785
Special Education - Grants to States / Title VIB	069773-6B-SF-01P		<u>11,222</u>
			38,007
Special Education – Preschool Grants	069773-PG-S1-2001P	84.173	13,638
Special Education – Preschool Grants	069773-PG-S1-2000P		9,996
PS/SE Indicators of Success FY00	069773-PG-SC-01-P		<u>3,580</u>
			27,214
Total <i>Special Education Cluster</i>			<u>65,221</u>
Innovative Education Program Strategies			
Title VI Innovative Assistance FY99	069773-C2-S1-99	84.298	282
Title VI Innovative Assistance FY00	069773-C2-S1-2000		<u>43</u>
			325
Total Passed Through Ohio Department of Education			<u>65,546</u>
<i>Passed Through Ohio Department of Health:</i>			
Special Education – Grants for Infants & Families with Disabilities	67-1-03-F-AN-392	84.181	114,632
Total U.S. Department of Education			<u>180,178</u>
<b>U.S. Department of Health and Human Services</b>			
<i>Passed Through Ohio Department of Aging</i>			
Special Program for the Aging – Title III, Part B (Aging Cluster)			
Title III - B Older American Act	34-1314-654	93.044	3,971
Title III/SBG Services	None		<u>1,127</u>
Total Passed Through Ohio Department of Aging (Aging Cluster)			<u>5,098</u>

PORTAGE COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 20000  
(Cash Basis)

Federal Grantor/ Pass Through Grantor Program Title	Grant Number	Catalog of Federal Domestic Assistance Number	Disbursements
<i>(Continued)</i>			
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disability:</i>			
Social Services Block Grant – Title XX	MH – 36	93.667	91,859
<i>Passed Through Community Mental Health Social Services:</i>			
Social Services Block Grant – Title XX - FY 00	MH-36	93.667	59,844
Social Services Block Grant – Title XX - FY 99	MH-36		62,125
			<u>213,828</u>
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disability:</i>			
Medical Assistance Program - <i>Medicaid Cluster</i>		93.778	
Title XX Community Alternative Funding	None		1,083,438
Title XIX Targeted Case Management	None		357,735
			<u>1,441,173</u>
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program - <i>Medicaid Cluster</i>			
Expanded Medicaid Program FY 01	MC-36	93.778	640,051
Expanded Medicaid Program FY 00 amended	MC-36		1,382,911
Expanded Medicaid Program FY 99	MC-36		13,473
PASARR FY 01	None		1,204
PASARR FY 00	None		2,216
PASARR FY 99	None		810
Alcohol & Drug Medicaid FY 01	67583-02		26,718
Alcohol & Drug Medicaid FY 00 amended	None		69,653
Alcohol & Drug Medicaid FY 99	None		3,662
			<u>2,140,698</u>
Total Medicaid Cluster			<u>3,581,871</u>
<i>Passed Through Ohio Department of Alcohol, Drug Abuse, and Mental Health:</i>			
Block Grants for Community Mental Health Services		93.958	
HAP Block Grant Program 508BG FY00	36HAP94		57,916
Children's Block Grant Child/Core - FY 01	None		2,749
Children's Block Grant Child/Core - FY 00	None		4,871
Community Plan Grant - FY 01	None		26,589
Community Plan Grant - FY 00	None		61,258
SAMI INITATIVE GRANT FY01	00438-00-SANU-T-01-0041		15,849
SAMI INITATIVE GRANT FY00	00438-00-SAMI-T-00-0040		50,712
			<u>219,944</u>

PORTAGE COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 20000  
(Cash Basis)

Federal Grantor/ Pass Through Grantor Program Title	Grant Number	Catalog of Federal Domestic Assistance Number	Disbursements
(Continued)			
SAPT Alcohol/Drug Block Grant FY 01	SAPT PERCAPBG67	93.959	204,675
SAPT Alcohol/Drug Block Grant FY 00	SAPT PERCAPBG67		272,053
Women's Special Services Grant FY 01	67-67583-02-W-T-01-8965		132,860
Women's Special Services Grant FY 00	67-67583-02-W-T-00-8965		207,868
Higher Education Grant FY 00	03402-00 HEDUC P-00-007		<u>12,075</u>
			829,531
<i>Passed Through Ohio Department of Health:</i>			
Infant, Child & Adolescent Health Project Year 2001	67-1-2-02-F-AI-320	93.994	146,035
Total U.S. Department of Health and Human Services			<u>4,996,307</u>
<b>SOCIAL SECURITY ADMINISTRATION</b>			
<i>Passed Through Ohio Department of Mental Health</i>			
SSA/JIF Grant FY 01	7-JIF-01-02 & 37-JIF-00-01	96.007	17,799
SSA/JIF Grant FY 00	7-JIF-00-01 & 37-JIF-01-01		<u>90,169</u>
Total Social Security Administration			<u>107,968</u>
<b>Total Schedule of Federal Awards</b>			<u><b>\$7,328,715</b></u>

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

**FINANCIAL CONDITION  
PORTAGE COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
DECEMBER 31, 2000**

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B – SUBRECIPIENTS**

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

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

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

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons purchase or to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule. No initial loans or new federal money was expended in 2000.

These loans are collateralized by mortgages on the property and by liens recorded with the County. At December 31, 2000, the gross amount of loans outstanding under this program were \$3,278,530.

**NOTE D – MATCHING REQUIREMENTS**

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

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

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

To the County Commissioners:

We have audited the financial statements of Portage County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 11, 2001. Our report indicated we did not audit the financial statements of Robinson Memorial Portage County Hospital or Portage Industries, Inc., and our opinion, insofar as it relates to the amounts included for Robinson Memorial Portage County Hospital and Portage Industries, Inc., is based on the report of the other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Portage Industries, Inc. were not audited in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

**Compliance**

As part of obtaining reasonable assurance about whether Portage County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2000-61167-001. We also noted certain immaterial instances of noncompliance that we have reported to management of Portage County in a separate letter dated June 11, 2001.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Portage County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 11, 2001.

Portage County Commissioners  
Portage County  
Report on Compliance and on Internal Control Required by  
*Government Auditing Standards*  
Page 2

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

**Jim Petro**  
Auditor of State

June 11, 2001



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

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

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

To the County Commissioners:

**Compliance**

We have audited the compliance of Portage County, Ohio with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2000. Portage County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Portage County's management. Our responsibility is to express an opinion on Portage County's compliance based on our audit.

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

In our opinion, Portage County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2000.

**Internal Control Over Compliance**

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

We noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to the management of the County in a separate letter dated June 11, 2001.

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

We have audited the general-purpose financial statements of Portage County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 11, 2001. Our report indicated we did not audit the financial statements of Robinson Memorial Portage County Hospital or Portage Industries, Inc., and our opinion, insofar as it relates to the amounts included for Robinson Memorial Portage County Hospital and Portage Industries, Inc., is based on the report of the other auditors. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

**Jim Petro**  
Auditor of State

June 11, 2001

**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
DECEMBER 31, 2000

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	10.557 - Supplemental Program for Women, Infants, and Children 14.228 - Community Development Block Grant 93.959 - Block Grant for Prevention and Treatment of Substance Abuse 93.778 - Medical Assistance Program
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
DECEMBER 31, 2000

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

<b>Finding Number</b>	<b>2000-61167-001</b>
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**Budgetary Citation**

Sections 5705.36 and 5705.39, Revised Code, provide that appropriations shall not exceed the amount of estimated revenue available for expenditure as certified by the budget commission on the official certificate of estimated resources.

The revised appropriations of \$9,318,020 exceeded the \$7,609,920 certified as available by the budget commission as of December 31, 2000, for the Portage County Sewer Fund. Section 5705.36, Revised Code, permits a subdivision to obtain an amended certificate from the budget commission for revenues received in excess of the prior estimate or from a new source. The County could have obtained an amended certificate in an amount greater than the total fund appropriations for the Portage Sewer Fund prior to the end of the year.

The County maintains the Sanitary Revenue Fund as three separate enterprise funds. Those funds are the Portage County Sewer, Portage County Water, and Streetsboro Sewer funds. Though separate funds have been established by the Water Resources Department and on the accounting system to record the respective activity, for appropriation purposes the County had considered these three funds as subordinate accounting elements (or sub-funds) of the Sanitary Revenue Fund. The County applied the criteria of Ohio Revised Code Section 5705.39 at the Sanitary Revenue Fund level. However, the County does consider these three funds as legally separate funds as demonstrated by the reporting treatment in the general purpose financial statements. Accordingly, budgetary compliance should be evaluated at the individual fund level rather than at the Sanitary Revenue Fund level. The County indicated compliance will be evaluated at the individual enterprise fund level in the future.

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

**None**

**PORTAGE COUNTY**

**DECEMBER 31, 2000**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A-133 § .315 (b)**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
1999-61167-003	Special Supplemental Nutrition Program for Women, Infants, and Children - CFDA No. 10.557 (WIC - 10.557): OMB Circular A-87 Attachment B § 11h(3) states that "personnel employed by the federal award are to work solely for the grant."	Yes	
1999-61167-004	WIC Program - 10.557: OMB Circular A-87 Attachment B § 11h(3) states "where employees are expected to work solely on a single Federal aware or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semiannually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee."	Yes	
1999-61167-005	Community Housing Improvement Program (CHIP) - CFDA No. 14.239: Per the grant agreement, Attachment B, "all funds must be drawn for eligible expenditures by June 30, 1999, and all funds must be disbursed and expended by July 31, 1999."	Yes	
1999-61167-006	WIC - 10.557: The award of a federal grant is conditioned upon the recipient's agreement to comply with the respective grant specific requirements. The grant coordinator should document notification of all applicable federal laws and requirements to employees.	Yes	
1999-61167-007	WIC - 10.557: For monitoring purposes, periodic independent evaluation of entity cash management, budget and actual results, repayment of excess interest earnings, and federal draw down activities should be performed.	Yes	

**PORTAGE COUNTY**

**DECEMBER 31, 2000**

**SCHEDULE OF PRIOR AUDIT FINDINGS**  
**OMB CIRCULAR A-133 § .315 (b)**  
**(Continued)**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
1999-61167-008	WIC - 10.557: Lack of segregation of duties in the WIC Program. The WIC program director receipts in all monies to the WIC program and accepts all donations from contributors. The WIC program director also accepted the goods or services and approved the payment.	Yes	
1999-61167-009	WIC - 10.557: The Portage County Auditor's office processed payments for expenditures for the WIC department that did not have proper supporting documentation and that did not have proper invoices attached for payment. Therefore, there was not a proper receiving signature authorizing payment to the vendor.	Yes	

# **Portage County, Ohio**

## Comprehensive Annual Financial Report

For the Year Ended December 31, 2000

Prepared by the Portage County Auditor's Office:

Janet Esposito, Auditor



**Portage County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2000*  
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**Portage County, Ohio**  
*Comprehensive Annual Financial Report*  
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**Janet Esposito**  

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**PORTAGE COUNTY AUDITOR**  

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Administration Building  
449 South Meridian St.  
Ravenna, OH 44266

June 11, 2001

To the Citizens of Portage County

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

Portage County Treasurer  
Honorable Maureen T. Frederick

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

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

*Introductory Section* – which contains a table of contents, a letter of transmittal, a list of elected County officials, two organizational charts and a copy of the Certificate of Achievement for Excellence in Financial Reporting awarded to Portage County for its 1999 Comprehensive Annual Financial Report.

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

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

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

## ***Reporting Entity***

The General Assembly created Portage County on June 9, 1808. Located in Northeast Ohio approximately 30 miles south of Cleveland and on the western borders of Trumbull and Mahoning Counties and on the eastern border of Summit County, it covers an area of approximately 504 square miles. The County's 2000 population of 152,061 placed it as the 15<sup>th</sup> most populace of the State's 88 counties. Portage County enjoys the benefits of urbanization while also offering a rural atmosphere and a variety of lifestyles for its inhabitants.

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

The County also has a privately owned recreational and amusement park. Six Flags Worlds of Adventure Amusement and Marine Park is situated in Northern Portage County. This attraction has an annual attendance of approximately one million visitors.

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

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

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

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

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

Component units are legally separate organizations which are fiscally dependent on the County or for which the County is financially accountable. Portage Industries, Inc. (Workshop) and the Portage County Regional Airport Authority (Authority) have been included as discretely presented component units.

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

The County is associated with other organizations. These include the Portage County Regional Planning Commission, Northeast Ohio Four County Regional Planning and Development Organization, Akron Metropolitan Area Transportation Study, North East Ohio Trade and Economic Consortium, Northeast Ohio Community Alternative Program Facility, North East Ohio Network, Portage Area Development Corporation, and Portage County Family and Children First Council which are jointly governed organizations discussed in Note 22; Portage Private Industry Council, Inc., Portage County District Library, and Portage County Park District which are related organizations discussed in Note 23; and the Portage Geauga Juvenile Detention and Rehabilitation Center which is a joint venture as discussed in Note 24.

### *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 transfer to other institutions.

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

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

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

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

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

### **Economic Condition and Outlook**

Portage County, conveniently located in the center of the industrial, educational, and recreational heartland of Northeast Ohio, has been the beneficiary of sustained growth. The economic condition and outlook has greatly improved over the past eight years. Portage County has had an increase in new and expanding industry during this eight-year growth in excess of \$660 million dollars in new companies and plant expansions. Just for the year 2000 alone, there have been three new companies and nine expansions resulting in 357 new jobs and 599 retained jobs from approximately \$16 million investment dollars. Included in this were a Home Depot Store and a Sheetz Gas Station in Streetsboro City, one of our major growth areas. We have also increased our hotel bed capacity with the construction of new hotels in Streetsboro and Aurora Cities. Our two theme parks, Geauga Lake and Sea World have now merged and become Six Flags Worlds of Adventure and Amusement Park. These parks have been significantly upgraded and many new rides and attractions have been added. Seven million dollars plus have been invested to make it a premier theme park destination. This, as well as the sexennial revaluations increasing property values in Portage County by an average of fifteen percent, has contributed to a strong tax base for the government. Portage County currently has a 3.6 percent unemployment rate compared to the statewide rate of 3.7 percent and a national rate of 3.7 percent.

Portage County has had many building projects and expansions including a new elementary school in Windham Village, a new stadium for Ravenna City Schools, and a high school addition for Aurora City Schools. Karg Industrial Park in Brimfield Township has also undergone major expansion adding to our industrial growth. Additionally, 17 new housing sub-divisions went before our Regional Planning Commission of which six have been started with 173 lots for residential housing.

Based on current projections, the growth trend for Portage County is expected to continue for the next 10 years. With continued growth, on a slow trend, the challenges facing the County can be dealt with and financing the needed services can be addressed on a continual basis.

### **Major Initiatives**

The Streetsboro sewer treatment facility is undergoing a 12 million dollar expansion. Capacity will increase from 2.5 to 4 million gallons a day. The implementation of a County-wide monitoring system for the County's sewer and water facilities has cost the County approximately \$900,000.

Information technology continues to upgrade resources by implementing new projects and providing on-going end-user support. 2000 has seen the installation and implementation of a new court computer system upgrade. There has been replacement and upgrading of network equipment in the Portage County Administration Building. Activation of a dial-in inquiry access to County Information Systems has been added for abstractors, lawyers, and law enforcement agencies. The Portage County Sheriff Ohio Incident Based Reporting System (OIBRS), project computer system implementations of the Health Department's Computer system were also addressed in 2000.

A satellite clinic for child health services opened in Windham thus bringing services closer to those that utilize them. A group of individuals has been appointed to a County-wide Farmland Preservation Task Force in the effort to maintain a valuable resource.

Sexennial revaluations increased property values in Portage County by an average of fifteen percent for tax year 2000 collectible in 2001. The average sale of a residential unit for 2000 was \$131,900.

The senior center complex and court house renovations are still under construction with completion dates set for 2001.

### **Department Focus**

In 2000, the Treasurers Office had a record setting interest earnings year. The portfolio has undergone a profound metamorphosis within the last several years. The income on a yearly basis is now more predictable. Additionally, the Treasurers Office has daily interaction with our professional advisors, Productive Portfolios, Inc. All of the above are factored into our ongoing cash flow analysis.

In 2000, State of Ohio Auditor, Jim Petro selected Portage County's Investment Policy as a model County policy. The Policy was included in the State Auditor's Manual for County Treasurers. 2000 was also the year the Treasurer's Office introduced a new tax bill to Portage County taxpayers. The bill has been increased in size for clarity. Much more detail and explanation is contained on the bill. The effect of this has been realized in the steady increase of taxpayers enrolling in our Pre-Pay Escrow Program, explained on the back of the bill

In 2000, both the County Treasurer and the Administrator of the Treasurer's Office received certification for the satisfactory completion of yearly continuing education requirements.

### **Financial Information**

#### *Basis of Accounting*

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

### *Internal Controls*

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

### *Budgetary Controls*

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

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

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

The following schedule presents a summary of governmental funds revenues for the year ended December 31, 2000 and the amounts and percentages of increases (decreases) in relation to the prior year.

Revenues	1999 Amount	2000 Amount	Change	Percent Change
Property and Other Taxes	\$19,916,806	\$20,449,742	\$532,936	2.68 %
Permissive Sales Tax	14,601,153	12,170,365	(2,430,788)	(16.65)
Charges for Services	8,886,287	8,885,026	(1,261)	(0.01)
Licenses and Permits	244,971	245,100	129	(0.05)
Fines and Forfeitures	1,472,651	1,951,427	478,776	32.51
Intergovernmental	34,531,962	38,796,403	4,264,441	12.35
Special Assessments	237,895	282,653	44,758	18.81
Interest	3,197,567	5,893,460	2,695,893	84.31
Gifts and Donations	55,916	41,742	(14,174)	(25.35)
Other	438,684	511,637	72,953	16.63
Total Revenues	<u>\$83,583,892</u>	<u>\$89,227,555</u>	<u>\$5,643,663</u>	6.75 %

Permissive sales tax decreased by \$2,430,788 due to the removal of a one fourth percent sales tax originally added for debt retirement. The increased funds brought in by the sales tax allowed the additional tax to be removed earlier than anticipated. This early removal saved the taxpayers additional monies.

Fines and forfeitures increased by \$478,776 due to a fine increase by the municipal court judges for computer upgrades and enhancements.

Intergovernmental revenue increased by \$4,264,441 due to additional Issue II grants for roads and bridges.

Special assessments revenue increased by \$44,758 due to an assessment project being completed and placed on the tax bill.

Interest revenue increased by \$2,695,893 due to more monies being available for an extended period of time so it could be placed in investments receiving higher interest rates.

Gifts and donations decreased by \$14,174 due to fewer gifts received by MRDD, Child Welfare, and the DARE programs.

Other revenue increased by \$72,953 due to increased activity in unclaimed funds.

The following schedule presents a summary of governmental funds expenditures for the year ended December 31, 2000 and the amounts and percentages of increases (decreases) in relation to the prior year.

Expenditures	1999 Amount	2000 Amount	Change	Percent Change
Current:				
General Government:				
Legislative and Executive	\$12,255,471	\$13,214,675	\$959,204	7.83 %
Judicial	6,709,401	7,402,107	692,706	10.32
Public Safety	11,710,851	12,598,543	887,692	7.58
Public Works	5,460,765	6,410,894	950,129	17.40
Health	23,535,359	23,816,617	281,258	1.20
Human Services	14,257,146	15,066,615	809,469	5.68
Other	180,435	210,913	30,478	16.89
Intergovernmental	0	3,416	3,416	N/A
Capital Outlay	11,014,245	13,685,502	2,671,257	24.25
Debt Service:				
Principal Retirement	1,265,189	1,293,452	28,263	2.23
Interest and Fiscal Charges	913,029	1,339,567	426,538	46.72
Total Expenditures	\$87,301,891	\$95,042,301	\$7,740,410	8.87 %

General government judicial increased by \$692,706 primarily due to additional juvenile services being provided with the expansion of their facility.

Public works increased by \$950,129 due to more road and bridge projects increasing project expenditures and direct service charges. 2000 provided for an excellent construction season. Additional summer employees added to complete the Issue II and grant projects helped contribute to the increase in expenditures.

Other expenditures increased by \$30,478 due to a larger amount being paid to individuals claiming funds. This is due to the County Auditor and County Treasurer advertising at local fairs and festivals that the County was able to return unclaimed monies to taxpayers.

Capital Outlay increased by \$2,671,257 due to the completion of Court House Renovations Phase I and the beginning of Court House Renovations Phase II and the building of a new senior center complex.

Debt service interest and fiscal charges increased by \$426,538 due to additional note rollovers during 2000.

*General Fund balance* – The fund balance of the general fund increased by \$2,561,308 from \$11,699,120 to \$14,260,428. This fund balance in the general fund provides the County with the equivalent of 123 working days of expenditures.

*Enterprise Funds* - Enterprise funds of the County include the County Nursing Home, Solid Waste Recycling Center, Portage County Sewer and Portage County Water, Streetsboro Sewer, and Robinson Memorial Hospital. Robinson Memorial Hospital is the largest enterprise fund with operating revenues of \$110,760,016, depreciation expense of \$6,006,397, net income of \$9,308,166, and retained earnings of \$94,894,561.

*Internal Service Funds* – is comprised of central services, health benefits, and workers compensation. For the year ended December 31, 2000, the funds had a combined net loss of (\$408,498) and retained earnings of \$8,908,469.

#### *Fiduciary Funds – Financial Highlights*

Fiduciary funds account for assets held by Portage County in a trustee capacity as an agent for individuals, private organizations, other governmental units and/or other funds. The fiduciary funds the County maintains are nonexpendable trust funds and agency funds. At year end the assets in these fund types were \$6,844, and \$145,399,227 respectively. The County uses the agency funds to receive and distribute taxes and state levied revenues for all local governments within the County. Also included in the agency funds are the District Board of Health, Families and Children First Council, Regional Planning, Portage County Park District, Soil and Water, and the Multi-County Detention Center.

### **Cash Management**

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

The County Treasurer adheres to the adopted Investment Policy that:

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

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

The County pools its cash for maximum investment efficiency. The County participates in the State Treasurers Asset Reserve (STAROhio) program, a statewide investment pool administered by the State

Treasurer. The County also invests in a variety of investment securities, interest-bearing time deposits, and Small Business Administration loans.

### **Risk Management**

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

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

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

### **Debt Management**

Outstanding special assessment bonds at December 31, 2000, totaled \$1,064,743 with \$52,310 being retired during the year. Special assessment bonds are backed by the full faith and credit of the County. In the event of payment default by the property owner the County would be responsible for the debt service payments.

The County has loans outstanding to both the Ohio Public Works Commission (OPWC) and Ohio Water Development Authority (OWDA). At December 31, 2000, their outstanding balances were \$1,064,113 and \$14,423,587, respectively. During the year the County retired \$109,148 in OPWC loans. \$301,381 was retired for OWDA; proceeds of \$5,166,947 were received. The loan proceeds were used for ongoing sewer and water system improvements and are being repaid primarily by usage rates with a portion of the debt being repaid with special assessments charged to the benefitted property owners.

General obligation bonds outstanding at December 31, 2000 were \$13,132,600 with \$1,176,892 being retired during the year and proceeds of \$11,865 were received. These bonds relate to proceeds used to construct and renovate county buildings. All bonds are backed by the full faith and credit of the County.

Revenue bonds outstanding at December 31, 2000 were \$10,154,194 with \$368,625 being retired during the year. All bonds are backed by the full faith and credit of the County.

Hospital revenue bonds outstanding at December 31, 2000 were \$41,019,681 with \$2,510,319 being retired during the year. This debt is related to the Robinson Memorial Hospital enterprise fund.

The County maintains an "A1" credit rating from Moody's Investors Service, Inc. The overall debt margin at December 31, 2000 was \$34,401,837 with an unvoted total debt margin of \$2,154,934.

## **Independent Audit**

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

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

## **Awards**

The Government Finance Officers Association of the United States and Canada (GFOA) 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, 1999.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report which satisfies all program standards. Such a report must also conform to generally accepted accounting principles and satisfy all applicable legal requirements respective to the reporting entity.

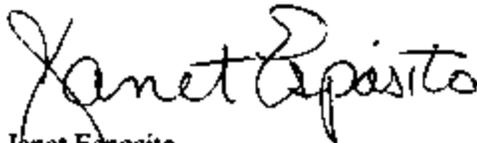
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.

## **Acknowledgments**

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

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

Sincerely,



Janet Esposito  
Portage County Auditor

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**Portage County, Ohio**

*Elected Officials*

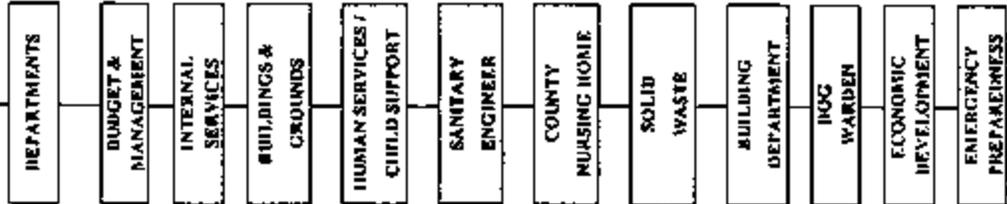
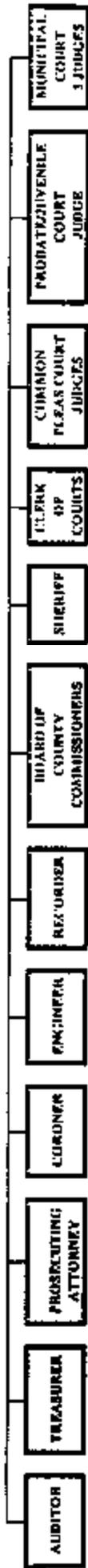
*December 31, 2000*

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

# PORTAGE COUNTY GOVERNMENT ORGANIZATIONAL CHART

## VOTERS OF PORTAGE COUNTY



**STATUTORY BOARDS AND COMMISSIONS**

- AUTOMATIC DATA PROCESSING BOARD
- BOARD OF ELECTIONS
- BOARD OF REVISION
- BUDGET COMMISSION
- COUNTY RECORDS COMMISSION
- VETERAN'S SERVICES
- PORTAGE-GEAUGA JOINT DETENTION BOARD

**LEGEND:**

ELECTED OFFICIAL

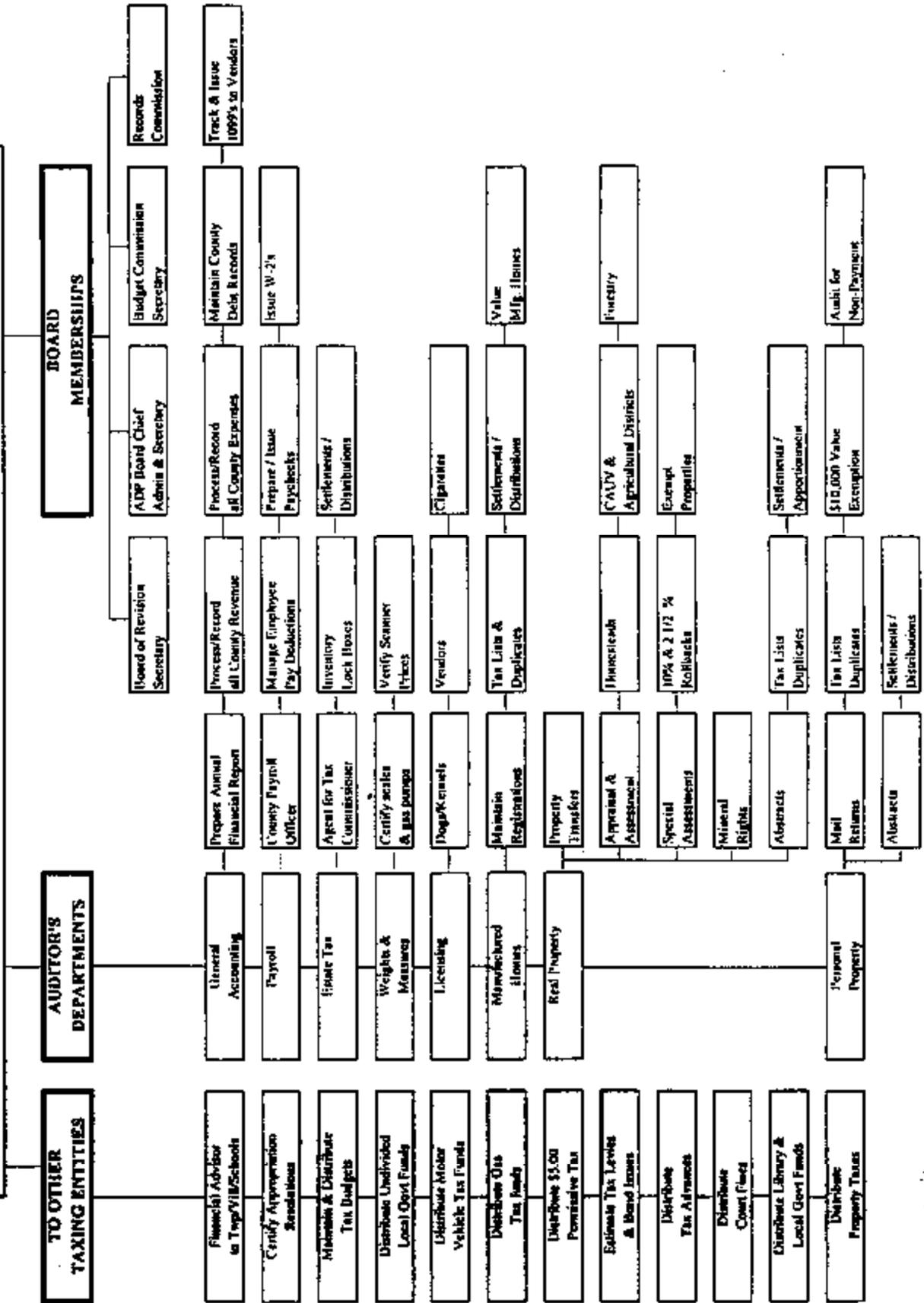
APPOINTED POSITION

**APPOINTED BOARDS AND COMMISSIONS**

- BOARD OF MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES
- BOARD OF MENTAL HEALTH, ALCOHOL, & DRUG ADDICTION SERVICES
- EMERGENCY MANAGEMENT ADVISORY COMMITTEE
- LOCAL EMERGENCY PLANNING COMMISSION
- PORTAGE COUNTY HEALTH BOARD
- PORTAGE COUNTY LIBRARY BOARD
- PORTAGE COUNTY PLANNING COMMISSION
- PORTAGE COUNTY REGIONAL AIRPORT
- PORTAGE COUNTY SOLID WASTE DISTRICT
- PUBLIC DEFENDER COMMISSION
- ROBINSON MEMORIAL HOSPITAL
- YOUTH SERVICES ADVISORY BOARD

# DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR

## JANET ESPOSITO



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Portage County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 1999

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



*Anne Spray Kinney*  
President

*Jeffrey L. Esler*  
Executive Director



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

## REPORT OF INDEPENDENT ACCOUNTANTS

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

To the Commissioners:

We have audited the accompanying general-purpose financial statements of Portage County, (the County) as of and for the year ended December 31, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of Robinson Memorial Portage County Hospital, which represents 66 percent and 89 percent, respectively, of the assets and revenues of the enterprise fund type. We also did not audit the financial statements of Portage Industries, Inc., which represents 10 percent and 38 percent, respectively, of the assets and revenues of the County's discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for Robinson Memorial Portage County Hospital and Portage Industries, Inc. is based on the reports of the other auditors.

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

In our opinion, based on our audit and the reports of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Portage County, Ohio, as of December 31, 2000, and the results of its operations and cash flows of its proprietary fund types, nonexpendable trust funds, and discretely presented component units for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 11, 2001 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

**Jim Petro**  
Auditor of State

June 11, 2001

## *General Purpose Financial Statements*

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The following general purpose financial statements, along with the notes to the general purpose financial statements, present an overview of the County's financial position at December 31, 2000, and the result of operations and cash flows of its proprietary fund types for the year then ended.

**Portage County, Ohio**  
*Combined Balance Sheet*  
*All Fund Types, Account Groups and Discretely Presented Component Units*  
*December 31, 2000*

	Governmental Fund Types				Proprietary
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<b>Assets and Other Debits</b>					
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$7,980,518	\$26,212,926	\$4,169,083	\$9,357,693	\$10,871,708
Cash and Cash Equivalents in Segregated Accounts	126,732	650,134	0	0	5,691,275
Cash and Cash Equivalents with Escrow Agent	0	0	0	0	352,354
Investments in Segregated Accounts	187,972	0	0	0	0
Receivables:					
Taxes	1,965,459	0	2,140	0	0
Accounts	247,477	48,342	0	0	18,791,917
Special Assessments	0	0	0	0	0
Interfund	1,052,117	0	0	0	0
Accrued Interest	337,060	11,680	0	8,719	5,056
Due From Agency Funds:					
Taxes	3,920,462	15,722,141	948,797	0	0
Accounts	0	0	0	0	664,539
Special Assessments	0	6,369	2,050,913	0	0
Due from Other Funds	166,928	59,041	0	0	0
Due from Component Unit	300,000	0	0	0	0
Intergovernmental Receivable	332,697	1,221,744	0	0	57,340
Due From Primary Government	0	0	0	0	0
Materials and Supplies Inventory	113,929	160,719	0	0	3,174,036
Loans Receivable	0	3,278,530	0	0	0
Prepaid Items	200,518	0	0	0	55,566
Restricted Assets:					
Intergovernmental Receivable	0	0	0	0	239,858
Assets Limited as to Use or Restricted	0	0	0	0	68,773,521
Goodwill	0	0	0	0	412,887
Other Assets	0	0	0	0	2,883,122
Advances to Other Funds	3,053,721	0	0	0	0
Investments in Joint Venture	0	0	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	117,317,375
<b>Other Debits</b>					
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	0	0	0	0	0
Amount Available in Debt Service Fund for Retirement of Special Assessment Debt	0	0	0	0	0
Amount Available in Special Revenue Funds for Accrued Compensated Absences	0	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0	0
Amount to be Provided from Special Assessments	0	0	0	0	0
<i>Total Assets and Other Debits</i>	<u>\$19,985,590</u>	<u>\$47,371,626</u>	<u>\$7,170,933</u>	<u>\$9,366,412</u>	<u>\$229,290,554</u>

Fund Types	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
		General Fixed Assets	General Long-Term Obligations			
\$9,453,804	\$7,478,594	\$0	\$0	\$75,524,326	\$0	\$75,524,326
0	1,140,677	0	0	7,608,818	694,027	8,302,845
0	0	0	0	352,354	0	352,354
0	0	0	0	187,972	217,370	405,342
0	126,342,741	0	0	128,310,340	0	128,310,340
0	1,073,362	0	0	20,161,098	73,591	20,234,689
0	8,282,561	0	0	8,282,561	0	8,282,561
0	0	0	0	1,052,117	0	1,052,117
0	510	0	0	363,025	0	363,025
0	0	0	0	20,591,400	0	20,591,400
0	0	0	0	664,539	0	664,539
0	0	0	0	2,057,282	0	2,057,282
1,547,733	158,064	0	0	1,931,766	0	1,931,766
0	0	0	0	300,000	0	300,000
0	929,562	0	0	2,541,343	249,510	2,790,853
0	0	0	0	0	8,190	8,190
21,283	0	0	0	3,469,967	4,215	3,474,182
0	0	0	0	3,278,530	0	3,278,530
0	0	0	0	256,084	914	256,998
0	0	0	0	239,858	0	239,858
0	0	0	0	68,773,521	0	68,773,521
0	0	0	0	412,887	0	412,887
0	0	0	0	2,883,122	0	2,883,122
0	0	0	0	3,053,721	0	3,053,721
0	0	6,415,021	0	6,415,021	0	6,415,021
164,274	0	81,569,974	0	199,051,623	3,022,728	202,074,351
0	0	0	3,868,140	3,868,140	0	3,868,140
0	0	0	251,239	251,239	0	251,239
0	0	0	50,000	50,000	0	50,000
0	0	0	12,187,668	12,187,668	0	12,187,668
0	0	0	763,504	763,504	0	763,504
<u>\$11,187,094</u>	<u>\$145,406,071</u>	<u>\$87,984,995</u>	<u>\$17,120,551</u>	<u>\$574,883,826</u>	<u>\$4,270,545</u>	<u>\$579,154,371</u>

(continued)

**Portage County, Ohio**  
**Combined Balance Sheet**  
*All Fund Types, Account Groups and Discretely Presented Component Units (continued)*  
December 31, 2000

	Governmental Fund Types				Proprietary
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<b>Liabilities, Fund Equity, Net Assets And Other Credits</b>					
<b>Liabilities</b>					
Accounts Payable	\$556,828	\$2,493,210	\$0	\$1,134,446	\$4,876,698
Accrued Wages	302,358	605,206	0	0	1,454,239
Compensated Absences Payable	136,721	142,112	0	0	2,513,199
Retainage Payable	0	0	0	0	352,354
Interfund Payable	0	387,065	1,844	601,500	60,708
Due to Other Funds	738,145	610,654	0	0	207,820
Due to Component Unit	0	8,190	0	0	0
Due to County Funds:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Special Assessments	0	0	0	0	0
Intergovernmental Payable	70,648	769,186	0	0	179,023
Due to Primary Government	0	0	0	0	0
Deferred Revenue	3,920,462	15,728,510	2,999,710	0	0
Deposits Held and Due to Others	0	0	0	0	0
Accrued Expenses	0	0	0	0	2,442,468
Accrued Interest Payable	0	0	0	54,785	135,588
Notes Payable	0	0	0	13,580,000	2,799,000
Estimated Third-Party Payor Settlements	0	0	0	0	714,202
Claims Payable	0	0	0	0	0
Advances from Other Funds	0	856,695	0	1,500,000	697,026
Undistributed Assets	0	0	0	0	0
Payroll Withholdings	0	0	0	0	0
Matured Bonds Payable	0	0	50,000	0	95,000
OPWC Loans Payable	0	0	0	0	1,064,113
OWDA Loans Payable	0	0	0	0	14,082,709
General Obligation Bonds Payable	0	0	0	0	0
Revenue Bonds Payable	0	0	0	0	10,059,194
Long-Term Debt (Net of Unamortized Discount)	0	0	0	0	41,670,817
Self Insurance and Other Liabilities	0	0	0	0	2,831,357
Special Assessment Debt with Governmental Commitment	0	0	0	0	0
<b>Total Liabilities</b>	<b>5,725,162</b>	<b>21,600,828</b>	<b>3,051,554</b>	<b>16,870,731</b>	<b>86,235,515</b>
<b>Fund Equity, Net Assets and Other Credits</b>					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	0	40,765,206
Retained Earnings:					
Unreserved	0	0	0	0	7,395,272
Net Assets:					
Unrestricted	0	0	0	0	0
Fund Balance:					
Reserved for Encumbrances	599,134	3,046,059	0	5,483,208	0
Reserved for Inventory	113,929	160,719	0	0	0
Reserved for Contributions	0	0	0	0	0
Reserved for Advances to Other Funds	3,053,721	0	0	0	0
Reserved for Unclaimed Monies	254,310	0	0	0	0
Reserved for Loans Receivable	0	3,278,530	0	0	0
Reserved for Loan to Component Unit	300,000	0	0	0	0
Unreserved:					
Designated for Compensated Absences	0	50,000	0	0	0
Undesignated (Deficit)	9,939,334	19,235,490	4,119,379	(12,987,527)	0
Restricted	0	0	0	0	1,602,451
Unrestricted	0	0	0	0	93,292,110
<b>Total Fund Equity (Deficit), Net Assets and Other Credits</b>	<b>14,260,428</b>	<b>25,770,798</b>	<b>4,119,379</b>	<b>(7,504,319)</b>	<b>143,055,039</b>
<b>Total Liabilities, Fund Equity, Net Assets and Other Credits</b>	<b>\$19,985,590</b>	<b>\$47,371,626</b>	<b>\$7,170,933</b>	<b>\$9,366,412</b>	<b>\$229,290,554</b>

See accompanying notes to the general purpose financial statements

Fund Types	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
		General Fixed Assets	General Long-Term Obligations			
\$400,848	\$52,711	\$0	\$0	\$9,514,741	\$313,026	\$9,827,767
8,149	64,822	0	0	2,434,774	13,713	2,448,487
50,747	13,337	0	2,632,330	5,488,446	0	5,488,446
0	0	0	0	352,354	0	352,354
1,000	0	0	0	1,052,117	0	1,052,117
24,577	350,570	0	0	1,931,766	0	1,931,766
0	0	0	0	8,190	0	8,190
0	20,591,400	0	0	20,591,400	0	20,591,400
0	664,539	0	0	664,539	0	664,539
0	2,057,282	0	0	2,057,282	0	2,057,282
260,051	118,149,402	0	0	119,428,310	1,206	119,429,516
0	0	0	0	0	300,000	300,000
0	0	0	0	22,648,682	0	22,648,682
0	631,515	0	0	631,515	0	631,515
0	0	0	0	2,442,468	0	2,442,468
0	0	0	0	190,373	0	190,373
0	0	0	0	16,379,000	3,503	16,382,503
0	0	0	0	714,202	0	714,202
1,533,253	0	0	0	1,533,253	0	1,533,253
0	0	0	0	3,053,721	0	3,053,721
0	2,608,014	0	0	2,608,014	0	2,608,014
0	215,635	0	0	215,635	0	215,635
0	0	0	0	145,000	0	145,000
0	0	0	0	1,064,113	0	1,064,113
0	0	0	340,878	14,423,587	0	14,423,587
0	0	0	13,132,600	13,132,600	0	13,132,600
0	0	0	0	10,059,194	0	10,059,194
0	0	0	0	41,670,817	0	41,670,817
0	0	0	0	2,831,357	0	2,831,357
0	0	0	1,014,743	1,014,743	0	1,014,743
2,278,625	145,399,227	0	17,120,551	298,282,193	631,448	298,913,641
0	0	87,984,995	0	87,984,995	0	87,984,995
0	0	0	0	40,765,206	3,243,994	44,009,200
8,908,469	0	0	0	16,303,741	778	16,304,519
0	0	0	0	0	394,325	394,325
0	0	0	0	9,128,401	0	9,128,401
0	0	0	0	274,648	0	274,648
0	3,500	0	0	3,500	0	3,500
0	0	0	0	3,053,721	0	3,053,721
0	0	0	0	254,310	0	254,310
0	0	0	0	3,278,530	0	3,278,530
0	0	0	0	300,000	0	300,000
0	0	0	0	50,000	0	50,000
0	3,344	0	0	20,310,020	0	20,310,020
0	0	0	0	1,602,451	0	1,602,451
0	0	0	0	93,292,110	0	93,292,110
8,908,469	6,844	87,984,995	0	276,601,633	3,639,097	280,240,730
<u>\$11,187,094</u>	<u>\$145,406,071</u>	<u>\$87,984,995</u>	<u>\$17,120,551</u>	<u>\$574,883,826</u>	<u>\$4,270,545</u>	<u>\$579,154,371</u>

