

PORTAGE COUNTY, OHIO

SINGLE AUDIT REPORT



**FOR THE YEAR ENDED
DECEMBER 31, 2014**

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



Dave Yost • Auditor of State

County Commissioners
Portage County
449 South Meridian Street
Ravenna, Ohio 44266

We have reviewed the *Independent Auditor's Report* of Portage County, prepared by James G. Zupka, CPA, Inc., for the audit period January 1, 2014 through December 31, 2014. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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Dave Yost
Auditor of State

July 14, 2015

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**PORTAGE COUNTY, OHIO
SINGLE AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Portage County, Ohio, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Portage County, Ohio's basic financial statements, and have issued our report thereon dated May 14, 2015, wherein we noted that the Robinson Memorial Portage County Hospital will no longer be included in the County's financial statements due to a reorganization under the Ohio Revised Code.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of This Report

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

James G. Zupka,
CPA, President

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DN: cn=James G. Zupka, CPA, President, o=James G.
Zupka, CPA, Inc., ou=Accounting,
email=jgzcpa@sbcglobal.net, c=US
Date: 2015.06.16 15:43:37 -04'00'

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

May 14, 2015

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

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

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

Report on Compliance for Each Major Federal Program

We have audited Portage County, Ohio's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Portage County, Ohio's major federal programs for the year ended December 31, 2014. Portage County, Ohio's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Portage County, Ohio, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Portage County, Ohio, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Portage County, Ohio's basic financial statements. We issued our report thereon dated May 14, 2015, wherein we noted that the Robinson Memorial Portage County Hospital will no longer be included in the County's financial statements due to a reorganization under the Ohio Revised Code. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

James G. Zupka,
CPA, President

Digitally signed by James G. Zupka, CPA,
President
DN: cn=James G. Zupka, CPA, President, o=James
G. Zupka, CPA, Inc., ou=Accounting,
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James G. Zupka, CPA, Inc.
Certified Public Accountants

May 14, 2015

PORTAGE COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
<u>U.S. Department of Agriculture</u>			
<i>Passed through Ohio Department of Education:</i>			
<u>Child Nutrition Cluster:</u>			
National School Breakfast Program - MRDD	10.553	not available	\$ 824
National School Lunch Program - MRDD	10.555	not available	5,630
Total Child Nutrition Cluster			<u>6,454</u>
<i>Passed through Ohio Department of Jobs and Family Services:</i>			
<u>Food Stamp Cluster</u>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Administrative Costs)			
Food Assistance - SFY 14	10.561	G-89-20-1133/G-1011-11-5101	531,982
Food Assistance - SFY 15	10.561	G-89-20-1133/G-1011-11-5101	74,194
Food Assistance Employment and Training (FAET) - SFY 14	10.561	G-89-20-1133/G-1011-11-5101	19,216
Food Assistance Employment and Training (FAET) - SFY 15	10.561	G-89-20-1133/G-1011-11-5101	15,459
FAET Participation Allowance 14	10.561	G-89-20-1133/G-1011-11-5101	1,157
FAET Participation Allowance 15	10.561	G-89-20-1133/G-1011-11-5101	15
FAET Shared Services	10.561	G-89-20-1133/G-1011-11-5101	68,358
Total Food Stamp Cluster - CFDA #10.561			<u>710,381</u>
<i>Passed through Ohio Department of Health:</i>			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)			
Supplemental Food Program for Women, Infants, and Children (WIC)	10.557	67-1004-1-WA-0614	733,720
Supplemental Food Program for Women, Infants, and Children (WIC)	10.557	67-1004-1-WA-0715	167,732
Total CFDA #10.557			<u>901,452</u>
Total U.S. Department of Agriculture			<u>1,618,287</u>
<u>U.S. Department of Housing and Urban Development (HUD)</u>			
<i>Passed through Ohio Department of Development:</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants			
12 County Formula Grant	14.228	B-F-12-1CJ-1	105,884
13 County Formula Grant	14.228	B-F-13-1CJ-1	222,758
CDBG Housing Grant	14.228	B-C-13-1CJ-1	31,075
CDBG New Horizons FHA	14.228	B-N-12-1CJ-1	12,409
Total CFDA #14.228			<u>372,126</u>
Home Investment Partnership Program			
Home Rehab Grant	14.239	B-C-11-1CJ-2	18,200
Total U.S. Department of Housing and Urban Development (HUD)			<u>390,326</u>
<u>U.S. Department of Justice</u>			
<i>Passed Through Ohio Governor's Office of Criminal Justice Services:</i>			
Crime Victim Assistance			
Victims of Crime Assistance (VOCA)	16.575	2014VAGENE122	78,997
Victims of Crime Assistance (VOCA)	16.575	2015VAGENE122	32,718
Total CFDA #16.575			<u>111,715</u>
Violence Against Women Formula Grants			
Violence Against Women Act - Title IV	16.588	2013-WF-VA2-8222	42,936
Violence Against Women Act - Title IV	16.588	2011-WF-VA2-8222B	7,064
Total CFDA #16.588			<u>50,000</u>
Edward Byrne Memorial Justice Assistance Grant Program			
JAGLE Breath Safe and Easy Grant	16.738	2013-JG-LLE-5418	9,999
Total U.S. Department of Justice			<u>171,714</u>

(Continued)

PORTAGE COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014
(CONTINUED)

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
<u>U.S. Department of Labor</u>			
<i>Passed through Ohio Department of Jobs and Family Services:</i>			
<u>Workforce Investment Act (WIA) Cluster</u>			
WIA Adult			
Workforce Investment Act (WIA) 480 Adult	17.258	not available	418,645
Workforce Investment Act (WIA) 480 Adult OMJ Rebranding	17.258	not available	6,000
<i>Total CFDA #17.258</i>			<u>424,645</u>
WIA - Youth-In-School/Out-of-School			
Workforce Investment Act (WIA) 474 Youth In-School	17.259	not available	353,212
Workforce Investment Act (WIA) 472 Youth Out-of-School	17.259	not available	183,785
<i>Total CFDA #17.259</i>			<u>536,997</u>
WIA - Dislocated Workers			
Workforce Investment Act (WIA) 485 Dislocated Workers	17.278	not available	270,139
Workforce Investment Act (WIA) 450 Rapid Response OJT	17.278	not available	26,652
<i>Total CFDA #17.278</i>			<u>296,791</u>
Total Workforce Investment Act (WIA) Cluster			<u>1,258,433</u>
WIA - Dislocated Workers			
NEG-27 Dislocated Workers Training	17.277	not available	16,478
Total U.S. Department of Labor			<u>1,274,911</u>
<u>U.S. Department of Transportation</u>			
<i>Passed through Ohio Department of Transportation:</i>			
Highway Planning and Construction			
Prospect Summit Hayes Intersection #21432	20.205	PID 79009	288,324
Summit Powdermill Roundabout #23783	20.205	PID 87664	374,403
No Passing Zone/Traffic Study #25441	20.205	PID 93895	66,150
West Main Street Bridge Replacement #24009 (SFN 37099)	20.205	PID 88357	446,247
McClintocksburg Bridge Replacement #25563 (SFN 32291)	20.205	PID 93894	533,951
Parkman Road Bridge Replacement #25558 (SPN 39067)	20.205	PID 93391	633,961
<i>Total CFDA #20.205</i>			<u>2,343,036</u>
<i>Passed through Ohio Department of Public Safety:</i>			
State and Community Highway Safety			
High Visibility Enforcement Overtime	20.600	HVE0-2014-67-00-00-00395-00	18,598
<i>Total CFDA #20.600</i>			<u>18,598</u>
<i>Passed through Ohio Emergency Management Agency</i>			
Hazardous Materials Emergency Preparation (HMEP)	20.703	HM-HMP-0355-13-01-00	12,760
Total U. S. Department of Transportation			<u>2,374,394</u>
<u>U.S. Department of Education</u>			
<i>Passed through Ohio Department of Education:</i>			
<u>Special Education Cluster</u>			
Special Education Grants to States			
Title VIB - Division of Special Education Flow-Through	84.027	069773-6B-SF-2014	38,236
Title VIB - Division of Special Education Flow-Through	84.027	069773-6B-SF-2015	11,253
<i>Total CFDA #84.027</i>			<u>49,489</u>
<i>Passed through Ohio Department of Health:</i>			
Special Education - Grants for Infants and Families with Disabilities			
Help Me Grow 14	84.181	06710031HG0514	125,286
Help Me Grow 14	84.181	06710031HG0514	37,134
Help Me Grow 15	84.181	06710031HG0615	53,680
<i>Total CFDA #84.181</i>			<u>216,100</u>
Total U.S. Department of Education			<u>265,589</u>

PORTAGE COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014
(CONTINUED)

<i>Pass-Through Grantor Program Title</i>	CFDA Number	Pass-Through Entity Number	Expenditures
<u>U.S. Election Assistance Commission</u>			
<i>Passed through Ohio Secretary of State</i>			
HAVA Title II, 251 Funds	90.401	14-SOS-HHS-67	7,793
Total U.S. Election Assistance Commission			<u>7,793</u>
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through Ohio Department of Drug and Alcohol Addiction Services:</i>			
Strategic Prevention Framework	93.243	67-1452-SPFSG-P-14-1175	31,885
Strategic Prevention Framework	93.243	67-1452-SPFSG-P-15-1175	40,660
<i>Total CFDA #93.243</i>			<u>72,545</u>
<i>Passed through Ohio Department of Jobs and Family Services:</i>			
Promoting Safe and Stable Families			
Caseworker Visits Admin 14	93.556	G-89-20-1133/G-1011-14-5101	596
Caseworker Visits Admin 15	93.556	G-89-20-1133/G-1011-15-5101	656
Caseworker Visits 14	93.556	G-89-20-1133/G-1011-14-5101	5,358
Caseworker Visits 15	93.556	G-89-20-1133/G-1011-15-5101	6,564
ESSA/Family Preservation Operating 14	93.556	G-89-20-1133/G-1011-14-5101	5,440
ESSA/Family Preservation Operating 15	93.556	G-89-20-1133/G-1011-15-5101	6,457
ESSA/Family Preservation 14	93.556	G-89-20-1133/G-1011-14-5101	14,248
ESSA/Family Preservation 15	93.556	G-89-20-1133/G-1011-15-5101	16,266
ESSA/Family Reunification Operating 14	93.556	G-89-20-1133/G-1011-14-5101	4,786
ESSA/Family Reunification Operating 15	93.556	G-89-20-1133/G-1011-15-5101	5,703
ESSA/Family Reunification 14	93.556	G-89-20-1133/G-1011-14-5101	21,709
ESSA/Family Reunification 15	93.556	G-89-20-1133/G-1011-15-5101	6,608
Post Adoption Special 14	93.556	G-89-20-1133/G-1011-14-5101	56,616
<i>Total CFDA #93.556</i>			<u>151,007</u>
Temporary Assistance for Needy Families			
TANF Admin 14	93.558	G-89-20-1133/G-1011-14-5101	1,309,915
TANF Admin 15	93.558	G-89-20-1133/G-1011-15-5101	117,678
TANF Earnings from Collections	93.558	G-89-20-1133/G-1011-14-5101	(154,155)
Regular TANF 14	93.558	G-89-20-1133/G-1011-14-5101	758,397
Regular TANF 15	93.558	G-89-20-1133/G-1011-15-5101	406,643
TANF Summer Youth 14	93.558	G-89-20-1133/G-1011-14-5101	281,713
TANF Independent Living 14	93.558	G-89-20-1133/G-1011-14-5101	3,071
TANF Independent Living 15	93.558	G-89-20-1133/G-1011-15-5101	2,215
TANF OWIP Start Up	93.558	G-89-20-1133/G-1011-14-5101	52,000
TANF OWIP Incentive	93.558	G-89-20-1133/G-1011-14-5101	25,511
<i>Total CFDA #93.558</i>			<u>2,802,988</u>
Child Support Enforcement			
CSEA Incentives	93.563	G-89-20-1133/G-1011-14-5101	275,985
Federal Child Support 14	93.563	G-89-20-1133/G-1011-14-5101	627,489
Federal Child Support 15	93.563	G-89-20-1133/G-1011-15-5101	235,790
<i>Total CFDA #93.563</i>			<u>1,139,264</u>
<u>Child Care Cluster</u>			
Child Care and Development Block Grant			
Child Care Admin 14	93.575	G-89-20-1133/G-1011-14-5101	58,056
Child Care Admin 15	93.575	G-89-20-1133/G-1011-15-5101	15,355
Child Care Non-Admin 14	93.575	G-89-20-1133/G-1011-14-5101	16,761
Child Care Non-Admin 15	93.575	G-89-20-1133/G-1011-15-5101	36,141
<i>Total CFDA #93.575</i>			<u>126,313</u>
Total Child Care Cluster			<u>126,313</u>

(Continued)

PORTAGE COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014
(CONTINUED)

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
U.S. Department of Health and Human Services (Continued)			
<i>Passed through Ohio Department of Jobs and Family Services (Continued)</i>			
Child Welfare Services State Grants			
Title IV-B 14	93.645	G-89-20-1133/G-1011-14-5101	53,484
Title IV-B 15	93.645	G-89-20-1133/G-1011-15-5101	4,325
Title IV-B Administration 14	93.645	G-89-20-1133/G-1011-14-5101	6,356
Title IV-B Administration 15	93.645	G-89-20-1133/G-1011-15-5101	7,338
<i>Total CFDA #93.645</i>			<u>71,503</u>
Foster Care Title IV-E			
IV-E Contract Services FCM 14	93.658	G-89-20-1133/G-1011-14-5101	47,409
IV-E Admin and Training - Foster Care - 14	93.658	G-89-20-1133/G-1011-14-5101	152,727
IV-E Admin and Training - Foster Care - 15	93.658	G-89-20-1133/G-1011-15-5101	46,055
<i>Total CFDA #93.658</i>			<u>246,191</u>
Adoption Assistance			
IV-E Contract Services Adoption Assistance 14	93.659	G-89-20-1133/G-1011-14-5101	47,331
IV-E Admin and Training	93.659	G-89-20-1133/G-1011-14-5101	276,832
IV-E Admin and Training - Adoption Assistance 15	93.659	G-89-20-1133/G-1011-15-5101	85,203
Non-Recurring Adoption 14	93.659	G-89-20-1133/G-1011-14-5101	4,763
<i>Total CFDA #93.659</i>			<u>414,129</u>
Chaffee Foster Care Independence Program			
Chaffee Federal Allocation 14	93.674	G-89-20-1133/G-1011-14-5101	25,041
Chaffee Federal Allocation 15	93.674	G-89-20-1133/G-1011-15-5101	20,406
<i>Total CFDA #93.674</i>			<u>45,447</u>
<u>Social Services Block Grant</u>			
Title XX - Base Subsidy - 14	93.667	G-89-20-1133/G-1011-14-5101	329,155
Title XX - Base Subsidy - 15	93.667	G-89-20-1133/G-1011-15-5101	65,000
Title XX - Transfer Subsidy - 14	93.667	G-89-20-1133/G-1011-14-5101	476,981
Title XX - Transfer Subsidy - 15	93.667	G-89-20-1133/G-1011-15-5101	200,000
<i>Total Passed through ODJFS</i>			<u>1,071,136</u>
<i>Passed through Ohio Department of Mental Health:</i>			
Title XX FY 14	93.667	MH-36-FY14	42,746
Title XX FY 15	93.667	MH-36-FY15	74,974
<i>Total Passed through Ohio Department of Mental Health</i>			<u>117,720</u>
<i>Passed through Ohio Department of Developmental Disabilities:</i>			
Title XX CFDA Block Grant est	93.667	not available	91,367
Total Social Services Block Grant			<u>1,280,223</u>
<i>Passed Through Ohio Department of Jobs and Family Services</i>			
State Children Health Inc Prog (SCHIP) 14	93.767	6-89-20-433/6-1011-14-5101	37,812
			(Continued)

PORTAGE COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014
(CONTINUED)

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
<u>U.S. Department of Health and Human Services</u>			
<u>Medical Assistance Program</u>			
<i>Passed through Ohio Department of Developmental Disabilities:</i>			
Medicaid Admin Claiming	93.778	not available	<u>362,801</u>
<i>Passed through Ohio Department of Job and Family Services:</i>			
Ohio Home Care Waiver	93.778	not available	<u>76,987</u>
Medicaid NET 14	93.778	6-89-20-1133/6-1011-14-5101	88,679
Medicaid NET 15	93.778	6-89-20-1133/6-1011-15-5101	19,609
Medicaid Admin 14	93.778	6-89-20-1133/6-1012-14-5101	237,220
Medicaid Admin 15	93.778	6-89-20-1133/6-1011-15-5101	43,490
Medicaid Enhanced 14	93.778	6-89-20-1133/6-1011-14-5101	680,511
Medicaid Enhanced 15	93.778	6-89-20-1133/6-1011-15-5101	368,752
Medicaid Child Welfare Related 14	93.778	6-89-20-1133/6-1011-14-5101	1,678
Medicaid Child Welfare Related 15	93.778	6-89-20-1133/6-1011-15-5101	3,186
<i>Total CFDA #93.778</i>			<u>1,443,125</u>
Total Medical Assistance Program			<u>1,882,913</u>
<i>Passed through Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services			
Community Plan Grant - FY 14	93.958	not available	55,071
Community Plan Grant - FY 15	93.958	not available	39,337
<i>Total CFDA #93.958</i>			<u>94,408</u>
<i>Passed through Ohio Department of Drug and Alcohol Addiction Services</i>			
Block Grants for Prevention and Treatment of Substance Abuse			
SAPT Alcohol/Drug Block Grant Treatment 14	93.959	SAPT PERCAPBG67	231,414
SAPT Alcohol/Drug Block Grant Prevention 14	93.959	SAPT PERCAPBG67	69,315
SAPT Alcohol/Drug Block Grant Treatment 15	93.959	SAPT PERCAPBG67	104,102
SAPT Alcohol/Drug Block Grant Prevention 15	93.959	SAPT PERCAPBG67	23,671
Women's Spec. Services Grant-Treatment 14	93.959	67-67583-02-W-T-14-8965	138,921
Women's Spec. Services Grant-Prevention 14	93.959	67-67583-02-W-T-14-8965	36,911
Women's Spec. Services Grant Treatment 15	93.959	67-67583-02-W-T-15-8965	74,091
Women's Spec. Services Grant Prevention 15	93.959	67-67583-02-W-T-15-8965	13,233
Youth Led Prevention 14	93.959		1,007
Youth Led Prevention 15	93.959		2,300
<i>Total CFDA #93.959</i>			<u>694,965</u>
Total U.S. Department of Health and Human Services			<u>9,059,708</u>
<u>U.S. Department of Homeland Security</u>			
<i>Passed through Ohio Emergency Management Agency</i>			
<u>Homeland Security Cluster</u>			
Hazard Mitigation Assistance Grant			
EMPG Grant 12	97.042	EMW-2012-EP-00004-S01	28,440
EMPG Grant 12 Supplemental	97.042	EMW-2012-EP-00004-S01	19,051
EMPG Grant 13	97.042	EMW-2014-EP-00064	15,763
<i>Total CFDA #97.042</i>			<u>63,254</u>
Homeland Security Grant Program			
State Homeland Security Program (SHSP) FY 11	97.067	EMW-2011-SS-00070	42,874
Total Homeland Security Cluster			<u>106,128</u>
Total U.S. Department of Homeland Security			<u>106,128</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 15,268,850</u>

PORTAGE COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 2: SUBRECIPIENTS

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

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

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

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

These loans are collateralized by mortgages on the property and by liens recorded with the County. At December 31, 2014, the gross amount of loans outstanding under this program was \$5,540,464.

NOTE 4: MATCHING REQUIREMENTS

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

PORTAGE COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014
(CONTINUED)

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

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

**PORTAGE COUNTY, OHIO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 & §.505
DECEMBER 31, 2014**

1. SUMMARY OF AUDITOR'S RESULTS

2014(i)	Type of Financial Statement Opinion	Unmodified
2014(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
2014(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
2014(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
2014(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
2014(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
2014(v)	Type of Major Programs' Compliance Opinions	Unmodified
2014(vi)	Are there any audit findings under §.510?	No
2014(vii)	Major Programs (list): State Administered Matching Grants for the Supplemental Nutrition Assistance Program - CFDA #10.561 Workforce Investment Act Cluster - CFDA #17.258, 17.259, and 17.278 Medical Assistance Program - CFDA #93.778 Block Grants for the Prevention and Treatment of Substance Abuse - CFDA #93.959	
2014(viii)	Dollar Threshold: A/B Programs	Type A: \$458,066 Type B: All Others
2014(ix)	Low Risk Auditee?	Yes

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

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

**PORTAGE COUNTY, OHIO
STATUS OF PRIOR FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2014**

The prior audit report, as of December 31, 2013, included no citations or instances of noncompliance. Management letter recommendations have been corrected, repeated, or procedures instituted to prevent occurrences in this audit period.



Portage County
Ohio

**Comprehensive
Annual
Financial
Report**

For the Year Ended
December 31, 2014

Introductory Section

Portage County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2014

Prepared by the Portage County Auditor's Office:

Janet Esposito, Auditor

Portage County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2014
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PORTAGE COUNTY AUDITOR

Janet Esposito

Administration Building
449 South Meridian Street
Ravenna, OH 44266

May 14, 2015

To the Citizens of Portage County

Portage County Commissioners
Honorable Kathleen Chandler
Honorable Maureen T. Frederick
Honorable Sabrina Christian-Bennett

Portage County Treasurer
Honorable Vicki Kline

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

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

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

For the year 2014, the County was audited by James G. Zupka, CPA Inc. Their unmodified opinion is included in the financial section of this report.

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

Reporting Entity

The General Assembly created Portage County on June 9, 1808. Located in Northeast Ohio approximately 30 miles south of Cleveland and on the western borders of Trumbull and Mahoning Counties and on the eastern border of Summit County, it covers an area of approximately 504 square miles. The County's 2014 population of 161,419 placed it as the 15th most populated of the State's 88 counties. Portage County enjoys the benefits of urbanization while also offering a rural atmosphere and a variety of lifestyles for its inhabitants.

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

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

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

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

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

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

For financial reporting purposes, the County includes all funds, agencies, boards and commissions making up Portage County (the Primary Government) and its' Component Units, in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity" and (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus an amendment of GASB 14 and 34." The County's primary government includes the financial activities of Portage County Community Mental Health Board, Portage County Board of Developmental Disabilities (DD), Portage County Solid Waste Management District, Portage County Sewer District, Portage County Water District, Streetsboro Regional Sewer District and all departments and activities that are directly operated by elected County officials.

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

The County Form of Government

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Local Economy

Portage County's financial situation remains stable. Calendar year 2014 saw our one percent sales tax revenue exceed \$19.9 million, a \$1.5 million increase over 2013. Real property conveyance fees were steady at \$1.7 million, nearly the same as 2013. Unemployment in the County still remains lower than in many of the surrounding areas.

Aurora and Streetsboro have seen the largest increases in residential construction, with Brimfield and Rootstown close behind.

Long-Term Financial Planning

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

The unassigned fund balance in the general fund is 29.43 percent of total general fund revenues. One-time revenues, such as unencumbered cash balances that are not supported by continuing revenues, are to be used for financing one-time expenditures such as major maintenance projects, capital improvements, debt service and reserves for current year contingencies. In addition, unencumbered fund balances provide beginning of the year cash flow until current revenues are received.

Relevant Financial Policies

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

Major Initiatives

Two major projects, the Water Resources Bio-Solids project totaling \$8 million and the County Municipal Court project totaling over \$9 million were completed in 2014 and are now operational.

Several County vehicles were replaced, including five additional Sheriff vehicles, four pick-up trucks for the County Engineer, and one for the Real Property department. The Solid Waste department purchased one new and one used recycling truck totaling \$270,000

The County Engineer oversaw the completion of three bridges. Reconstruction and improvement upon a major thoroughfare at Summit/Powdermill was completed for \$700,000.

A \$7.2 million energy savings project to ten County buildings was also completed in 2014, including updates to heating/cooling, lighting, control panels and other equipment.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Portage County for its comprehensive annual financial report for the year ended December 31, 2013. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized comprehensive annual financial report that satisfied both generally accepted accounting principles and applicable legal requirements. This was the sixteenth consecutive year that the government has received this prestigious award.

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

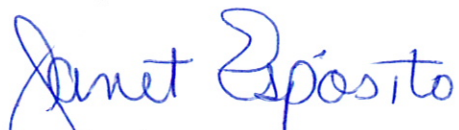
The Government Finance Officers Association of the United States and Canada (GFOA) gave Portage County the Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for its PAFR report for the year ended December 31, 2013. The Award is a prestigious national award-recognizing conformance with the highest standards for preparation of popular annual financial reports. This was the first year that the government has received this prestigious award.

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

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

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

Sincerely,



Janet Esposito
Portage County Auditor

Portage County, Ohio
Elected Officials
December 31, 2014

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

* Vicki Kline took office on January 1, 2015.

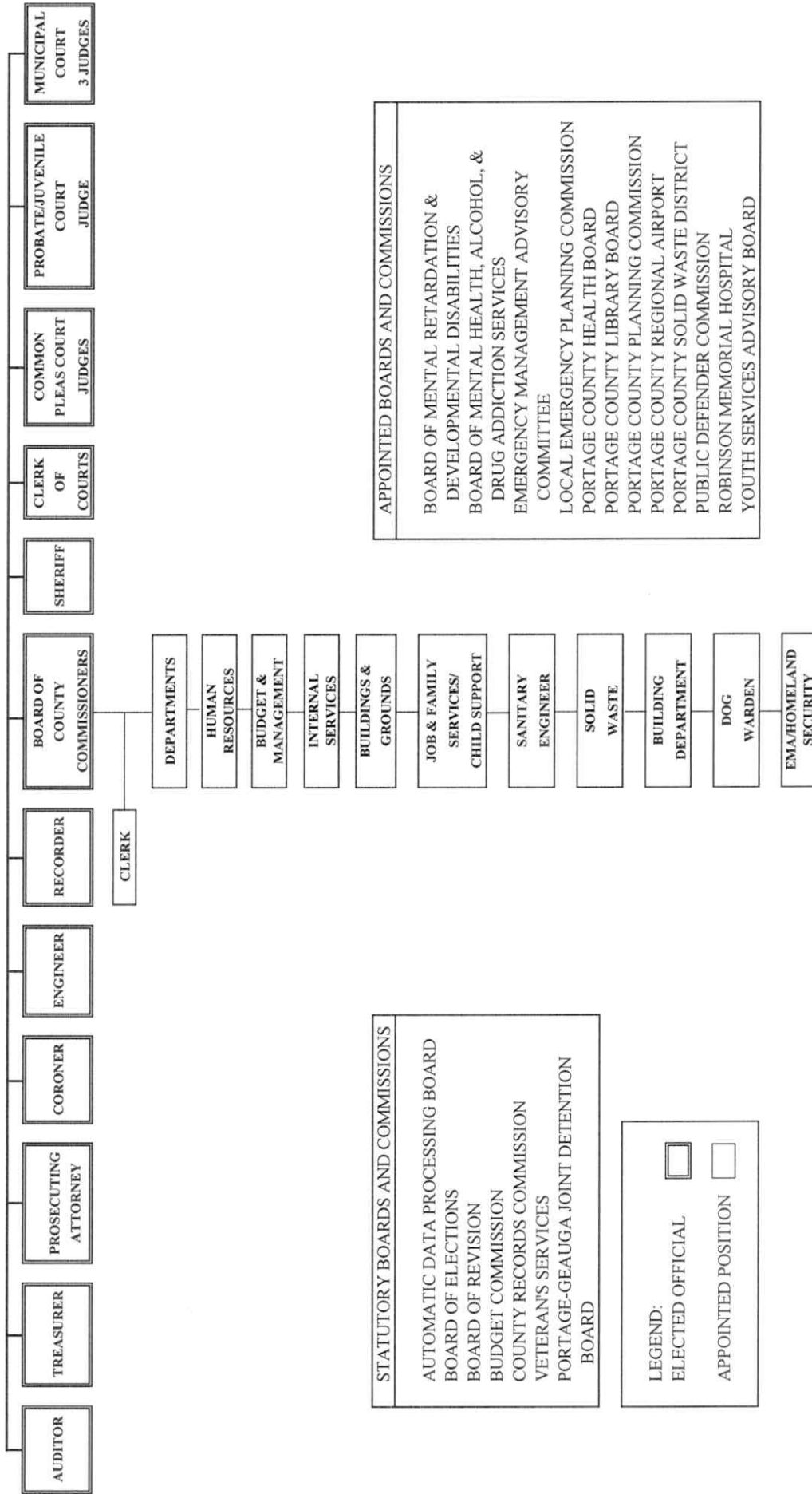
** Bradley Cromes took office on February 12, 2015.

*** Judge Becky L. Doherty took office on January 1, 2015.

**** Judge Robert W. Berger took office on February 9, 2015.

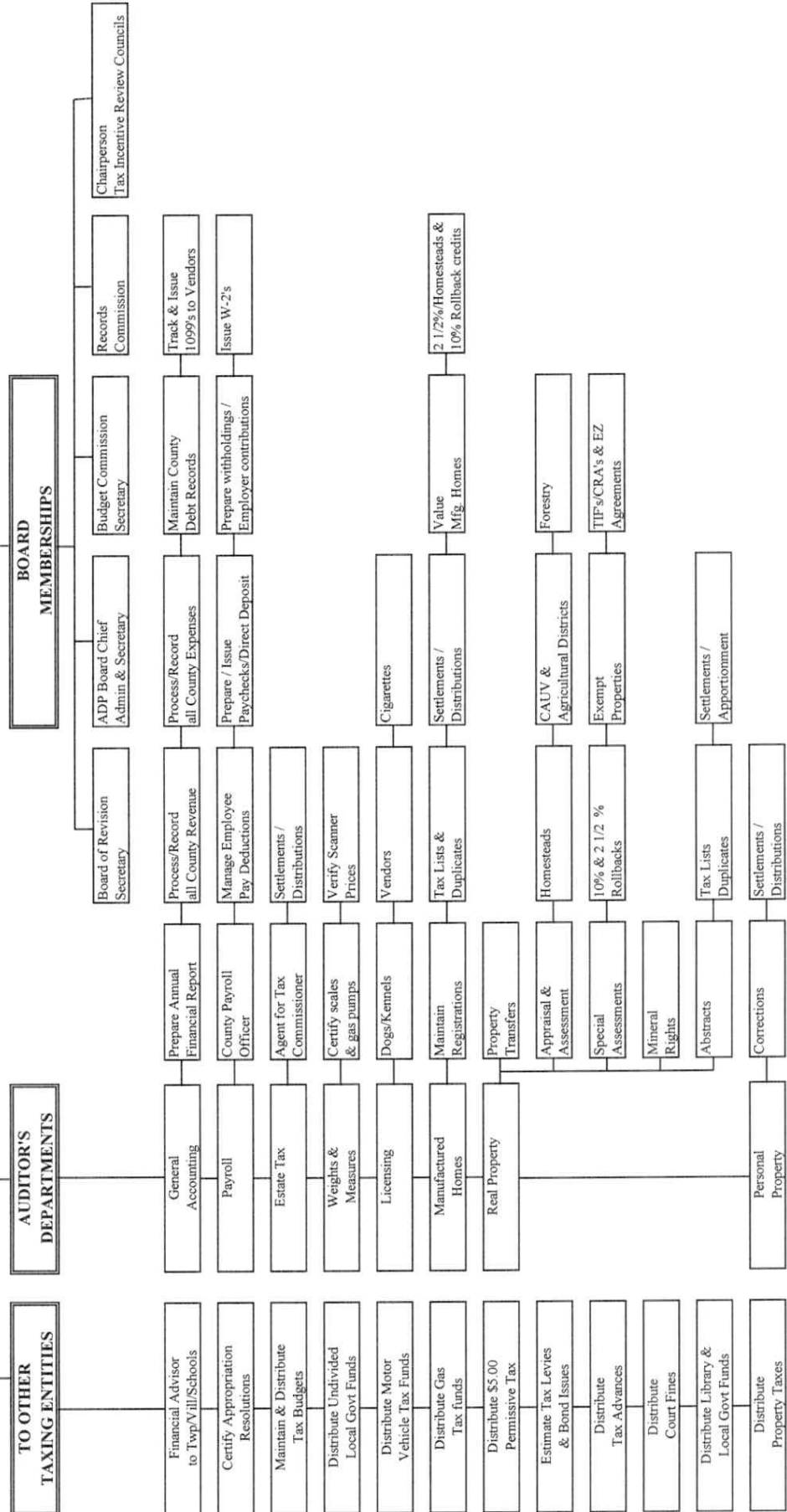
PORTAGE COUNTY GOVERNMENT ORGANIZATIONAL CHART

VOTERS OF PORTAGE COUNTY



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR

JANET ESPOSITO





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Portage County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO

Financial Section

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

Certified Public Accountants

5240 East 98th Street

Garfield Hts., Ohio 44125

Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

The Honorable David Yost
Auditor of State
State of Ohio

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Portage County, Ohio, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Portage County, Ohio, as of December 31, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, the Mental Health and Recovery Board Fund, the Developmental Disabilities Fund, the Child Welfare Levy Fund, and the Public Assistance Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 25, the Robinson Memorial Portage County Hospital Enterprise Fund was reorganized under a different Ohio Revised Code Section effective January 1, 2014. As a result of the reorganization, the Hospital will no longer be included in the County's financial statements. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information


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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 14, 2015, on our consideration of Portage County, Ohio's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Portage County, Ohio's internal control over financial reporting and compliance.



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

May 14, 2015

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Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

The discussion and analysis of Portage County's financial performance provide an overall review of the County's financial activities for the year ended December 31, 2014. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, the basic financial statements and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2014 are as follows:

- During 2014, the County completed work on several major construction projects:
 - New construction and improvements for commercial, industrial, residential and agricultural property totaled \$126,395,900 Countywide.
 - The largest additions were in Rootstown Township due to the NEOMED expansion, which included student housing, classroom/lab facilities and a health and wellness center. All additions were exempt from taxes except for the health and wellness portion.
 - In Ravenna, a senior living community was constructed for close to \$1 million and another senior housing complex was completed in Kent for \$2 million.
 - In Streetsboro, Viking Forge Corporation, an industrial complex, was constructed for \$2.5 million. There were additions of \$680,000 to National Biochemicals located in Aurora. In Brimfield Township, Rotoline Warehouse added over \$1 million in improvements to its facility and a McDonald's was built for over \$600,000.
- On January 1, 2014, the County transferred the assets and liabilities comprising its hospital operations to Robinson Memorial Hospital, for the purpose of separating the hospital from the County. The County's loss on disposition of the hospital of \$115,902,000 has been shown as a special item.
- During 2014, the County received \$4,141,813 in grant monies from the Ohio Department of Transportation for bridge improvements. This amount has been shown as a special item.
- The economy continues to see slow, but steady, growth in Portage County.
- While Portage County has seen development within its communities, it has not been immune to the economic conditions that have affected the United States. The County actively seeks grants in order to maintain and improve the services the County residents expect while still maintaining the costs of those services.

Using this Comprehensive Annual Financial Report (CAFR)

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

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

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2014?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all non-fiduciary *assets* and *deferred outflows of resources* and *liabilities* and *deferred inflows of resources* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

Reporting the County's Most Significant Funds

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

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

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

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

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

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

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

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

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

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

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

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

The County as a Whole

You may recall that the *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2014 compared to 2013:

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

(Table 1)
Net Position
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Assets						
Current and Other Assets	\$115.7	\$117.4	\$27.5	\$118.7	\$143.2	\$236.1
Capital Assets, Net	113.6	105.0	118.8	238.9	232.4	343.9
<i>Total Assets</i>	<u>229.3</u>	<u>222.4</u>	<u>146.3</u>	<u>357.6</u>	<u>375.6</u>	<u>580.0</u>
Deferred Outflows of Resources	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1.6</u>	<u>0.0</u>	<u>1.6</u>
Liabilities						
Current Liabilities	6.4	16.3	1.2	31.1	7.6	47.4
Long-term Liabilities						
Due within one Year	5.4	4.9	2.3	65.3	7.7	70.2
Due in More than one Year	26.3	22.6	18.9	24.3	45.2	46.9
<i>Total Liabilities</i>	<u>38.1</u>	<u>43.8</u>	<u>22.4</u>	<u>120.7</u>	<u>60.5</u>	<u>164.5</u>
Deferred Inflows of Resources						
Property Taxes	24.8	24.4	0.0	0.0	24.8	24.4
Interest Rate Swap	0.0	0.0	0.0	1.6	0.0	1.6
<i>Total Deferred Inflows of Resources</i>	<u>24.8</u>	<u>24.4</u>	<u>0.0</u>	<u>1.6</u>	<u>24.8</u>	<u>26.0</u>
Net Position						
Net Investment in Capital Assets	85.2	81.9	97.9	147.7	183.1	229.6
Restricted for:						
Capital Projects	3.6	4.0	0.0	0.0	3.6	4.0
Debt Service	0.7	1.4	0.0	0.0	0.7	1.4
General Government	9.6	8.7	0.0	0.0	9.6	8.7
Public Safety	1.4	1.2	0.0	0.0	1.4	1.2
Public Works	10.1	8.8	0.0	0.0	10.1	8.8
Health	26.8	27.4	0.0	0.0	26.8	27.4
Human Services	4.4	4.5	0.0	0.0	4.4	4.5
Unclaimed Monies	0.4	0.4	0.0	0.0	0.4	0.4
Streetsboro Sewer	0.0	0.0	1.1	1.3	1.1	1.3
Robinson Memorial Portage						
County Hospital	0.0	0.0	0.0	3.3	0.0	3.3
Unrestricted	24.2	15.9	24.9	84.6	49.1	100.5
<i>Total Net Position</i>	<u>\$166.4</u>	<u>\$154.2</u>	<u>\$123.9</u>	<u>\$236.9</u>	<u>\$290.3</u>	<u>\$391.1</u>

Total net position for governmental activities increased while total net position for business-type activities decreased due to the disposition of the hospital which resulted in a loss of \$115,902,000 that was recorded as a special item. The County's balances remain healthy while the County continues to provide the services that the residents expect while maintaining the costs of providing those services. In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2014 and 2013.

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

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

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Program Revenues						
Charges for Services and Sales	\$20.8	\$19.5	\$21.1	\$148.1	\$41.9	\$167.6
Operating Grants, Contributions and Interest	34.9	31.2	0.0	0.7	34.9	31.9
Capital Grants, Contributions and Assessments	3.4	1.9	0.3	1.2	3.7	3.1
<i>Total Program Revenues</i>	<u>59.1</u>	<u>52.6</u>	<u>21.4</u>	<u>150.0</u>	<u>80.5</u>	<u>202.6</u>
General Revenues						
Property Taxes	24.4	24.4	0.0	0.0	24.4	24.4
Sales Taxes	19.9	18.4	0.0	0.0	19.9	18.4
Grants and Entitlements	4.5	4.8	0.0	0.0	4.5	4.8
Interest	0.7	0.4	0.0	0.3	0.7	0.7
Miscellaneous	1.5	1.2	0.0	8.1	1.5	9.3
<i>Total General Revenues</i>	<u>51.0</u>	<u>49.2</u>	<u>0.0</u>	<u>8.4</u>	<u>51.0</u>	<u>57.6</u>
<i>Total Revenues</i>	<u>110.1</u>	<u>101.8</u>	<u>21.4</u>	<u>158.4</u>	<u>131.5</u>	<u>260.2</u>
Program Expenses						
General Government:						
Legislative and Executive	14.4	15.4	0.0	0.0	14.4	15.4
Judicial	10.3	9.3	0.0	0.0	10.3	9.3
Public Safety	15.9	17.0	0.0	0.0	15.9	17.0
Public Works	8.1	10.4	0.0	0.0	8.1	10.4
Health	29.5	33.1	0.0	0.0	29.5	33.1
Human Services	23.0	18.6	0.0	0.0	23.0	18.6
Interest and Fiscal Charges	0.8	0.8	0.0	0.0	0.8	0.8
Nursing Home	0.0	0.0	0.0	0.7	0.0	0.7
Solid Waste Recycling Center	0.0	0.0	3.0	3.3	3.0	3.3
Portage County Sewer	0.0	0.0	9.2	5.6	9.2	5.6
Portage County Water	0.0	0.0	3.2	3.5	3.2	3.5
Streetsboro Sewer	0.0	0.0	2.0	5.2	2.0	5.2
Robinson Memorial Hospital	0.0	0.0	0.0	153.0	0.0	153.0
Other Enterprise Funds	0.0	0.0	1.1	1.0	1.1	1.0
<i>Total Program Expenses</i>	<u>102.0</u>	<u>104.6</u>	<u>18.5</u>	<u>172.3</u>	<u>120.5</u>	<u>276.9</u>
<i>Change in Net Position before Special Items and Transfers</i>	8.1	(2.8)	2.9	(13.9)	11.0	(16.7)
Special Items	4.1	0.0	(115.9)	0.0	(111.8)	0.0
Transfers	0.0	(2.4)	0.0	2.4	0.0	0.0
<i>Change in Net Position</i>	<u>12.2</u>	<u>(5.2)</u>	<u>(113.0)</u>	<u>(11.5)</u>	<u>(100.8)</u>	<u>(16.7)</u>
Net Position Beginning of Year	154.2	159.4	236.9	248.4	391.1	407.8
Net Position End of Year	<u>\$166.4</u>	<u>\$154.2</u>	<u>\$123.9</u>	<u>\$236.9</u>	<u>\$290.3</u>	<u>\$391.1</u>

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Governmental Activities

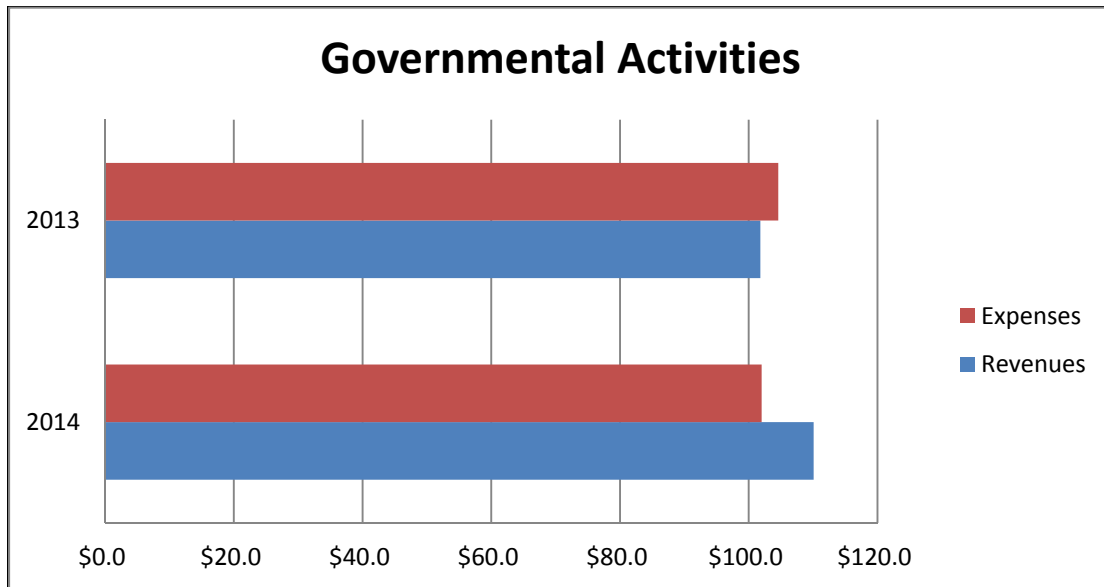
Revenues of governmental activities increased for various reasons including the following:

- The County saw an increase in both operating and capital grants. The increase in operating and capital grants can be attributed to the County being awarded more grant receipts to be used for providing services expected by the public.
- The increase in sales tax revenues was helped by multiple construction projects building both retail shops and personal dwellings.

Program expenses of governmental activities decreased in 2014. This decrease is largely due to the County taking an objective look at all internal functions and making the difficult decisions that are necessary to control costs of running a County.

