



OHIO AUDITOR OF STATE
KEITH FABER



PORTAGE COUNTY
DECEMBER 31, 2019

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OHIO AUDITOR OF STATE KEITH FABER



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

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

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Portage County, (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2020 wherein we referred to the financial impact of COVID-19 and the ensuing emergency measures that will impact subsequent periods.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

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



Keith Faber
Auditor of State

Columbus, Ohio

June 30, 2020

OHIO AUDITOR OF STATE KEITH FABER



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

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

To the Board of County Commissioners:

Report on Compliance for each Major Federal Program

We have audited Portage County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Portage County's major federal programs for the year ended December 31, 2019. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on the Major Federal Program

In our opinion, Portage County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Portage County (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 30, 2020, wherein we referred to the financial impact of COVID-19 and the ensuing emergency measures that will impact subsequent periods. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State

Columbus, Ohio

June 30, 2020

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PORTAGE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Disbursements
<u>U.S. Department of Agriculture</u>				
<i>Passed through Ohio Department of Job & Family Services:</i>				
<u>SNAP Cluster</u>				
State Administrative Matching Grants for the Supplemental				
Nutrition Assistance Program (Administrative Costs)				
Food Assistance 19	10.561	G-1819-11-5795/G-2021-11-5982	\$	581,350
Food Assistance 20	10.561	G-1819-11-5795/G-2021-11-5982		183,015
Food Assist. Employment & Training (FAET) 19	10.561	G-1819-11-5795/G-2021-11-5982		24,148
Food Assist. Employment & Training (FAET) 20	10.561	G-1819-11-5795/G-2021-11-5982		13,551
FAET Participation Allowance 19	10.561	G-1819-11-5795/G-2021-11-5982		8,119
FAET Participation Allowance 20	10.561	G-1819-11-5795/G-2021-11-5982		1,645
FAET 50% Operating 19	10.561	G-1819-11-5795/G-2021-11-5982		7,610
<i>Total SNAP Cluster</i>				819,438
<i>Passed through Ohio Department of Health:</i>				
Special Supplemental Nutrition Program for Women, Infants and Children				
Supp Food Program for WIC	10.557	67-1004-1-WA-1119		848,516
<i>Total Special Supplemental Nutrition Program for Women, Infants and Children</i>				848,516
Total U.S. Department of Agriculture				1,667,954
<u>U.S. Department of Housing and Urban Development (HUD)</u>				
<i>Passed through Ohio Development Services Agency:</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants				
18 CDBG Community Dev	14.228	B-F-18-1CJ-1		336,071
18 Critical Infrastructure Grant - Windham	14.228	B-X-18-1CJ-1		8,238
18 Critical Infrastructure Grant - Ravenna	14.228	B-X-18-1CJ-2		6,136
Total U.S. Department of Housing and Urban Development (HUD)				350,445
<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	2019-VOCA-132134208		206,772
Victims of Crime Assistance (VOCA)	16.575	2020-VOCA-132923585		68,425
<i>Total Crime Victim Assistance</i>				275,197
Violence Against Women Formula Grants				
Violence Against Women Act Title IV	16.588	2018-WF-VA2-8222		59,998
Federal Equitable Sharing - Sheriff	16.922			2,993
<i>Passed through Ohio Dept of Public Safety</i>				
Edward Byrne Memorial Justice Assistance Grant Program				
MDT Communication & Access for Patrol Fleet	16.738	2017-JG-A02-6306		19,530
Total U.S. Department of Justice				357,718

PORTAGE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Disbursements
<u>U.S. Department of Labor</u>				
<i>Passed through Ohio Department of Job & Family Services:</i>				
<u>Workforce Innovation & Opportunity Act (WIOA) Cluster</u>				
Workforce Innovation & Opportunity Act 480 Adult	17.258	G-1819-15-0424/G-2021-15-0024		366,769
WIOA - Youth In-School/Out-of-School WIOA CCMEP Youth Program	17.259	G-1819-15-0424/G-2021-15-0024		652,524
WIOA - Dislocated Workers WIOA Dislocated Workers 485	17.278	G-1819-15-0424/G-2021-15-0024		170,893
NDWG Opioid Crisis	17.277	G-1819-15-0424/G-2021-15-0024		17,930
<i>Total Workforce Innovation & Opportunity Act (WIOA) Cluster</i>				1,208,116
Total U.S. Department of Labor				1,208,116
<u>U.S. Department of Transportation</u>				
<i>Passed through Ohio Department of Transportation:</i>				
<u>Highway Planning and Construction Cluster</u>				
Tallmadge Rd Corridor	20.205	PID 98585		369,582
Infirmity Rd Resurfacing #32805	20.205	PID 107679		267,675
2018 No Passing Zone/Traffic Safety #31435	20.205	PID 106255		38,124
Emergency Vehicle Bridge Load Rating #32851	20.205	PID 108424		590
<i>Total Highway Planning & Construction Cluster</i>				675,971
<i>Passed through Ohio Department of Public Safety:</i>				
<u>State and Community Highway Safety Cluster</u>				
State & Community Highway Safety (STEP) 19	20.600	STEP-2019-PortageCoSheriff-00046		6,970
Repeat Offenders for DWI Prog (IDEP) 19	20.608	IDEP-2019-PortageCoSheriff-00046		7,411
<i>Total Highway Safety Cluster</i>				14,381
Total U.S. Department of Transportation				690,352
<u>U.S. Department of Education</u>				
<i>Passed through Ohio Department of Education:</i>				
<u>Special Education Cluster (IDEA):</u>				
Special Education Grants to States (IDEA, Part B)				
Title VI-B Div. of Special Education Flow-through	84.027	069773-2017		41,462
Title VI-B Div. of Special Education Flow-through	84.027	069773-2017		6,270
<i>Total Special Education Cluster (IDEA)</i>				47,732
<i>Passed through Ohio Department of Health:</i>				
Special Education-Grants for Infants and Families with Disabilities				
Help Me Grow 17	84.181	H181A170024	60,483	60,483