**Portage County, Ohio**  
*Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Governmental Fund Types  
For the Year Ended December 31, 2000*

	Governmental Fund		
	General	Special Revenue	Debt Service
<b>Revenues</b>			
Property and Other Taxes	\$4,486,533	\$15,018,024	\$945,185
Permissive Sales Tax	12,115,940	0	54,425
Charges for Services	3,834,569	5,050,457	0
Licenses and Permits	14,469	230,631	0
Fines and Forfeitures	1,624,892	326,535	0
Intergovernmental	4,876,399	31,970,878	36,828
Special Assessments	0	5,970	239,299
Interest	5,342,152	145,979	0
Gifts and Donations	0	41,742	0
Other	389,698	63,930	15,350
<i>Total Revenues</i>	<u>32,684,652</u>	<u>52,854,146</u>	<u>1,291,087</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	11,189,602	2,025,073	0
Judicial	7,128,316	273,791	0
Public Safety	10,538,610	2,059,933	0
Public Works	122,561	6,288,333	0
Health	166,520	23,650,097	0
Human Services	802,403	14,264,212	0
Other	210,913	0	0
Intergovernmental	3,416	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	1,293,452
Interest and Fiscal Charges	0	0	832,387
<i>Total Expenditures</i>	<u>30,162,341</u>	<u>48,561,439</u>	<u>2,125,839</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,522,311</u>	<u>4,292,707</u>	<u>(834,752)</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds of Bonds	0	0	0
Proceeds of Loans	0	0	0
Sale of Fixed Assets	52,293	25,833	0
Operating Transfers In	0	845	0
Operating Transfers Out	(845)	(353,000)	(65,863)
<i>Total Other Financing Sources (Uses)</i>	<u>51,448</u>	<u>(326,322)</u>	<u>(65,863)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	2,573,759	3,966,385	(900,615)
<i>Fund Balances Beginning of Year</i>	11,699,120	21,768,748	5,019,994
Increase (Decrease) in Reserve for Inventory	(12,451)	35,665	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$14,260,428</u>	<u>\$25,770,798</u>	<u>\$4,119,379</u>

See accompanying notes to the general purpose financial statements

<u>Types</u>	<u>Totals</u>
Capital Projects	(Memorandum Only)
\$0	\$20,449,742
0	12,170,365
0	8,885,026
0	245,100
0	1,951,427
1,912,298	38,796,403
37,384	282,653
405,329	5,893,460
0	41,742
<u>42,659</u>	<u>511,637</u>
 2,397,670	 <u>89,227,555</u>
 0	 13,214,675
0	7,402,107
0	12,598,543
0	6,410,894
0	23,816,617
0	15,066,615
0	210,913
0	3,416
13,685,502	13,685,502
 0	 1,293,452
<u>507,180</u>	<u>1,339,567</u>
 14,192,682	 <u>95,042,301</u>
 <u>(11,795,012)</u>	 <u>(5,814,746)</u>
 11,865	 11,865
5,656	5,656
0	78,126
353,000	353,845
<u>0</u>	<u>(419,708)</u>
 370,521	 <u>29,784</u>
  (11,424,491)	  (5,784,962)
3,920,172	42,408,034
<u>0</u>	<u>23,214</u>
 <u>(\$7,504,319)</u>	 <u>\$36,646,286</u>

**Portage County, Ohio**  
*Combined Statement of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
All Governmental Fund Types  
For the Year Ended December 31, 2000*

	General Fund			Variance Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues</b>				
Property and Other Taxes	\$4,659,651	\$4,323,708	\$4,486,533	\$162,825
Permissive Sales Tax	11,206,414	11,426,707	12,163,255	736,548
Charges for Services	3,851,200	3,530,314	3,878,789	348,475
Licenses and Permits	13,000	13,719	14,469	750
Fines and Forfeitures	1,005,000	1,496,496	1,557,663	61,167
Intergovernmental	4,160,377	4,141,508	4,876,399	734,891
Special Assessments	0	0	0	0
Interest	3,651,461	3,596,788	4,394,773	797,985
Gifts and Donations	0	0	0	0
Refunds and Reimbursements	34,500	58,095	357,492	299,397
Other	319,616	385,729	391,685	5,956
<i>Total Revenues</i>	<u>28,901,219</u>	<u>28,973,064</u>	<u>32,121,058</u>	<u>3,147,994</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	13,526,568	12,855,775	11,664,077	1,191,698
Judicial	7,111,165	7,659,366	7,384,164	275,202
Public Safety	10,645,903	11,084,659	10,791,931	292,728
Public Works	159,717	135,776	124,745	11,031
Health	319,970	331,105	254,077	77,028
Human Services	799,860	844,091	818,017	26,074
Other	351,953	351,953	273,037	78,916
Intergovernmental	3,416	3,416	3,416	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>32,918,552</u>	<u>33,266,141</u>	<u>31,313,464</u>	<u>1,952,677</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,017,333)</u>	<u>(4,293,077)</u>	<u>807,594</u>	<u>5,100,671</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of Bonds	0	0	0	0
Proceeds of Notes	0	0	0	0
Proceeds of Loans	0	0	0	0
Sale of Fixed Assets	100	15,257	52,293	37,036
Advances In	107,766	906,143	914,300	8,157
Advances Out	(600,000)	(1,483,972)	0	1,483,972
Operating Transfers In	0	0	0	0
Operating Transfers Out	(700,000)	(845)	(845)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,192,134)</u>	<u>(563,417)</u>	<u>965,748</u>	<u>1,529,165</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(5,209,467)</u>	<u>(4,856,494)</u>	<u>1,773,342</u>	<u>6,629,836</u>
<i>Fund Balances Beginning of Year</i>	4,705,231	4,705,231	4,705,231	0
Prior Year Encumbrances Appropriated	860,409	860,409	860,409	0
<i>Fund Balances End of Year</i>	<u>\$356,173</u>	<u>\$709,146</u>	<u>\$7,338,982</u>	<u>\$6,629,836</u>

Special Revenue Funds				Debt Service Funds			
Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$14,436,575	\$14,436,581	\$15,018,024	\$581,443	\$946,415	\$945,185	\$945,185	\$0
0	0	0	0	0	255,717	539,642	283,925
3,995,430	4,440,816	5,068,469	627,653	0	0	0	0
239,458	230,399	231,399	1,000	0	0	0	0
276,474	285,437	328,175	42,738	0	0	0	0
25,375,256	31,048,141	31,065,598	17,457	0	36,828	36,828	0
4,274	6,443	5,970	(473)	167,504	201,709	217,030	15,321
73,915	103,373	144,105	40,732	0	115,839	115,839	0
53,215	50,412	41,742	(8,670)	0	0	0	0
299,140	228,856	742,332	513,476	0	0	0	0
44,556	23,040	63,930	40,890	0	0	15,350	15,350
<u>44,798,293</u>	<u>50,853,498</u>	<u>52,709,744</u>	<u>1,856,246</u>	<u>1,113,919</u>	<u>1,555,278</u>	<u>1,869,874</u>	<u>314,596</u>
2,020,796	2,483,710	2,090,905	392,805	0	0	0	0
509,180	498,167	276,045	222,122	0	0	0	0
1,700,748	2,485,465	2,079,815	405,650	0	0	0	0
5,583,299	8,332,201	7,225,238	1,106,963	0	0	0	0
30,761,914	33,613,830	26,167,886	7,445,944	0	0	0	0
15,455,241	17,933,224	15,746,290	2,186,934	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	5,302,151	5,305,567	5,305,554	13
0	0	0	0	1,173,105	1,187,123	1,179,166	7,957
<u>56,031,178</u>	<u>65,346,597</u>	<u>53,586,179</u>	<u>11,760,418</u>	<u>6,475,256</u>	<u>6,492,690</u>	<u>6,484,720</u>	<u>7,970</u>
<u>(11,232,885)</u>	<u>(14,493,099)</u>	<u>(876,435)</u>	<u>13,616,664</u>	<u>(5,361,337)</u>	<u>(4,937,412)</u>	<u>(4,614,846)</u>	<u>322,566</u>
0	0	0	0	0	0	0	0
0	0	0	0	3,972,238	3,856,399	3,856,399	0
0	0	0	0	0	0	0	0
0	0	25,833	25,833	0	0	0	0
0	0	0	0	0	0	0	0
(367,222)	(351,769)	(351,769)	0	0	(9,705)	(9,705)	0
0	0	845	845	407,684	342,707	342,707	0
(752,798)	(360,000)	(353,000)	7,000	0	0	0	0
<u>(1,120,020)</u>	<u>(711,769)</u>	<u>(678,091)</u>	<u>33,678</u>	<u>4,379,922</u>	<u>4,189,401</u>	<u>4,189,401</u>	<u>0</u>
(12,352,905)	(15,204,868)	(1,554,526)	13,650,342	(981,415)	(748,011)	(425,445)	322,566
16,459,578	16,459,578	16,459,578	0	4,544,061	4,544,061	4,544,061	0
5,885,591	5,885,591	5,885,591	0	467	467	467	0
<u>\$9,992,264</u>	<u>\$7,140,301</u>	<u>\$20,790,643</u>	<u>\$13,650,342</u>	<u>\$3,563,113</u>	<u>\$3,796,517</u>	<u>\$4,119,083</u>	<u>\$322,566</u>

(continued)

**Portage County, Ohio**  
*Combined Statement of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
All Governmental Fund Types (continued)  
For the Year Ended December 31, 2000*

	Capital Projects Funds			Variance Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Permissive Sales Tax	0	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	2,038,860	1,912,298	(126,562)
Special Assessments	37,383	37,384	37,384	0
Interest	0	243,912	282,301	38,389
Gifts and Donations	0	0	0	0
Refunds and Reimbursements	0	1,975	22,356	20,381
Other	0	40,159	42,659	2,500
<i>Total Revenues</i>	<u>37,383</u>	<u>2,362,290</u>	<u>2,296,998</u>	<u>(65,292)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Other	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	11,663,917	20,202,911	18,859,464	1,343,447
Debt Service:				
Principal Retirement	0	8,200,000	8,200,000	0
Interest and Fiscal Charges	0	360,800	360,800	0
<i>Total Expenditures</i>	<u>11,663,917</u>	<u>28,763,711</u>	<u>27,420,264</u>	<u>1,343,447</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(11,626,534)</u>	<u>(26,401,421)</u>	<u>(25,123,266)</u>	<u>1,278,155</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds of Bonds	42,753	184,969	11,865	(173,104)
Proceeds of Notes	840,000	13,549,841	13,573,601	23,760
Proceeds of Loans	21,111	5,656	5,656	0
Sale of Fixed Assets	0	0	0	0
Advances In	67,497	61,849	67,497	5,648
Advances Out	0	(1,018)	(1,018)	0
Operating Transfers In	353,000	353,000	353,000	0
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,324,361</u>	<u>14,154,297</u>	<u>14,010,601</u>	<u>(143,696)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(10,302,173)</u>	<u>(12,247,124)</u>	<u>(11,112,665)</u>	<u>1,134,459</u>
<i>Fund Balances Beginning of Year</i>	<u>3,384,754</u>	<u>3,384,754</u>	<u>3,384,754</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>10,542,847</u>	<u>10,542,847</u>	<u>10,542,847</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$3,625,428</u>	<u>\$1,680,477</u>	<u>\$2,814,936</u>	<u>\$1,134,459</u>
See accompanying notes to the general purpose financial statements				

Totals (Memorandum Only)			
Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$20,042,641	\$19,705,474	\$20,449,742	\$744,268
11,206,414	11,682,424	12,702,897	1,020,473
7,846,630	7,971,130	8,947,258	976,128
252,458	244,118	245,868	1,750
1,281,474	1,781,933	1,885,838	103,905
29,535,633	37,265,337	37,891,123	625,786
209,161	245,536	260,384	14,848
3,725,376	4,059,912	4,937,018	877,106
53,215	50,412	41,742	(8,670)
333,640	288,926	1,122,180	833,254
364,172	448,928	513,624	64,696
<u>74,850,814</u>	<u>83,744,130</u>	<u>88,997,674</u>	<u>5,253,544</u>
15,547,364	15,339,485	13,754,982	1,584,503
7,620,345	8,157,533	7,660,209	497,324
12,346,651	13,570,124	12,871,746	698,378
5,743,016	8,467,977	7,349,983	1,117,994
31,081,884	33,944,935	26,421,963	7,522,972
16,255,101	18,777,315	16,564,307	2,213,008
351,953	351,953	273,037	78,916
3,416	3,416	3,416	0
11,663,917	20,202,911	18,859,464	1,343,447
5,302,151	13,505,567	13,505,554	13
1,173,105	1,547,923	1,539,966	7,957
<u>107,088,903</u>	<u>133,869,139</u>	<u>118,804,627</u>	<u>15,064,512</u>
<u>(32,238,089)</u>	<u>(50,125,009)</u>	<u>(29,806,953)</u>	<u>20,318,056</u>
42,753	184,969	11,865	(173,104)
4,812,238	17,406,240	17,430,000	23,760
21,111	5,656	5,656	0
100	15,257	78,126	62,869
175,263	967,992	981,797	13,805
(967,222)	(1,846,464)	(362,492)	1,483,972
760,684	695,707	696,552	845
<u>(1,452,798)</u>	<u>(360,845)</u>	<u>(353,845)</u>	<u>7,000</u>
<u>3,392,129</u>	<u>17,068,512</u>	<u>18,487,659</u>	<u>1,419,147</u>
(28,845,960)	(33,056,497)	(11,319,294)	21,737,203
29,093,624	29,093,624	29,093,624	0
<u>17,289,314</u>	<u>17,289,314</u>	<u>17,289,314</u>	<u>0</u>
<u>\$17,536,978</u>	<u>\$13,326,441</u>	<u>\$35,063,644</u>	<u>\$21,737,203</u>

**Portage County, Ohio**  
*Combined Statement of Revenues, Expenses  
and Changes in Fund Equity*  
All Proprietary Fund Types, Similar Trust Funds and Discretely Presented Component Unit  
For the Year Ended December 31, 2000

	Proprietary Fund Types		Fiduciary Fund Type
	Enterprise	Internal Service	Nonexpendable Trust
<b>Operating Revenues</b>			
Charges for Services	\$120,425,095	\$7,234,917	\$0
Interest	0	0	382
Other	4,655,794	0	0
<i>Total Operating Revenues</i>	<u>125,080,889</u>	<u>7,234,917</u>	<u>382</u>
<b>Operating Expenses</b>			
Personal Services	61,868,447	508,900	0
Contractual Services	12,862,284	1,770,998	0
Claims	0	4,745,657	0
Materials and Supplies	28,044,207	611,229	224
Interest	2,394,850	0	0
Depreciation and Amortization	7,943,510	4,474	0
Bad Debt	7,718,056	0	0
Other	639,452	2,157	0
<i>Total Operating Expenses</i>	<u>121,470,806</u>	<u>7,643,415</u>	<u>224</u>
<i>Operating Income (Loss)</i>	<u>3,610,083</u>	<u>(408,498)</u>	<u>158</u>
<b>Non-Operating Revenues (Expenses)</b>			
Interest	6,818,121	0	0
Operating Grants	0	0	0
Interest and Fiscal Charges	(1,040,626)	0	0
Contributions	304,271	0	0
Gain on Disposal of Fixed Assets	0	0	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>6,081,766</u>	<u>0</u>	<u>0</u>
<i>Income (Loss) Before Operating Transfers</i>	9,691,849	(408,498)	158
Operating Transfers In	65,863	0	0
<i>Net Income (Loss)</i>	9,757,712	(408,498)	158
<i>Retained Earnings (Deficit)/Fund Balance Beginning of Year (Restated - Note 29)</i>	<u>92,532,121</u>	<u>9,316,967</u>	<u>6,686</u>
<i>Retained Earnings/Fund Balance End of Year</i>	<u>102,289,833</u>	<u>8,908,469</u>	<u>6,844</u>
<i>Contributed Capital Beginning of Year</i>	39,563,161	0	0
Contributions During the Year From:			
Capital Grants	177,007	0	0
Special Assessments	5,031	0	0
Customers	1,020,007	0	0
<i>Contributed Capital End of Year</i>	<u>40,765,206</u>	<u>0</u>	<u>0</u>
<i>Total Fund Equity End of Year</i>	<u>\$143,055,039</u>	<u>\$8,908,469</u>	<u>\$6,844</u>

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only) Primary Government	Portage County Regional Airport Authority	Totals (Memorandum Only) Primary Government
\$127,660,012	\$44,104	\$127,704,116
382	0	382
<u>4,655,794</u>	<u>15,188</u>	<u>4,670,982</u>
<u>132,316,188</u>	<u>59,292</u>	<u>132,375,480</u>
62,377,347	6,527	62,383,874
14,633,282	1,398,800	16,032,082
4,745,657	0	4,745,657
28,655,660	2,173	28,657,833
2,394,850	0	2,394,850
7,947,984	24,766	7,972,750
7,718,056	0	7,718,056
<u>641,609</u>	<u>14,566</u>	<u>656,175</u>
<u>129,114,445</u>	<u>1,446,832</u>	<u>130,561,277</u>
<u>3,201,743</u>	<u>(1,387,540)</u>	<u>1,814,203</u>
6,818,121	14,138	6,832,259
0	1,539,929	1,539,929
(1,040,626)	0	(1,040,626)
304,271	0	304,271
<u>0</u>	<u>27,197</u>	<u>27,197</u>
<u>6,081,766</u>	<u>1,581,264</u>	<u>7,663,030</u>
9,283,509	193,724	9,477,233
<u>65,863</u>	<u>0</u>	<u>65,863</u>
9,349,372	193,724	9,543,096
<u>101,855,774</u>	<u>(192,946)</u>	<u>101,662,828</u>
<u>111,205,146</u>	<u>778</u>	<u>111,205,924</u>
39,563,161	2,007,992	41,571,153
177,007	1,236,002	1,413,009
5,031	0	5,031
<u>1,020,007</u>	<u>0</u>	<u>1,020,007</u>
<u>40,765,206</u>	<u>3,243,994</u>	<u>44,009,200</u>
<u>\$151,970,352</u>	<u>\$3,244,772</u>	<u>\$155,215,124</u>

**Portage County, Ohio**  
*Statement of Activities*  
*Portage Industries - Component Unit*  
*For the Year Ended December 31, 2000*

<b>Support</b>	
Other Support - In Kind	<u>\$567,200</u>
 <b>Revenue</b>	
Program Service Revenue	
Contract Work	425,944
Other	4,772
Interest Income	9,289
Investment Income	3,537
Unrealized Loss on Investment	<u>(6,400)</u>
 Total Revenue	 <u>437,142</u>
 <i>Total Support and Revenue</i>	 <u>1,004,342</u>
 <b>Expenses</b>	
Program Service Expenses	794,601
Management and General	<u>191,086</u>
 <i>Total Expenses</i>	 <u>985,687</u>
 <i>Change in Net Assets</i>	 18,655
 <i>Net Assets Beginning of Year</i>	 <u>375,670</u>
 <i>Net Assets End of Year</i>	 <u><u>\$394,325</u></u>

See accompanying notes to the general purpose financial statements

**Portage County, Ohio**  
*Combined Statement of Revenues, Expenses and  
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
 All Proprietary Fund Types and Similar Trust Funds - Primary Government  
 For The Year Ended December 31, 2000*

	Enterprise Funds			Variance Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues</b>				
Charges for Services	\$10,747,511	\$11,950,694	\$12,606,926	\$656,232
Tap-In Fees	1,349,239	1,101,448	1,020,007	(81,441)
Special Assessments	18,194	16,367	18,102	1,735
Intergovernmental	1,374,422	0	0	0
Interest	0	0	43,001	43,001
Grants	0	192,054	177,007	(15,047)
Gifts and Donations	655	0	425	425
Refunds and Reimbursements	0	0	382,737	382,737
Other	245,605	245,605	507,775	262,170
Proceeds of Loans	5,686,908	7,219,891	5,161,291	(2,058,600)
Proceeds of Notes	2,624,028	3,690,939	3,699,000	8,061
<i>Total Revenues</i>	<u>22,046,562</u>	<u>24,416,998</u>	<u>23,616,271</u>	<u>(800,727)</u>
<b>Expenses</b>				
Personal Services	6,139,005	5,715,495	5,540,143	175,352
Contractual Services	4,795,410	7,278,582	5,236,279	2,042,303
Materials and Supplies	626,544	1,012,582	926,619	85,963
Claims	0	0	0	0
Other	1,587,839	2,451,111	646,522	1,804,589
Capital Outlay	6,460,896	6,476,598	6,476,598	0
Debt Service:				
Principal Retirement	1,593,828	2,726,802	2,726,802	0
Interest and Fiscal Charges	636,743	681,671	679,361	2,310
<i>Total Expenses</i>	<u>21,840,265</u>	<u>26,342,841</u>	<u>22,232,324</u>	<u>4,110,517</u>
<i>Excess of Revenues Over (Under) Expenses</i>	206,297	(1,925,843)	1,383,947	3,309,790
Advances In	0	0	1,018	1,018
Advances Out	(456,844)	(1,952,815)	(620,323)	1,332,492
Operating Transfers In	19,076	19,076	0	(19,076)
Operating Transfers Out	(2,213,996)	(1,937,080)	(342,707)	1,594,373
<i>Excess of Revenues Over (Under) Expenses, Advances and Operating Transfers</i>	(2,445,467)	(5,796,662)	421,935	6,218,597
<i>Fund Equity Beginning of Year</i>	7,883,425	7,883,425	7,883,425	0
Prior Year Encumbrances Appropriated	971,867	971,867	971,867	0
<i>Fund Equity End of Year</i>	<u>\$6,409,825</u>	<u>\$3,058,630</u>	<u>\$9,277,227</u>	<u>\$6,218,597</u>

(continued)

**Portage County, Ohio**  
*Combined Statement of Revenues, Expenses and  
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
 All Proprietary Fund Types and Similar Trust Funds - Primary Government (continued)  
 For The Year Ended December 31, 2000*

	Internal Service Funds			Variance Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues</b>				
Charges for Services	\$7,385,914	\$7,026,185	\$7,179,917	\$153,732
Tap-In Fees	0	0	0	0
Special Assessments	0	0	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Grants	0	0	0	0
Gifts and Donations	0	0	0	0
Refunds and Reimbursements	0	0	135,758	135,758
Other	0	0	0	0
Proceeds of Loans	0	0	0	0
Proceeds of Notes	0	0	0	0
<i>Total Revenues</i>	<u>7,385,914</u>	<u>7,026,185</u>	<u>7,315,675</u>	<u>289,490</u>
<b>Expenses</b>				
Personal Services	517,706	523,137	516,076	7,061
Contractual Services	4,222,270	4,319,290	2,492,082	1,827,208
Materials and Supplies	538,495	655,979	650,868	5,111
Claims	4,325,428	4,325,428	4,325,428	0
Other	8,885	7,234	6,597	637
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenses</i>	<u>9,612,784</u>	<u>9,831,068</u>	<u>7,991,051</u>	<u>1,840,017</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(2,226,870)	(2,804,883)	(675,376)	2,129,507
Advances In	0	0	0	0
Advances Out	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
<i>Excess of Revenues Over (Under) Expenses, Advances and Operating Transfers</i>	(2,226,870)	(2,804,883)	(675,376)	2,129,507
<i>Fund Equity Beginning of Year</i>	7,593,338	7,593,338	7,593,338	0
Prior Year Encumbrances Appropriated	<u>1,511,698</u>	<u>1,511,698</u>	<u>1,511,698</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$6,878,166</u>	<u>\$6,300,153</u>	<u>\$8,429,660</u>	<u>\$2,129,507</u>

See accompanying notes to the general purpose financial statements

Nonexpendable Trust Funds				Totals (Memorandum Only)			
Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$0	\$18,133,425	\$18,976,879	\$19,786,843	\$809,964
0	0	0	0	1,349,239	1,101,448	1,020,007	(81,441)
0	0	0	0	18,194	16,367	18,102	1,735
0	0	0	0	1,374,422	0	0	0
322	308	379	71	322	308	43,380	43,072
0	0	0	0	0	192,054	177,007	(15,047)
0	0	0	0	655	0	425	425
0	0	0	0	0	0	518,495	518,495
0	0	0	0	245,605	245,605	507,775	262,170
0	0	0	0	5,686,908	7,219,891	5,161,291	(2,058,600)
0	0	0	0	2,624,028	3,690,939	3,699,000	8,061
<u>322</u>	<u>308</u>	<u>379</u>	<u>71</u>	<u>29,432,798</u>	<u>31,443,491</u>	<u>30,932,325</u>	<u>(511,166)</u>
0	0	0	0	6,656,711	6,238,632	6,056,219	182,413
0	0	0	0	9,017,680	11,597,872	7,728,361	3,869,511
284	284	224	60	1,165,323	1,668,845	1,577,711	91,134
0	0	0	0	4,325,428	4,325,428	4,325,428	0
0	0	0	0	1,596,724	2,458,345	653,119	1,805,226
0	0	0	0	6,460,896	6,476,598	6,476,598	0
0	0	0	0	1,593,828	2,726,802	2,726,802	0
0	0	0	0	636,743	681,671	679,361	2,310
<u>284</u>	<u>284</u>	<u>224</u>	<u>60</u>	<u>31,453,333</u>	<u>36,174,193</u>	<u>30,223,599</u>	<u>5,950,594</u>
38	24	155	131	(2,020,535)	(4,730,702)	708,726	5,439,428
0	0	0	0	0	0	1,018	1,018
0	0	0	0	(456,844)	(1,952,815)	(620,323)	1,332,492
0	0	0	0	19,076	19,076	0	(19,076)
0	0	0	0	(2,213,996)	(1,937,080)	(342,707)	1,594,373
38	24	155	131	(4,672,299)	(8,601,521)	(253,286)	8,348,235
6,433	6,433	6,433	0	15,483,196	15,483,196	15,483,196	0
<u>224</u>	<u>224</u>	<u>224</u>	<u>0</u>	<u>2,483,789</u>	<u>2,483,789</u>	<u>2,483,789</u>	<u>0</u>
<u>\$6,695</u>	<u>\$6,681</u>	<u>\$6,812</u>	<u>\$131</u>	<u>\$13,294,686</u>	<u>\$9,365,464</u>	<u>\$17,713,699</u>	<u>\$8,348,235</u>

**Portage County, Ohio**  
*Combined Statement of Cash Flows*  
*All Proprietary Fund Types, Similar Trust Funds and*  
*Discretely Presented Component Unit*  
*For the Year Ended December 31, 2000*

	Proprietary Fund Types	
	Enterprise	Internal Service
<b>Increase (Decrease) in Cash and Cash Equivalents:</b>		
<b>Cash Flows from Operating Activities</b>		
Cash Received from Customers	\$110,857,146	\$0
Other Cash Receipts	4,545,693	135,758
Cash Received from Quasi-External Transactions with Other Funds	0	7,179,917
Cash Payments:		
to Suppliers for Goods and Services	(40,022,853)	(2,123,146)
for Employee Services and Benefits	(61,023,880)	(516,076)
for Claims	0	(4,325,428)
for Contractual Services	0	0
for Other Operating Revenues	507,775	0
for Other Operating Expenses	(639,452)	(2,157)
	<u>14,224,429</u>	<u>348,868</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>		
<b>Cash Flows from Noncapital Financing Activities</b>		
Operating Transfers In	65,863	0
Advances In	1,018	0
Advances Out	(620,323)	0
	<u>(553,442)</u>	<u>0</u>
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>		
<b>Cash Flows from Capital and Related Financing Activities</b>		
Proceeds of Notes	3,699,000	0
Proceeds of OWDA Loans	5,161,291	0
Principal Paid on Notes	(2,029,000)	0
Interest Paid on Notes	(78,432)	0
Principal Paid on OWDA Loans	(287,131)	0
Interest Paid on OWDA Loans	(235,141)	0
Principal Paid on Revenue Bonds	(368,625)	0
Interest Paid on Revenue Bonds	(612,256)	0
Principal Paid on Long-Term Debt	(2,639,903)	0
Interest Paid on Long-Term Debt	(2,062,345)	0
Principal Paid on OPWC Loan	(109,148)	0
Gifts, Grants and Bequests Received	304,271	0
Acquisition of Capital Assets	(15,355,038)	0
Tap-In Fees	1,020,007	0
Sale of Fixed Asset	0	0
Capital Grants	177,007	0
Special Assessments	18,102	0
	<u>(13,397,341)</u>	<u>0</u>
<i>Net Cash Provided by (Used For) Capital and Related Financing Activities</i>		
<b>Cash Flows from Investing Activities</b>		
Interest	3,951,261	0
Increase in Assets of Limited Use	(1,535,656)	0
	<u>2,415,605</u>	<u>0</u>
<i>Net Cash Provided By Investing Activities</i>		
<i>Net Increase in Cash and Cash Equivalents</i>	2,689,251	348,868
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>14,226,086</u>	<u>9,104,936</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$16,915,337</u>	<u>\$9,453,804</u>

Fiduciary Fund Type	Totals (Memorandum Only) Primary Government	Portage County Regional Airport Authority	Totals (Memorandum Only) Reporting Entity
	\$0	\$41,848	\$110,898,994
	0	0	4,681,451
	0	0	7,179,917
(224)	(42,146,223)	(2,225)	(42,148,448)
0	(61,539,956)	(6,526)	(61,546,482)
0	(4,325,428)	0	(4,325,428)
0	0	(1,351,462)	(1,351,462)
0	507,775	15,188	522,963
0	(641,609)	(14,566)	(656,175)
(224)	14,573,073	(1,317,743)	13,255,330
0	65,863	0	65,863
0	1,018	0	1,018
0	(620,323)	0	(620,323)
0	(553,442)	0	(553,442)
0	3,699,000	0	3,699,000
0	5,161,291	0	5,161,291
0	(2,029,000)	0	(2,029,000)
0	(78,432)	0	(78,432)
0	(287,131)	0	(287,131)
0	(235,141)	0	(235,141)
0	(368,625)	0	(368,625)
0	(612,256)	0	(612,256)
0	(2,639,903)	0	(2,639,903)
0	(2,062,345)	0	(2,062,345)
0	(109,148)	0	(109,148)
0	304,271	0	304,271
0	(15,355,038)	0	(15,355,038)
0	1,020,007	0	1,020,007
0	0	342,009	342,009
0	177,007	1,334,701	1,511,708
0	18,102	0	18,102
0	(13,397,341)	1,676,710	(11,720,631)
379	3,951,640	14,138	3,965,778
0	(1,535,656)	0	(1,535,656)
379	2,415,984	14,138	2,430,122
155	3,038,274	373,105	3,411,379
6,657	23,337,679	213,842	23,551,521
\$6,812	\$26,375,953	\$586,947	\$26,962,900

(continued)

**Portage County, Ohio**  
*Combined Statement of Cash Flows*  
*All Proprietary Fund Types, Similar Trust Funds and*  
*Discretely Presented Component Unit (continued)*  
*For the Year Ended December 31, 2000*

	Proprietary Fund Types	
	Enterprise	Internal Service
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>		
<i>Operating Income (Loss)</i>	<u>\$3,610,083</u>	<u>(\$408,498)</u>
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>		
Depreciation and Amortization Expense	7,943,510	4,474
Provision for Doubtful Accounts	7,718,056	0
Interest Revenue for Nonexpendable Trust Funds	0	0
Interest Expense	2,394,850	0
(Increase) Decrease in Assets:		
Accounts Receivable	(9,724,145)	0
Due From Other Funds	(114,687)	(55,001)
Materials and Supplies Inventory	(62,101)	44,040
Prepaid Items	(49,255)	0
Intergovernmental Receivable	(17,364)	0
Other Assets	(21,268)	0
Increase (Decrease) in Liabilities:		
Accounts Payable	1,269,090	139,088
Accrued Wages	510,708	916
Compensated Absences Payable	196,296	5,219
Due to Other Funds	111,946	6,910
Retainage Payable	352,354	0
Intergovernmental Payable	85,474	191,491
Accrued Expenses	609,838	0
Estimated Third-Party Payor Settlements	(555,440)	0
Claims Payable	0	420,229
Self Insurance and Other Liabilities	(33,516)	0
<i>Total Adjustments</i>	<u>10,614,346</u>	<u>757,366</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$14,224,429</u>	<u>\$348,868</u>

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

Cash and Cash Equivalents - all Fiduciary Funds:	
Equity in Pooled Cash and Cash Equivalents	\$7,478,594
Cash and Cash Equivalents in Segregated Accounts	1,140,677
	8,619,271
Cash and Cash Equivalents - Agency Funds	(8,612,459)
Cash and Cash Equivalents - Nonexpendable Trust Funds	\$6,812
See accompanying notes to the general purpose financial statements	

<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only) Primary Government</u>	<u>Portage County Regional Airport Authority</u>	<u>Totals (Memorandum Only) Reporting Entity</u>
\$158	\$3,201,743	(\$1,387,540)	\$1,814,203
0	7,947,984	24,766	7,972,750
0	7,718,056	0	7,718,056
(382)	(382)	0	(382)
0	2,394,850	0	2,394,850
0	(9,724,145)	(2,256)	(9,726,401)
0	(169,688)	0	(169,688)
0	(18,061)	0	(18,061)
0	(49,255)	0	(49,255)
0	(17,364)	0	(17,364)
0	(21,268)	0	(21,268)
0	1,408,178	47,287	1,455,465
0	511,624	0	511,624
0	201,515	0	201,515
0	118,856	0	118,856
0	352,354	0	352,354
0	276,965	0	276,965
0	609,838	0	609,838
0	(555,440)	0	(555,440)
0	420,229	0	420,229
0	(33,516)	0	(33,516)
(382)	11,371,330	69,797	11,441,127
(\$224)	\$14,573,073	(\$1,317,743)	\$13,255,330

**Portage County, Ohio**  
*Statement of Cash Flows*  
*Portage Industries*  
*Discretely Presented Component Unit*  
*For the Year Ended December 31, 2000*

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

**Cash Flows from Operating Activities**

Cash Received from Customers	\$429,702
Cash Received from Special Events	4,772
Interest Received	9,289
Interest Income Received	3,537
Cash Payments:	
for Supplies, Employees and Related Costs	(367,323)
for Interest Paid	(540)
for Other Functional Expenses	<u>(28,055)</u>
<i>Net Cash Provided by Operating Activities</i>	<u>51,382</u>

**Cash Flows from Financing Activities**

Principal Payments on Long-Term Debt	<u>(8,140)</u>
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**Cash Flows from Investing Activities**

Capital Expenditures	(23,096)
Purchases of Certificates of Deposit	(77,496)
Redemptions of Certificates of Deposit	77,737
Purchase of Investments - Marketable Securities	<u>(3,282)</u>
<i>Net Cash Used for Investing Activities</i>	<u>(26,137)</u>

*Net Increase in Cash and Cash Equivalents* 17,105

*Cash and Cash Equivalents Beginning of Year* 89,975

*Cash and Cash Equivalents End of Year* \$107,080

**Net Cash Provided by Operating Activities:**

Excess Revenue and Support over Expenses \$18,655

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

Depreciation	3,459
Unrealized Loss on Investments	6,400
(Increase) Decrease in Assets:	
Accounts Receivable/Due from Primary Government	3,800
Materials and Supplies Inventory	9,205
Prepaid Items	348
Increase (Decrease) in Liabilities:	
Accounts Payable	5,577
Accrued Wages	4,324
Intergovernmental Payable	<u>(386)</u>

*Total Adjustments* 32,727

*Net Cash Provided by Operating Activities* \$51,382

See accompanying notes to the general purpose financial statements

**Portage County, Ohio**  
*Combining Balance Sheet*  
*All Component Units*  
*December 31, 2000*

	Portage County Airport	Portage Industries	Totals
<b>Assets</b>			
Cash and Cash Equivalents in Segregated Accounts	\$586,947	\$107,080	\$694,027
Investments in Segregated Accounts	0	217,370	217,370
Accounts Receivable	7,736	65,855	73,591
Intergovernmental Receivable	249,510	0	249,510
Due from Primary Government	0	8,190	8,190
Materials and Supplies			
Inventory	0	4,215	4,215
Prepaid Items	0	914	914
Fixed Assets (Net of Accumulated Depreciation)	2,994,778	27,950	3,022,728
<i>Total Assets</i>	<u>\$3,838,971</u>	<u>\$431,574</u>	<u>\$4,270,545</u>
<b>Liabilities</b>			
Accounts Payable	\$293,735	\$19,291	\$313,026
Accrued Wages	0	13,713	13,713
Intergovernmental Payable	464	742	1,206
Due to Primary Government	300,000	0	300,000
Notes Payable	0	3,503	3,503
<i>Total Liabilities</i>	<u>594,199</u>	<u>37,249</u>	<u>631,448</u>
<b>Fund Equity and Net Assets</b>			
Contributed Capital	3,243,994	0	3,243,994
Retained Earnings:			
Unreserved	778	0	778
Net Assets:			
Unrestricted	0	394,325	394,325
<i>Total Fund Equity</i>	<u>3,244,772</u>	<u>394,325</u>	<u>3,639,097</u>
<i>Total Liabilities, Fund Equity and Other Net Assets</i>	<u>\$3,838,971</u>	<u>\$431,574</u>	<u>\$4,270,545</u>

See accompanying notes to the general purpose financial statements

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**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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**Note 1 - 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 Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, two Common Pleas Court Judges, a Probate Court Judge, three County Municipal Judges, a Domestic Relations Court Judge and four Appeals Court Judges. Although these elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County, including each of these departments.

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

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

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

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

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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

The County is associated with certain organizations which are defined as Jointly Governed Organizations, Related Organizations and Joint Ventures. These organizations are presented in Notes 22, 23 and 24 to the general purpose financial statements. These organizations are:

- Portage County Regional Planning Commission
- Northeast Ohio Four County Regional Planning and Development Organization
- Akron Metropolitan Area Transportation Study
- Northeast Ohio Trade and Economic Consortium
- Northeast Ohio Community Alternative Program Facility
- North East Ohio Network
- Portage Area Development Corporation
- Portage County Family and Children First Council
- Portage Private Industry Council, Inc.
- Portage County District Library
- Portage County Park District
- Portage Geauga Juvenile Detention and Rehabilitation Center

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

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

Information in the following notes to the general purpose financial statements is applicable to the primary government. Information relative to the component units is identified in Notes 28 and 29.

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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**Note 2 - Summary of Significant Accounting Policies**

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

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

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

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

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

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

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

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

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

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax (see Note 7), federal and state grants and subventions, and charges for current services. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In the subsequent period, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenues because they do not meet the availability criteria. Property taxes measurable as of December 31, 2000 and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2001 operations, have been recorded as deferred revenue.

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

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

**C. *Budgetary Process***

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are required to be budgeted and appropriated. No cash activity was anticipated and none occurred in the Law Enforcement and Commissary special revenue funds.

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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Budgetary information for the Revolving Loan special revenue fund, Robinson Memorial Portage County Hospital enterprise fund, the Workshop and the Airport are not reported because they are not included in the entity for which the "appropriated budget" is adopted, and do not maintain budgetary financial records. The legal level of budgetary control has been established by the County Commissioners is at the object level within each department. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

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

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

**Estimated Resources** The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the amended certificate when the original appropriations were adopted. The amounts reported in the revised budget column on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 2000.

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

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. During the year, several supplemental appropriation resolutions were legally enacted by the County Commissioners. Budget figures which appear in the statement of budgetary comparisons are based upon the Original Budget that is the legally adopted amount of appropriations originally passed by the Board of County Commissioners through the original appropriation resolution. The Revised Budget represents the final appropriation amounts, including all amendments and modifications.

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

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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subsequent-year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

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

***D. Cash and Investments***

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

During 2000, investments included manuscript bonds, STAROhio, Government Securities including Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, Federal Home Administration, Federal Farm Credit, Federal National Mortgage Association, Small Business Administration Loans, and United States Treasury Obligations.

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

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

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2000.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2000 amounted to \$5,342,152, which includes \$812,833 assigned from other County funds.

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

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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

***E. Inventory***

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. Inventory in the governmental funds consist of expendable supplies held for consumption. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased. Reported material and supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available expendable resources even though it is a component of net current assets. Inventories of proprietary funds consist of chemicals, piping, and fuel, and are expensed when used.

***F. Prepaid Items***

Payments made to vendors for services that will benefit the period beyond December 31, 2000, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

***G. Goodwill***

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

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

Investments set aside for Board-designated purposes for future capital improvements or limited by financing, insurance, or other similar arrangements are considered to be assets limited as to use or restricted. Assets limited as to use or restricted, including cash and cash equivalents, are invested in the State Treasury Asset Reserve Funds of Ohio (STAROhio), money market accounts, common stocks, and certificates of deposit are stated at fair value.

***I. Donations, Other Than Cash***

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

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

The restricted asset represents an intergovernmental receivable from Summit County that will be used to repay debt. Restricted funds are those whose use by the Hospital has been limited by donors to a specific time period or purpose or to be maintained by the Hospital in perpetuity. When a donor restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), restricted funds are reclassified as unrestricted funds.

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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**K. Fixed Assets and Depreciation**

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

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

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

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

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

Interest is capitalized on proprietary fund assets acquired with tax exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of borrowing until completion of the project with interest earned on invested proceeds over the same period. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 2000, capitalized interest costs incurred on construction projects in the proprietary funds were \$78,251.

**L. Intergovernmental Revenues**

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

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*Notes to the General Purpose Financial Statements*  
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***M. Interfund Assets/Liabilities***

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

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

The County pays taxes, delinquent accounts receivable, and special assessments, into agency funds and then distributes the money to the appropriate funds. These monies are classified as "due from agency funds/due to county funds."