Graph 1
 Governmental Revenues and Expenses
 (In Millions)

	2014	2013
Revenues	\$110.1	\$101.8
Expenses	102.0	104.6



Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Business-Type Activities

The County's business-type activities are comprised of nine enterprise funds, including the Robinson Memorial Portage County Hospital which was disposed of in 2014. Charges for services continued to be the major revenue source in 2014 for business-type activities. The decrease in charges for service revenue can be attributed almost entirely to the 2013 sale of the nursing home and the disposition of the hospital on January 1, 2014.

Financial Analysis of the Government's Funds

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

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$67,479,844. Of the total amount, \$11,631,071 constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance contains some level of restriction to indicate that it is not available for new spending.

The general fund had an increase in fund balance mainly due to an increase in permissive sales tax and property tax collections from a rebounding economy as well as to a significant drop in transfers to other funds. The mental health and recovery board, child welfare levy and public assistance funds saw increases in fund balance as the result of careful budget monitoring to ensure positive cashflow while providing the public with the services they have come to expect. Despite an increase in revenues and a significant drop in expenditures, the developmental disabilities fund saw a decrease in fund balance as the County continues to strive for excellence in service for this public segment.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The Solid Waste Recycling Center and the Portage County Sewer both saw decreases in net position due to a drop in customer charges as well as to an increase in current year expenses. Portage County Water saw an increase to net position due to both an increase in charges for services revenue and a drop in operating expenses as customer usage continues to still far outpace expenses. Streetsboro Sewer saw an increase in net position due to both an increase in customer usage and a decrease in expenses resulting in current year revenues outpacing expenses.

General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2014, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$3,970,216 higher than certification primarily due to conservative estimates in permissive sales tax, intergovernmental monies and interest, signs of the rebounding economy. Actual expenditures were \$1,671,208 less than appropriations due mainly to the diligence of management to keep costs low while still providing the services the County residents expect.

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Modifications made from the original budgeted revenues to the final budgeted revenues amounted to an increase of \$1,712,839. This is primarily due to conservative original estimates for property tax collections and charges for services. The County also made multiple revisions from the original appropriations to the final appropriations approved by the County Commissioners. During the year, adjustments made were mainly done in the general government-legislative and executive expenditures.

Capital Assets and Debt Administration

Capital Assets

During 2014, the County continued to see major improvements and additions to their capital assets. The Water Resources Bio-Solids project totaling \$8 million and the County Municipal Court project totaling over \$9 million were completed and became operational in 2014. New vehicles were purchased for the Sheriff department, County Engineer department, Real Property department and the Solid Waste department. The County Engineer oversaw the completion of three bridges. The County also completed a \$7.2 million energy savings project to ten County buildings in 2014 which included updates to heating/cooling, lighting, control panels and other equipment. Table 3 shows 2014 values compared to 2013.

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

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	\$2.9	\$2.1	\$2.8	\$13.5	\$5.7	\$15.6
Construction in Progress	0.8	13.2	1.5	11.3	2.3	24.5
Buildings and Improvements	59.3	45.1	9.1	46.7	68.4	91.8
Furniture and Fixtures	0.0	0.0	4.7	1.7	4.7	1.7
Equipment	3.2	3.6	0.0	64.7	3.2	68.3
Vehicles	3.1	3.4	2.5	2.1	5.6	5.5
Infrastructure	44.3	37.6	90.0	90.5	134.3	128.1
Sewer Rights	0.0	0.0	8.2	8.4	8.2	8.4
Total Capital Assets	\$113.6	\$105.0	\$118.8	\$238.9	\$232.4	\$343.9

See Note 11 to the basic financial statements for additional information on the County's capital assets.

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Debt

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

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

	Governmental Activities		Business Type Activities		Total	
	2014	2013	2014	2013	2014	2013
General Obligation Bonds	\$25.0	\$19.6	\$0.0	\$0.0	\$25.0	\$19.6
Special Assessment Bonds	0.5	0.6	0.0	0.0	0.5	0.6
Revenue Bonds	0.0	0.0	10.5	13.6	10.5	13.6
OPWC Loans	0.0	0.0	0.8	0.7	0.8	0.7
OWDA Loans	0.3	0.3	4.1	4.9	4.4	5.2
Intergovernmental Loans	0.0	0.0	5.5	6.0	5.5	6.0
Long-term Hospital Debt	0.0	0.0	0.0	61.6	0.0	61.6
Claims Payable	1.7	2.9	0.0	0.0	1.7	2.9
Compensated Absences	4.2	4.0	0.3	2.8	4.5	6.8
Total	\$31.7	\$27.4	\$21.2	\$89.6	\$52.9	\$117.0

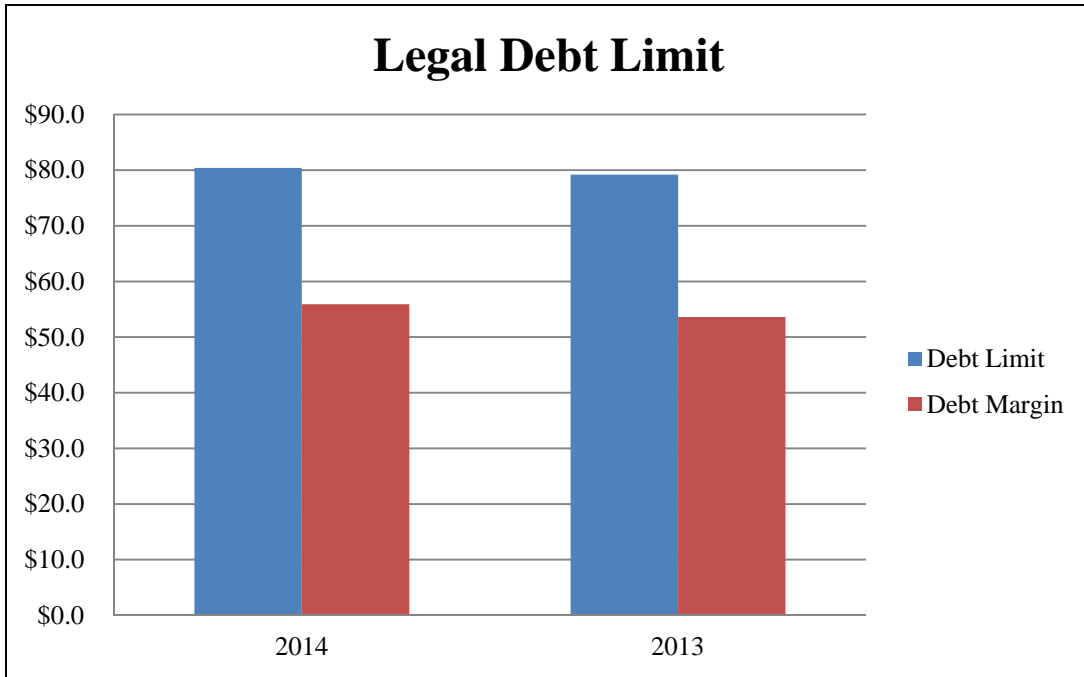
At December 31, 2014, the County's net change in long-term obligations was a decrease of \$64.1 million, of which \$61.6 million of this decrease was due to the disposition of the hospital. The remaining decrease was largely due to continued payments on outstanding debt with limited debt issuances.

The County maintains an AA credit rating from Standard & Poor. The County's overall legal debt margin increased to \$55.9 million. This is the additional amount of debt the County could issue. The debt margin increased \$2.3 million from 2013 to 2014 due to an increase in overall assessed valuation as well as to a reduction in outstanding debt subject to the limitation.

Graph 2
 Legal Debt Margin
 (in millions)

	2014	2013
Overall Debt Limit	\$80.4	\$79.2
Overall Debt Margin	55.9	53.6

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited



The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 12 and Note 13 to the basic financial statements.

Current Issues

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

Contacting the County's Financial Management

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

Portage County, Ohio
Statement of Net Position
December 31, 2014

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$68,914,232	\$19,886,823	\$88,801,055
Cash and Cash Equivalents			
In Segregated Accounts	464,295	0	464,295
Materials and Supplies Inventory	655,802	51,494	707,296
Accounts Receivable	0	5,628,112	5,628,112
Internal Balances	(638,049)	638,049	0
Intergovernmental Receivable	8,331,318	1,123,228	9,454,546
Prepaid Items	198,376	0	198,376
Sales Taxes Receivable	4,972,517	0	4,972,517
Property Taxes Receivable	26,107,370	0	26,107,370
Special Assessments Receivable	973,488	0	973,488
Loans Receivable	5,727,345	0	5,727,345
Goodwill	0	240,290	240,290
Nondepreciable Capital Assets	3,639,501	4,297,119	7,936,620
Depreciable Capital Assets, Net	109,914,196	114,499,390	224,413,586
<i>Total Assets</i>	<u>229,260,391</u>	<u>146,364,505</u>	<u>375,624,896</u>
Liabilities			
Accounts Payable	1,805,830	412,095	2,217,925
Accrued Wages	2,857,494	257,518	3,115,012
Contracts Payable	0	258,637	258,637
Intergovernmental Payable	1,101,238	193,423	1,294,661
Accrued Interest Payable	69,217	74,850	144,067
Claims Payable	599,433	0	599,433
Long-Term Liabilities:			
Due Within One Year	5,418,725	2,287,419	7,706,144
Due In More Than One Year	26,225,766	18,946,433	45,172,199
<i>Total Liabilities</i>	<u>38,077,703</u>	<u>22,430,375</u>	<u>60,508,078</u>
Deferred Inflows of Resources			
Property Taxes	24,836,236	0	24,836,236
Net Position			
Net Investment in Capital Assets	85,236,468	97,905,110	183,141,578
Restricted for:			
Capital Projects	3,621,791	0	3,621,791
Debt Service	684,173	0	684,173
General Government	9,589,188	0	9,589,188
Public Safety	1,404,285	0	1,404,285
Public Works	10,047,251	0	10,047,251
Health	26,841,630	0	26,841,630
Human Services	4,420,032	0	4,420,032
Unclaimed Monies	353,986	0	353,986
Portage County Sewer	0	14,454	14,454
Streetsboro Sewer	0	1,108,774	1,108,774
Unrestricted	24,147,648	24,905,792	49,053,440
<i>Total Net Position</i>	<u>\$166,346,452</u>	<u>\$123,934,130</u>	<u>\$290,280,582</u>

See accompanying notes to the basic financial statements

Portage County, Ohio
Statement of Activities
For the Year Ended December 31, 2014

	Program Revenues			
	Expenses	Charges for Services, Sales and Assessments	Operating Grants Contributions and Interest	Capital Grants, Contributions and Assessments
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$14,383,986	\$8,596,728	\$11,566	\$166,203
Judicial	10,310,350	4,473,159	0	0
Public Safety	15,932,331	1,647,840	1,312,338	0
Public Works	8,099,243	273,457	7,378,866	3,250,350
Health	29,521,389	958,723	11,594,624	0
Human Services	22,987,975	4,898,649	14,551,711	0
Interest and Fiscal Charges	813,647	0	0	0
Total Governmental Activities	102,048,921	20,848,556	34,849,105	3,416,553
Business-Type Activities:				
Solid Waste Recycling Center	2,999,017	2,867,949	0	20,134
Portage County Sewer	9,201,349	7,775,311	0	38,260
Portage County Water	3,187,095	4,342,557	0	7,841
Streetsboro Sewer	2,020,492	4,687,819	0	257,374
Freedom Secondary Railroad	2,296	0	0	0
SCRAM	292,034	349,139	0	0
Electronic Fingerprinting	17,230	15,784	0	0
Storm Water Management	788,576	1,037,223	0	0
Total Business-Type Activities	18,508,089	21,075,782	0	323,609
Total - Primary Government	\$120,557,010	\$41,924,338	\$34,849,105	\$3,740,162

General Revenues

Property Taxes Levied for:

General Purposes

Health - Mental Health and Recovery Board

Health - Developmental Disabilities

Human Services - Child Welfare Levy

Bond Retirement

Sales Tax Levied for General Purposes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Special Item - Bridge Improvements

Special Item - Loss on Disposition of Hospital

Total General Revenues and Special Items

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
(\$5,609,489)	\$0	(\$5,609,489)
(5,837,191)	0	(5,837,191)
(12,972,153)	0	(12,972,153)
2,803,430	0	2,803,430
(16,968,042)	0	(16,968,042)
(3,537,615)	0	(3,537,615)
(813,647)	0	(813,647)
<u>(42,934,707)</u>	<u>0</u>	<u>(42,934,707)</u>
0	(110,934)	(110,934)
0	(1,387,778)	(1,387,778)
0	1,163,303	1,163,303
0	2,924,701	2,924,701
0	(2,296)	(2,296)
0	57,105	57,105
0	(1,446)	(1,446)
0	248,647	248,647
<u>0</u>	<u>2,891,302</u>	<u>2,891,302</u>
<u>(42,934,707)</u>	<u>2,891,302</u>	<u>(40,043,405)</u>
4,069,806	0	4,069,806
3,521,165	0	3,521,165
12,851,010	0	12,851,010
2,418,045	0	2,418,045
1,578,875	0	1,578,875
19,904,631	0	19,904,631
4,495,998	0	4,495,998
680,430	5,574	686,004
1,441,394	41,617	1,483,011
50,961,354	47,191	51,008,545
4,141,813	0	4,141,813
0	(115,902,000)	(115,902,000)
<u>55,103,167</u>	<u>(115,854,809)</u>	<u>(60,751,642)</u>
12,168,460	(112,963,507)	(100,795,047)
<u>154,177,992</u>	<u>236,897,637</u>	<u>391,075,629</u>
<u>\$166,346,452</u>	<u>\$123,934,130</u>	<u>\$290,280,582</u>

Portage County, Ohio

Balance Sheet

Governmental Funds

December 31, 2014

	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance
Assets					
Equity in Pooled Cash and Cash Equivalents	\$10,293,483	\$5,705,767	\$21,167,784	\$3,221,573	\$1,236,402
Cash and Cash Equivalents					
In Segregated Accounts	236,867	0	0	62,325	0
Materials and Supplies Inventory	130,666	0	26,485	0	13,349
Interfund Receivable	1,059,250	0	0	0	0
Intergovernmental Receivable	2,302,529	631,620	816,048	791,272	124,600
Prepaid Items	183,172	476	0	2,563	1,321
Sales Taxes Receivable	4,972,517	0	0	0	0
Property Taxes Receivable	3,260,953	3,736,382	13,653,864	2,566,239	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	186,881	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash and Cash Equivalents	353,986	0	0	0	0
Total Assets	\$22,980,304	\$10,074,245	\$35,664,181	\$6,643,972	\$1,375,672
Liabilities					
Accounts Payable	\$316,672	\$378,374	\$98,234	\$369,993	\$181,471
Accrued Wages	1,280,467	42,735	628,033	0	408,005
Intergovernmental Payable	263,423	15,749	158,980	23,621	66,240
Interfund Payable	682,734	8,031	312,358	279	229,062
Total Liabilities	2,543,296	444,889	1,197,605	393,893	884,778
Deferred Inflows of Resources					
Property Taxes	3,082,419	3,531,818	12,906,327	2,425,740	0
Unavailable Revenue	3,225,378	467,589	1,563,585	298,567	3,385
Total Deferred Inflows of Resources	6,307,797	3,999,407	14,469,912	2,724,307	3,385
Fund Balances					
Nonspendable	854,705	476	26,485	2,563	14,670
Restricted	0	5,629,473	19,970,179	3,523,209	472,839
Committed	3,787	0	0	0	0
Assigned	1,639,648	0	0	0	0
Unassigned	11,631,071	0	0	0	0
Total Fund Balances	14,129,211	5,629,949	19,996,664	3,525,772	487,509
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$22,980,304	\$10,074,245	\$35,664,181	\$6,643,972	\$1,375,672

See accompanying notes to the basic financial statements

Portage County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2014*

Other Governmental Funds	Total Governmental Funds		
		Total Governmental Funds Balances	\$67,479,844
		<i>Amounts reported for governmental activities in the statement of net position are different because</i>	
		Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	113,553,697
\$18,129,787	\$59,754,796		
165,103	464,295	Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.	
447,368	617,868	Intergovernmental	4,734,099
0	1,059,250	Special Assessments	973,488
3,665,249	8,331,318	Delinquent Property Taxes	1,271,134
10,844	198,376	Permissive Sales Tax	<u>1,745,039</u>
0	4,972,517		
2,889,932	26,107,370	Total	8,723,760
973,488	973,488		
5,540,464	5,727,345	Internal service funds are used by management to charge the costs of insurance and materials and supplies to individual funds. The assets and liabilities of the internal service funds are included in the statement of net position.	
0	353,986	Net Position	7,267,872
<u>\$31,822,235</u>	<u>\$108,560,609</u>	Capital Assets	(15,933)
		Compensated Absences	85,381
\$239,985	\$1,584,729	Claims Payable	1,751,794
459,279	2,818,519	Internal Balances	<u>(786,255)</u>
75,120	603,133		
1,281,924	2,514,388	Total	8,302,859
2,056,308	7,520,769	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(69,217)
2,889,932	24,836,236		
3,165,256	8,723,760	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
6,055,188	33,559,996	General Obligation Bonds	(24,995,918)
		Special Assessment Bonds	(472,866)
458,212	1,357,111	OWDA Loans	(273,627)
23,252,527	52,848,227	Compensated Absences	(4,150,286)
0	3,787	Claims Payable	<u>(1,751,794)</u>
0	1,639,648		
0	11,631,071	Total	(31,644,491)
23,710,739	67,479,844	<i>Net Position of Governmental Activities</i>	<u><u>\$166,346,452</u></u>
<u>\$31,822,235</u>	<u>\$108,560,609</u>		

Portage County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2014

	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance
Revenues					
Property Taxes	\$4,162,679	\$3,552,162	\$12,963,420	\$2,439,344	\$0
Permissive Sales Tax	19,824,719	0	0	0	0
Intergovernmental	4,644,834	3,302,999	7,375,152	3,343,378	9,607,910
Interest	627,798	0	501	0	0
Licenses and Permits	7,114	0	0	0	0
Fines and Forfeitures	1,065,335	199,027	0	0	0
Rentals and Royalties	302,044	0	0	0	0
Charges for Services	8,242,229	2,140	147,408	2,746,917	1,577,179
Contributions and Donations	2,525	0	7,378	3,512	948
Special Assessments	0	0	0	0	0
Other	643,998	154,230	19,575	26,375	14,256
<i>Total Revenues</i>	<u>39,523,275</u>	<u>7,210,558</u>	<u>20,513,434</u>	<u>8,559,526</u>	<u>11,200,293</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	12,609,797	0	0	0	0
Judicial	9,232,064	0	0	0	0
Public Safety	14,387,732	0	0	0	0
Public Works	173,838	0	0	0	0
Health	0	6,013,346	22,213,476	0	0
Human Services	1,200,319	0	0	8,053,960	11,094,919
Capital Outlay	62,255	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Bond Issuance Costs	5,888	0	0	0	0
<i>Total Expenditures</i>	<u>37,671,893</u>	<u>6,013,346</u>	<u>22,213,476</u>	<u>8,053,960</u>	<u>11,094,919</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,851,382</u>	<u>1,197,212</u>	<u>(1,700,042)</u>	<u>505,566</u>	<u>105,374</u>
Other Financing Sources (Uses)					
General Obligation Bonds Issued	0	0	0	0	0
General Obligation Refunding Bonds Issued	0	0	0	0	0
Special Assessment Refunding Bonds Issued	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Transfers In	0	0	0	0	6,598
Transfers Out	(213,618)	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(213,618)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,598</u>
<i>Net Change in Fund Balances</i>	1,637,764	1,197,212	(1,700,042)	505,566	111,972
<i>Fund Balances Beginning of Year</i>	<u>12,491,447</u>	<u>4,432,737</u>	<u>21,696,706</u>	<u>3,020,206</u>	<u>375,537</u>
<i>Fund Balances End of Year</i>	<u>\$14,129,211</u>	<u>\$5,629,949</u>	<u>\$19,996,664</u>	<u>\$3,525,772</u>	<u>\$487,509</u>

See accompanying notes to the basic financial statements

Portage County, Ohio

*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2014*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	\$7,319,813
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
		Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	
\$1,578,875	\$24,696,480	Capital Asset Additions	13,950,830
0	19,824,719	Current Year Depreciation	<u>(5,264,261)</u>
14,545,029	42,819,302	Total	8,686,569
61,947	690,246		
699,344	706,458		
142,228	1,406,590		
130,348	432,392		
5,582,707	18,298,580	Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(144,470)
12,365	26,728		
157,505	157,505		
153,900	1,012,334	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
<u>23,064,248</u>	<u>110,071,334</u>	Property Taxes	(257,579)
		Sales Tax	79,912
		Intergovernmental	(104,129)
		Special Assessments	<u>(143,030)</u>
		Total	(424,826)
2,026,364	14,636,161	Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
803,897	10,035,961	Principal Retirement	1,776,068
1,927,634	16,315,366	Payment to Refunded Bond Escrow Agent	<u>485,000</u>
6,475,065	6,648,903	Total	2,261,068
1,394,843	29,621,665		
2,808,230	23,157,428	Proceeds are other financing sources in the governmental funds, but the issuance increases long-term liabilities on the statement of net position.	
6,686,662	6,748,917	General Obligation Bonds Issued	(7,070,000)
		General Obligation Refunding Bonds Issued	(447,647)
1,776,068	1,776,068	Special Assessment Refunding Bonds Issued	<u>(37,353)</u>
875,164	875,164	Total	(7,555,000)
0	5,888		
<u>24,773,927</u>	<u>109,821,521</u>	Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
(1,709,679)	249,813	Accrued Interest on Bonds	(3,058)
		Amortization of Bond Premium	<u>64,575</u>
7,070,000	7,070,000	Total	61,517
447,647	447,647		
37,353	37,353	Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
(485,000)	(485,000)	Compensated Absences	(112,075)
207,020	213,618	Claims Payable	<u>1,137,418</u>
0	(213,618)	Total	1,025,343
<u>7,277,020</u>	<u>7,070,000</u>		
5,567,341	7,319,813	The internal service funds used by management are not reported in the County-wide statement of activities. Governmental fund expenditures and related internal service fund revenue are eliminated. The net revenue (expense) of the internal service funds is allocated amount the governmental activities.	
18,143,398	60,160,031	Change in Net Position	2,019,351
<u>\$23,710,739</u>	<u>\$67,479,844</u>	Capital Assets	221,335
		Compensated Absences	(17,823)
		Claims Payable	(1,137,418)
		Internal Balances	<u>(146,999)</u>
		Total	938,446
		<i>Change in Net Position of Governmental Activities</i>	<u><u>\$12,168,460</u></u>

Portage County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$3,537,000	\$4,180,980	\$4,181,023	\$43
Permissive Sales Tax	17,000,000	17,000,000	19,654,795	2,654,795
Intergovernmental	3,805,619	3,834,001	4,665,535	831,534
Interest	305,900	408,900	802,899	393,999
Licenses and Permits	5,000	5,000	7,114	2,114
Fines and Forfeitures	1,075,000	1,075,000	1,062,024	(12,976)
Rentals and Royalties	382,291	382,291	450,362	68,071
Charges for Services	6,871,409	7,768,409	7,526,714	(241,695)
Contributions and Donations	0	0	2,525	2,525
Other	331,715	372,192	643,998	271,806
<i>Total Revenues</i>	<u>33,313,934</u>	<u>35,026,773</u>	<u>38,996,989</u>	<u>3,970,216</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	11,722,932	13,843,981	12,878,290	965,691
Judicial	9,323,291	9,541,215	9,250,860	290,355
Public Safety	14,330,452	14,428,806	14,343,721	85,085
Public Works	176,411	171,145	168,504	2,641
Human Services	686,546	694,546	673,722	20,824
Capital Outlay	14,788	1,694,308	1,389,808	304,500
Debt Service:				
Bond Issuance Costs	0	8,000	5,888	2,112
<i>Total Expenditures</i>	<u>36,254,420</u>	<u>40,382,001</u>	<u>38,710,793</u>	<u>1,671,208</u>
<i>Excess of Revenues</i>				
<i>Over (Under) Expenditures</i>	<u>(2,940,486)</u>	<u>(5,355,228)</u>	<u>286,196</u>	<u>5,641,424</u>
Other Financing Sources (Uses)				
Advances In	105,122	105,122	286,157	181,035
Advances Out	(50,000)	(28,490)	(844)	27,646
Transfers Out	(82,851)	(375,000)	(266,097)	108,903
<i>Total Other Financing Sources (Uses)</i>	<u>(27,729)</u>	<u>(298,368)</u>	<u>19,216</u>	<u>317,584</u>
<i>Net Change in Fund Balance</i>	(2,968,215)	(5,653,596)	305,412	5,959,008
<i>Fund Balance Beginning of Year</i>	6,127,944	6,127,944	6,127,944	0
Prior Year Encumbrances Appropriated	427,910	427,910	427,910	0
<i>Fund Balance End of Year</i>	<u>\$3,587,639</u>	<u>\$902,258</u>	<u>\$6,861,266</u>	<u>\$5,959,008</u>

See accompanying notes to the basic financial statements

Portage County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health and Recovery Board Fund
For the Year Ended December 31, 2014*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,505,587	\$3,559,125	\$3,535,819	(\$23,306)
Intergovernmental	1,524,370	2,295,931	3,035,129	739,198
Fines and Forfeitures	161,950	160,534	200,144	39,610
Charges for Services	5,000	5,000	2,140	(2,860)
Other	0	0	154,230	154,230
<i>Total Revenues</i>	5,196,907	6,020,590	6,927,462	906,872
Expenditures				
Current:				
Health	7,176,890	7,781,436	6,502,969	1,278,467
<i>Net Change in Fund Balance</i>	(1,979,983)	(1,760,846)	424,493	2,185,339
<i>Fund Balance Beginning of Year</i>	4,300,637	4,300,637	4,300,637	0
Prior Year Encumbrances Appropriated	490,159	490,159	490,159	0
<i>Fund Balance End of Year</i>	\$2,810,813	\$3,029,950	\$5,215,289	\$2,185,339

See accompanying notes to the basic financial statements

Portage County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2014*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$12,753,608	\$12,925,910	\$12,903,270	(\$22,640)
Intergovernmental	6,822,688	6,985,144	7,375,152	390,008
Interest	500	500	621	121
Charges for Services	158,140	153,230	147,408	(5,822)
Contributions and Donations	7,800	7,800	7,378	(422)
Other	6,800	6,800	19,575	12,775
<i>Total Revenues</i>	19,749,536	20,079,384	20,453,404	374,020
Expenditures				
Current:				
Health	27,168,781	24,263,937	22,687,581	1,576,356
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,419,245)	(4,184,553)	(2,234,177)	1,950,376
Other Financing Sources (Uses)				
Transfers Out	(150,000)	(10,000)	0	10,000
<i>Net Change in Fund Balance</i>	(7,569,245)	(4,194,553)	(2,234,177)	1,960,376
<i>Fund Balance Beginning of Year</i>	21,016,898	21,016,898	21,016,898	0
Prior Year Encumbrances Appropriated	892,537	892,537	892,537	0
<i>Fund Balance End of Year</i>	\$14,340,190	\$17,714,882	\$19,675,258	\$1,960,376

See accompanying notes to the basic financial statements

Portage County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Welfare Levy Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,403,509	\$2,440,782	\$2,428,123	(\$12,659)
Intergovernmental	2,588,617	2,588,617	3,237,171	648,554
Charges for Services	1,135,000	1,135,000	2,746,917	1,611,917
Contributions and Donations	0	0	3,512	3,512
Other	0	0	26,375	26,375
<i>Total Revenues</i>	6,127,126	6,164,399	8,442,098	2,277,699
Expenditures				
Current:				
Human Services	7,526,176	8,742,870	8,114,782	628,088
<i>Net Change in Fund Balance</i>	(1,399,050)	(2,578,471)	327,316	2,905,787
<i>Fund Balance Beginning of Year</i>	2,802,881	2,802,881	2,802,881	0
<i>Fund Balance End of Year</i>	<u>\$1,403,831</u>	<u>\$224,410</u>	<u>\$3,130,197</u>	<u>\$2,905,787</u>

See accompanying notes to the basic financial statements

Portage County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$8,722,419	\$9,200,475	\$9,811,044	\$610,569
Charges for Services	100,000	1,522,000	1,577,179	55,179
Contributions and Donations	0	0	948	948
Other	0	14,500	14,256	(244)
<i>Total Revenues</i>	8,822,419	10,736,975	11,403,427	666,452
Expenditures				
Current:				
Human Services	8,826,323	11,251,102	10,934,146	316,956
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,904)	(514,127)	469,281	983,408
Other Financing Sources (Uses)				
Transfers In	0	0	6,598	6,598
<i>Net Change in Fund Balance</i>	(3,904)	(514,127)	475,879	990,006
<i>Fund Balance Beginning of Year</i>	758,782	758,782	758,782	0
Prior Year Encumbrances Appropriated	1,741	1,741	1,741	0
<i>Fund Balance End of Year</i>	<u>\$756,619</u>	<u>\$246,396</u>	<u>\$1,236,402</u>	<u>\$990,006</u>

See accompanying notes to the basic financial statements

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Portage County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2014

	Enterprise		
	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$1,612,826	\$4,859,893	\$5,702,905
Accounts Receivable	316,729	2,572,084	427,100
Materials and Supplies Inventory	0	28,976	16,770
Interfund Receivable	0	0	0
<i>Total Current Assets</i>	<u>1,929,555</u>	<u>7,460,953</u>	<u>6,146,775</u>
<i>Noncurrent Assets:</i>			
<i>Restricted Assets:</i>			
Intergovernmental Receivable	0	14,454	0
Goodwill	240,290	0	0
<i>Capital Assets:</i>			
Nondepreciable Capital Assets	90,570	1,873,165	1,848,087
Depreciable Capital Assets, Net	2,846,901	61,659,836	18,932,501
<i>Total Noncurrent Assets</i>	<u>3,177,761</u>	<u>63,547,455</u>	<u>20,780,588</u>
<i>Total Assets</i>	<u>5,107,316</u>	<u>71,008,408</u>	<u>26,927,363</u>
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	\$42,137	\$196,454	\$92,208
Accrued Wages	86,435	85,286	34,560
Contracts Payable	0	258,637	0
Intergovernmental Payable	12,604	116,454	54,889
Interfund Payable	43,013	54,191	20,314
Compensated Absences Payable	89,765	64,622	26,186
Accrued Interest Payable	0	66,696	7,297
Revenue Bonds Payable	0	401,663	290,238
OPWC Loans Payable	0	88,105	0
OWDA Loans Payable	0	32,784	0
Intergovernmental Loans Payable	0	521,762	0
Claims Payable	0	0	0
<i>Total Current Liabilities</i>	<u>273,954</u>	<u>1,886,654</u>	<u>525,692</u>
<i>Long-Term Liabilities (net of current portion):</i>			
Compensated Absences Payable	30,823	49,766	20,166
Revenue Bonds Payable	0	7,655,650	1,935,231
OPWC Loans Payable	0	560,456	0
OWDA Loans Payable	0	140,225	0
Intergovernmental Loans Payable	0	4,774,244	0
Claims Payable	0	0	0
<i>Total Long-Term Liabilities</i>	<u>30,823</u>	<u>13,180,341</u>	<u>1,955,397</u>
<i>Total Liabilities</i>	<u>304,777</u>	<u>15,066,995</u>	<u>2,481,089</u>
Net Position			
Net Investment in Capital Assets	2,937,471	49,358,112	18,555,119
<i>Restricted for:</i>			
Portage County Sewer	0	14,454	0
Streetsboro Sewer	0	0	0
Unrestricted	1,865,068	6,568,847	5,891,155
<i>Total Net Position</i>	<u>\$4,802,539</u>	<u>\$55,941,413</u>	<u>\$24,446,274</u>

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

Net position of business-type activities

See accompanying notes to the basic financial statements

<u>Funds</u>			
<u>Streetsboro Sewer</u>	<u>Other Enterprise Funds</u>	<u>Total</u>	<u>Internal Service</u>
\$6,065,367	\$1,645,832	\$19,886,823	\$8,805,450
1,173,293	1,138,906	5,628,112	0
5,748	0	51,494	37,934
0	0	0	1,618,585
<u>7,244,408</u>	<u>2,784,738</u>	<u>25,566,429</u>	<u>10,461,969</u>
1,108,774	0	1,123,228	0
0	0	240,290	0
413,896	71,401	4,297,119	0
<u>30,934,354</u>	<u>125,798</u>	<u>114,499,390</u>	<u>15,933</u>
<u>32,457,024</u>	<u>197,199</u>	<u>120,160,027</u>	<u>15,933</u>
<u>39,701,432</u>	<u>2,981,937</u>	<u>145,726,456</u>	<u>10,477,902</u>
\$67,604	\$13,692	\$412,095	\$221,101
45,574	5,663	257,518	38,975
0	0	258,637	0
7,978	1,498	193,423	498,105
28,069	2,619	148,206	15,241
34,532	0	215,105	48,545
857	0	74,850	0
62,791	0	754,692	0
25,561	0	113,666	0
649,410	0	682,194	0
0	0	521,762	0
0	0	0	1,024,907
<u>922,376</u>	<u>23,472</u>	<u>3,632,148</u>	<u>1,846,874</u>
26,593	0	127,348	36,836
144,370	0	9,735,251	0
120,535	0	680,991	0
3,310,492	0	3,450,717	0
0	177,882	4,952,126	0
0	0	0	1,326,320
<u>3,601,990</u>	<u>177,882</u>	<u>18,946,433</u>	<u>1,363,156</u>
<u>4,524,366</u>	<u>201,354</u>	<u>22,578,581</u>	<u>3,210,030</u>
27,035,091	19,317	97,905,110	15,933
0	0	14,454	0
1,108,774	0	1,108,774	0
<u>7,033,201</u>	<u>2,761,266</u>	<u>24,119,537</u>	<u>7,251,939</u>
<u>\$35,177,066</u>	<u>\$2,780,583</u>	<u>123,147,875</u>	<u>\$7,267,872</u>
		<u>786,255</u>	
		<u>\$123,934,130</u>	

Portage County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2014*

	Enterprise		
	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
Operating Revenues			
Charges for Services	\$2,867,949	\$7,775,311	\$4,342,557
Other	40,276	0	0
<i>Total Operating Revenues</i>	<u>2,908,225</u>	<u>7,775,311</u>	<u>4,342,557</u>
Operating Expenses			
Personal Services	1,683,848	1,774,388	653,426
Materials and Supplies	598,705	851,055	453,247
Contractual Services	444,335	4,025,787	1,324,345
Depreciation and Amortization	301,036	1,852,435	620,119
Claims	0	0	0
Change in Worker's Compensation Estimate	0	0	0
Other	8,167	44,175	5,900
<i>Total Operating Expenses</i>	<u>3,036,091</u>	<u>8,547,840</u>	<u>3,057,037</u>
<i>Operating Income (Loss)</i>	<u>(127,866)</u>	<u>(772,529)</u>	<u>1,285,520</u>
Non-Operating Revenues (Expenses)			
Interest	0	16	18
Interest and Fiscal Charges	(2,506)	(607,211)	(142,555)
Loss on Disposal of Capital Assets	(3,083)	(100,048)	(7,651)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(5,589)</u>	<u>(707,243)</u>	<u>(150,188)</u>
<i>Income (Loss) before Capital Contributions and Special Item</i>	<u>(133,455)</u>	<u>(1,479,772)</u>	<u>1,135,332</u>
Capital Contributions	20,134	38,260	7,841
Special Item - Loss on Disposition of Hospital	0	0	0
<i>Change in Net Position</i>	<u>(113,321)</u>	<u>(1,441,512)</u>	<u>1,143,173</u>
<i>Net Position Beginning of Year</i>	<u>4,915,860</u>	<u>57,382,925</u>	<u>23,303,101</u>
<i>Net Position End of Year</i>	<u>\$4,802,539</u>	<u>\$55,941,413</u>	<u>\$24,446,274</u>

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

Change in net position of business-type activities

(1) Dollars rounded to the nearest thousands

See accompanying notes to the basic financial statements

<u>Funds</u>				
<u>Streetsboro Sewer</u>	<u>Robinson Memorial Portage County Hospital (1)</u>	<u>Other Enterprise Funds</u>	<u>Total</u>	<u>Internal Service</u>
\$4,687,819	\$0	\$1,402,146	\$21,075,782	\$13,208,999
<u>0</u>	<u>0</u>	<u>1,341</u>	<u>41,617</u>	<u>429,060</u>
<u>4,687,819</u>	<u>0</u>	<u>1,403,487</u>	<u>21,117,399</u>	<u>13,638,059</u>
875,566	0	120,321	5,107,549	785,563
79,329	0	0	1,982,336	516,607
0	0	977,159	6,771,626	2,556,508
900,639	0	4,751	3,678,980	2,676
0	0	0	0	8,676,113
0	0	0	0	(1,137,418)
5,397	0	503	64,142	0
<u>1,860,931</u>	<u>0</u>	<u>1,102,734</u>	<u>17,604,633</u>	<u>11,400,049</u>
<u>2,826,888</u>	<u>0</u>	<u>300,753</u>	<u>3,512,766</u>	<u>2,238,010</u>
5,540	0	0	5,574	0
(175,158)	0	0	(927,430)	0
(12,243)	0	0	(123,025)	(218,659)
<u>(181,861)</u>	<u>0</u>	<u>0</u>	<u>(1,044,881)</u>	<u>(218,659)</u>
2,645,027	0	300,753	2,467,885	2,019,351
257,374	0	0	323,609	0
0	(115,902,000)	0	(115,902,000)	0
2,902,401	(115,902,000)	300,753	(113,110,506)	2,019,351
<u>32,274,665</u>	<u>115,902,000</u>	<u>2,479,830</u>		<u>5,248,521</u>
<u>\$35,177,066</u>	<u>\$0</u>	<u>\$2,780,583</u>		<u>\$7,267,872</u>
			<u>146,999</u>	
			<u>(\$112,963,507)</u>	

Portage County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2014

	Enterprise		
	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Customers	\$2,907,916	\$7,874,891	\$4,446,109
Cash Received from Interfund Services Provided	0	0	0
Other Cash Receipts	40,276	0	0
Cash Payments to Employees for Services	(1,670,554)	(1,745,340)	(644,005)
Cash Payments for Goods and Services	(1,055,217)	(4,926,760)	(1,798,929)
Cash Payments for Claims	0	0	0
Other Cash Payments	(8,167)	(44,175)	(5,900)
Disposition of Hospital	0	0	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>214,254</u>	<u>1,158,616</u>	<u>1,997,275</u>
Cash Flows from Noncapital Financing Activities			
Advances Out	0	0	0
Cash Flows from Capital and Related Financing Activities			
Capital Contributions	20,134	227,381	7,841
Proceeds from OPWC Loans	0	119,802	0
Principal Paid on Revenue Bonds	(75,816)	(1,250,359)	(1,731,469)
Interest Paid on Revenue Bonds	(2,730)	(372,761)	(158,866)
Principal Paid on OWDA Loans	0	(91,274)	0
Interest Paid on OWDA Loans	0	(9,179)	0
Principal Paid on OPWC Loans	0	(85,604)	0
Principal Paid on Notes	0	0	0
Interest Paid on Notes	0	0	0
Principal Paid on Intergovernmental Loans	0	(504,510)	0
Interest Paid on Intergovernmental Loans	0	(238,202)	0
Proceeds from Sale of Capital Assets	0	0	0
Payments for Capital Acquisitions	(418,982)	(1,975,423)	(438,603)
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(\$477,394)</u>	<u>(\$4,180,129)</u>	<u>(\$2,321,097)</u>

Funds				
Streetsboro Sewer	Robinson Memorial Portage County Hospital (1)	Other Enterprise Funds	Total	Internal Service
\$5,242,320	\$0	\$1,386,307	\$21,857,543	\$0
0	0	0	0	13,104,698
0	0	1,341	41,617	429,060
(872,345)	0	(120,049)	(5,052,293)	(818,329)
(135,105)	0	(983,175)	(8,899,186)	(2,849,413)
0	0	0	0	(9,695,700)
(5,397)	0	(503)	(64,142)	0
0	(7,849,000)	0	(7,849,000)	0
4,229,473	(7,849,000)	283,921	34,539	170,316
0	0	(20,000)	(20,000)	0
257,374	0	0	512,730	0
50,000	0	0	169,802	0
(59,486)	0	0	(3,117,130)	0
(12,878)	0	0	(547,235)	0
(631,131)	0	0	(722,405)	0
(124,974)	0	0	(134,153)	0
(20,561)	0	0	(106,165)	0
(7,500,000)	0	0	(7,500,000)	0
(40,501)	0	0	(40,501)	0
0	0	0	(504,510)	0
0	0	0	(238,202)	0
2,767,191	0	0	2,767,191	0
(3,145,854)	0	0	(5,978,862)	0
(\$8,460,820)	\$0	\$0	(\$15,439,440)	\$0

(continued)

Portage County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2014

	Enterprise		
	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
Cash Flows from Investing Activities			
Interest on Investments	\$0	\$16	\$18
<i>Net Increase (Decrease) in Cash and Cash Equivalent</i>	(263,140)	(3,021,497)	(323,804)
<i>Cash and Cash Equivalents Beginning of Year</i>	1,875,966	7,881,390	6,026,709
<i>Cash and Cash Equivalents End of Year</i>	\$1,612,826	\$4,859,893	\$5,702,905
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	(\$127,866)	(\$772,529)	\$1,285,520
Adjustments:			
Depreciation and Amortization	301,036	1,852,435	620,119
Disposition of Hospital	0	0	0
(Increase) Decrease in Assets and Deferred Outflows:			
Accounts Receivable	39,967	92,776	103,552
Materials and Supplies Inventory	0	(4,307)	7,061
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	6,804	0
Increase (Decrease) in Liabilities and Deferred Inflows:			
Accounts Payable	(11,963)	(21,147)	23,384
Accrued Wages	2,238	12,368	3,901
Contracts Payable	0	(298)	0
Intergovernmental Payable	(360)	(22,984)	(51,283)
Interfund Payable	(260)	3,958	1,913
Compensated Absences Payable	11,462	11,540	3,108
Claims Payable	0	0	0
<i>Total Adjustments</i>	342,120	1,931,145	711,755
<i>Net Cash Provided by (Used for) Operating Activities</i>	\$214,254	\$1,158,616	\$1,997,275

Noncash Capital Financing Activities

During 2014, the Central Services internal service fund transferred capital assets of \$218,659 to the governmental funds. These amounts are included in loss on disposal of capital assets.