PORTAGE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Disbursements
<i>Passed thru Ohio Dept of Developmental Disabilities</i>				
Help Me Grow 18	84.181	H181A180024	118,001	118,001
Help Me Grow 18	84.181	H181A180024	61,949	61,949
Help Me Grow 19	84.181	H181A180024	16,363	16,363
Help Me Grow 19	84.181	H181A180024	18,205	18,205
				<u>214,518</u>
<i>Total Special Education-Grants for Infants and Families with Disabilities</i>				
				<u>275,001</u>
Total U.S. Department of Education				
				<u>322,733</u>
<u>U.S. Election Assistance Commission</u>				
<i>Passed through Ohio Secretary of State Elections Security Grant</i>				
	90.404			31,113
Total U.S. Election Assistance Commission				
				<u>31,113</u>
<u>U.S. Department of Health and Human Services</u>				
<i>Passed through Ohio Dept of Mental Health & Addiction Services</i>				
MH Awareness & Training/Peer Support 18	93.243	1800602	40,333 15,771 3,519	95,623
MH Awareness & Training/Peer Support 19	93.243	1800602	3,035 6,375	9,410
<i>Total Substance Abuse and Mental Health Svcs</i>				
				<u>105,033</u>
<i>Passed through Ohio Department of Job & Family Svcs:</i>				
<i>Promoting Safe and Stable Families</i>				
Caseworker Visits Admin 19	93.556	G-1617-11-5569/G-1819-11-5795		736
Caseworker Visits Admin 20	93.556	G-1617-11-5569/G-1819-11-5795		972
Caseworker Visits 19	93.556	G-1617-11-5569/G-1819-11-5795		7,356
Caseworker Visits 20	93.556	G-1617-11-5569/G-1819-11-5795		9,716
ESSA/Family Preservation Operating 19	93.556	G-1617-11-5569/G-1819-11-5795		5,218
ESSA/Family Preservation Operating 20	93.556	G-1617-11-5569/G-1819-11-5795		6,324
ESSA/Family Preservation 18	93.556	G-1617-11-5569/G-1819-11-5795		21,563
ESSA/Family Preservation 19	93.556	G-1617-11-5569/G-1819-11-5795		876
ESSA/Family Reunification Operating 19	93.556	G-1617-11-5569/G-1819-11-5795		5,850
ESSA/Family Reunification Operating 20	93.556	G-1617-11-5569/G-1819-11-5795		11,911
ESSA/Family Reunification 18	93.556	G-1617-11-5569/G-1819-11-5795		39,049
ESSA/Family Reunification 19	93.556	G-1617-11-5569/G-1819-11-5795		4,709
Post Adoption Special 18	93.556	G-1617-11-5569/G-1819-11-5795		12,880
Post Adoption Special 19	93.556	G-1617-11-5569/G-1819-11-5795		2,561
<i>Total Promoting Safe and Stable Families</i>				
				<u>129,721</u>

PORTAGE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Disbursements
<u>Temporary Assistance for Needy Families (TANF) Cluster</u>				
TANFAdmin 19	93.558	G-1819-11-5795/G-2021-11-5982		526,354
TANFAdmin 20	93.558	G-1819-11-5795/G-2021-11-5982		201,697
TANF Earn/Collections 19	93.558	G-1819-11-5795/G-2021-11-5982		3,085
Regular TANF 19	93.558	G-1819-11-5795/G-2021-11-5982		1,581,760
Regular TANF 20	93.558	G-1819-11-5795/G-2021-11-5982		250,203
CCMEP TANF Regular 19	93.558	G-1819-11-5795/G-2021-11-5982		807,296
CCMEP TANF Regular 20	93.558	G-1819-11-5795/G-2021-11-5982		132,004
CCMEP TANF Admin 19	93.558	G-1819-11-5795/G-2021-11-5982		20,254
Fraud Awareness 19	93.558	G-1819-11-5795/G-2021-11-5982		1,847
Supplemental TANF Admin 19	93.558	G-1819-11-5795/G-2021-11-5982		83,304
Kinship Caregiver 19	93.558	G-1819-11-5795/G-2021-11-5982		33,880
Kinship Caregiver Program 19	93.558	G-1819-11-5795/G-2021-11-5982		2,987
TANF Independent Living 19	93.558	G-1819-11-5795/G-2021-11-5982		5,225
TANF Independent Living 20	93.558	G-1819-11-5795/G-2021-11-5982		5,980
<i>Total Temporary Assistance for Needy Families (TANF) Cluster</i>				3,655,876
Child Support Enforcement				
CSEA Incentives	93.563	G-1819-11-5795/G-2021-11-5982		318,474
Federal Child Support 18	93.563	G-1819-11-5795/G-2021-11-5982		808,865
Federal Child Support 19	93.563	G-1819-11-5795/G-2021-11-5982		329,319
Child Support Training Allocation	93.563	G-1819-11-5795/G-2021-11-5982		1,326
Child Support Awareness Month	93.563	G-1819-11-5795/G-2021-11-5982		847
<i>Total Child Support Enforcement</i>				1,458,831
<u>CCDF Cluster:</u>				
Child Care Admin 20	93.575	G-1819-11-5795/G-2021-11-5982		5,740
Child Care Non-Admin 19	93.575	G-1819-11-5795/G-2021-11-5982		65,069
Child Care Non-Admin 20	93.575	G-1819-11-5795/G-2021-11-5982		81,460
<i>Total CCDF Cluster</i>				152,269
Child Welfare Services State Grants				
Title IV-B 19	93.645	G-1819-11-5795/G-2021-11-5982		112,339
Title IV-B Administration 19	93.645	G-1819-11-5795/G-2021-11-5982		7,138
Title IV-B Administration 20	93.645	G-1819-11-5795/G-2021-11-5982		11,179
<i>Total Child Welfare Services State Grants</i>				130,656
Foster Care Title IV-E				
IV-E Contract Services FCM 19	93.658	G-1819-11-5795/G-2021-11-5982		28,499
IV-E Contract Services FCM 20	93.658	G-1819-11-5795/G-2021-11-5982		7,974
IV-E Admin and Training - Foster Care 19	93.658	G-1819-11-5795/G-2021-11-5982		234,552
IV-E Admin and Training - Foster Care 20	93.658	G-1819-11-5795/G-2021-11-5982		132,942
Protect Ohio 19	93.658	G-1819-11-5795/G-2021-11-5982		2,007,789
<i>Total Foster Care Title IV-E</i>				2,411,756