***N. Compensated Absences***

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

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

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

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

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

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

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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**P.      *Contributed Capital***

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

**Q.      *Reserves of Fund Equity***

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

**R.      *Interfund Transactions***

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

**S.      *Bond Discount/Issuance Costs***

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

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

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

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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***U. Net Patient Service Revenue***

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

***V. Charity Care***

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

The Hospital maintains records to identify and monitor the level of direct charity care it provides. For 2000, the estimated charges forgone of providing charity care services and supplies were \$3,200,000.

***W. Concentrations of Credit Risk***

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

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

The Hospital's concentration of credit risk relating to patient accounts receivable is limited by the diversity and number of the Hospital's patients and payors. Patient accounts receivable consists of amounts due from government programs, commercial insurance companies, private pay patients, and other group insurance programs. Revenues from the Medicare program accounted for approximately 26 percent of the Hospital's net patient service revenue for the year ended December 31, 2000, Medicaid accounted for approximately 6 percent for the year ended December 31, 2000, and Blue Cross accounted for 20 percent for the year ended December 31, 2000. Excluding Medicare and Blue Cross, no other payor source represents more than 10 percent of the Hospital's patient accounts receivable. The Hospital maintains an allowance for doubtful accounts based on the expected collectibility of patient accounts receivable.

***X. Estimates***

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

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

Total columns on the general purpose financial statements are captioned (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned Primary Government to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned Reporting Entity and includes the activity and operations of the County's legally separate discretely presented component unit. (See Note 1.) The total column on statements which do not include a component unit have no additional caption.

**Note 3 - Compliance and Accountability**

**A. Legal Compliance**

Contrary to Ohio Revised Code Section 5705.39, the Enterprise Zone Monitoring and Child Support Administration special revenue funds and the Portage County Sewer enterprise fund had appropriations in excess of certified available resources of \$202, \$119,593 and \$1,708,100, respectively. The Legislative body used estimated carryover balances as certified instead of actual available carryover balances which may create violations in the original budget column.

**B. Accountability**

The following funds have deficit fund balances/retained earnings as of December 31, 2000:

Special Revenue Funds:	
Enterprise Zone Monitoring	\$386
Court Mediation	4,662
Dog and Kennel	18,376
Capital Projects Fund :	
Building Improvements	8,286,100
Special Assessment Sewer Construction	244,503
Enterprise Fund :	
Portage County Sewer	2,208,020

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

The capital projects funds' deficits resulted from the issuance of short-term bond anticipation notes which are used to finance the project until bonds are issued. Once bonds are issued and the liability is reported in the general long-term obligations account group rather than in the fund, the deficit fund balance will be eliminated.

The Portage County Sewer enterprise fund had deficit retained earnings of \$2,208,020 at December 31, 2000. Management is currently analyzing its operations to determine appropriate steps to alleviate the deficit.

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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**Note 4 - Budgetary Basis of Accounting**

While the County's reporting financial position, results of operations and changes in fund balance/retained earnings on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - All Governmental Fund Types and the Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - All Proprietary Fund Types and Similar Trust Funds - Primary Government are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures/expenses for all funds (budget) rather than as a reservation of fund balance for governmental fund types and expendable trust funds and as note disclosure for the proprietary fund types (GAAP).
4. Short-term note proceeds and note principal retirement for governmental funds and all debt principal retirement for the enterprise funds are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
5. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget) rather than as balance sheet transactions (GAAP).
6. The Portage Industries, Inc. and Portage County Regional Airport Authority component units and the Hospital enterprise fund are not included on the budgetary operating statements, but are included on the GAAP basis operating statements.

**Portage County, Ohio**  
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The following tables summarize the adjustments necessary to reconcile the GAAP basis statements to the budgetary statements on a fund type basis.

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

	General	Special Revenue	Debt Service	Capital Projects
GAAP Basis	\$2,573,759	\$3,966,385	(\$900,615)	(\$11,424,491)
Adjustments:				
Decrease in Fair Value of Investments	79,705	0	0	0
Revenue Accruals	(643,299)	(144,402)	921,494	(100,672)
Note Proceeds	0	0	3,856,399	13,573,601
Advances In	914,300	0	0	67,497
Expenditure Accruals	(241,910)	567,384	115,863	1,515,175
Advances Out	0	(351,769)	(9,705)	(1,018)
Debt Service:				
Principal	0	0	(4,012,102)	(8,200,000)
Interest	0	0	(346,779)	0
Encumbrances	(909,213)	(5,422,283)	(50,000)	(6,542,757)
Non Budgeted Funds	0	(169,841)	0	0
Budget Basis	<u>\$1,773,342</u>	<u>(\$1,554,526)</u>	<u>(\$425,445)</u>	<u>(\$11,112,665)</u>

Net Income/Loss  
Excess of Revenues Over (Under) Expenses, Advances and Operating Transfers  
All Proprietary Fund Types and Similar Trust Funds

	Enterprise	Internal Service	Nonexpendable Trust
GAAP Basis	\$9,757,712	(\$408,498)	\$158
Adjustments:			
Revenue Accruals	(893,744)	80,758	(3)
Note Proceeds	3,699,000	0	0
Loan Proceeds	5,161,291	0	0
Advance In	1,018	0	0
Expense Accruals	(5,844,534)	672,034	0
Tap-In Fees	1,020,007	0	0
Capital Grants	177,007	0	0
Special Assessments	18,102	0	0
Advances Out	(620,323)	0	0
Debt Service:			
Principal	(2,726,802)	0	0
Interest	(361,265)	0	0
Depreciation Expense	1,937,113	4,474	0
Encumbrances	(1,594,481)	(1,024,144)	0
Non Budgeted Fund	(9,308,166)	0	0
Budget Basis	<u>\$421,935</u>	<u>(\$675,376)</u>	<u>\$155</u>

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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**Note 5 - Deposits and Investments**

**A. Primary Government**

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

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by the federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and,

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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10. Banker's acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

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

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

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

**Cash on Hand** At year end, the County had \$741,786 in undeposited cash on hand which is included on the balance sheet of the County as part of "equity in pooled cash and cash equivalents."

**Deposits** At year-end the carrying amount of the County's deposits was \$7,378,606 and the bank balance was \$9,010,151. Of the bank balance:

\$4,968,976 was covered by federal depository insurance or by surety bonds in the County's name.

\$4,041,175 was uninsured and uncollateralized as defined by the GASB. Although the securities were held by the pledging financial institutions trust department or agent in the County's name and all State statutory requirements for the investment of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 2000

	Category 1	Fair Value
Government Securities:		
Federal Home Loan Bank	\$24,328,086	\$24,328,086
Federal Home Loan Mortgage Corporation	6,725,520	6,725,520
Federal Home Administration	35,923	35,923
Federal Farm Credit	5,793,717	5,793,717
Federal National Mortgage Association	16,218,780	16,218,780
Manuscript Bond	187,972	187,972
United States Treasury Obligations	74,644,343	74,644,343
Equity Securities	2,262,908	2,262,908
Small Business Administration Loans	127,928	127,928
	<u>\$130,325,177</u>	<u>130,325,177</u>
STAROhio		<u>14,001,422</u>
Total Investments		<u>\$144,326,599</u>

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

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

	Cash and Cash Equivalents/ Deposits	Investments	Assets Limited as to Use
GASB Statement 9	\$83,485,498	\$187,972	\$68,773,521
Cash and Cash Equivalents for the Hospital	(5,684,276)	0	5,684,276
Investments of the Cash Management Pool:			
STAR Ohio	(13,123,055)	13,123,055	0
Government Securities	(53,102,026)	53,102,026	0
United States Treasury Obligations	(4,000,000)	4,000,000	0
Small Business Administration	(127,928)	127,928	0
Hospital Deposits	668,290	0	(668,290)
Hospital Investments	0	73,785,618	(73,785,618)
Hospital Petty Cash	0	0	(3,889)
Cash on Hand	(737,897)	0	0
GASB Statement 3	<u>\$7,378,606</u>	<u>\$144,326,599</u>	<u>\$0</u>

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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The County owns a variety of investment securities and interest-bearing time deposits. Investment and deposit activities are guided by the Ohio Revised Code and an investment policy adopted by the Investment Advisory Committee of Portage County. The equity securities are owned by the Hospital.

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

The County owns \$6,725,520 Federal Home Loan Bank notes with a maturity of 2004. These instruments have an interest rate determined by a formula based on the 10 year CMT (Constant Maturity Treasury) - six month LIBOR (London Interbank Offered Rate) plus a minimum base rate of 3.71percent.

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

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

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

As of December 31, 2000, assets limited as to use or restricted, at fair value, have been set aside for the following:

Board of Trustees:	
Fund depreciation and other	\$38,543,590
Self-Insurance Trust	5,374,801
Excess Fund	16,587,958
Fund Held by Trustee Under Bond Indenture -	
Bond Funds	6,675,627
Restricted by Donor	1,591,545
Total Assets Limited as to Use	68,773,521
Less Assets Limited as to Use or Restricted -	
Required for Current Liabilities	(543,759)
Assets Limited as to Use - Long-term Portion	\$68,229,762

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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**Note 6 - Property Taxes**

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2000 for real and public utility property taxes represents collections of the 1999 taxes. Property tax payments received during 2000 for tangible personal property (other than public utility property) is for 2000 taxes.

2000 real property taxes are levied after October 1, 2000 on the assessed value as of January 1, 2000 the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2000 real property taxes are collected in and intended to finance 2001.

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. 2000 public utility property taxes became a lien December 31, 1999, are levied after October 1, 2000, and are collected in 2001 with real property taxes.

2000 tangible personal property taxes are levied after October 1, 1999, on the value as of December 31, 1999. Collections are made in 2000. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 2000, was \$12.72 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2000 property tax receipts were based are as follows:

Residential/Agricultural	\$1,860,400,470
Tangible Personal Property	
Public Utility	141,101,090
General Tangible Personal Property	248,291,947
Total	<u><u>\$2,249,793,507</u></u>

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

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

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2000. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 2000 operations. The receivable is offset by deferred revenue.

**Portage County, Ohio**  
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**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, except sales of motor vehicles, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. In 1986, the County Commissioners by resolution imposed an additional one-half percent tax. At the November, 1988 general election, the voters approved the permanent permissive sales tax of one percent and an additional one-half percent for jail construction in May, 1990. However in 1991 the one-half percent tax was rescinded and a one-fourth percent tax was put in its place. In August of 1999, the County Commissioners by resolution repealed the one-fourth percent sales tax, effective November 30, 1999 leaving a one percent tax remaining. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The State Tax Commissioner's certification must be made within forty-five days after the end of the month. The State Auditor then has five days in which to draw a warrant payable to the County.

Proceeds of the tax are credited to the general fund and the debt service-bond retirement fund. Amounts measurable at year-end that are to be received within the available period are accrued as revenue. Sales and use tax revenue in 2000 amounted to \$12,170,365.

**Note 8 - Receivables**

**A. Primary Government**

Receivables at December 31, 2000, consisted of taxes, accounts (billings for user charged services, including unbilled utility services, and rental payments), special assessments, interfund, accrued interest, and intergovernmental receivables arising from grants, notes, entitlements and shared revenues. All receivables are considered collectable in full; except receivables for the hospital and alimony and child support; allowances for uncollectibles have been estimated at 15 percent and 96 percent, respectively. The collection and distribution of sewer and water enterprise funds delinquent payments is accounted for through an agency fund of the County.

Fund Name	Accounts Receivable	Allowances for Uncollectibles	Net Accounts Receivable
Hospital Enterprise Fund	\$19,493,075	\$2,832,886	\$16,660,189
Alimony and Child Support Agency Fund	13,997,915	12,924,553	1,073,362
All Other Funds	2,427,547	0	2,427,547
Total	<u>\$35,918,537</u>	<u>\$15,757,439</u>	<u>\$20,161,098</u>

The notes receivable at December 31, 2000, primarily represent revolving loans made to private enterprises under the United States Department of Housing and Urban Development Community Development Block Grant Program, Section 17 and Home Affordability Act programs. The notes are due on various dates with a large portion not due until the related property is sold or the debtor becomes deceased. Generally the loans are collateralized by the property that is improved with the proceeds of the notes; however, the County's security interest is usually subordinate to that of another creditor. Many notes are non-interest bearing while other notes bear interest at various rates. The loans are administered by the Portage Area Development Corporation.

**Portage County, Ohio**  
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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 \$239,858 has been reported as a restricted asset in the Streetsboro Sewer enterprise fund.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<b>General Fund</b>	
Revenue Assistance	\$37,814
Undivided Local Government Tax	177,770
Public Defender	35,678
Election Costs	30,709
Delinquent Advertising	9,900
Indigent Defense	33,437
Sheriff	7,389
	<u>332,697</u>
<i>Total General Fund</i>	
<b>Special Revenue Funds</b>	
Juvenile Probation	189,996
Motor Vehicle and Gas Tax	323,576
Community Development	71,100
Mental Health and Recovery Board	606,731
Mental Retardation and Developmental Disabilities	10,417
Victim Assistance	19,924
	<u>1,221,744</u>
<i>Total Special Revenues Funds</i>	
<b>Enterprise Funds</b>	
Solid Waste Recycling Center	57,340
	<u>57,340</u>
<b>Agency Funds</b>	
Undivided Auto	66,066
Undivided Fuel	101,732
Undivided State and Local Government	266,655
Undivided Revenue Assistance	56,721
Undivided Library and Local Government	419,302
Multi-County Detention Center	19,086
	<u>929,562</u>
<i>Total Agency Funds</i>	
<i>Total All Funds</i>	<u>\$2,541,343</u>

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

**Note 9 - Net Patient Service Revenue**

The Hospital has agreements with third-party payors that provide for payment to the Hospital at amounts different from its established rates. Inpatient acute care services rendered to Medicare and Medicaid program beneficiaries are paid at prospectively determined rates-per-discharge. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors. Outpatient services other than ambulatory surgery, laboratory, and radiology, were paid based upon a reimbursement methodology or a percentage of reasonable cost through July 31, 2000. As a result, final reimbursement for these services will be determined after submission of the Hospital's cost reports and audits by the third-party payors. Effective August 1, 2000, the Medicare program began paying hospitals for outpatient services under the prospective payment system known as Ambulatory Payment Classifications (APCs). Under APCs, the Hospital is paid a prospectively determined rate based on the diagnosis and procedures provided to patients. Outpatient ambulatory surgery, laboratory, and radiology are paid based upon prospectively determined fee schedules.

Laws and regulations governing the Medicare and Medicaid programs are extremely complex and are subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change in the near term.

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

Program examinations of cost reports have been finalized for the Medicare program through 1997 and the Medicaid program through 1995. Provisions for estimated reimbursement adjustments have been provided in the accompanying financial statements.

The U.S. Department of Justice and other federal agencies are increasing resources dedicated to regulatory investigations and compliance audits of health care providers. The Hospital is subject to these regulatory efforts. Management is currently unaware of any regulatory or other legal matters which may have a material adverse effect on the Hospital's financial position or results of operations.

**Note 10 - Fixed Assets**

A summary of the proprietary funds' fixed assets at December 31, 2000 follows:

	<u>Enterprise</u>	<u>Internal Service</u>
Land	\$4,295,012	\$149,000
Buildings and Improvements	65,791,563	0
Equipment, Furniture and Fixtures	66,268,229	48,879
Vehicles	1,448,065	33,839
Water and Sewer Lines	54,616,173	0
Construction in Progress	<u>10,140,343</u>	<u>0</u>
Total	202,559,385	231,718
Less: Accumulated Depreciation	<u>(85,242,010)</u>	<u>(67,444)</u>
Net Fixed Assets	<u><u>\$117,317,375</u></u>	<u><u>\$164,274</u></u>

**Portage County, Ohio**  
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For the Year Ended December 31, 2000

A summary of the changes in general fixed assets follows:

	Balance 1/1/00	Additions	Deletions	Balance 12/31/00
Land	\$3,123,477	\$19,180	\$0	\$3,142,657
Buildings and Improvements	42,095,099	111,441	0	42,206,540
Furniture and Fixtures	9,197,465	1,170,598	0	10,368,063
Vehicles	5,700,754	754,613	424,607	6,030,760
Construction in Progress	7,254,302	12,567,652	0	19,821,954
Equity Interest in Joint Venture	6,076,389	338,632	0	6,415,021
<b>Total</b>	<b>\$73,447,486</b>	<b>\$14,962,116</b>	<b>\$424,607</b>	<b>\$87,984,995</b>

**Note 11 - 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 Edward H. Sutton Insurance Agency Inc. for the following types of insurance:

Property Insurance (Blanket)	\$86,451,870
General Liability	2,000,000
Law Enforcement	2,000,000
Public Officials errors and omissions	5,000,000
Nursing Home	3,000,000
Automobile	2,000,000
Miscellaneous Equipment	878,550
Employee Dishonesty Crime	100,000
Money and Securities	75,000
Food Stamp Coverage	75,000
Miscellaneous Equipment - Fairgrounds	121,391

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, Western Reserve Administrators, located in Ohio reviews and pays all claims on behalf of the County. The monthly premium paid by the County during 2000 was \$182.00 for single coverage and \$472.00 for family coverage. Employees with single or family coverage paid nothing per month. An excess coverage insurance policy covers individual claims in excess of \$75,000 and aggregate claims in excess of \$3,961,807. The liability for unpaid claims costs of \$575,110 reported in the fund at December 31, 2000, was established by the third party administrator and is based on requirements of GASB No. 10 which requires that a liability for unpaid claims costs, including

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 2000

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 three years are as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
1998	\$480,726	\$3,673,017	\$3,587,885	\$565,858
1999	565,858	3,779,939	3,966,003	379,794
2000	379,794	4,461,068	4,265,752	575,110

Since 1989 the County has participated in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claims cost for injured employees. The balance of claims payable at December 31, 2000 represents an estimate of the liability for unpaid claims costs provided by Workers' Compensation. The claims liability of \$958,143 reported in the fund at December 31, 2000, is based on the requirements of GASB statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in claims activity for the past three years are as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
1998	\$963,647	\$268,026	\$404,362	\$827,311
1999	827,311	189,669	283,750	733,230
2000	733,230	284,589	59,676	958,143

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

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

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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**Note 12 - Defined Benefit Pension Plans**

**A. *Public Employees Retirement System***

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

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 9 percent. For calendar year 2000, PERS instituted a temporary employer rate rollback for state and local governments. For plan members, other than those engaged in law enforcement, the County was required to contribute 6.54 percent of covered salary for 2000, a reduction from 9.35 percent for 1999. The contribution for law enforcement employees for 2000 was 11.4 percent, down from 12.5 percent for 1999. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$5,465,815, \$10,220,268, and \$9,733,942, respectively; 91.72 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective funds and the general long-term obligations account group.

**B. *State Teachers Retirement System***

Certified teachers, employed by the school for the Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 6 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2000, 1999, and 1998 were \$111,768, \$173,181, and \$167,032, respectively; 92.85 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective fund.

**Note 13 - Postemployment Benefits**

**A. *Public Employees Retirement System***

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2000 was 10.84 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2000 was 15.7 percent; 4.3 percent was used to fund health care.

Benefits are advance-funded using entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 1999, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and .51 percent based on additional pay increases. Health care premiums were assumed to increase 4.75 percent annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 401,339. The County's actual contributions for 2000 which were used to fund postemployment benefits were \$2,522,373. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

For 2000, PERS elected to return to an actuarially pre-funded type of disclosure because it is a better presentation of PERS's actual funding methodology. Since 1997, disclosures had been based on a pay-as-you-go funding basis.

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

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

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$102,188 for 2000.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000, was \$3,419 billion. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000 and there were 99,011 eligible benefit recipients.

**Portage County, Ohio**  
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**Note 14 -Compensated Absences**

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. Up to three years of vacation leave may be accumulated. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Upon retirement or death, unused sick leave balances up to a maximum of 240 hours is paid at varying rates depending on length of service. As of December 31, 2000, the liability for unpaid compensated absences was \$5,488,446 for the entire County.

**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, 2000, there were twenty-two series of Industrial Revenue Bonds with an aggregate outstanding principal amount payable of \$33,871,129 and an original issue amount of \$52,605,000.

**Note 16 - Long Term Obligations**

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

	Balance 1/1/00	Increase	Decrease	Balance 12/31/00
<b>Enterprise Fund (To be paid from Enterprise Fund Revenues)</b>				
<i>OWDA Loans Payable:</i>				
Portage County Sewer:				
Village 1994 \$140,000 4.18%	\$112,214	\$0	\$5,767	\$106,447
Sandy Lake 1994 \$300,000 4.18%	240,458	0	12,358	228,100
Baronwood 1994 \$700,000 4.18%	561,073	0	28,834	532,239
Franklin 1994 \$500,000 4.18%	400,761	0	20,596	380,165
Field 1997 \$187,968 4.04%	164,919	0	7,200	157,719
Summit County 1993 \$719,215 7.11%	634,238	0	16,611	617,627
Ravenna City 1992 \$990,083 7.11%	747,438	0	42,029	705,409
Mantua Corners 1994 \$789,998 3.50%	612,104	177,894	0	789,998
<b>Total Portage County Sewer</b>	<b>\$3,473,205</b>	<b>\$177,894</b>	<b>\$133,395</b>	<b>\$3,517,704</b>

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 2000

	Balance 1/1/00	Increase	Decrease	Balance 12/31/00
<b>Streetsboro Sewer:</b>				
Streetsboro Hudson 1986 \$2,400,000 7.65%	\$780,000	\$0	\$120,000	\$660,000
Streetsboro Influent 1986 \$642,412 4.04%	563,639	0	24,608	539,031
Plant Improvements 2000 \$9,292,943 2.79%	4,309,546	4,983,397	0	9,292,943
<b>Total Streetsboro Sewer</b>	<b>5,653,185</b>	<b>4,983,397</b>	<b>144,608</b>	<b>10,491,974</b>
<b>Portage County Water:</b>				
Holiday Drive 1988 \$182,578 8.28%	82,159	0	9,128	73,031
<b>Total OWDA Loans Payable</b>	<b>9,208,549</b>	<b>5,161,291</b>	<b>287,131</b>	<b>14,082,709</b>
<b>OPWC Loans:</b>				
<b>Portage County Sewer:</b>				
Brimfield 1995 \$122,850 0%	73,710	0	12,285	61,425
Bolingbrook 1995 \$190,000 0%	95,000	0	19,000	76,000
Portage County 1997 \$30,000 0%	25,500	0	3,000	22,500
Bolingbrook 1998 \$120,051 0%	120,051	0	6,004	114,047
New Milford 1999 \$192,226 0%	192,226	0	9,611	182,615
Mantua Corners 1999 \$148,753 0%	148,753	0	7,438	141,315
<b>Total Portage County Sewer</b>	<b>655,240</b>	<b>0</b>	<b>57,338</b>	<b>597,902</b>
<b>Streetsboro Sewer:</b>				
Hudson 1995 \$192,150 0%	115,290	0	19,215	96,075
Rehab 1999 \$51,910 0%	51,910	0	2,595	49,315
<b>Total Streetsboro Sewer</b>	<b>167,200</b>	<b>0</b>	<b>21,810</b>	<b>145,390</b>
<b>Portage County Water:</b>				
Brimfield 1997 \$300,000 0%	255,000	0	30,000	225,000
Infirmary 1999 \$95,821 0%	95,821	0	0	95,821
<b>Total Portage County Water</b>	<b>350,821</b>	<b>0</b>	<b>30,000</b>	<b>320,821</b>
<b>Total OPWC Loans Payable</b>	<b>1,173,261</b>	<b>0</b>	<b>109,148</b>	<b>1,064,113</b>
<b>Revenue Bonds:</b>				
<b>Solid Waste Management:</b>				
Transfer Station				
1994 \$1,040,000 3.75-6.2%	840,000	0	5,000	835,000
<b>Portage County Sewer:</b>				
District Improvement				
Broomfield 1982 \$1,000,000 10.125%	200,000	0	50,000	150,000
Bolingbrook 1997 \$338,186 3.95-5.25%	321,333	0	11,235	310,098
Infirmary Lab 1997 \$340,000 3.95-5.25%	323,612	0	11,597	312,015
Village Estates 1997 \$580,796 3.95-5.25%	551,852	0	19,295	532,557
<b>Total Portage County Sewer</b>	<b>\$1,396,797</b>	<b>\$0</b>	<b>\$92,127</b>	<b>\$1,304,670</b>

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 2000

	Balance 1/1/00	Increase	Decrease	Balance 12/31/00
<b>Portage County Water:</b>				
District Improvement				
Shalersville 1982 \$925,000 10.125%	\$180,000	\$0	\$45,000	\$135,000
Various 1994 \$5,620,000 3.75-6.2%	4,530,000	0	195,000	4,335,000
Various 1997 \$2,858,236 3.95-5.25%	2,719,357	0	96,262	2,623,095
<b>Total Portage County Water</b>	<b>7,429,357</b>	<b>0</b>	<b>336,262</b>	<b>7,093,095</b>
<b>Streetsboro Sewer:</b>				
Stonegate 1997 \$561,010 3.95-5.25 %				
Infirmary Lab 1997 \$340,100 3.95-5.25 %	533,053	0	18,639	514,414
	323,612	0	11,597	312,015
<b>Total Streetsboro Sewer</b>	<b>856,665</b>	<b>0</b>	<b>30,236</b>	<b>826,429</b>
<b>Total Revenue Bonds</b>	<b>10,522,819</b>	<b>0</b>	<b>463,625</b>	<b>10,059,194</b>
<b>Long-Term Debt:</b>				
Hospital Revenue Bonds Series				
1999 \$20,598,423 4.0-5.25%	20,850,000	0	824,486	20,025,514
1995 \$17,000,000 4.0-6.5%	13,635,000	0	755,833	12,879,167
1994 \$13,100,000 3.5-6.5%	9,045,000	0	930,000	8,115,000
<b>Total Hospital Revenue Bonds</b>	<b>43,530,000</b>	<b>0</b>	<b>2,510,319</b>	<b>41,019,681</b>
Other Long-Term Liabilities	780,720	0	129,584	651,136
<b>Total Long-Term Debt</b>	<b>44,310,720</b>	<b>0</b>	<b>2,639,903</b>	<b>41,670,817</b>
<b>Total Enterprise Funds</b>	<b>65,215,349</b>	<b>5,161,291</b>	<b>3,499,807</b>	<b>66,876,833</b>
<b>General Long-Term Obligations:</b>				
<i>General Obligation Bonds:</i>				
Jail Construction				
1992 \$8,000,000 3.00-6.00%	3,415,000	0	785,000	2,630,000
County Engineer Buildings				
1997 \$3,750,000 3.95-5.25%	3,568,200	0	127,875	3,440,325
County Buildings				
1997 \$7,525,000 3.95-5.25%	7,160,189	0	256,605	6,903,584
USDA Building Improvements				
1998 \$172,896 4.75%	154,238	11,865	7,412	158,691
<b>Total General Obligation Bonds</b>	<b>14,297,627</b>	<b>11,865</b>	<b>1,176,892</b>	<b>13,132,600</b>
<i>Special Assessment Bonds:</i>				
Portage County Sewer				
District Improvement Bond				
1981 \$889,179 6.30%	50,000	0	50,000	0
Portage County Water				
1994 \$115,000 3.75-6.2%	90,000	0	5,000	85,000
FHA Loan Brady Lakes				
1987 \$1,273,873 5%	681,873	0	32,000	649,873
Portage County Sewer				
District Improvement Bond				
1984 \$203,000 10.135%	\$50,000	\$0	\$10,000	\$40,000

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 2000

	Balance 1/1/00	Increase	Decrease	Balance 12/31/00
County Highway 18 Sewer Bond 1997 \$11,260 3.9-5.15%	\$10,699	\$0	\$374	\$10,325
Rydbom-Rhodes Road Sewer Bond 1997 \$13,748 3.9-5.15%	13,064	0	458	12,606
Portage County Water Fairacres Avenue 1997 \$31,563 3.9-5.15%	30,029	0	1,062	28,967
Streetsboro Sewer Hale-McCracken 1999 \$191,388 5.50%	191,388	0	3,416	187,972
<i>Total Special Assessment Bonds</i>	<u>1,117,053</u>	<u>0</u>	<u>102,310</u>	<u>1,014,743</u>
<i>OWDA Loans:</i>				
Tonsing \$36,970 4.18%	29,631	0	1,523	28,108
Patricia Avenue \$202,289 4.12%	195,609	0	6,958	188,651
Rivermoor \$62,450 7.36%	23,416	0	3,123	20,293
Kent Park \$52,936 7.59%	25,144	0	2,646	22,498
Horning/Rhodes \$81,328 3.50%	75,672	5,656	0	81,328
<i>Total OWDA Loans</i>	<u>349,472</u>	<u>5,656</u>	<u>14,250</u>	<u>340,878</u>
<i>Compensated Absences</i>	<u>2,262,484</u>	<u>489,647</u>	<u>119,801</u>	<u>2,632,330</u>
<i>Total General</i>				
<i>Long-Term Obligations</i>	<u>18,026,636</u>	<u>507,168</u>	<u>1,413,253</u>	<u>17,120,551</u>
<i>Grand Total</i>	<u><u>\$83,241,985</u></u>	<u><u>\$5,668,459</u></u>	<u><u>\$4,913,060</u></u>	<u><u>\$83,997,384</u></u>

General obligation bonds will be paid from the Bond Retirement debt service fund. Special assessment bonds will be paid from the proceeds of special assessments levied against benefitted property owners. The decrease in special assessments includes \$50,000 in bonds that matured during 2000 but were paid in 2001. In the event that a property owner would fail to pay the assessment, payment would be made by the County. The OWDA loans will be paid partly with special assessments levied against benefitted property owners as well as user charges from the appropriate enterprise fund. The OPWC loans in the enterprise funds will be paid from user charges. The revenue bonds will be paid for by user fees from the appropriate enterprise fund. The decrease in revenue bonds includes \$95,000 in bonds that matured during 2000 but were paid in 2001. The loan and revenue bonds of the hospital will be paid by user fees from the hospital. Compensated absences reported in the "compensated absences payable" account will be paid from the fund from which the employees' salaries are paid.

The Hospital Revenue Bonds, Series 1999 (Series 1999 Bonds) were issued by the County of Portage, Ohio (County) in 1999 for the purpose of providing funds to pay costs of Hospital facilities, including costs of constructing and equipping a new emergency room, improving and renovating the obstetrical department, improving the cardiopulmonary unit, and acquiring, constructing and equipping certain other Hospital facilities. To secure the payment of Bond Service charges and the performance of their other obligations under the indenture, the Board of Commissioners and the Hospital Trustees have pledged, assigned and granted a security interest in favor of the Trustee in the net hospital receipts and the special funds, as defined in the 1999 indenture. The Hospital is also required to meet certain covenants relating to debt service coverage. As of December 31, 2000, the Hospital was in compliance with all covenants.

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 2000

The Series 1999 Bonds consist of \$7,190,000 outstanding Serial bonds which mature in increasing amounts from \$660,000 on November 15, 2001 to \$715,000 on November 15, 2009; \$5,650,000 term bonds due November 15, 2014; and \$7,425,000 term bonds due November 15, 2019. Early redemption privileges are available. This bond had an unamortized discount of \$251,577 at December 31, 1999 and \$238,838 at December 31, 2000.

The Hospital Revenue Bonds, Series 1995 (Series 1995 Bonds) were issued by the County of Portage, Ohio (County) in 1995 to fund the cost associated with various Hospital construction projects including the construction of an ambulatory surgery center and an outpatient facility. The Series 1995 Bonds were issued on a parity with the County's \$13,110,000 Hospital Revenue Bonds, Series 1994 (Series 1994 Bonds).

The Series 1995 Bonds consist of \$3,205,000 outstanding serial bonds which mature in increasing amounts from \$575,000 on November 15, 2001 to \$715,000 on November 15, 2005; \$3,315,000 term bonds due November 15, 2009; and \$6,565,000 term bonds due November 15, 2015. Early redemption privileges are available. This bond has an unamortized discount of \$219,867 at December 31, 1999 and \$205,833 at December 31, 2000.

The Hospital Series 1994 Bonds were issued in accordance with the requirements of the Trust Indenture dated November 15, 1985 (1985 Indenture). The Series 1994 Bonds constitute special obligations of the County payable solely from a pledge of funds on deposit with the Trustee and Net Hospital Receipts as defined in the 1985 Indenture. Under the provisions of the 1985 Indenture, the Hospital is required to make specific deposits to the Trustee. Monthly deposits into the Bond Fund are made in amounts sufficient to assure the payment of all interest and the redemption of the Bonds as set forth in the preceding paragraphs. The Hospital also is required to meet certain covenants relating to, among other things, debt service coverage. As of December 31, 2000, the Hospital was in compliance with all covenants.

The Series 1994 Bonds consist of \$4,230,000 outstanding serial bonds which mature in increasing amounts from \$975,000 on November 15, 2001 to \$1,150,000 on November 15, 2004; and \$3,885,000 term bonds due November 15, 2007. Early redemption privileges are available.

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

	General Obligation Bonds	Revenue Bonds	Special Assessments	OWDA Loans	OPWC Loans	Robinson Hospital Revenue Bonds
2001	\$1,196,084	\$1,924,560	\$109,467	\$1,459,866	\$113,938	\$4,516,914
2002	1,091,879	1,924,649	106,566	1,431,364	113,938	4,521,036
2003	1,081,079	1,924,267	103,739	1,402,867	113,938	4,521,864
2004	973,856	942,898	100,815	1,374,368	113,938	4,521,548
2005	974,938	945,388	87,964	1,345,898	94,938	4,517,061
2006-2010	4,857,950	4,717,763	416,150	5,804,023	234,690	18,263,806
2011-2015	4,281,843	4,756,568	384,513	4,739,237	152,190	15,389,448
2016-2020	835,606	1,875,245	240,570	1,020,354	126,543	7,001,312
	<u>15,293,235</u>	<u>19,011,338</u>	<u>1,549,784</u>	<u>18,577,977</u>	<u>1,064,113</u>	<u>63,252,989</u>
Less Interest	2,160,635	8,857,144	535,041	4,154,390	0	22,233,308
Total	<u>\$13,132,600</u>	<u>\$10,154,194</u>	<u>\$1,014,743</u>	<u>\$14,423,587</u>	<u>\$1,064,113</u>	<u>\$41,019,681</u>

**Portage County, Ohio**  
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For the Year Ended December 31, 2000

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

The effects of the debt limitations described above at December 31, 2000, are an overall debt margin of \$34,401,837 and an unvoted debt margin of \$2,154,934.

**Note 17 - Notes Payable**

A summary of the note transactions for the year ended December 31, 2000 follows:

	Balance 1/1/000	Issued	Retired	Balance 12/31/00
<b>Capital Projects Funds</b>				
County Buildings:				
Senior Complex Building 4.40%	\$8,200,000	\$0	\$8,200,000	\$0
Senior Complex Building 4.75%	0	8,250,000	0	8,250,000
Courthouse 4.75%	0	3,850,000	3,850,000	0
Courthouse 4.75%	0	4,120,000	0	4,120,000
Courthouse 4.75%	0	380,000	0	380,000
Brimfield/43 4.75%	0	830,000	0	830,000
<i>Total Capital Projects Funds</i>	<u>8,200,000</u>	<u>17,430,000</u>	<u>12,050,000</u>	<u>13,580,000</u>
<b>Enterprise Funds</b>				
Portage County Water:				
SCADA 4.75%	0	225,000	225,000	0
SCADA 4.75%	0	209,625	0	209,625
Shalersville Water Treatment Plant 4.40%	550,000	0	550,000	0
Shalersville Water Treatment Plant 4.75%	0	547,500	0	547,500
Stonegate/Jefferson Water Main 4.40%	260,000	0	260,000	0
Stonegate/Jefferson Water Main 4.75%	0	208,500	0	208,500
<i>Total Portage County Water</i>	<u>810,000</u>	<u>1,190,625</u>	<u>1,035,000</u>	<u>965,625</u>
Portage County Sewer:				
SCADA 4.75%	0	450,000	450,000	0
SCADA 4.75%	0	419,250	0	419,250
Ravenna South 4.75%	0	578,000	0	578,000
Brimfield/Franklin 4.75%	0	338,000	0	338,000
Brimfield Trunk 4.75%	319,000	0	319,000	0
Brimfield Trunk 4.75%	0	288,500	0	288,500
<i>Total Portage County Sewer</i>	<u>\$319,000</u>	<u>\$2,073,750</u>	<u>\$769,000</u>	<u>\$1,623,750</u>

**Portage County, Ohio**  
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	Balance 1/1/00	Issued	Retired	Balance 12/31/00
Streetsboro Sewer:				
SCADA 4.75%	\$0	\$225,000	\$225,000	\$0
SCADA 4.75%	0	209,625	0	209,625
<i>Total Streetsboro Sewer</i>	0	434,625	225,000	209,625
<i>Total Enterprise Funds</i>	1,129,000	3,699,000	2,029,000	2,799,000
<b>Grand Total</b>	<b>\$9,329,000</b>	<b>\$21,129,000</b>	<b>\$14,079,000</b>	<b>\$16,379,000</b>

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

**Note 18 - Interfund Transactions**

Interfund balances at December 31, 2000, consist of the following individual fund receivables and payables:

	Receivables	Payables
General Fund	\$1,052,117	\$0
Special Revenue Funds:		
Court Mediation	0	40,000
Dog and Kennel	0	19,843
Child Welfare Levy	0	327,222
<i>Total Special Revenue Funds</i>	0	387,065
Debt Service Fund:		
Special Assessment Bond Retirement	0	1,844
Capital Projects Funds:		
Building Improvements	0	601,500
Enterprise Funds:		
Solid Waste Recycling Center	0	60,708
Internal Service Funds:		
Health Benefits	0	1,000
<b>Total - All Funds</b>	<b>\$1,052,117</b>	<b>\$1,052,117</b>

**Portage County, Ohio**  
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Due from other funds and due to other funds at December 31, 2000, consist of the following individual fund balances:

	<u>Due From</u>	<u>Due To</u>
General Fund	\$166,928	\$738,145
Special Revenue Funds:		
Certificate of Title	0	12,017
Enterprise Zone Monitoring	0	386
Real Estate Assessment	0	10,788
Delinquent Real Estate Tax Assessment Collection	0	3,907
Computer Legal Research	47,490	24
Court Mediation	0	3,181
Probation Services	0	1,993
Drug Abuse Resistance Education	0	2,126
Adult Probation	0	8,329
Juvenile Probation	0	13,909
Motor Vehicle and Gas Tax	7,456	93,738
Marriage License	1,024	0
Mental Health and Recovery Board	0	9,440
Dog and Kennel	50	6,410
Mental Retardation and Developmental Disabilities	0	226,820
Child Health Services	0	9,424
Women, Infants and Children	0	19,378
Public Assistance	0	119,642
Child Support Administration	0	33,966
Child Welfare Levy	0	27,841
Victim Assistance	0	4,599
Indigent Guardianship	3,021	0
Hazardous Materials	0	376
Truancy Reduction	0	86
Drug Law Enforcement	0	2,274
Total Special Revenue Funds	<u>59,041</u>	<u>610,654</u>
Enterprise Funds:		
Nursing Home	0	82,120
Solid Waste Recycling Center	0	40,712
Portage County Sewer	0	34,274
Portage County Water	0	20,133
Streetsboro Sewer	0	30,581
Total Enterprise Funds	<u>0</u>	<u>207,820</u>
Internal Service Funds:		
Central Services	107,816	15,199
Health Benefits	351,947	8,800
Workers' Compensation	1,087,970	578
Total Internal Service Funds	<u>1,547,733</u>	<u>24,577</u>

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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	Due From	Due To
Agency Funds:		
District Board of Health	\$0	\$29,258
Parks	0	1,484
Multi-County Detention Center	0	38,966
County Court	0	267,200
Undivided Fringe Benefits	116,833	0
Family and Children First Council	0	2,151
Regional Planning Commission	0	7,570
Soil and Water	0	3,941
Law Library	41,231	0
	158,064	350,570
Total Expendable Trust and Agency Funds		
	\$1,931,766	\$1,931,766

At December 31, 2000 the Airport owed \$300,000 to the general fund. This amount is presented on the combine balance sheet as “due to primary government/due from component unit.”

At December 31, 2000, the Workshop was owed \$8,190 by the Mental Retardation and Developmental Disabilities special revenue fund. This amount is presented on the combined balance sheet as “due to component unit/due from primary government.”

Advances from other funds and advances to other funds at December 31, 2000, consist of the following individual fund balances:

	Advance To	Advance From
General Fund	\$3,053,721	\$0
Special Revenue Funds:		
Adult Probation	0	12,000
Child Health Services	0	50,250
Women, Infants and Children	0	140,000
Child Welfare Levy	0	654,445
	0	856,695
<i>Total Special Revenue Funds</i>		
Capital Projects Fund:		
Building Improvements	0	1,500,000
Enterprise Funds:		
Nursing Home	0	400,000
Solid Waste Recycling Center	0	297,026
	0	697,026
Total Enterprise Funds		
	\$3,053,721	\$3,053,721

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

**Note 19 - Contractual Commitments**

As of December 31, 2000, the County had contractual commitments for the following projects:

	Contract Amount	Amount Paid	Remaining on Contract
County Services	\$2,069,507	\$1,733,924	\$335,583
County Buildings	7,554,918	5,181,048	2,373,870
County Highways and Bridges	1,572,737	904,624	668,113
Community Development	80,000	39,741	40,259
Internal Services	6,275,906	5,293,395	982,511
Real Estate Assessment	926,000	801,180	124,820
Child Welfare	3,315,350	2,854,179	461,171
Mental Retardation Services	1,185,996	537,539	648,457
Mental Retardation Capital Improvements	744,275	553,596	190,679
Mental Health Counseling	4,872,627	2,954,532	1,918,095
Nursing Home	152,558	137,920	14,638
Public Assistance	4,753,454	2,904,987	1,848,467
Portage County Sewer	1,706,134	457,224	1,248,910
Portage County Water	443,639	248,642	194,997
Streetsboro Sewer	425,377	293,388	131,989
Senior Center Complex	8,950,336	6,248,590	2,701,746
Solid Waste Recycling Center	218,264	63,312	154,952
Unclaimed Funds	230,000	171,584	58,416
<b>Total</b>	<b>\$45,477,078</b>	<b>\$31,379,405</b>	<b>\$14,097,673</b>

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

**Note 20 - Related Party Transactions**

During 2000, Portage County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to Portage Industries. Portage Industries, a discretely presented component unit of Portage County, reported \$567,200 for such contributions. Portage Industries recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop. Additional habilitative services provided directly to Workshop clients by the County amounted to \$5,192,154.