(1) Dollars rounded to the nearest thousands

See accompanying notes to the basic financial statements

<u>Funds</u>				
<u>Streetsboro Sewer</u>	<u>Robinson Memorial Portage County Hospital (1)</u>	<u>Other Enterprise Funds</u>	<u>Total</u>	<u>Internal Service</u>
\$5,540	0	\$0	\$5,574	\$0
(4,225,807)	(7,849,000)	263,921	(15,419,327)	170,316
10,291,174	7,849,000	1,381,911	35,306,150	8,635,134
<u>\$6,065,367</u>	<u>\$0</u>	<u>\$1,645,832</u>	<u>\$19,886,823</u>	<u>\$8,805,450</u>
<u>\$2,826,888</u>	<u>\$0</u>	<u>\$300,753</u>	<u>\$3,512,766</u>	<u>\$2,238,010</u>
900,639	0	4,751	3,678,980	2,676
0	(7,849,000)	0	(7,849,000)	0
377,784	0	(15,839)	598,240	0
18,921	0	0	21,675	41,246
0	0	0	0	(104,301)
176,717	0	0	183,521	0
(75,449)	0	(3,872)	(89,047)	144,935
2,727	0	293	21,527	(8,570)
0	0	0	(298)	0
807	0	(2,099)	(75,919)	35,026
(252)	0	(66)	5,293	(3,878)
691	0	0	26,801	(17,823)
0	0	0	0	(2,157,005)
<u>1,402,585</u>	<u>(7,849,000)</u>	<u>(16,832)</u>	<u>(3,478,227)</u>	<u>(2,067,694)</u>
<u>\$4,229,473</u>	<u>(\$7,849,000)</u>	<u>\$283,921</u>	<u>\$34,539</u>	<u>\$170,316</u>

Portage County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2014

	Private Purpose Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$9,562	\$8,876,130
Cash and Cash Equivalents In Segregated Accounts	0	2,207,246
Intergovernmental Receivable	0	5,112,897
Property Taxes Receivable	0	188,976,280
Special Assessment Receivable	0	3,444,863
<i>Total Assets</i>	<u>9,562</u>	<u>\$208,617,416</u>
Liabilities		
Intergovernmental Payable	0	\$202,283,553
Undistributed Assets	0	3,936,370
Loan Payable	0	186,881
Deposits Held and Due to Others	0	2,210,612
<i>Total Liabilities</i>	<u>0</u>	<u>\$208,617,416</u>
Net Position		
Held in Trust for Flags	1,000	
Held in Trust for Children Detention Center	2,500	
Unrestricted	6,062	
<i>Total Net Position</i>	<u>\$9,562</u>	

See accompanying notes to the basic financial statements

Portage County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2014

	Private Purpose Trust
Additions	
Interest	\$60
Deductions	0
<i>Change in Net Position</i>	60
<i>Net Position Beginning of Year</i>	9,502
<i>Net Position End of Year</i>	\$9,562

See accompanying notes to the basic financial statements

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

Note 1 - Description of the County and Reporting Entity

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

Reporting Entity

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board; and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations which are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. The reporting entity of the County does not include any component units.

The County is associated with certain organizations which are defined as Public Entity Risk Pools, Jointly Governed Organizations, Related Organizations and a Joint Venture. These organizations are presented in Notes 18, 21, 22 and 23 to the basic financial statements. These organizations are:

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

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

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

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

Note 2 - Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

Fund Accounting

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

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

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

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

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

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

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

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

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

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

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

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

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

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

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

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

Measurement Focus

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

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

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

Basis of Accounting

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes and grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 6). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (See Note 7), interest, federal and state grants and subsidies, state-levied locally shared taxes (including gasoline tax and motor vehicle license fees), fees and rentals.

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For 2014, there were no deferred outflows for the County.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2014, but which were levied to finance 2015 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, special assessments, permissive sales tax, homestead and rollback and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

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

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

Cash and Cash Equivalents

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

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

During 2014, investments included government securities including federal farm credit bank notes, federal home loan bank notes, federal national mortgage association notes, federal home loan mortgage corporation notes, money market accounts, municipal bonds and STAR Ohio.

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

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2014 amounted to \$627,798, which includes \$552,326 assigned from other County funds.

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2014, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

Inventory

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

Goodwill

Goodwill includes a 1992 Solid Waste acquisition. Goodwill is being amortized on a straight-line method based on the estimated lives of the acquired assets.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or imposed by law through constitutional provisions. Restricted assets in the general fund represent money set aside for unclaimed monies. The restricted asset in the Portage County sewer fund represents an intergovernmental receivable from Field Local Schools that will be used to repay debt. The restricted asset in the Streetsboro sewer fund represents an intergovernmental receivable from Summit County that will be used to repay debt.

Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars with the exception of land as land was listed regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

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

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

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

Interfund Balances

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

Compensated Absences

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

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

Accrued Liabilities and Long-Term Obligations

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

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

Net Position

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

Fund Balance

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

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

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

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

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

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

Operating Revenues and Expenses

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

Interfund Activity

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. During 2014, the County completed construction for bridge improvements. Contributed capital of \$4,141,813 from the Ohio Department of Transportation was recorded as a special item. Also in 2014, the County recognized a loss of \$115,902,000 on the reorganization of the Robinson Memorial hospital operations which was recorded as a special item.

Estimates

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

Budgetary Process

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

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

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

Bond Premium

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

Note 3 - Fund Balances

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

Fund Balances	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance	Other Governmental Funds	Total
<i>Nonspendable</i>							
Prepays	\$183,172	\$476	\$0	\$2,563	\$1,321	\$10,844	\$198,376
Inventory	130,666	0	26,485	0	13,349	447,368	617,868
Unclaimed Monies	353,986	0	0	0	0	0	353,986
Loans	186,881	0	0	0	0	0	186,881
<i>Total Nonspendable</i>	854,705	476	26,485	2,563	14,670	458,212	1,357,111
<i>Restricted for</i>							
County Courts	0	0	0	0	0	1,348,023	1,348,023
Community Development	0	0	0	0	0	49,088	49,088
Sheriff and Safety Services	0	0	0	0	0	1,098,605	1,098,605
Hazmat Operations	0	0	0	0	0	292,962	292,962
Mental Health Services	0	5,629,473	0	0	0	0	5,629,473
Developmental Disabilities	0	0	19,970,179	0	0	0	19,970,179
Children Services	0	0	0	3,523,209	0	0	3,523,209
Public Health Services	0	0	0	0	0	128,802	128,802
Social Services	0	0	0	0	472,839	585,561	1,058,400
Street Maintenance	0	0	0	0	0	1,051,896	1,051,896
Ditch Maintenance	0	0	0	0	0	49,826	49,826
Tax Administration	0	0	0	0	0	8,266,922	8,266,922
Loans	0	0	0	0	0	6,491,893	6,491,893
Debt Service Payments	0	0	0	0	0	267,158	267,158
Capital Improvements	0	0	0	0	0	3,621,791	3,621,791
<i>Total Restricted</i>	0	5,629,473	19,970,179	3,523,209	472,839	23,252,527	52,848,227
<i>Committed to</i>							
Professional Services	3,787	0	0	0	0	0	3,787
<i>Assigned to</i>							
<i>Purchases on Order:</i>							
Purchased/Contracted Services	240,250	0	0	0	0	0	240,250
Materials and Supplies	66,082	0	0	0	0	0	66,082
Capital Outlay	1,333,316	0	0	0	0	0	1,333,316
<i>Total Assigned</i>	1,639,648	0	0	0	0	0	1,639,648
<i>Unassigned</i>	11,631,071	0	0	0	0	0	11,631,071
<i>Total Fund Balances</i>	\$14,129,211	\$5,629,949	\$19,996,664	\$3,525,772	\$487,509	\$23,710,739	\$67,479,844

Note 4 - Budgetary Basis of Accounting

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures (budget) rather than restricted, committed, or assigned fund balance (GAAP).
4. Unrecorded cash represents amounts received but not reported by the County on the operating statements (budget), but which is reported on the GAAP basis operating statements.
5. Investments are reported at cost (budget) rather than at fair value (GAAP).
6. Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
7. Budgetary revenues and expenditures of the recorder and the certificate of title funds are classified to the general fund for GAAP reporting.

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

	Net Change in Fund Balances				
	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance
GAAP Basis	\$1,637,764	\$1,197,212	(\$1,700,042)	\$505,566	\$111,972
Net Adjustment for					
Revenue Accruals	508,316	(266,753)	0	(106,207)	203,134
Beginning Fair Value					
Adjustment for Investments	(12,387)	0	0	0	0
Ending Fair Value					
Adjustment for Investments	54,094	0	0	0	0
Beginning Unrecorded Cash	267,850	116,698	426,142	80,155	0
Ending Unrecorded Cash	(116,112)	(133,041)	(486,172)	(91,376)	0
Advances In	286,157	0	0	0	0
Net Adjustment for					
Expenditure Accruals	(280,449)	(132,186)	532,249	(60,822)	160,773
Perspective Differences:					
a) Recorders	(45,214)	0	0	0	0
b) Certificate of Title	(290,113)	0	0	0	0
Advances Out	(844)	0	0	0	0
Encumbrances	(1,703,650)	(357,437)	(1,006,354)	0	0
Budget Basis	<u>\$305,412</u>	<u>\$424,493</u>	<u>(\$2,234,177)</u>	<u>\$327,316</u>	<u>\$475,879</u>

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

Note 5 - Deposits and Investments

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

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

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

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

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

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

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in possession of an outside party. At year end, \$6,928,498 of the County's bank balance of \$20,950,518 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the Federal Deposit Insurance Corporation.

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

Investments

Investments are reported at fair value. As of December 31, 2014, the County had the following investments:

	Fair Value	Maturity	Moody Rating	Total Investments
Federal Farm Credit Bank Notes	\$21,614,646	More Than One Year	AAA	28.70%
Federal Farm Credit Bank Notes	3,016,290	Less Than One Year	AAA	N/A
Federal Home Loan Bank Notes	10,790,280	More Than One Year	AAA	14.33%
Federal Home Loan Bank Notes	5,018,390	Less Than One Year	AAA	6.66%
Federal National Mortgage Association Notes	9,015,178	More Than One Year	AAA	11.97%
Federal Home Loan Mortgage Corporation Notes	7,940,915	More Than One Year	AAA	10.54%
Federal Home Loan Mortgage Corporation Notes	1,500,900	Less Than One Year	AAA	N/A
Money Market	3,936,223	Less Than One Year	AAA	5.23%
Negotiable Certificates of Deposit	8,918,500	More Than One Year	N/A	11.84%
Negotiable Certificates of Deposit	496,724	Less Than One Year	N/A	N/A
Municipal Bonds	2,500,140	More Than One Year	N/A	N/A
Municipal Bonds	476,012	Less Than One Year	N/A	N/A
STAR Ohio	94,789	Average 50.1 Days	N/A	N/A
	<u>\$75,318,987</u>			

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

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

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

Note 6 – Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2014 for real and public utility property taxes represents collections of 2013 taxes.

2014 real property taxes were levied after October 1, 2014, on the assessed value as of January 1, 2014, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2014 real property taxes are collected in and intended to finance 2015.

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

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. 2014 public utility property taxes which became a lien December 31, 2013, are levied after October 1, 2014, and are collected in 2015 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2014, was \$13.62 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2014 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$2,539,040,940
Other Real Estate	638,398,300
Tangible Personal Property	
Public Utility	97,382,430
Real	1,039,480
Total	<u><u>\$3,275,861,150</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which were measurable as of December 31, 2014, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2014 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Note 7 - Permissive Sales and Use Tax

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

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

Note 8 - Compensated Absences

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

Note 9 - Contingent Liabilities

Grants

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

Litigation

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

Note 10 - Receivables

Receivables at December 31, 2014, consisted of taxes, accounts (billings for user charged services, including unbilled utility services, and rental payments), special assessments, interfund, loans and intergovernmental receivables arising from grants, notes, entitlements and shared revenues. All receivables are considered collectable in full.

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

The loans receivable at December 31, 2014, primarily represent revolving loans made to private enterprises under the United States Department of Housing and Urban Development Community Development Block Grant Program, Section 17 and Home Affordability Act programs. The notes are due on various dates with a large portion not due until the related property is sold or the debtor becomes deceased. Generally the loans are collateralized by the property that is improved with the proceeds of the notes; however, the County's security interest is usually subordinate to that of another creditor. Many notes are non-interest bearing while other notes bear interest at various rates. The loans are administered by the County.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

In the 1980's, the County constructed a sewage treatment facility and sewer lines in the City of Streetsboro, Ohio and Streetsboro Regional Sewer District No. 4 using federal funds and money borrowed from the Ohio Water Development Authority. The plant serves both the Streetsboro Regional Sewer District and a portion of Summit County, Ohio. Summit County has agreed to pay the County for that portion of the OWDA loan related to the construction of assets that benefits Summit County. Accordingly, an intergovernmental receivable in the amount of \$1,108,774 has been reported as a restricted asset in the Streetsboro Sewer enterprise fund.

Special assessments expected to be collected in more than one year amount to \$886,341 in the special assessment bond retirement fund. At December 31, 2014 the amount of delinquent special assessments was \$799,078.

A summary of the principal items of intergovernmental receivables follows:

	Amount
<i>Governmental Activities</i>	
General Fund	
Casino Disbursement	\$939,686
Undivided Local Government Tax	763,289
Homestead and Rollback	285,878
Court Fines	184,371
911 Enhancers	42,675
Public Defender	38,650
Election Costs	39,803
Delinquent Advertising	8,177
<i>Total General Fund</i>	2,302,529
Special Revenue Funds	
<i>Major</i>	
Mental Health and Recovery Board	631,620
Developmental Disabilities	816,048
Child Welfare Levy	791,272
Public Assistance	124,600
<i>Nonmajor</i>	
Law Library	34,049
Computer Legal Research	39,210
Mediation and Dispute	5,510
Sheriff's Grants	16,053
Hazmat Operations and Planning	15,763
Motor Vehicle and Gas Tax	3,255,559
Marriage License	896
Dog and Kennel	655
Child Support Administration	225,935
Victim Assistance	24,683
<i>Total Special Revenue Funds</i>	5,981,853
Capital Projects Funds	
Permanent Improvements	46,936
<i>Total Governmental Activities</i>	\$8,331,318

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

	Amount
<i>Business-Type Activities</i>	
Portage County Sewer	\$14,454
Streetsboro Sewer	1,108,774
<i>Total Business-Type Activities</i>	\$1,123,228
Agency Funds	
Undivided Auto	\$526,828
Undivided Fuel	815,517
Undivided State and Local Government	1,133,218
Undivided Library and Local Government	2,406,087
Undivided Wireless 911	39,575
Undivided Indigent	4,791
Regional Planning Commission	186,881
<i>Total Agency Funds</i>	\$5,112,897

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2014 was as follows:

	Balance 12/31/13	Additions	Reductions	Balance 12/31/14
Governmental Activities:				
<i>Capital assets not being depreciated</i>				
Land	\$2,060,328	\$878,000	(\$58,205)	\$2,880,123
Construction in Progress	13,259,167	8,118,382	(20,618,171)	759,378
<i>Total capital assets not being depreciated</i>	15,319,495	8,996,382	(20,676,376)	3,639,501
<i>Capital assets being depreciated</i>				
Buildings and Improvements	79,654,103	16,950,245	(6,952,940)	89,651,408
Equipment	12,570,784	230,585	(204,064)	12,597,305
Vehicles	8,514,870	298,841	(453,285)	8,360,426
Infrastructure	61,395,081	8,092,948	(1,268,257)	68,219,772
<i>Total capital assets being depreciated</i>	162,134,838	25,572,619	(8,878,546)	178,828,911
Accumulated depreciation				
Buildings and Improvements	(34,541,984)	(2,734,077)	6,952,940	(30,323,121)
Equipment	(8,946,257)	(626,418)	188,300	(9,384,375)
Vehicles	(5,149,241)	(519,815)	382,784	(5,286,272)
Infrastructure	(23,805,253)	(1,383,951)	1,268,257	(23,920,947)
Total accumulated depreciation	(72,442,735)	(5,264,261) *	8,792,281	(68,914,715)
Capital assets being depreciated, net	89,692,103	20,308,358	(86,265)	109,914,196
Governmental activities capital assets, net	\$105,011,598	\$29,304,740	(\$20,762,641)	\$113,553,697

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

	Balance 12/31/13	Additions	Reductions	Balance 12/31/14
Business type activities				
<i>Capital assets not being depreciated</i>				
Land	\$2,817,031	\$12,421	\$0	\$2,829,452
Land - Hospital	10,669,000	0	(10,669,000)	0
Construction in Progress	9,840,175	3,015,873	(11,388,381)	1,467,667
Construction in Progress - Hospital	1,460,000	0	(1,460,000)	0
<i>Total capital assets not being depreciated</i>	<u>24,786,206</u>	<u>3,028,294</u>	<u>(23,517,381)</u>	<u>4,297,119</u>
<i>Capital assets being depreciated</i>				
Buildings and Improvement	5,829,744	8,092,067	(2,844,308)	11,077,503
Buildings and Improvement - Hospital	120,169,000	0	(120,169,000)	0
Furniture and Fixtures	3,300,404	3,273,682	(92,765)	6,481,321
Equipment - Hospital	158,126,000	0	(158,126,000)	0
Vehicles	4,428,874	789,580	(237,248)	4,981,206
Infrastructure	132,385,445	2,183,620	0	134,569,065
Sewer Rights	10,893,349	0	0	10,893,349
<i>Total capital assets being depreciated</i>	<u>435,132,816</u>	<u>14,338,949</u>	<u>(281,469,321)</u>	<u>168,002,444</u>
<i>Accumulated depreciation</i>				
Buildings and Improvement	(1,857,980)	(151,793)	77,117	(1,932,656)
Buildings and Improvement - Hospital	(77,483,300)	0	77,483,300	0
Furniture and Fixtures	(1,634,343)	(253,737)	58,301	(1,829,779)
Equipment - Hospital	(93,460,700)	0	93,460,700	0
Vehicles	(2,273,260)	(365,224)	148,687	(2,489,797)
Infrastructure	(41,844,846)	(2,678,034)	0	(44,522,880)
Sewer Rights	(2,510,075)	(217,867)	0	(2,727,942)
<i>Total accumulated depreciation</i>	<u>(221,064,504)</u>	<u>(3,666,655) **</u>	<u>171,228,105</u>	<u>(53,503,054)</u>
<i>Capital assets being depreciated, net</i>	<u>214,068,312</u>	<u>10,672,294</u>	<u>(110,241,216)</u>	<u>114,499,390</u>
Business type activities capital assets, net	<u><u>\$238,854,518</u></u>	<u><u>\$13,700,588</u></u>	<u><u>(\$133,758,597)</u></u>	<u><u>\$118,796,509</u></u>

Capital asset and accumulated depreciation deletions include \$290,424,000 and \$170,944,000, respectively, relating to the disposition of the hospital.

* Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$866,171
Judicial	1,217,053
Public Safety	900,008
Public Works	1,733,745
Health	491,896
Human Services	55,388
Total	<u><u>\$5,264,261</u></u>

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

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

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

Note 12 - Long-Term Debt

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

	Original Issue Date	Interest Rate	Original Issue Amount
Business-type Activities:			
OWDA Loans:			
<i>Portage County Sewer:</i>			
Various	1994	4.18%	\$1,640,000
Field	1997	4.04	187,968
Mantua Corners	2001	3.50	352,046
<i>Streetsboro Sewer:</i>			
Streetsboro Inluent	1986	4.04	642,412
Plant Improvements	2002	2.79	10,558,374
OPWC Loans:			
<i>Portage County Sewer:</i>			
Various	1999	0.00	461,030
Various	2006	0.00	450,000
Various	2007	0.00	66,748
Village Estates Pump Station	2008	0.00	18,165
Ravenna South AC Pipe	2008	0.00	18,424
Twin Lakes & Red Fox	2010	0.00	150,000
Wastewater Improvements	2014	0.00	69,802
Wastewater Improvements	2014	0.00	50,000
<i>Streetsboro Sewer:</i>			
Rehab	1999	0.00	51,910
Rehab Phase 4	2007	0.00	50,000
Generator Replacement	2008	0.00	35,811
Trunk Sewer Rehab	2011	0.00	85,022
WWTP UV Disinfection	2014	0.00	50,000
Revenue Bonds:			
<i>Solid Waste Management:</i>			
Transfer Station	1994	3.75 - 6.2	1,040,000
<i>Portage County Sewer:</i>			
Various Refunding	2006	3.95 - 5.25	792,585
Various Refunding	2010	2.00 - 4.00	475,000
Various	2004	2.50 - 5.25	1,269,000
Various	2007	3.65 - 7.00	4,443,240
Various	2007	4.25	2,400,000
Various	2009	4.125	1,266,000
Twin Lakes	2010	2.00 - 4.00	525,000
Aurora Meadows	2011	2.00 - 4.00	577,000

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

	Original Issue Date	Interest Rate	Original Issue Amount
Business-type Activities (continued):			
Revenue Bonds:			
<i>Portage County Water</i>			
Various Refunding	2006	3.95 - 5.25%	\$1,800,131
Various	1994	3.75 - 6.20	5,410,000
Various Refunding	2010	2.00 - 4.00	342,000
Various	2004	2.50 - 5.25	1,663,000
Cleveland to Aurora	2010	2.00 - 4.00	1,535,000
<i>Streetsboro Sewer:</i>			
Various Refunding	2006	3.95 - 5.25	567,324
Intergovernmental Loans:			
<i>Portage County Sewer:</i>			
Summit County	1993	7.11	712,915
Summit County - 2001	2001	4.00 - 5.00	2,359,570
Ravenna City - 2005	2005	3.65	6,500,000
Mantua Village	2004	3.54	330,750
Freedom Secondary Railroad	2004	0.00	194,880
Long-term Debt:			
Hospital Revenue Bonds Series:			
2012	2012	1.42	41,050,000
2011	2011	1.50	9,400,000
2010	2010	1.47	7,710,000
2005	2005	3.39	32,455,000
Governmental-type Activities:			
General Obligation Bonds:			
Various Refunding	2006	3.95 - 5.25	7,104,322
USDA Building Improvements	1998	4.75	326,000
USDA Building Improvements	2001	4.75	133,000
Riddle Block Building Refunding	2010	2.00 - 4.00	2,376,000
County Buildings Refunding	2010	2.00 - 4.00	3,474,000
Courthouse	2004	2.50 - 5.25	761,000
Courthouse Refunding	2014	2.00	447,647
Prosecutor's Building	2010	2.00 - 4.00	4,165,000
Kent Courthouse (Assumption of Debt)	2013	2.00 - 4.00	6,577,000
Energy Conservation	2014	2.00 - 3.00	7,070,000
Special Assessment Bonds with Governmental Commitment:			
Portage County Sewer			
Various Refunding	2006	3.9 - 5.15	15,759
Portage County Water Sandy Lake	1994	3.75 - 6.2	115,000
Portage County Sewer Various	1982	5.00	1,213,873
Portage County Water Various Refunding	2006	3.9 - 5.15	19,879
Portage County Water Patricia Water Line	2007	3.65 - 7.00	56,760
Streetsboro Sewer Hale-McCracken	1999	5.50	191,388
Portage County Sewer Brimfield Township			
State Route 43 Refunding	2010	2.00 - 4.00	301,000
Portage County Sewer Various	2004	2.50 - 5.25	72,000
Portage County Sewer Refunding	2014	2.00	37,353

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

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

Changes in the County's long-term obligations during 2014 were as follows:

	Balance 12/31/13	Increase	Decrease	Balance 12/31/14	Amounts Due in One Year
Business-type Activities					
OWDA Loans:					
Portage County Sewer:					
Various	\$59,674	\$0	\$59,674	\$0	\$0
Field	32,483	0	12,605	19,878	13,119
Mantua Corners	172,126	0	18,995	153,131	19,665
Total Portage County Sewer	<u>264,283</u>	<u>0</u>	<u>91,274</u>	<u>173,009</u>	<u>32,784</u>
Streetsboro Sewer:					
Streetsboro Inluent	111,014	0	43,078	67,936	44,836
Plant Improvements	4,480,019	0	588,053	3,891,966	604,574
Total Streetsboro Sewer	<u>4,591,033</u>	<u>0</u>	<u>631,131</u>	<u>3,959,902</u>	<u>649,410</u>
<i>Total OWDA Loans Payable</i>	<u>4,855,316</u>	<u>0</u>	<u>722,405</u>	<u>4,132,911</u>	<u>682,194</u>
OPWC Loans:					
Portage County Sewer:					
Various	138,309	0	23,051	115,258	23,052
Various	281,250	0	22,500	258,750	22,500
Various	33,464	0	6,693	26,771	6,693
Village Estates Pump Station	22,662	0	4,440	18,222	4,440
Ravenna South AC Pipe	26,178	0	4,440	21,738	4,440
Twin Lakes & Red Fox	112,500	0	15,000	97,500	15,000
Wastewater Improvements	0	69,802	6,980	62,822	6,980
Wastewater Improvements	0	50,000	2,500	47,500	5,000
Total Portage County Sewer	<u>614,363</u>	<u>119,802</u>	<u>85,604</u>	<u>648,561</u>	<u>88,105</u>
Streetsboro Sewer:					
Rehab	15,573	0	2,595	12,978	2,596
Rehab Phase 4	15,000	0	5,000	10,000	5,000
Generator Replacement	22,317	0	4,464	17,853	4,463
Trunk Sewer Rehab	63,767	0	8,502	55,265	8,502
WWTP UV Disinfection	0	50,000	0	50,000	5,000
Total Streetsboro Sewer	<u>116,657</u>	<u>50,000</u>	<u>20,561</u>	<u>146,096</u>	<u>25,561</u>
<i>Total OPWC Loans Payable</i>	<u>\$731,020</u>	<u>\$169,802</u>	<u>\$106,165</u>	<u>\$794,657</u>	<u>\$113,666</u>

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

	Balance 12/31/13	Increase	Decrease	Balance 12/31/14	Amounts Due in One Year
Revenue Bonds:					
Solid Waste Management:					
Transfer Station	\$75,816	\$0	\$75,816	\$0	\$0
Portage County Sewer:					
2006 Various Refunding	360,511	0	83,106	277,405	87,723
Premium on 2006 Various Refunding	16,201	0	4,180	12,021	0
2010 Various Refunding	390,000	0	44,000	346,000	44,000
Premium on 2010 Various Refunding	11,369	0	1,467	9,902	0
2004 Various	805,000	0	805,000	0	0
2007 Various	3,480,538	0	187,603	3,292,935	192,540
2007 Various	2,005,900	0	86,050	1,919,850	31,900
2009 Various	1,211,000	0	15,200	1,195,800	15,900
2010 Twin Lakes	465,000	0	20,000	445,000	20,000
2011 Aurora Meadows	567,800	0	9,400	558,400	9,600
Total Portage County Sewer	9,313,319	0	1,256,006	8,057,313	401,663
Portage County Water:					
2006 Various Refunding	818,797	0	188,752	630,045	199,238
Premium on 2006 Various Refunding	36,788	0	9,495	27,293	0
1994 Various	391,717	0	391,717	0	0
2010 Various Refunding	287,000	0	31,000	256,000	31,000
Premium on 2010 Various Refunding	8,187	0	1,056	7,131	0
2004 Various	1,060,000	0	1,060,000	0	0
2010 Cleveland to Aurora	1,365,000	0	60,000	1,305,000	60,000
Total Portage County Water	3,967,489	0	1,742,020	2,225,469	290,238
Streetsboro Sewer:					
2006 Various Refunding	258,050	0	59,486	198,564	62,791
Premium on 2006 Various Refunding	11,590	0	2,993	8,597	0
Total Streetsboro Sewer	269,640	0	62,479	207,161	62,791
<i>Total Revenue Bonds</i>	<i>\$13,626,264</i>	<i>\$0</i>	<i>\$3,136,321</i>	<i>\$10,489,943</i>	<i>\$754,692</i>

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

	Balance 12/31/13	Increase	Decrease	Balance 12/31/14	Amounts Due in One Year
Intergovernmental Loans:					
Portage County Sewer:					
Summit County	\$254,111	\$0	\$44,006	\$210,105	\$47,177
Summit County - 2001	1,225,010	0	131,087	1,093,923	133,054
Ravenna City - 2005	4,143,790	0	312,337	3,831,453	323,841
Mantua Village	177,605	0	17,080	160,525	17,690
Total Portage County Sewer	5,800,516	0	504,510	5,296,006	521,762
Freedom Secondary Railroad	177,882	0	0	177,882	0
<i>Total Intergovernmental Loans</i>	<u>5,978,398</u>	<u>0</u>	<u>504,510</u>	<u>5,473,888</u>	<u>521,762</u>
Hospital Long-term Debt:					
Hospital Revenue Bond Series:					
2012	39,845,000	0	39,845,000	0	0
2011	9,400,000	0	9,400,000	0	0
2010	7,710,000	0	7,710,000	0	0
2005	2,960,000	0	2,960,000	0	0
Total Hospital Revenue Bond Series	59,915,000	0	59,915,000	0	0
Other Long-term Hospital Liabilities					
Self Insurance and Other Liabilities	1,671,000	0	1,671,000	0	0
Subtotal of Hospital Debt and Other	61,586,000	0	61,586,000	0	0
Compensated Absences	2,464,000	0	2,464,000	0	0
<i>Total Hospital Long-term Liabilities</i>	<u>64,050,000</u>	<u>0</u>	<u>64,050,000</u>	<u>0</u>	<u>0</u>
Compensated Absences	<u>315,652</u>	<u>256,952</u>	<u>230,151</u>	<u>342,453</u>	<u>215,105</u>
<i>Total Business-type Activities</i>	<u>\$89,556,650</u>	<u>\$426,754</u>	<u>\$68,749,552</u>	<u>\$21,233,852</u>	<u>\$2,287,419</u>
Governmental Activities					
General Obligation Bonds:					
2006 Various Refunding	\$3,231,431	\$0	\$744,919	\$2,486,512	\$786,303
Premium on 2006 Various Refunding	145,198	0	37,471	107,727	0
1998 USDA Building Improvements	176,445	0	14,193	162,252	14,867
2001 USDA Building Improvements	87,863	0	5,042	82,821	5,281
2010 Riddle Block Building Refunding	2,131,000	0	122,000	2,009,000	124,000
Premium on 2010 Riddle Block					
Building Refunding	65,287	0	4,748	60,539	0
2010 County Buildings Refunding	3,088,000	0	194,000	2,894,000	196,000
Premium on 2010 County					
Buildings Refunding	94,048	0	7,376	86,672	0
2004 Courthouse	484,189	0	484,189	0	0
2014 Courthouse Refunding	0	447,647	0	447,647	174,647
2010 Prosecutors Building	3,715,000	0	165,000	3,550,000	170,000
2013 Kent Courthouse	6,218,000	0	356,000	5,862,000	362,000
Premium on 2013 Kent Courthouse	190,611	0	13,863	176,748	0
2014 Energy Conservation	0	7,070,000	0	7,070,000	425,000
<i>Total General Obligation Bonds</i>	<u>\$19,627,072</u>	<u>\$7,517,647</u>	<u>\$2,148,801</u>	<u>\$24,995,918</u>	<u>\$2,258,098</u>

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

	Balance 12/31/13	Increase	Decrease	Balance 12/31/14	Amounts Due in One Year
Governmental Activities (continued)					
Special Assessment Bonds with Governmental Commitments:					
Portage County Sewer					
2006 Various Refunding	\$7,168	\$0	\$1,652	\$5,516	\$1,744
Premium on 2006 Various Refunding	324	0	83	241	0
1994 Portage County Water Sandy Lake	7,467	0	7,467	0	0
1982 Portage County Sewer Various	122,000	0	35,000	87,000	35,000
Portage County Water					
2006 Various Refunding	9,043	0	2,085	6,958	2,200
Premium on 2006 Various Refunding	412	0	104	308	0
2007 Patricia Water Line	44,462	0	2,397	42,065	2,460
1999 Streetsboro Sewer Hale-McCraken	80,896	0	11,744	69,152	12,390
Portage County Sewer Brimfield					
2010 Township State Route 43 Refunding	246,000	0	28,000	218,000	28,000
Premium on 2010 Township State Route 43 Refunding	7,203	0	930	6,273	0
2004 Portage County Sewer Various	45,810	0	45,810	0	0
2014 Portage County Sewer Refunding	0	37,353	0	37,353	5,353
<i>Total Special Assessment Bonds</i>	<u>570,785</u>	<u>37,353</u>	<u>135,272</u>	<u>472,866</u>	<u>87,147</u>
OWDA Loans:					
Tonsing - Sewer Improvements	1,345	0	1,345	0	0
Patricia Avenue - Sewer Improvements	66,910	0	12,315	54,595	12,827
Mantua Corners - Sewer Improvements	210,534	0	23,234	187,300	24,054
Horning/Rhodes - Sewer Improvements	36,408	0	4,676	31,732	4,841
<i>Total OWDA Loans</i>	<u>315,197</u>	<u>0</u>	<u>41,570</u>	<u>273,627</u>	<u>41,722</u>
Other Long-term Obligations:					
Compensated Absences	4,038,211	3,287,833	3,175,758	4,150,286	2,606,284
Claims Payable	2,889,212	425,474	1,562,892	1,751,794	425,474
<i>Other Long-term Obligations</i>	<u>6,927,423</u>	<u>3,713,307</u>	<u>4,738,650</u>	<u>5,902,080</u>	<u>3,031,758</u>
<i>Total Governmental Activities</i>	<u>\$27,440,477</u>	<u>\$11,268,307</u>	<u>\$7,064,293</u>	<u>\$31,644,491</u>	<u>\$5,418,725</u>

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

The net proceeds of \$485,000 were used to current refund the outstanding 2004 various purpose bonds. The outstanding bonds were called on December 1, 2014. The difference between the reacquisition price and the carrying amount of the old debt was not significant.

The County decreased its total debt service payments by \$116,483 as a result of the refunding. The County also incurred an economic gain (difference between the present values of the old and the new debt service payments) of \$73,793.

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

In 1993 and 2001, Portage County entered into a contractual agreement with Summit County for the construction and future maintenance of a wastewater treatment plant. The project was financed mainly by OWDA debt issued in 1993 and 2001 by Summit County. All proceeds were received by Summit County and Summit County is responsible for the debt retirement and maintenance. The plant and lines will be a capital asset of Summit County. Cost overruns increased Portage County's share of the cost. The total amount owed to Summit County as of December 31, 2014 is \$1,304,028. This amount has been recorded on Portage County's books as a long-term liability in the portage county sewer enterprise fund. The annual interest rate of the obligations is 7.11 percent and 4.00 to 5.00 percent, respectively.

In 2005, Portage County entered into a contractual agreement with the City of Ravenna for the construction and future maintenance of a wastewater treatment plant that is in Portage County and that Portage County residents will be able to tap into. The project was financed mainly by OWDA debt issued in 2005 by the City of Ravenna. All proceeds were received by the City of Ravenna and the City of Ravenna is responsible for the debt retirement and maintenance. The plant will be a capital asset of the City of Ravenna. Cost overruns increased Portage County's share of the cost. The total amount owed to the City of Ravenna as of December 31, 2014 is \$3,831,453. This amount has been recorded on Portage County's books as a long-term liability in the portage county sewer enterprise fund. The annual interest rate of the obligation is 3.65 percent.

In 2004, Portage County entered into a contractual agreement with the Village of Mantua for the construction and future maintenance of a wastewater treatment plant that is in Portage County and that Portage County residents will be able to tap into. The project was financed mainly by OWDA debt issued in 2004 by the Village of Mantua. All proceeds were received by the Village of Mantua and the Village of Mantua is responsible for the debt retirement and maintenance. The plant will be a capital asset of the Village of Mantua. Cost overruns increased Portage County's share of the cost. The total amount owed to the Village of Mantua as of December 31, 2014 is \$160,525. This amount has been recorded on Portage County's books as a long-term liability in the portage county sewer enterprise fund. The annual interest rate of the obligations is 3.54 percent.

An amount has been recorded as sewer rights in the Portage County sewer enterprise fund capital assets. These amounts will be amortized over the useful life of the asset to Summit County, the City of Ravenna and the Village of Mantua. In 2014, payments were made to Summit County, the City of Ravenna and the Village of Mantua in the amounts of \$175,093, \$312,337 and \$17,080 respectively from the portage county sewer enterprise fund.

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

Portage County, Ohio
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For The Year Ended December 31, 2014

The County has pledged future revenues, net of operating expenses, to repay revenue bonds in the solid waste recycling center fund. The debt is payable solely from net revenues and are payable through 2014. Annual principal and interest payments on the debt issues are expected to require 45 percent of net revenues. The total principal and interest remaining to be paid on the bonds is zero. Principal and interest paid for the current year and total net revenues were \$78,546 and \$173,170 respectively.

The County has pledged future revenues, net of operating expenses, to repay various debt issues in the Portage County sewer fund. The debt is payable solely from net revenues and are payable through 2047. Annual principal and interest payments on the debt issues are expected to require 100 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$13,045,277. Principal and interest paid for the current year and total net revenues were \$1,809,177 and \$1,079,906 respectively.

The County has pledged future revenues, net of operating expenses, to repay various debt issues in the Portage County water fund. The debt is payable solely from net revenues and are payable through 2024. Annual principal and interest payments on the debt issues are expected to require 99 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$2,727,842. Principal and interest paid for the current year and total net revenues were \$1,890,335 and \$1,905,639 respectively.

The County has pledged future revenues, net of operating expenses, to repay various debt issues in the Streetsboro sewer fund. The debt is payable solely from net revenues and are payable through 2021. Annual principal and interest payments on the debt issues are expected to require 23 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$4,690,398. Principal and interest paid for the current year and total net revenues were \$849,030 and \$3,727,527 respectively.

Long-term debt decreases include \$61,586,000 relating to the disposition of the hospital (see Note 25).

Compensated absences reported in the "compensated absences payable" account will be paid from the fund from which the employees' salaries are paid. These funds include the general fund, mental health and recovery board, developmental disabilities, real estate assessment, law library, hazmat operations and planning, motor vehicle and gas tax, dog and kennel, women, infants and children, public assistance solid waste recycling, portage county sewer, portage county water and Streetsboro sewer.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2014 are as follows:

Business-Type Activities

	OWDA Loans		OPWC Loans	Revenue Bonds		Intergovernmental Loans	
	Principal	Interest		Principal	Interest	Principal	Interest
2015	\$682,194	\$112,555	\$113,666	\$754,692	\$417,957	\$521,762	\$215,705
2016	671,778	92,511	113,666	794,775	384,127	545,586	192,427
2017	660,100	73,726	108,666	834,390	350,865	568,807	168,010
2018	678,798	55,029	108,666	461,625	313,233	594,081	142,859
2019	698,025	35,801	93,069	478,899	295,145	558,469	116,545
2020-2024	742,016	16,665	223,174	2,383,703	1,193,819	2,507,301	247,479
2025-2029	0	0	33,750	2,043,065	731,280	0	0
2030-2034	0	0	0	693,200	459,981	0	0
2035-2039	0	0	0	672,300	335,222	0	0
2040-2044	0	0	0	817,900	189,682	0	0
2045-2049	0	0	0	445,850	51,701	0	0
2050-2051	0	0	0	44,600	1,651	0	0
Total	\$4,132,911	\$386,287	\$794,657	\$10,424,999	\$4,724,663	\$5,296,006	\$1,083,025

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

Governmental Activities

	<u>General Obligation Bonds</u>		<u>Special Assessment Bonds</u>		<u>OWDA Loans</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2015	\$2,258,098	\$822,864	\$87,147	\$19,269	\$41,722	\$9,533
2016	2,349,782	719,519	88,810	15,246	43,276	7,980
2017	2,325,628	640,579	94,880	11,645	44,888	6,368
2018	1,407,157	546,840	48,324	7,957	46,555	4,701
2019	1,458,257	499,081	49,251	5,513	33,196	3,114
2020-2024	7,933,115	1,778,848	85,397	8,064	63,990	2,721
2025-2029	6,547,195	563,925	12,235	1,042	0	0
2030	285,000	11,400	0	0	0	0
Total	<u>\$24,564,232</u>	<u>\$5,583,056</u>	<u>\$466,044</u>	<u>\$68,736</u>	<u>\$273,627</u>	<u>\$34,417</u>

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

The effects of the debt limitations described above at December 31, 2014, are an overall debt margin of \$55,878,167 and an unvoted debt margin of \$8,240,250.

Note 13 - Notes Payable

A summary of the note transactions for the year ended December 31, 2014 follows:

	<u>Balance</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance</u>
	<u>12/31/13</u>			<u>12/31/14</u>
Governmental Activities				
Energy Conservation 0.54%	<u>\$7,150,000</u>	<u>\$0</u>	<u>\$7,150,000</u>	<u>\$0</u>
Business-Type Activities				
<i>Streetsboro Sewer</i>				
BioSolids Note 0.54%	<u>\$7,500,000</u>	<u>\$0</u>	<u>\$7,500,000</u>	<u>\$0</u>

In 2013, the County issued \$7,150,000 in general obligation notes at an interest rate of 0.54 percent to finance the cost of installations, modifications and remodeling of County Buildings to conserve energy. These notes were retired on October 30, 2014.

In 2013, the County issued \$7,500,000 in general obligation notes to finance the construction of a biosolids reduction facility in Streetsboro. These notes were retired on October 30, 2014.

Note 14 - 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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2014

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, 2014, there were ten series of Industrial Revenue Bonds with an aggregate outstanding principal amount payable of \$29,700,000 and an original issue amount of \$29,700,000.

Note 15 - Risk Management

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

Property Insurance (Blanket)	\$228,715,693	
General Liability	1,000,000	Per occurrence
Law Enforcement	1,000,000	Per occurrence
Public Officials errors and omissions	1,000,000	Per occurrence
Automobile	1,000,000	Per occurrence
Uninsured/Underinsured Motorist	250,000	Per occurrence
Excess Liability	10,000,000	Per occurrence
Attorney Disciplinary Proceedings	25,000	Per occurrence
Equipment Breakdown	100,000,000	
Crime	1,000,000	
Foster Parents	11,000,000	
Electronic Data Processing	25,000	

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

The County established a limited risk management program in 2000 for employee health insurance benefits which is reported in an internal service fund. A third party administrator, Medical Mutual, located in Ohio reviews and pays all claims on behalf of the County for its PPO Plans. The monthly premium paid by the County during 2014 was \$222.21 for single coverage and \$666.62 for family coverage. The monthly premium paid by employees that chose PPO Plan was \$24.26 for single coverage and \$72.77 for family coverage. An excess coverage insurance policy covers individual claims in excess of \$150,000 per year and aggregate claims in excess of \$9,000,000 per year. The liability for unpaid claims costs of \$599,433 reported in the fund at December 31, 2014, was established by the third party administrator and is based on requirements of GASB Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred, but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

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

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2013	\$1,383,820	\$10,905,178	\$10,669,978	\$1,619,020
2014	1,619,020	8,250,639	9,270,226	599,433

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The County participates in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage in addition to actual claim costs for employees injured in 2014. The maintenance of these benefits is accounted for in the workers' compensation internal service fund.

Incurred but not reported claims of \$1,751,794 have been accrued as a liability at December 31, 2014, based on an estimate by the County Auditor's Office and the Bureau of Workers' Compensation. The claims liability reported in the workers' compensation internal service fund at December 31, 2014, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's claim liability amounts for the past two years are as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2013	\$2,851,535	\$425,474	\$343,413	(\$44,384)	\$2,889,212
2014	2,889,212	425,474	425,474	(1,137,418)	1,751,794

Note 16 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System (OPERS)

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

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in State and local divisions. The Ohio Revised Code authorizes OPERS to calculate employee contributions rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percentage not to exceed two percent. For the year ended December 31, 2014,

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members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12 percent and 13 percent, respectively. While members in the state and local divisions may participate in all three plans, public safety and law enforcement divisions exist only within the traditional plan. For 2014, member and employer contribution rates were consistent across all three plans.

The County's 2014 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 18.1 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of the County's contribution allocated to health care for members in both the traditional and combined plans was 2 percent for 2014. Effective January 1, 2015, the portion of the employer contribution allocated to health care remains at 2 percent. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2014, 2013 and 2012 were \$5,644,032, \$12,704,478 and \$10,299,915, respectively. For 2014, 99.28 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. Contributions to the member-directed plan for 2014 were \$153,421 made by the County and \$109,587 made by plan members.

State Teachers Retirement System (STRS)

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

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

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

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The statutory maximum employee contribution rate will be increased one

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percent each year beginning July 1, 2013, until it reaches 14 percent on July 1, 2016. For 2014, plan members were required to contribute 11 percent of their annual covered salary from January 1, 2014 till June 30, 2014 and 12 percent from July 1, 2014 till December 31, 2014. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contributions to STRS Ohio for the years ended December 31, 2014, 2013 and 2012 were \$150,228, \$160,515 and \$164,801, respectively. For 2014, 93.6 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. Contributions made to STRS Ohio for the DC and combined Plans for 2014 were \$7,473 made by the County and \$5,872 made by the plan members.

Note 17 - Postemployment Benefits

Ohio Public Employees Retirement System (OPERS)

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care plan for qualifying members of both the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, prescription drug program and Medicare Part B premium reimbursement.

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2014, state and local employers contributed at a rate of 14 percent of covered payroll, and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the traditional and combined plans was 2 percent for 2014. Effective January 1, 2015, the portion of employer contributions allocated to healthcare remains at 2 percent for both plans as recommended by the OPERS actuary.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2014, 2013 and 2012 were \$888,800, \$1,197,065 and \$4,000,537, respectively. For 2014, 99.28 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012.