PORTAGE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Disbursements
<i>Adoption Assistance</i>				
IV-E Contract Services Adopt Assist 19	93.659	G-1819-11-5795/G-2021-11-5982		37,721
IV-E Contract Services Adopt Assist 20	93.659	G-1819-11-5795/G-2021-11-5982		10,780
IV-E Admin and Training - Adopt Assist 19	93.659	G-1819-11-5795/G-2021-11-5982		327,874
IV-E Admin and Training - Adopt Assist 20	93.659	G-1819-11-5795/G-2021-11-5982		179,716
Non-Recurring Adoption 19	93.659	G-1819-11-5795/G-2021-11-5982		2,399
<i>Total Adoption Assistance</i>				<u>558,490</u>
<i>Chafee Foster Care Independence Program</i>				
Chaffee Federal Allocation 19	93.674	G-1819-11-5795/G-2021-11-5982		45,483
Chaffee Federal Allocation 20	93.674	G-1819-11-5795/G-2021-11-5982		2,904
<i>Total Chafee Foster Care Independence Program</i>				<u>48,387</u>
<i>Social Services Block Grant</i>				
Title XX - Base Subsidy - 19	93.667	G-1819-11-5795/G-2021-11-5982	93,743	339,410
			68,027	
Title XX - Base Subsidy - 20	93.667	G-1819-11-5795/G-2021-11-5982	22,481	197,083
			23,296	
Title XX - Transfer Subsidy - 19	93.667	G-1819-11-5795/G-2021-11-5982		568,406
Title XX - Transfer Subsidy - 20	93.667	G-1819-11-5795/G-2021-11-5982		395,237
<i>Total Title XX Passed through Ohio Dept of Job & Family Services</i>				<u>1,500,136</u>
<i>Passed through Ohio Dept of Mental Health & Addiction Services</i>				
<i>Social Services Block Grant</i>				
Title XX FY20	93.667	MH-36-FY20	68,521	78,521
			10,000	
<i>Total Title XX Passed through Ohio Dept of Mental Health & Addiction Services</i>				<u>78,521</u>
<i>Passed through Ohio Department of Developmental Disabilities:</i>				
<i>Social Services Block Grant</i>				
Title XX Block Grant	93.667	Not Available		92,876
<i>Total Social Services Block Grant</i>				<u>1,671,533</u>
<i>Medical Assistance Program - Project Grants</i>				
<i>Passed through Ohio Department of Job & Family Services:</i>				
State Children Health Inc Prog (SCHIP) 19	93.767	G-1819-11-5795/G-2021-11-5982		140,864
State Children Health Inc Prog (SCHIP) 20	93.767	G-1819-11-5795/G-2021-11-5982		52,226
<i>Total SCHIP</i>				<u>193,090</u>

PORTAGE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Disbursements
Medical Assistance Program <i>Passed through Ohio Department of Developmental Disabilities:</i> <u>Medicaid Cluster</u>				
Medicaid Admin Claiming	93.778	Not Available		615,988
Medical Assistance Program				
Medicaid NET 19	93.778	G-1819-11-5795/G-2021-11-5982		66,101
Medicaid NET 20	93.778	G-1819-11-5795/G-2021-11-5982		44,139
Medicaid Combined 20	93.778	G-1819-11-5795/G-2021-11-5982		485,351
Medicaid Enhanced 19	93.778	G-1819-11-5795/G-2021-11-5982		1,308,564
Medicaid Child Welfare-Related	93.778	G-1819-11-5795/G-2021-11-5982		2,157
				<u>1,906,312</u>
<i>Total Medicaid Cluster</i>				<u>2,522,300</u>
<i>Passed through Ohio Dept of Mental Health & Addiction Services</i>				
State Targeted Response to the Opioid Crisis Grants				
State Opioid Response/Opiate Treatment 19	93.788	336644-4221T	82,627	82,627
State Opioid Response/Opiate Treatment 20	93.788	336644-4221T	24,653	24,653
<i>Total State Targeted Response to the Opioid Crisis Grants</i>				<u>107,280</u>
Total Medical Assistance Program				<u>2,822,670</u>
<i>Passed through Ohio Department of Mental Health:</i>				
Block Grants for Community Mental Health Services				
Community Plan Grt-FY19	93.958	Not Available	17	17
Community Plan Grt-FY20	93.958	Not Available	31,469	31,469
Multi-System Youth	93.958		13,125	13,125
OSDA Supportive Housing	93.958		49,431	49,431
<i>Total Block Grants for Community Mental Health Services</i>				<u>94,042</u>
<i>Passed through Ohio Dept of Drug & Alcohol Addiction Services</i>				
Block Grants for Prevention and Treatment of Substance Abuse				
SAPT Alc/Drug Block Grt/Treatment 19	93.959	SAPT PERCAPBG67	174,569	174,569
SAPT Alc/Drug Block Grt/Prevention 19	93.959	SAPT PERCAPBG67	26,494	26,494
SAPT Alc/Drug Block Grt/Treatment 20	93.959	SAPT PERCAPBG67	168,835	168,835
SAPT Alc/Drug Block Grt/Prevention 20	93.959	SAPT PERCAPBG67	54,153	54,153
Youth Led Prevention 19	93.959	Not Available	2,798	2,798
<i>Total Block Grants for Prevention and Treatment of Substance Abuse</i>				<u>426,849</u>
Total U.S. Department of Health and Human Services				<u>13,666,113</u>