**Note 21 - Food Stamps**

The County's Department of Human Services (Welfare) distributed, through contracting issuance centers, federal food stamps to entitled recipients within Portage County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

financial statements as the only economic interest related to these stamps rests with the ultimate recipient. The Department of Human Services participates in the electronic benefit transfer program. The remaining balance is a reserve the department maintains in case of a computer malfunction. Changes in food stamps during 2000 were:

Balance 1/1/00	Receipts	Disbursements	Balance 12/31/00
\$47,850	\$0	\$855	\$46,995

**Note 22 - Jointly Governed Organizations**

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

The County participates in the Portage County Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is a jointly governed among Portage County, municipalities and townships. Of the twenty-six members of the Commissions governing board, the County appoints one. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. In 2000, the County contributed \$80,801 to the Commission which represents 25.3 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, 128 North Prospect Street, Ravenna, Ohio 44266.

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

The Organization is a jointly governed organization among Portage, Stark, Summit and Wayne counties and the cities of Canton, Akron, Wooster and Kent. A thirty-seven member general policy board oversees the operations of the Organization. Each member appoints board representatives based on population. The County has three representatives on the Board at the present time. The Board exercises total authority for the day-to-day operations of the Organization. These include budgeting, appropriating, contracting, and designating management. Its purpose is to foster a cooperative effort in regional planning, programming and the implementation of regional plans and programs. The County has no financial responsibility for any of the Organization's liabilities. In 2000, the County contributed \$15,454 which represents three percent of total contributions. Complete financial statements may be obtained from the NEFCO at 969 Copley Road, Akron, Ohio 44320-2992.

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

The Akron Metropolitan Area Transportation Study is a jointly governed organization among Portage County, Summit County and Chippewa Township in Wayne County. Three County Commissioners and the County Engineer serve on the 42 member board. Each member's control over the operation of the organization is limited to its representation on the board. Its purpose is to identify existing and potential transportation problems and to ensure planned improvements are consistent with area transportation goals and objectives. In 2000, the County contributed \$13,598 which represents one percent of total contributions. Complete

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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financial statements can be obtained from the Akron Metropolitan Area Transportation Study at 806 City Center Building, 146 South High Street, Akron, Ohio 44308-1423.

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

The Consortium is a jointly governed organization by the Counties of Portage, Stark, Columbiana, Mahoning, Trumbull and Summit. A six member regional council oversees the operation of the Consortium. Each county appoints one council member. The Council exercises total authority for the day-to-day operations of the Consortium. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Consortium's liabilities. The County made \$25,000 in contributions to the Consortium in 2000 which represents twelve percent of total contributions. Complete financial statements may be obtained from the Northeast Ohio Trade and Economic Consortium, Akron, Ohio.

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

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

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

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Portage, Trumbull, Columbiana, Geauga, Lake, Mahoning, Medina and Stark Counties. N.E.O.N.'s operation is controlled by their board which is comprised of the superintendent's of Mental Retardation and Developmental Disabilities of each participating County. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2000, N.E.O.N., received sufficient revenues from State grant monies and no additional funds were needed from the participants.

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

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

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

The mission of the Council is to promote and facilitate collaboration among community agencies serving children and their families and to unite the community in promoting the well-being of children and their families through leadership advocacy, and coordination of services. The Board of Trustees is made up of 18 individuals from various organizations including 5 from the County. The County made no contributions to the Council during the year 2000.

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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**Note 23 - Related Organizations**

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

The Portage Private Industry Council was organized under the Job Training Partnership Act (JTPA) in order to better prepare youth and unskilled adults for entry into the labor force. Trustees are members of the Council, nominated pursuant to the Job Training Partnership Act, appointed by the Portage County Commissioners, and approved by the Governor of the State of Ohio. The Council adopts its own budget, has title to the property, hires and fires its own staff and authorizes JTPA expenditures. The Portage Private Industry Council, Inc. serves as custodian of its own funds and maintains all records and accounts independent of Portage County. Complete financial statements can be obtained from Portage Private Industry Council, Inc. at 145 North Chestnut Street, Ravenna, Ohio 44266.

**B. *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 may not issue debt and determine its own budget. The Library did not receive any funding from the County during 2000. Complete financial statements can be obtained from the Portage County District Library at 10482 South Street, Garrettsville, Ohio 44231.

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

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

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 2000

On April 8, 1997, the Joint Board of Commissioners for the Detention Center agreed to renovate, modernize and expand the Detention Center the contribution from each County will be prorated. The total cost is not to exceed \$3,000,000. Continued existence of the Detention Center is dependent on the County's continued participation and the County has an equity interest in the Detention Center. The County's equity interest is \$6,415,021 which represents 65 percent of the total equity in the Detention Center. The Detention Center is not accumulating significant financial resources or experiencing fiscal distress which would cause additional financial benefit to or burden on the County. Complete financial statements can be obtained from the Portage Gauga Juvenile Detention Center, 8000 Infirmary Road, Ravenna, Ohio 44266.

**Note 25 - Segment Information for Enterprise Funds**

The County's enterprise funds account for the provision of water and sewer services. The County also maintains a hospital, a nursing home, and a solid waste recycling center. Key financial information as of and for the year ended December 31, 2000 for each activity is as follows:

	Nursing Home	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
Operating Revenues	\$3,145,394	\$2,743,879	\$3,745,918	\$2,200,077
Depreciation and Amortization	68,475	202,161	758,038	334,995
Operating Income (Loss)	(23,617)	730,019	501,211	601,230
Operating Transfers In	0	0	0	65,863
Net Income (Loss)	(23,617)	684,454	247,781	114,684
Capital Contributions	0	0	453,266	180,448
Fixed Asset Additions	15,674	360,429	809,915	707,597
Net Working Capital	98,772	774,930	2,164,721	126,592
Total Assets	1,465,705	3,634,402	30,960,574	14,516,112
Long-Term Liabilities	458,638	1,153,829	5,147,240	7,128,304
Total Equity	750,434	2,229,182	22,353,020	5,727,488
Encumbrances December 31, 2000	\$102,773	\$216,397	\$819,017	\$300,389

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 2000

	Streetsboro Sewer	Hospital	Totals
Operating Revenues	\$2,485,605	\$110,760,016	\$125,080,889
Depreciation and Amortization	573,444	6,006,397	7,943,510
Operating Income (Loss)	(432,406)	2,233,646	3,610,083
Operating Transfers In	0	0	65,863
Net Income (Loss)	(573,756)	9,308,166	9,757,712
Capital Contributions	568,331	0	1,202,045
Fixed Asset Additions	4,582,983	8,878,440	15,355,038
Net Working Capital	4,901,258	12,574,583	20,640,856
Total Assets	28,337,518	150,376,243	229,290,554
Long-Term Liabilities	10,759,936	42,020,874	66,668,821
Total Equity	16,100,354	94,894,561	143,055,039
Encumbrances December 31, 2000	\$155,905	\$0	\$1,594,481

**Note 26 - Contingent Liabilities**

**A. Grants**

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

**B. Litigation**

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

**Note 27 - Subsequent Event**

As of December 31, 2000 the County had outstanding matured bonds payable of \$145,000. On January 11, 2001, the bonds were presented for payment. There were \$50,000 in special assessment bonds, and \$95,000 in revenue bonds.

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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**Note 28 - Portage Industries, Inc. (Organization)**

**A. Summary of Significant Accounting Policies**

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

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

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

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

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

**Certificates of Deposit** The certificates bear interest ranging from 5.35 percent to 6.97 percent and have maturities from one year to twenty four months, with penalties for early withdrawal. Any penalties for early withdrawal would not have a material effect on the financial statements.

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

**Inventory** At December 31, 2000, the Organization had shop supplies inventory in the amount of \$4,215. Inventory is valued at cost using the first-in, first-out method.

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

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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

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

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

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

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

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

**Functional Classification of Expenses** The Organization allocates its expenses on a functional basis among its various programs and support services. Expenses and support services that can be identified with a specific program are allocated directly according to their natural expenditure classification. Other expenses that are common to several programs are allocated based on estimates established by the Organization. The Organization's management has chosen not to allocate conferences and conventions, board business, and office expense, amounting to \$9,109, on a functional basis. Accordingly, actual results could differ from these estimates.

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

**B. Prepaid Expenses**

The Organization has prepaid insurance expense at December 31, 2000 in the amount of \$914.

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

**C. Investments**

Investments cost and unrealized gain (loss) consisted of the following at December 31, 2000:

	Quoted Market Value	Total Cost	Unrealized Gain (Loss)
Equity Securities	\$35,872	\$30,025	(\$6,400)

**D. Office Equipment and Fixtures**

Office Equipment and Fixtures consisted of the following at December 31, 2000:

Office Equipment and Fixtures	\$99,564
Less: Accumulated Depreciation	(71,614)
Total	\$27,950

Property and Equipment additions during 2000 amounted to \$23,096. Property and Equipment retirements and disposals during 2000 amounted to zero. Depreciation charged to expense in 2000 amounted to \$3,459.

**E. Other Receivables**

The Organization has incurred certain expenses and is seeking reimbursement under a contract with Portage County Board of Mental Retardation for the year ended December 31, 2000 in the amount of \$8,190.

**F. Notes Payable**

Notes Payable at December 31, 2000 consisted of the following:

	2000
Note payable to Huntington National Bank with interest at 6.70 percent, due in monthly installments of \$723, secured by Huntington National Bank certificate of deposit account #07591416371	\$3,503
Less: Current Portion	3,503
Long-Term Debt	\$0
Future maturities of Notes Payable are as follows:	
Total 2001	\$3,503

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

Cash paid for Interest during the year was \$540.

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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**H. In-Kind Support**

For the year ended December 31, 2000, the Organization received in-kind support from the Portage County Board of Mental Retardation and Developmental Disabilities in the amount of \$567,200. These donated services and property were comprised of the following:

Wages and Salaries	\$318,048
Fringe Benefits	92,708
Other Adult Program Costs:	
Administrative Costs	75,520
Occupancy	80,924
Total In-Kind Support	<u>\$567,200</u>

**I. Temporarily Restricted Net Assets**

The Organization does not have any temporarily restricted net assets.

**J. Permanently Restricted Net Assets**

The Organization does not have any permanently restricted net assets.

**Note 29 - Portage County Regional Airport Authority (Authority)**

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

**A. Reporting Entity**

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

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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**B. Summary of Significant Accounting Policies**

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

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

The Authority uses an enterprise fund to report its financial position and the results of its operations. This fund uses the economic resources measurement focus and the accrual basis of accounting.

**D. Cash and Cash Equivalents**

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

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the operating fund during 2000 amounted to \$14,138.

**E. Inventory**

The Authority had no inventory at December 31, 2000.

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

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

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

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

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

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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**G.     *Estimates***

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

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

At December 31, 1999 cash was overstated by \$5,400 causing retained earnings to decrease from (\$187,546) to (\$192,946).

**I.     *Accountability***

The Authority had retained earnings of \$778 at December 31, 2000. The Authority has a limited revenue base which is having difficulty covering expenses.

**J.     *Deposits and Investments***

The Authority follows the same guidelines identified in Note 5.

***Deposits.*** At year-end, the carrying amount of the Authority's deposits was \$586,947 and the bank balance was \$591,110. Of the bank balance:

1.     \$200,000 was covered by federal depository insurance.
2.     \$391,110 was uncollateralized and uninsured. Although the securities were held by the pledging financial institutions trust department or agent in the Authority's name and all State statutory requirements for the investment of money had been followed, noncompliance with federal requirements could potentially subject the Authority to a successful claim by the FDIC.

The Authority had no investments at year end.

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 2000

**K. Risk Management**

During 2000, the Authority contracted with several companies for various types of insurance as follows:

Company	Type	Coverage
Philadelphia Insurance Company	Professional Liability Insurance	\$1,000,000
Aviation Insurance Managers Inc.	Bodily Injury and Property Damage	2,000,000
Aviation Insurance Managers Inc.	Commercial Property 80%	591,350
Aviation Insurance Managers Inc.	Inland Marine 100% Coinsured	47,100

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

**L. Fixed Assets**

A summary of the Authority's fixed assets at December 31, 2000 follows:

Land and Land Improvements	\$2,833,520
Equipment, Furniture and Fixtures	<u>224,147</u>
Total	3,057,667
Less: Accumulated Depreciation	<u>(62,889)</u>
Net Fixed Assets	<u><u>\$2,994,778</u></u>

**M. Defined Benefit Pension Plans**

The Authority participates in the Public Employee Retirement System of Ohio (PERS). See Note 12. The Authority's required contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$575, \$1,342, and \$1,357, respectively. The full amount has been contributed for 1999 and 1998; 56.76 percent has been contributed for 2000.

**N. Postemployment Benefits**

The Authority provides postemployment and health care coverage through the Public Employees Retirement System of Ohio (PERS). See Note 13. The Authority's actual contributions for 2000 which were used to fund OPEB were \$247.

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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**O. Long-Term Obligation**

The Airport has an obligation to the primary government of \$300,000 at December 31, 2000. This obligation is for the implementation of federal grant and matching local funds to extend the Airport's runway during 1998. The loan from the County will be paid back to the County at a rate of thirty thousand dollars (\$30,000) per year plus interest at a rate based upon the annual investment loss percentage rate of the County. The interest rate presently used in the calculations is 5.38 percent. Principal and interest payments due on this obligation as of December 31, 2000, are as follows:

Year	Due to Primary Government
2001	\$92,280
2002	42,912
2003	41,298
2004	39,684
2005	38,070
2006-2009	136,140
<i>Total</i>	390,384
<i>Less Interest</i>	(90,384)
<i>Principal</i>	\$300,000

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

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***General Fund***

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

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**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, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Property and Other Taxes	\$4,659,651	\$4,323,708	\$4,486,533	\$162,825
Permissive Sales Tax	11,206,414	11,426,707	12,163,255	736,548
Charges for Services	3,851,200	3,530,314	3,878,789	348,475
Licenses and Permits	13,000	13,719	14,469	750
Fines and Forfeitures	1,005,000	1,496,496	1,557,663	61,167
Intergovernmental	4,160,377	4,141,508	4,876,399	734,891
Interest	3,651,461	3,596,788	4,394,773	797,985
Refunds and Reimbursements	34,500	58,095	357,492	299,397
Other	319,616	385,729	391,685	5,956
<i>Total Revenues</i>	<u>28,901,219</u>	<u>28,973,064</u>	<u>32,121,058</u>	<u>3,147,994</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Budget Management:				
Personal Services	215,852	165,412	150,840	14,572
Materials and Supplies	2,050	2,115	1,514	601
Contractual Services	2,950	5,705	2,438	3,267
Capital Outlay	2,000	3,065	2,931	134
Other	0	180	180	0
Total Budget Management	<u>222,852</u>	<u>176,477</u>	<u>157,903</u>	<u>18,574</u>
Microfilm:				
Personal Services	93,505	86,685	84,773	1,912
Materials and Supplies	5,000	5,220	5,220	0
Contractual Services	2,382	2,532	2,051	481
Capital Outlay	2,500	2,500	2,134	366
Total Microfilm	<u>103,387</u>	<u>96,937</u>	<u>94,178</u>	<u>2,759</u>
Human Resources:				
Personal Services	105,616	103,666	101,403	2,263
Materials and Supplies	7,200	11,069	11,069	0
Contractual Services	76,600	80,081	66,575	13,506
Capital Outlay	0	1,900	1,900	0
Other	500	500	500	0
Total Human Resources	<u>189,916</u>	<u>197,216</u>	<u>181,447</u>	<u>15,769</u>
Building Maintenance:				
Personal Services	603,935	602,163	596,554	5,609
Materials and Supplies	113,686	132,786	131,405	1,381
Contractual Services	1,151,142	1,255,742	1,172,775	82,967
Capital Outlay	409	409	141	268
Total Building Maintenance	<u>\$1,869,172</u>	<u>\$1,991,100</u>	<u>\$1,900,875</u>	<u>\$90,225</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, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Economic Development:</b>				
Personal Services	\$90,655	\$90,505	\$70,421	\$20,084
Materials and Supplies	2,800	2,800	1,040	1,760
Contractual Services	11,056	13,278	9,450	3,828
Capital Outlay	4,000	1,500	0	1,500
Other	6,500	7,278	7,278	0
<b>Total Economic Development</b>	<b>115,011</b>	<b>115,361</b>	<b>88,189</b>	<b>27,172</b>
<b>Commissioners and Other:</b>				
Personal Services	1,045,587	474,427	445,396	29,031
Materials and Supplies	24,189	70,376	65,350	5,026
Contractual Services	3,780,800	3,876,584	3,101,296	775,288
Capital Outlay	281,013	314,874	313,205	1,669
Other	939,173	372,993	355,822	17,171
<b>Total Commissioners and Other</b>	<b>6,070,762</b>	<b>5,109,254</b>	<b>4,281,069</b>	<b>828,185</b>
<b>Auditor</b>				
Personal Services	600,530	602,544	597,404	5,140
Materials and Supplies	48,060	48,333	39,272	9,061
Contractual Services	50,024	66,020	54,068	11,952
Capital Outlay	0	20,103	20,049	54
<b>Total Auditor</b>	<b>698,614</b>	<b>737,000</b>	<b>710,793</b>	<b>26,207</b>
<b>Treasurer</b>				
Personal Services	365,275	367,221	363,254	3,967
Materials and Supplies	36,950	66,950	51,808	15,142
Contractual Services	118,614	151,114	143,285	7,829
Capital Outlay	5,600	5,600	3,272	2,328
<b>Total Treasurer</b>	<b>526,439</b>	<b>590,885</b>	<b>561,619</b>	<b>29,266</b>
<b>Recorder:</b>				
Personal Services	313,282	305,684	301,241	4,443
Materials and Supplies	32,425	32,874	32,403	471
Contractual Services	28,072	29,123	23,892	5,231
Capital Outlay	7,000	12,546	9,709	2,837
<b>Total Recorder</b>	<b>380,779</b>	<b>380,227</b>	<b>367,245</b>	<b>12,982</b>
<b>Prosecutor:</b>				
Personal Services	1,699,424	1,689,684	1,606,471	83,213
Materials and Supplies	24,075	28,075	27,955	120
Contractual Services	151,948	150,797	131,330	19,467
Capital Outlay	55,500	129,806	129,571	235
<b>Total Prosecutor</b>	<b>\$1,930,947</b>	<b>\$1,998,362</b>	<b>\$1,895,327</b>	<b>\$103,035</b>

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Budget Commission:				
Personal Services	\$60,070	\$65,120	\$64,045	\$1,075
Contractual Services	1,970	2,004	1,980	24
Capital Outlay	2,480	2,822	2,641	181
Other	0	347	347	0
<b>Total Budget Commission</b>	<b>64,520</b>	<b>70,293</b>	<b>69,013</b>	<b>1,280</b>
Board of Revisions:				
Personal Services	9,675	9,650	9,625	25
Materials and Supplies	1,035	1,035	858	177
Contractual Services	105	765	110	655
<b>Total Board of Revisions</b>	<b>10,815</b>	<b>11,450</b>	<b>10,593</b>	<b>857</b>
Data Processing Board:				
Personal Services	276,940	296,776	294,121	2,655
Materials and Supplies	7,000	8,926	8,926	0
Contractual Services	242,133	256,771	253,553	3,218
Capital Outlay	14,739	24,017	24,008	9
<b>Total Data Processing Board</b>	<b>540,812</b>	<b>586,490</b>	<b>580,608</b>	<b>5,882</b>
Board of Elections:				
Personal Services	627,512	604,825	594,220	10,605
Materials and Supplies	53,000	76,800	71,718	5,082
Contractual Services	91,280	89,205	80,429	8,776
Capital Outlay	18,750	21,018	16,382	4,636
Other	12,000	2,875	2,469	406
<b>Total Board of Elections</b>	<b>802,542</b>	<b>794,723</b>	<b>765,218</b>	<b>29,505</b>
<b>Total General Government - Legislative and Executive</b>	<b>13,526,568</b>	<b>12,855,775</b>	<b>11,664,077</b>	<b>1,191,698</b>
General Government - Judicial:				
Clerk of Courts:				
Personal Services	1,704,304	1,756,353	1,739,742	16,611
Materials and Supplies	143,018	162,486	157,413	5,073
Contractual Services	40,609	57,472	53,363	4,109
Capital Outlay	20,560	31,722	30,918	804
Other	100	100	0	100
<b>Total Clerk of Courts</b>	<b>1,908,591</b>	<b>2,008,133</b>	<b>1,981,436</b>	<b>26,697</b>
Court of Appeals:				
Other	\$30,000	\$64,848	\$30,030	\$34,818

(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, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Common Pleas Court:				
Personal Services	\$560,121	\$583,921	\$570,623	\$13,298
Materials and Supplies	14,742	14,742	13,501	1,241
Contractual Services	101,547	104,047	83,122	20,925
Capital Outlay	500	2,241	1,948	293
<b>Total Common Pleas Court</b>	<b>676,910</b>	<b>704,951</b>	<b>669,194</b>	<b>35,757</b>
Common Pleas Jury Commission:				
Personal Services	4,806	5,416	4,128	1,288
Materials and Supplies	243	255	255	0
Contractual Services	1,282	1,970	1,541	429
<b>Total Common Pleas Jury Commission</b>	<b>6,331</b>	<b>7,641</b>	<b>5,924</b>	<b>1,717</b>
Juvenile Court:				
Personal Services	686,235	659,517	651,284	8,233
Materials and Supplies	33,498	32,498	27,443	5,055
Contractual Services	1,204,554	1,422,923	1,390,590	32,333
Capital Outlay	52,909	60,988	55,610	5,378
Other	0	26	0	26
<b>Total Juvenile Court</b>	<b>1,977,196</b>	<b>2,175,952</b>	<b>2,124,927</b>	<b>51,025</b>
Domestic Relations Court:				
Personal Services	353,642	354,682	346,826	7,856
Materials and Supplies	3,500	5,330	3,578	1,752
Contractual Services	34,830	45,330	34,483	10,847
Capital Outlay	8,049	14,047	12,362	1,685
<b>Total Domestic Relations Court</b>	<b>400,021</b>	<b>419,389</b>	<b>397,249</b>	<b>22,140</b>
Probate Court:				
Personal Services	545,654	538,154	527,262	10,892
Materials and Supplies	10,914	30,914	25,278	5,636
Contractual Services	27,827	31,827	15,416	16,411
Capital Outlay	9,543	12,543	9,704	2,839
Other	2,825	2,825	577	2,248
<b>Total Probate Court</b>	<b>\$596,763</b>	<b>\$616,263</b>	<b>\$578,237</b>	<b>\$38,026</b>

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Municipal Courts:				
Personal Services	\$920,855	\$1,009,651	\$990,204	\$19,447
Materials and Supplies	26,000	30,191	29,398	793
Contractual Services	113,260	122,569	96,816	25,753
Capital Outlay	0	4,072	2,614	1,458
<b>Total Municipal Courts</b>	<b>1,060,115</b>	<b>1,166,483</b>	<b>1,119,032</b>	<b>47,451</b>
Public Defender:				
Personal Services	412,275	427,209	416,046	11,163
Materials and Supplies	1,525	2,325	1,863	462
Contractual Services	41,038	65,772	59,851	5,921
Capital Outlay	400	400	375	25
<b>Total Public Defender</b>	<b>455,238</b>	<b>495,706</b>	<b>478,135</b>	<b>17,571</b>
<b>Total General Government - Judicial</b>	<b>7,111,165</b>	<b>7,659,366</b>	<b>7,384,164</b>	<b>275,202</b>
Public Safety:				
Building Regulations:				
Personal Services	563,410	538,942	534,303	4,639
Materials and Supplies	7,869	9,927	8,876	1,051
Contractual Services	33,485	37,727	33,208	4,519
Capital Outlay	8,620	8,070	7,447	623
Other	9,269	15,269	9,892	5,377
<b>Total Building Regulations</b>	<b>622,653</b>	<b>609,935</b>	<b>593,726</b>	<b>16,209</b>
Emergency Management:				
Personal Services	83,280	84,280	75,461	8,819
Materials and Supplies	4,800	3,950	3,560	390
Contractual Services	25,699	27,894	14,418	13,476
Capital Outlay	0	1,700	1,700	0
Other	5,000	5,000	5,000	0
<b>Total Emergency Management</b>	<b>118,779</b>	<b>122,824</b>	<b>100,139</b>	<b>22,685</b>
Sheriff:				
Personal Services	6,648,997	6,726,507	6,591,994	134,513
Materials and Supplies	439,417	475,317	463,089	12,228
Contractual Services	1,484,371	1,516,871	1,468,400	48,471
Capital Outlay	1,250	72,737	72,721	16
Other	7,440	5,440	2,741	2,699
<b>Total Sheriff</b>	<b>\$8,581,475</b>	<b>\$8,796,872</b>	<b>\$8,598,945</b>	<b>\$197,927</b>

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Coroner:				
Personal Services	\$112,348	\$114,128	\$110,876	\$3,252
Materials and Supplies	2,000	6,300	5,273	1,027
Contractual Services	94,400	104,208	91,237	12,971
Capital Outlay	4,250	4,142	4,142	0
<b>Total Coroner</b>	<b>212,998</b>	<b>228,778</b>	<b>211,528</b>	<b>17,250</b>
Adult Probation:				
Personal Services	667,610	701,584	693,145	8,439
Materials and Supplies	22,900	40,900	33,617	7,283
Contractual Services	81,546	252,044	243,245	8,799
Capital Outlay	0	880	196	684
<b>Total Adult Probation</b>	<b>772,056</b>	<b>995,408</b>	<b>970,203</b>	<b>25,205</b>
Juvenile Probation:				
Personal Services	316,925	305,725	302,694	3,031
Materials and Supplies	0	5,000	4,515	485
Contractual Services	12,193	11,293	10,181	1,112
Capital Outlay	8,824	8,824	0	8,824
<b>Total Juvenile Probation</b>	<b>337,942</b>	<b>330,842</b>	<b>317,390</b>	<b>13,452</b>
<b>Total Public Safety</b>	<b>10,645,903</b>	<b>11,084,659</b>	<b>10,791,931</b>	<b>292,728</b>
Public Works:				
County Engineer Office:				
Personal Services	139,396	113,996	108,933	5,063
Materials and Supplies	15,000	10,800	8,332	2,468
Contractual Services	5,321	9,771	6,271	3,500
Capital Outlay	0	1,209	1,209	0
<b>Total Public Works</b>	<b>159,717</b>	<b>135,776</b>	<b>124,745</b>	<b>11,031</b>
Health:				
Board of Health:				
Materials and Supplies	8,645	9,130	9,119	11
Contractual Services	311,325	321,975	244,958	77,017
<b>Total Health</b>	<b>\$319,970</b>	<b>\$331,105</b>	<b>\$254,077</b>	<b>\$77,028</b>

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Human Services:				
Senior Center:				
Personal Services	\$37,945	\$39,476	\$38,628	\$848
Materials and Supplies	1,800	1,800	1,256	544
Contractual Services	5,200	5,450	5,207	243
Capital Outlay	0	2,000	1,947	53
Other	100	100	80	20
Total Senior Center	<u>45,045</u>	<u>48,826</u>	<u>47,118</u>	<u>1,708</u>
Veterans Services Commission:				
Personal Services	313,456	317,193	315,165	2,028
Materials and Supplies	17,360	18,700	15,670	3,030
Contractual Services	422,131	453,172	438,799	14,373
Capital Outlay	1,150	4,700	132	4,568
Other	718	1,500	1,133	367
Total Veterans Services Commission	<u>754,815</u>	<u>795,265</u>	<u>770,899</u>	<u>24,366</u>
Total Human Services	<u>799,860</u>	<u>844,091</u>	<u>818,017</u>	<u>26,074</u>
Other:				
Unclaimed Monies:				
Other	351,953	351,953	273,037	78,916
Intergovernmental	3,416	3,416	3,416	0
<i>Total Expenditures</i>	<u>32,918,552</u>	<u>33,266,141</u>	<u>31,313,464</u>	<u>1,952,677</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>(4,017,333)</u>	<u>(4,293,077)</u>	<u>807,594</u>	<u>5,100,671</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	100	15,257	52,293	37,036
Advances In	107,766	906,143	914,300	8,157
Advances Out	(600,000)	(1,483,972)	0	1,483,972
Operating Transfers Out	(700,000)	(845)	(845)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,192,134)</u>	<u>(563,417)</u>	<u>965,748</u>	<u>1,529,165</u>
<i>Excess of Revenues and Other</i> <i>Financing Sources Over (Under)</i> <i>Expenditures and Other Financing Uses</i>	(5,209,467)	(4,856,494)	1,773,342	6,629,836
<i>Fund Balance Beginning of Year</i>	4,705,231	4,705,231	4,705,231	0
Prior Year Encumbrances Appropriated	<u>860,409</u>	<u>860,409</u>	<u>860,409</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$356,173</u></u>	<u><u>\$709,146</u></u>	<u><u>\$7,338,982</u></u>	<u><u>\$6,629,836</u></u>

## *Special Revenue Funds*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

**Special Revenue Funds (continued)**

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

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

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

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

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

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

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

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

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

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

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

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

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

Enforcement and Education	Electronic Home Monitoring	Hazardous Materials
Truancy Reduction	Peaceful Solutions	Local Law Enforcement
Safety Belt Program	Alternative to Detention	Drug Law Enforcement
Law Enforcement	Commissary	

**Portage County, Ohio**  
*Combining Balance Sheet*  
*All Special Revenue Funds*  
*December 31, 2000*

	Recorder	Certificate of Title	Enterprise Zone Monitoring	Real Estate Assessment
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$162,643	\$249,746	\$0	\$3,876,487
Cash and Cash Equivalents in				
Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Due from Agency Funds:				
Taxes	0	0	0	0
Special Assessments	0	0	0	0
Due from Other Funds	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Materials and Supplies				
Inventory	0	12,736	0	902
Loans Receivable	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>\$162,643</u>	<u>\$262,482</u>	<u>\$0</u>	<u>\$3,877,389</u>
 <b>Liabilities</b>				
Accounts Payable	\$2,150	\$98	\$0	\$11,906
Accrued Wages	0	4,410	0	5,419
Compensated Absences Payable	0	1,419	0	1,290
Interfund Payable	0	0	0	0
Due to Other Funds	0	12,017	386	10,788
Due to Component Unit	0	0	0	0
Intergovernmental Payable	0	34	0	51
Deferred Revenue	0	0	0	0
Advances from Other Funds	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u>2,150</u>	<u>17,978</u>	<u>386</u>	<u>29,454</u>
 <b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	35,000	419	0	114,751
Reserved for Inventory	0	12,736	0	902
Reserved for Loans Receivable	0	0	0	0
Unreserved:				
Designated for Compensated Absences	0	0	0	0
Undesignated (Deficit)	125,493	231,349	(386)	3,732,282
	<u>125,493</u>	<u>231,349</u>	<u>(386)</u>	<u>3,732,282</u>
<i>Total Fund Equity (Deficit)</i>	<u>160,493</u>	<u>244,504</u>	<u>(386)</u>	<u>3,847,935</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$162,643</u>	<u>\$262,482</u>	<u>\$0</u>	<u>\$3,877,389</u>

<u>Delinquent Real Estate Tax Assessment Collection</u>	<u>Computer Legal Research</u>	<u>Court Mediation</u>	<u>Probate Court Conduct</u>	<u>Probation Services</u>	<u>Drug Abuse Resistance Education</u>
\$604,598	\$809,850	\$40,107	\$6,105	\$232,193	\$8,257
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	47,490	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$604,598</u>	<u>\$857,340</u>	<u>\$40,107</u>	<u>\$6,105</u>	<u>\$232,193</u>	<u>\$8,257</u>
\$729	\$136	\$35	\$0	\$137	\$0
1,200	0	1,348	0	1,179	0
134	0	186	0	127	0
0	0	40,000	0	0	0
3,907	24	3,181	0	1,993	2,126
0	0	0	0	0	0
17	0	19	0	5	199
0	0	0	0	0	0
0	0	0	0	0	0
<u>5,987</u>	<u>160</u>	<u>44,769</u>	<u>0</u>	<u>3,441</u>	<u>2,325</u>
2,083	1,878	118	0	517	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>596,528</u>	<u>855,302</u>	<u>(4,780)</u>	<u>6,105</u>	<u>228,235</u>	<u>5,932</u>
<u>598,611</u>	<u>857,180</u>	<u>(4,662)</u>	<u>6,105</u>	<u>228,752</u>	<u>5,932</u>
<u>\$604,598</u>	<u>\$857,340</u>	<u>\$40,107</u>	<u>\$6,105</u>	<u>\$232,193</u>	<u>\$8,257</u>

(continued)

**Portage County, Ohio**  
*Combining Balance Sheet*  
*All Special Revenue Funds (continued)*  
*December 31, 2000*

	Adult Probation	Safety First	Juvenile Probation	Motor Vehicle and Gas Tax
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$39,814	\$3,753	\$314,976	\$2,295,996
Cash and Cash Equivalents in				
Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Accrued Interest Receivable	0	0	0	10,947
Due from Agency Funds:				
Taxes	0	0	0	0
Special Assessments	0	0	0	0
Due from Other Funds	0	0	0	7,456
Intergovernmental Receivable	0	0	189,996	323,576
Materials and Supplies				
Inventory	0	0	0	138,973
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$39,814</u>	<u>\$3,753</u>	<u>\$504,972</u>	<u>\$2,776,948</u>
<b>Liabilities</b>				
Accounts Payable	\$2,700	\$0	\$20,615	\$232,760
Accrued Wages	3,530	0	5,904	88,755
Compensated Absences Payable	1,332	0	2,287	19,814
Interfund Payable	0	0	0	0
Due to Other Funds	8,329	0	13,909	93,738
Due to Component Unit	0	0	0	0
Intergovernmental Payable	0	3,377	76	870
Deferred Revenue	0	0	0	0
Advances from Other Funds	12,000	0	0	0
<i>Total Liabilities</i>	<u>27,891</u>	<u>3,377</u>	<u>42,791</u>	<u>435,937</u>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	2,119	0	0	574,326
Reserved for Inventory	0	0	0	138,973
Reserved for Loans Receivable	0	0	0	0
Unreserved:				
Designated for Compensated Absences	0	0	0	0
Undesignated (Deficit)	9,804	376	462,181	1,627,712
<i>Total Fund Equity (Deficit)</i>	<u>11,923</u>	<u>376</u>	<u>462,181</u>	<u>2,341,011</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$39,814</u>	<u>\$3,753</u>	<u>\$504,972</u>	<u>\$2,776,948</u>

<u>Ditch Maintenance</u>	<u>Community Development</u>	<u>Marriage License</u>	<u>Mental Health and Recovery Board</u>	<u>Dog and Kennel</u>	<u>Mental Retardation and Developmental Disabilities</u>
\$35,551	\$139,136	\$2,019	\$2,395,858	\$12,258	\$8,142,520
0	0	0	0	0	0
0	0	0	0	20	0
0	4	0	0	0	729
0	0	0	2,269,046	0	11,027,445
6,369	0	0	0	0	0
0	0	1,024	0	50	0
0	71,100	0	606,731	0	10,417
0	0	0	685	0	7,423
0	0	0	0	0	0
<u>\$41,920</u>	<u>\$210,240</u>	<u>\$3,043</u>	<u>\$5,272,320</u>	<u>\$12,328</u>	<u>\$19,188,534</u>
\$0	\$20,252	\$0	\$1,160,732	\$914	\$126,498
0	0	0	4,777	2,430	307,563
0	0	0	4,195	1,090	64,786
0	0	0	0	19,843	0
0	0	0	9,440	6,410	226,820
0	0	0	0	0	8,190
0	0	0	9,030	17	17,665
6,369	0	0	2,269,046	0	11,027,445
0	0	0	0	0	0
<u>6,369</u>	<u>20,252</u>	<u>0</u>	<u>3,457,220</u>	<u>30,704</u>	<u>11,778,967</u>
0	119,984	0	801,582	1,281	685,034
0	0	0	685	0	7,423
0	0	0	0	0	0
0	0	0	0	0	0
<u>35,551</u>	<u>70,004</u>	<u>3,043</u>	<u>1,012,833</u>	<u>(19,657)</u>	<u>6,717,110</u>
<u>35,551</u>	<u>189,988</u>	<u>3,043</u>	<u>1,815,100</u>	<u>(18,376)</u>	<u>7,409,567</u>
<u>\$41,920</u>	<u>\$210,240</u>	<u>\$3,043</u>	<u>\$5,272,320</u>	<u>\$12,328</u>	<u>\$19,188,534</u>

(continued)

**Portage County, Ohio**  
*Combining Balance Sheet*  
*All Special Revenue Funds (continued)*  
*December 31, 2000*

	<u>Child Health Services</u>	<u>Women, Infants and Children</u>	<u>Public Assistance</u>	<u>Child Support Administration</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$176,407	\$208,215	\$2,050,040	\$1,375,914
Cash and Cash Equivalents in				
Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	48,322
Accrued Interest Receivable	0	0	0	0
Due from Agency Funds:				
Taxes	0	0	0	0
Special Assessments	0	0	0	0
Due from Other Funds	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Materials and Supplies				
Inventory	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$176,407</u>	<u>\$208,215</u>	<u>\$2,050,040</u>	<u>\$1,424,236</u>
<b>Liabilities</b>				
Accounts Payable	\$2,331	\$797	\$347,990	\$1,029
Accrued Wages	7,899	19,129	111,763	24,796
Compensated Absences Payable	1,914	2,860	30,852	4,174
Interfund Payable	0	0	0	0
Due to Other Funds	9,424	19,378	119,642	33,966
Due to Component Unit	0	0	0	0
Intergovernmental Payable	107	0	729,090	4,585
Deferred Revenue	0	0	0	0
Advances from Other Funds	50,250	140,000	0	0
<i>Total Liabilities</i>	<u>71,925</u>	<u>182,164</u>	<u>1,339,337</u>	<u>68,550</u>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	5,705	11,270	375,564	11,492
Reserved for Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved:				
Designated for Compensated Absences	0	0	0	0
Undesignated (Deficit)	98,777	14,781	335,139	1,344,194
<i>Total Fund Equity (Deficit)</i>	<u>104,482</u>	<u>26,051</u>	<u>710,703</u>	<u>1,355,686</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$176,407</u>	<u>\$208,215</u>	<u>\$2,050,040</u>	<u>\$1,424,236</u>

<u>Child Welfare Levy</u>	<u>Victim Assistance</u>	<u>Revolving Loan</u>	<u>Other Human Services</u>	<u>Other Public Safety</u>	<u>Totals</u>
\$2,577,244	\$57,048	\$0	\$190,486	\$205,705	\$26,212,926
0	0	646,364	588	3,182	650,134
0	0	0	0	0	48,342
0	0	0	0	0	11,680
2,425,650	0	0	0	0	15,722,141
0	0	0	0	0	6,369
0	0	0	3,021	0	59,041
0	19,924	0	0	0	1,221,744
0	0	0	0	0	160,719
0	0	3,278,530	0	0	3,278,530
<u>\$5,002,894</u>	<u>\$76,972</u>	<u>\$3,924,894</u>	<u>\$194,095</u>	<u>\$208,887</u>	<u>\$47,371,626</u>
\$352,861	\$8,372	\$178,402	\$232	\$21,534	\$2,493,210
11,438	2,823	0	0	843	605,206
5,007	645	0	0	0	142,112
327,222	0	0	0	0	387,065
27,841	4,599	0	0	2,736	610,654
0	0	0	0	0	8,190
3,270	41	0	0	733	769,186
2,425,650	0	0	0	0	15,728,510
654,445	0	0	0	0	856,695
<u>3,807,734</u>	<u>16,480</u>	<u>178,402</u>	<u>232</u>	<u>25,846</u>	<u>21,600,828</u>
268,443	0	0	0	34,493	3,046,059
0	0	0	0	0	160,719
0	0	3,278,530	0	0	3,278,530
0	0	0	50,000	0	50,000
926,717	60,492	467,962	143,863	148,548	19,235,490
<u>1,195,160</u>	<u>60,492</u>	<u>3,746,492</u>	<u>193,863</u>	<u>183,041</u>	<u>25,770,798</u>
<u>\$5,002,894</u>	<u>\$76,972</u>	<u>\$3,924,894</u>	<u>\$194,095</u>	<u>\$208,887</u>	<u>\$47,371,626</u>

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds  
For the Year Ended December 31, 2000*

	<u>Recorder</u>	<u>Certificate of Title</u>	<u>Enterprise Zone Monitoring</u>	<u>Real Estate Assessment</u>
<b>Revenues</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	91,684	496,917	16,500	1,106,864
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	1,623
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Gifts and Donations	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>91,684</u>	<u>496,917</u>	<u>16,500</u>	<u>1,108,487</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	381,066	573,867	16,828	774,921
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>381,066</u>	<u>573,867</u>	<u>16,828</u>	<u>774,921</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(289,382)</u>	<u>(76,950)</u>	<u>(328)</u>	<u>333,566</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(289,382)</u>	<u>(76,950)</u>	<u>(328)</u>	<u>333,566</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	449,875	310,728	(58)	3,514,236
Increase (Decrease) in Reserve for Inventory	<u>0</u>	<u>10,726</u>	<u>0</u>	<u>133</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$160,493</u>	<u>\$244,504</u>	<u>(\$386)</u>	<u>\$3,847,935</u>