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

State Teachers Retirement System (STRS)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2014, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The County's contributions for health care for the fiscal years ended December 31, 2014, 2013 and 2012 were \$11,556, \$12,347 and \$12,677, respectively. For 2014, 93.6 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012.

Note 18 - Public Entity Risk Pools

County Risk Sharing Authority, Inc. (CORSA)

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

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

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

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

Note 19 - Significant Commitments

Contractual Commitments

As of December 31, 2014, the County had contractual commitments for the following projects:

	Contract Amount	Amount Paid	Remaining on Contract
General	\$1,072,705	\$994,028	\$78,677
Real Estate Assessment	137,900	127,731	10,169
Motor Vehicle Gas Tax	22,228	16,153	6,075
Mental Health Services	2,907,584	2,550,147	357,437
Developmental Disabilities Services	1,869,642	1,080,312	789,330
Women, Infants and Children	2,860	260	2,600
Permanent Improvement	3,807,418	3,378,957	428,461
Roadwork Development	555,874	490,334	65,540
Health Benefits	9,132,563	8,287,064	845,499
Portage County Sewer	353,278	263,817	89,461
Portage County Water	119,760	28,998	90,762
Streetsboro Sewer	573,938	195,619	378,319
Storm Water Management	11,250	0	11,250
Solid Waste	19,632	13,595	6,037
Total	\$20,586,632	\$17,427,015	\$3,159,617

Remaining commitment amounts were encumbered at year end.

Encumbrances

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

Governmental Funds		Proprietary Funds	
General	\$1,703,650	Solid Waste Recycling Center	\$41,293
Mental Health and Recovery Board	357,437	Portage County Sewer	172,435
Developmental Disabilities	1,006,354	Portage County Water	287,497
Other Governmental Funds	664,676	Streetsboro Sewer	244,907
Total Governmental Funds	\$3,732,117	Other Enterprise Funds	11,250
		Total Enterprise Funds	\$757,382
		Internal Service Funds	\$853,678

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Notes to the Basic Financial Statements
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Note 20 - Interfund Transfers and Balances

Interfund Transfers

Interfund transfers for the year ended December 31, 2014, consisted of the following:

Transfers To	Transfers From General
Public Assistance	\$6,598
Other Governmental Funds	207,020
Total Transfers	\$213,618

The general fund transfers to the public assistance special revenue fund and the other governmental funds were made to cover approved compensation in excess of the grant funding revenues.

Interfund Balances

Interfund balances at December 31, 2014, consisted of the balances resulting from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

Interfund Payable	Interfund Receivable		Total
	General	Internal Service	
General	\$0	\$682,734	\$682,734
Mental Health and Recovery Board	0	8,031	8,031
Developmental Disabilities	0	312,358	312,358
Child Welfare Levy	0	279	279
Public Assistance	0	229,062	229,062
Solid Waste Recycling Center	0	43,013	43,013
Portage County Sewer	0	54,191	54,191
Portage County Water	0	20,314	20,314
Streetsboro Sewer	0	28,069	28,069
Other Governmental Funds	1,059,250	222,674	1,281,924
Other Enterprise Funds	0	2,619	2,619
Internal Service Funds	0	15,241	15,241
Total	\$1,059,250	\$1,618,585	\$2,677,835

Note 21 - Jointly Governed Organizations

Portage County Regional Planning Commission (Commission)

The County participates in the Portage County Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Portage County, municipalities and townships. Of the twenty-nine members of the Commissions governing board, the County appoints four. Each participant's degree of control is limited to its representation on the Board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. In 2014, the County contributed

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\$223,227 to the Commission which represents 55.9 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, 128 North Prospect Street, Ravenna, Ohio 44266.

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

The Organization is a jointly governed organization among Portage, Stark, Summit and Wayne counties and the cities of Canton, Akron, Wooster and Kent. A thirty-seven member general policy board oversees the operations of the Organization. Each member appoints board representatives based on population. The County has three representatives on the Board at the present time. The Board exercises total authority for the day-to-day operations of the Organization. These include budgeting, appropriating, contracting, and designating management. Its purpose is to foster a cooperative effort in regional planning, programming and the implementation of regional plans and programs. Each participant's degree of control is limited to its representation on the Board. The County has no financial responsibility for any of the Organization's liabilities. In 2014, the County contributed \$23,853 which represents three percent of total contributions. Complete financial statements may be obtained from the NEFCO at 969 Copley Road, Akron, Ohio 44320-2992.

Akron Metropolitan Area Transportation Study (Organization)

The Akron Metropolitan Area Transportation Study is a jointly governed organization among Portage County, Summit County and Chippewa Township in Wayne County. Three County Commissioners and the County Engineer serve on the 42 member board. The Board controls the budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. Its purpose is to identify existing and potential transportation problems and to ensure planned improvements are consistent with area transportation goals and objectives. In 2014, the County contributed \$14,898 which represents one percent of total contributions. Complete financial statements can be obtained from the Akron Metropolitan Area Transportation Study at 806 County Center Building, 146 South High Street, Akron, Ohio 44308-1423.

Northeast Ohio Trade and Economic Consortium (Consortium)

The Consortium is a jointly governed organization by the Counties of Portage, Stark, Columbiana, Mahoning, Trumbull and Summit. A six member regional council oversees the operation of the Consortium. Each county appoints one council member. The Council exercises total authority for the day-to-day operations of the Consortium. These include budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The County has no financial responsibility for any of the Consortium's liabilities. The County made \$35,000 in contributions to the Consortium in 2014 which represents twelve percent of total contributions. Complete financial statements may be obtained from the Northeast Ohio Trade and Economic Consortium, Akron, Ohio.

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

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

Portage County, Ohio
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For The Year Ended December 31, 2014

Neighborhood Development Services (Neighborhood Services)

Neighborhood Services serves as the administrator of the County's Revolving Loan Fund (RLF). Neighborhood Services is comprised of a 33-member board of trustees which appoints the governing board and controls the operations. These include budgeting, appropriating, contracting, and designating management. The governing board consists of two members from the County, one member from the County of Ravenna and four members from various communities. The County has contracted with Neighborhood Services to administer some of its federal grants. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from Neighborhood Services at 231 W. Main Street, Ravenna, Ohio 44266.

Portage County Family and Children First Council (Council)

The mission of the Council is to promote and facilitate collaboration among community agencies serving children and their families and to unite the community in promoting the well-being of children and their families through leadership advocacy, and coordination of services. The Board of Trustees is made up of 18 individuals from various organizations including 5 from the County. The Board controls the budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The County made no contributions to the Council during the year 2014.

Northeast Ohio Consortium Council of Governments (NOC COG)

NOC COG provides for implementation of a local workforce investment system to comply with the Workforce Investment Act. The NOC COG board consists of thirty three members, eleven from each participating County. The operation of the council is controlled by an advisory committee, which consists of a representative from each agency. The NOC COG board controls the budgeting, appropriating, contracting, and designating management. Funding comes from each of the participants. NOC COG, a private not-for-profit entity with a status as a 501(c)(3) organization, functions as the fiscal agent. The Board of Trustees for NOC COG, are appointed by the Board of County Commissioners of each county. Each participant's degree of control is limited to its representation on the Board. The County made no contributions to the NOC COG during the year 2014.

Note 22 - Related Organizations

Portage County District Library (Library)

The Portage County Commissioners are responsible for appointing a voting majority of the Portage County Library District Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2014. Complete financial statements can be obtained from the Portage County District Library at 10482 South Street, Garrettsville, Ohio 44231.

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Portage County Park District (District)

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

Note 23 - Joint Venture

Portage Geauga Juvenile Detention and Rehabilitation Center (Detention Center)

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

Continued existence of the Detention Center is dependent on the County's continued participation. During 2014, the County contributed \$1,737,099 to the Detention Center which represents 69 percent of the total contributions. The Detention Center is not accumulating significant financial resources or experiencing fiscal distress which would cause additional financial benefit to or burden on the County. Complete financial statements can be obtained from the Portage Geauga Juvenile Detention Center, 8000 Infirmary Road, Ravenna, Ohio 44266.

Note 24 – Donor-Restricted Endowments

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

Note 25 – Special Items

Disposition of Hospital Operations - On January 1, 2014, the County transferred the assets and liabilities comprising its hospital operations to Robinson Memorial Hospital as a not-for-profit entity, for the purpose of separating the Hospital from the County. As a result of the transfer, the County recognized a loss of \$115,902,000 on the disposal of its hospital operations as a special item.

Bridge Improvements - During 2014, the County completed construction for bridge improvements. Contributed capital of \$4,141,813 from the Ohio Department of Transportation was recorded as a special item.

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

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Debt Service Funds

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

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

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

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

Nonmajor Capital Projects Funds

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

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

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

Portage County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$14,196,864	\$271,691	\$3,661,232	\$18,129,787
Cash and Cash Equivalents In Segregated Accounts	165,103	0	0	165,103
Materials and Supplies Inventory	447,368	0	0	447,368
Intergovernmental Receivable	3,618,313	0	46,936	3,665,249
Prepaid Items	10,844	0	0	10,844
Property Taxes Receivable	0	2,889,932	0	2,889,932
Special Assessments Receivable	14,390	959,098	0	973,488
Loans Receivable	5,540,464	0	0	5,540,464
<i>Total Assets</i>	<u>\$23,993,346</u>	<u>\$4,120,721</u>	<u>\$3,708,168</u>	<u>\$31,822,235</u>
Liabilities				
Accounts Payable	\$156,446	\$0	\$83,539	\$239,985
Accrued Wages	457,502	0	1,777	459,279
Intergovernmental Payable	74,846	0	274	75,120
Interfund Payable	1,276,604	4,533	787	1,281,924
<i>Total Liabilities</i>	<u>1,965,398</u>	<u>4,533</u>	<u>86,377</u>	<u>2,056,308</u>
Deferred Inflows of Resources				
Property Taxes	0	2,889,932	0	2,889,932
Unavailable Revenue	2,206,158	959,098	0	3,165,256
<i>Total Deferred Inflows of Resources</i>	<u>2,206,158</u>	<u>3,849,030</u>	<u>0</u>	<u>6,055,188</u>
Fund Balances				
Nonspendable	458,212	0	0	458,212
Restricted	19,363,578	267,158	3,621,791	23,252,527
<i>Total Fund Balances</i>	<u>19,821,790</u>	<u>267,158</u>	<u>3,621,791</u>	<u>23,710,739</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$23,993,346</u>	<u>\$4,120,721</u>	<u>\$3,708,168</u>	<u>\$31,822,235</u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$0	\$1,578,875	\$0	\$1,578,875
Intergovernmental	11,138,415	0	3,406,614	14,545,029
Interest	52,131	0	9,816	61,947
Licenses and Permits	699,344	0	0	699,344
Fines and Forfeitures	142,228	0	0	142,228
Rentals and Royalties	0	130,348	0	130,348
Charges for Services	5,034,560	0	548,147	5,582,707
Contributions and Donations	10,615	0	1,750	12,365
Special Assessments	7,547	149,958	0	157,505
Other	67,520	5,303	81,077	153,900
<i>Total Revenues</i>	<u>17,152,360</u>	<u>1,864,484</u>	<u>4,047,404</u>	<u>23,064,248</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,026,364	0	0	2,026,364
Judicial	803,897	0	0	803,897
Public Safety	1,927,634	0	0	1,927,634
Public Works	6,475,065	0	0	6,475,065
Health	1,394,843	0	0	1,394,843
Human Services	2,808,230	0	0	2,808,230
Capital Outlay	0	0	6,686,662	6,686,662
Debt Service:				
Principal Retirement	0	1,776,068	0	1,776,068
Interest and Fiscal Charges	0	756,876	118,288	875,164
<i>Total Expenditures</i>	<u>15,436,033</u>	<u>2,532,944</u>	<u>6,804,950</u>	<u>24,773,927</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,716,327</u>	<u>(668,460)</u>	<u>(2,757,546)</u>	<u>(1,709,679)</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	0	7,070,000	7,070,000
General Obligation Refunding Bonds Issued	0	447,647	0	447,647
Special Assessment Refunding Bonds Issued	0	37,353	0	37,353
Payment to Refunded Bond Escrow Agent	0	(485,000)	0	(485,000)
Transfers In	72,784	41,700	92,536	207,020
<i>Total Other Financing Sources (Uses)</i>	<u>72,784</u>	<u>41,700</u>	<u>7,162,536</u>	<u>7,277,020</u>
<i>Net Change in Fund Balances</i>	1,789,111	(626,760)	4,404,990	5,567,341
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>18,032,679</u>	<u>893,918</u>	<u>(783,199)</u>	<u>18,143,398</u>
<i>Fund Balances End of Year</i>	<u>\$19,821,790</u>	<u>\$267,158</u>	<u>\$3,621,791</u>	<u>\$23,710,739</u>

Portage County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014

	Real Estate Assessment	Delinquent Real Estate Tax Assessment Collection	Law Library	Computer Legal Research
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,200,231	\$1,144,466	\$652,326	\$537,451
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Intergovernmental Receivable	0	0	34,049	39,210
Prepaid Items	0	0	0	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$7,200,231</u>	<u>\$1,144,466</u>	<u>\$686,375</u>	<u>\$576,661</u>
Liabilities				
Accounts Payable	\$1,485	\$4,052	\$45,731	\$2,795
Accrued Wages	28,312	16,290	2,800	15,071
Intergovernmental Payable	4,359	2,507	433	2,320
Interfund Payable	13,587	7,183	995	6,628
<i>Total Liabilities</i>	<u>47,743</u>	<u>30,032</u>	<u>49,959</u>	<u>26,814</u>
Deferred Inflows of Resources				
Unavailable Revenue	0	0	0	0
Fund Balances				
Nonspendable	0	0	0	0
Restricted	7,152,488	1,114,434	636,416	549,847
<i>Total Fund Balances</i>	<u>7,152,488</u>	<u>1,114,434</u>	<u>636,416</u>	<u>549,847</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$7,200,231</u>	<u>\$1,144,466</u>	<u>\$686,375</u>	<u>\$576,661</u>

<u>Mediation and Dispute</u>	<u>Sheriff's Grants</u>	<u>Juvenile Court Grants</u>	<u>Probation Services</u>	<u>Probate Court Conduct</u>
\$163,585	\$266,654	\$273,499	\$507,554	\$12,941
0	165,103	0	0	0
0	0	0	0	0
5,510	16,053	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$169,095</u>	<u>\$447,810</u>	<u>\$273,499</u>	<u>\$507,554</u>	<u>\$12,941</u>
\$0	\$19,629	\$5,562	\$2,387	\$0
4,673	4,931	19,033	28,798	0
720	3,942	2,628	4,436	0
1,942	1,173	9,250	25,377	0
<u>7,335</u>	<u>29,675</u>	<u>36,473</u>	<u>60,998</u>	<u>0</u>
<u>0</u>	<u>16,053</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
<u>161,760</u>	<u>402,082</u>	<u>237,026</u>	<u>446,556</u>	<u>12,941</u>
<u>161,760</u>	<u>402,082</u>	<u>237,026</u>	<u>446,556</u>	<u>12,941</u>
<u>\$169,095</u>	<u>\$447,810</u>	<u>\$273,499</u>	<u>\$507,554</u>	<u>\$12,941</u>

(continued)

Portage County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2014

	Hazmat Operations and Planning	Motor Vehicle and Gas Tax	Ditch Maintenance	Community Development
Assets				
Equity in Pooled Cash and Cash Equivalents	\$295,442	\$1,128,868	\$49,826	\$50,223
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	447,368	0	0
Intergovernmental Receivable	15,763	3,255,559	0	0
Prepaid Items	0	10,785	0	0
Special Assessments Receivable	0	0	14,390	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$311,205</u>	<u>\$4,842,580</u>	<u>\$64,216</u>	<u>\$50,223</u>
Liabilities				
Accounts Payable	\$861	\$60,651	\$0	\$1,135
Accrued Wages	6,259	184,370	0	0
Intergovernmental Payable	965	29,257	0	0
Interfund Payable	10,158	892,670	0	0
<i>Total Liabilities</i>	<u>18,243</u>	<u>1,166,948</u>	<u>0</u>	<u>1,135</u>
Deferred Inflows of Resources				
Unavailable Revenue	0	2,165,583	14,390	0
Fund Balances				
Nonspendable	0	458,153	0	0
Restricted	292,962	1,051,896	49,826	49,088
<i>Total Fund Balances</i>	<u>292,962</u>	<u>1,510,049</u>	<u>49,826</u>	<u>49,088</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$311,205</u>	<u>\$4,842,580</u>	<u>\$64,216</u>	<u>\$50,223</u>

<u>Marriage License</u>	<u>Dog and Kennel</u>	<u>Women, Infants and Children</u>	<u>Indigent Guardianship</u>	<u>Child Support Administration</u>
\$14,300	\$269,250	\$177,891	\$166,325	\$309,860
0	0	0	0	0
0	0	0	0	0
896	655	0	0	225,935
0	59	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$15,196</u>	<u>\$269,964</u>	<u>\$177,891</u>	<u>\$166,325</u>	<u>\$535,795</u>
\$1,644	\$5,126	\$933	\$3,645	\$810
0	16,583	41,029	0	74,774
0	3,190	6,288	0	11,560
0	149,500	109,897	0	41,532
<u>1,644</u>	<u>174,399</u>	<u>158,147</u>	<u>3,645</u>	<u>128,676</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	59	0	0	0
<u>13,552</u>	<u>95,506</u>	<u>19,744</u>	<u>162,680</u>	<u>407,119</u>
<u>13,552</u>	<u>95,565</u>	<u>19,744</u>	<u>162,680</u>	<u>407,119</u>
<u>\$15,196</u>	<u>\$269,964</u>	<u>\$177,891</u>	<u>\$166,325</u>	<u>\$535,795</u>

(continued)

Portage County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2014

	Victim Assistance	Revolving Loan	Total Nonmajor Special Revenue Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$24,743	\$951,429	\$14,196,864
Cash and Cash Equivalents In Segregated Accounts	0	0	165,103
Materials and Supplies Inventory	0	0	447,368
Intergovernmental Receivable	24,683	0	3,618,313
Prepaid Items	0	0	10,844
Special Assessments Receivable	0	0	14,390
Loans Receivable	0	5,540,464	5,540,464
<i>Total Assets</i>	<u>\$49,426</u>	<u>\$6,491,893</u>	<u>\$23,993,346</u>
Liabilities			
Accounts Payable	\$0	\$0	\$156,446
Accrued Wages	14,579	0	457,502
Intergovernmental Payable	2,241	0	74,846
Interfund Payable	6,712	0	1,276,604
<i>Total Liabilities</i>	<u>23,532</u>	<u>0</u>	<u>1,965,398</u>
Deferred Inflows of Resources			
Unavailable Revenue	10,132	0	2,206,158
Fund Balances			
Nonspendable	0	0	458,212
Restricted	15,762	6,491,893	19,363,578
<i>Total Fund Balances</i>	<u>15,762</u>	<u>6,491,893</u>	<u>19,821,790</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$49,426</u>	<u>\$6,491,893</u>	<u>\$23,993,346</u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014

	Real Estate Assessment	Delinquent Real Estate Tax Assessment Collection	Law Library
Revenues			
Intergovernmental	\$0	\$0	\$0
Interest	0	5,773	0
Licenses and Permits	105	0	0
Fines and Forfeitures	187	0	8,352
Charges for Services	1,985,400	685,527	440,628
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	4,150	0	0
<i>Total Revenues</i>	<u>1,989,842</u>	<u>691,300</u>	<u>448,980</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	891,605	752,457	382,302
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
<i>Total Expenditures</i>	<u>891,605</u>	<u>752,457</u>	<u>382,302</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,098,237	(61,157)	66,678
Other Financing Sources (Uses)			
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	1,098,237	(61,157)	66,678
<i>Fund Balances (Deficit)</i>			
<i>Beginning of Year</i>	<u>6,054,251</u>	<u>1,175,591</u>	<u>569,738</u>
<i>Fund Balances End of Year</i>	<u>\$7,152,488</u>	<u>\$1,114,434</u>	<u>\$636,416</u>

(continued)

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2014

	Computer Legal Research	Mediation and Dispute	Sheriff's Grants	Juvenile Court Grants
Revenues				
Intergovernmental	\$0	\$0	\$128,854	\$396,261
Interest	0	0	0	0
Licenses and Permits	0	0	109,374	0
Fines and Forfeitures	0	0	1,991	0
Charges for Services	502,493	66,697	272,774	0
Contributions and Donations	0	0	5,910	0
Special Assessments	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>502,493</u>	<u>66,697</u>	<u>518,903</u>	<u>396,261</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	713,450	90,447	0	0
Public Safety	0	0	511,200	448,540
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>713,450</u>	<u>90,447</u>	<u>511,200</u>	<u>448,540</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(210,957)	(23,750)	7,703	(52,279)
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
<i>Net Change in Fund Balances</i>	(210,957)	(23,750)	7,703	(52,279)
<i>Fund Balances (Deficit)</i>				
<i>Beginning of Year</i>	<u>760,804</u>	<u>185,510</u>	<u>394,379</u>	<u>289,305</u>
<i>Fund Balances End of Year</i>	<u><u>\$549,847</u></u>	<u><u>\$161,760</u></u>	<u><u>\$402,082</u></u>	<u><u>\$237,026</u></u>

<u>Probation Services</u>	<u>Probate Court Conduct</u>	<u>Hazmat Operations and Planning</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Ditch Maintenance</u>
\$490,857	\$0	\$294,043	\$6,609,788	\$0
0	0	0	5,920	0
0	0	35,745	5,200	0
50	821	0	106,489	0
282,269	0	34,892	147,697	0
0	0	0	986	0
0	0	0	0	7,547
0	0	214	63,156	0
<u>773,176</u>	<u>821</u>	<u>364,894</u>	<u>6,939,236</u>	<u>7,547</u>
0	0	0	0	0
0	0	0	0	0
715,233	0	252,661	0	0
0	0	0	5,991,186	8,825
0	0	0	0	0
0	0	0	0	0
<u>715,233</u>	<u>0</u>	<u>252,661</u>	<u>5,991,186</u>	<u>8,825</u>
57,943	821	112,233	948,050	(1,278)
0	0	33,453	0	0
57,943	821	145,686	948,050	(1,278)
<u>388,613</u>	<u>12,120</u>	<u>147,276</u>	<u>561,999</u>	<u>51,104</u>
<u>\$446,556</u>	<u>\$12,941</u>	<u>\$292,962</u>	<u>\$1,510,049</u>	<u>\$49,826</u>

(continued)

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2014

	Community Development	Marriage License	Dog and Kennel	Women, Infants and Children
Revenues				
Intergovernmental	\$342,814	\$0	\$0	\$861,178
Interest	0	0	0	0
Licenses and Permits	0	27,725	521,195	0
Fines and Forfeitures	0	0	5,787	0
Charges for Services	3,060	0	55,441	0
Contributions and Donations	0	0	3,189	0
Special Assessments	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>345,874</u>	<u>27,725</u>	<u>585,612</u>	<u>861,178</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	334,050	0	0	0
Health	0	28,050	459,640	907,153
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>334,050</u>	<u>28,050</u>	<u>459,640</u>	<u>907,153</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	11,824	(325)	125,972	(45,975)
Other Financing Sources (Uses)				
Transfers In	0	0	0	985
<i>Net Change in Fund Balances</i>	11,824	(325)	125,972	(44,990)
<i>Fund Balances (Deficit)</i>				
<i>Beginning of Year</i>	<u>37,264</u>	<u>13,877</u>	<u>(30,407)</u>	<u>64,734</u>
<i>Fund Balances End of Year</i>	<u><u>\$49,088</u></u>	<u><u>\$13,552</u></u>	<u><u>\$95,565</u></u>	<u><u>\$19,744</u></u>

<u>Indigent Guardianship</u>	<u>Child Support Administration</u>	<u>Victim Assistance</u>	<u>Outside Assistance</u>
\$0	\$1,683,485	\$219,959	\$17,813
0	0	0	0
0	0	0	0
18,551	0	0	0
0	556,002	0	0
0	530	0	0
0	0	0	0
0	0	0	0
<u>18,551</u>	<u>2,240,017</u>	<u>219,959</u>	<u>17,813</u>
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>15,001</u>	<u>2,469,439</u>	<u>305,977</u>	<u>17,813</u>
<u>15,001</u>	<u>2,469,439</u>	<u>305,977</u>	<u>17,813</u>
3,550	(229,422)	(86,018)	0
<u>0</u>	<u>0</u>	<u>38,346</u>	<u>0</u>
3,550	(229,422)	(47,672)	0
<u>159,130</u>	<u>636,541</u>	<u>63,434</u>	<u>0</u>
<u>\$162,680</u>	<u>\$407,119</u>	<u>\$15,762</u>	<u>\$0</u>

(continued)

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2014

	Revolving Loan	Total Nonmajor Special Revenue Funds
Revenues		
Intergovernmental	\$93,363	\$11,138,415
Interest	40,438	52,131
Licenses and Permits	0	699,344
Fines and Forfeitures	0	142,228
Charges for Services	1,680	5,034,560
Contributions and Donations	0	10,615
Special Assessments	0	7,547
Other	0	67,520
<i>Total Revenues</i>	<u>135,481</u>	<u>17,152,360</u>
Expenditures		
Current:		
General Government:		
Legislative and Executive	0	2,026,364
Judicial	0	803,897
Public Safety	0	1,927,634
Public Works	141,004	6,475,065
Health	0	1,394,843
Human Services	0	2,808,230
<i>Total Expenditures</i>	<u>141,004</u>	<u>15,436,033</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,523)	1,716,327
Other Financing Sources (Uses)		
Transfers In	0	72,784
<i>Net Change in Fund Balances</i>	(5,523)	1,789,111
<i>Fund Balances (Deficit)</i>		
<i>Beginning of Year</i>	<u>6,497,416</u>	<u>18,032,679</u>
<i>Fund Balances End of Year</i>	<u>\$6,491,893</u>	<u>\$19,821,790</u>

Portage County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2014

	<u>Bond Retirement</u>	<u>Special Assessment Bond Retirement</u>	<u>Special Assessment OWDA Loans</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$45,870	\$174,759	\$51,062	\$271,691
Property Taxes Receivable	2,889,932	0	0	2,889,932
Special Assessments Receivable	0	698,036	261,062	959,098
<i>Total Assets</i>	<u>\$2,935,802</u>	<u>\$872,795</u>	<u>\$312,124</u>	<u>\$4,120,721</u>
Liabilities				
Interfund Payable	\$0	\$4,533	\$0	\$4,533
Deferred Inflows of Resources				
Property Taxes	2,889,932	0	0	2,889,932
Unavailable Revenue	0	698,036	261,062	959,098
<i>Total Deferred Inflows of Resources</i>	<u>2,889,932</u>	<u>698,036</u>	<u>261,062</u>	<u>3,849,030</u>
Fund Balances				
Restricted	45,870	170,226	51,062	267,158
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$2,935,802</u>	<u>\$872,795</u>	<u>\$312,124</u>	<u>\$4,120,721</u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2014

	Bond Retirement	Special Assessment Bond Retirement	Special Assessment OWDA Loans	Total Nonmajor Debt Service Funds
Revenues				
Property Taxes	\$1,578,875	\$0	\$0	\$1,578,875
Rentals and Royalties	130,348	0	0	130,348
Special Assessments	0	102,427	47,531	149,958
Other	4,896	407	0	5,303
<i>Total Revenues</i>	<u>1,714,119</u>	<u>102,834</u>	<u>47,531</u>	<u>1,864,484</u>
Expenditures				
Debt Service:				
Principal Retirement	1,637,696	96,802	41,570	1,776,068
Interest and Fiscal Charges	713,288	33,072	10,516	756,876
<i>Total Expenditures</i>	<u>2,350,984</u>	<u>129,874</u>	<u>52,086</u>	<u>2,532,944</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(636,865)</u>	<u>(27,040)</u>	<u>(4,555)</u>	<u>(668,460)</u>
Other Financing Sources (Uses)				
General Obligation Refunding Bonds Issued	447,647	0	0	447,647
Special Assessment Refunding Bonds Issued	0	37,353	0	37,353
Payment to Refunded Bond Escrow	(447,647)	(37,353)	0	(485,000)
Transfers In	41,700	0	0	41,700
<i>Total Other Financing Sources (Uses)</i>	<u>41,700</u>	<u>0</u>	<u>0</u>	<u>41,700</u>
<i>Net Change in Fund Balances</i>	(595,165)	(27,040)	(4,555)	(626,760)
<i>Fund Balances Beginning of Year</i>	<u>641,035</u>	<u>197,266</u>	<u>55,617</u>	<u>893,918</u>
<i>Fund Balances End of Year</i>	<u><u>\$45,870</u></u>	<u><u>\$170,226</u></u>	<u><u>\$51,062</u></u>	<u><u>\$267,158</u></u>

Portage County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2014

	<u>Permanent Improvements</u>	<u>Roadwork Improvements</u>	<u>Total Nonmajor Capital Projects Funds</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$3,356,231	\$305,001	\$3,661,232
Intergovernmental Receivable	46,936	0	46,936
<i>Total Assets</i>	<u>\$3,403,167</u>	<u>\$305,001</u>	<u>\$3,708,168</u>
Liabilities			
Accounts Payable	\$45,511	\$38,028	\$83,539
Accrued Wages	1,777	0	1,777
Intergovernmental Payable	274	0	274
Interfund Payable	787	0	787
<i>Total Liabilities</i>	48,349	38,028	86,377
Fund Balances			
Restricted	3,354,818	266,973	3,621,791
<i>Total Liabilities and Fund Balances</i>	<u>\$3,403,167</u>	<u>\$305,001</u>	<u>\$3,708,168</u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2014

	<u>Permanent Improvements</u>	<u>Roadwork Improvements</u>	<u>Total Nonmajor Capital Projects Funds</u>
Revenues			
Intergovernmental	\$166,203	\$3,240,411	\$3,406,614
Interest	9,816	0	9,816
Charges for Services	548,147	0	548,147
Contributions and Donations	1,750	0	1,750
Other	<u>77,205</u>	<u>3,872</u>	<u>81,077</u>
<i>Total Revenues</i>	<u>803,121</u>	<u>3,244,283</u>	<u>4,047,404</u>
Expenditures			
Capital Outlay	3,275,492	3,411,170	6,686,662
Debt Service:			
Interest and Fiscal Charges	<u>118,288</u>	<u>0</u>	<u>118,288</u>
<i>Total Expenditures</i>	<u>3,393,780</u>	<u>3,411,170</u>	<u>6,804,950</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,590,659)</u>	<u>(166,887)</u>	<u>(2,757,546)</u>
Other Financing Sources (Uses)			
General Obligation Bonds Issued	7,070,000	0	7,070,000
Transfers In	<u>92,536</u>	<u>0</u>	<u>92,536</u>
<i>Total Other Financing Sources (Uses)</i>	<u>7,162,536</u>	<u>0</u>	<u>7,162,536</u>
<i>Net Change in Fund Balances</i>	4,571,877	(166,887)	4,404,990
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(1,217,059)</u>	<u>433,860</u>	<u>(783,199)</u>
<i>Fund Balances End of Year</i>	<u><u>\$3,354,818</u></u>	<u><u>\$266,973</u></u>	<u><u>\$3,621,791</u></u>

Combining Statements - Nonmajor Enterprise Funds

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

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

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

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

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

Portage County, Ohio
Combining Statement of Fund Net Position
Nonmajor Enterprise Funds
December 31, 2014

	Freedom Secondary Railroad	SCRAM	Electronic Fingerprinting
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$7,536	\$341,826	\$16,543
Accounts Receivable	0	0	0
<i>Total Current Assets</i>	<u>7,536</u>	<u>341,826</u>	<u>16,543</u>
<i>Noncurrent Assets:</i>			
<i>Capital Assets:</i>			
Nondepreciable Capital Assets	71,401	0	0
Depreciable Capital Assets, Net	125,798	0	0
<i>Total Noncurrent Assets</i>	<u>197,199</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>204,735</u>	<u>341,826</u>	<u>16,543</u>
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	0	13,692	0
Accrued Wages	0	5,100	0
Intergovernmental Payable	0	785	626
Interfund Payable	0	2,475	0
<i>Total Current Liabilities</i>	0	22,052	626
<i>Long-Term Liabilities:</i>			
Intergovernmental Loans Payable	177,882	0	0
<i>Total Liabilities</i>	<u>177,882</u>	<u>22,052</u>	<u>626</u>
Net Position			
Net Investment in Capital Assets	19,317	0	0
Unrestricted	7,536	319,774	15,917
<i>Total Net Position</i>	<u>\$26,853</u>	<u>\$319,774</u>	<u>\$15,917</u>

<u>Storm Water Management</u>	<u>Total Nonmajor Enterprise Funds</u>
\$1,279,927	\$1,645,832
<u>1,138,906</u>	<u>1,138,906</u>
<u>2,418,833</u>	<u>2,784,738</u>
0	71,401
<u>0</u>	<u>125,798</u>
<u>0</u>	<u>197,199</u>
<u>2,418,833</u>	<u>2,981,937</u>
0	13,692
563	5,663
87	1,498
<u>144</u>	<u>2,619</u>
794	23,472
<u>0</u>	<u>177,882</u>
<u>794</u>	<u>201,354</u>
0	19,317
<u>2,418,039</u>	<u>2,761,266</u>
<u>\$2,418,039</u>	<u>\$2,780,583</u>

Portage County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2014*

	Freedom Secondary Railroad	SCRAM	Electronic Fingerprinting
Operating Revenues			
Charges for Services	\$0	\$349,139	\$15,784
Other	1,341	0	0
<i>Total Operating Revenues</i>	<u>1,341</u>	<u>349,139</u>	<u>15,784</u>
Operating Expenses			
Personal Services	0	104,446	5,964
Contractual Services	0	187,085	11,266
Depreciation and Amortization	4,751	0	0
Other	0	503	0
<i>Total Operating Expenses</i>	<u>4,751</u>	<u>292,034</u>	<u>17,230</u>
<i>Change in Net Position</i>	(3,410)	57,105	(1,446)
<i>Net Position Beginning of Year</i>	<u>30,263</u>	<u>262,669</u>	<u>17,363</u>
<i>Net Position End of Year</i>	<u><u>\$26,853</u></u>	<u><u>\$319,774</u></u>	<u><u>\$15,917</u></u>

Storm Water Management	Total Nonmajor Enterprise Funds
\$1,037,223	\$1,402,146
0	1,341
<u>1,037,223</u>	<u>1,403,487</u>
9,911	120,321
778,808	977,159
0	4,751
0	503
<u>788,719</u>	<u>1,102,734</u>
248,504	300,753
<u>2,169,535</u>	<u>2,479,830</u>
<u>\$2,418,039</u>	<u>\$2,780,583</u>

Portage County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2014

	Freedom Secondary Railroad	SCRAM	Electronic Fingerprinting
<i>Increase (Decrease) in Cash and Cash Equivalents</i>			
Cash Flows from Operating Activities			
Cash Received from Customers	\$0	\$349,139	\$15,784
Other Cash Receipts	1,341	0	0
Cash Payments to Employees for Services	0	(104,186)	(5,964)
Cash Payments for Goods and Services	0	(190,957)	(12,160)
Other Cash Payments	0	(503)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	1,341	53,493	(2,340)
Cash Flows from Noncapital Financing Activities			
Advances Out	(20,000)	0	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(18,659)	53,493	(2,340)
<i>Cash and Cash Equivalents Beginning of Year</i>	26,195	288,333	18,883
<i>Cash and Cash Equivalents End of Year</i>	\$7,536	\$341,826	\$16,543
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	(\$3,410)	\$57,105	(\$1,446)
Adjustments:			
Depreciation and Amortization	4,751	0	0
(Increase) Decrease in Accounts Receivable	0	0	0
Increase (Decrease) in Liabilities:			
Accounts Payable	0	(3,872)	0
Accrued Wages	0	283	0
Intergovernmental Payable	0	43	(894)
Interfund Payable	0	(66)	0
<i>Total Adjustments</i>	4,751	(3,612)	(894)
<i>Net Cash Provided by (Used for) Operating Activities</i>	\$1,341	\$53,493	(\$2,340)

<u>Storm Water Management</u>	<u>Total Nonmajor Enterprise Funds</u>
\$1,021,384	\$1,386,307
0	1,341
(9,899)	(120,049)
(780,058)	(983,175)
<u>0</u>	<u>(503)</u>
231,427	283,921
<u>0</u>	<u>(20,000)</u>
231,427	263,921
<u>1,048,500</u>	<u>1,381,911</u>
<u><u>\$1,279,927</u></u>	<u><u>\$1,645,832</u></u>
<u>\$248,504</u>	<u>\$300,753</u>
0	4,751
(15,839)	(15,839)
0	(3,872)
10	293
(1,248)	(2,099)
<u>0</u>	<u>(66)</u>
<u>(17,077)</u>	<u>(16,832)</u>
<u><u>\$231,427</u></u>	<u><u>\$283,921</u></u>

Combining Statements - Internal Service Funds

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

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

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

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

Portage County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2014

	Central Services	Health Benefits	Workers' Compensation	Total
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$490,403	\$3,741,820	\$4,573,227	\$8,805,450
Materials and Supplies Inventory	37,934	0	0	37,934
Interfund Receivable	146,665	686,005	785,915	1,618,585
<i>Total Current Assets</i>	675,002	4,427,825	5,359,142	10,461,969
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Depreciable Capital Assets, Net	15,933	0	0	15,933
<i>Total Assets</i>	690,935	4,427,825	5,359,142	10,477,902
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	68,730	152,170	201	221,101
Accrued Wages	28,654	5,514	4,807	38,975
Intergovernmental Payable	4,372	845	492,888	498,105
Interfund Payable	13,058	1,477	706	15,241
Compensated Absences Payable	48,545	0	0	48,545
Claims Payable	0	599,433	425,474	1,024,907
<i>Total Current Liabilities</i>	163,359	759,439	924,076	1,846,874
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable	36,836	0	0	36,836
Claims Payable	0	0	1,326,320	1,326,320
<i>Total Long-Term Liabilities</i>	36,836	0	1,326,320	1,363,156
<i>Total Liabilities</i>	200,195	759,439	2,250,396	3,210,030
Net Position				
Investment in Capital Assets Unrestricted	15,933 474,807	0 3,668,386	0 3,108,746	15,933 7,251,939
<i>Total Net Position</i>	\$490,740	\$3,668,386	\$3,108,746	\$7,267,872

Portage County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2014*

	Central Services	Health Benefits	Workers' Compensation	Total
Operating Revenues				
Charges for Services	\$2,267,183	\$10,107,576	\$834,240	\$13,208,999
Other	362	6,892	421,806	429,060
<i>Total Operating Revenues</i>	<u>2,267,545</u>	<u>10,114,468</u>	<u>1,256,046</u>	<u>13,638,059</u>
Operating Expenses				
Personal Services	587,845	103,961	93,757	785,563
Materials and Supplies	510,117	4,518	1,972	516,607
Contractual Services	1,049,528	984,568	522,412	2,556,508
Depreciation and Amortization	2,676	0	0	2,676
Claims	0	8,250,639	425,474	8,676,113
Change in Worker's Compensation Estimate	0	0	(1,137,418)	(1,137,418)
<i>Total Operating Expenses</i>	<u>2,150,166</u>	<u>9,343,686</u>	<u>(93,803)</u>	<u>11,400,049</u>
<i>Operating Income (Loss)</i>	117,379	770,782	1,349,849	2,238,010
Non-Operating Revenues (Expenses)				
Loss on Disposal of Capital Assets	(218,659)	0	0	(218,659)
<i>Change in Net Position</i>	(101,280)	770,782	1,349,849	2,019,351
<i>Net Position Beginning of Year</i>	<u>592,020</u>	<u>2,897,604</u>	<u>1,758,897</u>	<u>5,248,521</u>
<i>Net Position End of Year</i>	<u><u>\$490,740</u></u>	<u><u>\$3,668,386</u></u>	<u><u>\$3,108,746</u></u>	<u><u>\$7,267,872</u></u>

Portage County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2014

	Central Services	Health Benefits	Workers' Compensation	Total
<i>Increases (Decreases) in Cash and Cash Equivalents</i>				
Cash Flows from Operating Activities				
Cash Received from Interfund Services Provided	\$2,229,633	\$10,071,769	\$803,296	\$13,104,698
Other Cash Receipts	362	6,892	421,806	429,060
Cash Payments to Employees for Services	(617,989)	(103,488)	(96,852)	(818,329)
Cash Payments for Goods and Services	(1,512,230)	(850,398)	(486,785)	(2,849,413)
Cash Payments for Claims	0	(9,270,226)	(425,474)	(9,695,700)
<i>Net Cash Provided by (Used for)</i>				
<i>Operating Activities</i>	99,776	(145,451)	215,991	170,316
<i>Cash and Cash Equivalents Beginning of Year</i>	390,627	3,887,271	4,357,236	8,635,134
<i>Cash and Cash Equivalents End of Year</i>	\$490,403	\$3,741,820	\$4,573,227	\$8,805,450
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$117,379	\$770,782	\$1,349,849	\$2,238,010
Adjustments:				
Depreciation and Amortization	2,676	0	0	2,676
(Increase) Decrease in Assets:				
Materials and Supplies Inventory	41,246	0	0	41,246
Interfund Receivable	(37,550)	(35,807)	(30,944)	(104,301)
Increase (Decrease) in Liabilities:				
Accounts Payable	6,235	138,499	201	144,935
Accrued Wages	(8,475)	1,179	(1,274)	(8,570)
Intergovernmental Payable	(1,371)	(699)	37,096	35,026
Interfund Payable	(2,541)	182	(1,519)	(3,878)
Compensated Absences Payable	(17,823)	0	0	(17,823)
Claims Payable	0	(1,019,587)	(1,137,418)	(2,157,005)
<i>Total Adjustments</i>	(17,603)	(916,233)	(1,133,858)	(2,067,694)
<i>Net Cash Provided by (Used for)</i>				
<i>Operating Activities</i>	\$99,776	(\$145,451)	\$215,991	\$170,316

Combining Statements - Fiduciary Funds

Fiduciary Funds

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

Private Purpose Trust Funds

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

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

Agency Funds

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

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

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

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

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

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

(continued)

Combining Statements - Fiduciary Funds (continued)

Agency Funds (continued)

Other Agency Funds

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

Portage County, Ohio
Combining Statement of Fiduciary Net Position
Private Purpose Trust Funds
December 31, 2014

	McIntosh Bequest	Rodman Bequest	Totals
Assets			
Equity in Pooled Cash and Cash Equivalents	\$1,205	\$8,357	\$9,562
Net Position			
Held in Trust for Flags	\$1,000	\$0	\$1,000
Held in Trust for Children Detention Center	0	2,500	2,500
Unrestricted	205	5,857	6,062
<i>Total Net Position</i>	\$1,205	\$8,357	\$9,562

Portage County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2014

	McIntosh Bequest	Rodman Bequest	Totals
Additions			
Interest	\$9	\$51	\$60
Deductions	0	0	0
<i>Change in Net Position</i>	9	51	60
<i>Net Position Beginning of Year</i>	1,196	8,306	9,502
<i>Net Position End of Year</i>	\$1,205	\$8,357	\$9,562

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2014

	Beginning Balance 12/31/13	Additions	Deductions	Ending Balance 12/31/14
<i>Undivided Auto</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,137,926	\$2,137,926	\$0
Intergovernmental Receivable	476,272	526,828	476,272	526,828
Total Assets	476,272	2,664,754	2,614,198	526,828
Liabilities				
Intergovernmental Payable	476,272	1,661,654	1,611,098	526,828
<i>Undivided Fuel</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,609,358	\$1,609,358	\$0
Intergovernmental Receivable	786,655	815,517	786,655	815,517
Total Assets	786,655	2,424,875	2,396,013	815,517
Liabilities				
Intergovernmental Payable	786,655	822,703	793,841	815,517
<i>Undivided Payroll</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	441,946	11,177,200	11,178,287	440,859
Liabilities				
Intergovernmental Payable	441,946	440,859	441,946	440,859
Payroll Withholdings	0	11,619,146	11,619,146	0
Total Liabilities	441,946	12,060,005	12,061,092	440,859