PORTAGE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Disbursements
<u>U.S. Department of Homeland Security</u>				
<i>Passed thru Ohio Department of Public Safety Hazard Mitigation Planning Grant</i>	97.039	FEMA-DR-4360.05P-OH		1,535
<i>Total Hazard Mitigation Planning Grants</i>				<u>1,535</u>
<i>Passed through Ohio Emergency Management Agency: Emergency Management Performance Grants</i>				
EMPG Grant 18	97.042	EMC-2018-EP-00008-S01		54,085
EMPG Grant 19	97.042	EMC-2019-EP-00005		62,878
<i>Total Emergency Management Performance Grants</i>				<u>116,963</u>
Total U.S. Department of Homeland Security				<u>116,963</u>
Total Schedule of Federal Awards				<u>\$ 18,413,042</u>

PORTAGE COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Portage County (the County) under programs of the federal government for the year ended December 31, 2019. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

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

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

NOTE E - CHILD NUTRITION CLUSTER

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

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

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

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

NOTE G - MATCHING REQUIREMENTS

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

PORTAGE COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Highway Planning & Construction Cluster Temporary Assistance for Needy Families Cluster Child Support Enforcement (CFDA #93.563) Social Services Block Grant (CFDA #93.667)
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	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.

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Portage County
Ohio

**Comprehensive
Annual
Financial
Report**

For the Year Ended
December 31, 2019

Introductory Section

Portage County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2019

Prepared by the Portage County Auditor's Office:

Janet Esposito, Auditor

Portage County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2019
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Portage County Auditor's Office

Janet Esposito, Auditor

June 30, 2020

To the Citizens of Portage County

Portage County Commissioners
Honorable Kathleen Clyde
Honorable Vicki A. Kline
Honorable Sabrina Christian-Bennett

Portage County Treasurer
Honorable Bradley Cromes

It is my privilege to present to you Portage County's (the County) Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2019. This report enables the County to comply with Ohio Administrative Code Section 117-2-03 (B), which requires reporting on a GAAP (Generally Accepted Accounting Principles) basis, and Ohio Revised Code Section 117.38 which requires counties reporting on a GAAP basis to file unaudited financial statements with the Auditor of State within 150 days of year end.

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

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

For the year 2019, the County was audited by the Auditor of State. Their unmodified opinion is included in the financial section of this report.

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

Reporting Entity

The General Assembly created Portage County on June 9, 1808. Located in Northeast Ohio approximately 30 miles south of Cleveland and on the western borders of Trumbull and Mahoning Counties and on the eastern border of Summit County, it covers an area of approximately 504 square miles. The County's 2019 population of 161,419 placed it as the 15th most populated of the State's 88 counties. Portage County enjoys the benefits of urbanization while also offering a rural atmosphere and a variety of lifestyles for its inhabitants.

Equal Opportunity Employer

Administration Building ~ 449 South Meridian Street ~ P O Box 1217 ~ Ravenna, Ohio 44266

Phone (330) 297-3561 ~ Fax (330) 297-4560 ~ E-mail: jesposito@portageco.com

www.co.portage.oh.us

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

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

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

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

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

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

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

Brimfield Township has over 100 acres of a former golf course currently being developed for two large commercial retailers, Meijer and Menards. Several smaller retailers and restaurants in the area have already opened. Once development is completed, this project will add a nice boost to the local economy.

Streetsboro City has seen a multi-purpose warehouse constructed for over \$7.5 million. A New Jersey-based company, Piping Rock Health Products, is presently investing over \$12 million in its Aurora City location.

Sales tax increased by almost a million in 2019 and real property conveyance fees remain healthy.

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

Relevant Financial Policies

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

Major Initiatives

The most significant project going on in the County is the construction of the new jail pod, which began late 2017. This project is for the expansion of both the male and female holding areas, as well as some rehabilitation on the 22-year-old structure. 2019 saw expenditures upwards of \$9 million. Construction is still in progress.

The County Engineer replaced 10.79 lane miles at a cost of \$1,676,000 and completed the Notman Road Bridge in Deerfield Township for \$300,000. The department also purchased 4 pick-up trucks for \$100,000 total, 2 dump trucks for \$300,000 total, and a Bobcat for \$43,500. The Developmental Disabilities Board purchased 2 school buses for \$106,000 apiece.

The County administration building and Prosecutor's office made security upgrades of \$20,000 and \$35,000, respectively. The County spent over \$90,000 on a Dell server storage unit and several courts are updating their video conferencing/arraignment equipment. The County also spent almost \$200,000 on a partial roof replacement at the admin building and \$100,000 in redesigning expenses, electrical and HVAC upgrades to the Board of Elections office space.

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, 2018. The Certificate of Achievement is a prestigious national award which recognizes conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized comprehensive annual financial report that satisfied both generally accepted accounting principles and applicable legal requirements. This was the twentieth 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, 2018. The Award is a prestigious national award recognizing conformance with the highest standards for preparation of popular annual financial reports. This was the fifth year that the government has received this prestigious award.

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

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

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

Sincerely,

A handwritten signature in blue ink that reads "Janet Esposito". The signature is written in a cursive, flowing style.