<u>Delinquent Real Estate Tax Assessment Collection</u>	<u>Computer Legal Research</u>	<u>Court Mediation</u>	<u>Probate Court Conduct</u>	<u>Probation Services</u>	<u>Drug Abuse Resistance Education</u>
\$0	\$0	\$0	\$0	\$0	\$0
223,599	634,746	0	0	0	0
0	0	0	0	0	0
0	0	0	1,012	91,688	0
0	0	100,151	0	0	85,350
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	7,048
0	0	0	0	0	0
<u>223,599</u>	<u>634,746</u>	<u>100,151</u>	<u>1,012</u>	<u>91,688</u>	<u>92,398</u>
100,349	0	0	0	0	0
0	183,217	90,574	0	0	0
0	0	0	781	82,250	97,341
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>100,349</u>	<u>183,217</u>	<u>90,574</u>	<u>781</u>	<u>82,250</u>	<u>97,341</u>
<u>123,250</u>	<u>451,529</u>	<u>9,577</u>	<u>231</u>	<u>9,438</u>	<u>(4,943)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
123,250	451,529	9,577	231	9,438	(4,943)
475,361	405,651	(14,239)	5,874	219,314	10,875
0	0	0	0	0	0
<u>\$598,611</u>	<u>\$857,180</u>	<u>(\$4,662)</u>	<u>\$6,105</u>	<u>\$228,752</u>	<u>\$5,932</u>

(continued)

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds (continued)  
For the Year Ended December 31, 2000*

	Adult Probation	Safety First	Juvenile Probation	Motor Vehicle and Gas Tax
<b>Revenues</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	29,086
Licenses and Permits	0	0	0	407
Fines and Forfeitures	0	0	0	100,732
Intergovernmental	277,458	0	1,317,982	5,355,055
Special Assessments	0	0	0	275
Interest	0	0	0	138,426
Gifts and Donations	0	0	0	0
Other	0	0	0	302
<i>Total Revenues</i>	<u>277,458</u>	<u>0</u>	<u>1,317,982</u>	<u>5,624,283</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	271,061	34,415	1,307,677	0
Public Works	0	0	0	5,245,274
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>271,061</u>	<u>34,415</u>	<u>1,307,677</u>	<u>5,245,274</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,397</u>	<u>(34,415)</u>	<u>10,305</u>	<u>379,009</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	0	0	0	17,405
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	(153,000)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(135,595)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	6,397	(34,415)	10,305	243,414
<i>Fund Balances (Deficit) Beginning of Year</i>	5,526	34,791	451,876	2,067,415
Increase (Decrease) in Reserve for Inventory	0	0	0	30,182
<i>Fund Balances (Deficit) End of Year</i>	<u>\$11,923</u>	<u>\$376</u>	<u>\$462,181</u>	<u>\$2,341,011</u>

<u>Ditch Maintenance</u>	<u>Community Development</u>	<u>Marriage License</u>	<u>Mental Health and Recovery Board</u>	<u>Dog and Kennel</u>	<u>Mental Retardation and Developmental Disabilities</u>
\$0	\$0	\$0	\$2,180,748	\$0	\$10,542,082
0	0	0	64	15,027	40,814
0	0	38,423	0	191,801	0
0	0	0	77,926	1,827	0
0	1,105,563	0	6,536,587	0	3,926,624
5,695	0	0	0	0	0
0	43	0	0	0	7,510
0	0	0	0	0	30,219
0	0	0	39,999	0	50
<u>5,695</u>	<u>1,105,606</u>	<u>38,423</u>	<u>8,835,324</u>	<u>208,655</u>	<u>14,547,299</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
6,113	1,036,946	0	0	0	0
0	0	63,975	9,122,213	195,985	13,142,864
0	0	0	0	0	0
<u>6,113</u>	<u>1,036,946</u>	<u>63,975</u>	<u>9,122,213</u>	<u>195,985</u>	<u>13,142,864</u>
<u>(418)</u>	<u>68,660</u>	<u>(25,552)</u>	<u>(286,889)</u>	<u>12,670</u>	<u>1,404,435</u>
0	0	0	0	0	8,428
0	0	0	0	845	0
0	0	0	0	0	(200,000)
0	0	0	0	845	(191,572)
(418)	68,660	(25,552)	(286,889)	13,515	1,212,863
35,969	121,328	28,595	2,101,576	(31,891)	6,202,493
0	0	0	413	0	(5,789)
<u>\$35,551</u>	<u>\$189,988</u>	<u>\$3,043</u>	<u>\$1,815,100</u>	<u>(\$18,376)</u>	<u>\$7,409,567</u> (continued)

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds (continued)  
For the Year Ended December 31, 2000*

	<u>Child Health Services</u>	<u>Women, Infants and Children</u>	<u>Public Assistance</u>	<u>Child Support Administration</u>
<b>Revenues</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	2,648	0	0	270,719
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	316,356	762,367	7,536,175	2,200,764
Special Assessments	0	0	0	0
Interest	0	0	0	0
Gifts and Donations	340	0	0	0
Other	2,439	0	21,140	0
<i>Total Revenues</i>	<u>321,783</u>	<u>762,367</u>	<u>7,557,315</u>	<u>2,471,483</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	340,797	784,263	0	0
Human Services	0	0	7,672,188	1,314,787
<i>Total Expenditures</i>	<u>340,797</u>	<u>784,263</u>	<u>7,672,188</u>	<u>1,314,787</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(19,014)</u>	<u>(21,896)</u>	<u>(114,873)</u>	<u>1,156,696</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(19,014)</u>	<u>(21,896)</u>	<u>(114,873)</u>	<u>1,156,696</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	123,496	47,947	825,576	198,990
Increase (Decrease) in Reserve for Inventory	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$104,482</u>	<u>\$26,051</u>	<u>\$710,703</u>	<u>\$1,355,686</u>

<u>Child Welfare Levy</u>	<u>Victim Assistance</u>	<u>Revolving Loan</u>	<u>Other Human Services</u>	<u>Other Public Safety</u>	<u>Totals</u>
\$2,295,194	\$0	\$0	\$0	\$0	\$15,018,024
2,121,789	0	0	0	0	5,050,457
0	0	0	0	0	230,631
0	0	0	19,594	32,133	326,535
1,609,975	270,589	347,883	16,262	205,737	31,970,878
0	0	0	0	0	5,970
0	0	0	0	0	145,979
0	0	0	4,135	0	41,742
0	0	0	0	0	63,930
<u>6,026,958</u>	<u>270,589</u>	<u>347,883</u>	<u>39,991</u>	<u>237,870</u>	<u>52,854,146</u>
0	0	178,042	0	0	2,025,073
0	0	0	0	0	273,791
0	0	0	0	266,408	2,059,933
0	0	0	0	0	6,288,333
0	0	0	0	0	23,650,097
<u>5,015,735</u>	<u>228,643</u>	<u>0</u>	<u>32,859</u>	<u>0</u>	<u>14,264,212</u>
<u>5,015,735</u>	<u>228,643</u>	<u>178,042</u>	<u>32,859</u>	<u>266,408</u>	<u>48,561,439</u>
<u>1,011,223</u>	<u>41,946</u>	<u>169,841</u>	<u>7,132</u>	<u>(28,538)</u>	<u>4,292,707</u>
0	0	0	0	0	25,833
0	0	0	0	0	845
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(353,000)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(326,322)</u>
1,011,223	41,946	169,841	7,132	(28,538)	3,966,385
183,937	18,546	3,576,651	186,731	211,579	21,768,748
0	0	0	0	0	35,665
<u>\$1,195,160</u>	<u>\$60,492</u>	<u>\$3,746,492</u>	<u>\$193,863</u>	<u>\$183,041</u>	<u>\$25,770,798</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Recorder*  
*For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>				
Charges for Services	<u>\$120,879</u>	<u>\$92,024</u>	<u>\$91,683</u>	<u>(\$341)</u>
<b>Expenditures</b>				
Current:				
General Government-				
Legislative and Executive:				
Recorder:				
Contractual Services	15,110	55,985	55,085	900
Capital Outlay	<u>85,957</u>	<u>370,957</u>	<u>358,831</u>	<u>12,126</u>
<i>Total Expenditures</i>	<u>101,067</u>	<u>426,942</u>	<u>413,916</u>	<u>13,026</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	19,812	(334,918)	(322,233)	12,685
<i>Fund Balance Beginning of Year</i>	349,909	349,909	349,909	0
Prior Year Encumbrances Appropriated	<u>99,967</u>	<u>99,967</u>	<u>99,967</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$469,688</u>	<u>\$114,958</u>	<u>\$127,643</u>	<u>\$12,685</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Certificate of Title*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$519,712	\$530,975	\$533,146	\$2,171
Refunds and Reimbursements	0	0	6,120	6,120
<i>Total Revenues</i>	<u>519,712</u>	<u>530,975</u>	<u>539,266</u>	<u>8,291</u>
<b>Expenditures</b>				
Current:				
General Government-				
Legislative and Executive:				
Certificate of Title:				
Personal Services	334,645	335,245	306,928	28,317
Materials and Supplies	26,900	35,100	25,981	9,119
Contractual Services	4,964	6,664	4,803	1,861
Capital Outlay	57,050	46,550	15,024	31,526
Other	120,000	225,000	225,000	0
<i>Total Expenditures</i>	<u>543,559</u>	<u>648,559</u>	<u>577,736</u>	<u>70,823</u>
<i>Excess of Revenues Under Expenditures</i>	(23,847)	(117,584)	(38,470)	79,114
<i>Fund Balance Beginning of Year</i>	287,254	287,254	287,254	0
Prior Year Encumbrances Appropriated	445	445	445	0
<i>Fund Balance End of Year</i>	<u>\$263,852</u>	<u>\$170,115</u>	<u>\$249,229</u>	<u>\$79,114</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Enterprise Zone Monitoring  
For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$15,500	\$16,500	\$16,500	\$0
<b>Expenditures</b>				
Current:				
General Government-				
Legislative and Executive:				
Enterprise Zone Monitoring:				
Personal Services	0	15,766	15,766	0
Materials and Supplies	16,000	771	771	0
Contractual Services	0	261	261	0
<i>Total Expenditures</i>	<u>16,000</u>	<u>16,798</u>	<u>16,798</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(500)	(298)	(298)	0
<i>Fund Balance Beginning of Year</i>	<u>298</u>	<u>298</u>	<u>298</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$202)</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Real Estate Assessment*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$1,021,832	\$1,032,047	\$1,106,864	\$74,817
Fines and Forfeitures	0	0	1,623	1,623
Refunds and Reimbursements	2,200	0	0	0
<i>Total Revenues</i>	<u>1,024,032</u>	<u>1,032,047</u>	<u>1,108,487</u>	<u>76,440</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	294,255	296,086	281,862	14,224
Materials and Supplies	25,975	24,975	14,277	10,698
Contractual Services	791,694	794,694	666,672	128,022
Contractual Services	30,900	28,900	4,294	24,606
<i>Total Expenditures</i>	<u>1,142,824</u>	<u>1,144,655</u>	<u>967,105</u>	<u>177,550</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(118,792)	(112,608)	141,382	253,990
<i>Fund Balance Beginning of Year</i>	3,026,956	3,026,956	3,026,956	0
Prior Year Encumbrances Appropriated	581,984	581,984	581,984	0
<i>Fund Balance End of Year</i>	<u><u>\$3,490,148</u></u>	<u><u>\$3,496,332</u></u>	<u><u>\$3,750,322</u></u>	<u><u>\$253,990</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Delinquent Real Estate Tax Assessment Collection  
For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$187,931	\$207,039	\$223,599	\$16,560
Refunds and Reimbursements	27,296	17,337	12,472	(4,865)
<i>Total Revenues</i>	<u>215,227</u>	<u>224,376</u>	<u>236,071</u>	<u>11,695</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
DRETAC Treasurer:				
Personal Services	47,880	47,880	1,194	46,686
Materials and Supplies	8,405	8,405	483	7,922
Contractual Services	58,545	58,545	16,055	42,490
Capital Outlay	17,356	17,356	1,510	15,846
Total DRETAC Treasurer	<u>132,186</u>	<u>132,186</u>	<u>19,242</u>	<u>112,944</u>
DRETAC Prosecutor:				
Personal Services	85,160	108,070	96,108	11,962
Contractual Services	0	6,500	0	6,500
Total DRETAC Prosecutor	<u>85,160</u>	<u>114,570</u>	<u>96,108</u>	<u>18,462</u>
<i>Total Expenditures</i>	<u>217,346</u>	<u>246,756</u>	<u>115,350</u>	<u>131,406</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,119)	(22,380)	120,721	143,101
<i>Fund Balance Beginning of Year</i>	<u>481,710</u>	<u>481,710</u>	<u>481,710</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$479,591</u></u>	<u><u>\$459,330</u></u>	<u><u>\$602,431</u></u>	<u><u>\$143,101</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Computer Legal Research*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$207,513	\$226,030	\$604,852	\$378,822
Refunds and Reimbursements	0	0	1,975	1,975
<i>Total Revenues</i>	<u>207,513</u>	<u>226,030</u>	<u>606,827</u>	<u>380,797</u>
<b>Expenditures</b>				
Current:				
General Government -				
Judicial:				
Municipal Court and Court Clerk				
Contractual Services	41,000	51,855	16,606	35,249
Capital Outlay	126,861	132,079	67,337	64,742
Total Municipal Court and Court Clerk	<u>167,861</u>	<u>183,934</u>	<u>83,943</u>	<u>99,991</u>
Common Pleas Court:				
Capital Outlay	12,580	12,076	9,389	2,687
Clerk of Common Pleas:				
Contractual Services	0	4,891	1,295	3,596
Capital Outlay	210,000	178,527	89,758	88,769
Total Clerk of Common Pleas	<u>210,000</u>	<u>183,418</u>	<u>91,053</u>	<u>92,365</u>
Probate Court:				
Contractual Services	1,875	1,875	0	1,875
Capital Outlay	2,702	2,702	1,299	1,403
Total Probate Court	<u>4,577</u>	<u>4,577</u>	<u>1,299</u>	<u>3,278</u>
Juvenile Court:				
Contractual Services	1,500	1,500	0	1,500
Capital Outlay	5,849	5,849	1,677	4,172
Total Juvenile Court	<u>7,349</u>	<u>7,349</u>	<u>1,677</u>	<u>5,672</u>
<i>Total Expenditures</i>	<u>402,367</u>	<u>391,354</u>	<u>187,361</u>	<u>203,993</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(194,854)	(165,324)	419,466	584,790
<i>Fund Balance Beginning of Year</i>	270,718	270,718	270,718	0
Prior Year Encumbrances Appropriated	<u>117,652</u>	<u>117,652</u>	<u>117,652</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$193,516</u></u>	<u><u>\$223,046</u></u>	<u><u>\$807,836</u></u>	<u><u>\$584,790</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Court Mediation*  
*For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>				
Intergovernmental	<u>\$118,440</u>	<u>\$118,440</u>	<u>\$100,151</u>	<u>(\$18,289)</u>
<b>Expenditures</b>				
Current:				
General Government -				
Judicial:				
Court Mediation:				
Personal Services	103,573	103,573	87,860	15,713
Materials and Supplies	200	200	0	200
Contractual Services	<u>3,040</u>	<u>3,040</u>	<u>824</u>	<u>2,216</u>
<i>Total Expenditures</i>	<u>106,813</u>	<u>106,813</u>	<u>88,684</u>	<u>18,129</u>
<i>Excess of Revenues Over Expenditures</i>	11,627	11,627	11,467	(160)
<b>Other Financing Uses</b>				
Advances Out	<u>(40,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(28,373)	11,627	11,467	(160)
<i>Fund Balance Beginning of Year</i>	<u>28,487</u>	<u>28,487</u>	<u>28,487</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$114</u></u>	<u><u>\$40,114</u></u>	<u><u>\$39,954</u></u>	<u><u>(\$160)</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Probate Court Conduct  
For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Fines and Forfeitures	\$1,023	\$1,026	\$1,012	(\$14)
<b>Expenditures</b>				
Current:				
Public Safety:				
Probate Court Conduct:				
Materials and Supplies	2,500	2,500	781	1,719
Capital Outlay	1,200	1,200	0	1,200
<i>Total Expenditures</i>	3,700	3,700	781	2,919
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,677)	(2,674)	231	2,905
<i>Fund Balance Beginning of Year</i>	5,874	5,874	5,874	0
<i>Fund Balance End of Year</i>	\$3,197	\$3,200	\$6,105	\$2,905

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Probation Services*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Fines and Forfeitures	\$89,722	\$94,010	\$92,963	(\$1,047)
<b>Expenditures</b>				
Current:				
Public Safety:				
Probation Services:				
Personal Services	47,879	71,064	64,371	6,693
Capital Outlay	12,778	22,778	16,603	6,175
Other	2,000	2,000	1,225	775
<i>Total Expenditures</i>	<u>62,657</u>	<u>95,842</u>	<u>82,199</u>	<u>13,643</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	27,065	(1,832)	10,764	12,596
<i>Fund Balance Beginning of Year</i>	217,998	217,998	217,998	0
Prior Year Encumbrances Appropriated	<u>2,778</u>	<u>2,778</u>	<u>2,778</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$247,841</u></u>	<u><u>\$218,944</u></u>	<u><u>\$231,540</u></u>	<u><u>\$12,596</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Drug Abuse Resistance Education  
For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$85,350	\$85,350	\$85,350	\$0
Gifts and Donations	8,935	7,033	7,048	15
<i>Total Revenues</i>	<u>94,285</u>	<u>92,383</u>	<u>92,398</u>	<u>15</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
DARE Grant:				
Personal Services	85,350	85,350	85,350	0
DARE/Sheriff:				
Materials and Supplies	7,500	12,250	11,436	814
Contractual Services	2,000	2,250	2,250	0
Total DARE/Sheriff	<u>9,500</u>	<u>14,500</u>	<u>13,686</u>	<u>814</u>
<i>Total Expenditures</i>	<u>94,850</u>	<u>99,850</u>	<u>99,036</u>	<u>814</u>
<i>Excess of Revenues Under Expenditures</i>	(565)	(7,467)	(6,638)	829
<i>Fund Balance Beginning of Year</i>	12,219	12,219	12,219	0
Prior Year Encumbrances Appropriated	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$13,654</u></u>	<u><u>\$6,752</u></u>	<u><u>\$7,581</u></u>	<u><u>\$829</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Adult Probation*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$277,458	\$277,458	\$277,458	\$0
<b>Expenditures</b>				
Current:				
Public Safety:				
Adult Probation:				
Personal Services	251,990	247,705	238,890	8,815
Materials and Supplies	5,152	6,535	5,153	1,382
Contractual Services	19,360	22,262	21,358	904
Capital Outlay	5,358	5,358	5,269	89
<i>Total Expenditures</i>	<u>281,860</u>	<u>281,860</u>	<u>270,670</u>	<u>11,190</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,402)	(4,402)	6,788	11,190
<i>Fund Balance Beginning of Year</i>	<u>30,908</u>	<u>30,908</u>	<u>30,908</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$26,506</u></u>	<u><u>\$26,506</u></u>	<u><u>\$37,696</u></u>	<u><u>\$11,190</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Safety First*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Safety First:				
Materials and Supplies	0	1,500	1,200	300
Contractual Services	544	1,681	1,660	21
Capital Outlay	6,140	35,310	31,878	3,432
<i>Total Expenditures</i>	<u>6,684</u>	<u>38,491</u>	<u>34,738</u>	<u>3,753</u>
<i>Excess of Revenues Under Expenditures</i>	(6,684)	(38,491)	(34,738)	3,753
<i>Fund Balance Beginning of Year</i>	30,931	30,931	30,931	0
Prior Year Encumbrances Appropriated	<u>7,560</u>	<u>7,560</u>	<u>7,560</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$31,807</u></u>	<u><u>\$0</u></u>	<u><u>\$3,753</u></u>	<u><u>\$3,753</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Juvenile Probation*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$1,146,782	\$1,143,907	\$1,127,986	(\$15,921)
Refunds and Reimbursements	0	2,875	5	(2,870)
<i>Total Revenues</i>	<u>1,146,782</u>	<u>1,146,782</u>	<u>1,127,991</u>	<u>(18,791)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Felony Delinquent Care and Custody:				
Personal Services	263,696	490,700	391,912	98,788
Materials and Supplies	32,370	35,984	2,347	33,637
Contractual Services	747,706	1,053,628	926,937	126,691
Capital Outlay	0	2,016	2,016	0
Other	7,674	7,674	7,074	600
<i>Total Expenditures</i>	<u>1,051,446</u>	<u>1,590,002</u>	<u>1,330,286</u>	<u>259,716</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	95,336	(443,220)	(202,295)	240,925
<i>Fund Balance Beginning of Year</i>	281,221	281,221	281,221	0
Prior Year Encumbrances Appropriated	<u>193,411</u>	<u>193,411</u>	<u>193,411</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$569,968</u></u>	<u><u>\$31,412</u></u>	<u><u>\$272,337</u></u>	<u><u>\$240,925</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle and Gas Tax*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$28,000	\$27,596	\$29,086	\$1,490
Licenses and Permits	1,000	943	407	(536)
Fines and Forfeitures	78,000	86,319	100,983	14,664
Intergovernmental	5,332,299	5,361,028	5,323,616	(37,412)
Special Assessments	554	750	275	(475)
Interest	70,000	97,679	136,732	39,053
Refunds and Reimbursements	28,584	0	82,110	82,110
Other	0	0	302	302
<i>Total Revenues</i>	<u>5,538,437</u>	<u>5,574,315</u>	<u>5,673,511</u>	<u>99,196</u>
<b>Expenditures</b>				
Current:				
Public Works:				
MVGT:				
Personal Services	2,734,487	2,899,409	2,617,877	281,532
Contractual Services	1,005,765	1,357,415	1,326,552	30,863
Contractual Services	646,517	1,128,497	884,409	244,088
Capital Outlay	798,314	1,324,614	1,028,125	296,489
Other	161,123	193,123	175,277	17,846
<i>Total Expenditures</i>	<u>5,346,206</u>	<u>6,903,058</u>	<u>6,032,240</u>	<u>870,818</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>192,231</u>	<u>(1,328,743)</u>	<u>(358,729)</u>	<u>970,014</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	0	0	17,405	17,405
Operating Transfers Out	(552,798)	(160,000)	(153,000)	7,000
<i>Total Other Financing Sources (Uses)</i>	<u>(552,798)</u>	<u>(160,000)</u>	<u>(135,595)</u>	<u>24,405</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(360,567)</u>	<u>(1,488,743)</u>	<u>(494,324)</u>	<u>994,419</u>
<i>Fund Balance Beginning of Year</i>	1,293,532	1,293,532	1,293,532	0
Prior Year Encumbrances Appropriated	699,004	699,004	699,004	0
<i>Fund Balance End of Year</i>	<u>\$1,631,969</u>	<u>\$503,793</u>	<u>\$1,498,212</u>	<u>\$994,419</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ditch Maintenance*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Special Assessments	\$3,720	\$5,693	\$5,695	\$2
<b>Expenditures</b>				
Current:				
Public Works:				
Ditch Maintenance:				
Allen Moss:				
Contractual Services	41	41	5	36
Culler/Johnson:				
Contractual Services	100	100	0	100
East Park:				
Contractual Services	100	7,174	5,625	1,549
Labelle Heights:				
Contractual Services	100	0	0	0
Rootstown:				
Contractual Services	323	323	3	320
Wahoo:				
Contractual Services	100	600	480	120
Geiger:				
Contractual Services	100	100	0	100
Englehart:				
Contractual Services	100	100	0	100
<i>Total Expenditures</i>	<u>964</u>	<u>8,438</u>	<u>6,113</u>	<u>2,325</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	2,756	(2,745)	(418)	2,327
<i>Fund Balance Beginning of Year</i>	<u>35,969</u>	<u>35,969</u>	<u>35,969</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$38,725</u></u>	<u><u>\$33,224</u></u>	<u><u>\$35,551</u></u>	<u><u>\$2,327</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Development*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$149,729	\$1,282,250	\$1,046,663	(\$235,587)
Interest	37	37	45	8
<i>Total Revenues</i>	<u>149,766</u>	<u>1,282,287</u>	<u>1,046,708</u>	<u>(235,579)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Community Development Federal Block Grant:				
Contractual Services	146	146	0	146
Community Housing Improvement Program:				
Other	0	1,991	1,991	0
CDBG Formula Grant:				
Contractual Services	136,593	834,218	698,346	135,872
CHIP:				
Contractual Services	30,090	528,000	430,198	97,802
CDBG Microenterprise Program:				
Contractual Services	69,300	56,350	56,350	0
<i>Total Expenditures</i>	<u>236,129</u>	<u>1,420,705</u>	<u>1,186,885</u>	<u>233,820</u>
<i>Excess of Revenues Under Expenditures</i>	(86,363)	(138,418)	(140,177)	(1,759)
<i>Fund Balance Beginning of Year</i>	(49,618)	(49,618)	(49,618)	0
Prior Year Encumbrances Appropriated	188,693	188,693	188,693	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$52,712</u>	<u>\$657</u>	<u>(\$1,102)</u>	<u>(\$1,759)</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Marriage License*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Licenses and Permits	\$38,677	\$39,416	\$39,191	(\$225)
<b>Expenditures</b>				
Current:				
Health:				
Marriage Licenses:				
Contractual Services	46,699	66,219	63,975	2,244
<i>Excess of Revenues Under Expenditures</i>	(8,022)	(26,803)	(24,784)	2,019
<i>Fund Balance Beginning of Year</i>	24,559	24,559	24,559	0
Prior Year Encumbrances Appropriated	2,244	2,244	2,244	0
<i>Fund Balance End of Year</i>	<u>\$18,781</u>	<u>\$0</u>	<u>\$2,019</u>	<u>\$2,019</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mental Health and Recovery Board*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Property and Other Taxes	\$2,095,408	\$2,095,414	\$2,180,748	\$85,334
Charges for Services	44	44	64	20
Fines and Forfeitures	62,520	66,714	77,926	11,212
Intergovernmental	6,142,497	6,704,582	6,205,245	(499,337)
Refunds and Reimbursements	0	0	3,960	3,960
Other	25,000	0	39,999	39,999
<i>Total Revenues</i>	<u>8,325,469</u>	<u>8,866,754</u>	<u>8,507,942</u>	<u>(358,812)</u>
<b>Expenditures</b>				
Current:				
Health:				
Mental Health and Recovery:				
Personal Services	309,201	309,201	304,592	4,609
Materials and Supplies	20,000	6,000	4,786	1,214
Contractual Services	9,497,765	10,652,472	10,277,283	375,189
Capital Outlay	11,200	8,700	1,425	7,275
Other	28,300	33,200	28,564	4,636
Total Mental Health and Recovery	9,866,466	11,009,573	10,616,650	392,923
Indigent Driver, Alcohol Treatment:				
Contractual Services	150,000	150,000	55,264	94,736
<i>Total Expenditures</i>	<u>10,016,466</u>	<u>11,159,573</u>	<u>10,671,914</u>	<u>487,659</u>
<i>Excess of Revenues Under Expenditures</i>	(1,690,997)	(2,292,819)	(2,163,972)	128,847
<i>Fund Balance Beginning of Year</i>	1,560,889	1,560,889	1,560,889	0
Prior Year Encumbrances Appropriated	1,063,836	1,063,836	1,063,836	0
<i>Fund Balance End of Year</i>	<u>\$933,728</u>	<u>\$331,906</u>	<u>\$460,753</u>	<u>\$128,847</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$15,045	\$14,011	\$15,027	\$1,016
Licenses and Permits	199,781	190,040	191,801	1,761
Fines and Forfeitures	6,000	3,166	2,105	(1,061)
<i>Total Revenues</i>	<u>220,826</u>	<u>207,217</u>	<u>208,933</u>	<u>1,716</u>
<b>Expenditures</b>				
Current:				
Health:				
Dog and Kennel:				
Personal Services	206,112	156,029	152,630	3,399
Materials and Supplies	8,000	21,162	20,649	513
Contractual Services	7,653	30,253	26,685	3,568
Other	2,500	2,725	2,721	4
<i>Total Expenditures</i>	<u>224,265</u>	<u>210,169</u>	<u>202,685</u>	<u>7,484</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,439)</u>	<u>(2,952)</u>	<u>6,248</u>	<u>9,200</u>
<b>Other Financing Sources (Uses)</b>				
Advances Out	0	(24,547)	(24,547)	0
Operating Transfers In	0	0	845	845
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(24,547)</u>	<u>(23,702)</u>	<u>845</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(3,439)</u>	<u>(27,499)</u>	<u>(17,454)</u>	<u>10,045</u>
<i>Fund Balance Beginning of Year</i>	24,555	24,555	24,555	0
Prior Year Encumbrances Appropriated	3,453	3,453	3,453	0
<i>Fund Balance End of Year</i>	<u>\$24,569</u>	<u>\$509</u>	<u>\$10,554</u>	<u>\$10,045</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Mental Retardation and Developmental Disabilities  
For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Property and Other Taxes	\$10,125,521	\$10,125,521	\$10,542,082	\$416,561
Charges for Services	13,645	43,695	40,814	(2,881)
Intergovernmental	2,323,364	3,968,527	3,916,207	(52,320)
Interest	3,878	5,657	7,328	1,671
Gifts and Donations	41,000	39,375	30,219	(9,156)
Refunds and Reimbursements	0	0	106,441	106,441
Other	0	0	50	50
<i>Total Revenues</i>	<u>12,507,408</u>	<u>14,182,775</u>	<u>14,643,141</u>	<u>460,366</u>
<b>Expenditures</b>				
Current:				
Health:				
MRDD:				
Personal Services	9,780,800	9,226,921	8,757,729	469,192
Materials and Supplies	291,500	351,300	255,350	95,950
Contractual Services	4,535,939	4,853,850	4,344,759	509,091
Capital Outlay	493,560	713,960	633,713	80,247
Other	4,039,185	5,539,058	832	5,538,226
Total MRDD	<u>19,140,984</u>	<u>20,685,089</u>	<u>13,992,383</u>	<u>6,692,706</u>
MRDD Preschool:				
Personal Services	10,250	13,727	9,491	4,236
Materials and Supplies	0	4,179	4,179	0
Contractual Services	136	136	136	0
Capital Outlay	8,530	10,827	9,826	1,001
Total MRDD Preschool	<u>18,916</u>	<u>28,869</u>	<u>23,632</u>	<u>5,237</u>
MRDD Title II:				
Materials and Supplies	684	1,994	1,623	371
MRDD Title VI:				
Personal Services	\$37,202	\$38,052	\$38,008	\$44

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Mental Retardation and Developmental Disabilities (continued)  
For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
PS/SE Indicators of Success:				
Materials and Supplies	\$311	\$311	\$261	\$50
Capital Outlay	3,450	3,450	3,320	130
Total PS/SE Indicators of Success	3,761	3,761	3,581	180
MRDD Gifts and Donations:				
Contractual Services	46,153	166,859	4,893	161,966
<i>Total Expenditures</i>	19,247,700	20,924,624	14,064,120	6,860,504
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,740,292)	(6,741,849)	579,021	7,320,870
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	0	0	8,428	8,428
Operating Transfers Out	(200,000)	(200,000)	(200,000)	0
Total Other Financing Sources (Uses)	(200,000)	(200,000)	(191,572)	8,428
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(6,940,292)	(6,941,849)	387,449	7,329,298
<i>Fund Balance Beginning of Year</i>	5,834,243	5,834,243	5,834,243	0
Prior Year Encumbrances Appropriated	1,108,413	1,108,413	1,108,413	0
<i>Fund Balance End of Year</i>	\$2,364	\$807	\$7,330,105	\$7,329,298

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Health Services*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$2,097	\$1,863	\$2,648	\$785
Intergovernmental	259,325	342,572	350,387	7,815
Gifts and Donations	1,000	340	340	0
Refunds and Reimbursements	0	800	5,572	4,772
Other	1,888	1,900	2,439	539
<i>Total Revenues</i>	<u>264,310</u>	<u>347,475</u>	<u>361,386</u>	<u>13,911</u>
<b>Expenditures</b>				
Current:				
Health:				
Child Health and Immunization Project:				
Personal Services	2,363	1,063	19	1,044
Materials and Supplies	1,050	4,568	467	4,101
Contractual Services	6,100	7,750	2,585	5,165
Total Child Health and Immunization Project	<u>9,513</u>	<u>13,381</u>	<u>3,071</u>	<u>10,310</u>
Federal Grant:				
Personal Services	167,603	180,363	179,410	953
Materials and Supplies	31,537	36,865	33,901	2,964
Contractual Services	55,021	59,526	52,622	6,904
Other	100	100	0	100
Total Federal Grant	<u>254,261</u>	<u>276,854</u>	<u>265,933</u>	<u>10,921</u>
Early Intervention Federal Grant:				
Personal Services	84,569	84,569	81,681	2,888
Materials and Supplies	15,681	15,681	9,408	6,273
Other	6,561	6,561	5,127	1,434
Total Early Intervention Federal Grant	<u>106,811</u>	<u>106,811</u>	<u>96,216</u>	<u>10,595</u>
<i>Total Expenditures</i>	<u>370,585</u>	<u>397,046</u>	<u>365,220</u>	<u>31,826</u>
<i>Excess of Revenues Under Expenditures</i>	(106,275)	(49,571)	(3,834)	45,737
<i>Fund Balance Beginning of Year</i>	145,015	145,015	145,015	0
Prior Year Encumbrances Appropriated	<u>27,937</u>	<u>27,937</u>	<u>27,937</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$66,677</u></u>	<u><u>\$123,381</u></u>	<u><u>\$169,118</u></u>	<u><u>\$45,737</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Women, Infants and Children*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$790,260	\$790,259	\$790,259	\$0
<b>Expenditures</b>				
Current:				
Health:				
WIC:				
Personal Services	702,556	702,556	679,374	23,182
Materials and Supplies	74,616	74,616	59,892	14,724
Contractual Services	73,310	73,310	59,373	13,937
Capital Outlay	1,000	1,000	0	1,000
Other	4,717	4,717	1,333	3,384
<i>Total Expenditures</i>	<u>856,199</u>	<u>856,199</u>	<u>799,972</u>	<u>56,227</u>
<i>Excess of Revenues Under Expenditures</i>	(65,939)	(65,940)	(9,713)	56,227
<i>Fund Balance Beginning of Year</i>	199,175	199,175	199,175	0
Prior Year Encumbrances Appropriated	<u>6,765</u>	<u>6,765</u>	<u>6,765</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$140,001</u></u>	<u><u>\$140,000</u></u>	<u><u>\$196,227</u></u>	<u><u>\$56,227</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$5,444,621	\$7,253,701	\$7,536,175	\$282,474
Refunds and Reimbursements	237,094	207,299	291,399	84,100
Other	17,668	21,140	21,140	0
<i>Total Revenues</i>	<u>5,699,383</u>	<u>7,482,140</u>	<u>7,848,714</u>	<u>366,574</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Personal Services	2,246,023	2,632,723	2,534,207	98,516
Materials and Supplies	258,000	226,000	199,479	26,521
Contractual Services	3,967,321	6,218,328	5,542,581	675,747
Capital Outlay	56,317	47,817	29,965	17,852
Other	0	9,500	7,074	2,426
<i>Total Expenditures</i>	<u>6,527,661</u>	<u>9,134,368</u>	<u>8,313,306</u>	<u>821,062</u>
<i>Excess of Revenues Under Expenditures</i>	(828,278)	(1,652,228)	(464,592)	1,187,636
<i>Fund Balance Beginning of Year</i>	759,688	759,688	759,688	0
Prior Year Encumbrances Appropriated	892,540	892,540	892,540	0
<i>Fund Balance End of Year</i>	<u><u>\$823,950</u></u>	<u><u>\$0</u></u>	<u><u>\$1,187,636</u></u>	<u><u>\$1,187,636</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Support Administration*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$224,061	\$229,069	\$282,397	\$53,328
Intergovernmental	1,029,195	1,624,902	2,200,764	575,862
Refunds and Reimbursements	3,392	545	220,242	219,697
<i>Total Revenues</i>	<u>1,256,648</u>	<u>1,854,516</u>	<u>2,703,403</u>	<u>848,887</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Child Support:				
Personal Services	1,096,740	1,213,738	1,102,436	111,302
Materials and Supplies	135,000	117,400	68,248	49,152
Contractual Services	357,577	703,854	376,823	327,031
Capital Outlay	3,594	29,594	13,339	16,255
Other	0	6,600	0	6,600
<i>Total Expenditures</i>	<u>1,592,911</u>	<u>2,071,186</u>	<u>1,560,846</u>	<u>510,340</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(336,263)	(216,670)	1,142,557	1,359,227
<i>Fund Balance Beginning of Year</i>	173,099	173,099	173,099	0
Prior Year Encumbrances Appropriated	<u>43,571</u>	<u>43,571</u>	<u>43,571</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$119,593)</u></u>	<u><u>\$0</u></u>	<u><u>\$1,359,227</u></u>	<u><u>\$1,359,227</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Welfare Levy*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Property and Other Taxes	\$2,215,646	\$2,215,646	\$2,295,194	\$79,548
Charges for Services	1,639,171	2,019,923	2,121,789	101,866
Intergovernmental	1,879,988	1,590,066	1,609,975	19,909
Refunds and Reimbursements	574	0	12,036	12,036
<i>Total Revenues</i>	<u>5,735,379</u>	<u>5,825,635</u>	<u>6,038,994</u>	<u>213,359</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Child Welfare Levy:				
Personal Services	1,575,623	1,073,950	1,005,295	68,655
Materials and Supplies	75,000	0	0	0
Contractual Services	5,273,103	5,092,936	4,374,473	718,463
Other	200,000	232,932	227,989	4,943
<i>Total Expenditures</i>	<u>7,123,726</u>	<u>6,399,818</u>	<u>5,607,757</u>	<u>792,061</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,388,347)	(574,183)	431,237	1,005,420
<b>Other Financing Uses</b>				
Advances Out	(327,222)	(327,222)	(327,222)	0
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(1,715,569)	(901,405)	104,015	1,005,420
<i>Fund Balance Beginning of Year</i>	1,062,068	1,062,068	1,062,068	0
Prior Year Encumbrances Appropriated	821,003	821,003	821,003	0
<i>Fund Balance End of Year</i>	<u>\$167,502</u>	<u>\$981,666</u>	<u>\$1,987,086</u>	<u>\$1,005,420</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Victim Assistance*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$246,480	\$246,480	\$250,665	\$4,185
<b>Expenditures</b>				
Current:				
Human Services:				
Victim Assistance:				
Personal Services	0	14,804	11,162	3,642
Contractual Services	40,452	46,452	41,932	4,520
Total Victim Assistance	40,452	61,256	53,094	8,162
Victim Caring:				
Contractual Services	0	63,268	63,264	4
State Grant:				
Personal Services	107,561	107,806	100,630	7,176
<i>Total Expenditures</i>	148,013	232,330	216,988	15,342
<i>Excess of Revenues Over Expenditures</i>	98,467	14,150	33,677	19,527
<i>Fund Balance Beginning of Year</i>	22,312	22,312	22,312	0
<i>Fund Balance End of Year</i>	\$120,779	\$36,462	\$55,989	\$19,527

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
County Employment  
For the Year Ended December 31, 2000*

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

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Guardianship*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Fines and Forfeitures	\$18,470	\$17,733	\$19,430	\$1,697
<b>Expenditures</b>				
Current:				
Human Services:				
Indigent Guardianship:				
Materials and Supplies	25,000	25,000	4,881	20,119
Contractual Services	20,000	20,000	895	19,105
Capital Outlay	7,800	7,800	0	7,800
<i>Total Expenditures</i>	52,800	52,800	5,776	47,024
<i>Excess of Revenues Over (Under) Expenditures</i>	(34,330)	(35,067)	13,654	48,721
<i>Fund Balance Beginning of Year</i>	115,057	115,057	115,057	0
<i>Fund Balance End of Year</i>	\$80,727	\$79,990	\$128,711	\$48,721

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Senior Center*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$3,970	\$3,970	\$3,970	\$0
Gifts and Donations	2,280	3,664	4,135	471
<i>Total Revenues</i>	<u>6,250</u>	<u>7,634</u>	<u>8,105</u>	<u>471</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Senior Center Activities:				
Contractual Services	5,750	7,750	6,961	789
Other	4,380	7,930	7,614	316
<i>Total Expenditures</i>	<u>10,130</u>	<u>15,680</u>	<u>14,575</u>	<u>1,105</u>
<i>Excess of Revenues Under Expenditures</i>	(3,880)	(8,046)	(6,470)	1,576
<i>Fund Balance Beginning of Year</i>	17,183	17,183	17,183	0
Prior Year Encumbrances Appropriated	750	750	750	0
<i>Fund Balance End of Year</i>	<u><u>\$14,053</u></u>	<u><u>\$9,887</u></u>	<u><u>\$11,463</u></u>	<u><u>\$1,576</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Fast Track*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$0	\$19,667	\$19,667	\$0
<b>Expenditures</b>				
Current:				
Human Services:				
Fast Track:				
Contractual Services	0	27,042	27,042	0
<i>Excess of Revenues Under Expenditures</i>	0	(7,375)	(7,375)	0
<i>Fund Balance Beginning of Year</i>	7,375	7,375	7,375	0
<i>Fund Balance End of Year</i>	\$7,375	\$0	\$0	\$0

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enforcement and Education*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Fines and Forfeitures	\$3,251	\$2,662	\$3,190	\$528
<b>Expenditures</b>				
Current:				
Public Safety:				
Enforcement and Education:				
Materials and Supplies	500	2,000	142	1,858
Contractual Services	50	3,050	1,244	1,806
<i>Total Expenditures</i>	550	5,050	1,386	3,664
<i>Excess of Revenues Over (Under) Expenditures</i>	2,701	(2,388)	1,804	4,192
<i>Fund Balance Beginning of Year</i>	16,228	16,228	16,228	0
Prior Year Encumbrances Appropriated	50	50	50	0
<i>Fund Balance End of Year</i>	<u>\$18,979</u>	<u>\$13,890</u>	<u>\$18,082</u>	<u>\$4,192</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Electronic Home Monitoring*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Fines and Forfeitures	\$17,488	\$13,807	\$28,943	\$15,136
<b>Expenditures</b>				
Current:				
Public Safety:				
Electronic Home Monitoring:				
Capital Outlay	11,877	21,877	20,640	1,237
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	5,611	(8,070)	8,303	16,373
<i>Fund Balance Beginning of Year</i>	28,412	28,412	28,412	0
Prior Year Encumbrances Appropriated	1,877	1,877	1,877	0
<i>Fund Balance End of Year</i>	<u>\$35,900</u>	<u>\$22,219</u>	<u>\$38,592</u>	<u>\$16,373</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Hazardous Materials*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$18,650	\$44,739	\$45,909	\$1,170
<b>Expenditures</b>				
Current:				
Public Safety:				
Hazardous Material Operations:				
Materials and Supplies	10,000	10,000	4,706	5,294
Contractual Services	25,414	25,414	14,067	11,347
Capital Outlay	0	23,000	20,046	2,954
Total Hazardous Material Operations	35,414	58,414	38,819	19,595
Local Emergency Planning Committee:				
Personal Services	9,536	19,072	8,679	10,393
Materials and Supplies	2,887	5,887	1,283	4,604
Contractual Services	11,491	31,510	16,935	14,575
Capital Outlay	1,500	3,500	3,234	266
Total Local Emergency Planning Committee	25,414	59,969	30,131	29,838
<i>Total Expenditures</i>	60,828	118,383	68,950	49,433
<i>Excess of Revenues Under Expenditures</i>	(42,178)	(73,644)	(23,041)	50,603
<i>Fund Balance Beginning of Year</i>	73,629	73,629	73,629	0
Prior Year Encumbrances Appropriated	19,105	19,105	19,105	0
<i>Fund Balance End of Year</i>	\$50,556	\$19,090	\$69,693	\$50,603