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Beginning Balance 12/31/13	Additions	Deductions	Ending Balance 12/31/14
<i>Undivided State and Local Government</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,308,369	\$3,308,369	\$0
Intergovernmental Receivable	1,128,086	1,133,218	1,128,086	1,133,218
<i>Total Assets</i>	<u>\$1,128,086</u>	<u>\$4,441,587</u>	<u>\$4,436,455</u>	<u>\$1,133,218</u>
Liabilities				
Intergovernmental Payable	\$1,128,086	\$2,180,283	\$2,175,151	\$1,133,218
 <i>Undivided Forfeitures</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,469	\$0	\$0	\$1,469
Liabilities				
Undistributed Assets	\$1,469	\$0	\$0	\$1,469
 <i>Undivided Library and Local Government</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,176,019	\$4,176,019	\$0
Intergovernmental Receivable	2,364,907	2,406,087	2,364,907	2,406,087
<i>Total Assets</i>	<u>\$2,364,907</u>	<u>\$6,582,106</u>	<u>\$6,540,926</u>	<u>\$2,406,087</u>
Liabilities				
Intergovernmental Payable	\$2,364,907	\$1,811,112	\$1,769,932	\$2,406,087
 <i>Undivided Cigarette Licenses</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$117	\$18,197	\$18,314	\$0
Liabilities				
Intergovernmental Payable	\$117	\$18,197	\$18,314	\$0

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Beginning Balance 12/31/13	Additions	Deductions	Ending Balance 12/31/14
<i>Undivided Wireless 911</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$306,712	\$306,712	\$0
Intergovernmental Receivable	39,575	39,575	39,575	39,575
Total Assets	\$39,575	\$346,287	\$346,287	\$39,575
Liabilities				
Intergovernmental Payable	\$39,575	\$346,287	\$346,287	\$39,575
 <i>Undivided Estate Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$574,703	\$577,597	\$952,937	\$199,363
Liabilities				
Intergovernmental Payable	\$574,703	\$577,597	\$952,937	\$199,363
 <i>Undivided Tax Prepayments</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,025,855	\$3,971,344	\$3,860,279	\$1,136,920
Liabilities				
Undistributed Assets	\$1,025,855	\$3,971,344	\$3,860,279	\$1,136,920
 <i>Undivided General Property Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,624,351	\$189,130,060	\$188,453,448	\$4,300,963
Property Taxes Receivable	186,464,859	188,976,280	186,464,859	188,976,280
Special Assessment Receivable	3,389,981	3,444,863	3,389,981	3,444,863
Total Assets	\$193,479,191	\$381,551,203	\$378,308,288	\$196,722,106
Liabilities				
Intergovernmental Payable	\$193,479,191	\$381,551,203	\$378,308,288	\$196,722,106

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Beginning Balance 12/31/13	Additions	Deductions	Ending Balance 12/31/14
<i>Undivided Public Housing</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$35,794	\$35,794	\$0
Liabilities				
Intergovernmental Payable	\$0	\$35,794	\$35,794	\$0
<i>Undivided Deposit/Investment</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$691,381	\$691,381	\$0
Liabilities				
Intergovernmental Payable	\$0	\$691,381	\$691,381	\$0
<i>Undivided Housing Trust</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$158,000	\$557,052	\$576,677	\$138,375
Liabilities				
Undistributed Assets	\$158,000	\$557,052	\$576,677	\$138,375
<i>Undivided Indigent</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$212	\$59,718	\$59,775	\$155
Intergovernmental Receivable	4,146	4,791	4,146	4,791
<i>Total Assets</i>	\$4,358	\$64,509	\$63,921	\$4,946
Liabilities				
Undistributed Assets	\$4,358	\$64,509	\$63,921	\$4,946

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Beginning Balance 12/31/13	Additions	Deductions	Ending Balance 12/31/14
<i>Building Fee Assessment</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,282	\$3,800	\$3,716	\$3,366
Liabilities				
Deposits Held and Due to Others	\$3,282	\$3,800	\$3,716	\$3,366
<i>Ohio Election Commission</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$148	\$904	\$1,052	\$0
Liabilities				
Deposits Held and Due to Others	\$148	\$904	\$1,052	\$0
<i>District Board of Health</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,103,530	\$2,919,231	\$2,455,764	\$1,566,997
Liabilities				
Undistributed Assets	\$1,103,530	\$2,919,231	\$2,455,764	\$1,566,997
<i>Family and Children First Council</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$46,377	\$97,351	\$92,939	\$50,789
Liabilities				
Undistributed Assets	\$46,377	\$97,351	\$92,939	\$50,789

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Beginning Balance 12/31/13	Additions	Deductions	Ending Balance 12/31/14
Regional Planning Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$97,535	\$399,058	\$391,206	\$105,387
Intergovernmental Receivable	217,669	0	30,788	186,881
Total Assets	\$315,204	\$399,058	\$421,994	\$292,268
Liabilities				
Undistributed Assets	\$97,535	\$399,058	\$391,206	\$105,387
Loans Payable	217,669	0	30,788	186,881
Total Liabilities	\$315,204	\$399,058	\$421,994	\$292,268
Parks				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$52,217	\$237,491	\$239,235	\$50,473
Liabilities				
Undistributed Assets	\$52,217	\$237,491	\$239,235	\$50,473
Soil and Water				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$200,885	\$359,221	\$359,402	\$200,704
Liabilities				
Undistributed Assets	\$200,885	\$359,221	\$359,402	\$200,704
Multi-County Detention Center				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$654,326	\$2,508,805	\$2,482,821	\$680,310
Liabilities				
Undistributed Assets	\$654,326	\$2,508,805	\$2,482,821	\$680,310

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Beginning Balance 12/31/13	Additions	Deductions	Ending Balance 12/31/14
<i>Court</i>				
Assets				
Cash and Cash Equivalents In Segregated Accounts	\$1,946,183	\$48,309,618	\$48,048,555	\$2,207,246
Liabilities				
Deposits Held and Due to Others	\$1,946,183	\$48,309,618	\$48,048,555	\$2,207,246
 <i>All Agency Funds</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,984,953	\$224,282,588	\$223,391,411	\$8,876,130
Cash and Cash Equivalents In Segregated Accounts	1,946,183	48,309,618	48,048,555	2,207,246
Intergovernmental Receivable	5,017,310	4,926,016	4,830,429	5,112,897
Property Taxes Receivable	186,464,859	188,976,280	186,464,859	188,976,280
Special Assessment Receivable	3,389,981	3,444,863	3,389,981	3,444,863
<i>Total Assets</i>	\$204,803,286	\$469,939,365	\$466,125,235	\$208,617,416
Liabilities				
Intergovernmental Payable	\$199,291,452	\$390,137,070	\$387,144,969	\$202,283,553
Undistributed Assets	3,344,552	11,114,062	10,522,244	3,936,370
Payroll Withholdings	0	11,619,146	11,619,146	0
Loan Payable	217,669	0	30,788	186,881
Deposits Held and Due to Others	1,949,613	48,314,322	48,053,323	2,210,612
<i>Total Liabilities</i>	\$204,803,286	\$461,184,600	\$457,370,470	\$208,617,416

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

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$3,537,000	\$4,180,980	\$4,181,023	\$43
Permissive Sales Tax	17,000,000	17,000,000	19,654,795	2,654,795
Intergovernmental	3,805,619	3,834,001	4,665,535	831,534
Interest	305,900	408,900	802,899	393,999
Licenses and Permits	5,000	5,000	7,114	2,114
Fines and Forfeitures	1,075,000	1,075,000	1,062,024	(12,976)
Rentals and Royalties	382,291	382,291	450,362	68,071
Charges for Services	6,871,409	7,768,409	7,526,714	(241,695)
Contributions and Donations	0	0	2,525	2,525
Other	331,715	372,192	643,998	271,806
<i>Total Revenues</i>	<u>33,313,934</u>	<u>35,026,773</u>	<u>38,996,989</u>	<u>3,970,216</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Commissioners:				
Personal Services	492,745	492,996	480,229	12,767
Materials and Supplies	23,986	23,986	17,213	6,773
Contractual Services	179,250	179,250	166,200	13,050
Other	28,000	28,000	0	28,000
Total Commissioners	<u>723,981</u>	<u>724,232</u>	<u>663,642</u>	<u>60,590</u>
Commissioners: Other				
Personal Services	0	2,000	1,813	187
Contractual Services	996,451	3,219,867	2,936,647	283,220
Other	566,480	249,986	23,815	226,171
Total Commissioners: Other	<u>1,562,931</u>	<u>3,471,853</u>	<u>2,962,275</u>	<u>509,578</u>
Motor Pool:				
Personal Services	258,450	267,504	267,467	37
Materials and Supplies	222,624	232,624	198,085	34,539
Contractual Services	73,030	72,970	71,447	1,523
Capital Outlay	10,000	0	0	0
Total Motor Pool:	<u>564,104</u>	<u>573,098</u>	<u>536,999</u>	<u>36,099</u>
Building Maintenance:				
Personal Services	493,643	524,252	519,642	4,610
Materials and Supplies	114,150	173,232	150,908	22,324
Contractual Services	1,610,702	1,527,871	1,512,704	15,167
Other	50	50	0	50
Total Building Maintenance	<u>\$2,218,545</u>	<u>\$2,225,405</u>	<u>\$2,183,254</u>	<u>\$42,151</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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Microfilm:				
Personal Services	\$86,150	\$90,964	\$90,960	\$4
Materials and Supplies	4,800	4,110	3,650	460
Contractual Services	1,850	1,850	1,674	176
Total Microfilm	92,800	96,924	96,284	640
Human Resources:				
Personal Services	129,234	121,288	119,520	1,768
Materials and Supplies	5,600	5,600	5,238	362
Contractual Services	26,349	26,349	18,231	8,118
Total Human Resources	161,183	153,237	142,989	10,248
Auditor:				
Personal Services	670,383	704,857	704,845	12
Materials and Supplies	20,660	20,618	18,792	1,826
Contractual Services	51,406	51,406	50,837	569
Total Auditor	742,449	776,881	774,474	2,407
Budget Commission:				
Personal Services	51,680	52,188	52,187	1
Materials and Supplies	894	894	696	198
Contractual Services	6,130	6,130	5,168	962
Total Budget Commission	58,704	59,212	58,051	1,161
Data Processing Board:				
Personal Services	448,531	444,061	442,756	1,305
Materials and Supplies	10,000	14,605	11,255	3,350
Contractual Services	247,070	255,466	241,968	13,498
Total Data Processing Board	705,601	714,132	695,979	18,153
Treasurer:				
Personal Services	330,591	349,663	345,268	4,395
Materials and Supplies	7,073	7,073	6,922	151
Contractual Services	95,100	95,100	93,247	1,853
Total Treasurer	432,764	451,836	445,437	6,399
Prosecutor:				
Personal Services	2,179,124	2,153,724	2,142,446	11,278
Materials and Supplies	52,550	68,235	60,671	7,564
Contractual Services	139,779	157,255	145,611	11,644
Capital Outlay	3,280	4,860	2,806	2,054
Other	0	49	49	0
Total Prosecutor	\$2,374,733	\$2,384,123	\$2,351,583	\$32,540

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Recorder:				
Personal Services	\$249,740	\$250,198	\$229,780	\$20,418
Materials and Supplies	3,960	3,669	907	2,762
Contractual Services	6,000	6,000	4,850	1,150
Other	0	291	291	0
	259,700	260,158	235,828	24,330
Total Recorder				
Board of Elections:				
Personal Services	926,574	929,027	872,340	56,687
Materials and Supplies	62,654	62,564	46,164	16,400
Contractual Services	334,724	334,724	279,082	55,642
Capital Outlay	7,145	7,145	7,145	0
Other	0	90	90	0
	1,331,097	1,333,550	1,204,821	128,729
Total Board of Elections				
Unclaimed Monies:				
Other	494,340	619,340	526,674	92,666
	494,340	619,340	526,674	92,666
Total General Government - Legislative and Executive	11,722,932	13,843,981	12,878,290	965,691
General Government - Judicial:				
Public Defender:				
Personal Services	725,545	727,007	726,740	267
Materials and Supplies	5,450	5,750	4,611	1,139
Contractual Services	89,302	89,002	82,351	6,651
	820,297	821,759	813,702	8,057
Total Public Defender				
Clerk of Courts:				
Personal Services	1,991,624	1,974,484	1,944,574	29,910
Materials and Supplies	80,852	105,852	104,146	1,706
Contractual Services	227,700	221,300	212,467	8,833
	2,300,176	2,301,636	2,261,187	40,449
Total Clerk of Courts				
Court of Appeals:				
Contractual Services	0	102,939	102,938	1
	0	102,939	102,938	1
Total Court of Appeals				
Municipal Court:				
Personal Services	1,030,600	1,074,731	1,074,661	70
Materials and Supplies	15,377	22,504	21,501	1,003
Contractual Services	85,700	78,573	77,475	1,098
	1,131,677	1,175,808	1,173,637	\$2,171
Total Municipal Court				

(continued)

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Common Pleas Court:				
Personal Services	\$851,029	\$850,269	\$843,057	\$7,212
Materials and Supplies	12,000	21,920	20,107	1,813
Contractual Services	93,650	83,730	65,505	18,225
Total Common Pleas Court	956,679	955,919	928,669	27,250
Jury Commission:				
Personal Services	3,524	3,524	3,515	9
Contractual Services	1,000	1,000	875	125
Total Jury Commission	4,524	4,524	4,390	134
Domestic Relations:				
Personal Services	581,300	588,809	588,699	110
Materials and Supplies	13,207	21,872	21,113	759
Contractual Services	54,555	41,331	40,026	1,305
Capital Outlay	8,299	8,299	8,299	0
Total Domestic Relations	657,361	660,311	658,137	2,174
Probate Court:				
Personal Services	713,015	732,907	732,768	139
Materials and Supplies	15,653	15,293	14,681	612
Contractual Services	36,650	40,621	38,303	2,318
Total Probate Court	765,318	788,821	785,752	3,069
Juvenile Court:				
Personal Services	843,325	851,794	851,781	13
Materials and Supplies	29,713	29,886	27,365	2,521
Contractual Services	1,814,221	1,836,418	1,633,452	202,966
Capital Outlay	0	11,400	9,850	1,550
Total Juvenile Court	2,687,259	2,729,498	2,522,448	207,050
Total General Government - Judicial	9,323,291	9,541,215	9,250,860	290,355
Public Safety:				
Building Regulations and Inspections:				
Personal Services	367,934	336,067	332,080	3,987
Materials and Supplies	19,700	20,600	19,213	1,387
Contractual Services	37,200	36,300	35,854	446
Total Building Regulations and Inspections	\$424,834	\$392,967	\$387,147	\$5,820

(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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Probation:				
Personal Services	\$287,285	\$288,434	\$288,421	\$13
Materials and Supplies	3,000	3,000	2,691	309
Contractual Services	18,250	17,741	14,793	2,948
Total Juvenile Probation	308,535	309,175	305,905	3,270
Adult Probation:				
Personal Services	906,080	935,696	935,019	677
Materials and Supplies	18,756	18,756	17,984	772
Contractual Services	31,500	31,500	29,244	2,256
Total Adult Probation	956,336	985,952	982,247	3,705
Coroner:				
Personal Services	238,780	241,843	240,926	917
Materials and Supplies	3,750	3,750	3,476	274
Contractual Services	100,550	100,550	97,352	3,198
Total Coroner	343,080	346,143	341,754	4,389
Sheriff:				
Personal Services	9,954,927	9,957,700	9,933,035	24,665
Materials and Supplies	737,800	780,800	763,690	17,110
Contractual Services	1,346,940	1,339,413	1,315,380	24,033
Capital Outlay	258,000	313,136	311,543	1,593
Other	0	3,520	3,020	500
Total Sheriff	12,297,667	12,394,569	12,326,668	67,901
Total Public Safety	14,330,452	14,428,806	14,343,721	85,085
Public Works:				
County Engineer Tax Map:				
Personal Services	169,551	153,285	150,782	2,503
Materials and Supplies	3,610	3,630	3,605	25
Contractual Services	3,250	3,230	3,117	113
Capital Outlay	0	11,000	11,000	0
Total Public Works	\$176,411	\$171,145	\$168,504	\$2,641

(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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Human Services:				
Veterans Services Commission:				
Personal Services	\$465,612	\$465,612	\$452,903	\$12,709
Materials and Supplies	32,000	32,000	29,564	2,436
Contractual Services	187,934	195,934	191,148	4,786
Other	1,000	1,000	107	893
Total Human Services	686,546	694,546	673,722	20,824
Capital Outlay	14,788	1,694,308	1,389,808	304,500
Debt Service:				
Bond Issuance Cost	0	8,000	5,888	2,112
<i>Total Expenditures</i>	36,254,420	40,382,001	38,710,793	1,671,208
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,940,486)	(5,355,228)	286,196	5,641,424
Other Financing Sources (Uses)				
Advances In	105,122	105,122	286,157	181,035
Advances Out	(50,000)	(28,490)	(844)	27,646
Transfers Out	(82,851)	(375,000)	(266,097)	108,903
<i>Total Other Financing Sources (Uses)</i>	(27,729)	(298,368)	19,216	317,584
<i>Net Change in Fund Balance</i>	(2,968,215)	(5,653,596)	305,412	5,959,008
<i>Fund Balance Beginning of Year</i>	6,127,944	6,127,944	6,127,944	0
Prior Year Encumbrances Appropriated	427,910	427,910	427,910	0
<i>Fund Balance End of Year</i>	\$3,587,639	\$902,258	\$6,861,266	\$5,959,008

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health and Recovery Board Fund
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$3,505,587	\$3,559,125	\$3,535,819	(\$23,306)
Intergovernmental	1,524,370	2,295,931	3,035,129	739,198
Fines and Forfeitures	161,950	160,534	200,144	39,610
Charges for Services	5,000	5,000	2,140	(2,860)
Other	0	0	154,230	154,230
<i>Total Revenues</i>	<u>5,196,907</u>	<u>6,020,590</u>	<u>6,927,462</u>	<u>906,872</u>
Expenditures				
Current:				
Health:				
Mental Health and Recovery:				
Personal Services	344,864	355,314	348,404	6,910
Materials and Supplies	5,500	11,000	8,154	2,846
Contractual Services	6,433,638	6,922,234	5,930,749	991,485
Total Mental Health and Recovery	6,784,002	7,288,548	6,287,307	1,001,241
Indigent Driver, Alcohol Treatment:				
Contractual Services	392,888	492,888	215,662	277,226
<i>Total Expenditures</i>	<u>7,176,890</u>	<u>7,781,436</u>	<u>6,502,969</u>	<u>1,278,467</u>
<i>Net Change in Fund Balance</i>	(1,979,983)	(1,760,846)	424,493	2,185,339
<i>Fund Balance Beginning of Year</i>	4,300,637	4,300,637	4,300,637	0
Prior Year Encumbrances Appropriated	490,159	490,159	490,159	0
<i>Fund Balance End of Year</i>	<u><u>\$2,810,813</u></u>	<u><u>\$3,029,950</u></u>	<u><u>\$5,215,289</u></u>	<u><u>\$2,185,339</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$12,753,608	\$12,925,910	\$12,903,270	(\$22,640)
Intergovernmental	6,822,688	6,985,144	7,375,152	390,008
Interest	500	500	621	121
Charges for Services	158,140	153,230	147,408	(5,822)
Contributions and Donations	7,800	7,800	7,378	(422)
Other	6,800	6,800	19,575	12,775
<i>Total Revenues</i>	<u>19,749,536</u>	<u>20,079,384</u>	<u>20,453,404</u>	<u>374,020</u>
Expenditures				
Current:				
Health:				
DD:				
Personal Services	12,832,800	12,484,000	12,111,702	372,298
Materials and Supplies	496,648	565,498	485,052	80,446
Contractual Services	10,257,273	10,750,523	9,775,252	975,271
Capital Outlay	191,036	298,236	232,094	66,142
Other	3,333,454	20,610	16,193	4,417
Total DD	<u>27,111,211</u>	<u>24,118,867</u>	<u>22,620,293</u>	<u>1,498,574</u>
DD Preschool:				
Materials and Supplies	8,200	0	0	0
DD Title VI:				
Personal Services	9,600	9,900	9,857	43
Materials and Supplies	31,400	25,534	25,068	466
Capital Outlay	0	14,566	14,565	1
Total DD Title VI	<u>41,000</u>	<u>50,000</u>	<u>49,490</u>	<u>510</u>
DD Gifts and Donations:				
Materials and Supplies	3,370	45,070	14,098	30,972
Contractual Services	5,000	30,000	3,700	26,300
Capital Outlay	0	20,000	0	20,000
Total DD Gifts and Donations	<u>8,370</u>	<u>95,070</u>	<u>17,798</u>	<u>77,272</u>
<i>Total Expenditures</i>	<u>27,168,781</u>	<u>24,263,937</u>	<u>22,687,581</u>	<u>1,576,356</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,419,245)	(4,184,553)	(2,234,177)	1,950,376
Other Financing Sources (Uses)				
Transfers Out	(150,000)	(10,000)	0	10,000
<i>Net Change in Fund Balance</i>	(7,569,245)	(4,194,553)	(2,234,177)	1,960,376
<i>Fund Balance Beginning of Year</i>	21,016,898	21,016,898	21,016,898	0
Prior Year Encumbrances Appropriated	892,537	892,537	892,537	0
<i>Fund Balance End of Year</i>	<u>\$14,340,190</u>	<u>\$17,714,882</u>	<u>\$19,675,258</u>	<u>\$1,960,376</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Welfare Levy Fund
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$2,403,509	\$2,440,782	\$2,428,123	(\$12,659)
Intergovernmental	2,588,617	2,588,617	3,237,171	648,554
Charges for Services	1,135,000	1,135,000	2,746,917	1,611,917
Contributions and Donations	0	0	3,512	3,512
Other	0	0	26,375	26,375
<i>Total Revenues</i>	<u>6,127,126</u>	<u>6,164,399</u>	<u>8,442,098</u>	<u>2,277,699</u>
Expenditures				
Current:				
Human Services:				
Child Welfare Levy:				
Personal Services	1,805,800	2,348,193	2,085,176	263,017
Materials and Supplies	26,940	46,040	22,083	23,957
Contractual Services	5,664,136	6,270,143	5,964,823	305,320
Capital Outlay	29,000	55,800	20,007	35,793
Total Child Welfare Levy	<u>7,525,876</u>	<u>8,720,176</u>	<u>8,092,089</u>	<u>628,087</u>
Other Allocations:				
Other	<u>300</u>	<u>22,694</u>	<u>22,693</u>	<u>1</u>
<i>Total Expenditures</i>	<u>7,526,176</u>	<u>8,742,870</u>	<u>8,114,782</u>	<u>628,088</u>
<i>Net Change in Fund Balance</i>	(1,399,050)	(2,578,471)	327,316	2,905,787
<i>Fund Balance Beginning of Year</i>	<u>2,802,881</u>	<u>2,802,881</u>	<u>2,802,881</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,403,831</u>	<u>\$224,410</u>	<u>\$3,130,197</u>	<u>\$2,905,787</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$8,722,419	\$9,200,475	\$9,811,044	\$610,569
Charges for Services	100,000	1,522,000	1,577,179	55,179
Gifts and Donations	0	0	948	948
Other	<u>0</u>	<u>14,500</u>	<u>14,256</u>	<u>(244)</u>
<i>Total Revenues</i>	<u>8,822,419</u>	<u>10,736,975</u>	<u>11,403,427</u>	<u>666,452</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	5,981,000	6,744,650	6,710,499	34,151
Materials and Supplies	112,946	171,246	157,294	13,952
Contractual Services	2,276,500	2,615,200	2,348,158	267,042
Capital Outlay	10,000	65,000	65,000	0
Other	<u>70,000</u>	<u>32,550</u>	<u>30,954</u>	<u>1,596</u>
Total Public Assistance	<u>8,450,446</u>	<u>9,628,646</u>	<u>9,311,905</u>	<u>316,741</u>
Other Allocations:				
Personal Services	42,162	646,688	646,494	194
Materials and Supplies	1,295	68,660	68,652	8
Contractual Services	332,420	892,589	892,576	13
Capital Outlay	0	288	288	0
Other	<u>0</u>	<u>14,231</u>	<u>14,231</u>	<u>0</u>
Total Other Allocations	<u>375,877</u>	<u>1,622,456</u>	<u>1,622,241</u>	<u>215</u>
<i>Total Expenditures</i>	<u>8,826,323</u>	<u>11,251,102</u>	<u>10,934,146</u>	<u>316,956</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,904)	(514,127)	469,281	983,408
Other Financing Sources (Uses)				
Transfers In	<u>0</u>	<u>0</u>	<u>6,598</u>	<u>6,598</u>
<i>Net Change in Fund Balance</i>	(3,904)	(514,127)	475,879	990,006
<i>Fund Balance Beginning of Year</i>	758,782	758,782	758,782	0
Prior Year Encumbrances Appropriated	<u>1,741</u>	<u>1,741</u>	<u>1,741</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$756,619</u>	<u>\$246,396</u>	<u>\$1,236,402</u>	<u>\$990,006</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Solid Waste Recycling Center Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$2,850,000	\$2,850,000	\$2,907,447	\$57,447
Intergovernmental	10,000	20,133	20,134	1
Other	0	0	40,276	40,276
<i>Total Revenues</i>	<u>2,860,000</u>	<u>2,870,133</u>	<u>2,967,857</u>	<u>97,724</u>
Expenses				
Personal Services	1,782,000	1,832,000	1,670,554	161,446
Materials and Supplies	712,500	751,500	598,967	152,533
Contractual Services	763,818	820,738	497,543	323,195
Other	25,000	26,500	8,167	18,333
Capital Outlay	765,879	902,879	418,982	483,897
Debt Service:				
Principal Retirement	75,817	75,817	75,816	1
Interest and Fiscal Charges	2,730	2,730	2,730	0
<i>Total Expenses</i>	<u>4,127,744</u>	<u>4,412,164</u>	<u>3,272,759</u>	<u>1,139,405</u>
<i>Excess of Revenues Over (Under) Expenses</i> <i> Before Advances and Transfers</i>	(1,267,744)	(1,542,031)	(304,902)	1,237,129
Advances Out	(15,000)	(15,000)	0	15,000
Transfers Out	(450)	(450)	0	450
<i>Net Change in Fund Equity</i>	(1,283,194)	(1,557,481)	(304,902)	1,252,579
<i>Fund Equity Beginning of Year</i>	1,629,404	1,629,404	1,629,404	0
Prior Year Encumbrances Appropriated	241,897	241,897	241,897	0
<i>Fund Equity End of Year</i>	<u>\$588,107</u>	<u>\$313,820</u>	<u>\$1,566,399</u>	<u>\$1,252,579</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Portage County Sewer Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$7,043,221	\$7,043,221	\$7,869,386	\$826,165
Intergovernmental	0	241,137	227,381	(13,756)
Interest	0	16	16	0
OPWC Loans Issued	0	119,802	119,802	0
<i>Total Revenues</i>	<u>7,043,221</u>	<u>7,404,176</u>	<u>8,216,585</u>	<u>812,409</u>
Expenses				
Personal Services	1,466,335	1,745,375	1,745,340	35
Materials and Supplies	965,475	1,444,475	856,437	588,038
Contractual Services	4,149,193	4,793,697	4,242,758	550,939
Other	88,800	107,800	44,175	63,625
Capital Outlay	0	2,400,684	1,975,423	425,261
Debt Service:				
Principal Retirement	1,120,930	1,931,747	1,931,747	0
Interest and Fiscal Charges	616,064	620,150	620,142	8
<i>Total Expenses</i>	<u>8,406,797</u>	<u>13,043,928</u>	<u>11,416,022</u>	<u>1,627,906</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances and Transfers</i>	(1,363,576)	(5,639,752)	(3,199,437)	2,440,315
Advances Out	(750,000)	(1,312,746)	0	1,312,746
Transfers In	1,241,238	1,341	0	(1,341)
<i>Net Change in Fund Equity</i>	(872,338)	(6,951,157)	(3,199,437)	3,751,720
<i>Fund Equity Beginning of Year</i>	7,184,763	7,184,763	7,184,763	0
Prior Year Encumbrances Appropriated	670,368	670,368	670,368	0
<i>Fund Equity End of Year</i>	<u><u>\$6,982,793</u></u>	<u><u>\$903,974</u></u>	<u><u>\$4,655,694</u></u>	<u><u>\$3,751,720</u></u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Portage County Water Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$3,011,000	\$3,011,003	\$4,445,992	\$1,434,989
Intergovernmental	0	0	7,841	7,841
Interest	0	0	18	18
<i>Total Revenues</i>	<u>3,011,000</u>	<u>3,011,003</u>	<u>4,453,851</u>	<u>1,442,848</u>
Expenses				
Personal Services	622,895	670,895	644,005	26,890
Materials and Supplies	700,250	718,750	475,045	243,705
Contractual Services	1,640,612	1,738,812	1,611,381	127,431
Other	26,000	42,500	5,900	36,600
Capital Outlay	886,197	2,389,197	438,603	1,950,594
Debt Service:				
Principal Retirement	751,470	1,731,469	1,731,469	0
Interest and Fiscal Charges	126,565	158,902	158,866	36
<i>Total Expenses</i>	<u>4,753,989</u>	<u>7,450,525</u>	<u>5,065,269</u>	<u>2,385,256</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances and Transfers</i>	(1,742,989)	(4,439,522)	(611,418)	3,828,104
Advances Out	(500,000)	(500,000)	0	500,000
Transfers In	860,337	0	0	0
<i>Net Change in Fund Equity</i>	(1,382,652)	(4,939,522)	(611,418)	4,328,104
<i>Fund Equity Beginning of Year</i>	5,941,927	5,941,927	5,941,927	0
Prior Year Encumbrances Appropriated	84,609	84,609	84,609	0
<i>Fund Equity End of Year</i>	<u>\$4,643,884</u>	<u>\$1,087,014</u>	<u>\$5,415,118</u>	<u>\$4,328,104</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Streetsboro Sewer Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$3,959,211	\$4,612,576	\$5,243,940	\$631,364
Intergovernmental	0	248,000	257,374	9,374
Interest	0	5,540	5,540	0
Sale of Capital Assets	0	2,767,191	2,767,191	0
OPWC Loans Issued	0	50,000	50,000	0
<i>Total Revenues</i>	<u>3,959,211</u>	<u>7,683,307</u>	<u>8,324,045</u>	<u>640,738</u>
Expenses				
Personal Services	1,004,450	1,009,450	872,345	137,105
Materials and Supplies	487,200	385,146	177,165	207,981
Contractual Services	1,208,500	441,000	202,847	238,153
Other	33,500	43,500	5,397	38,103
Capital Outlay	2,199,172	4,136,906	3,145,854	991,052
Debt Service:				
Principal Retirement	711,178	8,211,178	8,211,178	0
Interest and Fiscal Charges	137,857	178,358	178,353	5
<i>Total Expenses</i>	<u>5,781,857</u>	<u>14,405,538</u>	<u>12,793,139</u>	<u>1,612,399</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances and Transfers</i>	(1,822,646)	(6,722,231)	(4,469,094)	2,253,137
Advances Out	(1,500,000)	(2,100,161)	0	2,100,161
Transfers In	0	466,500	0	(466,500)
Transfers Out	(862,676)	0	0	0
<i>Net Change in Fund Equity</i>	(4,185,322)	(8,355,892)	(4,469,094)	3,886,798
<i>Fund Equity Beginning of Year</i>	8,960,166	8,960,166	8,960,166	0
Prior Year Encumbrances Appropriated	1,322,172	1,322,172	1,322,172	0
<i>Fund Equity End of Year</i>	<u>\$6,097,016</u>	<u>\$1,926,446</u>	<u>\$5,813,244</u>	<u>\$3,886,798</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Licenses and Permits	\$200	\$200	\$105	(\$95)
Fines and Forfeitures	100	100	187	87
Charges for Services	1,739,450	1,739,450	1,985,400	245,950
Other	0	0	4,150	4,150
<i>Total Revenues</i>	<u>1,739,750</u>	<u>1,739,750</u>	<u>1,989,842</u>	<u>250,092</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Real Estate Assessment - Auditor:				
Personal Services	405,148	405,148	396,752	8,396
Materials and Supplies	16,007	16,007	11,244	4,763
Contractual Services	380,968	380,968	239,385	141,583
Capital Outlay	127,700	127,700	22,916	104,784
Total Real Estate Assessment - Auditor	<u>929,823</u>	<u>929,823</u>	<u>670,297</u>	<u>259,526</u>
Real Estate Assessment - Information Technology:				
Personal Services	149,373	167,676	160,453	7,223
Materials and Supplies	5,000	5,277	2,812	2,465
Contractual Services	88,373	69,793	67,787	2,006
Total Real Estate Assessment - Information Technology	<u>242,746</u>	<u>242,746</u>	<u>231,052</u>	<u>11,694</u>
<i>Total Expenditures</i>	<u>1,172,569</u>	<u>1,172,569</u>	<u>901,349</u>	<u>271,220</u>
<i>Net Change in Fund Balance</i>	567,181	567,181	1,088,493	521,312
<i>Fund Balance Beginning of Year</i>	5,968,778	5,968,778	5,968,778	0
Prior Year Encumbrances Appropriated	<u>129,941</u>	<u>129,941</u>	<u>129,941</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,665,900</u></u>	<u><u>\$6,665,900</u></u>	<u><u>\$7,187,212</u></u>	<u><u>\$521,312</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collection Fund
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Interest	\$3,000	\$3,000	\$6,956	\$3,956
Charges for Services	152,700	501,294	685,527	184,233
<i>Total Revenues</i>	<u>155,700</u>	<u>504,294</u>	<u>692,483</u>	<u>188,189</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Treasurer:				
Personal Services	100,000	141,454	140,503	951
Materials and Supplies	0	9,000	4,034	4,966
Contractual Services	8,780	483,005	396,173	86,832
Capital Outlay	0	1,670	1,670	0
Total Treasurer	<u>108,780</u>	<u>635,129</u>	<u>542,380</u>	<u>92,749</u>
Treasurer - Prepayments:				
Personal Services	3,000	3,000	0	3,000
Treasurer - Tax Certificates				
Personal Services	0	5,000	1,474	3,526
Contractual Services	3,024	17,024	7,182	9,842
Total Treasurer - Tax Certificates	<u>3,024</u>	<u>22,024</u>	<u>8,656</u>	<u>13,368</u>
Prosecutor:				
Personal Services	251,338	251,338	201,597	49,741
Materials and Supplies	5,000	5,000	0	5,000
Total Prosecutor	<u>256,338</u>	<u>256,338</u>	<u>201,597</u>	<u>54,741</u>
<i>Total Expenditures</i>	<u>371,142</u>	<u>916,491</u>	<u>752,633</u>	<u>163,858</u>
<i>Net Change in Fund Balance</i>	(215,442)	(412,197)	(60,150)	352,047
<i>Fund Balance Beginning of Year</i>	<u>1,204,616</u>	<u>1,204,616</u>	<u>1,204,616</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$989,174</u></u>	<u><u>\$792,419</u></u>	<u><u>\$1,144,466</u></u>	<u><u>\$352,047</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$8,000	\$8,000	\$8,352	\$352
Charges for Services	417,250	417,250	440,599	23,349
<i>Total Revenues</i>	<u>425,250</u>	<u>425,250</u>	<u>448,951</u>	<u>23,701</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Law Library:				
Personal Services	68,200	68,200	55,815	12,385
Materials and Supplies	361,300	363,950	308,820	55,130
Contractual Services	23,800	21,150	9,492	11,658
<i>Total Expenditures</i>	<u>453,300</u>	<u>453,300</u>	<u>374,127</u>	<u>79,173</u>
<i>Net Change in Fund Balance</i>	(28,050)	(28,050)	74,824	102,874
<i>Fund Balance Beginning of Year</i>	<u>577,502</u>	<u>577,502</u>	<u>577,502</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$549,452</u></u>	<u><u>\$549,452</u></u>	<u><u>\$652,326</u></u>	<u><u>\$102,874</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Computer Legal Research Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$524,000	\$490,832	\$501,007	\$10,175
Expenditures				
Current:				
General Government - Judicial:				
Municipal Court:				
Personal Services	41,349	41,349	36,734	4,615
Materials and Supplies	29,000	29,000	13,989	15,011
Contractual Services	60,000	60,000	23,533	36,467
Capital Outlay	15,000	75,000	75,000	0
Total Municipal Court	145,349	205,349	149,256	56,093
Common Pleas Court:				
Materials and Supplies	3,200	2,770	1,906	864
Contractual Services	10,300	10,730	10,730	0
Total Common Pleas Court	13,500	13,500	12,636	864
Clerk of Common Pleas Court:				
Personal Services	40,186	40,186	33,993	6,193
Materials and Supplies	4,500	4,500	3,225	1,275
Contractual Services	19,850	19,850	14,047	5,803
Total Clerk of Common Pleas Court	64,536	64,536	51,265	13,271
Probate Court:				
Materials and Supplies	2,000	29,264	26,687	2,577
Contractual Services	15,200	15,200	7,560	7,640
Capital Outlay	12,000	10,736	0	10,736
Other	250	250	0	250
Total Probate Court	\$29,450	\$55,450	\$34,247	\$21,203

(continued)

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Computer Legal Research Fund (continued)
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Clerk of Municipal Court:				
Personal Services	\$240,081	\$240,081	\$225,091	\$14,990
Materials and Supplies	28,812	28,812	15,585	13,227
Contractual Services	170,003	146,703	128,942	17,761
Capital Outlay	24,000	47,300	47,300	0
Total Clerk of Municipal Court	462,896	462,896	416,918	45,978
Juvenile Court:				
Materials and Supplies	12,000	57,789	49,734	8,055
Contractual Services	14,225	14,225	12,693	1,532
Capital Outlay	10,000	0	0	0
Total Juvenile Court	36,225	72,014	62,427	9,587
Common Pleas Support:				
Materials and Supplies	36,134	23,634	9,771	13,863
Contractual Services	0	2,500	1,611	889
Capital Outlay	847	10,847	5,557	5,290
Total Common Pleas Support	36,981	36,981	16,939	20,042
GAL 2303.201:				
Contractual Services	3,000	3,000	600	2,400
<i>Total Expenditures</i>	791,937	913,726	744,288	169,438
<i>Net Change in Fund Balance</i>	(267,937)	(422,894)	(243,281)	179,613
<i>Fund Balance Beginning of Year</i>	736,894	736,894	736,894	0
Prior Year Encumbrances Appropriated	10,134	10,134	10,134	0
<i>Fund Balance End of Year</i>	\$479,091	\$324,134	\$503,747	\$179,613

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Mediation and Dispute Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$89,000	\$66,772	\$66,772	\$0
Expenditures				
Current:				
General Government - Judicial:				
Mediation and Dispute Common Pleas:				
Personal Services	75,522	75,522	70,890	4,632
Mediation and Dispute Domestic Relations:				
Personal Services	21,452	21,452	19,211	2,241
<i>Total Expenditures</i>	<u>96,974</u>	<u>96,974</u>	<u>90,101</u>	<u>6,873</u>
<i>Net Change in Fund Balance</i>	(7,974)	(30,202)	(23,329)	6,873
<i>Fund Balance Beginning of Year</i>	<u>186,914</u>	<u>186,914</u>	<u>186,914</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$178,940</u></u>	<u><u>\$156,712</u></u>	<u><u>\$163,585</u></u>	<u><u>\$6,873</u></u>

Portage County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Grants Fund
For the Year Ended December 31, 2014*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$87,000	\$111,895	\$128,854	\$16,959
Licenses and Permits	120,000	101,989	109,374	7,385
Fines and Forfeitures	2,000	1,991	1,991	0
Charges for Services	240,000	249,784	272,774	22,990
Contributions and Donations	9,000	5,020	5,910	890
<i>Total Revenues</i>	458,000	470,679	518,903	48,224
Expenditures				
Current:				
Public Safety:				
Concealed Handgun Licenses:				
Personal Services	70,280	81,280	68,546	12,734
Materials and Supplies	25,500	26,000	6,514	19,486
Contractual Services	80,000	79,000	41,336	37,664
Capital Outlay	0	3,000	2,562	438
Other	0	1,000	798	202
<i>Total Concealed Handgun Licenses</i>	175,780	190,280	119,756	70,524
Enforcement and Education:				
Materials and Supplies	2,500	370	370	0
Contractual Services	1,500	0	0	0
<i>Total Enforcement and Education</i>	4,000	370	370	0
Marine Patrol:				
Personal Services	12,752	15,648	15,648	0
Materials and Supplies	740	1,381	1,381	0
Contractual Services	3,300	6,957	6,956	1
<i>Total Marine Patrol</i>	16,792	23,986	23,985	1
Drug Abuse Resistance Education:				
Personal Services	40,000	78,558	78,558	0
Traffic Enforcement Program:				
Personal Services	20,240	17,862	17,861	1
Materials and Supplies	760	737	736	1
<i>Total Traffic Enforcement Program</i>	\$21,000	\$18,599	\$18,597	\$2

(continued)

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Grants Fund (continued)
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Byrne Justice Grant				
Materials and Supplies	\$0	\$9,999	\$9,999	\$0
Law Enforcement Assessment:				
Personal Services	4,852	0	0	0
Materials and Supplies	1,000	0	0	0
Contractual Services	4,000	0	0	0
Total Law Enforcement Assessment	9,852	0	0	0
Sheriff's Inmate Commissary:				
Personal Services	71,520	59,020	42,871	16,149
Materials and Supplies	166,258	210,758	180,337	30,421
Contractual Services	16,100	27,100	17,042	10,058
Capital Outlay	0	13,000	12,531	469
Total Sheriff's Inmate Commissary	253,878	309,878	252,781	57,097
Police Services				
Personal Services	0	10,000	10,000	0
Sheriffs Gift's and Donations DARE:				
Materials and Supplies	4,000	4,000	3,664	336
Contractual Services	1,100	1,100	775	325
Total Sheriffs Gift's and Donations DARE	5,100	5,100	4,439	661
Sheriff's Gifts and Donations K-9:				
Materials and Supplies	3,000	0	0	0
Contractual Services	2,000	1,345	1,344	1
Total Sheriff's Gifts and Donations K-9	5,000	1,345	1,344	1
<i>Total Expenditures</i>	531,402	648,115	519,829	128,286
<i>Net Change in Fund Balance</i>	(73,402)	(177,436)	(926)	176,510
<i>Fund Balance Beginning of Year</i>	261,816	261,816	261,816	0
Prior Year Encumbrances Appropriated	1,200	1,200	1,200	0
<i>Fund Balance End of Year</i>	\$189,614	\$85,580	\$262,090	\$176,510

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Grants Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	<u>\$350,000</u>	<u>\$350,000</u>	<u>\$396,261</u>	<u>\$46,261</u>
Expenditures				
Current:				
Public Safety:				
Felony Delinquent Care and Custody:				
Personal Services	419,234	438,948	391,163	47,785
Materials and Supplies	5,000	10,100	5,734	4,366
Contractual Services	<u>41,700</u>	<u>67,895</u>	<u>62,468</u>	<u>5,427</u>
<i>Total Expenditures</i>	<u>465,934</u>	<u>516,943</u>	<u>459,365</u>	<u>57,578</u>
<i>Net Change in Fund Balance</i>	(115,934)	(166,943)	(63,104)	103,839
<i>Fund Balance Beginning of Year</i>	<u>336,603</u>	<u>336,603</u>	<u>336,603</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$220,669</u></u>	<u><u>\$169,660</u></u>	<u><u>\$273,499</u></u>	<u><u>\$103,839</u></u>