Janet Esposito
Portage County Auditor

Portage County, Ohio

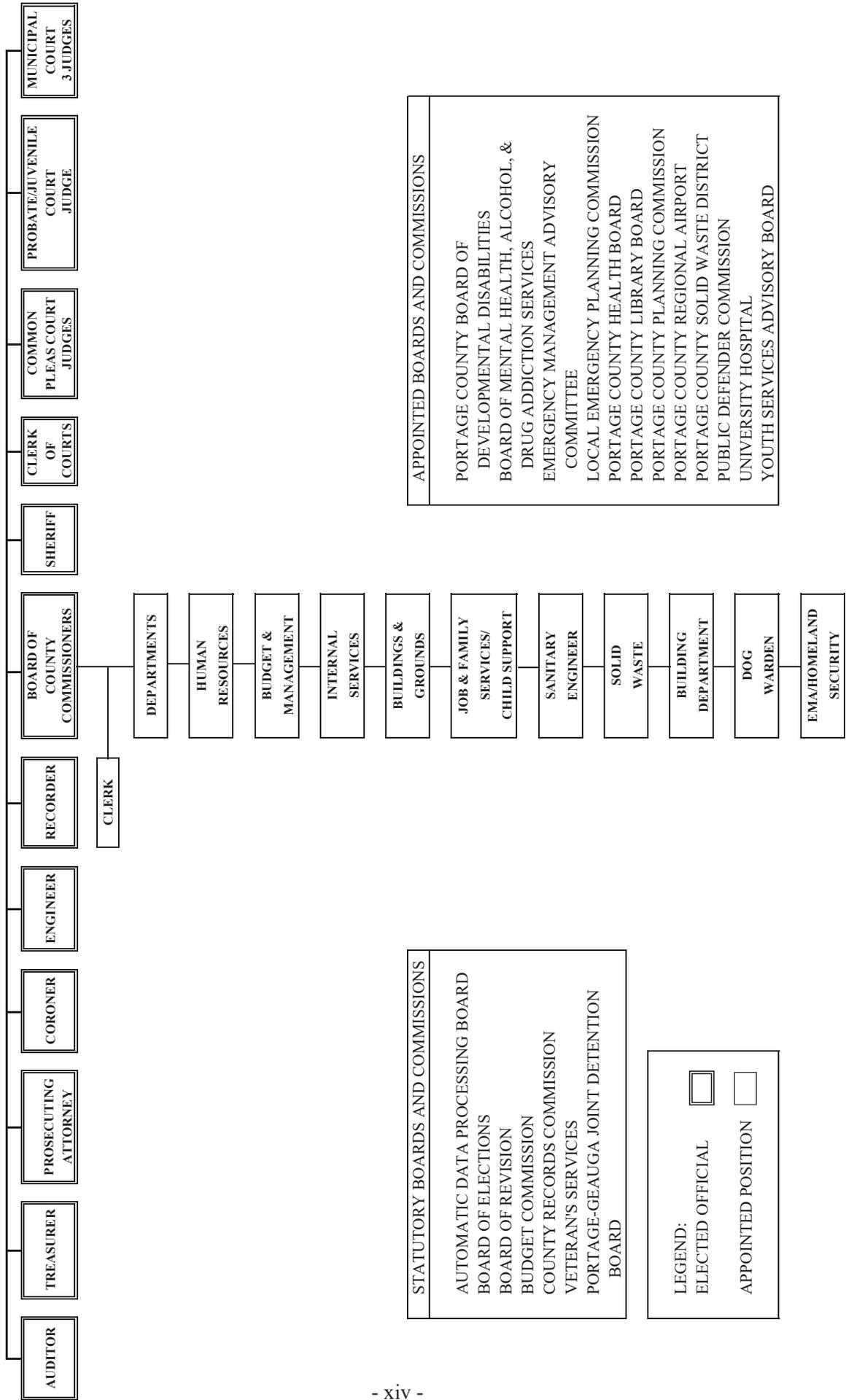
Elected Officials

December 31, 2019

County Auditor	Janet E. Esposito
County Commissioners	Kathleen Clyde Vicki A. Kline Sabrina Christian-Bennett
County Coroner	Dr. Dean DePerro
County Engineer	Michael A. Marozzi, PE, PS
County Prosecutor	Victor V. Vigluicci
County Recorder	Lori Calcei
County Sheriff	David Doak
County Treasurer	Bradley Cromes
Clerk of Courts	Jill. Fankhauser
Common Pleas Court	Judge Becky L. Doherty Judge Laurie J. Pittman
Domestic Relations Court	Judge Paula Giulitto
Probate and Juvenile Courts	Judge Robert W. Berger
Municipal Courts	Judge Kevin Poland Judge Barbara Oswick Judge Mark Fankhauser
Appeals Court	Judge Colleen O'Toole Judge Thomas Wright Judge Timothy P. Cannon Judge Cynthia W. Rice Judge Diane V. Grendell