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Truency Reduction*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$52,849	\$52,849	\$17,176	(\$35,673)
<b>Expenditures</b>				
Current:				
Public Safety:				
Truency Reduction:				
Personal Services	36,509	36,509	3,123	33,386
Materials and Supplies	11,340	11,340	1,307	10,033
Contractual Services	5,000	5,000	4,843	157
<i>Total Expenditures</i>	<u>52,849</u>	<u>52,849</u>	<u>9,273</u>	<u>43,576</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	7,903	7,903
<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>\$7,903</u></u>	<u><u>\$7,903</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Peaceful Solutions*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$39,200	\$39,200	\$39,200	\$0
<b>Expenditures</b>				
Current:				
Public Safety:				
Peaceful Solutions:				
Contractual Services	39,200	39,200	29,400	9,800
<i>Excess of Revenues Over Expenditures</i>	0	0	9,800	9,800
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$9,800	\$9,800

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Local Law Enforcement*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$22,376	\$41,537	\$41,537	\$0
<b>Expenditures</b>				
Current:				
Public Safety:				
Local Law Enforcement:				
Contractual Services	22,376	41,537	41,537	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Safety Belt Program  
For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$2,000	\$1,066	\$1,066	\$0
<b>Expenditures</b>				
Current:				
Public Safety:				
ODHS Safety Belt Grant:				
Personal Services	492	25	17	8
Materials and Supplies	1,000	1,445	1,245	200
Contractual Services	0	143	143	0
<i>Total Expenditures</i>	<u>1,492</u>	<u>1,613</u>	<u>1,405</u>	<u>208</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	508	(547)	(339)	208
<i>Fund Balance Beginning of Year</i>	<u>547</u>	<u>547</u>	<u>547</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,055</u></u>	<u><u>\$0</u></u>	<u><u>\$208</u></u>	<u><u>\$208</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Alternative to Detention*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Public Safety:				
Alternative to Detention:				
Personal Services	0	551	551	0
Contractual Services	229	229	229	0
Other	0	16,518	16,514	4
<i>Total Expenditures</i>	229	17,298	17,294	4
<i>Excess of Revenues Under Expenditures</i>	(229)	(17,298)	(17,294)	4
<i>Fund Balance Beginning of Year</i>	16,745	16,745	16,745	0
Prior Year Encumbrances Appropriated	553	553	553	0
<i>Fund Balance End of Year</i>	<u>\$17,069</u>	<u>\$0</u>	<u>\$4</u>	<u>\$4</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Law Enforcement*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$10,423	\$55,591	\$76,172	\$20,581
<b>Expenditures</b>				
Current:				
Public Safety:				
Drug Awareness:				
Personal Services	10,150	64,015	58,322	5,693
Other	0	13,898	13,898	0
<i>Total Expenditures</i>	<u>10,150</u>	<u>77,913</u>	<u>72,220</u>	<u>5,693</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	273	(22,322)	3,952	26,274
<i>Fund Balance Beginning of Year</i>	<u>24,433</u>	<u>24,433</u>	<u>24,433</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$24,706</u></u>	<u><u>\$2,111</u></u>	<u><u>\$28,385</u></u>	<u><u>\$26,274</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Special Revenue Funds*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Property and Other Taxes	\$14,436,575	\$14,436,581	\$15,018,024	\$581,443
Charges for Services	3,995,430	4,440,816	5,068,469	627,653
Licenses and Permits	239,458	230,399	231,399	1,000
Fines and Forfeitures	276,474	285,437	328,175	42,738
Intergovernmental	25,375,256	31,048,141	31,065,598	17,457
Special Assessments	4,274	6,443	5,970	(473)
Interest	73,915	103,373	144,105	40,732
Gifts and Donations	53,215	50,412	41,742	(8,670)
Refunds and Reimbursements	299,140	228,856	742,332	513,476
Other	44,556	23,040	63,930	40,890
<i>Total Revenues</i>	<u>44,798,293</u>	<u>50,853,498</u>	<u>52,709,744</u>	<u>1,856,246</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Personal Services	761,940	803,047	701,858	101,189
Materials and Supplies	77,280	69,251	41,512	27,739
Contractual Services	870,313	922,649	742,876	179,773
Capital Outlay	191,263	463,763	379,659	84,104
Other	120,000	225,000	225,000	0
<i>Total General Government - Legislative and Executive</i>	<u>2,020,796</u>	<u>2,483,710</u>	<u>2,090,905</u>	<u>392,805</u>
General Government - Judicial:				
Personal Services	103,573	103,573	87,860	15,713
Materials and Supplies	200	200	0	200
Contractual Services	47,415	63,161	18,725	44,436
Capital Outlay	357,992	331,233	169,460	161,773
<i>Total General Government - Judicial</i>	<u>\$509,180</u>	<u>\$498,167</u>	<u>\$276,045</u>	<u>\$222,122</u>

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Public Safety:</b>				
Personal Services	\$705,602	\$1,014,991	\$851,215	\$163,776
Materials and Supplies	73,249	89,441	29,600	59,841
Contractual Services	868,370	1,220,904	1,055,760	165,144
Capital Outlay	43,853	120,039	104,529	15,510
Other	9,674	40,090	38,711	1,379
<b>Total Public Safety</b>	<b>1,700,748</b>	<b>2,485,465</b>	<b>2,079,815</b>	<b>405,650</b>
<b>Public Works:</b>				
Personal Services	2,734,487	2,899,409	2,617,877	281,532
Materials and Supplies	1,005,765	1,357,415	1,326,552	30,863
Contractual Services	883,610	2,555,649	2,075,416	480,233
Capital Outlay	798,314	1,324,614	1,028,125	296,489
Other	161,123	195,114	177,268	17,846
<b>Total Public Works</b>	<b>5,583,299</b>	<b>8,332,201</b>	<b>7,225,238</b>	<b>1,106,963</b>
<b>Health:</b>				
Personal Services	11,300,656	10,712,481	10,202,934	509,547
Materials and Supplies	443,379	516,676	390,516	126,160
Contractual Services	14,425,337	16,066,936	14,892,702	1,174,234
Capital Outlay	517,740	737,937	648,284	89,653
Other	4,074,802	5,579,800	33,450	5,546,350
<b>Total Health</b>	<b>30,761,914</b>	<b>33,613,830</b>	<b>26,167,886</b>	<b>7,445,944</b>
<b>Human Services:</b>				
Personal Services	5,025,947	5,043,021	4,753,730	289,291
Materials and Supplies	493,000	368,400	272,608	95,792
Contractual Services	9,664,203	12,179,630	10,433,971	1,745,659
Capital Outlay	67,711	85,211	43,304	41,907
Other	204,380	256,962	242,677	14,285
<b>Total Human Services</b>	<b>15,455,241</b>	<b>17,933,224</b>	<b>15,746,290</b>	<b>2,186,934</b>
<b>Total Expenditures</b>	<b>56,031,178</b>	<b>65,346,597</b>	<b>53,586,179</b>	<b>11,760,418</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(\$11,232,885)</b>	<b>(\$14,493,099)</b>	<b>(\$876,435)</b>	<b>\$13,616,664</b>

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	\$0	\$0	\$25,833	\$25,833
Advances Out	(367,222)	(351,769)	(351,769)	0
Operating Transfers In	0	0	845	845
Operating Transfers Out	<u>(752,798)</u>	<u>(360,000)</u>	<u>(353,000)</u>	<u>7,000</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(1,120,020)</u>	<u>(711,769)</u>	<u>(678,091)</u>	<u>33,678</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(12,352,905)	(15,204,868)	(1,554,526)	13,650,342
<i>Fund Balances Beginning of Year</i>	16,459,578	16,459,578	16,459,578	0
Prior Year Encumbrances Appropriated	<u>5,885,591</u>	<u>5,885,591</u>	<u>5,885,591</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$9,992,264</u></u>	<u><u>\$7,140,301</u></u>	<u><u>\$20,790,643</u></u>	<u><u>\$13,650,342</u></u>

## *Debt Service Funds*

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

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

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

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

**Portage County, Ohio**  
*Combining Balance Sheet*  
*All Debt Service Funds*  
*December 31, 2000*

	<u>Bond Retirement</u>	<u>Special Assessment Bond Retirement</u>	<u>Special Assessment OWDA Loans</u>	<u>Totals</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,737,459	\$303,083	\$128,541	\$4,169,083
Taxes Receivable	2,140	0	0	2,140
Due From Agency Funds:				
Taxes	948,797	0	0	948,797
Special Assessments	<u>0</u>	<u>1,952,237</u>	<u>98,676</u>	<u>2,050,913</u>
<i>Total Assets</i>	<u><u>\$4,688,396</u></u>	<u><u>\$2,255,320</u></u>	<u><u>\$227,217</u></u>	<u><u>\$7,170,933</u></u>
<b>Liabilities</b>				
Interfund Payable	\$0	\$1,844	\$0	\$1,844
Deferred Revenue	948,797	1,952,237	98,676	2,999,710
Matured Bonds Payable	<u>0</u>	<u>50,000</u>	<u>0</u>	<u>50,000</u>
<i>Total Liabilities</i>	<u>948,797</u>	<u>2,004,081</u>	<u>98,676</u>	<u>3,051,554</u>
<b>Fund Equity</b>				
Fund Balance:				
Unreserved, Undesignated	<u>3,739,599</u>	<u>251,239</u>	<u>128,541</u>	<u>4,119,379</u>
<i>Total Fund Equity</i>	<u>3,739,599</u>	<u>251,239</u>	<u>128,541</u>	<u>4,119,379</u>
<i>Total Liabilities and Fund Equity</i>	<u><u>\$4,688,396</u></u>	<u><u>\$2,255,320</u></u>	<u><u>\$227,217</u></u>	<u><u>\$7,170,933</u></u>

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Debt Service Funds  
For the Year Ended December 31, 2000*

	Bond Retirement	Special Assessment Bond Retirement	Special Assessment OWDA Loans	Totals
<b>Revenues</b>				
Property and Other Taxes	\$945,185	\$0	\$0	\$945,185
Permissive Sales Tax	54,425	0	0	54,425
Intergovernmental	0	0	36,828	36,828
Special Assessments	0	192,159	47,140	239,299
Other	15,350	0	0	15,350
<i>Total Revenues</i>	<u>1,014,960</u>	<u>192,159</u>	<u>83,968</u>	<u>1,291,087</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	1,176,892	102,310	14,250	1,293,452
Interest and Fiscal Charges	742,323	67,835	22,229	832,387
<i>Total Expenditures</i>	<u>1,919,215</u>	<u>170,145</u>	<u>36,479</u>	<u>2,125,839</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(904,255)	22,014	47,489	(834,752)
<b>Other Financing Uses</b>				
Operating Transfers Out	0	0	(65,863)	(65,863)
<i>Excess of Revenues and Other Financing Uses Over (Under) Expenditures</i>	(904,255)	22,014	(18,374)	(900,615)
<i>Fund Balances Beginning of Year</i>	<u>4,643,854</u>	<u>229,225</u>	<u>146,915</u>	<u>5,019,994</u>
<i>Fund Balances End of Year</i>	<u><u>\$3,739,599</u></u>	<u><u>\$251,239</u></u>	<u><u>\$128,541</u></u>	<u><u>\$4,119,379</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Bond Retirement*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Property and Other Taxes	\$946,415	\$945,185	\$945,185	\$0
Permissive Sales Tax	0	255,717	539,642	283,925
Interest	0	115,839	115,839	0
Other	0	0	15,350	15,350
<i>Total Revenues</i>	<u>946,415</u>	<u>1,316,741</u>	<u>1,616,016</u>	<u>299,275</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement:				
County Buildings	384,485	384,485	384,480	5
Note	3,850,000	3,850,000	3,850,000	0
USDA	7,412	7,412	7,412	0
Jail	785,000	785,000	785,000	0
Total Principal Retirement	<u>5,026,897</u>	<u>5,026,897</u>	<u>5,026,892</u>	<u>5</u>
Interest and Fiscal Charges:				
County Building	539,365	539,365	539,360	5
Note	122,238	122,238	122,238	0
USDA	15,163	15,163	7,843	7,320
Jail	195,120	195,120	195,120	0
Total Interest and Fiscal Charges	<u>871,886</u>	<u>871,886</u>	<u>864,561</u>	<u>7,325</u>
<i>Total Expenditures</i>	<u>5,898,783</u>	<u>5,898,783</u>	<u>5,891,453</u>	<u>7,330</u>
<i>Excess of Revenues Under Expenditures</i>	(4,952,368)	(4,582,042)	(4,275,437)	306,605
<b>Other Financing Sources</b>				
Proceeds of Notes	3,972,238	3,856,399	3,856,399	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(980,130)	(725,643)	(419,038)	306,605
<i>Fund Balance Beginning of Year</i>	<u>4,156,497</u>	<u>4,156,497</u>	<u>4,156,497</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,176,367</u></u>	<u><u>\$3,430,854</u></u>	<u><u>\$3,737,459</u></u>	<u><u>\$306,605</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Assessment Bond Retirement*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Special Assessments	\$137,657	\$166,136	\$177,235	\$11,099
<b>Expenditures</b>				
Debt Service:				
Principal Retirement:				
1981 Sewer District Improvements	50,000	50,000	50,000	0
Brady Lakes	32,000	32,000	32,000	0
1984 Sewer District Improvements	10,000	10,000	10,000	0
Treasury Bond	0	3,416	3,416	0
Total Principal Retirement	92,000	95,416	95,416	0
Interest and Fiscal Charges:				
1981 Sewer District Improvements	6,500	6,633	6,633	0
1976 Sewer District Improvements	250	250	186	64
Brady Lakes	34,500	34,500	34,370	130
1984 Sewer District Improvements	5,632	6,432	6,180	252
Treasury Bond	0	12,778	12,778	0
Total Interest and Fiscal Charges	46,882	60,593	60,147	446
<i>Total Expenditures</i>	138,882	156,009	155,563	446
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,225)	10,127	21,672	11,545
<b>Other Financing Uses</b>				
Advances Out	0	(9,705)	(9,705)	0
<i>Excess of Revenues Over (Under)</i> <i>  Other Financing Uses</i>	(1,225)	422	11,967	11,545
<i>Fund Balance Beginning of Year</i>	240,649	240,649	240,649	0
Prior Year Encumbrances Appropriated	467	467	467	0
<i>Fund Balance End of Year</i>	\$239,891	\$241,538	\$253,083	\$11,545

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Assessment OWDA Loans*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$0	\$36,828	\$36,828	\$0
Special Assessments	29,847	35,573	39,795	4,222
<i>Total Revenues</i>	<u>29,847</u>	<u>72,401</u>	<u>76,623</u>	<u>4,222</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement:				
Rivermoor	3,125	3,125	3,123	2
Kent Park	2,650	2,650	2,646	4
Patricia Avenue	6,958	6,958	6,958	0
Water Resources Building	30,520	30,520	30,518	2
Sewer Improvement	50,001	50,001	50,001	0
Water Improvement	90,000	90,000	90,000	0
Total Principal Retirement	<u>183,254</u>	<u>183,254</u>	<u>183,246</u>	<u>8</u>
Interest and Fiscal Charges:				
Rivermoor	1,725	1,731	1,731	0
Kent Park	1,930	2,080	1,980	100
Patricia Avenue	7,987	8,138	8,078	60
Water Resources Building	42,815	42,815	42,815	0
Sewer Improvement	71,900	71,900	71,900	0
Water Improvement	127,980	127,980	127,954	26
Total Interest and Fiscal Charges	<u>254,337</u>	<u>254,644</u>	<u>254,458</u>	<u>186</u>
<i>Total Expenditures</i>	<u>437,591</u>	<u>437,898</u>	<u>437,704</u>	<u>194</u>
<i>Excess of Revenues Under Expenditures</i>	(407,744)	(365,497)	(361,081)	4,416
<b>Other Financing Sources</b>				
Operating Transfers In	407,684	342,707	342,707	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(60)	(22,790)	(18,374)	4,416
<i>Fund Balance Beginning of Year</i>	<u>146,915</u>	<u>146,915</u>	<u>146,915</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$146,855</u></u>	<u><u>\$124,125</u></u>	<u><u>\$128,541</u></u>	<u><u>\$4,416</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes*  
*in Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Debt Service Funds*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance
<b>Revenues</b>				
Property and Other Taxes	\$946,415	\$945,185	\$945,185	\$0
Permissive Sales Tax	0	255,717	539,642	283,925
Intergovernmental	0	36,828	36,828	0
Special Assessments	167,504	201,709	217,030	15,321
Interest	0	115,839	115,839	0
Other	0	0	15,350	15,350
<i>Total Revenues</i>	<u>1,113,919</u>	<u>1,555,278</u>	<u>1,869,874</u>	<u>314,596</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement:				
Bond Retirement	5,026,897	5,026,897	5,026,892	5
Special Assessment Bond Retirement	92,000	95,416	95,416	0
Special Assessment OWDA Loans	183,254	183,254	183,246	8
Total Principal Retirement	<u>5,302,151</u>	<u>5,305,567</u>	<u>5,305,554</u>	<u>13</u>
Interest and Fiscal Charges:				
Bond Retirement	871,886	871,886	864,561	7,325
Special Assessment Bond Retirement	46,882	60,593	60,147	446
Special Assessment OWDA Loans	254,337	254,644	254,458	186
Total Interest and Fiscal Charges	<u>1,173,105</u>	<u>1,187,123</u>	<u>1,179,166</u>	<u>7,957</u>
<i>Total Expenditures</i>	<u>6,475,256</u>	<u>6,492,690</u>	<u>6,484,720</u>	<u>7,970</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(5,361,337)</u>	<u>(4,937,412)</u>	<u>(4,614,846)</u>	<u>322,566</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of Notes	3,972,238	3,856,399	3,856,399	0
Advances Out	0	(9,705)	(9,705)	0
Operating Transfers In	407,684	342,707	342,707	0
<i>Total Other Financing Sources (Uses)</i>	<u>4,379,922</u>	<u>4,189,401</u>	<u>4,189,401</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(981,415)</u>	<u>(748,011)</u>	<u>(425,445)</u>	<u>322,566</u>
<i>Fund Balances Beginning of Year</i>	4,544,061	4,544,061	4,544,061	0
Prior Year Encumbrances Appropriated	467	467	467	0
<i>Fund Balances End of Year</i>	<u>\$3,563,113</u>	<u>\$3,796,517</u>	<u>\$4,119,083</u>	<u>\$322,566</u>

## *Capital Projects Funds*

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

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

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

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

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

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

**Portage County, Ohio**  
*Combining Balance Sheet*  
*All Capital Projects Funds*  
*December 31, 2000*

	Building Improvements	Court Security	Permanent Improvements	Roadwork Improvements	Special Assessment Sewer Construction	Totals
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$7,641,307	\$63,951	\$831,004	\$153,000	\$668,431	\$9,357,693
Accrued Interest Receivable	5,897	0	0	0	2,822	8,719
<i>Total Assets</i>	<u>\$7,647,204</u>	<u>\$63,951</u>	<u>\$831,004</u>	<u>\$153,000</u>	<u>\$671,253</u>	<u>\$9,366,412</u>
<b>Liabilities</b>						
Accounts Payable	\$1,030,367	\$0	\$21,671	\$0	\$82,408	\$1,134,446
Interfund Payable	601,500	0	0	0	0	601,500
Accrued Interest Payable	51,437	0	0	0	3,348	54,785
Notes Payable	12,750,000	0	0	0	830,000	13,580,000
Advances from Other Funds	1,500,000	0	0	0	0	1,500,000
<i>Total Liabilities</i>	<u>15,933,304</u>	<u>0</u>	<u>21,671</u>	<u>0</u>	<u>915,756</u>	<u>16,870,731</u>
<b>Fund Equity</b>						
Fund Balance:						
Reserved for Encumbrances	4,780,185	35,759	237,318	111,800	318,146	5,483,208
Unreserved, Undesignated (Deficit)	(13,066,285)	28,192	572,015	41,200	(562,649)	(12,987,527)
Total Fund Equity (Deficit)	<u>(8,286,100)</u>	<u>63,951</u>	<u>809,333</u>	<u>153,000</u>	<u>(244,503)</u>	<u>(7,504,319)</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$7,647,204</u>	<u>\$63,951</u>	<u>\$831,004</u>	<u>\$153,000</u>	<u>\$671,253</u>	<u>\$9,366,412</u>

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Capital Projects Funds  
For the Year Ended December 31, 2000*

	Building Improvements	Court Security	Permanent Improvements	Roadwork Improvements	Special Assessment Sewer Construction	Totals
<b>Revenues</b>						
Intergovernmental	\$1,288,479	\$0	\$623,819	\$0	\$0	\$1,912,298
Special Assessments	0	0	0	0	37,384	37,384
Interest	396,752	0	0	0	8,577	405,329
Other	30,159	0	12,500	0	0	42,659
<i>Total Revenues</i>	<u>1,715,390</u>	<u>0</u>	<u>636,319</u>	<u>0</u>	<u>45,961</u>	<u>2,397,670</u>
<b>Expenditures</b>						
Capital Outlay	12,200,403	22,960	1,169,367	0	292,772	13,685,502
Debt Service:						
Interest and Fiscal Charges	503,832	0	0	0	3,348	507,180
<i>Total Expenditures</i>	<u>12,704,235</u>	<u>22,960</u>	<u>1,169,367</u>	<u>0</u>	<u>296,120</u>	<u>14,192,682</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(10,988,845)</u>	<u>(22,960)</u>	<u>(533,048)</u>	<u>0</u>	<u>(250,159)</u>	<u>(11,795,012)</u>
<b>Other Financing Sources</b>						
Proceeds of Bonds	11,865	0	0	0	0	11,865
Proceeds of Loans	0	0	0	0	5,656	5,656
Operating Transfers In	0	0	200,000	153,000	0	353,000
<i>Total Other Financing Sources</i>	<u>11,865</u>	<u>0</u>	<u>200,000</u>	<u>153,000</u>	<u>5,656</u>	<u>370,521</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(10,976,980)</u>	<u>(22,960)</u>	<u>(333,048)</u>	<u>153,000</u>	<u>(244,503)</u>	<u>(11,424,491)</u>
<i>Fund Balances Beginning of Year</i>	<u>2,690,880</u>	<u>86,911</u>	<u>1,142,381</u>	<u>0</u>	<u>0</u>	<u>3,920,172</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$8,286,100)</u></u>	<u><u>\$63,951</u></u>	<u><u>\$809,333</u></u>	<u><u>\$153,000</u></u>	<u><u>(\$244,503)</u></u>	<u><u>(\$7,504,319)</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Building Improvements*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$0	\$1,288,479	\$1,288,479	\$0
Interest	0	243,912	276,546	32,634
Refunds and Reimbursements	0	1,975	22,356	20,381
Other	0	30,159	30,159	0
<i>Total Revenues</i>	<u>0</u>	<u>1,564,525</u>	<u>1,617,540</u>	<u>53,015</u>
<b>Expenditures</b>				
Capital Outlay:				
County Buildings:				
Contractual Services	1,012,000	1,070,077	1,063,633	6,444
Capital Outlay	184,739	6,127,542	5,779,634	347,908
Total County Buildings	<u>1,196,739</u>	<u>7,197,619</u>	<u>6,843,267</u>	<u>354,352</u>
Senior Complex:				
Materials and Supplies	0	5,000	3,631	1,369
Contractual Services	214,682	828,136	828,102	34
Capital Outlay	7,971,710	8,197,710	8,196,501	1,209
Total Senior Complex	<u>8,186,392</u>	<u>9,030,846</u>	<u>9,028,234</u>	<u>2,612</u>
Multi-Purpose Building:				
Contractual Services	22,154	22,154	22,118	36
Capital Outlay	11,865	179,942	11,865	168,077
Total Multi-Purpose Building	<u>34,019</u>	<u>202,096</u>	<u>33,983</u>	<u>168,113</u>
County Engineers Building:				
Capital Outlay	77,019	197,019	127,609	69,410
New Jail Correction Facility:				
Capital Outlay	\$73,064	\$95,164	\$95,051	\$113

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Building Improvements (continued)*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Detention Center:				
Capital Outlay	\$308,278	\$380,502	\$380,502	\$0
Total Capital Outlay	<u>9,875,511</u>	<u>17,103,246</u>	<u>16,508,646</u>	<u>594,600</u>
Debt Service:				
Principal Retirement	0	8,200,000	8,200,000	0
Interest and Fiscal Charges	0	360,800	360,800	0
Total Debt Service	<u>0</u>	<u>8,560,800</u>	<u>8,560,800</u>	<u>0</u>
<i>Total Expenditures</i>	<u>9,875,511</u>	<u>25,664,046</u>	<u>25,069,446</u>	<u>594,600</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(9,875,511)</u>	<u>(24,099,521)</u>	<u>(23,451,906)</u>	<u>647,615</u>
<b>Other Financing Sources</b>				
Proceeds of Bonds	42,753	184,969	11,865	(173,104)
Proceeds of Notes	0	12,719,841	12,743,601	23,760
Advances In	67,497	61,849	67,497	5,648
<i>Total Other Financing Sources</i>	<u>110,250</u>	<u>12,966,659</u>	<u>12,822,963</u>	<u>(143,696)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	<u>(9,765,261)</u>	<u>(11,132,862)</u>	<u>(10,628,943)</u>	<u>503,919</u>
<i>Fund Balance Beginning of Year</i>	2,642,069	2,642,069	2,642,069	0
Prior Year Encumbrances Appropriated	<u>9,888,526</u>	<u>9,888,526</u>	<u>9,888,526</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,765,334</u></u>	<u><u>\$1,397,733</u></u>	<u><u>\$1,901,652</u></u>	<u><u>\$503,919</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Court Security*  
*For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay:				
Court Security	<u>42,945</u>	<u>99,041</u>	<u>70,850</u>	<u>28,191</u>
<i>Excess of Revenues Under Expenditures</i>	(42,945)	(99,041)	(70,850)	28,191
<i>Fund Balance Beginning of Year</i>	56,096	56,096	56,096	0
Prior Year Encumbrances Appropriated	<u>42,945</u>	<u>42,945</u>	<u>42,945</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$56,096</u></u>	<u><u>\$0</u></u>	<u><u>\$28,191</u></u>	<u><u>\$28,191</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Permanent Improvements*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$0	\$750,381	\$623,819	(\$126,562)
Other	0	10,000	12,500	2,500
<i>Total Revenues</i>	<u>0</u>	<u>760,381</u>	<u>636,319</u>	<u>(124,062)</u>
<b>Expenditures</b>				
Capital Outlay:				
MRDD Capital Projects:				
Capital Outlay	274,589	928,430	469,897	458,533
Waterloo Road:				
Capital Outlay	345,000	666,464	666,464	0
Prospect Street Storm Sewer:				
Capital Outlay	0	22,232	22,232	0
Aurora East Storm Sewer:				
Capital Outlay	46,277	56,158	56,158	0
Judson Road Bridge Replacement:				
Capital Outlay	69,500	342,500	342,500	0
<i>Total Expenditures</i>	<u>735,366</u>	<u>2,015,784</u>	<u>1,557,251</u>	<u>458,533</u>
<i>Excess of Revenues Under Expenditures</i>	(735,366)	(1,255,403)	(920,932)	334,471
<b>Other Financing Sources</b>				
Operating Transfers In	200,000	200,000	200,000	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(535,366)	(1,055,403)	(720,932)	334,471
<i>Fund Balance Beginning of Year</i>	685,571	685,571	685,571	0
Prior Year Encumbrances Appropriated	611,376	611,376	611,376	0
<i>Fund Balance End of Year</i>	<u>\$761,581</u>	<u>\$241,544</u>	<u>\$576,015</u>	<u>\$334,471</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Roadwork Improvements  
For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay:				
2000 Bridge Program	<u>111,800</u>	<u>111,800</u>	<u>111,800</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(111,800)	(111,800)	(111,800)	0
<b>Other Financing Sources</b>				
Operating Transfers In	<u>153,000</u>	<u>153,000</u>	<u>153,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	41,200	41,200	41,200	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$41,200</u></u>	<u><u>\$41,200</u></u>	<u><u>\$41,200</u></u>	<u><u>\$0</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Special Assessment Sewer Construction  
For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Special Assessments	\$37,383	\$37,384	\$37,384	\$0
Interest	0	0	5,755	5,755
<i>Total Revenues</i>	<u>37,383</u>	<u>37,384</u>	<u>43,139</u>	<u>5,755</u>
<b>Expenditures</b>				
Capital Outlay:				
Brimfield State Route 43:				
Contractual Services	2,000	2,000	0	2,000
Capital Outlay	595,493	595,493	567,972	27,521
Other	242,308	232,507	0	232,507
Total Brimfield State Route 43	<u>839,801</u>	<u>830,000</u>	<u>567,972</u>	<u>262,028</u>
Horning Rhoads:				
Capital Outlay	3,590	3,590	3,590	0
Other	54,904	39,450	39,355	95
Total Horning Rhoads	<u>58,494</u>	<u>43,040</u>	<u>42,945</u>	<u>95</u>
<i>Total Expenditures</i>	<u>898,295</u>	<u>873,040</u>	<u>610,917</u>	<u>262,123</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(860,912)</u>	<u>(835,656)</u>	<u>(567,778)</u>	<u>267,878</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of Notes	840,000	830,000	830,000	0
Proceeds of Loans	21,111	5,656	5,656	0
Advances Out	0	(1,018)	(1,018)	0
<i>Total Other Financing Sources (Uses)</i>	<u>861,111</u>	<u>834,638</u>	<u>834,638</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	199	(1,018)	266,860	267,878
<i>Fund Balance Beginning of Year</i>	<u>1,018</u>	<u>1,018</u>	<u>1,018</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,217</u></u>	<u><u>\$0</u></u>	<u><u>\$267,878</u></u>	<u><u>\$267,878</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes*  
*in Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Capital Projects Funds*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$0	\$2,038,860	\$1,912,298	(\$126,562)
Special Assessments	37,383	37,384	37,384	0
Interest	0	243,912	282,301	38,389
Refunds and Reimbursements	0	1,975	22,356	20,381
Other	0	40,159	42,659	2,500
<i>Total Revenues</i>	<u>37,383</u>	<u>2,362,290</u>	<u>2,296,998</u>	<u>(65,292)</u>
<b>Expenditures</b>				
Capital Outlay:				
Building Improvements	9,875,511	17,103,246	16,508,646	594,600
Court Security	42,945	99,041	70,850	28,191
Permanent Improvements	735,366	2,015,784	1,557,251	458,533
Roadwork Improvements	111,800	111,800	111,800	0
Special Assessment Sewer Construction	898,295	873,040	610,917	262,123
Total Capital Outlay	<u>11,663,917</u>	<u>20,202,911</u>	<u>18,859,464</u>	<u>1,343,447</u>
Debt Service:				
Building Improvements:				
Principal Retirement	0	8,200,000	8,200,000	0
Interest and Fiscal Charges	0	360,800	360,800	0
Total Debt Service	<u>0</u>	<u>8,560,800</u>	<u>8,560,800</u>	<u>0</u>
<i>Total Expenditures</i>	<u>11,663,917</u>	<u>28,763,711</u>	<u>27,420,264</u>	<u>1,343,447</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(11,626,534)</u>	<u>(26,401,421)</u>	<u>(25,123,266)</u>	<u>1,278,155</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of Bonds	42,753	184,969	11,865	(173,104)
Proceeds of Notes	840,000	13,549,841	13,573,601	23,760
Proceeds of Loans	21,111	5,656	5,656	0
Advances In	67,497	61,849	67,497	5,648
Advances Out	0	(1,018)	(1,018)	0
Operating Transfers In	353,000	353,000	353,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>\$1,324,361</u>	<u>\$14,154,297</u>	<u>\$14,010,601</u>	<u>(\$143,696)</u>

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes*  
*in Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Capital Projects Funds (continued)*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(\$10,302,173)	(\$12,247,124)	(\$11,112,665)	\$1,134,459
<i>Fund Balances Beginning of Year</i>	3,384,754	3,384,754	3,384,754	0
<i>Prior Year Encumbrances Appropriated</i>	10,542,847	10,542,847	10,542,847	0
<i>Fund Balances End of Year</i>	<u>\$3,625,428</u>	<u>\$1,680,477</u>	<u>\$2,814,936</u>	<u>\$1,134,459</u>

## *Enterprise Funds*

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

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

***Solid Waste Recycling Center*** - To account for revenues generated from charges and sales of recyclable materials used to operate a solid waste management program.

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

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

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

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

**Portage County, Ohio**  
*Combining Balance Sheet*  
*All Enterprise Funds*  
*December 31, 2000*

	<u>Nursing Home</u>	<u>Solid Waste Recycling Center</u>	<u>Portage County Sewer</u>
<b>Assets</b>			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$285,269	\$704,694	\$3,317,653
Cash and Cash Equivalents in Segregated Accounts	6,999	0	0
Cash and Cash Equivalents with Escrow Agent	0	0	0
Receivables:			
Accounts	7,571	157,082	857,211
Accrued Interest	0	0	4,512
Due from Agency Funds:			
Accounts	0	104,414	440,376
Intergovernmental	0	57,340	0
Materials and Supplies Inventory		2,791	5,283
Prepaid Items	55,566	0	0
Current Portion of Assets Limited as to Use	<u>0</u>	<u>0</u>	<u>0</u>
 Total Current Assets	 355,405	 1,026,321	 4,625,035
Restricted Assets:			
Intergovernmental Receivable	0	0	0
 Assets Limited as to Use or Restricted (Net of Current Portion)	 0	 0	 0
Goodwill	0	412,887	0
Other Assets	0	0	0
Fixed Assets (Net of Accumulated Depreciation)	<u>1,110,300</u>	<u>2,195,194</u>	<u>26,335,539</u>
 <i>Total Assets</i>	 <u><u>\$1,465,705</u></u>	 <u><u>\$3,634,402</u></u>	 <u><u>\$30,960,574</u></u>

<u>Portage County Water</u>	<u>Streetsboro Sewer</u>	<u>Robinson Memorial Hospital</u>	<u>Totals</u>
\$1,544,553	\$5,019,539	\$0	\$10,871,708
0	0	5,684,276	5,691,275
0	352,354	0	352,354
230,933	878,931	16,660,189	18,791,917
272	272	0	5,056
0	119,749	0	664,539
0	0	0	57,340
11,154	7,641	3,147,167	3,174,036
0	0	0	55,566
0	0	543,759	543,759
1,786,912	6,378,486	26,035,391	40,207,550
0	239,858	0	239,858
0	0	68,229,762	68,229,762
0	0	0	412,887
132,242	0	2,750,880	2,883,122
12,596,958	21,719,174	53,360,210	117,317,375
<u>\$14,516,112</u>	<u>\$28,337,518</u>	<u>\$150,376,243</u>	<u>\$229,290,554</u>

(continued)

**Portage County, Ohio**  
*Combining Balance Sheet*  
*All Enterprise Funds (continued)*  
*December 31, 2000*

	Nursing Home	Solid Waste Recycling Center	Portage County Sewer
<b>Liabilities</b>			
<i>Current Liabilities:</i>			
Accounts Payable	\$62,530	\$79,817	\$205,161
Accrued Wages	72,353	20,164	13,848
Compensated Absences Payable	8,807	5,307	4,516
Retainage Payable	0	0	0
Interfund Payable	0	60,708	0
Due to Other Funds	82,120	40,712	34,274
Intergovernmental Payable	30,823	426	147,603
Matured Bonds Payable	0	0	50,000
Accrued Expenses	0	0	0
Accrued Interest Payable	0	4,257	32,002
Notes Payable	0	0	1,623,750
Estimated Third-Party Payer Settlements	0	0	0
OPWC Loans Payable	0	0	57,338
OWDA Loans Payable	0	0	196,081
Revenue Bonds Payable	0	40,000	95,741
Current Portion of Long-Term Debt (Net of Unamortized Discount)	0	0	0
<i>Total Current Liabilities</i>	256,633	251,391	2,460,314
<i>Long-Term Liabilities:</i>			
Compensated Absences	58,638	61,803	76,124
Advances from Other Funds	400,000	297,026	0
OPWC Loan Payable	0	0	540,564
OWDA Loans Payable	0	0	3,321,623
Revenue Bonds Payable	0	795,000	1,208,929
Long-Term Debt (Net of Unamortized Discount)	0	0	0
Self Insurance and Other Liabilities	0	0	0
<i>Total Long-Term Liabilities</i>	458,638	1,153,829	5,147,240
<i>Total Liabilities</i>	715,271	1,405,220	7,607,554
<b>Fund Equity</b>			
Contributed Capital	0	231,945	25,561,040
Retained Earnings:			
Unreserved (Deficit)	750,434	1,997,237	(2,208,020)
Fund Balance:			
Restricted	0	0	0
Unrestricted	0	0	0
<i>Total Fund Equity</i>	750,434	2,229,182	23,353,020
<i>Total Liabilities and Fund Equity</i>	\$1,465,705	\$3,634,402	\$30,960,574

Portage County Water	Streetsboro Sewer	Robinson Memorial Hospital	Totals
\$131,604	\$79,342	\$4,318,244	\$4,876,698
8,451	12,377	1,327,046	1,454,239
2,778	3,967	2,177,548	2,202,923
0	352,354	0	352,354
0	0	0	60,708
20,133	30,581	0	207,820
64	107	0	179,023
45,000	0	0	95,000
0	0	2,442,468	2,442,468
81,190	18,139	0	135,588
965,625	209,625	0	2,799,000
0	0	714,202	714,202
34,791	21,810	0	113,939
9,128	716,267	0	921,476
361,556	32,659	0	529,956
0	0	2,481,300	2,481,300
<u>1,660,320</u>	<u>1,477,228</u>	<u>13,460,808</u>	<u>19,566,694</u>
46,832	66,879	0	310,276
0	0	0	697,026
286,030	123,580	0	950,174
63,903	9,775,707	0	13,161,233
6,731,539	793,770	0	9,529,238
0	0	39,189,517	39,189,517
0	0	2,831,357	2,831,357
<u>7,128,304</u>	<u>10,759,936</u>	<u>42,020,874</u>	<u>66,668,821</u>
<u>8,788,624</u>	<u>12,237,164</u>	<u>55,481,682</u>	<u>86,235,515</u>
4,751,106	10,221,115	0	40,765,206
976,382	5,879,239	0	7,395,272
0	0	1,602,451	1,602,451
0	0	93,292,110	93,292,110
<u>5,727,488</u>	<u>16,100,354</u>	<u>94,894,561</u>	<u>143,055,039</u>
<u>\$14,516,112</u>	<u>\$28,337,518</u>	<u>\$150,376,243</u>	<u>\$229,290,554</u>

**Portage County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Equity  
All Enterprise Funds  
For the Year Ended December 31, 2000*

	Nursing Home	Solid Waste Recycling Center	Portage County Sewer
<b>Operating Revenues</b>			
Charges for Services	\$3,119,930	\$2,743,879	\$3,660,128
Other	25,464	0	85,790
<i>Total Operating Revenues</i>	<u>3,145,394</u>	<u>2,743,879</u>	<u>3,745,918</u>
<b>Operating Expenses</b>			
Personal Services	2,172,294	1,162,939	971,786
Contractual Services	614,558	433,195	1,338,422
Materials and Supplies	283,732	198,286	100,082
Interest	0	0	0
Depreciation and Amortization	68,475	202,161	758,038
Bad Debt	0	0	0
Other	29,952	17,279	76,379
<i>Total Operating Expenses</i>	<u>3,169,011</u>	<u>2,013,860</u>	<u>3,244,707</u>
Operating Income (Loss)	<u>(23,617)</u>	<u>730,019</u>	<u>501,211</u>
<b>Non-Operating Revenues (Expenses)</b>			
Interest	0	0	29,542
Interest and Fiscal Charges	0	(45,565)	(282,972)
Contributions	0	0	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>0</u>	<u>(45,565)</u>	<u>(253,430)</u>
<i>Income (Loss) Before Operating Transfers</i>	<u>(23,617)</u>	<u>684,454</u>	<u>247,781</u>
Operating Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Income (Loss)</i>	<u>(23,617)</u>	<u>684,454</u>	<u>247,781</u>
<i>Retained Earnings/Fund Balance (Deficit) Beginning of Year</i>	<u>774,051</u>	<u>1,312,783</u>	<u>(2,455,801)</u>
<i>Retained Earnings/Fund Balance (Deficit) End of Year</i>	<u>750,434</u>	<u>1,997,237</u>	<u>(2,208,020)</u>
<i>Contributed Capital Beginning of Year</i>	0	231,945	25,107,774
Contributions During the Year:			
Capital Grants	0	0	95,338
Special Assessments	0	0	413
Customers	0	0	357,515
<i>Contributed Capital End of Year</i>	<u>0</u>	<u>231,945</u>	<u>25,561,040</u>
<i>Total Fund Equity End of Year</i>	<u>\$750,434</u>	<u>\$2,229,182</u>	<u>\$23,353,020</u>