Portage County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probation Services Fund
For the Year Ended December 31, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$322,231	\$488,033	\$490,857	\$2,824
Fines and Forfeitures	0	0	50	50
Charges for Services	350,000	269,076	282,269	13,193
<i>Total Revenues</i>	<u>672,231</u>	<u>757,109</u>	<u>773,176</u>	<u>16,067</u>
Expenditures				
Current:				
Public Safety:				
Probation Services:				
Personal Services	333,591	333,591	286,730	46,861
Materials and Supplies	2,000	1,965	0	1,965
Contractual Services	4,500	4,500	0	4,500
Other	0	35	35	0
Total Probation Services	<u>340,091</u>	<u>340,091</u>	<u>286,765</u>	<u>53,326</u>
Adult Probation:				
Personal Services	260,678	258,215	250,859	7,356
Materials and Supplies	7,624	12,534	10,158	2,376
Contractual Services	53,929	60,184	55,366	4,818
Capital Outlay	0	6,979	6,753	226
Total Adult Probation	<u>322,231</u>	<u>337,912</u>	<u>323,136</u>	<u>14,776</u>
Repeat Offender Program				
Personal Services	0	23,308	21,373	1,935
Materials and Supplies	0	6,890	6,276	614
Contractual Services	0	36,078	34,825	1,253
Total Repeat Offender Program	<u>0</u>	<u>66,276</u>	<u>62,474</u>	<u>3,802</u>
Smart Ohio Pilot Program				
Personal Services	0	24,791	21,662	3,129
Materials and Supplies	0	1,432	1,432	0
Contractual Services	0	23,568	18,423	5,145
Total Smart Ohio Pilot Program	<u>0</u>	<u>49,791</u>	<u>41,517</u>	<u>8,274</u>
<i>Total Expenditures</i>	<u>662,322</u>	<u>794,070</u>	<u>713,892</u>	<u>80,178</u>
<i>Net Change in Fund Balance</i>	9,909	(36,961)	59,284	96,245
<i>Fund Balance Beginning of Year</i>	<u>448,270</u>	<u>448,270</u>	<u>448,270</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$458,179</u>	<u>\$411,309</u>	<u>\$507,554</u>	<u>\$96,245</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Conduct Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$360	\$360	\$821	\$461
Expenditures				
Current:				
Public Safety:				
Probate Court Conduct:				
Materials and Supplies	1,650	1,650	0	1,650
Contractual Services	3,000	3,000	0	3,000
Capital Outlay	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>5,650</u>	<u>5,650</u>	<u>0</u>	<u>5,650</u>
<i>Net Change in Fund Balance</i>	(5,290)	(5,290)	821	6,111
<i>Fund Balance Beginning of Year</i>	<u>12,120</u>	<u>12,120</u>	<u>12,120</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,830</u></u>	<u><u>\$6,830</u></u>	<u><u>\$12,941</u></u>	<u><u>\$6,111</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazmat Operations and Planning Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$25,000	\$201,791	\$278,280	\$76,489
Licenses and Permits	33,628	8,628	35,745	27,117
Charges for Services	26,500	19,500	34,892	15,392
Other	0	0	214	214
<i>Total Revenues</i>	<u>85,128</u>	<u>229,919</u>	<u>349,131</u>	<u>119,212</u>
Expenditures				
Current:				
Public Safety:				
Hazmat Operations:				
Materials and Supplies	11,000	11,000	6,420	4,580
Contractual Services	35,100	35,100	21,523	13,577
Total Hazmat Operations	<u>46,100</u>	<u>46,100</u>	<u>27,943</u>	<u>18,157</u>
Homeland Security B:				
Materials and Supplies	0	42,874	42,874	0
EMPG Homeland Security:				
Personal Services	40,000	113,515	96,784	16,731
Materials and Supplies	0	5,273	4,092	1,181
Contractual Services	20,649	64,450	46,174	18,276
Total EMPG Homeland Security	<u>\$60,649</u>	<u>\$183,238</u>	<u>\$147,050</u>	<u>\$36,188</u>

(continued)

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazmat Operations and Planning Fund (continued)
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Local Emergency Planning Committee:				
Personal Services	\$14,280	\$7,433	\$7,430	\$3
Materials and Supplies	1,000	1,033	1,031	2
Contractual Services	10,900	26,847	26,845	2
Total Local Emergency Planning Committee	<u>26,180</u>	<u>35,313</u>	<u>35,306</u>	<u>7</u>
<i>Total Expenditures</i>	<u>132,929</u>	<u>307,525</u>	<u>253,173</u>	<u>54,352</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(47,801)</u>	<u>(77,606)</u>	<u>95,958</u>	<u>173,564</u>
Other Financing Sources (Uses)				
Advances Out	0	(86,035)	(86,035)	0
Transfers In	0	40,000	33,453	(6,547)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(46,035)</u>	<u>(52,582)</u>	<u>(6,547)</u>
<i>Net Change in Fund Balance</i>	(47,801)	(123,641)	43,376	167,017
<i>Fund Balance Beginning of Year</i>	<u>252,066</u>	<u>252,066</u>	<u>252,066</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$204,265</u></u>	<u><u>\$128,425</u></u>	<u><u>\$295,442</u></u>	<u><u>\$167,017</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$6,470,000	\$6,470,000	\$6,445,093	(\$24,907)
Interest	0	0	7,278	7,278
Licenses and Permits	1,275	1,275	5,200	3,925
Fines and Forfeitures	87,000	87,000	107,352	20,352
Charges for Services	580,500	140,500	147,697	7,197
Contributions and Donations	500	500	986	486
Other	10,000	10,000	63,156	53,156
<i>Total Revenues</i>	<i>7,149,275</i>	<i>6,709,275</i>	<i>6,776,762</i>	<i>67,487</i>
Expenditures				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personal Services	4,035,039	4,041,565	3,852,106	189,459
Materials and Supplies	1,941,614	1,941,614	1,583,870	357,744
Contractual Services	514,742	806,123	685,901	120,222
Capital Outlay	473,454	447,109	225,900	221,209
Other	5,000	5,000	2,764	2,236
<i>Total Expenditures</i>	<i>6,969,849</i>	<i>7,241,411</i>	<i>6,350,541</i>	<i>890,870</i>
<i>Excess of Revenues</i>				
<i>Over (Under) Expenditures</i>	179,426	(532,136)	426,221	958,357
Other Financing Sources (Uses)				
Advances Out	(105,122)	(105,122)	(105,122)	0
<i>Net Change in Fund Balance</i>	74,304	(637,258)	321,099	958,357
<i>Fund Balance Beginning of Year</i>	791,019	791,019	791,019	0
Prior Year Encumbrances Appropriated	9,696	9,696	9,696	0
<i>Fund Balance End of Year</i>	<i>\$875,019</i>	<i>\$163,457</i>	<i>\$1,121,814</i>	<i>\$958,357</i>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Special Assessments	\$4,839	\$3,138	\$7,545	\$4,407
Expenditures				
Current:				
Public Works:				
Engineer Administration:				
Contractual Services	<u>600</u>	<u>9,388</u>	<u>8,825</u>	<u>563</u>
<i>Net Change in Fund Balance</i>	4,239	(6,250)	(1,280)	4,970
<i>Fund Balance Beginning of Year</i>	<u>50,752</u>	<u>50,752</u>	<u>50,752</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$54,991</u></u>	<u><u>\$44,502</u></u>	<u><u>\$49,472</u></u>	<u><u>\$4,970</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$287,500	\$337,814	\$342,814	\$5,000
Charges for Services	0	3,060	3,060	0
<i>Total Revenues</i>	<u>287,500</u>	<u>340,874</u>	<u>345,874</u>	<u>5,000</u>
Expenditures				
Current:				
Public Works:				
County Formula:				
Contractual Services	287,500	375,078	332,855	42,223
Neighborhood Stabilization NSP:				
Contractual Services	0	60	60	0
<i>Total Expenditures</i>	<u>287,500</u>	<u>375,138</u>	<u>332,915</u>	<u>42,223</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(34,264)	12,959	47,223
Other Financing Sources (Uses)				
Advances Out	0	(8,000)	(8,000)	0
<i>Net Change in Fund Balance</i>	0	(42,264)	4,959	47,223
<i>Fund Balance Beginning of Year</i>	<u>45,264</u>	<u>45,264</u>	<u>45,264</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$45,264</u></u>	<u><u>\$3,000</u></u>	<u><u>\$50,223</u></u>	<u><u>\$47,223</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and Permits	\$27,000	\$25,950	\$27,608	\$1,658
Expenditures				
Current:				
Health:				
Marriage License:				
Contractual Services	27,000	31,800	28,035	3,765
<i>Net Change in Fund Balance</i>	0	(5,850)	(427)	5,423
<i>Fund Balance Beginning of Year</i>	14,727	14,727	14,727	0
<i>Fund Balance End of Year</i>	\$14,727	\$8,877	\$14,300	\$5,423

Portage County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2014*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and Permits	\$379,000	\$379,000	\$521,195	\$142,195
Fines and Forfeitures	3,100	3,100	5,132	2,032
Charges for Services	43,000	41,000	55,441	14,441
Contributions and Donations	0	2,000	3,189	1,189
<i>Total Revenues</i>	425,100	425,100	584,957	159,857
Expenditures				
Current:				
Health:				
Dog Warden:				
Personal Services	332,281	332,281	321,642	10,639
Materials and Supplies	37,200	37,200	25,779	11,421
Contractual Services	65,600	67,600	52,599	15,001
Capital Outlay	0	50,000	48,751	1,249
<i>Total Dog Warden</i>	435,081	487,081	448,771	38,310
Auditor:				
Personal Services	47,169	47,169	32,374	14,795
Materials and Supplies	9,517	9,517	3,140	6,377
Contractual Services	18,584	18,584	17,984	600
Other	120	120	15	105
<i>Total Auditor</i>	75,390	75,390	53,513	21,877
<i>Total Expenditures</i>	510,471	562,471	502,284	60,187
<i>Excess of Revenues Over (Under) Expenditures</i>	(85,371)	(137,371)	82,673	220,044
Other Financing Sources (Uses)				
Advances Out	(20,000)	(20,000)	(20,000)	0
<i>Net Change in Fund Balance</i>	(105,371)	(157,371)	62,673	220,044
<i>Fund Balance Beginning of Year</i>	162,462	162,462	162,462	0
<i>Fund Balance End of Year</i>	\$57,091	\$5,091	\$225,135	\$220,044

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Women, Infants and Children Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$934,509	\$862,163	\$861,178	(\$985)
Expenditures				
Current:				
Health:				
Women, Infants and Children:				
Personal Services	841,964	837,274	815,309	21,965
Materials and Supplies	17,752	18,752	14,808	3,944
Contractual Services	77,393	95,983	72,334	23,649
<i>Total Expenditures</i>	<u>937,109</u>	<u>952,009</u>	<u>902,451</u>	<u>49,558</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,600)</u>	<u>(89,846)</u>	<u>(41,273)</u>	<u>48,573</u>
Other Financing Sources (Uses)				
Advances Out	0	(90,000)	0	90,000
Transfers In	0	0	985	985
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(90,000)</u>	<u>985</u>	<u>90,985</u>
<i>Net Change in Fund Balance</i>	(2,600)	(179,846)	(40,288)	139,558
<i>Fund Balance Beginning of Year</i>	215,579	215,579	215,579	0
Prior Year Encumbrances Appropriated	2,600	2,600	2,600	0
<i>Fund Balance End of Year</i>	<u>\$215,579</u>	<u>\$38,333</u>	<u>\$177,891</u>	<u>\$139,558</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$15,000	\$15,000	\$18,551	\$3,551
Expenditures				
Current:				
Human Services:				
Indigent Guardianship:				
Materials and Supplies	3,000	3,000	0	3,000
Contractual Services	28,000	28,000	13,460	14,540
Capital Outlay	10,000	10,000	0	10,000
<i>Total Expenditures</i>	<u>41,000</u>	<u>41,000</u>	<u>13,460</u>	<u>27,540</u>
<i>Net Change in Fund Balance</i>	(26,000)	(26,000)	5,091	31,091
<i>Fund Balance Beginning of Year</i>	<u>161,234</u>	<u>161,234</u>	<u>161,234</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$135,234</u></u>	<u><u>\$135,234</u></u>	<u><u>\$166,325</u></u>	<u><u>\$31,091</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Administration Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$1,957,300	\$1,781,565	\$1,790,772	\$9,207
Charges for Services	554,000	556,002	556,002	0
Contributions and Donations	3,100	5,052	530	(4,522)
<i>Total Revenues</i>	<u>2,514,400</u>	<u>2,342,619</u>	<u>2,347,304</u>	<u>4,685</u>
Expenditures				
Current:				
Human Services:				
Child Support:				
Personal Services	1,918,200	1,880,000	1,846,658	33,342
Materials and Supplies	39,150	47,250	28,149	19,101
Contractual Services	549,150	631,570	582,416	49,154
Capital Outlay	7,800	29,800	9,006	20,794
Other	100	1,280	1,207	73
<i>Total Expenditures</i>	<u>2,514,400</u>	<u>2,589,900</u>	<u>2,467,436</u>	<u>122,464</u>
<i>Net Change in Fund Balance</i>	0	(247,281)	(120,132)	127,149
<i>Fund Balance Beginning of Year</i>	<u>429,992</u>	<u>429,992</u>	<u>429,992</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$429,992</u></u>	<u><u>\$182,711</u></u>	<u><u>\$309,860</u></u>	<u><u>\$127,149</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim Assistance Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$70,180	\$246,314	\$247,317	\$1,003
Expenditures				
Current:				
Human Services:				
Violence Against Women:				
Personal Services	30,000	76,773	76,768	5
Contractual Services	7,068	27,008	27,007	1
Total Violence Against Women	37,068	103,781	103,775	6
Prosecutors State Grant				
Personal Services	193	201,505	197,904	3,601
<i>Total Expenditures</i>	37,261	305,286	301,679	3,607
<i>Excess of Revenues Over (Under) Expenditures</i>	32,919	(58,972)	(54,362)	4,610
Other Financing Sources (Uses)				
Advances Out	0	(17,000)	(17,000)	0
Transfers In	55,662	18,213	38,346	20,133
<i>Total Other Financing Sources (Uses)</i>	55,662	1,213	21,346	20,133
<i>Net Change in Fund Balance</i>	88,581	(57,759)	(33,016)	24,743
<i>Fund Balance Beginning of Year</i>	57,759	57,759	57,759	0
<i>Fund Balance End of Year</i>	\$146,340	\$0	\$24,743	\$24,743

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Outside Assistance Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$18,000	\$17,813	\$17,813	\$0
Expenditures				
Current:				
Human Services:				
Enforcement Protection				
Contractual Services	10,000	17,813	17,813	0
Capital Outlay	3,674	0	0	0
<i>Total Expenditures</i>	<u>13,674</u>	<u>17,813</u>	<u>17,813</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	4,326	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$4,326</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan Fund
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$0	\$163,800	\$163,800	\$0
Interest	44,725	41,104	41,313	209
Charges for Services	625	1,710	1,680	(30)
Other	128,500	166,995	171,286	4,291
<i>Total Revenues</i>	<u>173,850</u>	<u>373,609</u>	<u>378,079</u>	<u>4,470</u>
Expenditures				
Current:				
Public Works:				
CDBG Housing:				
Contractual Services	0	31,075	31,075	0
CDBG Home Rehab:				
Contractual Services	0	18,200	18,200	0
CDBG New Horizons:				
Contractual Services	0	12,410	12,410	0
CDBG Home Rehab Revolving Loans:				
Contractual Services	4,000	865	864	1
Other	6,000	0	0	0
Total CDBG Home Rehab Revolving Loans	<u>10,000</u>	<u>865</u>	<u>864</u>	<u>1</u>
Section 17 Revolving Loans:				
Contractual Services	6,500	37,178	37,176	2
Other	25,000	0	0	0
Total Section 17 Revolving Loans	<u>31,500</u>	<u>37,178</u>	<u>37,176</u>	<u>2</u>
Foreclosure Revolving Loans:				
Contractual Services	1,600	228	228	0
Other	5,612	0	0	0
Total Foreclosure Revolving Loans	<u>\$7,212</u>	<u>\$228</u>	<u>\$228</u>	<u>\$0</u>

(continued)

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan Fund (continued)
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Housing Revolving Loans:				
Contractual Services	\$2,600	\$1,075	\$1,074	\$1
Other	7,000	0	0	0
Total Housing Revolving Loans	9,600	1,075	1,074	1
Economic Development Revolving Loans:				
Contractual Services	36,000	36,977	36,977	0
Other	100,000	0	0	0
Total Economic Development Revolving Loans	136,000	36,977	36,977	0
Micro Enterprises Revolving Loans:				
Contractual Services	3,625	3,625	3,000	625
Total Expenditures	197,937	141,633	141,004	629
Net Change in Fund Balance	(24,087)	231,976	237,075	5,099
Fund Balance Beginning of Year	714,354	714,354	714,354	0
Fund Balance End of Year	\$690,267	\$946,330	\$951,429	\$5,099

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	<u>\$30,000</u>	<u>\$30,000</u>	<u>\$87,111</u>	<u>\$57,111</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Recorder:				
Materials and Supplies	76,760	76,760	14,112	62,648
Contractual Services	100,000	100,000	27,785	72,215
Capital Outlay	<u>0</u>	<u>7,000</u>	<u>6,495</u>	<u>505</u>
<i>Total Expenditures</i>	<u>176,760</u>	<u>183,760</u>	<u>48,392</u>	<u>135,368</u>
<i>Net Change in Fund Balance</i>	(146,760)	(153,760)	38,719	192,479
<i>Fund Balance Beginning of Year</i>	<u>464,568</u>	<u>464,568</u>	<u>464,568</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$317,808</u></u>	<u><u>\$310,808</u></u>	<u><u>\$503,287</u></u>	<u><u>\$192,479</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$850,000	\$850,000	\$1,088,457	\$238,457
Expenditures				
Current:				
General Government - Legislative and Executive:				
Certificate of Title:				
Personal Services	560,724	560,724	469,425	91,299
Materials and Supplies	15,200	15,200	12,475	2,725
Contractual Services	21,700	21,700	11,923	9,777
Other	357,000	357,000	357,000	0
<i>Total Expenditures</i>	954,624	954,624	850,823	103,801
<i>Excess of Revenues Over (Under) Expenditures</i>	(104,624)	(104,624)	237,634	342,258
Other Financing Sources (Uses)				
Transfers In	0	0	52,479	52,479
<i>Net Change in Fund Balance</i>	(104,624)	(104,624)	290,113	394,737
<i>Fund Balance Beginning of Year</i>	1,220,640	1,220,640	1,220,640	0
<i>Fund Balance End of Year</i>	<u>\$1,116,016</u>	<u>\$1,116,016</u>	<u>\$1,510,753</u>	<u>\$394,737</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Bond Retirement Fund
For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$2,156,514	\$1,578,875	\$1,578,875	\$0
Rentals and Royalties	194,473	121,186	130,348	9,162
Other	0	0	4,896	4,896
<i>Total Revenues</i>	<u>2,350,987</u>	<u>1,700,061</u>	<u>1,714,119</u>	<u>14,058</u>
Expenditures				
Debt Service:				
Principal Retirement:				
1997 County Buildings	744,919	744,919	744,919	0
1998 USDA	14,193	14,193	14,193	0
2001/2010 USDA	5,042	5,042	5,042	0
2001/2010 Riddle Block Building	122,000	122,000	122,000	0
2001 County Buildings	194,000	194,000	194,000	0
2004 Courthouse	36,542	36,542	36,542	0
2010 Prosecutors Building	165,000	165,000	165,000	0
2013 Kent Courthouse	356,000	356,000	356,000	0
Total Principal Retirement	<u>1,637,696</u>	<u>1,637,696</u>	<u>1,637,696</u>	<u>0</u>
Interest and Fiscal Charges:				
1997 County Buildings	161,271	161,271	161,270	1
1998 USDA	8,382	8,382	8,381	1
2001/2010 USDA	4,174	4,174	4,173	1
2001/2010 Riddle Block Building	72,473	72,473	72,473	0
2001 County Buildings	104,721	104,723	104,722	1
2004 Courthouse	21,214	21,214	21,212	2
2010 Prosecutors Building	129,600	129,600	129,600	0
2013 Kent Courthouse	211,457	211,457	211,457	0
Total Interest and Fiscal Charges	<u>713,292</u>	<u>713,294</u>	<u>713,288</u>	<u>6</u>
<i>Total Expenditures</i>	<u>2,350,988</u>	<u>2,350,990</u>	<u>2,350,984</u>	<u>6</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1)</u>	<u>(650,929)</u>	<u>(636,865)</u>	<u>14,064</u>
Other Financing Sources (Uses)				
General Obligation Refunding Bonds Issued	0	447,647	447,647	0
Payment to Refunded Bond Escrow Agent	0	(447,647)	(447,647)	0
Transfers In	2	41,700	41,700	0
<i>Total Other Financing Sources (Uses)</i>	<u>2</u>	<u>41,700</u>	<u>41,700</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	1	(609,229)	(595,165)	14,064
<i>Fund Balance Beginning of Year</i>	<u>641,035</u>	<u>641,035</u>	<u>641,035</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$641,036</u>	<u>\$31,806</u>	<u>\$45,870</u>	<u>\$14,064</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Bond Retirement Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Special Assessments	\$117,267	\$94,061	\$93,215	(\$846)
Other	0	0	407	407
<i>Total Revenues</i>	<u>117,267</u>	<u>94,061</u>	<u>93,622</u>	<u>(439)</u>
Expenditures				
Debt Service:				
Principal Retirement:				
2006 Portage County Sewer District Improvement	35,000	35,000	35,000	0
1997 Portage County Sewer Various	1,652	1,652	1,652	0
2001/2010 Portage County Sewer Brimfield Township State Route 43	28,000	28,000	28,000	0
2004 Portage County Sewer Various	3,458	8,457	8,457	0
1994 Portage County Water Sandy Lake	7,467	7,467	7,467	0
2006 Portage County Water Fairacres Avenue	2,085	2,085	2,085	0
2007 Portage County Water Patricia Water Line	2,397	2,397	2,397	0
1999 Streetsboro Sewer Hale-McCraken	11,744	11,744	11,744	0
Total Principal Retirement	<u>91,803</u>	<u>96,802</u>	<u>96,802</u>	<u>0</u>
Interest and Fiscal Charges:				
2006 Portage County Sewer District Improvement	6,700	6,562	6,561	1
1997 Portage County Sewer Various	459	370	368	2
2001/2010 Portage County Sewer Brimfield Township State Route 43	8,625	8,715	8,714	1
2004 Portage County Sewer Various	2,158	2,062	2,060	2
1994 Portage County Water Sandy Lake	369	260	260	0
2006 Portage County Water Fairacres Avenue	550	452	451	1
2007 Portage County Water Patricia Water Line	1,901	1,925	1,923	2
1999 Streetsboro Sewer Hale-McCraken	4,700	4,508	4,507	1
Total Interest and Fiscal Charges	<u>25,462</u>	<u>24,854</u>	<u>24,844</u>	<u>10</u>
<i>Total Expenditures</i>	<u>117,265</u>	<u>121,656</u>	<u>121,646</u>	<u>10</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2</u>	<u>(27,595)</u>	<u>(28,024)</u>	<u>(429)</u>
Other Financing Sources (Uses)				
Special Assessment Refunding Bonds Issued	0	37,353	37,353	0
Payment to Refunded Bond Escrow Agent	0	(37,353)	(37,353)	0
Advances In	0	0	844	844
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>844</u>	<u>844</u>
<i>Net Change in Fund Balance</i>	<u>2</u>	<u>(27,595)</u>	<u>(27,180)</u>	<u>415</u>
<i>Fund Balance Beginning of Year</i>	<u>184,770</u>	<u>184,770</u>	<u>184,770</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$184,772</u>	<u>\$157,175</u>	<u>\$157,590</u>	<u>\$415</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment OWDA Loans Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Special Assessments	\$56,383	\$47,153	\$47,152	(\$1)
Expenditures				
Debt Service:				
Principal Retirement:				
1994 Tonsing - Sewer Improvements	1,345	1,345	1,345	0
1996 Patricia Avenue - Sewer Improvements	12,315	12,315	12,315	0
1999 Horning/Rhodes - Sewer Improvements	4,676	4,676	4,676	0
2001 Mantua Corners - Sewer Improvements	23,234	23,234	23,234	0
Total Principal Retirement	41,570	41,570	41,570	0
Interest and Fiscal Charges:				
1994 Tonsing - Sewer Improvements	79	11	11	0
1996 Patricia Avenue - Sewer Improvements	2,782	2,715	2,714	1
1999 Horning/Rhodes - Sewer Improvements	1,284	1,226	1,225	1
2001 Mantua Corners - Sewer Improvements	10,668	6,567	6,566	1
Total Interest and Fiscal Charges	14,813	10,519	10,516	3
<i>Total Expenditures</i>	56,383	52,089	52,086	3
<i>Net Change in Fund Balance</i>	0	(4,936)	(4,934)	2
<i>Fund Balance Beginning of Year</i>	49,575	49,575	49,575	0
<i>Fund Balance End of Year</i>	\$49,575	\$44,639	\$44,641	\$2

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvements Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$190,000	\$122,111	\$166,203	\$44,092
Interest	0	7,375	17,962	10,587
Charges for Services	544,000	544,000	545,947	1,947
Contributions and Donations	0	0	1,750	1,750
Other	0	77,205	77,205	0
<i>Total Revenues</i>	<u>734,000</u>	<u>750,691</u>	<u>809,067</u>	<u>58,376</u>
Expenditures				
Capital Outlay:				
Kent Court	2,720,336	2,720,336	2,627,322	93,014
Veterans Memorial	0	2,519	2,519	0
Wireless 911 Upgrade	247,001	247,001	208,616	38,385
Kent Municipal Court	39,595	39,595	35,171	4,424
Energy Conservation	1,862,876	2,747,764	2,480,049	267,715
MRDD Capital Projects	327,503	427,503	220,144	207,359
Total Capital Outlay	<u>5,197,311</u>	<u>6,184,718</u>	<u>5,573,821</u>	<u>610,897</u>
Debt Service:				
Principal Retirement	0	7,150,000	7,150,000	0
Interest	0	124,723	124,723	0
Total Debt Service	<u>0</u>	<u>7,274,723</u>	<u>7,274,723</u>	<u>0</u>
<i>Total Expenditures</i>	<u>5,197,311</u>	<u>13,459,441</u>	<u>12,848,544</u>	<u>610,897</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,463,311)</u>	<u>(12,708,750)</u>	<u>(12,039,477)</u>	<u>669,273</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	7,070,000	7,070,000	0
Transfers In	150,000	242,536	92,536	(150,000)
Transfers Out	(100,000)	(100,000)	0	100,000
<i>Total Other Financing Sources (Uses)</i>	<u>50,000</u>	<u>7,212,536</u>	<u>7,162,536</u>	<u>(50,000)</u>
<i>Net Change in Fund Balance</i>	(4,413,311)	(5,496,214)	(4,876,941)	619,273
<i>Fund Balance Beginning of Year</i>	2,984,723	2,984,723	2,984,723	0
Prior Year Encumbrances Appropriated	<u>4,760,715</u>	<u>4,760,715</u>	<u>4,760,715</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$3,332,127</u>	<u>\$2,249,224</u>	<u>\$2,868,497</u>	<u>\$619,273</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Roadwork Improvements Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$60,000	\$3,353,812	\$3,240,411	(\$113,401)
Other		3,872	3,872	0
<i>Total Revenues</i>	<u>60,000</u>	<u>3,357,684</u>	<u>3,244,283</u>	<u>(113,401)</u>
Expenditures				
Capital Outlay:				
Prospect, Summit, Hayes Intersections	140,989	353,882	353,881	1
Tallmadge Road Resurfacing	0	42,449	42,447	2
Summit/Powdermill	0	489,160	489,159	1
Safety Study	0	66,150	66,150	0
West Main Street Bridge	29,552	480,372	475,799	4,573
McClintocksburge	27,180	562,567	561,460	1,107
Liberty Street	143,670	504,735	504,734	1
Newton Falls Culvert	0	156,500	156,500	0
2013 Culvert Replacement	0	223,991	178,571	45,420
Parkman Road Bridge Replacement	0	668,262	667,052	1,210
2014 Culvert Replacement	0	26,236	26,236	0
<i>Total Expenditures</i>	<u>341,391</u>	<u>3,574,304</u>	<u>3,521,989</u>	<u>52,315</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(281,391)	(216,620)	(277,706)	(61,086)
Other Financing Sources (Uses)				
Advance Out	0	(30,000)	(30,000)	0
<i>Net Change in Fund Balance</i>	(281,391)	(246,620)	(307,706)	(61,086)
<i>Fund Balance Beginning of Year</i>	263,325	263,325	263,325	0
Prior Year Encumbrances Appropriated	281,391	281,391	281,391	0
<i>Fund Balance End of Year</i>	<u>\$263,325</u>	<u>\$298,096</u>	<u>\$237,010</u>	<u>(\$61,086)</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Freedom Secondary Railroad Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$1,000	\$1,000	\$1,341	\$341
Expenses				
Contractual Services	2,000	2,000	0	2,000
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Advances</i>	(1,000)	(1,000)	1,341	2,341
Advances Out	0	(20,000)	(20,000)	0
<i>Net Change in Fund Equity</i>	(1,000)	(21,000)	(18,659)	2,341
<i>Fund Equity Beginning of Year</i>	26,195	26,195	26,195	0
<i>Fund Equity End of Year</i>	\$25,195	\$5,195	\$7,536	\$2,341

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
SCRAM Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$270,000	\$270,000	\$349,139	\$79,139
Expenses				
Personal Services	124,420	124,420	104,186	20,234
Contractual Services	181,000	195,000	190,957	4,043
Other	1,000	1,000	503	497
<i>Total Expenses</i>	<u>306,420</u>	<u>320,420</u>	<u>295,646</u>	<u>24,774</u>
<i>Net Change in Fund Equity</i>	(36,420)	(50,420)	53,493	103,913
<i>Fund Equity Beginning of Year</i>	<u>288,333</u>	<u>288,333</u>	<u>288,333</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$251,913</u>	<u>\$237,913</u>	<u>\$341,826</u>	<u>\$103,913</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Electronic Fingerprinting Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$24,000	\$15,136	\$15,784	\$648
Expenses				
Personal Services	9,360	9,360	5,964	3,396
Materials and Supplies	2,000	2,000	0	2,000
Contractual Services	16,000	16,000	12,160	3,840
<i>Total Expenses</i>	<u>27,360</u>	<u>27,360</u>	<u>18,124</u>	<u>9,236</u>
<i>Net Change in Fund Equity</i>	(3,360)	(12,224)	(2,340)	9,884
<i>Fund Equity Beginning of Year</i>	<u>18,883</u>	<u>18,883</u>	<u>18,883</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$15,523</u></u>	<u><u>\$6,659</u></u>	<u><u>\$16,543</u></u>	<u><u>\$9,884</u></u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Storm Water Management Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$1,030,000	\$1,016,091	\$1,016,092	\$1
Expenses				
Personal Services	9,925	9,925	9,899	26
Materials and Supplies	200	200	0	200
Contractual Services	851,995	851,995	791,308	60,687
<i>Total Expenses</i>	<u>862,120</u>	<u>862,120</u>	<u>801,207</u>	<u>60,913</u>
<i>Net Change in Fund Equity</i>	167,880	153,971	214,885	60,914
<i>Fund Equity Beginning of Year</i>	1,001,215	1,001,215	1,001,215	0
Prior Year Encumbrances Appropriated	<u>24,565</u>	<u>24,565</u>	<u>24,565</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$1,193,660</u>	<u>\$1,179,751</u>	<u>\$1,240,665</u>	<u>\$60,914</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Central Services Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$2,331,500	\$2,010,432	\$2,229,633	\$219,201
Other	0	0	362	362
<i>Total Revenues</i>	<u>2,331,500</u>	<u>2,010,432</u>	<u>2,229,995</u>	<u>219,563</u>
Expenses				
Personal Services	622,781	632,092	617,989	14,103
Materials and Supplies	503,715	516,011	469,711	46,300
Contractual Services	1,008,759	1,062,083	1,044,058	18,025
Other	1,000	1,000	0	1,000
<i>Total Expenses</i>	<u>2,136,255</u>	<u>2,211,186</u>	<u>2,131,758</u>	<u>79,428</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Transfers</i>	195,245	(200,754)	98,237	298,991
Transfers In	200,000	0	0	0
<i>Net Change in Fund Equity</i>	395,245	(200,754)	98,237	298,991
<i>Fund Equity Beginning of Year</i>	390,518	390,518	390,518	0
Prior Year Encumbrances Appropriated	109	109	109	0
<i>Fund Equity End of Year</i>	<u><u>\$785,872</u></u>	<u><u>\$189,873</u></u>	<u><u>\$488,864</u></u>	<u><u>\$298,991</u></u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Health Benefits Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$10,246,000	\$9,898,908	\$10,071,769	\$172,861
Other	5,000	5,000	6,892	1,892
<i>Total Revenues</i>	<u>10,251,000</u>	<u>9,903,908</u>	<u>10,078,661</u>	<u>174,753</u>
Expenses				
Personal Services	120,760	120,760	103,488	17,272
Materials and Supplies	4,500	4,500	4,329	171
Contractual Services	1,013,400	1,013,400	997,352	16,048
Claims	9,862,500	9,979,920	9,970,936	8,984
Other	1,000	1,000	0	1,000
<i>Total Expenses</i>	<u>11,002,160</u>	<u>11,119,580</u>	<u>11,076,105</u>	<u>43,475</u>
<i>Net Change in Fund Equity</i>	(751,160)	(1,215,672)	(997,444)	218,228
<i>Fund Equity Beginning of Year</i>	<u>3,887,271</u>	<u>3,887,271</u>	<u>3,887,271</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$3,136,111</u></u>	<u><u>\$2,671,599</u></u>	<u><u>\$2,889,827</u></u>	<u><u>\$218,228</u></u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$0	\$806,796	\$803,296	(\$3,500)
Other	0	8,000	421,806	413,806
<i>Total Revenues</i>	<u>0</u>	<u>814,796</u>	<u>1,225,102</u>	<u>410,306</u>
Expenses				
Personal Services	0	136,234	96,852	39,382
Materials and Supplies	0	50,549	2,012	48,537
Contractual Services	4,498	571,498	484,919	86,579
Claims	227,485	366,929	366,926	3
Other	0	60,048	58,548	1,500
<i>Total Expenses</i>	<u>231,983</u>	<u>1,185,258</u>	<u>1,009,257</u>	<u>176,001</u>
<i>Excess of Revenues Over (Under) Expenses</i> <i>Before Advances and Transfers</i>	(231,983)	(370,462)	215,845	586,307
Advances Out	(100,000)	(100,000)	0	100,000
Transfers In	600,000	0	0	0
Transfers Out	(500,000)	(500,000)	0	500,000
<i>Net Change in Fund Equity</i>	(231,983)	(970,462)	215,845	1,186,307
<i>Fund Equity Beginning of Year</i>	4,352,738	4,352,738	4,352,738	0
Prior Year Encumbrances Appropriated	4,498	4,498	4,498	0
<i>Fund Equity End of Year</i>	<u>\$4,125,253</u>	<u>\$3,386,774</u>	<u>\$4,573,081</u>	<u>\$1,186,307</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
McIntosh Bequest Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$10	\$7	\$9	\$2
Expenses				
Contractual Services	10	10	0	10
<i>Net Change in Fund Equity</i>	0	(3)	9	12
<i>Fund Equity Beginning of Year</i>	1,196	1,196	1,196	0
<i>Fund Equity End of Year</i>	<u>\$1,196</u>	<u>\$1,193</u>	<u>\$1,205</u>	<u>\$12</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Rodman Bequest Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Interest	\$0	\$0	\$62	\$62
Expenses	0	0	0	0
<i>Net Change in Fund Equity</i>	0	0	62	62
<i>Fund Equity Beginning of Year</i>	8,295	8,295	8,295	0
<i>Fund Equity End of Year</i>	\$8,295	\$8,295	\$8,357	\$62

Statistical Section

Statistical Section

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

Contents	Pages(s)
<i>Financial Trends</i>	<i>S2 – S13</i>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<i>Revenue Capacity</i>	<i>S14 – S33</i>
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax and the Hospital charges for services.	
<i>Debt Capacity</i>	<i>S34 – S46</i>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<i>Economic and Demographic Information</i>	<i>S47 – S49</i>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<i>Operating Information</i>	<i>S50 – S56</i>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

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

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

	2014 (1)	2013	2012	2011
Governmental Activities				
Net Investment in Capital Assets	\$85,236,468	\$81,855,828	\$77,411,143	\$74,210,233
Restricted:				
Capital Projects	3,621,791	3,962,558	4,348,934	4,824,353
Debt Service	684,173	1,356,091	1,024,017	1,043,271
General Government	9,589,188	8,718,607	7,753,527	7,523,081
Public Safety	1,404,285	1,249,942	1,323,307	2,195,354
Public Works	10,047,251	8,770,476	9,594,846	9,569,805
Health	26,841,630	27,409,901	33,146,087	35,385,824
Human Services	4,420,032	4,501,127	3,796,105	3,737,985
Unclaimed Monies	353,986	438,835	489,971	0
Unrestricted	24,147,648	15,914,627	20,556,908	21,217,918
<i>Total Governmental Activities Net Position</i>	<u>166,346,452</u>	<u>154,177,992</u>	<u>159,444,845</u>	<u>159,707,824</u>
Business Type - Activities				
Net Investment in Capital Assets	97,905,110	147,692,785	146,696,654	146,290,851
Restricted:				
Portage County Sewer	14,454	21,258	27,796	34,077
Streetsboro Sewer	1,108,774	1,285,491	1,457,235	1,624,148
Robinson Memorial Portage County Hospital	0	3,318,000	3,160,000	3,036,000
Other Purposes	0	0	0	0
Franklin Hills Upgrade	0	0	0	0
Unrestricted	24,905,792	84,580,103	97,069,398	96,872,787
<i>Total Business-Type Activities Net Position</i>	<u>123,934,130</u>	<u>236,897,637</u>	<u>248,411,083</u>	<u>247,857,863</u>
Primary Government				
Net Investment in Capital Assets	183,141,578	229,548,613	224,107,797	220,501,084
Restricted	58,085,564	61,032,286	66,121,825	68,973,898
Unrestricted	49,053,440	100,494,730	117,626,306	118,090,705
<i>Total Primary Government Net Position</i>	<u>\$290,280,582</u>	<u>\$391,075,629</u>	<u>\$407,855,928</u>	<u>\$407,565,687</u>

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

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

2010	2009	2008	2007 (2)	2006	2005
\$73,085,024	\$70,312,989	\$67,117,830	\$67,056,559	\$71,719,607	\$72,034,942
4,617,063	8,018,926	5,069,859	3,352,417	2,562,751	1,099,108
1,156,289	880,598	942,424	1,026,684	1,008,789	603,062
8,364,972	10,780,290	9,837,909	9,399,578	13,963,567	14,123,668
1,650,465	1,439,514	1,695,474	1,370,972	1,063,071	1,691,136
9,398,170	10,042,913	10,704,283	10,319,083	3,766,919	5,928,568
32,152,763	29,789,486	28,251,707	23,916,373	18,285,964	20,780,021
3,914,547	6,798,816	9,673,757	9,866,701	5,740,876	4,124,958
0	0	0	0	0	0
20,189,487	16,728,381	24,153,360	22,821,112	20,846,025	18,450,280
154,528,780	154,791,913	157,446,603	149,129,479	138,957,569	138,835,743
129,794,921	116,847,593	106,731,595	101,234,601	83,246,583	72,543,504
40,112	48,724	51,482	56,835	0	0
1,786,367	2,021,186	2,097,255	2,246,180	0	0
3,613,000	3,213,000	3,256,000	3,445,000	0	0
0	0	0	0	5,651,504	2,682,330
0	0	0	0	0	6,700,000
108,433,342	112,532,135	123,799,004	115,592,447	115,840,162	107,182,847
243,667,742	234,662,638	235,935,336	222,575,063	204,738,249	189,108,681
202,879,945	187,160,582	173,849,425	168,291,160	154,966,190	144,578,446
66,693,748	73,033,453	71,580,150	64,999,823	52,043,441	57,732,851
128,622,829	129,260,516	147,952,364	138,413,559	136,686,187	125,633,127
\$398,196,522	\$389,454,551	\$393,381,939	\$371,704,542	\$343,695,818	\$327,944,424

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

	2014	2013	2012	2011
Program Revenues				
Governmental Activities:				
Charges for Services, Sales and Assessments				
General Government:				
Legislative and Executive	\$8,596,728	\$7,340,656	\$8,972,657	\$4,418,618
Judicial	4,473,159	3,157,396	4,279,381	5,797,290
Public Safety	1,647,840	4,739,821	1,725,800	4,435,545
Public Works	273,457	535,499	427,225	413,229
Health	958,723	886,599	865,876	957,051
Human Services	4,898,649	2,900,374	2,840,523	3,114,124
Total Charges for Services, Sales and Assessments	20,848,556	19,560,345	19,111,462	19,135,857
Operating Grants and Contributions	34,849,105	31,172,976	36,882,561	42,006,358
Capital Grants and Contributions	3,416,553	1,864,059	2,989,306	4,562,695
<i>Total Governmental Activities Program Revenue</i>	<u>59,114,214</u>	<u>52,597,380</u>	<u>58,983,329</u>	<u>65,704,910</u>
Business-Type Activities:				
Charges for Services, Sales and Assessments				
Nursing Home (1)	0	432,545	6,196,085	6,782,391
Solid Waste Recycling Center	2,867,949	3,078,386	3,491,340	4,373,906
Portage County Sewer	7,775,311	8,508,256	8,282,949	8,216,652
Portage County Water	4,342,557	4,179,219	4,294,066	4,155,852
Streetsboro Sewer	4,687,819	4,207,331	4,175,615	4,178,067
Robinson Memorial Portage County Hospital (2)	0	126,374,000	137,534,000	143,122,000
Freedom Secondary Railroad	0	0	580	1,130
SCRAM	349,139	258,156	258,492	205,398
Electronic Fingerprinting	15,784	17,999	14,487	18,336
Storm Water Management	1,037,223	1,030,480	1,030,659	1,033,969
Other (3)	0	0	0	0
Total Charges for Services, Sales and Assessments	21,075,782	148,086,372	165,278,273	172,087,701
Operating Grants and Contributions	0	693,000	556,883	413,496
Capital Grants and Contributions	323,609	1,194,065	1,544,576	2,372,645
<i>Total Business-Type Activities Program Revenue</i>	<u>21,399,391</u>	<u>149,973,437</u>	<u>167,379,732</u>	<u>174,873,842</u>
<i>Total Primary Government Program Revenues</i>	<u>\$80,513,605</u>	<u>\$202,570,817</u>	<u>\$226,363,061</u>	<u>\$240,578,752</u>

2010	2009	2008	2007	2006	2005
\$7,020,962	\$6,527,362	\$6,348,180	\$8,985,963	\$9,143,990	\$9,856,480
3,362,582	2,779,627	2,880,547	3,258,583	3,335,938	2,647,737
4,014,425	3,904,168	3,973,720	1,527,926	1,205,184	982,622
449,310	992,087	883,357	1,055,347	738,707	259,980
798,961	710,935	650,903	639,527	838,995	631,252
2,699,171	3,246,928	2,964,832	3,196,471	3,138,392	3,418,751
18,345,411	18,161,107	17,701,539	18,663,817	18,401,206	17,796,822
43,134,213	36,453,298	43,821,116	51,567,202	38,155,748	40,307,405
4,535,512	862,113	3,265,904	611,554	1,239,264	2,492,166
66,015,136	55,476,518	64,788,559	70,842,573	57,796,218	60,596,393
6,264,291	6,446,931	6,155,276	6,151,411	6,284,986	6,660,902
3,839,676	3,111,702	3,785,091	3,779,876	3,072,673	3,169,949
7,132,086	6,368,313	7,729,523	7,125,572	6,383,374	5,903,444
4,637,129	3,917,932	4,178,191	4,466,435	4,351,697	3,720,072
4,003,862	3,844,159	4,194,684	3,642,309	2,905,063	3,968,025
146,194,000	139,363,000	142,796,000	137,298,000	132,831,000	125,449,825
750	880	0	0	0	6,860
189,774	273,915	0	0	0	0
19,066	25,726	0	0	0	0
1,037,339	734,468	0	0	0	0
0	0	295,603	213,759	57,365	0
173,317,973	164,087,026	169,134,368	162,677,362	155,886,158	148,879,077
881,244	324,803	1,110,234	1,711,256	2,450,134	2,472,042
862,375	300,081	1,021,516	3,414,662	0	0
175,061,592	164,711,910	171,266,118	167,803,280	158,336,292	151,351,119
\$241,076,728	\$220,188,428	\$236,054,677	\$238,645,853	\$216,132,510	\$211,947,512