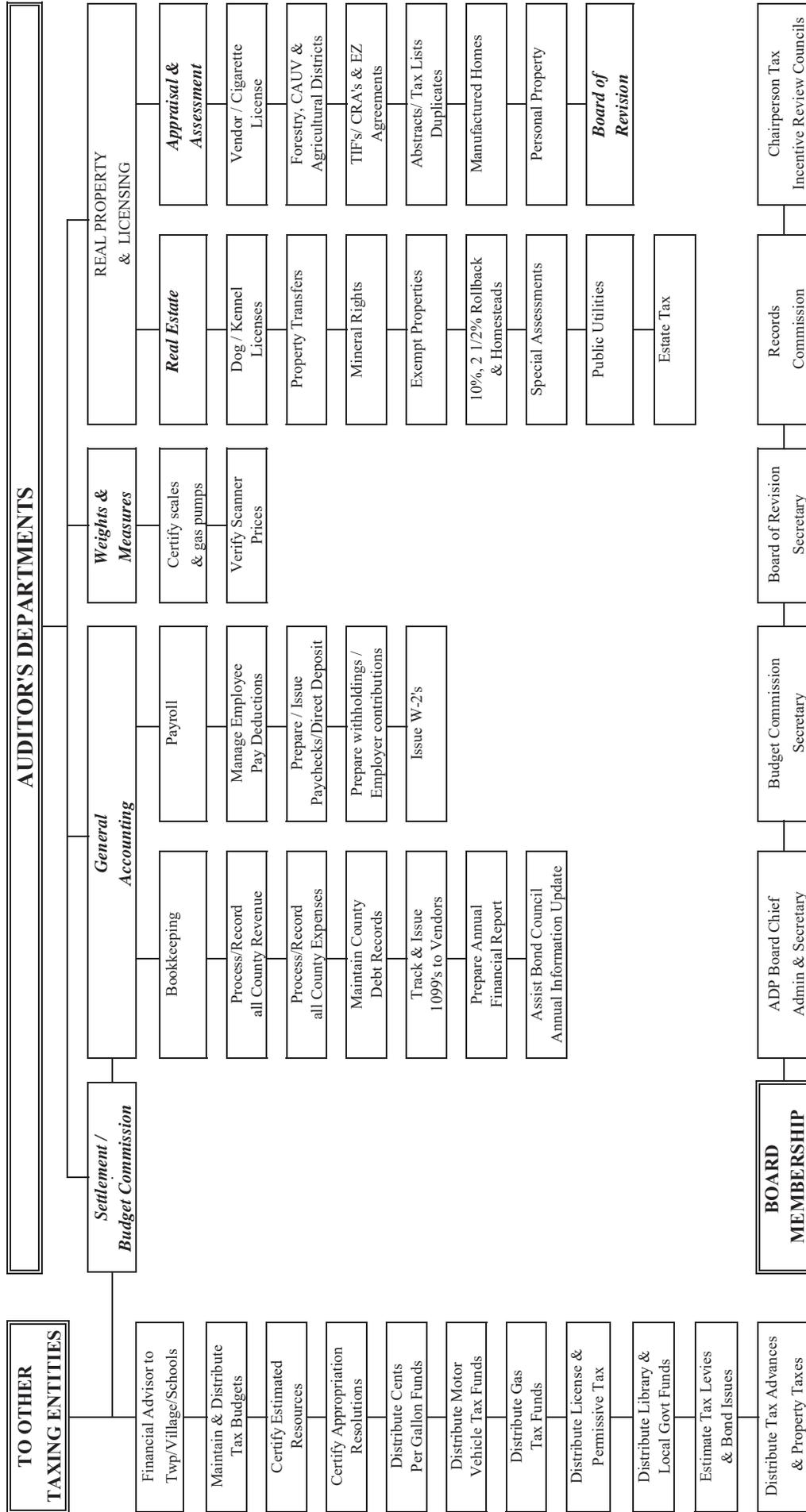
PORTAGE COUNTY GOVERNMENT ORGANIZATIONAL CHART

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, 2018

Christopher P. Morill

Executive Director/CEO

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Financial Section

OHIO AUDITOR OF STATE KEITH FABER



101 Central Plaza South
700 Chase Tower
Canton, Ohio 44702-1509
(330) 438-0617 or (800) 443-9272
EastRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

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

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Portage County, Ohio (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Portage County, Ohio, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Mental Health & Recovery Board Fund, Developmental Disabilities Fund and the Job and Family Services Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 29 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State

Columbus, Ohio

June 30, 2020

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Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

The discussion and analysis of Portage County's (The "County") financial performance provide an overall review of the County's financial activities for the year ended December 31, 2019. 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 2019 are as follows:

- During 2019, the County completed work on several capital items:
 - The County Engineer replaced 10.79 lane miles of road at a cost of just over \$1.7 million.
 - The County Engineer purchased four pickup trucks for \$100,000 and two dump trucks and a bobcat excavator at a total cost of nearly \$343,500.
 - Security upgrades were made to the County administration building as well as the Prosecutor's office totaling \$55,000. In addition, the County replaced part of the administration building's roof along with electrical and HVAC upgrades to the Board of Elections offices at a total cost of \$300,000.
- During 2019, the County continued construction of a new jail pod. The project will expand both male and female holding areas as well as rehabilitation of the current 22 year old structure. The final cost of the project is estimated at approximately \$20 million.
- 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, 2019
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 2019?" 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 and job and family 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, 2019
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Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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

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

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

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

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 2019 compared to 2018 as follows:

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

(Table 1)
Net Position
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Assets						
Current and Other Assets	\$145.9	\$131.0	\$39.5	\$36.4	\$185.4	\$167.4
Capital Assets, Net	132.9	124.5	120.7	122.3	253.6	246.8
<i>Total Assets</i>	<u>278.8</u>	<u>255.5</u>	<u>160.2</u>	<u>158.7</u>	<u>439.0</u>	<u>414.2</u>
Deferred Outflows of Resources						
Excess Consideration						
Provided for Acquisition	0.0	0.0	0.2	0.2	0.2	0.2
Pension	25.8	15.0	3.1	1.8	28.7	16.8
OPEB	3.6	3.6	0.3	0.4	3.9	4.0
<i>Total Deferred Outflows of Resources</i>	<u>29.4</u>	<u>18.6</u>	<u>3.6</u>	<u>2.4</u>	<u>32.8</u>	<u>21.0</u>
Liabilities						
Current Liabilities	8.2	8.7	1.5	1.3	9.7	10.0
Long-term Liabilities						
Due within one Year	4.8	4.8	2.7	2.5	7.5	7.3
Due in More than one Year						
Net Pension Liability	84.1	53.7	8.9	5.4	93.0	59.1
Net OPEB Liability	38.5	35.5	4.1	3.7	42.6	39.2
Other Amounts	15.2	17.0	10.7	13.5	25.9	30.5
<i>Total Liabilities</i>	<u>150.8</u>	<u>119.7</u>	<u>27.9</u>	<u>26.4</u>	<u>178.7</u>	<u>146.1</u>
Deferred Inflows of Resources						
Property Taxes	29.7	28.0	0.0	0.0	29.7	28.0
Pension	5.2	13.1	0.5	1.3	5.5	14.4
OPEB	2.5	2.8	0.2	0.3	2.7	3.1
<i>Total Deferred Inflows of Resources</i>	<u>37.4</u>	<u>43.9</u>	<u>0.7</u>	<u>1.6</u>	<u>37.9</u>	<u>45.5</u>
Net Position						
Net Investment in Capital Assets	115.6	105.1	107.7	106.7	223.3	211.8
Restricted for:						
Capital Projects	0.5	0.8	0.0	0.0	0.5	0.8
Debt Service	0.3	0.2	0.0	0.0	0.3	0.2
General Government	7.7	6.0	0.0	0.0	7.7	6.0
Public Safety	3.7	3.2	0.0	0.0	3.7	3.2
Public Works	13.8	11.8	0.0	0.0	13.8	11.8
Health	33.9	29.1	0.0	0.0	33.9	29.1
Human Services	0.2	0.2	0.0	0.0	0.2	0.2
Unclaimed Monies	0.7	0.6	0.0	0.0	0.7	0.6
Streetsboro Sewer	0.0	0.0	0.3	0.4	0.3	0.4
Unrestricted (Deficit)	(56.4)	(46.5)	27.2	26.0	(29.2)	(20.5)
<i>Total Net Position</i>	<u>\$120.0</u>	<u>\$110.5</u>	<u>\$135.2</u>	<u>\$133.1</u>	<u>\$255.2</u>	<u>\$243.6</u>