Portage County Water	Streetsboro Sewer	Robinson Memorial Hospital	Totals
\$2,105,578	\$2,198,095	\$106,597,485	\$120,425,095
94,499	287,510	4,162,531	4,655,794
<u>2,200,077</u>	<u>2,485,605</u>	<u>110,760,016</u>	<u>125,080,889</u>
588,993	866,106	56,106,329	61,868,447
223,940	1,119,587	9,132,582	12,862,284
163,343	130,608	27,168,156	28,044,207
0	0	2,394,850	2,394,850
334,995	573,444	6,006,397	7,943,510
0	0	7,718,056	7,718,056
287,576	228,266	0	639,452
<u>1,598,847</u>	<u>2,918,011</u>	<u>108,526,370</u>	<u>121,470,806</u>
601,230	(432,406)	2,233,646	3,610,083
9,165	9,165	6,770,249	6,818,121
(561,574)	(150,515)	0	(1,040,626)
0	0	304,271	304,271
<u>(552,409)</u>	<u>(141,350)</u>	<u>7,074,520</u>	<u>6,081,766</u>
48,821	(573,756)	9,308,166	9,691,849
65,863	0	0	65,863
114,684	(573,756)	9,308,166	9,757,712
861,698	6,452,995	85,586,395	92,532,121
<u>976,382</u>	<u>5,879,239</u>	<u>94,894,561</u>	<u>102,289,833</u>
4,570,658	9,652,784	0	39,563,161
71,237	10,432	0	177,007
627	3,991	0	5,031
108,584	553,908	0	1,020,007
<u>4,751,106</u>	<u>10,221,115</u>	<u>0</u>	<u>40,765,206</u>
<u>\$5,727,488</u>	<u>\$16,100,354</u>	<u>\$94,894,561</u>	<u>\$143,055,039</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Nursing Home*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$2,793,124	\$3,100,242	\$3,120,528	\$20,286
Refunds and Reimbursements	0	0	1,314	1,314
Gifts and Donations	655	0	425	425
<i>Total Revenues</i>	<u>2,793,779</u>	<u>3,100,242</u>	<u>3,122,267</u>	<u>22,025</u>
<b>Expenses</b>				
Personal Services	2,595,740	2,156,426	2,143,656	12,770
Contractual Services	319,644	816,555	789,398	27,157
Materials and Supplies	0	305,788	299,799	5,989
Other	2,200	33,700	30,883	2,817
Capital Outlay	15,674	15,674	15,674	0
<i>Total Expenses</i>	<u>2,933,258</u>	<u>3,328,143</u>	<u>3,279,410</u>	<u>48,733</u>
<i>Excess of Revenues Under Expenses</i>	(139,479)	(227,901)	(157,143)	70,758
<i>Fund Equity Beginning of Year</i>	205,776	205,776	205,776	0
Prior Year Encumbrances Appropriated	133,863	133,863	133,863	0
<i>Fund Equity End of Year</i>	<u>\$200,160</u>	<u>\$111,738</u>	<u>\$182,496</u>	<u>\$70,758</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Solid Waste Recycling Center*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$1,699,653	\$2,400,106	\$2,614,880	\$214,774
<b>Expenses</b>				
Personal Services	1,122,645	1,138,449	1,124,408	14,041
Contractual Services	4,719	610,439	587,351	23,088
Materials and Supplies	126,544	218,294	216,507	1,787
Other	16,685	20,830	18,904	1,926
Capital Outlay	344,727	360,429	360,429	0
Debt Service:				
Principal Retirement	0	5,000	5,000	0
Interest and Fiscal Charges	62,421	56,650	54,340	2,310
<i>Total Expenses</i>	<u>1,677,741</u>	<u>2,410,091</u>	<u>2,366,939</u>	<u>43,152</u>
<i>Excess of Revenues Over (Under) Expenses</i>	21,912	(9,985)	247,941	257,926
Advances Out	(56,844)	(57,615)	(57,615)	0
Operating Transfers In	19,076	19,076	0	(19,076)
<i>Excess of Revenues Over (Under) Expenses, Advances and Operating Transfers</i>	(15,856)	(48,524)	190,326	238,850
<i>Fund Equity Beginning of Year</i>	293,252	293,252	293,252	0
Prior Year Encumbrances Appropriated	4,719	4,719	4,719	0
<i>Fund Equity End of Year</i>	<u>\$282,115</u>	<u>\$249,447</u>	<u>\$488,297</u>	<u>\$238,850</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Portage County Sewer*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$2,781,162	\$2,906,782	\$3,207,658	\$300,876
Tap-In Fees	472,804	386,058	357,515	(28,543)
Special Assessments	2,700	1,424	3,159	1,735
Interest	0	0	25,215	25,215
Grants	0	133,265	95,338	(37,927)
Refunds and Reimbursements	0	0	106,718	106,718
Other	60,917	60,917	85,790	24,873
Proceeds of Loans	0	274,724	177,894	(96,830)
Proceeds of Notes	1,713,869	2,069,073	2,073,750	4,677
<i>Total Revenues</i>	<u>5,031,452</u>	<u>5,832,243</u>	<u>6,133,037</u>	<u>300,794</u>
<b>Expenses</b>				
Personal Services	972,817	971,263	911,844	59,419
Contractual Services	2,074,182	2,701,496	1,991,994	709,502
Materials and Supplies	120,291	122,296	102,169	20,127
Other	18,274	319,196	76,379	242,817
Capital Outlay	809,915	809,915	809,915	0
Debt Service:				
Principal Retirement	693,311	1,011,286	1,011,286	0
Interest and Fiscal Charges	178,137	193,197	193,197	0
<i>Total Expenses</i>	<u>4,866,927</u>	<u>6,128,649</u>	<u>5,096,784</u>	<u>1,031,865</u>
<i>Excess of Revenues Over (Under) Expenses</i>	164,525	(296,406)	1,036,253	1,332,659
Advances Out	(367,877)	(1,863,077)	(530,585)	1,332,492
Operating Transfers Out	(1,845,641)	(1,643,871)	(102,286)	1,541,585
<i>Excess of Revenues Over (Under) Expenses, Advances and Operating Transfers</i>	(2,048,993)	(3,803,354)	403,382	4,206,736
<i>Fund Equity Beginning of Year</i>	1,777,677	1,777,677	1,777,677	0
Prior Year Encumbrances Appropriated	317,577	317,577	317,577	0
<i>Fund Equity (Deficit) End of Year</i>	<u>\$46,261</u>	<u>(\$1,708,100)</u>	<u>\$2,498,636</u>	<u>\$4,206,736</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Portage County Water*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$2,024,646	\$2,044,271	\$2,044,485	\$214
Tap-In Fees	143,825	117,194	108,584	(8,610)
Special Assessments	11,294	10,952	10,952	0
Interest	0	0	8,893	8,893
Grants	0	29,395	71,237	41,842
Refunds and Reimbursements	0	0	142,961	142,961
Other	68,965	68,965	94,499	25,534
Proceeds of Loans	0	48,415	0	(48,415)
Proceeds of Notes	453,991	1,187,844	1,190,625	2,781
<i>Total Revenues</i>	<u>2,702,721</u>	<u>3,507,036</u>	<u>3,672,236</u>	<u>165,200</u>
<b>Expenses</b>				
Personal Services	582,617	583,611	547,989	35,622
Contractual Services	190,189	530,500	515,360	15,140
Materials and Supplies	214,631	205,036	172,772	32,264
Other	8,945	304,070	288,514	15,556
Capital Outlay	707,597	707,597	707,597	0
Debt Service:				
Principal Retirement	509,129	1,319,128	1,319,128	0
Interest and Fiscal Charges	306,846	342,487	342,487	0
<i>Total Expenses</i>	<u>2,519,954</u>	<u>3,992,429</u>	<u>3,893,847</u>	<u>98,582</u>
<i>Excess of Revenues Over (Under) Expenses</i>	182,767	(485,393)	(221,611)	263,782
Advances Out	(32,123)	(32,123)	(32,123)	0
Operating Transfers Out	(289,277)	(219,337)	(167,114)	52,223
<i>Excess of Revenues Under Expenses, Advances and Operating Transfers</i>	(138,633)	(736,853)	(420,848)	316,005
<i>Fund Equity Beginning of Year</i>	1,601,794	1,601,794	1,601,794	0
Prior Year Encumbrances Appropriated	63,218	63,218	63,218	0
<i>Fund Equity End of Year</i>	<u>\$1,526,379</u>	<u>\$928,159</u>	<u>\$1,244,164</u>	<u>\$316,005</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Streetsboro Sewer*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$1,448,926	\$1,499,293	\$1,619,375	\$120,082
Tap-In Fees	732,610	598,196	553,908	(44,288)
Special Assessments	4,200	3,991	3,991	0
Intergovernmental	1,374,422	0	0	0
Interest	0	0	8,893	8,893
Grants	0	29,394	10,432	(18,962)
Refunds and Reimbursements	0	0	131,744	131,744
Other	115,723	115,723	327,486	211,763
Proceeds of Loans	5,686,908	6,896,752	4,983,397	(1,913,355)
Proceeds of Notes	456,168	434,022	434,625	603
<i>Total Revenues</i>	<u>9,818,957</u>	<u>9,577,371</u>	<u>8,073,851</u>	<u>(1,503,520)</u>
<b>Expenses</b>				
Personal Services	865,186	865,746	812,246	53,500
Contractual Services	2,206,676	2,619,592	1,352,176	1,267,416
Materials and Supplies	165,078	161,168	135,372	25,796
Other	1,541,735	1,773,315	231,842	1,541,473
Capital Outlay	4,582,983	4,582,983	4,582,983	0
Debt Service:				
Principal Retirement	391,388	391,388	391,388	0
Interest and Fiscal Charges	89,339	89,337	89,337	0
<i>Total Expenses</i>	<u>9,842,385</u>	<u>10,483,529</u>	<u>7,595,344</u>	<u>2,888,185</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(23,428)	(906,158)	478,507	1,384,665
Advances In	0	0	1,018	1,018
Operating Transfers Out	(79,078)	(73,872)	(73,307)	565
<i>Excess of Revenues Over (Under) Expenses, Advances and Operating Transfers</i>	(102,506)	(980,030)	406,218	1,386,248
<i>Fund Equity Beginning of Year</i>	4,004,926	4,004,926	4,004,926	0
Prior Year Encumbrances Appropriated	452,490	452,490	452,490	0
<i>Fund Equity End of Year</i>	<u>\$4,354,910</u>	<u>\$3,477,386</u>	<u>\$4,863,634</u>	<u>\$1,386,248</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*All Enterprise Funds*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$10,747,511	\$11,950,694	\$12,606,926	\$656,232
Tap-In Fees	1,349,239	1,101,448	1,020,007	(81,441)
Special Assessments	18,194	16,367	18,102	1,735
Intergovernmental	1,374,422	0	0	0
Interest	0	0	43,001	43,001
Grants	0	192,054	177,007	(15,047)
Gifts and Donations	655	0	425	425
Refunds and Reimbursements	0	0	382,737	382,737
Other	245,605	245,605	507,775	262,170
Proceeds of Loans	5,686,908	7,219,891	5,161,291	(2,058,600)
Proceeds of Notes	2,624,028	3,690,939	3,699,000	8,061
<b>Total Revenues</b>	<b>22,046,562</b>	<b>24,416,998</b>	<b>23,616,271</b>	<b>(800,727)</b>
<b>Expenses</b>				
Personal Services:				
Nursing Home	2,595,740	2,156,426	2,143,656	12,770
Solid Waste Recycling Center	1,122,645	1,138,449	1,124,408	14,041
Portage County Sewer	972,817	971,263	911,844	59,419
Portage County Water	582,617	583,611	547,989	35,622
Streetsboro Sewer	865,186	865,746	812,246	53,500
<b>Total Personal Services</b>	<b>6,139,005</b>	<b>5,715,495</b>	<b>5,540,143</b>	<b>175,352</b>
Contractual Services:				
Nursing Home	319,644	816,555	789,398	27,157
Solid Waste Recycling Center	4,719	610,439	587,351	23,088
Portage County Sewer	2,074,182	2,701,496	1,991,994	709,502
Portage County Water	190,189	530,500	515,360	15,140
Streetsboro Sewer	2,206,676	2,619,592	1,352,176	1,267,416
<b>Total Contractual Services</b>	<b>4,795,410</b>	<b>7,278,582</b>	<b>5,236,279</b>	<b>2,042,303</b>
Materials and Supplies:				
Nursing Home	0	305,788	299,799	5,989
Solid Waste Recycling Center	126,544	218,294	216,507	1,787
Portage County Sewer	120,291	122,296	102,169	20,127
Portage County Water	214,631	205,036	172,772	32,264
Streetsboro Sewer	165,078	161,168	135,372	25,796
<b>Total Materials and Supplies</b>	<b>626,544</b>	<b>1,012,582</b>	<b>926,619</b>	<b>85,963</b>
Other:				
Nursing Home	2,200	33,700	30,883	2,817
Solid Waste Recycling Center	16,685	20,830	18,904	1,926
Portage County Sewer	18,274	319,196	76,379	242,817
Portage County Water	8,945	304,070	288,514	15,556
Streetsboro Sewer	1,541,735	1,773,315	231,842	1,541,473
<b>Total Other</b>	<b>\$1,587,839</b>	<b>\$2,451,111</b>	<b>\$646,522</b>	<b>\$1,804,589</b>

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*All Enterprise Funds (continued)*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Capital Outlay:				
Nursing Home	\$15,674	\$15,674	\$15,674	\$0
Solid Waste Recycling Center	344,727	360,429	360,429	0
Portage County Sewer	809,915	809,915	809,915	0
Portage County Water	707,597	707,597	707,597	0
Streetsboro Sewer	4,582,983	4,582,983	4,582,983	0
Total Capital Outlay	6,460,896	6,476,598	6,476,598	0
Debt Service:				
Principal Retirement:				
Solid Waste Recycling Center	0	5,000	5,000	0
Portage County Sewer	693,311	1,011,286	1,011,286	0
Portage County Water	509,129	1,319,128	1,319,128	0
Streetsboro Sewer	391,388	391,388	391,388	0
Total Principal Retirement	1,593,828	2,726,802	2,726,802	0
Interest and Fiscal Charges:				
Solid Waste Recycling Center	62,421	56,650	54,340	2,310
Portage County Sewer	178,137	193,197	193,197	0
Portage County Water	306,846	342,487	342,487	0
Streetsboro Sewer	89,339	89,337	89,337	0
Total Interest and Fiscal Charges	636,743	681,671	679,361	2,310
<i>Total Expenses</i>	21,840,265	26,342,841	22,232,324	4,110,517
<i>Excess of Revenues Over (Under) Expenses</i>	206,297	(1,925,843)	1,383,947	3,309,790
Advances In	0	0	1,018	1,018
Advances Out	(456,844)	(1,952,815)	(620,323)	1,332,492
Operating Transfers In	19,076	19,076	0	(19,076)
Operating Transfers Out	(2,213,996)	(1,937,080)	(342,707)	1,594,373
<i>Excess of Revenues Over (Under) Expenses, Advances and Operating Transfers</i>	(2,445,467)	(5,796,662)	421,935	6,218,597
<i>Fund Equity Beginning of Year</i>	7,883,425	7,883,425	7,883,425	0
Prior Year Encumbrances Appropriated	971,867	971,867	971,867	0
<i>Fund Equity End of Year</i>	\$6,409,825	\$3,058,630	\$9,277,227	\$6,218,597

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**Portage County, Ohio**  
*Combining Statement of Cash Flows*  
*All Enterprise Funds*  
*For the Year Ended December 31, 2000*

	Nursing Home	Solid Waste Recycling Center	Portage County Sewer
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$3,117,666	\$2,614,880	\$3,207,658
Other Cash Receipts	1,739	0	106,718
Cash Payments:			
to Suppliers for Goods and Services	(991,075)	(589,086)	(1,325,145)
for Employee Services and Benefits	(2,139,936)	(1,124,408)	(911,844)
for Other Operating Revenues	0	0	85,790
for Other Operating Expenses	(29,952)	(17,279)	(76,379)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(41,558)	884,107	1,086,798
<b>Cash Flows from Noncapital Investing Activities</b>			
Operating Transfers In	0	0	0
Advances In	0	0	0
Advances Out	0	(57,615)	(530,585)
<i>Net Cash Provided by (Used for) Noncapital Investing Activities</i>	0	(57,615)	(530,585)
<b>Cash Flows from Capital and Related Financing Activities</b>			
Proceeds of Notes	0	0	2,073,750
Proceeds of OWDA Loans	0	0	177,894
Principal Paid on Notes	0	0	(769,000)
Interest Paid on Notes	0	0	(28,324)
Principal Paid on OWDA Loans	0	0	(133,395)
Interest Paid on OWDA Loans	0	0	(146,143)
Principal Paid on Revenue Bonds	0	(5,000)	(42,127)
Interest Paid on Revenue Bonds	0	(54,340)	(80,442)
Principal Paid on Long-Term Debt	0	0	0
Interest Paid on Long-Term Debt	0	0	0
Principal Paid on OPWC Loan	0	0	(57,338)
Gifts, Grants and Bequests Received	0	0	0
Acquisition of Capital Assets	(15,674)	(360,429)	(809,915)
Tap-In Fees	0	0	357,515
Capital Grants	0	0	95,338
Special Assessments	0	0	3,159
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	(15,674)	(419,769)	640,972
<b>Cash Flows from Investing Activities</b>			
Interest	0	0	25,215
Increase in Assets of Limited Use	0	0	0
<i>Net Cash Provided by Investing Activities</i>	0	0	25,215
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(57,232)	406,723	1,222,400
<i>Cash and Cash Equivalents Beginning of Year</i>	349,500	297,971	2,095,253
<i>Cash and Cash Equivalents End of Year</i>	\$292,268	\$704,694	\$3,317,653

<u>Portage County Water</u>	<u>Streetsboro Sewer</u>	<u>Robinson Memorial Hospital</u>	<u>Totals</u>
\$2,044,485	\$1,971,731	\$97,900,726	\$110,857,146
142,961	131,744	4,162,531	4,545,693
(433,680)	(1,335,219)	(35,348,648)	(40,022,853)
(547,989)	(812,246)	(55,487,457)	(61,023,880)
94,499	327,486	0	507,775
<u>(287,576)</u>	<u>(228,266)</u>	<u>0</u>	<u>(639,452)</u>
<u>1,012,700</u>	<u>55,230</u>	<u>11,227,152</u>	<u>14,224,429</u>
65,863	0	0	65,863
0	1,018	0	1,018
<u>(32,123)</u>	<u>0</u>	<u>0</u>	<u>(620,323)</u>
<u>33,740</u>	<u>1,018</u>	<u>0</u>	<u>(553,442)</u>
1,190,625	434,625	0	3,699,000
0	4,983,397	0	5,161,291
(1,035,000)	(225,000)	0	(2,029,000)
(42,964)	(7,144)	0	(78,432)
(9,128)	(144,608)	0	(287,131)
(6,803)	(82,195)	0	(235,141)
(291,262)	(30,236)	0	(368,625)
(434,435)	(43,039)	0	(612,256)
0	0	(2,639,903)	(2,639,903)
0	0	(2,062,345)	(2,062,345)
(30,000)	(21,810)	0	(109,148)
0	0	304,271	304,271
(707,597)	(4,582,983)	(8,878,440)	(15,355,038)
108,584	553,908	0	1,020,007
71,237	10,432	0	177,007
<u>10,952</u>	<u>3,991</u>	<u>0</u>	<u>18,102</u>
<u>(1,175,791)</u>	<u>849,338</u>	<u>(13,276,417)</u>	<u>(13,397,341)</u>
8,893	8,893	3,908,260	3,951,261
<u>0</u>	<u>0</u>	<u>(1,535,656)</u>	<u>(1,535,656)</u>
<u>8,893</u>	<u>8,893</u>	<u>2,372,604</u>	<u>2,415,605</u>
(120,458)	914,479	323,339	2,689,251
<u>1,665,011</u>	<u>4,457,414</u>	<u>5,360,937</u>	<u>14,226,086</u>
<u>\$1,544,553</u>	<u>\$5,371,893</u>	<u>\$5,684,276</u>	<u>\$16,915,337</u>
			(continued)

**Portage County, Ohio**  
*Combining Statement of Cash Flows*  
*All Enterprise Funds (continued)*  
*For the Year Ended December 31, 2000*

	Nursing Home	Solid Waste Recycling Center	Portage County Sewer
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>			
<i>Operating Income (Loss)</i>	<u>(\$23,617)</u>	<u>\$730,019</u>	<u>\$501,211</u>
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>			
Depreciation and Amortization Expense	68,475	202,161	758,038
Provision for Doubtful Accounts	0	0	0
Interest Expense	0	0	0
(Increase)/Decrease in Assets			
Accounts Receivable	598	(59,127)	(361,237)
Due from Other Funds	0	(12,531)	(91,233)
Materials and Supplies Inventory	0	(2,791)	(554)
Prepaid Items	(49,255)	0	0
Intergovernmental Receivable	0	(57,340)	0
Other Assets	0	0	0
Increase/(Decrease) in Liabilities			
Accounts Payable	(67,633)	45,234	157,911
Accrued Wages	7,212	4,755	(691)
Compensated Absences Payable	5,433	31,515	64,188
Due to Other Funds	(7,045)	2,746	(2,563)
Retainage Payable	0	0	0
Intergovernmental Payable	24,274	(534)	61,728
Accrued Expenses	0	0	0
Estimated Third-Party Payer Settlements	0	0	0
Self Insurance and Other Liabilities	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Adjustments</i>	<u>(17,941)</u>	<u>154,088</u>	<u>585,587</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(\$41,558)</u>	<u>\$884,107</u>	<u>\$1,086,798</u>

<u>Portage County Water</u>	<u>Streetsboro Sewer</u>	<u>Robinson Memorial Hospital</u>	<u>Totals</u>
<u>\$601,230</u>	<u>(\$432,406)</u>	<u>\$2,233,646</u>	<u>\$3,610,083</u>
334,995	573,444	6,006,397	7,943,510
0	0	7,718,056	7,718,056
0	0	2,394,850	2,394,850
(61,093)	(567,795)	(8,675,491)	(9,724,145)
0	(10,923)	0	(114,687)
(5,831)	1,660	(54,585)	(62,101)
0	0	0	(49,255)
0	39,976	0	(17,364)
0	0	(21,268)	(21,268)
102,671	45,114	985,793	1,269,090
435	885	498,112	510,708
40,353	54,807	0	196,296
(62)	(1,890)	120,760	111,946
0	352,354	0	352,354
2	4	0	85,474
0	0	609,838	609,838
0	0	(555,440)	(555,440)
0	0	(33,516)	(33,516)
<u>411,470</u>	<u>487,636</u>	<u>8,993,506</u>	<u>10,614,346</u>
<u>\$1,012,700</u>	<u>\$55,230</u>	<u>\$11,227,152</u>	<u>\$14,224,429</u>

## ***Internal Service Funds***

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Internal Service Funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. Following is a description of the County's internal service funds:

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

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

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

**Portage County, Ohio**  
*Combining Balance Sheet*  
*All Internal Service Funds*  
*December 31, 2000*

	<u>Central Services</u>	<u>Health Benefits</u>	<u>Workers' Compensation</u>	<u>Totals</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$240,638	\$4,953,473	\$4,259,693	\$9,453,804
Due from Other Funds	107,816	351,947	1,087,970	1,547,733
Materials and Supplies Inventory	<u>21,283</u>	<u>0</u>	<u>0</u>	<u>21,283</u>
<i>Total Current Assets</i>	369,737	5,305,420	5,347,663	11,022,820
Fixed Assets, (Net of of Accumulated Depreciation)	<u>164,274</u>	<u>0</u>	<u>0</u>	<u>164,274</u>
<i>Total Assets</i>	<u><u>\$534,011</u></u>	<u><u>\$5,305,420</u></u>	<u><u>\$5,347,663</u></u>	<u><u>\$11,187,094</u></u>
<b>Liabilities</b>				
Accounts Payable	\$175,415	\$225,403	\$30	\$400,848
Accrued Wages	6,872	494	783	8,149
Compensated Absences Payable	49,116	404	1,227	50,747
Interfund Payable	0	1,000	0	1,000
Due to Other Funds	15,199	8,800	578	24,577
Intergovernmental Payable	68	7	259,976	260,051
Claims Payable	<u>0</u>	<u>575,110</u>	<u>958,143</u>	<u>1,533,253</u>
<i>Total Liabilities</i>	246,670	811,218	1,220,737	2,278,625
<b>Fund Equity</b>				
Retained Earnings:				
Unreserved	<u>287,341</u>	<u>4,494,202</u>	<u>4,126,926</u>	<u>8,908,469</u>
<i>Total Liabilities and Fund Equity</i>	<u><u>\$534,011</u></u>	<u><u>\$5,305,420</u></u>	<u><u>\$5,347,663</u></u>	<u><u>\$11,187,094</u></u>

**Portage County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Retained Earnings  
All Internal Service Funds  
For the Year Ended December 31, 2000*

	<u>Central Services</u>	<u>Health Benefits</u>	<u>Workers' Compensation</u>	<u>Totals</u>
<b>Operating Revenues</b>				
Charges for Services	<u>\$1,674,192</u>	<u>\$4,544,759</u>	<u>\$1,015,966</u>	<u>\$7,234,917</u>
<b>Operating Expenses</b>				
Personal Services	436,669	19,122	53,109	508,900
Contractual Services	831,247	591,713	348,038	1,770,998
Claims	0	4,461,068	284,589	4,745,657
Materials and Supplies	605,498	2,858	2,873	611,229
Depreciation	4,474	0	0	4,474
Other	<u>1,909</u>	<u>248</u>	<u>0</u>	<u>2,157</u>
<i>Total Operating Expenses</i>	<u>1,879,797</u>	<u>5,075,009</u>	<u>688,609</u>	<u>7,643,415</u>
<i>Net Income (Loss)</i>	(205,605)	(530,250)	327,357	(408,498)
<i>Retained Earnings Beginning of Year</i>	<u>492,946</u>	<u>5,024,452</u>	<u>3,799,569</u>	<u>9,316,967</u>
<i>Retained Earnings End of Year</i>	<u><u>\$287,341</u></u>	<u><u>\$4,494,202</u></u>	<u><u>\$4,126,926</u></u>	<u><u>\$8,908,469</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Central Services*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$1,883,862	\$1,611,479	\$1,668,781	\$57,302
Refunds and Reimbursements	0	0	12,347	12,347
<i>Total Revenues</i>	<u>1,883,862</u>	<u>1,611,479</u>	<u>1,681,128</u>	<u>69,649</u>
<b>Expenses</b>				
Personal Services	434,250	436,381	430,837	5,544
Contractual Services	782,514	765,505	755,825	9,680
Materials and Supplies	518,750	642,179	641,020	1,159
Other	3,185	2,634	2,089	545
<i>Total Expenses</i>	<u>1,738,699</u>	<u>1,846,699</u>	<u>1,829,771</u>	<u>16,928</u>
<i>Excess of Revenues Over (Under) Expenses</i>	145,163	(235,220)	(148,643)	86,577
<i>Fund Equity Beginning of Year</i>	177,528	177,528	177,528	0
Prior Year Encumbrances Appropriated	<u>183,514</u>	<u>183,514</u>	<u>183,514</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$506,205</u>	<u>\$125,822</u>	<u>\$212,399</u>	<u>\$86,577</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Health Benefits*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$4,421,784	\$4,359,439	\$4,456,245	\$96,806
Refunds and Reimbursements	0	0	123,034	123,034
<i>Total Revenues</i>	<u>4,421,784</u>	<u>4,359,439</u>	<u>4,579,279</u>	<u>219,840</u>
<b>Expenses</b>				
Personal Services	33,062	34,332	33,822	510
Contractual Services	2,730,193	2,777,688	1,574,491	1,203,197
Materials and Supplies	4,245	6,580	6,148	432
Claims	4,265,752	4,265,752	4,265,752	0
Other	5,700	4,600	4,508	92
<i>Total Expenses</i>	<u>7,038,952</u>	<u>7,088,952</u>	<u>5,884,721</u>	<u>1,204,231</u>
<i>Excess of Revenues Under Expenses</i>	(2,617,168)	(2,729,513)	(1,305,442)	1,424,071
<i>Fund Equity Beginning of Year</i>	3,947,233	3,947,233	3,947,233	0
Prior Year Encumbrances Appropriated	<u>1,321,445</u>	<u>1,321,445</u>	<u>1,321,445</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$2,651,510</u>	<u>\$2,539,165</u>	<u>\$3,963,236</u>	<u>\$1,424,071</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Workers' Compensation*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$1,080,268	\$1,055,267	\$1,054,891	(\$376)
Refunds and Reimbursements	0	0	377	377
<i>Total Revenues</i>	<u>1,080,268</u>	<u>1,055,267</u>	<u>1,055,268</u>	<u>1</u>
<b>Expenses</b>				
Personal Services	50,394	52,424	51,417	1,007
Contractual Services	709,563	776,097	161,766	614,331
Materials and Supplies	15,500	7,220	3,700	3,520
Claims	59,676	59,676	59,676	0
<i>Total Expenses</i>	<u>835,133</u>	<u>895,417</u>	<u>276,559</u>	<u>618,858</u>
<i>Excess of Revenues Over Expenses</i>	245,135	159,850	778,709	618,859
<i>Fund Equity Beginning of Year</i>	3,468,577	3,468,577	3,468,577	0
Prior Year Encumbrances Appropriated	6,739	6,739	6,739	0
<i>Fund Equity End of Year</i>	<u>\$3,720,451</u>	<u>\$3,635,166</u>	<u>\$4,254,025</u>	<u>\$618,859</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*All Internal Service Funds*  
*For the Year Ended December 31, 2000*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$7,385,914	\$7,026,185	\$7,179,917	\$153,732
Refunds and Reimbursements	0	0	135,758	135,758
<i>Total Revenues</i>	<u>7,385,914</u>	<u>7,026,185</u>	<u>7,315,675</u>	<u>289,490</u>
<b>Expenses</b>				
Personal Services:				
Central Services	434,250	436,381	430,837	5,544
Health Benefits	33,062	34,332	33,822	510
Workers' Compensation	50,394	52,424	51,417	1,007
Total Personal Services	<u>517,706</u>	<u>523,137</u>	<u>516,076</u>	<u>7,061</u>
Contractual Services				
Central Services	782,514	765,505	755,825	9,680
Health Benefits	2,730,193	2,777,688	1,574,491	1,203,197
Workers' Compensation	709,563	776,097	161,766	614,331
Total Contractual Services	<u>4,222,270</u>	<u>4,319,290</u>	<u>2,492,082</u>	<u>1,827,208</u>
Materials and Supplies:				
Central Services	518,750	642,179	641,020	1,159
Health Benefits	4,245	6,580	6,148	432
Workers' Compensation	15,500	7,220	3,700	3,520
Total Materials and Supplies	<u>538,495</u>	<u>655,979</u>	<u>650,868</u>	<u>5,111</u>
Claims:				
Health Benefits	4,265,752	4,265,752	4,265,752	0
Workers' Compensation	59,676	59,676	59,676	0
Total Claims	<u>4,325,428</u>	<u>4,325,428</u>	<u>4,325,428</u>	<u>0</u>
Other:				
Central Services	3,185	2,634	2,089	545
Health Benefits	5,700	4,600	4,508	92
Total Other	<u>8,885</u>	<u>7,234</u>	<u>6,597</u>	<u>637</u>
<i>Total Expenses</i>	<u>9,612,784</u>	<u>9,831,068</u>	<u>7,991,051</u>	<u>1,840,017</u>
<i>Excess of Revenues Under Expenses</i>	(2,226,870)	(2,804,883)	(675,376)	2,129,507
<i>Fund Equity Beginning of Year</i>	7,593,338	7,593,338	7,593,338	0
Prior Year Encumbrances Appropriated	<u>1,511,698</u>	<u>1,511,698</u>	<u>1,511,698</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$6,878,166</u>	<u>\$6,300,153</u>	<u>\$8,429,660</u>	<u>\$2,129,507</u>

**Portage County, Ohio**  
*Combining Statement of Cash Flows*  
*All Internal Service Funds*  
*For the Year Ended December 31, 2000*

	Central Services	Health Benefits	Workers' Compensation	Totals
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Other Cash Receipts	\$12,347	\$123,034	\$377	\$135,758
Cash Received from Quasi-External Transactions with Other Funds	1,668,781	4,456,245	1,054,891	7,179,917
Cash Payments:				
to Suppliers for Goods and Services	(1,368,786)	(594,561)	(159,799)	(2,123,146)
for Employee Services and Benefits	(430,837)	(33,822)	(51,417)	(516,076)
for Claims	0	(4,265,752)	(59,676)	(4,325,428)
for Other Operating Expenses	(1,909)	(248)	0	(2,157)
	(120,404)	(315,104)	784,376	348,868
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(120,404)	(315,104)	784,376	348,868
<i>Cash and Cash Equivalents Beginning of Year</i>	361,042	5,268,577	3,475,317	9,104,936
<i>Cash and Cash Equivalents End of Year</i>	\$240,638	\$4,953,473	\$4,259,693	\$9,453,804
 <b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>				
<i>Operating Income (Loss)</i>	(\$205,605)	(\$530,250)	\$327,357	(\$408,498)
 <b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>				
Depreciation Expense	4,474	0	0	4,474
(Increase) Decrease in Assets:				
Due from Other Funds	(5,411)	(88,514)	38,924	(55,001)
Materials and Supplies Inventory	44,040	0	0	44,040
Increase (Decrease) in Liabilities:				
Accounts Payable	37,675	101,403	10	139,088
Accrued Wages	859	22	35	916
Compensated Absences Payable	4,649	(509)	1,079	5,219
Due to Other Funds	(1,096)	7,428	578	6,910
Intergovernmental Payable	11	0	191,480	191,491
Claims Payable	0	195,316	224,913	420,229
	85,201	215,146	457,019	757,366
<i>Total Adjustments</i>	85,201	215,146	457,019	757,366
<i>Net Cash Provided by (Used for) Operating Activities</i>	(\$120,404)	(\$315,104)	\$784,376	\$348,868

## ***Fiduciary Funds***

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

### ***Nonexpendable Trust Funds***

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

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

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

### ***Agency Funds***

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

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

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

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

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

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

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

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

***Alimony/Support*** - To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.

(continued)

***Other Agency Funds***

Undivided Auto  
Undivided Fuel  
Undivided State and Local Government  
Undivided Revenue Assistance  
Undivided Library and Local Government  
Undivided Cigarette Licenses  
Undivided Dog Licenses  
Undivided Tax Prepayments  
Undivided Public Housing  
Undivided Fringe Benefits  
Undivided Deposit/Investment  
Building Fee Assessment  
Ohio Election Commission  
Family and Children First Council  
Regional Planning Commission  
Soil and Water  
Inmate  
Law Library

**Portage County, Ohio**  
*Combining Balance Sheet*  
*All Trust and Agency Funds*  
*December 31, 2000*

	Nonexpendable Trust			
	McIntosh Bequest	Rodman Bequest	Agency	Totals
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,076	\$5,736	\$7,471,782	\$7,478,594
Cash and Cash Equivalents in				
Segregated Accounts	0	0	1,140,677	1,140,677
Receivables:				
Taxes	0	0	126,342,741	126,342,741
Accounts	0	0	1,073,362	1,073,362
Special Assessments	0	0	8,282,561	8,282,561
Accrued Interest	5	27	478	510
Due from Other Funds	0	0	158,064	158,064
Intergovernmental Receivable	0	0	929,562	929,562
	<b>\$1,081</b>	<b>\$5,763</b>	<b>\$145,399,227</b>	<b>\$145,406,071</b>
<i>Total Assets</i>				
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$52,711	\$52,711
Accrued Wages	0	0	64,822	64,822
Compensated Absences Payable	0	0	13,337	13,337
Due to Other Funds	0	0	350,570	350,570
Due to County Funds:				
Taxes	0	0	20,591,400	20,591,400
Accounts	0	0	664,539	664,539
Special Assessments	0	0	2,057,282	2,057,282
Intergovernmental Payable	0	0	118,149,402	118,149,402
Deposits Held and Due to Others	0	0	631,515	631,515
Undistributed Assets	0	0	2,608,014	2,608,014
Payroll Withholdings	0	0	215,635	215,635
	<b>0</b>	<b>0</b>	<b>145,399,227</b>	<b>145,399,227</b>
<i>Total Liabilities</i>				
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Contributions	1,000	2,500	0	3,500
Unreserved, Undesignated	81	3,263	0	3,344
	<b>1,081</b>	<b>5,763</b>	<b>0</b>	<b>6,844</b>
<i>Total Fund Equity</i>				
<i>Total Liabilities and Fund Equity</i>	<b>\$1,081</b>	<b>\$5,763</b>	<b>\$145,399,227</b>	<b>\$145,406,071</b>

**Portage County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Equity  
All Nonexpendable Trust Funds  
For the Year Ended December 31, 2000*

	McIntosh Bequest	Rodman Bequest	Totals
<b>Operating Revenues</b>			
Interest	\$61	\$321	\$382
<b>Operating Expenses</b>			
Materials and Supplies	224	0	224
<i>Net Income (Loss)</i>	(163)	321	158
<i>Fund Balance Beginning of Year</i>	1,244	5,442	6,686
<i>Fund Balance End of Year</i>	\$1,081	\$5,763	\$6,844

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*McIntosh Bequest*  
*For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>				
Interest	\$60	\$49	\$61	\$12
<b>Expenses</b>				
Materials and Supplies	<u>284</u>	<u>284</u>	<u>224</u>	<u>60</u>
<i>Excess of Revenues Under Expenses</i>	(224)	(235)	(163)	72
<i>Fund Equity Beginning of Year</i>	1,015	1,015	1,015	0
Prior Year Encumbrances Appropriated	<u>224</u>	<u>224</u>	<u>224</u>	
<i>Fund Equity End of Year</i>	<u><u>\$1,015</u></u>	<u><u>\$1,004</u></u>	<u><u>\$1,076</u></u>	<u><u>\$72</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Rodman Bequest*  
*For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>				
Interest	\$262	\$259	\$318	\$59
<b>Expenses</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenses</i>	262	259	318	59
<i>Fund Equity Beginning of Year</i>	<u>5,418</u>	<u>5,418</u>	<u>5,418</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$5,680</u></u>	<u><u>\$5,677</u></u>	<u><u>\$5,736</u></u>	<u><u>\$59</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses, and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*All Nonexpendable Trust Funds*  
*For the Year Ended December 31, 2000*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>				
Interest	\$322	\$308	\$379	\$71
<b>Expenses</b>				
Materials and Supplies:				
McIntosh Bequest Fund	<u>284</u>	<u>284</u>	<u>224</u>	<u>60</u>
<i>Excess of Revenues Over Expenses</i>	38	24	155	131
<i>Fund Equity Beginning of Year</i>	6,433	6,433	6,433	0
Prior Year Encumbrances Appropriated	<u>224</u>	<u>224</u>	<u>224</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$6,695</u></u>	<u><u>\$6,681</u></u>	<u><u>\$6,812</u></u>	<u><u>\$131</u></u>

**Portage County, Ohio**  
*Combining Statement of Cash Flows*  
*All Nonexpendable Trust Funds*  
*For the Year Ended December 31, 2000*

	<u>McIntosh Bequest</u>	<u>Rodman Bequest</u>	<u>Totals</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Payments to Suppliers for Goods and Services	(\$224)	\$0	(\$224)
<b>Cash Flows from Investing Activities</b>			
Interest	61	318	379
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,239</u>	<u>5,418</u>	<u>6,657</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,076</u>	<u>\$5,736</u>	<u>\$6,812</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>			
<i>Operating Income (Loss)</i>	(\$163)	\$321	\$158
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>			
Interest Received by Nonexpendable Trust Fund	<u>(61)</u>	<u>(321)</u>	<u>(382)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(\$224)</u>	<u>\$0</u>	<u>(\$224)</u>

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2000*

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b>Undivided Auto</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,202,885	\$5,202,885	\$0
Intergovernmental Receivable	70,284	66,066	70,284	66,066
<i>Total Assets</i>	<u>\$70,284</u>	<u>\$5,268,951</u>	<u>\$5,273,169</u>	<u>\$66,066</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$70,284</u>	<u>\$5,268,951</u>	<u>\$5,273,169</u>	<u>\$66,066</u>
 <b>Undivided Fuel</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$872,013	\$872,013	\$0
Intergovernmental Receivable	73,617	101,732	73,617	101,732
<i>Total Assets</i>	<u>\$73,617</u>	<u>\$973,745</u>	<u>\$945,630</u>	<u>\$101,732</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$73,617</u>	<u>\$973,745</u>	<u>\$945,630</u>	<u>\$101,732</u>
 <b>Undivided Payroll</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$203,748	\$36,578,637	\$36,540,785	\$241,600
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$25,965	\$0	\$25,965
Payroll Withholdings	203,748	36,578,637	36,566,750	215,635
<i>Total Liabilities</i>	<u>\$203,748</u>	<u>\$36,604,602</u>	<u>\$36,566,750</u>	<u>\$241,600</u>
 <b>Undivided State and Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,364,940	\$6,364,940	\$0
Intergovernmental Receivable	258,863	266,655	258,863	266,655
<i>Total Assets</i>	<u>\$258,863</u>	<u>\$6,631,595</u>	<u>\$6,623,803</u>	<u>\$266,655</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$258,863</u>	<u>\$6,631,595</u>	<u>\$6,623,803</u>	<u>\$266,655</u>
 <b>Undivided Revenue Assistance</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,334,929	\$1,334,929	\$0
Intergovernmental Receivable	54,165	56,721	54,165	56,721
<i>Total Assets</i>	<u>\$54,165</u>	<u>\$1,391,650</u>	<u>\$1,389,094</u>	<u>\$56,721</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$54,165</u>	<u>\$1,391,650</u>	<u>\$1,389,094</u>	<u>\$56,721</u>

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 2000*

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b><i>Undivided Library and Local Government</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,806,594	\$5,806,594	\$0
Intergovernmental Receivable	422,454	419,302	422,454	419,302
<i>Total Assets</i>	<u>\$422,454</u>	<u>\$6,225,896</u>	<u>\$6,229,048</u>	<u>\$419,302</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$422,454</u>	<u>\$6,225,896</u>	<u>\$6,229,048</u>	<u>\$419,302</u>
 <b><i>Undivided Cigarette Licenses</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,793	\$5,761	\$32
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$0</u>	<u>\$5,793</u>	<u>\$5,761</u>	<u>\$32</u>
 <b><i>Undivided Dog Licenses</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$136	\$136	\$0
<b>Liabilities</b>				
Undistributed Assets	<u>\$0</u>	<u>\$136</u>	<u>\$136</u>	<u>\$0</u>
 <b><i>Undivided Estate Tax</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,120,216	\$3,895,237	\$3,509,091	\$1,506,362
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$1,120,216</u>	<u>\$3,895,237</u>	<u>\$3,509,091</u>	<u>\$1,506,362</u>
 <b><i>Undivided Tax Prepayments</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$156,623	\$726,054	\$626,253	\$256,424
<b>Liabilities</b>				
Undistributed Assets	<u>\$156,623</u>	<u>\$726,054</u>	<u>\$626,253</u>	<u>\$256,424</u>