(continued)

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

	2014	2013	2012	2011
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$14,383,986	\$15,393,443	\$15,650,431	\$16,368,920
Judicial	10,310,350	9,303,705	10,220,577	10,047,637
Public Safety	15,932,331	16,963,636	17,083,543	16,766,816
Public Works	8,099,243	10,404,282	8,932,633	9,673,124
Health	29,521,389	33,097,327	34,897,816	32,287,200
Human Services	22,987,975	18,633,983	18,599,585	21,237,013
Interest and Fiscal Charges	813,647	837,526	698,181	1,017,474
<i>Total Governmental Activities Expenses</i>	<u>102,048,921</u>	<u>104,633,902</u>	<u>106,082,766</u>	<u>107,398,184</u>
Business-Type Activities:				
Nursing Home (1)	0	671,697	6,269,290	6,900,325
Solid Waste Recycling Center	2,999,017	3,260,560	3,429,672	3,521,755
Portage County Sewer	9,201,349	5,575,767	5,297,668	6,361,657
Portage County Water	3,187,095	3,507,278	3,099,114	3,342,205
Streetsboro Sewer	2,020,492	5,236,761	3,151,727	3,866,177
Robinson Memorial Portage County Hospital (2)	0	152,982,000	151,067,000	153,148,000
Freedom Secondary Railroad	2,296	7,371	7,421	35,903
SCRAM	292,034	292,577	151,033	242,043
Electronic Fingerprinting	17,230	20,898	18,916	21,710
Storm Water Management	788,576	733,378	751,911	543,762
Other (3)	0	0	0	0
<i>Total Business-Type Activities Expenses</i>	<u>18,508,089</u>	<u>172,288,287</u>	<u>173,243,752</u>	<u>177,983,537</u>
<i>Total Primary Government Program Expenses</i>	<u>120,557,010</u>	<u>276,922,189</u>	<u>279,326,518</u>	<u>285,381,721</u>
Net (Expense)/Revenue				
Governmental Activities	(42,934,707)	(52,036,522)	(47,099,437)	(41,693,274)
Business-Type Activities	2,891,302	(22,314,850)	(5,864,020)	(3,109,695)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$40,043,405)</u>	<u>(\$74,351,372)</u>	<u>(\$52,963,457)</u>	<u>(\$44,802,969)</u>

2010	2009	2008	2007	2006	2005
\$20,223,876	\$16,187,591	\$16,497,501	\$16,363,308	\$16,203,188	\$15,884,596
10,384,799	10,194,530	10,067,912	10,150,300	9,277,244	8,967,403
16,633,078	16,106,352	16,542,880	16,524,551	14,771,014	14,835,149
9,109,063	7,255,012	9,042,327	9,866,316	7,755,081	8,356,704
34,831,584	33,377,712	33,204,346	34,676,228	35,700,015	32,132,072
22,847,102	25,494,447	26,337,284	27,630,851	23,779,002	22,058,370
1,087,187	843,965	941,204	934,713	756,145	983,709
115,116,689	109,459,609	112,633,454	116,146,267	108,241,689	103,218,003
6,608,943	5,875,673	6,667,354	6,512,251	6,396,147	6,414,745
3,655,671	2,350,593	3,670,488	3,479,747	3,431,329	3,329,078
7,057,194	7,432,239	7,889,824	6,260,415	5,013,864	6,552,851
3,381,903	2,036,563	3,498,182	2,805,174	2,598,296	2,326,925
3,528,699	3,045,310	3,014,470	3,215,320	2,670,841	3,198,834
149,284,000	150,716,000	143,772,000	138,903,000	132,466,000	129,714,861
5,525	4,864	0	0	0	5,185
151,447	249,828	0	0	0	0
13,620	21,844	0	0	0	0
488,442	180,302	0	0	0	0
0	0	213,255	130,273	72,389	0
174,175,444	171,913,216	168,725,573	161,306,180	152,648,866	151,542,479
289,292,133	281,372,825	281,359,027	277,452,447	260,890,555	254,760,482
(49,101,553)	(53,983,091)	(47,844,895)	(45,303,694)	(50,445,471)	(42,621,610)
886,148	(7,201,306)	2,540,545	6,497,100	5,687,426	(191,360)
(\$48,215,405)	(\$61,184,397)	(\$45,304,350)	(\$38,806,594)	(\$44,758,045)	(\$42,812,970)

(continued)

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

	2014	2013	2012	2011
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$4,069,806	\$3,572,758	\$4,299,828	\$4,320,033
Health - Mental Health and Recovery Board	3,521,165	3,490,537	3,404,643	3,382,329
Health - Developmental Disabilities	12,851,010	12,724,479	12,404,664	12,309,336
Human Services - Child Welfare Levy	2,418,045	2,397,054	2,338,022	2,322,468
Bond Retirement	1,578,875	2,167,314	1,589,537	1,425,570
Sales Tax Levied for General Purposes				
General Purposes	19,904,631	18,399,961	17,375,231	16,719,150
Grants and Entitlements not Restricted to Specific Programs	4,495,998	4,831,792	3,371,174	3,566,900
Investment Earnings	680,430	407,052	1,219,179	1,672,673
Gain on Sale of Capital Assets	0	0	9,361	0
Miscellaneous	1,441,394	1,201,537	824,819	1,153,859
Special Item	4,141,813	0	0	0
Transfers	0	(2,422,815)	0	0
<i>Total Governmental Activities</i>	<u>55,103,167</u>	<u>46,769,669</u>	<u>46,836,458</u>	<u>46,872,318</u>
Business-Type Activities:				
Investment Earnings	5,574	269,026	562,445	1,911,351
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	41,617	8,136,955	5,854,795	5,388,465
Special Item	(115,902,000)	(27,392)	0	0
Transfers	0	2,422,815	0	0
<i>Total Business-Type Activities</i>	<u>(115,854,809)</u>	<u>10,801,404</u>	<u>6,417,240</u>	<u>7,299,816</u>
<i>Total Primary Government General Revenues and Changes in Net Position</i>	<u>(60,751,642)</u>	<u>57,571,073</u>	<u>53,253,698</u>	<u>54,172,134</u>
Change in Net Position				
Governmental Activities	12,168,460	(5,266,853)	(262,979)	5,179,044
Business-Type Activities	(112,963,507)	(11,513,446)	553,220	4,190,121
<i>Total Primary Government Change in Net Position</i>	<u>(\$100,795,047)</u>	<u>(\$16,780,299)</u>	<u>\$290,241</u>	<u>\$9,369,165</u>

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

2010	2009	2008	2007	2006	2005
\$4,639,442	\$4,689,995	\$4,725,109	\$4,874,408	\$4,431,123	\$4,367,392
3,599,777	3,475,692	3,523,173	3,684,255	3,747,964	3,744,720
13,100,980	12,684,475	12,949,817	13,782,990	14,105,710	14,190,319
2,471,589	2,386,289	2,419,157	2,528,936	2,574,654	2,569,506
1,395,310	1,399,531	1,397,524	1,425,811	1,427,625	1,376,136
16,017,457	15,887,390	15,133,051	14,884,819	14,386,517	13,751,342
4,564,296	8,079,481	9,714,340	6,726,277	5,997,170	7,937,932
1,580,211	2,287,174	5,638,206	7,185,817	3,348,840	2,195,258
0	0	0	0	0	0
1,817,774	450,374	661,642	382,291	547,694	465,138
0	0	0	0	0	0
(348,416)	(12,000)	0	0	0	0
48,838,420	51,328,401	56,162,019	55,475,604	50,567,297	50,597,743
2,757,204	1,136,198	6,757,500	7,212,249	4,215,823	92,962
51	0	0	0	0	0
5,013,285	4,780,410	4,062,228	4,127,465	5,726,319	5,035,259
0	0	0	0	0	0
348,416	12,000	0	0	0	0
8,118,956	5,928,608	10,819,728	11,339,714	9,942,142	5,128,221
56,957,376	57,257,009	66,981,747	66,815,318	60,509,439	55,725,964
(263,133)	(2,654,690)	8,317,124	10,171,910	121,826	7,976,133
9,005,104	(1,272,698)	13,360,273	17,836,814	15,629,568	4,936,861
\$8,741,971	(\$3,927,388)	\$21,677,397	\$28,008,724	\$15,751,394	\$12,912,994

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

	2014	2013	2012	2011
General Fund				
Nondisposable	\$854,705	\$1,074,046	\$1,130,194	\$1,185,954
Committed	3,787	13,056	27,339	27,212
Assigned	1,639,648	302,129	310,466	156,105
Unassigned	11,631,071	11,102,216	14,476,907	14,406,292
Reserved	0	0	0	0
Unreserved	0	0	0	0
Total General Fund	14,129,211	12,491,447	15,944,906	15,775,563
All Other Governmental Funds				
Nondisposable	502,406	267,821	326,151	295,152
Restricted	52,848,227	48,648,288	55,138,985	57,884,206
Assigned	0	0	22,772	22,558
Unassigned (Deficit)	0	(1,247,525)	(94,739)	(80,347)
Reserved	0	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue funds	0	0	0	0
Debt Service funds	0	0	0	0
Capital Projects funds (Deficit)	0	0	0	0
Total All Other Governmental Funds	53,350,633	47,668,584	55,393,169	58,121,569
Total Governmental Funds	\$67,479,844	\$60,160,031	\$71,338,075	\$73,897,132

Note: The County implemented GASB 54 in 2011.

2010	2009	2008	2007	2006	2005
\$1,162,623	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
130,325	0	0	0	0	0
13,987,468	0	0	0	0	0
0	1,116,964	1,588,332	1,851,224	1,628,552	1,301,149
0	11,534,365	15,187,393	15,581,029	13,348,122	12,786,937
15,280,416	12,651,329	16,775,725	17,432,253	14,976,674	14,088,086
217,949	0	0	0	0	0
54,015,010	0	0	0	0	0
131,310	0	0	0	0	0
(188,129)	0	0	0	0	0
0	7,972,563	8,018,884	11,430,353	7,428,292	8,119,878
0	45,261,931	42,470,940	38,289,501	29,089,328	27,418,691
0	542,990	545,061	591,869	555,568	342,150
0	3,787,231	(974,272)	(1,150,683)	187,260	(877,516)
54,176,140	57,564,715	50,060,613	49,161,040	37,260,448	35,003,203
\$69,456,556	\$70,216,044	\$66,836,338	\$66,593,293	\$52,237,122	\$49,091,289

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

	2014	2013	2012	2011
Revenues				
Property Taxes	\$24,696,480	\$24,480,849	\$24,761,739	\$24,290,406
Permissive Sales Tax	19,824,719	18,453,324	17,375,231	16,512,176
Intergovernmental	42,819,302	37,957,307	44,159,878	49,618,368
Interest	690,246	462,477	1,226,793	1,672,673
Licenses and Permits	706,458	667,523	538,383	492,508
Fines and Forfeitures	1,406,590	1,387,228	1,453,955	1,744,657
Rentals and Royalties	432,392	588,552	653,947	583,730
Charges for Services	18,298,580	16,902,146	16,459,785	16,306,368
Contributions and Donations	26,728	21,698	24,616	33,594
Special Assessments	157,505	157,918	165,354	353,112
Other	1,012,334	756,207	815,958	1,133,687
<i>Total Revenues</i>	<u>110,071,334</u>	<u>101,835,229</u>	<u>107,635,639</u>	<u>112,741,279</u>
Expenditures				
General Government:				
Legislative and Executive	14,636,161	14,909,363	15,192,054	15,230,245
Judicial	10,035,961	9,930,829	9,714,004	9,455,783
Public Safety	16,315,366	16,582,310	16,567,292	15,741,676
Public Works	6,648,903	8,764,857	8,253,201	8,092,524
Health	29,621,665	32,683,685	34,314,897	31,701,851
Human Services	23,157,428	18,279,278	18,405,900	21,113,505
Capital Outlay	6,748,917	13,351,804	5,774,512	4,864,983
Debt Service:				
Principal	1,776,068	1,732,768	1,329,284	1,353,512
Interest and Fiscal Charges	875,164	882,896	647,585	740,518
Bond Issuance Costs	5,888	0	0	0
<i>Total Expenditures</i>	<u>109,821,521</u>	<u>117,117,790</u>	<u>110,198,729</u>	<u>108,294,597</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>249,813</u>	<u>(15,282,561)</u>	<u>(2,563,090)</u>	<u>4,446,682</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	139,033	83,894
General Obligation Bonds Issued	7,517,647	0	0	0
General Obligation Notes Issued	0	0	0	0
Special Assessment Bonds Issued	37,353	0	0	0
Premium on Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	(485,000)	0	0	0
Transfers In	213,618	8,459,660	335,499	182,227
Transfers Out	(213,618)	(4,355,143)	(470,499)	(272,227)
<i>Total Other Financing Sources (Uses)</i>	<u>7,070,000</u>	<u>4,104,517</u>	<u>4,033</u>	<u>(6,106)</u>
Net Change in Fund Balances	<u><u>\$7,319,813</u></u>	<u><u>(\$11,178,044)</u></u>	<u><u>(\$2,559,057)</u></u>	<u><u>\$4,440,576</u></u>
Debt Service as a Percentage of				
Noncapital Expenditures	2.77%	2.57%	1.95%	2.02%

2010	2009	2008	2007	2006	2005
\$24,796,479	\$24,283,281	\$24,797,602	\$26,246,567	\$26,175,660	\$25,794,402
15,924,811	14,468,520	15,133,051	14,884,819	14,386,517	13,751,342
52,669,012	52,427,702	55,266,725	56,912,448	46,582,853	48,147,112
1,580,211	2,287,174	5,638,206	7,185,817	3,348,840	2,195,258
467,262	428,144	349,881	307,195	312,165	300,141
1,999,430	1,938,190	1,978,215	1,835,303	1,766,127	1,993,747
603,554	640,100	617,658	737,836	687,763	728,237
15,261,866	15,162,171	14,750,779	15,783,483	15,635,151	14,743,479
36,474	65,762	54,515	151,283	26,073	12,925
169,642	187,439	156,716	166,744	189,843	218,867
1,817,774	450,374	627,840	365,772	532,445	425,308
<u>115,326,515</u>	<u>112,338,857</u>	<u>119,371,188</u>	<u>124,577,267</u>	<u>109,643,437</u>	<u>108,310,818</u>
18,947,055	15,679,054	16,335,588	14,610,626	14,872,833	14,592,354
9,781,026	9,935,782	10,364,707	9,614,323	9,095,339	8,896,020
15,672,135	15,963,729	16,383,634	14,787,475	13,861,035	14,596,106
9,175,105	7,880,399	7,402,669	8,219,537	6,907,059	9,364,163
35,017,741	32,830,003	33,619,238	32,753,221	35,494,045	31,909,387
22,116,484	26,021,871	26,323,253	26,350,990	23,713,097	22,057,771
5,008,028	2,932,435	6,766,711	2,134,970	842,788	2,894,687
5,225,957	1,028,713	985,747	913,715	871,254	862,070
729,377	840,165	937,446	892,999	761,327	991,007
67,805	0	0	0	79,131	0
<u>121,740,713</u>	<u>113,112,151</u>	<u>119,118,993</u>	<u>110,277,856</u>	<u>106,497,908</u>	<u>106,163,565</u>
<u>(6,414,198)</u>	<u>(773,294)</u>	<u>252,195</u>	<u>14,299,411</u>	<u>3,145,529</u>	<u>2,147,253</u>
10,165	0	0	0	0	0
10,015,000	0	0	56,760	7,104,322	0
0	4,165,000	0	0	0	0
301,000	0	0	0	35,638	0
208,964	0	0	0	414,551	0
(6,354,699)	0	0	0	(7,554,207)	0
1,853,660	419,565	703,837	2,895,088	1,372,322	149,897
<u>(379,380)</u>	<u>(431,565)</u>	<u>(712,987)</u>	<u>(2,895,088)</u>	<u>(1,372,322)</u>	<u>(149,897)</u>
<u>5,654,710</u>	<u>4,153,000</u>	<u>(9,150)</u>	<u>56,760</u>	<u>304</u>	<u>0</u>
<u>(\$759,488)</u>	<u>\$3,379,706</u>	<u>\$243,045</u>	<u>\$14,356,171</u>	<u>\$3,145,833</u>	<u>\$2,147,253</u>
5.22%	1.74%	1.73%	1.68%	1.65%	1.83%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value			Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU	Estimated Actual Value	Assessed Value	Estimated Actual Value
2014	\$2,539,040,940	\$638,398,300	\$9,078,397,829	\$98,421,910	\$111,843,080
2013	2,528,419,240	609,830,050	8,966,426,543	90,249,960	102,556,773
2012	2,648,704,410	611,165,440	9,313,913,857	83,346,320	94,711,727
2011	2,639,633,210	631,344,180	9,345,649,686	79,897,680	90,792,818
2010	2,629,045,580	646,635,170	9,359,087,857	77,794,170	88,402,466
2009	2,725,384,926	628,676,000	9,583,031,217	75,406,650	85,689,375
2008	2,688,801,083	622,826,390	9,461,792,780	74,426,490	84,575,557
2007	2,635,600,332	618,058,900	9,296,169,234	93,860,160	106,659,273
2006	2,350,021,044	549,635,030	8,284,731,640	97,762,210	111,093,420
2005	2,290,593,576	527,173,040	8,050,761,760	106,970,270	121,557,125

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

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

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

Source: Portage County Auditor

Tangible Personal Property					Weighted Average Tax Rate (per 1,000 of Assessed Value)
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$3,275,861,150	\$9,190,240,908	35.6%	\$8.51365
0	0	3,228,499,250	9,068,983,316	35.6	8.51401
0	0	3,343,216,170	9,408,625,584	35.5	8.24245
0	0	3,350,875,070	9,436,442,504	35.5	8.22785
3,628,145	58,050,320	3,357,103,065	9,505,540,643	35.3	8.21944
7,347,114	117,553,824	3,436,814,690	9,786,274,416	35.1	8.00103
75,486,205	1,207,779,280	3,461,540,168	10,754,147,617	32.2	8.11041
106,254,019	850,032,152	3,453,773,411	10,252,860,659	33.7	8.17751
192,793,990	1,028,234,613	3,190,212,274	9,424,059,673	33.9	8.91665
263,469,094	1,053,876,376	3,188,205,980	9,226,195,261	34.6	9.03932

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

	2014	2013	2012	2011
Unvoted Millage				
Operating	\$2.00000	\$2.00000	\$2.00000	\$2.00000
Voted Millage - by levy				
1976 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.05584	0.05584	0.05323	0.05321
Commercial/Industrial and Public Utility Real	0.09455	0.09569	0.09416	0.09327
General Business and Public Utility Personal	0.30000	0.30000	0.30000	0.30000
1976 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	0.16378	0.16378	0.15613	0.15608
Commercial/Industrial and Public Utility Real	0.27735	0.28068	0.27619	0.27360
General Business and Public Utility Personal	0.88000	0.88000	0.88000	0.88000
1976 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	0.18612	0.18612	0.17742	0.17736
Commercial/Industrial and Public Utility Real	0.31517	0.31895	0.31385	0.31091
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
1979 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.14845	0.14845	0.14152	0.14147
Commercial/Industrial and Public Utility Real	0.20774	0.21023	0.20687	0.20493
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000
1981 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	0.80796	0.80796	0.77020	0.76996
Commercial/Industrial and Public Utility Real	0.95246	0.96388	0.94847	0.93959
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
1989 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	0.96925	0.96925	0.92396	0.92367
Commercial/Industrial and Public Utility Real	1.12189	1.13535	1.11719	1.10673
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
1995 Child Welfare Current Expense				
Residential/Agricultural Real	0.32246	0.32246	0.30739	0.30729
Commercial/Industrial and Public Utility Real	0.34533	0.34947	0.34389	0.34067
General Business and Public Utility Personal	0.49000	0.49000	0.49000	0.49000
1995 Child Welfare Current Expense				
Residential/Agricultural Real	0.49356	0.49356	0.47050	0.47035
Commercial/Industrial and Public Utility Real	0.52857	0.53491	0.52636	0.52143
General Business and Public Utility Personal	0.75000	0.75000	0.75000	0.75000
1996 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	1.18455	1.18455	1.12920	1.12884
Commercial/Industrial and Public Utility Real	1.26856	1.28378	1.26325	1.25143
General Business and Public Utility Personal	1.80000	1.80000	1.80000	1.80000
2004 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.99528	0.99528	0.94877	0.94847
Commercial/Industrial and Public Utility Real	0.93200	0.94317	0.92809	0.91940
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000

2010	2009	2008	2007	2006	2005
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000
0.05317	0.05075	0.05070	0.05065	0.05586	0.05590
0.09251	0.09283	0.09270	0.09185	0.10145	0.10119
0.30000	0.30000	0.30000	0.30000	0.30000	0.30000
0.15596	0.14886	0.14880	0.14857	0.16385	0.16397
0.27135	0.27231	0.27200	0.26941	0.29759	0.29682
0.88000	0.88000	0.88000	0.88000	0.88000	0.88000
0.17723	0.16916	0.16910	0.16883	0.18619	0.18633
0.30836	0.30944	0.30910	0.30615	0.33817	0.33729
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.14136	0.13493	0.13490	0.13467	0.14852	0.14863
0.20324	0.20396	0.20380	0.20179	0.22289	0.22231
0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
0.76936	0.73434	0.73420	0.73294	0.80830	0.80890
0.93186	0.93512	0.93420	0.92520	1.02195	1.01930
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.92295	0.88094	0.88080	0.87925	0.96967	0.97038
1.09763	1.10148	1.10040	1.08978	1.20374	1.20062
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.30706	0.29308	0.29300	0.29252	0.32260	0.32284
0.33786	0.33905	0.33870	0.33545	0.37053	0.36957
0.49000	0.49000	0.49000	0.49000	0.49000	0.49000
0.46998	0.44859	0.44850	0.44773	0.49378	0.49414
0.51714	0.51895	0.51840	0.51344	0.56714	0.56566
0.75000	0.75000	0.75000	0.75000	0.75000	0.75000
1.12796	1.07662	1.07650	1.07456	1.18506	1.18593
1.24113	1.24548	1.24420	1.23226	1.36112	1.35759
1.80000	1.80000	1.80000	1.80000	1.80000	1.80000
0.94774	0.90459	0.90450	0.90286	0.99571	0.99644
0.91184	0.91504	0.91410	0.90532	1.00000	0.99998
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000

(continued)

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

	2014	2013	2012	2011
2004 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	\$0.89575	\$0.89575	\$0.85390	\$0.85362
Commercial/Industrial and Public Utility Real	0.83880	0.84886	0.83528	0.82746
General Business and Public Utility Personal	0.90000	0.90000	0.90000	0.90000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$6.22299	\$6.22299	\$5.93222	\$5.93032
Commercial/Industrial and Public Utility Real	6.88242	6.96495	6.85359	6.78942
General Business and Public Utility Personal	11.62000	11.62000	11.62000	11.62000
Total Millage by type of Property				
Residential/Agricultural Real	\$8.22299	\$8.22299	\$7.93222	\$7.93032
Commercial/Industrial and Public Utility Real	8.88242	8.96495	8.85359	8.78942
General Business and Public Utility Personal	13.62000	13.62000	13.62000	13.62000
Total Weighted Average Tax Rate	\$8.51365	\$8.51401	\$8.24245	\$8.22785
Overlapping Rates by Taxing District				
Cities				
Aurora				
Residential/Agricultural Real	\$5.85500	\$5.85590	\$5.89495	\$5.89469
Commercial/Industrial and Public Utility Real	5.84352	5.89966	6.00727	6.01674
General Business and Public Utility Personal	7.68000	7.68000	7.77000	7.77000
Kent - Field Local School District				
Residential/Agricultural Real	6.46150	6.46668	6.27752	6.27223
Commercial/Industrial and Public Utility Real	6.11522	6.16927	6.51026	6.47753
General Business and Public Utility Personal	6.84000	6.84000	6.84000	6.84000
Kent - Kent City School District				
Residential/Agricultural Real	9.16150	9.16668	8.97752	8.97223
Commercial/Industrial and Public Utility Real	8.81522	8.86927	9.21026	9.17753
General Business and Public Utility Personal	9.54000	9.54000	9.54000	9.54000
Ravenna				
Residential/Agricultural Real	3.40000	3.40000	3.40000	3.40000
Commercial/Industrial and Public Utility Real	3.40000	3.40000	3.40000	3.40000
General Business and Public Utility Personal	3.40000	3.40000	3.40000	3.40000
Streetsboro				
Residential/Agricultural Real	2.90000	2.90000	2.90000	2.90000
Commercial/Industrial and Public Utility Real	2.90000	2.90000	2.90000	2.90000
General Business and Public Utility Personal	2.90000	2.90000	2.90000	2.90000
Tallmadge - Field Local School District				
Residential/Agricultural Real	3.94946	3.95000	3.95000	3.95000
Commercial/Industrial and Public Utility Real	3.88351	3.95000	3.95000	3.94814
General Business and Public Utility Personal	3.95000	3.95000	3.95000	3.95000
Tallmadge - Tallmadge City School District				
Residential/Agricultural Real	5.04946	5.05000	5.05000	5.05000
Commercial/Industrial and Public Utility Real	4.98351	5.05000	5.05000	5.04814
General Business and Public Utility Personal	5.05000	5.05000	5.05000	5.05000

2010	2009	2008	2007	2006	2005
\$0.85296	\$0.81414	\$0.81400	\$0.81258	\$0.89614	\$0.89680
0.82066	0.82354	0.82270	0.81479	0.90000	0.89998
0.90000	0.90000	0.90000	0.90000	0.90000	0.90000
\$5.92573	\$5.65599	\$5.65500	\$5.64516	\$6.22568	\$6.23026
6.73358	6.75718	6.75030	6.68544	7.38458	7.37030
11.62000	11.62000	11.62000	11.62000	11.62000	11.62000
\$7.92573	\$7.65599	\$7.65500	\$7.64516	\$8.22568	\$8.23026
8.73358	8.75718	8.75030	8.68544	9.38458	9.37030
13.62000	13.62000	13.62000	13.62000	13.62000	13.62000
\$8.21944	\$8.00103	\$8.11041	\$8.17751	\$8.91665	\$9.03932
\$7.21247	\$6.90473	\$7.02391	\$6.61087	\$7.03740	\$7.05583
7.04261	7.12499	7.24649	6.90665	7.32322	7.34145
10.27000	8.84000	8.96000	8.78000	9.03000	9.05000
6.13082	5.89677	5.89301	5.89379	5.66861	5.57340
6.33809	6.25192	6.23869	6.20174	6.10733	5.98523
6.84000	6.84000	6.84000	6.84000	6.84000	6.74000
8.83082	8.59677	8.59301	8.59379	8.36861	8.27340
9.03809	8.95192	8.93869	8.90174	8.80733	8.68523
9.54000	9.54000	9.54000	9.54000	9.54000	9.44000
3.40000	3.40000	3.40000	3.40000	3.40000	3.40000
3.40000	3.40000	3.40000	3.40000	3.40000	3.40000
3.40000	3.40000	3.40000	3.40000	3.40000	3.40000
2.90000	2.90000	2.90000	2.90000	2.90000	2.90000
2.90000	2.90000	2.90000	2.90000	2.90000	2.90000
2.90000	2.90000	2.90000	2.90000	2.90000	2.90000
3.95000	3.95000	3.93745	2.62294	2.62951	2.80619
3.95000	3.95000	3.84698	3.17892	3.23305	3.27360
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
5.05000	5.05000	5.03745	3.72294	3.72951	3.90619
5.05000	5.05000	4.94698	4.27892	4.33305	0.00000
5.05000	5.05000	5.05000	5.05000	5.05000	5.05000

(continued)

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

	2014	2013	2012	2011
Villages				
Brady Lake				
Residential/Agricultural Real	\$9.56813	\$9.55152	\$9.06102	\$9.05756
Commercial/Industrial and Public Utility Real	10.64735	10.64735	10.55294	10.55294
General Business and Public Utility Personal	13.95000	13.95000	13.95000	13.95000
Garrettsville				
Residential/Agricultural Real	2.60000	2.60000	2.60000	2.60000
Commercial/Industrial and Public Utility Real	2.60000	2.60000	2.60000	2.60000
General Business and Public Utility Personal	2.60000	2.60000	2.60000	2.60000
Hiram				
Residential/Agricultural Real	9.05842	9.05586	9.20000	9.20000
Commercial/Industrial and Public Utility Real	7.88163	7.88163	7.70977	7.51477
General Business and Public Utility Personal	9.20000	9.20000	9.20000	9.20000
Mantua				
Residential/Agricultural Real	2.80000	2.80000	2.80000	2.80000
Commercial/Industrial and Public Utility Real	2.80000	2.80000	2.80000	2.80000
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000
Mogadore				
Residential/Agricultural Real	2.15000	2.15000	2.15000	2.15000
Commercial/Industrial and Public Utility Real	2.15000	2.15000	2.15000	2.15000
General Business and Public Utility Personal	2.15000	2.15000	2.15000	2.15000
Sugar Bush Knolls				
Residential/Agricultural Real	9.20000	9.20000	9.20000	9.20000
Commercial/Industrial and Public Utility Real	9.20000	9.20000	9.20000	9.20000
General Business and Public Utility Personal	9.20000	9.20000	9.20000	9.20000
Windham				
Residential/Agricultural Real	3.50000	3.50000	3.50000	3.50000
Commercial/Industrial and Public Utility Real	3.50000	3.50000	3.50000	3.50000
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
Townships				
Atwater				
Residential/Agricultural Real	8.64832	8.64733	8.56058	8.55761
Commercial/Industrial and Public Utility Real	9.01553	9.00658	8.93095	8.91446
General Business and Public Utility Personal	9.35000	9.35000	9.35000	9.35000
Brimfield				
Residential/Agricultural Real	14.74783	14.76143	12.17059	12.17622
Commercial/Industrial and Public Utility Real	13.59234	13.83127	11.71657	11.67808
General Business and Public Utility Personal	17.90000	17.90000	15.60000	15.60000
Charlestown				
Residential/Agricultural Real	5.50430	5.50046	5.27265	5.26708
Commercial/Industrial and Public Utility Real	4.85051	4.86193	4.76713	4.76713
General Business and Public Utility Personal	8.10000	8.10000	8.10000	8.10000
Deerfield				
Residential/Agricultural Real	5.88642	5.88299	4.09985	4.09915
Commercial/Industrial and Public Utility Real	5.99996	5.92327	4.28537	4.27276
General Business and Public Utility Personal	6.15000	6.15000	4.40000	4.40000

2010	2009	2008	2007	2006	2005
\$9.05282	\$8.81216	\$8.80196	\$8.77604	\$9.24142	\$9.23602
10.64060	10.64060	10.64060	11.14725	11.81724	11.93545
13.95000	13.95000	13.95000	13.95000	13.95000	13.95000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
9.20000	9.18885	9.18885	9.13432	5.46211	4.94447
9.20000	9.20000	9.20000	9.19537	6.14882	5.64008
9.20000	9.20000	9.20000	9.20000	9.20000	9.20000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.15000	2.15000	2.15000	2.15000	2.15000	2.15000
2.15000	2.15000	2.15000	2.15000	2.15000	2.15000
2.15000	2.15000	2.15000	2.15000	2.15000	2.15000
9.20000	6.00732	6.00600	5.99647	6.21864	6.21864
9.20000	8.20000	8.20000	8.20000	8.20000	0.00000
9.20000	8.20000	8.20000	8.20000	8.20000	8.20000
5.50000	3.50000	3.50000	3.50000	3.50000	3.50000
5.50000	3.50000	3.50000	3.50000	3.50000	3.50000
5.50000	3.50000	3.50000	3.50000	3.50000	3.50000
8.55378	7.35161	7.34883	7.30126	7.76148	5.51201
8.95768	8.56857	8.56857	8.55924	8.93121	6.68121
9.35000	9.35000	9.35000	9.35000	9.35000	7.10000
11.24110	10.04424	10.04592	9.09362	9.57022	9.52840
11.83330	11.35134	10.69902	9.85825	11.23356	11.34567
14.65000	13.80000	13.80000	13.80000	13.80000	13.87288
5.26725	5.12007	5.10857	5.05003	5.29570	5.29770
4.76713	4.77211	4.62100	4.76210	5.10665	5.10665
8.10000	8.10000	8.10000	8.10000	8.10000	8.10000
4.09667	4.00578	4.00238	3.97898	2.71764	2.71784
4.22571	4.21876	4.21963	4.20921	2.94641	2.94641
4.40000	4.40000	4.40000	4.40000	4.90000	4.90000

(continued)

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

	2014	2013	2012	2011
Edinburg				
Residential/Agricultural Real	\$5.65369	\$5.65798	\$5.55199	\$5.55319
Commercial/Industrial and Public Utility Real	5.47953	5.59108	5.69682	5.69682
General Business and Public Utility Personal	6.70000	6.70000	6.70000	6.70000
Franklin				
Residential/Agricultural Real	7.45936	7.45528	7.22191	7.22047
Commercial/Industrial and Public Utility Real	6.93756	7.25016	7.22360	7.20966
General Business and Public Utility Personal	10.27000	10.27000	10.27000	10.27000
Freedom				
Residential/Agricultural Real	2.60000	2.60000	2.60000	2.60000
Commercial/Industrial and Public Utility Real	2.60000	2.60000	2.60000	2.60000
General Business and Public Utility Personal	2.60000	2.60000	2.60000	2.60000
Hiram				
Residential/Agricultural Real	11.58746	11.60000	11.60000	11.60000
Commercial/Industrial and Public Utility Real	11.49594	11.35038	11.60000	11.60000
General Business and Public Utility Personal	11.60000	11.60000	11.60000	11.60000
Mantua				
Residential/Agricultural Real	4.29926	4.30000	4.30000	3.73458
Commercial/Industrial and Public Utility Real	4.30000	4.30000	4.30000	3.76216
General Business and Public Utility Personal	4.30000	4.30000	4.30000	4.30000
Nelson				
Residential/Agricultural Real	6.12391	6.12340	6.10449	6.10052
Commercial/Industrial and Public Utility Real	6.24712	6.24643	6.26582	6.40537
General Business and Public Utility Personal	7.60000	7.60000	7.60000	7.60000
Palmyra				
Residential/Agricultural Real	4.90000	4.90000	4.73768	4.74153
Commercial/Industrial and Public Utility Real	4.79561	4.74036	4.50077	4.50077
General Business and Public Utility Personal	4.90000	4.90000	4.90000	4.90000
Paris				
Residential/Agricultural Real	4.59550	4.60417	4.40895	4.41147
Commercial/Industrial and Public Utility Real	4.63471	4.63515	4.47648	4.47648
General Business and Public Utility Personal	5.90000	5.90000	5.90000	5.90000
Randolph				
Residential/Agricultural Real	7.60683	7.61118	7.48127	7.48069
Commercial/Industrial and Public Utility Real	7.36267	7.32025	7.40528	7.40110
General Business and Public Utility Personal	7.70000	7.70000	7.70000	7.70000
Ravenna				
Residential/Agricultural Real	9.77864	9.77143	9.28280	9.27127
Commercial/Industrial and Public Utility Real	9.44074	9.41322	9.33166	9.33929
General Business and Public Utility Personal	11.90000	11.90000	11.90000	11.90000
Rootstown				
Residential/Agricultural Real	7.57673	7.56546	7.38525	7.38786
Commercial/Industrial and Public Utility Real	7.66538	7.64816	7.58369	7.57641
General Business and Public Utility Personal	7.89000	7.88000	7.88000	7.88000

2010	2009	2008	2007	2006	2005
\$5.55304	\$5.47573	\$4.97913	\$4.96797	\$5.23112	\$5.23416
5.69762	5.69899	5.28329	5.20643	5.57137	5.57137
6.70000	6.70000	6.70000	6.70000	6.70000	6.70000
7.21247	6.97974	6.97706	6.95086	7.34077	7.34055
7.04261	7.05810	7.05549	7.04531	7.77355	7.77355
10.27000	10.27000	10.27000	10.27000	10.27000	10.27000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
11.25350	11.07609	10.11420	10.91850	11.83463	9.83597
11.00611	10.95232	10.33972	11.18657	12.46437	11.28419
11.60000	11.60000	11.60000	12.60000	12.60000	12.30000
3.73296	3.69292	3.69776	3.69204	3.76257	3.76313
3.76129	3.77614	3.77614	3.80278	3.96812	3.96812
4.30000	4.30000	4.30000	4.30000	4.30000	4.30000
6.09773	5.97525	5.97102	5.96568	6.13212	6.13270
6.40432	6.40448	6.33197	6.23627	6.76085	6.76085
7.60000	7.60000	7.60000	7.60000	7.60000	7.60000
4.74380	4.62952	4.62856	4.61755	3.76435	3.76560
4.48619	4.48755	4.48755	4.44229	4.06052	4.06052
4.90000	4.90000	4.90000	4.90000	4.90000	4.90000
4.41439	4.31407	4.31373	4.29761	4.45868	5.83898
4.47648	4.46820	4.46820	4.46810	5.05486	6.70021
5.90000	5.90000	5.90000	5.90000	5.90000	7.90000
7.48123	7.30710	7.30484	7.28796	7.08318	7.08530
7.37398	7.37398	7.37398	7.37193	7.53048	7.53048
7.70000	7.70000	7.70000	7.70000	7.70000	7.70000
9.23998	8.97674	8.97395	8.94238	9.46951	9.47204
9.29170	9.20645	9.42728	9.40688	10.15370	10.15370
11.90000	11.90000	11.90000	11.90000	11.90000	11.90000
7.36670	7.15003	7.15624	7.11319	6.50586	7.14743
7.41439	7.14491	7.15118	7.13033	6.70368	7.30205
7.86000	7.85000	7.86000	7.84000	7.89000	8.53000

(continued)

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

	2014	2013	2012	2011
Shalersville				
Residential/Agricultural Real	\$2.80000	\$2.80000	\$2.80000	\$2.80000
Commercial/Industrial and Public Utility Real	2.80000	2.80000	2.80000	2.80000
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000
Suffield				
Residential/Agricultural Real	6.99946	7.00000	6.94452	6.94358
Commercial/Industrial and Public Utility Real	7.00000	7.00000	6.68487	6.68820
General Business and Public Utility Personal	7.00000	7.00000	7.00000	7.00000
Windham				
Residential/Agricultural Real	3.50000	3.50000	3.50000	3.50000
Commercial/Industrial and Public Utility Real	3.50000	3.50000	3.50000	3.50000
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
Special Districts				
Community Emergency Medical Service				
Residential/Agricultural Real	2.59345	2.59576	2.56994	2.57178
Commercial/Industrial and Public Utility Real	2.70000	2.69216	2.51452	2.48179
General Business and Public Utility Personal	2.70000	2.70000	2.70000	2.70000
Garrettsville Freedom Nelson Joint Fire				
Residential/Agricultural Real	2.70759	2.71001	2.68305	2.68497
Commercial/Industrial and Public Utility Real	3.10586	3.08236	2.87897	2.84149
General Business and Public Utility Personal	3.20000	3.20000	3.20000	3.20000
Mantua Shalersville Fire and Ambulance				
Residential/Agricultural Real	7.76067	7.79209	7.65077	7.64616
Commercial/Industrial and Public Utility Real	7.50803	7.48591	7.76895	7.67422
General Business and Public Utility Personal	9.21000	9.24000	9.28000	9.28000
General Health				
Residential/Agricultural Real	0.40000	0.07337	0.07038	0.07037
Commercial/Industrial and Public Utility Real	0.39708	0.12094	0.11867	0.11751
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
Akron Summit Library				
Residential/Agricultural Real	2.11000	2.14000	2.10000	2.10000
Commercial/Industrial and Public Utility Real	2.11000	2.14000	2.10000	2.09723
General Business and Public Utility Personal	2.11000	2.14000	2.10000	2.10000
Stark County Library				
Residential/Agricultural Real	1.69726	1.70000	1.00000	0.99986
Commercial/Industrial and Public Utility Real	1.70000	1.70000	1.00000	1.00000
General Business and Public Utility Personal	1.70000	1.70000	1.00000	1.00000
Reed Memorial Library				
Residential/Agricultural Real	3.02250	3.02078	2.86623	1.36414
Commercial/Industrial and Public Utility Real	2.94732	3.05107	2.89433	1.38827
General Business and Public Utility Personal	3.11000	3.11000	3.11000	1.61000
Stow Munroe Falls Library				
Residential/Agricultural Real	2.00000	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	1.99125	2.00000	2.00000	1.99590
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000

2010	2009	2008	2007	2006	2005
\$2.80000	\$2.80000	\$2.80000	\$2.80000	\$2.80000	\$2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	1.50000
6.94432	6.81362	6.40985	6.39024	7.27055	6.14579
6.66879	6.67402	6.31921	6.33497	7.48430	6.92023
7.00000	7.00000	7.00000	7.00000	7.60000	7.60000
5.44530	5.31752	5.31628	5.29696	5.50000	5.23367
5.32305	5.14610	5.14585	5.12579	5.50000	5.34871
5.50000	5.50000	5.50000	5.50000	5.50000	5.50000
2.57431	2.47764	2.47622	2.48059	2.70000	1.95187
2.45879	2.37495	2.36791	2.35006	2.70000	2.29295
2.70000	2.70000	2.70000	2.70000	2.70000	2.70000
2.68762	2.58669	2.58521	2.58976	2.81883	2.81782
2.81517	2.71917	2.71111	2.69067	3.09133	3.09133
3.20000	3.20000	3.20000	3.20000	3.20000	3.20000
7.62934	7.40571	7.42183	5.49837	5.96665	5.97885
7.34338	7.35218	7.35544	5.52347	6.24750	6.25750
9.26000	9.23000	9.23000	7.33000	7.43000	7.44000
0.07033	0.06720	0.06720	0.06708	0.07400	0.07405
0.11610	0.11717	0.11663	0.11556	0.12917	0.12885
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
2.01696	1.99208	1.95820	1.92059	1.93332	2.13584
2.01992	1.97987	2.02522	1.98961	1.99075	2.14000
2.10000	2.08000	2.07000	2.03000	2.04000	2.14000
1.00000	1.00000	0.90082	0.90066	0.97799	0.99027
1.00000	1.00000	0.91438	0.88940	0.99503	0.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
1.35994	1.29262	1.29152	1.28516	1.43784	1.43821
1.39861	1.39078	1.43319	1.41311	1.55198	1.55198
1.61000	1.61000	1.61000	1.61000	1.61000	1.61000
0.92620	0.92633	0.92722	0.92858	0.93029	0.00000
0.84484	0.83688	0.93853	0.95354	0.96016	0.00000
1.00000	1.00000	1.00000	1.00000	1.00000	0.00000

(continued)