Portage County, Ohio
Management's Discussion and Analysis
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The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2019. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

Governmental activities saw an increase in net position due to the County not having to pay large real estate fines refunded during 2018. Business-type activities saw an increase in net position due to the continued pay-down on long-term liabilities related to debt. The County’s balances remain healthy while the County continues to provide the services that the residents expect while maintaining the costs of providing those services.

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 2019 and 2018.

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

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Program Revenues						
Charges for Services and Sales	\$20.4	\$19.7	\$23.1	\$22.2	\$43.5	\$41.9
Operating Grants, Contributions and Interest	40.6	36.8	0.0	0.0	40.6	36.8
Capital Grants, Contributions and Assessments	1.6	1.6	0.3	0.0	1.9	1.6
<i>Total Program Revenues</i>	<i>\$62.6</i>	<i>\$58.1</i>	<i>\$23.4</i>	<i>\$22.2</i>	<i>\$86.0</i>	<i>\$80.3</i>

(continued)

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

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

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
General Revenues						
Property Taxes	\$28.3	\$27.0	\$0.0	\$0.0	\$28.3	\$27.0
Sales Taxes	28.4	26.8	0.0	0.0	28.4	26.8
Grants and Entitlements	7.7	6.6	0.0	0.0	7.7	6.6
Interest	4.2	2.3	0.0	0.0	4.2	2.3
Gain on Sale of Capital Assets	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	0.7	1.2	0.1	0.1	0.8	1.3
<i>Total General Revenues</i>	<u>69.3</u>	<u>63.9</u>	<u>0.1</u>	<u>0.1</u>	<u>69.4</u>	<u>64.0</u>
<i>Total Revenues</i>	<u>131.9</u>	<u>122.0</u>	<u>23.5</u>	<u>22.3</u>	<u>155.4</u>	<u>144.3</u>
Program Expenses						
General Government:						
Legislative and Executive	17.8	26.8	0.0	0.0	17.8	26.8
Judicial	12.0	11.0	0.0	0.0	12.0	11.0
Public Safety	26.9	25.4	0.0	0.0	26.9	25.4
Public Works	11.2	9.5	0.0	0.0	11.2	9.5
Health	26.8	28.0	0.0	0.0	26.8	28.0
Human Services	27.2	25.8	0.0	0.0	27.2	25.8
Interest and Fiscal Charges	0.5	0.5	0.0	0.0	0.5	0.5
Solid Waste Recycling Center	0.0	0.0	3.0	2.7	3.0	2.7
Portage County Sewer	0.0	0.0	8.6	7.4	8.6	7.4
Portage County Water	0.0	0.0	4.6	4.3	4.6	4.3
Streetsboro Sewer	0.0	0.0	4.1	4.1	4.1	4.1
Other Enterprise Funds	0.0	0.0	1.1	0.9	1.1	0.9
<i>Total Program Expenses</i>	<u>122.4</u>	<u>127.0</u>	<u>21.4</u>	<u>19.4</u>	<u>143.8</u>	<u>146.4</u>
<i>Change in Net Position</i>	9.5	(5.0)	2.1	2.9	11.6	(2.1)
Net Position Beginning of Year	110.5	115.5	133.1	130.2	243.6	245.7
Net Position End of Year	<u>\$120.0</u>	<u>\$110.5</u>	<u>\$135.2</u>	<u>\$133.1</u>	<u>\$255.2</u>	<u>\$243.6</u>

Governmental Activities

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

- The County saw an increase in property taxes, sales taxes, grants and entitlements and interest on investments. All of these revenues are further indicators of economic improvement County-wide as property values and spending increase.