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 2000*

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b>Undivided General Property Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,088,967	\$120,063,939	\$119,687,314	\$3,465,592
Receivables:				
Taxes	117,549,415	126,342,741	117,549,415	126,342,741
Special Assessments	7,681,042	8,282,561	7,681,042	8,282,561
<i>Total Assets</i>	<u>\$128,319,424</u>	<u>\$254,689,241</u>	<u>\$244,917,771</u>	<u>\$138,090,894</u>
<b>Liabilities</b>				
Due to Other Funds:				
Taxes	\$19,547,198	\$20,591,400	\$19,547,198	\$20,591,400
Accounts	549,852	664,539	549,852	664,539
Special Assessments	2,168,689	2,057,282	2,168,689	2,057,282
Intergovernmental Payable	106,053,685	277,038,373	268,314,385	114,777,673
<i>Total Liabilities</i>	<u>\$128,319,424</u>	<u>\$300,351,594</u>	<u>\$290,580,124</u>	<u>\$138,090,894</u>
<b>Undivided Public Housing</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$32,576	\$32,576	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$32,576	\$32,576	\$0
<b>Undivided Fringe Benefits</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,200,187	\$6,991,642	\$7,387,995	\$803,834
Due from Other Funds	135,373	116,833	135,373	116,833
<i>Total Assets</i>	<u>\$1,335,560</u>	<u>\$7,108,475</u>	<u>\$7,523,368</u>	<u>\$920,667</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$1,335,560	\$7,108,475	\$7,523,368	\$920,667
<b>Undivided Deposit/Investment</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,931,591	\$4,931,591	\$0
<b>Liabilities</b>				
Undistributed Assets	\$0	\$4,931,591	\$4,931,591	\$0

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 2000*

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b>Building Fee Assessment</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,491	\$4,369	\$3,518	\$2,342
<b>Liabilities</b>				
Deposits Held and Due to Others	\$1,491	\$4,369	\$3,518	\$2,342
<b>Ohio Election Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$760	\$335	\$396	\$699
<b>Liabilities</b>				
Deposits Held and Due to Others	\$760	\$335	\$396	\$699
<b>District Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$448,619	\$1,384,613	\$1,415,158	\$418,074
Accounts Receivable	39,642	0	39,642	0
<i>Total Assets</i>	<u>\$488,261</u>	<u>\$1,384,613</u>	<u>\$1,454,800</u>	<u>\$418,074</u>
<b>Liabilities</b>				
Accounts Payable	\$7,376	\$11,774	\$7,376	\$11,774
Accrued Wages	0	34,508	0	34,508
Compensated Absences Payable	0	2,035	0	2,035
Due to Other Funds	0	29,258	0	29,258
Intergovernmental Payable	32,266	2,436	32,266	2,436
Undistributed Assets	448,619	1,424,255	1,534,811	338,063
<i>Total Liabilities</i>	<u>\$488,261</u>	<u>\$1,504,266</u>	<u>\$1,574,453</u>	<u>\$418,074</u>
<b>Family and Children First Council</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$235,142	\$158,681	\$354,176	\$39,647
Cash and Cash Equivalents in Segregated Accounts	1,069	0	1,069	0
Accounts Receivable	2,271	0	2,271	0
<i>Total Assets</i>	<u>\$238,482</u>	<u>\$158,681</u>	<u>\$357,516</u>	<u>\$39,647</u>
<b>Liabilities</b>				
Accounts Payable	\$364	\$937	\$364	\$937
Accrued Wages	0	2,048	0	2,048
Compensated Absences Payable	0	500	0	500
Due to Other Funds	0	2,151	0	2,151
Intergovernmental Payable	1,907	5,129	1,907	5,129
Undistributed Assets	236,211	160,952	368,281	28,882
<i>Total Liabilities</i>	<u>\$238,482</u>	<u>\$171,717</u>	<u>\$370,552</u>	<u>\$39,647</u>

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 2000*

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b>Regional Planning Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$25,043	\$323,001	\$309,823	\$38,221
Accounts Receivable	8,445	0	8,445	0
<i>Total Assets</i>	<u>\$33,488</u>	<u>\$323,001</u>	<u>\$318,268</u>	<u>\$38,221</u>
<b>Liabilities</b>				
Accounts Payable	\$6,833	\$911	\$6,833	\$911
Accrued Wages	0	3,912	0	3,912
Compensated Absences Payable	0	2,395	0	2,395
Due to Other Funds	0	7,570	0	7,570
Intergovernmental Payable	1,612	54	1,612	54
Undistributed Assets	25,043	331,446	333,110	23,379
<i>Total Liabilities</i>	<u>\$33,488</u>	<u>\$346,288</u>	<u>\$341,555</u>	<u>\$38,221</u>
<b>Parks</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$201,781	\$248,893	\$193,908	\$256,766
Accounts Receivable	1,558	0	1,558	0
Accrued Interest Receivable	0	478	0	478
<i>Total Assets</i>	<u>\$203,339</u>	<u>\$249,371</u>	<u>\$195,466</u>	<u>\$257,244</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$2,484	\$0	\$2,484
Accrued Wages	0	602	0	602
Compensated Absences Payable	0	228	0	228
Due to Other Funds	0	1,484	0	1,484
Intergovernmental Payable	1,558	233	1,558	233
Undistributed Assets	201,781	250,929	200,497	252,213
<i>Total Liabilities</i>	<u>\$203,339</u>	<u>\$255,960</u>	<u>\$202,055</u>	<u>\$257,244</u>
<b>Soil and Water</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$16,127	\$159,092	\$143,405	\$31,814
Accounts Receivable	4,177	0	4,177	0
<i>Total Assets</i>	<u>\$20,304</u>	<u>\$159,092</u>	<u>\$147,582</u>	<u>\$31,814</u>
<b>Liabilities</b>				
Accounts Payable	\$899	\$385	\$899	\$385
Accrued Wages	0	1,924	0	1,924
Compensated Absences Payable	0	575	0	575
Due to Other Funds	0	3,941	0	3,941
Intergovernmental Payable	3,278	0	3,278	0
Undistributed Assets	16,127	163,269	154,407	24,989
<i>Total Liabilities</i>	<u>\$20,304</u>	<u>\$170,094</u>	<u>\$158,584</u>	<u>\$31,814</u>

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 2000*

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b>Multi-County Detention Center</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$387,291	\$1,760,766	\$1,749,197	\$398,860
Accounts Receivable	33,359	0	33,359	0
Intergovernmental Receivable	15,810	19,086	15,810	19,086
<i>Total Assets</i>	<u>\$436,460</u>	<u>\$1,779,852</u>	<u>\$1,798,366</u>	<u>\$417,946</u>
<b>Liabilities</b>				
Accounts Payable	\$8,396	\$36,220	\$8,396	\$36,220
Accrued Wages	0	21,828	0	21,828
Compensated Absences Payable	0	7,604	0	7,604
Due to Other Funds	0	38,966	0	38,966
Intergovernmental Payable	24,963	375	24,963	375
Undistributed Assets	403,101	1,813,211	1,903,359	312,953
<i>Total Liabilities</i>	<u>\$436,460</u>	<u>\$1,918,204</u>	<u>\$1,936,718</u>	<u>\$417,946</u>
<b>Inmate</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$11,118	\$269,481	\$273,793	\$6,806
<b>Liabilities</b>				
Deposits Held and Due to Others	\$11,118	\$269,481	\$273,793	\$6,806
<b>County Court</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$1,240,139	\$26,630,531	\$26,981,802	\$888,868
<b>Liabilities</b>				
Due to Other Funds	\$210,105	\$267,200	\$210,105	\$267,200
Deposits Held and Due to Others	1,030,034	210,104	618,470	621,668
<i>Total Liabilities</i>	<u>\$1,240,139</u>	<u>\$477,304</u>	<u>\$828,575</u>	<u>\$888,868</u>
<b>Alimony/Support</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$918,061	\$9,949,752	\$10,622,810	\$245,003
Accounts Receivable	530,042	1,073,362	530,042	1,073,362
<i>Total Assets</i>	<u>\$1,448,103</u>	<u>\$11,023,114</u>	<u>\$11,152,852</u>	<u>\$1,318,365</u>
<b>Liabilities</b>				
Undistributed Assets	\$1,448,103	\$11,023,114	\$11,152,852	\$1,318,365

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 2000*

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b>Law Library</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$260,235	\$544,348	\$793,068	\$11,515
Due from Other Funds	0	41,231	0	41,231
Intergovernmental Receivable	37,546	0	37,546	0
<i>Total Assets</i>	<u>\$297,781</u>	<u>\$585,579</u>	<u>\$830,614</u>	<u>\$52,746</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$297,781</u>	<u>\$585,579</u>	<u>\$830,614</u>	<u>\$52,746</u>
 <b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$7,346,230	\$197,391,064	\$197,265,512	\$7,471,782
Cash and Cash Equivalents in Segregated Accounts	2,170,387	36,849,764	37,879,474	1,140,677
Receivables:				
Taxes	117,549,415	126,342,741	117,549,415	126,342,741
Accounts	619,494	1,073,362	619,494	1,073,362
Special Assessments	7,681,042	8,282,561	7,681,042	8,282,561
Accrued Interest	0	478	0	478
Due from Other Funds	135,373	158,064	135,373	158,064
Intergovernmental Receivable	932,739	929,562	932,739	929,562
<i>Total Assets</i>	<u>\$136,434,680</u>	<u>\$371,027,596</u>	<u>\$362,063,049</u>	<u>\$145,399,227</u>
<b>Liabilities</b>				
Accounts Payable	\$23,868	\$52,711	\$23,868	\$52,711
Accrued Wages	0	64,822	0	64,822
Compensated Absences Payable	0	13,337	0	13,337
Due to Other Funds	210,105	350,570	210,105	350,570
Due to County Funds:				
Taxes	19,547,198	20,591,400	19,547,198	20,591,400
Accounts	549,852	664,539	549,852	664,539
Special Assessments	2,168,689	2,057,282	2,168,689	2,057,282
Intergovernmental Payable	109,454,428	308,606,483	299,911,509	118,149,402
Deposits Held and Due to Others	1,043,403	484,289	896,177	631,515
Undistributed Assets	3,233,389	21,410,536	22,035,911	2,608,014
Payroll Withholdings	203,748	36,578,637	36,566,750	215,635
<i>Total Liabilities</i>	<u>\$136,434,680</u>	<u>\$390,874,606</u>	<u>\$381,910,059</u>	<u>\$145,399,227</u>

## *General Fixed Assets Account Group*

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The General Fixed Assets Account Group is used to account for all fixed assets of the County, other than those fixed assets accounted for in the proprietary fund types.

**Portage County, Ohio**  
*Schedule of Changes in General Fixed Assets*  
*By Function*  
*For the Year Ended December 31, 2000*

	General Fixed Assets 1/1/00	Additions	Deletions	General Fixed Assets 12/31/00
General Government:				
Legislative and Executive	\$41,663,282	\$12,979,124	(\$42,443)	\$54,599,963
Judicial	2,119,857	111,896	(30,257)	2,201,496
Total General Government	43,783,139	13,091,020	(72,700)	56,801,459
Public Safety	11,084,607	449,308	(208,116)	11,325,799
Public Works	7,284,769	583,400	(111,948)	7,756,221
Health	11,088,160	815,762	(13,499)	11,890,423
Human Services	206,811	22,626	(18,344)	211,093
<i>Total General Fixed Assets</i>	<u>\$73,447,486</u>	<u>\$14,962,116</u>	<u>(\$424,607)</u>	<u>\$87,984,995</u>

**Portage County, Ohio**  
*Schedule of General Fixed Assets*  
*By Function*  
*December 31, 2000*

	Total	Land	Buildings and Improvements	Furniture and Fixtures	Vehicles	Construction In Progress	Equity In Joint Venture
General Government:							
Legislative and Executive	\$54,599,963	\$1,318,058	\$32,600,602	\$4,925,301	\$1,549,415	\$14,206,587	\$0
Judicial	2,201,496	611,122	657,104	528,048	103,999	301,223	0
Total General Government	<u>56,801,459</u>	<u>1,929,180</u>	<u>33,257,706</u>	<u>5,453,349</u>	<u>1,653,414</u>	<u>14,507,810</u>	<u>0</u>
Public Safety	11,325,799	0	2,803,041	2,049,342	31,319	27,076	6,415,021
Public Works	7,756,221	202,316	100,292	899,622	2,185,729	4,368,262	0
Health	11,890,423	1,011,161	6,045,501	1,767,274	2,147,681	918,806	0
Human Services	211,093	0	0	198,476	12,617	0	0
Total General Fixed Assets	<u><u>\$87,984,995</u></u>	<u><u>\$3,142,657</u></u>	<u><u>\$42,206,540</u></u>	<u><u>\$10,368,063</u></u>	<u><u>\$6,030,760</u></u>	<u><u>\$19,821,954</u></u>	<u><u>\$6,415,021</u></u>

**Portage County, Ohio**  
*Schedule of General Fixed Assets*  
*By Source*  
*December 31, 2000*

General Fixed Assets:

Land	\$3,142,657
Buildings and Improvements	42,206,540
Furniture and Fixtures	10,368,063
Vehicles	6,030,760
Construction in Progress	19,821,954
Equity Interest in Joint Venture	<u>6,415,021</u>
 Total	 <u><u>\$87,984,995</u></u>

Investment in General Fixed Assets from:

Prior to December 31, 1991	\$23,312,340
General Fund Revenues	6,031,686
Special Revenue Fund Revenues	5,883,822
Capital Projects Fund Revenues	<u>52,757,147</u>
 Total	 <u><u>\$87,984,995</u></u>

**Portage County, Ohio**  
*Governmental Fund Expenditures by Function*  
*Last Ten Years (1)*

Year	General Government Legislative and Executive	General Government Judicial	Public Safety	Public Works	Health	Human Services	Other	Inter-Governmental	Capital Outlay	Debt Service	Totals
2000	\$13,214,675	\$7,402,107	\$12,598,543	\$6,410,894	\$23,816,617	\$15,066,615	\$210,913	\$3,416	\$13,685,502	\$2,633,019	\$95,042,301
1999	12,255,471	6,709,401	11,710,851	5,460,765	23,535,359	14,257,146	180,435	0	11,014,245	2,178,218	87,301,891
1998	7,805,563	9,137,851	10,162,162	5,584,980	22,028,147	12,390,236	345,681	84,750	9,854,384	2,150,099	79,543,853
1997	7,204,982	7,243,244	10,001,101	5,783,827	20,025,401	13,607,230	141,127	0	4,822,610	1,273,143	70,102,665
1996	6,513,737	6,709,278	9,010,365	5,800,242	19,129,777	13,081,292	131,625	0	3,639,451	1,334,661	65,350,428
1995	7,948,082	6,125,950	7,710,432	5,259,494	17,236,743	12,307,520	96,951	0	4,877,660	1,401,026	62,963,858
1994	6,048,662	5,526,608	5,488,121	5,149,150	16,948,652	10,861,787	23,805	0	10,207,165	1,651,868	61,905,818
1993	5,790,991	5,737,578	4,766,940	5,102,193	15,265,828	9,995,279	89,566	0	8,651,003	1,771,809	57,171,187
1992	5,706,008	5,465,258	4,559,799	4,815,264	14,766,642	10,837,988	136,240	0	996,240	911,438	48,194,877
1991	6,522,295	4,872,862	4,175,200	5,422,067	14,295,788	10,033,215	36,000	0	1,254,217	924,852	47,536,496

(1) Includes general, special revenue, capital projects, and debt service funds.

Source: Portage County Auditors Office

**Portage County, Ohio**  
*Governmental Fund Revenues by Source*  
*Last Ten Years (1)*

Year	Property and Other Taxes	Permissive Sales Tax	Charges for Services	Licenses and Permits	Fines and Forfeitures	Inter- Governmental	Special Assessments	Interest	Gifts and Donations	Other	Totals
2000	\$20,449,742	\$12,170,365	\$8,885,026	\$245,100	\$1,951,427	\$38,796,403	\$282,653	\$5,893,460	\$41,742	\$511,637	\$89,227,555
1999	19,916,806	14,601,153	8,886,287	244,971	1,472,651	34,531,962	237,895	3,197,567	55,916	438,684	83,583,892
1998	19,147,779	13,589,693	7,555,052	250,780	2,109,017	33,015,246	396,711	4,320,997	29,557	361,879	80,776,711
1997	17,907,322	12,567,749	7,329,815	250,003	1,517,413	30,449,526	260,471	3,270,137	21,226	235,671	73,809,333
1996	16,614,704	12,718,738	6,930,516	241,565	1,709,305	25,329,337	282,192	2,936,439	21,703	883,882	67,668,381
1995	15,405,447	10,698,050	7,122,198	267,936	1,429,649	24,791,444	308,749	3,022,903	5,074	267,121	63,318,571
1994	15,072,455	9,408,880	5,948,114	254,944	908,622	25,226,986	318,880	2,488,599	5,861	248,975	59,882,316
1993	14,442,607	8,167,571	4,967,233	186,467	695,068	22,794,717	566,881	3,770,235	60,842	391,007	56,042,628
1992	11,704,782	7,753,415	4,740,005	163,114	850,196	21,450,754	473,171	3,398,408	0	1,027,034	51,560,879
1991	10,338,232	8,430,195	6,167,722	665,170	556,162	22,715,927	491,878	2,769,083	0	883,635	53,018,004

(1) Includes general, special revenue, capital projects, and debt service funds.

Source: Portage County Auditors Office

**Portage County, Ohio**  
*Property Tax Levies and Collections*  
*Real and Public Utility Taxes*  
*Last Ten Years*

Year	Current Tax Levy *	Total Collections	Outstanding Delinquent Taxes *	Percent of Total Collections to Current Tax Levy	Percent of Outstanding Delinquent Taxes to Current Tax Levy
2000	\$17,510,261	\$16,968,736	\$852,035	96.91%	4.87%
1999	17,092,406	16,556,002	556,407	96.86	3.26
1998	16,513,656	15,987,503	302,585	96.81	1.83
1997	15,775,276	15,265,464	378,295	96.77	2.40
1996	12,539,881	12,095,919	327,353	96.46	2.61
1995	10,824,414	10,479,852	274,834	96.82	2.54
1994	10,288,327	9,785,519	341,747	95.11	3.32
1993	10,018,656	9,741,946	362,018	97.24	3.61
1992	9,861,652	9,331,871	385,837	94.63	3.91
1991	9,313,279	9,029,134	384,382	96.95	4.13

\* Does not include state reimbursements of homestead and rollback exemptions.

Source: Portage County Auditors Office

**Portage County, Ohio**  
*Property Tax Levies and Collections*  
*Tangible Personal Property Taxes*  
*Last Ten Years*

Year	Current Tax Levy	Total Tax Collections	Outstanding Delinquent Taxes	Percent of Total Collections To Current Tax Levy	Percent of Outstanding Delinquent Taxes to Current Tax Levy
2000	\$3,135,899	\$3,117,707	\$808,033	99.42%	25.77%
1999	2,885,533	2,852,364	914,623	98.85	31.70
1998	2,801,957	2,791,370	885,341	99.62	31.60
1997	2,734,524	2,778,986	856,059	101.63	31.31
1996	2,169,046	2,188,810	880,329	100.91	40.59
1995	1,808,373	1,904,538	728,038	105.32	40.26
1994	1,739,660	1,864,291	1,620,430	107.16	93.15
1993	1,813,002	1,832,343	1,518,964	101.07	83.78
1992	1,761,905	2,049,667	1,843,811	116.33	104.65
1991	1,776,064	1,838,403	1,960,893	103.51	110.41

Source: Portage County Auditors Office

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

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		Ratio
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	
2000	\$1,860,400,470	\$5,315,429,914	\$141,101,090	160,342,148	\$248,291,947	\$993,167,788	\$2,249,793,507	\$6,468,939,850	34.8%
1999	1,796,156,740	5,131,876,400	142,925,190	162,414,989	240,843,319	963,373,276	2,179,925,249	6,257,664,665	34.8
1998	1,733,874,330	4,953,926,657	140,241,380	159,365,205	234,816,025	939,264,100	2,108,931,735	6,052,555,962	34.8
1997	1,494,008,400	4,268,595,429	140,709,940	159,897,659	217,595,836	870,383,344	1,852,314,176	5,298,876,432	35.0
1996	1,448,710,770	4,139,173,629	142,429,760	161,852,000	195,434,282	781,737,128	1,786,574,812	5,082,762,757	35.1
1995	1,397,810,010	3,993,742,886	162,861,030	185,069,352	184,985,185	739,940,740	1,745,656,225	4,918,752,978	35.5
1994	1,154,261,350	3,297,889,571	158,898,550	180,566,534	182,177,721	728,710,884	1,495,337,621	4,207,166,990	35.5
1993	1,121,164,980	3,203,328,514	152,688,140	173,509,250	189,219,742	756,878,968	1,463,072,862	4,133,716,732	35.4
1992	1,101,474,963	3,147,071,323	153,561,000	174,501,136	170,397,018	681,588,072	1,425,432,981	4,003,160,531	35.6
1991	949,357,760	2,712,450,743	145,534,580	165,380,205	172,099,270	688,397,080	1,266,991,610	3,566,228,027	35.5

Source: Portage County Auditor

(1) This amount is calculated by dividing the assessed value by the assessment percentage.  
The percentages for 2000 were 35 percent for all real property, 88 percent for public utility property and 25 percent for tangible personal.

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

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
<b>County Units</b>										
General Fund	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.13	\$2.15	\$2.17	\$2.15
Mental Health	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
MRDD	7.68	7.68	7.68	7.68	5.88	5.88	5.88	5.88	5.88	5.88
Child Welfare	1.24	1.24	1.24	1.24	1.24	0.49	0.49	0.49	0.49	0.49
<i>Total County Rate</i>	12.72	12.72	12.72	12.72	10.92	10.17	10.30	10.32	10.34	10.32
<b>Cities</b>										
Aurora	8.80	9.32	9.53	9.57	9.80	10.00	10.80	10.15	12.05	12.97
Kent	9.44	9.44	9.44	9.44	9.44	9.44	9.44	9.54	9.54	9.54
Ravenna	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Streetsboro	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
Tallmadge	5.05	5.05	5.05	5.46	5.46	N/A	N/A	N/A	N/A	N/A
<b>Villages</b>										
Brady Lake	13.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
Garrettsville	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Hiram	9.20	8.90	8.90	8.90	8.90	7.20	7.20	7.20	7.20	7.20
Mantua	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Mogadore	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15
Sugarbush Knolls	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20
Windham	2.00	3.50	3.50	3.50	3.50	3.50	3.45	3.50	3.50	3.50
<b>Townships</b>										
Atwater	7.10	7.10	7.10	7.10	5.60	5.60	7.10	7.10	7.10	7.10
Brimfield	10.30	9.10	9.10	9.10	9.10	9.10	9.00	9.00	7.10	7.10
Charleston	8.10	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Deerfield	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40
Edinburg	6.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Franklin	11.65	10.15	10.15	10.15	10.15	10.15	10.15	12.15	12.65	12.65
Freedom	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Hiram	12.30	12.30	12.30	12.30	12.30	10.60	10.60	10.60	10.60	10.60
Mantua	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
Nelson	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60
Palmyra	4.90	4.90	4.90	4.90	4.90	5.90	5.90	5.90	5.90	5.90
Paris	7.90	5.90	5.90	5.90	5.90	7.90	5.90	6.21	6.62	6.28
Randolph	7.70	7.70	7.70	7.70	7.70	7.71	7.76	7.76	7.76	7.77
Ravenna	11.50	11.50	11.50	15.00	10.40	10.15	9.73	10.40	10.40	10.40
Rootstown	8.53	7.45	7.45	7.45	4.60	4.20	4.20	4.20	4.20	4.20
Shalersville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Suffield	5.80	5.80	5.80	5.80	5.80	5.80	5.80	4.50	4.50	4.50
Windham	5.50	5.50	5.50	5.50	5.50	6.17	6.95	6.80	6.26	5.50
<b>Special Districts</b>										
Brimfield Park	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Emergency Medical Service	2.70	2.70	2.70	2.70	2.70	1.70	1.70	1.70	1.70	1.70
Joint Fire	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Fire and Ambulance	6.14	6.14	6.14	6.14	6.14	6.14	4.64	4.65	4.65	4.65
General Health	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Akron Summit Library	1.39	1.79	1.80	0.89	0.89	0.89	0.89	0.89	0.89	0.89
Stark County Library	0.70	0.75	0.75	N/A						

(continued)

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

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
<b>Joint Vocational Schools</b>										
Mahoning JVS	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10
Maplewood JVS	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Portage Lakes JVS	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35	N/A	N/A
<b>Schools</b>										
Aurora CSD	69.29	69.54	69.80	69.80	69.98	70.20	66.89	66.89	65.02	66.21
Crestwood LSD	61.74	58.15	58.15	58.15	58.15	58.15	58.15	58.15	49.40	49.84
Field LSD	50.60	50.60	51.60	51.60	51.60	51.60	51.60	51.60	51.60	44.30
Garfield LSD	61.20	61.92	57.30	57.30	57.30	57.30	57.49	57.61	57.62	49.70
Kent CSD	86.60	86.70	87.42	87.60	82.98	83.02	74.15	74.25	74.25	74.30
Lake LSD	62.80	56.90	57.90	58.10	58.20	54.30	55.10	52.90	52.90	44.73
Mogadore LSD	67.50	67.50	67.70	58.30	58.40	58.40	58.74	58.56	58.66	58.18
Ravenna CSD	57.44	57.44	57.44	57.44	51.03	51.16	52.42	52.30	52.39	53.37
Rootstown LSD	57.43	55.28	57.70	57.81	57.93	53.05	53.55	53.68	53.68	46.04
Southeast LSD	47.29	42.93	42.93	42.93	42.93	37.11	37.41	37.51	41.53	34.92
Springfield LSD	50.10	46.10	46.10	47.80	47.40	47.70	47.70	48.20	41.20	41.85
Stow CSD	46.44	47.64	47.74	49.34	52.41	52.34	44.14	45.84	46.11	47.31
Streetsboro CSD	58.40	57.05	58.98	56.72	58.16	58.78	62.50	53.67	53.68	54.26
Tallmadge CSD	53.63	53.83	53.83	53.83	N/A	N/A	N/A	N/A	N/A	N/A
Waterloo LSD	60.85	53.20	53.29	53.87	53.73	45.45	46.19	46.38	46.38	46.67
West Branch LSD	34.50	30.00	35.85	35.85	36.20	36.60	36.60	38.00	38.00	38.00
Windham EVSD	47.70	49.00	49.42	48.73	48.83	49.65	43.80	42.03	42.03	42.19

Source: Portage County Auditor

**Portage County, Ohio**  
*Special Assessments Billed and Collected*  
*Last Ten Years*

Year	Special Assessments Billed	Total Collected (1)	Outstanding Delinquent Assessments (2)	Percent of Total Collections to Amount Billed	Percent of Delinquent Assessments to Total Assessments Billed
2000	\$649,095	\$550,132	\$281,353	84.75%	43.35%
1999	645,867	573,608	238,313	88.81	36.90
1998	578,396	494,261	237,922	85.45	41.13
1997	563,574	358,548	215,402	63.62	38.22
1996	570,784	351,864	218,920	61.65	38.35
1995	752,732	572,213	180,518	76.02	23.98
1994	816,861	602,832	214,029	73.80	26.20
1993	962,016	715,073	246,943	74.33	25.67
1992	1,241,019	760,060	480,759	61.24	38.74
1991	1,297,904	769,326	528,578	59.27	40.73

- (1) The assessments include debt assessments, service assessments and delinquent water and sewer assessments  
(2) Outstanding delinquent assessments include accrued interest and are shown net of abatements.

Source: Portage County Auditor

**Portage County, Ohio**  
*Ratio of Net General Bonded Debt to Assessed Value  
and Net Bonded Debt Per Capita  
Last Ten Years*

Year	Population	Assessed Value	Gross Bonded Debt (1)	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2000	152,061	\$2,249,793,507	\$13,132,600	\$3,739,599	\$9,393,001	0.42%	\$61.77
1999	151,222	2,179,925,249	14,297,627	4,643,854	9,653,773	0.44	63.84
1998	150,454	2,108,931,735	15,425,004	2,703,882	12,721,122	0.60	84.55
1997	149,630	1,852,314,176	16,155,000	544,718	15,610,282	0.84	104.33
1996	148,223	1,786,574,812	5,560,000	0	5,560,000	0.31	37.51
1995	146,806	1,745,656,225	6,215,000	0	6,215,000	0.36	42.33
1994	145,986	1,495,337,621	6,955,000	0	6,955,000	0.47	47.64
1993	145,694	1,463,072,862	7,645,000	0	7,645,000	0.52	52.47
1992	144,042	1,425,432,981	8,400,000	250,760	8,149,240	0.57	56.58
1991	142,759	1,266,991,610	600,000	56,198	543,802	0.04	3.81

(1) Includes only general obligation bonds.

Source: Portage County Auditor  
1991 - 2000 Population Estimated by US Census Bureau

**Portage County, Ohio**  
*Computation of Legal Debt Margin*  
*December 31, 2000*

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Collection Year 2000	\$2,249,793,507	\$2,249,793,507
Debt Limitation	54,744,838	22,497,935
Total Outstanding Debt:		
General Obligation Bonds	13,132,600	13,132,600
Special Assessment Bonds	1,014,743	1,014,743
Revenue Bonds and Long-Term Debt	51,173,875	51,173,875
OWDA Loans	14,423,587	14,423,587
OPWC Loans	1,064,113	1,064,113
Notes	<u>16,379,000</u>	<u>16,379,000</u>
Total	<u>97,187,918</u>	<u>97,187,918</u>
Exemptions:		
Revenue Bonds and Long-Term Debt-Enterprise	51,173,875	51,173,875
General Obligation Bonds - Jail Construction	2,630,000	2,630,000
Special Assessment Bonds	1,014,743	1,014,743
OWDA Loans	14,423,587	14,423,587
OPWC Loan	1,064,113	1,064,113
Amount Available in Debt Service Fund	3,739,599	3,739,599
Enterprise Fund Notes	<u>2,799,000</u>	<u>2,799,000</u>
Total	<u>76,844,917</u>	<u>76,844,917</u>
Net Debt	<u>20,343,001</u>	<u>20,343,001</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u><u>\$34,401,837</u></u>	<u><u>\$2,154,934</u></u>

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	<u>48,744,838</u>
	<u><u>\$54,744,838</u></u>

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

Source: Portage County Auditors Office

**Portage County, Ohio**  
*Computation of Overlapping General Obligation Bonded Debt*  
*December 31, 2000*

<u>Political Subdivision</u>	<u>General Obligation Debt Outstanding</u>	<u>Percentage Applicable To County (1)</u>	<u>Amount Applicable To County</u>
Portage County Non-Exempt	\$13,132,600	100.00%	\$13,132,600
Townships Wholly Within County	710,000	100.00	710,000
Cities Wholly Within the County	28,979,902	100.00	28,979,902
Villages Wholly Within the County	685,000	100.00	685,000
Schools Wholly Within the County	42,305,881	100.00	42,305,881
Tallmadge City	9,358,000	2.54	237,693
Mogadore Village	287,226	19.11	54,889
Aurora City School District	10,438,180	98.53	10,284,739
Stow-Munroe Falls City School District	10,227,000	0.34	34,772
Tallmadge City School District	353,279	1.32	4,663
Lake Local School District	26,435,945	0.33	87,239
Mogadore Local School District	530,000	23.04	122,112
Akron-Summit Library District	<u>37,169,269</u>	0.48	<u>178,412</u>
Totals	<u>\$180,612,282</u>		<u>\$96,817,902</u>

(1) Percentages determined by dividing the assessed valuation of the political subdivisions within the County by the total assessed valuation of the subdivisions which includes all overlapping valuation. The valuations used are for the 2000 collection year.

(2) Debt outstanding for School Districts is shown as of June 30, 2000.

Source: Portage County Auditor

**Portage County, Ohio**  
*Ratio of Annual Debt Service Expenditures for  
 General Bonded Debt to Total Governmental Fund Expenditures  
 Last Ten Years*

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total Governmental Fund Expenditures	Ratio of Debt Service To Total Governmental Fund Expenditures
2000	\$1,176,892	\$742,323	\$1,919,215	\$95,042,301	2.02%
1999	1,127,377	796,009	1,923,386	87,301,891	2.20
1998	891,027	1,018,191	1,909,218	79,543,853	2.40
1997	680,000	301,473	981,473	70,102,665	1.39
1996	655,000	330,293	985,293	65,350,428	1.50
1995	625,000	355,605	980,605	62,963,858	1.55
1994	802,000	388,385	1,190,385	61,905,818	1.92
1993	755,000	448,872	1,203,872	57,171,187	2.10
1992	200,000	33,000	233,000	48,194,877	0.48
1991	200,000	44,000	244,000	47,536,496	0.51

Source: Portage County Auditor

**Portage County, Ohio**  
*Revenue Bond Coverage*  
For the Year Ended December 31, 2000

Year	Operating Revenue	Expenses, Net of Depreciation and Interest *	Net Revenue Available for Debt Service	Debt Service Requirement **			Coverage
				Principal	Interest	Total	
2000	\$125,080,889	\$103,414,390	\$21,666,499	\$2,878,944	\$1,856,986	\$4,735,930	4.57
1999	115,843,064	94,985,477	20,857,587	1,937,553	2,058,706	3,996,259	5.22
1998	111,680,178	100,770,771	10,909,407	1,729,059	3,515,363	5,244,422	2.08
1997	107,055,737	93,273,650	13,782,087	1,590,980	3,192,097	4,783,077	2.88
1996	97,904,436	85,196,927	12,707,509	1,530,958	3,353,832	4,884,790	2.60
1995	90,262,846	78,114,696	12,148,150	1,321,012	2,041,495	3,362,507	3.61
1994	81,780,307	72,232,933	9,547,374	11,598,442	1,764,695	13,363,137	0.71
1993	78,451,046	72,198,810	6,252,236	1,330,960	357,969	1,688,929	3.70
1992	76,760,828	68,251,857	8,508,971	1,265,000	291,969	1,556,969	5.47
1991	68,896,244	61,722,650	7,173,594	1,190,000	286,094	1,476,094	4.86

\* Total operating expenses exclusive of depreciation in all funds and the Robinson Memorial Hospital interest operating expense and bad debt expense

\*\* Includes principal and interest of revenue bonds only

Source: Portage County Auditor

**Portage County, Ohio**

*Demographic Statistics*

*December 31, 2000*

**Population Density**

<u>Census Year</u>	<u>Population In County</u>	<u>Square Miles (A)</u>	<u>Population Density</u>	<u>Increase (Decrease)</u>	<u>Percent Increase</u>
2000	152,061	504	301.7	9.476	6.6%
1990	142,585	504	282.9	6.729	5.0
1980	135,856	504	269.6	9.988	7.9
1970	125,868	504	249.7	34.07	37.1
1960	91,798	504	182.1	not available	not available

**Employment Trends**

<u>Year</u>	<u>Employed</u>	<u>Unemployed</u>	<u>County</u>	<u>Ohio</u>	<u>United States</u>
2000	82,700	3,100	3.6%	3.7%	3.7%
1999	81,500	3,300	4.9	4.9	4.8
1998	79,200	3,100	3.7	4.2	4.5
1997	79,900	3,300	4.0	4.6	4.9
1996	79,100	3,600	4.2	4.9	5.4
1995	77,700	3,400	4.4	4.8	5.6
1994	76,000	4,100	6.1	5.5	6.1
1993	74,200	4,500	5.7	6.5	6.9
1992	73,000	5,500	4.9	7.3	7.5
1991	71,900	4,500	4.2	6.4	6.8

Source: (A) Portage County Auditor  
Office of Research, Assessment and Accountability Bureau of Labor Market  
Information

**Portage County, Ohio**  
*Property Value, Construction and Bank Deposits*  
*Last Ten Years*

Year	Real Property Value			New Construction			Bank Deposits
	Agricultural/ Residential	Commercial/ Industrial	Total Value	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	
2000	\$1,504,129,160	\$356,271,310	\$1,860,400,470	\$55,565,890	\$19,657,130	75,223,020	\$1,129,000,000
1999	1,456,240,420	339,916,320	1,796,156,740	41,856,140	18,774,990	60,631,130	1,077,391,000
1998	1,408,444,320	325,430,010	1,733,874,330	41,281,880	18,342,080	59,623,960	1,024,885,000
1997	1,200,083,670	293,924,730	1,494,008,400	29,452,330	17,263,460	46,715,790	986,216,000
1996	1,166,505,680	282,205,090	1,448,710,770	30,525,900	16,517,440	47,043,340	960,253,000
1995	1,123,443,410	274,366,600	1,397,810,010	36,221,590	12,747,730	48,969,320	941,588,000
1994	930,898,980	223,362,370	1,154,261,350	29,034,150	12,392,810	41,426,960	897,080,000
1993	903,907,510	217,257,470	1,121,164,980	26,415,150	5,539,130	31,954,280	650,087,000
1992	874,873,180	226,601,783	1,101,474,963	22,055,800	4,160,890	26,216,690	630,087,000
1991	760,084,080	189,273,680	949,357,760	N/A	N/A	N/A	609,743,000

Sources: Portage County Auditor  
Federal Deposit Insurance Corporation, Washington DC

**Portage County, Ohio**  
*Ten Largest Real Property Taxpayers*  
*December 31, 2000*

Taxpayer	Type of Business	Total Assessed Valuation	Percent of Total County Valuation
Chelsea GCA Realty	Retail Outlets	\$6,475,010	0.35%
AERC Barrington, Inc.	Apartments	6,300,000	0.34
Portage County Board of Funtime, Inc.	Six Flags	5,090,440	0.27
Breezy Point Limited	Residential Development	4,009,470	0.22
Shady Lake Apartments	Residential Apartments	3,885,320	0.21
GE Lighting, Inc.	Manufacturer of Lighting Products	3,808,970	0.20
Portage Pointe Limited	Residential Apartments/Condominiums	3,639,020	0.20
Coral Market Square, LTD	Retail Shopping Center	3,500,000	0.19
Silver Meadows Limited	Residential Apartments	3,452,050	0.19
Heritage Capital	Hotel / Conference Center	<u>3,077,060</u>	<u>0.17</u>
Total		<u>\$43,237,340</u>	<u>2.34%</u>
Total County Valuation		<u>\$1,860,400,470</u>	

Source: Portage County Auditor

**Portage County, Ohio**  
*Ten Largest Personal Property Taxpayers*  
*December 31, 2000*

Taxpayer	Type of Business	Total Assessed Valuation	Percent of Total County Valuation
General Electric Company	Manufacturer of Lighting Projects	\$177,618	0.07%
Parker Hannifin Corporation	Manufacturer of Hydraulic Components	165,474	0.07
East Manufacturing Company	Manufacturer of Semi Truck Trailers	135,713	0.05
Rotek Incorporated	Manufacturer of Large Bearings and Rings	125,044	0.05
Omnova Solutions, Inc.	Builders Products	112,998	0.05
Land Olakes, Inc.	Dairy Products	105,368	0.04
Cardinal Pakaging, Inc.	Manufacturer of Plastic Products	100,852	0.04
Press of Ohio, Inc.	Printing of Books and Magazines	99,727	0.04
Swagelok Company	Manufacturer of Locks and Door Knobs	94,751	0.04
Monarch Industrial Tire, Inc.	Manufacturer of Rubber Products	93,634	0.04
Total		<u>\$1,211,179</u>	<u>0.49%</u>
Total County Valuation		<u>\$248,291,947</u>	

Source: Portage County Auditor

**Portage County, Ohio**  
*Ten Largest Public Utility Taxpayers*  
 December 31, 2000

Taxpayer	Type of Business	Total Assessed Valuation	Percent of Total County Valuation
Ohio Edison Company	Electric Company	\$65,098,180	46.14%
East Ohio Gas Company	Natural Gas Supplier	23,840,680	16.90
Ohio Bell Telephone Company	Telephone Service	15,260,380	10.82
Western Reserve Telephone	Telephone Service	4,357,760	3.09
MCI Telecommunications	Telephone Service	4,354,960	3.09
Norfolk Southern Combined	Railroad	3,907,090	2.77
CSX Transportation, Inc.	Railroad	1,885,480	1.34
United Telephone Company	Telephone Service	1,646,740	1.17
Ohio Telephone and Telegraph Company	Telephone Service	1,204,730	0.85
GTE North, Inc.	Telephone Service	899,570	0.64
Total		<u>\$122,455,570</u>	<u>86.79%</u>
Total County Valuation		<u>\$141,101,090</u>	

Source: Portage County Auditor

**Portage County, Ohio**

*Miscellaneous Statistics*

*December 31, 2000*

Date of Incorporation	1808
County Seat	Ravenna, Ohio
Voter Statistics, Election of November 7, 2000	
Number of Registered Voters	100,554
Number of Voters, Last General Election	64,026
Percentage of Registered Voters Voting	63.7%

Major Attractions

Six Flags Worlds of Adventure Amusement and Marine Park

Higher Education

Bohecker's Business College  
Hiram College  
Kent State University  
Northeastern Ohio College of Medicine

Hospitals

Robinson Memorial - Located in Ravenna with 285 beds

Communications

8 Newspapers - Gateway Press, Record Courier, Daily Kent Stater, Bingo Bulge,  
Plane and Pilot News, Portage County Legal News, Mr. Thrifty, Garrettsville  
Aurora Advocate and Villager  
1 Radio Station - WKSU-FM National Public Radio 89.7 FM  
2 Television Stations - 45/49 WNEO-WEAO and 29/35 WAOH-WAX

Sources: Portage County Auditors Office



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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800-282-0370  
Facsimile 614-466-4490

## PORTAGE COUNTY FINANCIAL CONDITION

### PORTAGE COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
JULY 10, 2001