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

	2014	2013	2012	2011
Joint Vocational Schools				
Mahoning JVS				
Residential/Agricultural Real	\$2.09809	\$2.09933	\$2.10000	\$2.00100
Commercial/Industrial and Public Utility Real	2.01264	2.00249	2.00000	2.01838
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000
Maplewood JVS				
Residential/Agricultural Real	3.14000	3.13945	2.99487	2.99120
Commercial/Industrial and Public Utility Real	3.42537	3.43926	3.29419	3.22390
General Business and Public Utility Personal	4.00000	4.00000	4.00000	4.00000
Portage Lakes JVS				
Residential/Agricultural Real	2.21132	2.20784	2.20361	2.03343
Commercial/Industrial and Public Utility Real	2.38351	2.39715	2.39300	2.06223
General Business and Public Utility Personal	4.35000	4.35000	4.35000	4.35000
Schools				
Aurora City				
Residential/Agricultural Real	49.28636	49.41440	42.43639	42.37708
Commercial/Industrial and Public Utility Real	49.10402	49.99688	44.12890	44.20470
General Business and Public Utility Personal	80.84000	80.93000	74.81000	74.77000
Crestwood Local				
Residential/Agricultural Real	29.94568	29.97135	24.43322	24.55438
Commercial/Industrial and Public Utility Real	29.39014	29.27267	25.01663	24.75812
General Business and Public Utility Personal	51.91000	51.93000	47.06000	47.20000
Field Local				
Residential/Agricultural Real	29.83283	29.97510	28.79961	28.73460
Commercial/Industrial and Public Utility Real	31.83144	32.26057	31.77810	31.55670
General Business and Public Utility Personal	54.82000	54.94000	54.46000	54.39000
Garfield Local				
Residential/Agricultural Real	29.05781	29.07202	28.78235	28.80140
Commercial/Industrial and Public Utility Real	33.32636	33.17807	31.81144	31.58448
General Business and Public Utility Personal	65.63000	65.63000	65.53000	65.54000
Kent City				
Residential/Agricultural Real	57.86928	49.37901	47.15515	47.45908
Commercial/Industrial and Public Utility Real	63.16545	56.12458	58.54432	58.55830
General Business and Public Utility Personal	111.24000	102.73000	102.57000	102.91000
Lake Local				
Residential/Agricultural Real	41.23379	41.30796	38.96412	38.88996
Commercial/Industrial and Public Utility Real	44.10731	44.24179	42.39335	41.93907
General Business and Public Utility Personal	71.70000	71.70000	71.50000	71.50000
Mogadore Local				
Residential/Agricultural Real	44.88368	43.86119	45.07624	34.78884
Commercial/Industrial and Public Utility Real	54.63595	54.57646	56.13158	41.25555
General Business and Public Utility Personal	82.73000	81.72000	83.29000	73.70000
Ravenna City				
Residential/Agricultural Real	38.85925	38.83369	35.83172	35.56896
Commercial/Industrial and Public Utility Real	41.99480	43.18156	39.34471	38.98832
General Business and Public Utility Personal	66.22000	66.22000	65.91000	65.69000

2010	2009	2008	2007	2006	2005
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00085
2.00330	2.00431	2.00781	2.00000	2.00000	2.04402
2.10000	2.10000	2.10000	2.10000	2.10000	2.10000
2.99033	2.86158	2.86014	2.85663	3.14500	3.15032
3.22606	3.21072	3.21442	3.19381	3.56005	3.55399
4.00000	4.00000	4.00000	4.00000	4.00000	4.00000
2.03055	2.02160	2.00000	2.00000	2.00000	2.00000
2.04987	2.00000	2.00000	2.00000	2.00000	2.02697
4.35000	4.35000	4.35000	4.35000	4.35000	4.35000
42.24309	41.09108	35.08285	33.72810	36.92725	35.94344
42.88210	44.41248	38.42087	37.14837	39.59912	38.58464
74.67000	74.51000	68.50000	68.51000	68.68000	68.68000
24.54502	23.76597	23.77930	23.75370	24.08714	24.12007
24.19379	24.13537	24.14637	24.37364	29.03271	29.06270
47.20000	47.13000	47.14000	55.87000	60.96000	60.99000
28.70255	27.47474	27.33132	27.46481	28.36384	28.51517
32.78781	32.73395	31.60126	31.58834	34.79679	34.94872
54.34000	53.95000	53.81000	53.91000	55.37000	55.51000
28.83630	28.04653	28.09003	28.16002	28.93453	29.10004
31.32487	30.49966	30.49897	30.44054	33.72408	33.89408
65.56000	65.34000	65.39000	65.46000	66.23000	66.40000
46.77681	44.73109	44.98186	44.87828	41.21967	41.23316
57.29116	56.54181	56.74621	56.37855	53.36298	53.16704
102.32000	102.18000	102.46000	102.42000	95.78000	95.77000
38.97966	37.65529	37.45130	37.23523	28.82001	29.77051
41.32785	40.62766	39.54825	40.00462	33.55519	0.00000
71.50000	71.50000	71.30000	71.00000	60.00000	60.60000
34.70010	34.23702	33.68551	31.03013	34.10707	34.46311
40.38737	40.25973	41.29364	38.55935	41.42167	41.79833
73.64000	73.68000	73.54000	70.90000	73.37000	73.37000
35.62334	34.01058	33.95814	33.65829	32.42187	26.55830
39.36108	38.94486	39.86908	39.24739	38.02212	32.67271
65.83000	65.59000	65.56000	65.39000	61.04000	57.44000

(continued)

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

	2014	2013	2012	2011
Rootstown Local				
Residential/Agricultural Real	\$36.14940	\$36.36635	\$35.02595	\$29.12563
Commercial/Industrial and Public Utility Real	41.68398	41.76694	39.89465	33.82628
General Business and Public Utility Personal	68.71000	68.95000	68.48000	62.57000
Southeast Local				
Residential/Agricultural Real	32.84966	32.88413	31.67277	31.93428
Commercial/Industrial and Public Utility Real	31.64340	31.72722	31.29948	31.53335
General Business and Public Utility Personal	39.76000	39.80000	39.37000	39.63000
Springfield Local				
Residential/Agricultural Real	40.81933	40.74859	39.14334	36.11777
Commercial/Industrial and Public Utility Real	44.98604	45.35141	43.87421	38.86889
General Business and Public Utility Personal	56.88000	56.84000	55.29000	53.53000
Stow City				
Residential/Agricultural Real	42.46148	42.53066	42.20207	32.78916
Commercial/Industrial and Public Utility Real	43.47310	43.63021	43.01648	32.88359
General Business and Public Utility Personal	53.47000	53.55000	53.24000	45.05000
Streetsboro City				
Residential/Agricultural Real	41.69584	36.62492	35.65932	35.65495
Commercial/Industrial and Public Utility Real	44.50980	39.22863	38.20928	37.77131
General Business and Public Utility Personal	68.49000	63.44000	63.37000	63.36000
Tallmadge City				
Residential/Agricultural Real	45.00333	46.32725	46.08351	42.52232
Commercial/Industrial and Public Utility Real	54.89631	56.90943	56.40952	49.08302
General Business and Public Utility Personal	71.66000	72.99000	72.80000	71.56000
Waterloo Local				
Residential/Agricultural Real	32.54900	26.98886	26.48686	26.04638
Commercial/Industrial and Public Utility Real	35.73190	30.02964	30.06351	29.59376
General Business and Public Utility Personal	60.20000	54.63000	54.57000	54.13000
West Branch Local				
Residential/Agricultural Real	23.07984	23.21725	23.21590	23.08321
Commercial/Industrial and Public Utility Real	23.43552	23.43064	23.39298	23.12249
General Business and Public Utility Personal	33.20000	33.20000	33.20000	33.20000
Windham Exempted Village				
Residential/Agricultural Real	35.12590	34.94687	32.75179	32.48520
Commercial/Industrial and Public Utility Real	37.35988	36.20153	33.46096	32.04940
General Business and Public Utility Personal	53.21000	53.11000	52.23000	51.99000

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes.

2010	2009	2008	2007	2006	2005
\$29.11132	\$28.09104	\$28.08691	\$28.10106	\$29.17455	\$23.39163
32.83540	31.41871	31.41192	31.50810	33.76420	27.67581
62.56000	62.31000	62.32000	62.42000	62.94000	57.15000
31.86549	31.01717	31.06277	30.95043	23.09445	23.60269
31.35650	31.11007	31.16341	30.98611	23.13515	27.45908
39.56000	39.31000	39.37000	39.36000	38.34000	46.13000
30.69582	30.60883	30.09277	29.07337	30.46412	30.57497
33.46964	32.52752	33.64185	32.68085	33.97758	34.73424
48.13000	48.09000	47.85000	46.83000	48.22000	48.29000
32.87002	32.97002	33.65002	32.68001	33.79001	34.94001
33.01515	32.97002	33.65023	32.68002	33.79001	35.04116
45.15000	45.25000	45.93000	45.62000	46.73000	47.88000
33.03092	30.34505	31.14891	29.55426	33.18610	32.66604
34.94489	33.22273	33.93862	31.95608	35.64463	34.87739
60.67000	59.04000	59.80000	57.93000	58.89000	58.23000
42.51067	35.51776	35.20003	34.89406	35.30861	37.13457
49.07120	41.75168	40.48651	41.04684	41.52397	0.00000
71.57000	64.63000	64.46000	64.07000	64.42000	64.42000
26.04104	26.42052	26.40259	26.47553	27.26146	27.33161
29.57227	30.45533	30.44533	30.58849	32.63139	32.70139
54.13000	55.04000	55.03000	55.19000	55.94000	56.01000
23.08462	23.08421	23.58549	23.85045	24.25306	24.30971
23.12943	23.12947	23.63021	23.87963	24.28457	24.32928
33.20000	33.20000	33.70000	33.95000	34.35000	34.35000
32.14960	31.02047	30.76952	30.33902	31.52681	25.75512
31.63701	31.04724	30.80484	30.34972	32.86713	27.10713
51.86000	51.46000	51.22000	50.96000	52.09000	46.33000

Portage County, Ohio
Property Tax Levies and Collections
Real and Public Utility Taxes
Last Ten Years

Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections	Total Tax Collections
2014	\$27,674,763	\$26,808,843	96.87 %	\$840,393	\$27,649,236
2013	27,247,179	26,520,120	97.33	974,192	27,494,312
2012	27,330,390	26,476,667	96.88	1,077,264	27,553,931
2011	27,288,516	26,136,262	95.78	973,550	27,109,812
2010	27,205,663	25,985,209	95.51	922,947	26,908,156
2009	27,150,318	25,922,828	95.48	939,630	26,862,458
2008	26,668,047	25,761,576	96.60	813,533	26,575,109
2007	26,277,454	21,777,316	82.87	780,495	22,557,811
2006	25,552,791	24,565,089	96.13	881,186	25,446,275
2005	24,977,449	24,122,854	96.58	720,802	24,843,656

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

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

Source: Portage County Auditor

Percent of Total Tax Collections to Current Tax Levy (1)	Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
99.91 %	\$1,842,449	6.66 %
100.91	1,773,377	6.51
100.82	1,994,149	7.30
99.35	2,594,974	9.51
98.91	2,442,945	8.98
98.94	2,205,889	8.12
99.65	1,783,963	6.69
85.84	1,239,530	4.72
99.58	1,646,208	6.44
99.46	977,727	3.91

Portage County, Ohio
Principal Real Property Taxpayers
2014 and 2005

Taxpayer	2014	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
ARC LLC	\$10,126,170	0.32%
Pebblebrook Associates LLC	8,925,010	0.28
Province Kent Ohio LLC	8,304,030	0.26
CPG Partners	7,885,750	0.25
AERC Barrington, Inc.	6,275,920	0.20
University Edge Kent LLC	6,017,830	0.19
Shady Lake Apartments LLC	5,041,050	0.16
Settlers Landing at Greentree, LLC	4,597,590	0.14
Step 2 Real Estate Company	4,405,390	0.14
Portage Pointe Apartments LLC	4,029,380	0.12
Total	\$65,608,120	2.06%
Total Real Assessed Valuation	\$3,177,439,240	

Taxpayer	2005	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Lexington Streetsboro	\$8,920,180	0.32%
CPG Partners	7,140,600	0.25
Cedar Fair	7,061,620	0.25
AERC Barrington, Inc.	5,775,000	0.20
Heritage Capital Corporation	5,633,150	0.20
Settlers Landing at Greentree, LLC	4,729,890	0.17
Shady Lake Apartments LLC	4,696,830	0.17
Step 2 Real Estate Company	4,431,220	0.16
JDI Aerospace LLC	4,003,730	0.14
Coral Market Square Limited	3,730,620	0.13
Total	\$56,122,840	1.99%
Total Real Assessed Valuation	\$2,817,766,616	

Source: Portage County Auditor

Portage County, Ohio
Principal Public Utility Property Taxpayers
 2014 and 2005

2014		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$70,100,360	71.22%
American Transmission	12,849,900	13.06
East Ohio Gas Company	10,558,140	10.73
Total	<u>\$93,508,400</u>	<u>95.01%</u>
Total Public Utility Assessed Valuation	<u>\$98,421,910</u>	
2005		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$42,713,540	39.93%
American Transmission	12,514,440	11.70
Ohio Bell Telephone Company	11,378,580	10.64
Total	<u>\$66,606,560</u>	<u>62.27%</u>
Total Public Utility Assessed Valuation	<u>\$106,970,270</u>	

Source: Portage County Auditor

Portage County, Ohio
*Ratio of General Bonded Debt to Estimated True
 Values of Taxable Property and Bonded Debt Per Capita
 Last Ten Years*

Year	Population	Estimated True Values of Taxable Property	Gross Bonded Debt (1)	Ratio of Bonded Debt to Estimated True Values of Taxable Property	Bonded Debt Per Capita
2014	161,419	\$9,190,240,908	\$24,995,918	0.27%	\$154.85
2013	161,419	9,068,983,316	19,627,072	0.22	121.59
2012	161,419	9,408,625,584	14,510,842	0.15	89.90
2011	161,419	9,436,442,504	15,761,668	0.17	97.64
2010	161,419	9,505,540,643	16,631,014	0.17	103.03
2009	152,061	9,786,274,416	13,067,522	0.13	85.94
2008	152,061	10,754,147,617	13,981,721	0.13	91.95
2007	152,061	10,252,860,659	14,857,624	0.14	97.71
2006	152,061	9,424,059,673	15,673,928	0.17	103.08
2005	152,061	9,226,195,261	16,454,224	0.18	108.21

(1) Includes only general obligation bonds.

Source: 2010 - 2014 The 2010 US Census
 2005 - 2009 The 2000 US Census

Portage County Auditor

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

Year	Governmental Activities						
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	Long-term Notes Payable	OWDA Loans	OPWC Loans	ORDC Loans
2014	\$24,995,918	\$472,866	\$273,627	\$0	\$4,132,911	\$794,657	\$0
2013	19,627,072	570,785	315,197	0	4,855,316	731,020	0
2012	14,510,842	661,495	356,586	0	5,614,814	827,705	0
2011	15,761,668	750,774	396,477	0	6,351,273	924,390	0
2010	16,631,014	922,074	434,923	0	7,065,408	853,204	0
2009	13,067,522	994,885	471,979	4,165,000	7,757,923	914,061	16,366
2008	13,981,721	1,072,358	509,020	0	8,429,489	955,058	32,484
2007	14,857,624	1,145,130	546,092	0	8,936,331	985,411	59,573
2006	15,673,928	1,158,086	574,088	0	9,648,153	988,100	79,944
2005	16,454,224	1,227,294	595,537	0	10,365,990	641,287	99,693

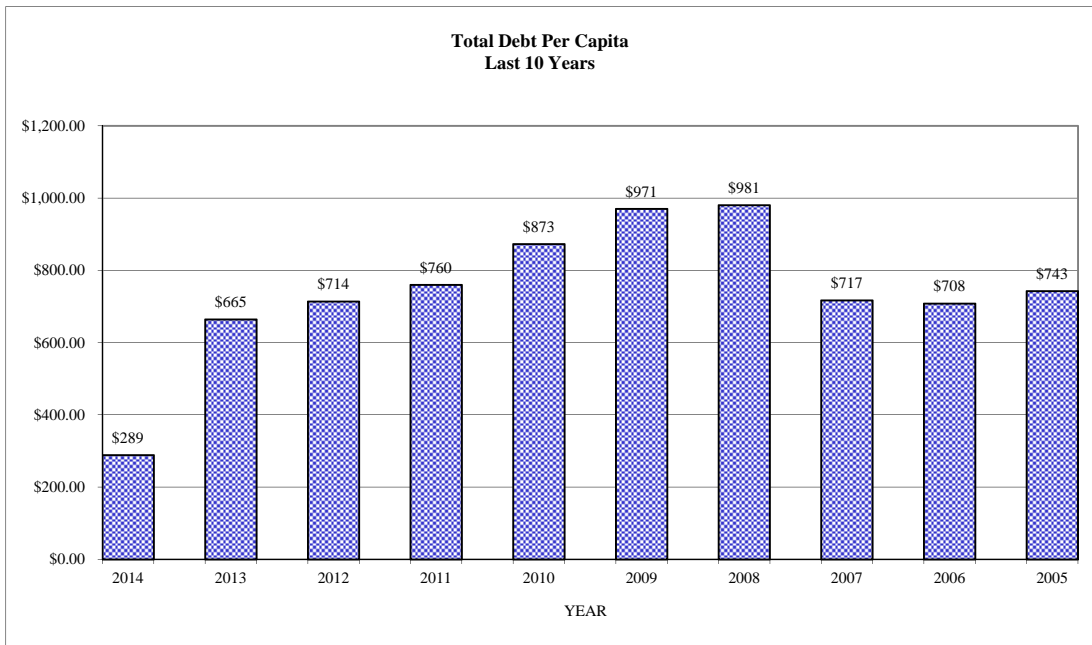
(1) Personal Income and population are located on S52

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

Source: Portage County Auditor

Business-Type Activities

Revenue Bonds	Intergovernmental Loans	Long-term Notes Payable	Hospital Long-Term Debt (2)	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$10,489,943	\$5,473,888	\$0	\$0	\$46,633,810	1.17 %	\$288.90
13,626,264	5,978,398	0	61,586,000	107,290,052	2.70	665
21,764,244	6,457,778	0	65,086,000	115,279,464	2.90	714
23,426,774	6,992,607	0	68,121,000	122,724,963	3.09	760
24,070,007	7,505,726	0	83,473,000	140,955,356	3.55	873
23,148,520	8,014,227	1,835,000	87,198,000	147,583,483	4.75	971
23,196,991	8,486,130	0	92,482,000	149,145,251	4.80	981
24,430,380	8,937,784	0	49,157,000	109,055,325	3.51	717
18,570,529	9,370,491	0	51,636,000	107,699,319	3.47	708
19,513,513	9,785,509	0	54,262,291	112,945,338	3.64	743



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

	2014		2013	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year	\$3,275,861,150	\$3,275,861,150	\$3,228,499,250	\$3,228,499,250
Debt Limitation	80,396,529	32,758,612	79,212,481	32,284,993
Total Outstanding Debt:				
General Obligation Bonds	24,564,232	24,564,232	19,131,928	19,131,928
Special Assessment Bonds	466,044	466,044	562,846	562,846
Intergovernmental Loans	5,473,888	5,473,888	5,978,398	5,978,398
Revenue Bonds	10,424,999	10,424,999	13,542,129	13,542,129
Long-Term Debt-Enterprise (3)	0	0	61,586,000	61,586,000
OWDA Loans	4,406,538	4,406,538	5,170,513	5,170,513
OPWC Loans	794,657	794,657	731,020	731,020
ORDC Loans	0	0	0	0
Notes	0	0	14,650,000	14,650,000
Total	46,130,358	46,130,358	121,352,834	121,352,834
Exemptions:				
Intergovernmental Loans	5,473,888	5,473,888	5,978,398	5,978,398
Revenue Bonds	10,424,999	10,424,999	13,542,129	13,542,129
Long-Term Debt-Enterprise (3)	0	0	61,586,000	61,586,000
Special Assessment Bonds	466,044	466,044	562,846	562,846
OWDA Loans	4,406,538	4,406,538	5,170,513	5,170,513
OPWC Loans	794,657	794,657	731,020	731,020
ORDC Loans	0	0	0	0
Enterprise Fund Notes	0	0	7,500,000	7,500,000
Amount Available in Debt Service Fund	45,870	45,870	641,035	641,035
Total	21,611,996	21,611,996	95,711,941	95,711,941
Net Debt	24,518,362	24,518,362	25,640,893	25,640,893
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$55,878,167	\$8,240,250	\$53,571,588	\$6,644,100
Legal Debt Margin as a Percentage of the Debt Limit	69.50%	25.15%	67.63%	20.58%

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	74,396,529	73,212,481
	<u>\$80,396,529</u>	<u>\$79,212,481</u>

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

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

Source: Portage County Auditor

2012		2011		2010	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$3,343,216,170	\$3,343,216,170	\$3,350,875,070	\$3,350,875,070	\$3,357,103,065	\$3,357,103,065
82,080,404	33,432,162	82,271,877	33,508,751	82,427,577	33,571,031
14,156,714	14,156,714	15,357,945	15,357,945	16,631,014	16,631,014
652,439	652,439	740,601	740,601	922,074	922,074
6,457,778	6,457,778	6,992,607	6,992,607	7,505,726	7,505,726
21,456,444	21,456,444	23,085,920	23,085,920	24,070,007	24,070,007
65,086,000	65,086,000	68,121,000	68,121,000	83,473,000	83,473,000
5,971,400	5,971,400	6,747,750	6,747,750	7,500,331	7,500,331
827,705	827,705	924,390	924,390	853,204	853,204
0	0	0	0	0	0
15,150,000	15,150,000	0	0	1,550,000	1,550,000
129,758,480	129,758,480	121,970,213	121,970,213	142,505,356	142,505,356
6,457,778	6,457,778	6,992,607	6,992,607	7,505,726	7,505,726
21,456,444	21,456,444	23,085,920	23,085,920	24,070,007	24,070,007
65,086,000	65,086,000	68,121,000	68,121,000	83,473,000	83,473,000
652,439	652,439	740,601	740,601	922,074	922,074
5,971,400	5,971,400	6,747,750	6,747,750	7,500,331	7,500,331
827,705	827,705	924,390	924,390	853,204	853,204
0	0	0	0	0	0
8,000,000	8,000,000	0	0	1,550,000	1,550,000
206,940	206,940	155,255	155,255	363,985	363,985
108,658,706	108,658,706	106,767,523	106,767,523	126,238,327	126,238,327
21,099,774	21,099,774	15,202,690	15,202,690	16,267,029	16,267,029
\$60,980,630	\$12,332,388	\$67,069,187	\$18,306,061	\$66,160,548	\$17,304,002
74.29%	36.89%	81.52%	54.63%	80.27%	51.54%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	76,080,404		76,271,877		76,427,577
	\$82,080,404		\$82,271,877		\$82,427,577

(continued)

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

	2009		2008	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year	\$3,436,814,690	\$3,436,814,690	\$3,461,540,168	\$3,461,540,168
Debt Limitation	84,420,367	34,368,147	85,038,504	34,615,402
Total Outstanding Debt:				
General Obligation Bonds	13,067,522	13,067,522	13,981,721	13,981,721
Special Assessment Bonds	994,885	994,885	1,072,358	1,072,358
Intergovernmental Loans	8,014,227	8,014,227	8,486,130	8,486,130
Revenue Bonds	23,148,520	23,148,520	23,196,991	23,196,991
Long-Term Debt	87,198,000	87,198,000	92,482,000	92,482,000
OWDA Loans	8,229,902	8,229,902	8,938,509	8,938,509
OPWC Loans	914,061	914,061	955,058	955,058
ORDC Loans	16,366	16,366	32,484	32,484
Notes	6,200,000	6,200,000	8,300,000	8,300,000
Total	147,783,483	147,783,483	157,445,251	157,445,251
Exemptions:				
Intergovernmental Loans	8,014,227	8,014,227	8,486,130	8,486,130
Revenue Bonds	23,148,520	23,148,520	23,196,991	23,196,991
Long-Term Debt-Enterprise	87,198,000	87,198,000	92,482,000	92,482,000
Special Assessment Bonds	994,885	994,885	1,072,358	1,072,358
OWDA Loans	8,229,902	8,229,902	8,938,509	8,938,509
OPWC Loans	914,061	914,061	955,058	955,058
ORDC Loans	16,366	16,366	32,484	32,484
Enterprise Fund Notes	1,950,000	1,950,000	4,050,000	4,050,000
Amount Available in Debt Service Fund	302,473	302,473	283,197	283,197
Total	130,768,434	130,768,434	139,496,727	139,496,727
Net Debt	17,015,049	17,015,049	17,948,524	17,948,524
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$67,405,318	\$17,353,098	\$67,089,980	\$16,666,878
Legal Debt Margin as a Percentage of the Debt Limit	79.84%	50.49%	78.89%	48.15%
(2) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		78,420,367		79,038,504
		\$84,420,367		\$85,038,504

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

Source: Portage County Auditor

2007		2006		2005	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$3,453,773,411	\$3,453,773,411	\$3,190,212,274	\$3,190,212,274	\$3,188,205,980	\$3,188,205,980
84,844,335	34,537,734	78,255,307	31,902,123	78,205,150	31,882,060
14,857,624	14,857,624	15,673,928	15,673,928	16,454,224	16,454,224
1,145,130	1,145,130	1,158,086	1,158,086	1,227,294	1,227,294
8,937,784	8,937,784	9,370,491	9,370,491	9,785,509	9,785,509
24,430,380	24,430,380	18,570,529	18,570,529	19,513,513	19,513,513
49,157,000	49,157,000	47,373,000	47,373,000	48,930,000	48,930,000
9,482,423	9,482,423	10,222,241	10,222,241	10,961,527	10,961,527
985,411	985,411	988,100	988,100	641,287	641,287
59,573	59,573	79,944	79,944	99,693	99,693
6,700,000	6,700,000	9,855,000	9,855,000	11,115,000	11,115,000
115,755,325	115,755,325	113,291,319	113,291,319	118,728,047	118,728,047
8,937,784	8,937,784	9,370,491	9,370,491	9,785,509	9,785,509
24,430,380	24,430,380	18,570,529	18,570,529	19,513,513	19,513,513
49,157,000	49,157,000	47,373,000	47,373,000	48,930,000	48,930,000
1,145,130	1,145,130	1,158,086	1,158,086	1,227,294	1,227,294
9,482,423	9,482,423	10,222,241	10,222,241	10,961,527	10,961,527
985,411	985,411	988,100	988,100	641,287	641,287
59,573	59,573	79,944	79,944	99,693	99,693
2,370,000	2,370,000	8,575,000	8,575,000	9,440,000	9,440,000
296,930	296,930	258,814	258,814	68,446	68,446
96,864,631	96,864,631	96,596,205	96,596,205	100,667,269	100,667,269
18,890,694	18,890,694	16,695,114	16,695,114	18,060,778	18,060,778
\$65,953,641	\$15,647,040	\$61,560,193	\$15,207,009	\$60,144,372	\$13,821,282
77.73%	45.30%	78.67%	47.67%	76.91%	43.35%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	78,844,335		72,255,307		72,205,150
	\$84,844,335		\$78,255,307		\$78,205,150

Portage County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2014

Political Subdivision	General Obligation Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Portage County			
General Obligation Bonds	\$24,995,918	100.00%	\$24,995,918
Special Assessment Bonds	472,866	100.00	472,866
OWDA Loans	273,627	100.00	273,627
<i>Total Direct - Portage County</i>	<u>25,742,411</u>	<u>100.00</u>	<u>25,742,411</u>
Overlapping			
Townships Wholly Within County	846,000	100.00	846,000
Cities Wholly Within the County	33,509,000	100.00	33,509,000
Villages Wholly Within the County	729,959	100.00	729,959
Schools Wholly Within the County	98,458,073	100.00	98,458,073
Tallmadge City	9,330,000	3.49	325,617
Mogadore Village	1,178,500	26.66	314,188
Aurora City School District	19,970,987	97.79	19,529,628
Stow-Munroe Falls City School District	2,110,000	0.38	8,018
Tallmadge City School District	23,699,480	1.63	386,302
Lake Local School District	22,185,000	0.39	86,522
Mogadore Local School District	8,199,997	32.69	2,680,579
Springfield Local School District	32,665,000	2.10	685,965
West Branch Local School District	5,857,033	1.08	63,256
Akron-Summit Library District	31,630,000	0.53	167,639
Mantua-Shalersville Fire and Ambulance	1,930,000	100.00	1,930,000
<i>Total Overlapping</i>	<u>292,299,029</u>		<u>159,720,746</u>
<i>Totals</i>	<u><u>\$318,041,440</u></u>		<u><u>\$185,463,157</u></u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivisions located within the boundaries of the County by the total assessed valuation of the political subdivisions.

(2) Debt outstanding for the County is shown as of December 31, 2014. Debt for all other political subdivisions is shown as of December 31, 2013.

Source: Portage County Auditor

Portage County, Ohio
Pledged Revenue Coverage
Revenue Debt - Solid Waste Recycling Center
Last Ten Years

Year	Operating Revenue	Expenses, Net of Depreciation and Interest *	Net Revenue Available for Debt Service	Debt Service Requirement **			Coverage
				Principal	Interest	Total	
2014	\$2,908,225	\$2,735,055	\$173,170	\$75,816	\$2,730	\$78,546	2.20
2013	3,078,386	2,941,149	137,237	72,624	5,271	77,895	1.76
2012	3,491,340	3,133,307	358,033	70,230	7,642	77,872	4.60
2011	4,445,132	3,083,179	1,361,953	67,835	87,528	155,363	8.77
2010	3,844,812	3,302,932	541,880	82,605	61,101	143,706	3.77
2009	3,111,702	2,144,007	967,695	80,762	130,913	211,675	4.57
2008	3,796,692	3,327,819	468,873	78,068	17,844	95,912	4.89
2007	3,781,534	3,264,518	517,016	61,451	16,888	78,339	6.60
2006	3,104,018	3,215,807	(111,789)	60,653	17,548	78,201	(1.43)
2005	3,173,445	3,115,512	57,933	57,461	21,712	79,173	0.73

* Total operating expenses exclusive of depreciation.

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

Source: Portage County Auditor

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

Year	Operating Revenue	Expenses, Net of Depreciation and Interest *	Net Revenue Available for Debt Service	Debt Service Requirement **			Coverage
				Principal	Interest	Total	
2014	\$7,775,311	\$6,695,405	\$1,079,906	\$1,427,237	\$381,940	\$1,809,177	0.60
2013	8,602,199	3,007,017	5,595,182	711,824	405,096	1,116,920	5.01
2012	8,285,454	2,778,856	5,506,598	678,006	427,671	1,105,677	4.98
2011	6,212,369	3,650,540	2,561,829	728,396	445,998	1,174,394	2.18
2010	7,168,653	4,043,343	3,125,310	1,094,094	438,572	1,532,666	2.04
2009	6,368,313	4,759,949	1,608,364	588,997	474,741	1,063,738	1.51
2008	7,750,075	5,294,179	2,455,896	542,397	459,112	1,001,509	2.45
2007	7,169,625	3,612,420	3,557,205	337,432	163,136	500,568	7.11
2006	6,383,374	2,775,741	3,607,633	172,963	136,254	309,217	11.67
2005	5,992,033	4,545,889	1,446,144	238,252	267,705	505,957	2.86

* Total operating expenses exclusive of depreciation.

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

Note: During 2006, the County refunded \$792,585 of these bonds.

Note: During 2010, the County refunded \$459,106 of these bonds.

Source: Portage County Auditor

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

Year	Operating Revenue	Expenses, Net of Depreciation and Interest *	Net Revenue Available for Debt Service	Debt Service Requirement **			Coverage
				Principal	Interest	Total	
2014	\$4,342,557	\$2,436,918	\$1,905,639	\$1,731,469	\$158,866	\$1,890,335	1.01
2013	4,180,876	2,705,752	1,475,124	718,110	184,053	902,163	1.64
2012	4,294,066	2,278,434	2,015,632	699,624	207,558	907,182	2.22
2011	4,155,852	2,566,280	1,589,572	688,183	241,085	929,268	1.71
2010	4,670,632	1,963,806	2,706,826	974,932	196,034	1,170,966	2.31
2009	3,929,775	1,289,868	2,639,907	602,556	229,592	832,148	3.17
2008	4,185,537	2,801,315	1,384,222	611,447	243,026	854,473	1.62
2007	4,466,435	2,091,798	2,374,637	604,517	265,378	869,895	2.73
2006	4,351,697	1,959,177	2,392,520	537,378	243,161	780,539	3.07
2005	3,721,467	1,630,307	2,091,160	502,602	321,886	824,488	2.54

* Total operating expenses exclusive of depreciation.

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

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

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

Source: Portage County Auditor

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

Year	Operating Revenue	Expenses, Net of Depreciation and Interest *	Net Revenue Available for Debt Service	Debt Service Requirement **			Coverage
				Principal	Interest	Total	
2014	\$4,687,819	\$960,292	\$3,727,527	\$711,178	\$137,852	\$849,030	4.39
2013	4,209,845	4,070,445	139,400	690,940	158,033	848,973	0.16
2012	4,277,808	2,062,215	2,215,593	671,760	175,273	847,033	2.62
2011	4,178,067	2,805,928	1,372,139	672,985	196,914	869,899	1.58
2010	4,003,862	2,222,767	1,781,095	650,244	215,774	866,018	2.06
2009	3,849,536	1,972,618	1,876,918	631,872	232,662	864,534	2.17
2008	4,223,212	1,833,882	2,389,330	456,273	405,571	861,844	2.77
2007	3,642,309	2,225,355	1,416,954	666,214	193,517	859,731	1.65
2006	2,955,233	1,858,034	1,097,199	52,124	22,061	74,185	14.79
2005	3,973,825	2,071,854	1,901,971	48,661	39,163	87,824	21.66

** Total operating expenses exclusive of depreciation.

*** Revenue debt includes OWDA loans, OPWC loans and revenue bonds payable solely from net revenues in the streetsboro sewer enterprise fund.

Note: During 2006, the County refunded \$567,324 of these bonds.

Source: Portage County Auditor

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

2014		
Employer	Employees	Percentage of Total County Employment
Kent State University	6,192	7.44%
Robinson Memorial Hospital	1,400	1.68
Portage County	1,157	1.39
Walmart Supercenter	800	0.96
East Manufacturing Corporation	500	0.60
Step II Corporation	500	0.60
Anna Maria of Aurora Inc.	400	0.49
Coleman Professional Services	400	0.49
McMaster-Carr Supply Company	370	0.44
Kensington Care Center	350	0.42
Total	12,069	14.51%
Total Employment within the County	83,200	

2005		
Employer	Employees	Percentage of Total County Employment
Kent State University	3,150	3.71%
Robinson Memorial Hospital	1,520	1.79
Portage County	1,089	1.28
Kent City School District	606	0.71
GE Lighting Incorporated	600	0.71
Ravenna City School District	499	0.59
McMaster-Carr Supply Company	497	0.59
St. Gobain Performance Plastics	495	0.58
Step II Corporation	459	0.54
East Manufacturing Corporation	450	0.53
Total	9,365	11.03%
Total Employment within the County	84,900	

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

Portage County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita (1)</u>	<u>Population Density (1) (Persons per Square Mile)</u>	<u>Employed (3)</u>	<u>Unemployed (3)</u>
2014	161,419	\$3,969,938,886	24,594	320.3	83,200	4,200
2013	161,419	3,969,938,886	24,594	320.3	85,100	6,000
2012	161,419	3,969,938,886	24,594	320.3	85,600	5,600
2011	161,419	3,969,938,886	24,594	320.3	83,500	7,600
2010	161,419	3,969,938,886	24,594	320.3	82,400	8,900
2009	152,061	3,106,302,108	20,428	308.8	83,200	9,200
2008	152,061	3,106,302,108	20,428	308.8	86,900	5,800
2007	152,061	3,106,302,108	20,428	308.8	86,100	4,900
2006	152,061	3,106,302,108	20,428	308.8	87,100	4,800
2005	152,061	3,106,302,108	20,428	308.8	84,900	4,400

Source:

- (1) 2010 - 2014 The 2010 Census Bureau
2005 - 2009 The 2000 Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Portage County Auditor
- (5) Federal Deposit Insurance Corporation, Washington DC

County	Unemployment Rate (3)		New Construction (4)				
	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	Bank Deposits (5)	
	4.8%	4.7%	5.4%	\$14,638,890	\$31,219,900	\$45,858,790	\$1,722,000,000
	6.6	7.2	6.5	13,671,650	7,781,650	21,453,300	1,706,000,000
	6.2	6.6	7.6	13,890,150	3,258,000	17,148,150	1,629,000,000
	8.3	8.6	8.9	14,281,950	6,716,950	20,998,900	1,629,000,000
	9.8	10.1	9.6	25,661,910	21,950,560	47,612,470	1,581,000,000
	9.9	10.2	9.3	36,405,270	20,906,900	57,312,170	1,549,000,000
	6.3	6.5	5.8	55,363,950	21,099,150	76,463,100	1,515,000,000
	5.4	5.6	4.6	56,223,070	20,522,080	76,745,150	1,521,000,000
	5.2	5.4	4.3	50,401,070	20,920,920	71,321,990	1,340,000,000
	5.4	5.5	4.6	53,258,290	11,992,780	65,251,070	1,250,460,000

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

Function/Program	2014	2013	2012	2011
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices	105	121	102	92
Certificate of Title	8	7	7	7
Real Estate Assessment	8	8	8	8
Judicial				
County Offices	123	125	127	126
Computer Legal Research	0	0	0	0
Prosecutors Grants	0	0	0	0
Public Safety				
County Offices	200	194	193	158
Probation Services	0	0	0	0
Kids in Treatment	0	0	0	0
Hazmat Operations	3	2	3	3
Public Works				
County Offices	3	2	3	3
Motor Vehicle and Gas Tax	62	63	61	56
Health				
Mental Health and Recovery Board	6	5	5	6
Developmental Disabilities	219	218	222	219
Dog and Kennel	6	6	6	5
Child Health Services	0	0	0	0
Women, Infants and Children	19	19	18	16
Human Services				
County Offices	11	11	11	7
Public Assistance	178	178	163	152
Child Support Administration	0	0	0	0
Central Purchasing	12	17	16	12
Health Benefits	1	2	2	2
Workers Compensation Retro Rating Plan	1	2	2	1
<i>Business-Type Activities</i>				
Solid Waste	30	29	31	30
Portage County Sewer	26	23	23	19
Portage County Water	10	10	8	8
Streetsboro Sewer	14	14	13	13
Totals	<u>1,045</u>	<u>1,056</u>	<u>1,024</u>	<u>943</u>

Source: Portage County Auditor and Robinson Memorial Hospital

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

2010	2009	2008	2007	2006	2005
104	118	123	192	167	162
9	22	10	10	10	9
8	8	8	10	10	8
128	127	127	123	111	116
0	0	1	1	2	1
0	0	5	5	5	5
205	200	200	201	180	179
0	10	9	10	10	9
0	0	4	9	9	8
4	4	4	1	2	4
3	4	8	19	14	13
60	62	63	62	61	63
6	6	7	7	8	8
215	219	224	213	250	241
6	7	4	3	4	3
0	0	6	7	7	8
23	22	22	22	22	20
13	17	7	7	7	7
167	170	180	155	139	126
0	0	29	29	34	40
8	9	8	8	9	7
2	2	2	2	1	1
1	1	1	1	1	1
37	43	44	47	47	48
23	23	23	33	32	32
10	15	12	5	5	5
17	13	16	10	11	12
<u>1,049</u>	<u>1,102</u>	<u>1,147</u>	<u>1,192</u>	<u>1,158</u>	<u>1,136</u>

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

Function/Program	2014	2013	2012	2011
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	104,943	108,594	108,154	103,230
Voter Turnout in November	42,314	31,662	76,776	50,548
Percentage of Voter Turnout	40.30%	29.16%	70.99%	48.97%
Recorder				
Deeds Issued	4,280	4,360	4,192	3,516
Mortgages Issued	4,770	6,142	6,058	4,923
Judicial				
Kent and Ravenna Municipal Courts				
Cases Filed	33,040	33,044	33,822	33,354
Cases Disposed	37,101	37,761	37,514	37,505
DUI Misdemeanors Filed	1,377	1,318	1,332	1,237
Domestic Violence Misdemeanors Filed	378	430	398	384
Common Pleas Courts Cases				
Civil	1,048	1,243	1,514	1,644
Criminal	881	914	894	829
Domestic	905	873	976	1,048
Felony Indictments	966	915	893	827
Health				
Dog and Kennel				
Dogs Licensed	29,031	28,953	28,363	27,463
Number of Penalties Assessed	3,837	5,683	5,358	4,627
Kennels	217	246	255	277
Number of Kennel Penalties Assessed	7	19	9	11
<i>Business-Type Activities</i>				
Portage County Sewer				
Number of Customers	8,944	8,891	8,852	8,731
Number of Units	11,456	11,407	11,377	11,269
Portage County Water				
Number of Customers	1,229	1,189	1,169	1,151
Streetsboro Sewer				
Number of Customers	4,612	4,561	4,534	4,491
Number of Units	6,349	6,286	6,251	6,204

Source: Portage County Auditor

2010	2009	2008	2007	2006	2005
110,446	108,706	109,626	99,305	103,718	100,190
50,755	45,113	78,402	27,485	56,433	46,089
45.95%	41.50%	71.52%	27.68%	54.41%	46.00%
3,496	3,819	4,230	5,065	5,942	6,317
5,280	5,733	5,667	8,383	10,407	11,635
34,279	35,511	36,860	36,324	36,634	37,988
37,902	39,167	39,241	40,070	40,650	42,623
1,217	1,517	1,508	1,446	1,722	1,641
423	387	374	415	448	462
1,955	1,989	2,051	1,844	1,641	1,548
886	755	776	692	759	745
1,213	1,257	1,260	3,144	2,375	1,466
784	784	769	692	759	745
24,800	22,320	20,323	20,053	19,444	18,094
3,844	2,915	1,650	1,920	1,832	1,056
276	266	279	248	231	248
22	11	8	12	8	10
8,684	8,599	8,462	8,332	8,053	7,815
11,108	11,024	10,818	10,171	12,518	11,894
1,131	1,110	1,078	911	838	727
4,452	4,389	4,326	4,253	4,075	3,921
6,167	6,107	6,038	5,956	8,407	7,754

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

	2014	2013	2012	2011
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices' Vehicles	23	20	19	19
Real Estate Assessment's Vehicles	2	1	1	1
Delinquent Real Estate Tax				
Assessment Collections' Vehicles	1	1	1	1
Judicial				
County Offices' Vehicles	8	6	8	8
Public Safety				
County Offices' Vehicles	58	53	61	48
Probation Services' Vehicles	2	2	2	2
Hazmat Operations' Vehicles	11	11	11	11
Public Works				
County Engineer's Vehicles	61	62	61	60
Health				
Mental Retardation and				
Developmental Disabilities' Vehicles	48	54	50	59
Dog and Kennel Vehicles	4	4	4	3
Human Services				
County Offices' Vehicles	3	3	3	2
Public Assistance's Vehicles	7	7	8	8
Central Purchasing's Vehicles	5	5	5	5
<i>Business-Type Activities</i>				
Sanitary Engineer's Vehicles	45	43	38	41
Solid Waste's Vehicles	30	30	25	23

Source: Portage County Auditor

2010	2009	2008	2007	2006	2005
19	21	30	99	99	100
2	2	2	2	2	2
1	1	1	1	1	1
11	11	10	8	8	8
51	51	52	50	60	42
4	4	8	4	4	4
11	11	11	10	10	10
61	59	57	33	33	28
57	54	54	66	66	62
3	1	2	3	3	3
2	2	2	2	2	2
10	10	10	18	18	12
7	7	3	4	4	2
40	41	42	54	54	39
24	24	21	20	20	20

Portage County, Ohio

Miscellaneous Statistics

December 31, 2014

Date of Incorporation 1808

County Seat Ravenna, Ohio

Higher Education

Fortis Business College

Hiram College

Kent State University

Northeastern Ohio College of Medicine and Pharmacy

North Coast Medical Training Academy

Hospitals

Robinson Memorial - Located in Ravenna

Communications

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

3 Radio Stations - WKSU-FM National Public Radio 89.7 FM

- WNIR-FM National Public Radio 100.1 FM

- WJMP-AM National Public Radio 1400 AM

3 Television Stations - 45/49 WNEO-WEAO

- 29/35 WAOH-WAX

- 67 WOACTV

Sources: Portage County Auditors Office



Dave Yost • Auditor of State

PORTAGE COUNTY FINANCIAL CONDITION

PORTAGE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 28, 2015