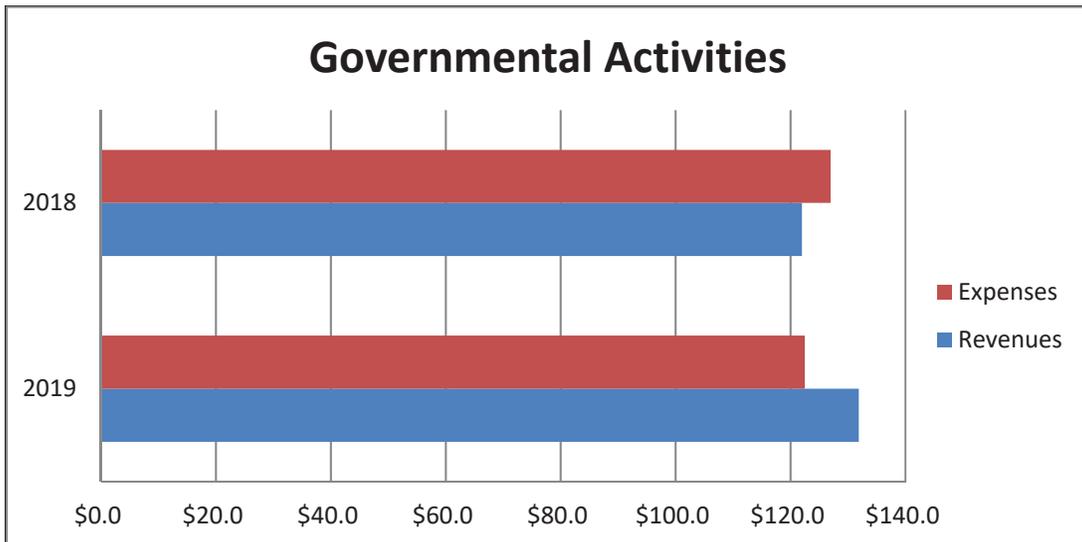
Portage County, Ohio
Management's Discussion and Analysis
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- The increase in property tax revenues was helped by an increase in home values throughout the County. The six year revaluation that was completed during 2018 with a continued increase in property taxes in 2019. The revaluation saw an increase in home values ranging from 5 to 13 percent.

Program expenses of governmental activities decreased in 2019. The decrease in program expenses is largely due to the County issuing refunds in 2018 for fines collected from 2012 through 2017 that were not needed for the sexennial tax update. An estimated \$8 million was distributed across all taxing subdivision in the County.

Graph 1
 Governmental Revenues and Expenses
 (In Millions)

	2019	2018
Revenues	\$131.9	\$122.0
Expenses	122.4	127.0



Business-Type Activities

The County's business-type activities are comprised of six enterprise funds. Charges for services continued to be the major revenue source in 2019 for business-type activities. Revenues and expenses saw increases in 2019. With revenues outpacing the expenses the County is able to continue viability and health for these funds.

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.

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$84,632,288. Of the total amount, \$20,629,651 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 increases in property taxes, permissive sales tax, intergovernmental and interest. The mental health and recovery board and developmental disabilities special revenue funds saw increases in fund balance due to diligent monitoring of spending to keep expenditures in line with revenues so there is no overspending. The job and family services special revenue fund saw an increase in revenues, however it was not enough to cover the costs of services provided as fund balance decreased due to expenditures outpacing revenues for the year. The County continues to strive for excellence in service for these public segments and the remaining balances were healthy.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The Solid Waste Recycling Center and Portage County Sewer saw decreases in net position with expenditures exceeding revenues. The Portage County Water and Streetsboro Sewer saw an increase to net position resulting from revenues exceeding expenditures which points to proper rate structures in these funds ensuring growth for operations and capital needs, now and in the future.

General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2019, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$6,717,398 higher than certification primarily due to conservative estimates in intergovernmental, interest and charges for services, all signs of the rebounding economy. Actual expenditures were \$5,181,306 less than appropriations due mainly to the diligence of management to keep costs low while still providing the services the County residents expect.

Modifications made from the original budgeted revenues to the final budgeted revenues amounted to a decrease of \$2,459,436. This is due to a revised permissive sales tax estimate closer to anticipated collections as well as adjusting to a conservative estimate on interest. 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, public safety and capital outlay expenditures.

Capital Assets and Debt Administration

Capital Assets

During 2019, the County continued to see major improvements and additions to their capital assets. Additions to construction in progress include work on the construction of a new jail pod. Several County vehicles were purchased, including four pickup trucks, two dump trucks and an excavator. The County Engineer replaced 10.79 lane miles at a cost of \$1.7 million. Building improvements were made throughout the administration building, Prosecutor's office and Board of Elections which included security upgrades, roof replacement and electrical and HVAC upgrades. Table 3 shows 2019 values compared to 2018.

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

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

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	\$3.0	\$3.0	\$2.8	\$2.8	\$5.8	\$5.8
Construction in Progress	17.3	8.2	2.3	1.4	19.6	9.6
Buildings and Improvements	51.8	53.2	9.7	9.8	61.5	63.0
Furniture and Fixtures	0.0	0.0	5.0	4.8	5.0	4.8
Equipment	4.1	4.3	0.0	0.0	4.1	4.3
Vehicles	3.4	3.3	6.1	5.8	9.5	9.1
Infrastructure	53.3	52.5	87.7	90.4	141.0	142.9
Sewer Rights	0.0	0.0	7.1	7.3	7.1	7.3
Total Capital Assets	\$132.9	\$124.5	\$120.7	\$122.3	\$253.6	\$246.8

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

Long-term Obligations

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

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

	Governmental Activities		Business Type Activities		Total	
	2019	2018	2019	2018	2019	2018
General Obligation Bonds	\$14.9	\$16.4	\$0.0	\$0.0	\$14.9	\$16.4
Special Assessment Bonds	0.1	0.1	0.0	0.0	0.1	0.1
Revenue Bonds	0.0	0.0	6.9	7.5	6.9	7.5
OPWC Loans	0.0	0.0	0.2	0.3	0.2	0.3
OWDA Loans	0.1	0.1	2.0	2.8	2.1	2.9
Intergovernmental Loans	0.0	0.0	2.5	3.2	2.5	3.2
Capital Leases	0.0	0.0	1.3	1.7	1.3	1.7
Post-closure Liability	0.0	0.0	0.1	0.1	0.1	0.1
Net Pension Liability	84.1	53.7	8.9	5.4	93.0	59.1
Net OPEB Liability	38.5	35.5	4.1	3.7	42.6	39.2
Compensated Absences	4.1	4.2	0.4	0.4	4.5	4.6
Claims Payable	0.8	0.9	0.0	0.0	0.8	0.9
Total	\$142.6	\$110.9	\$26.4	\$25.1	\$169.0	\$136.0

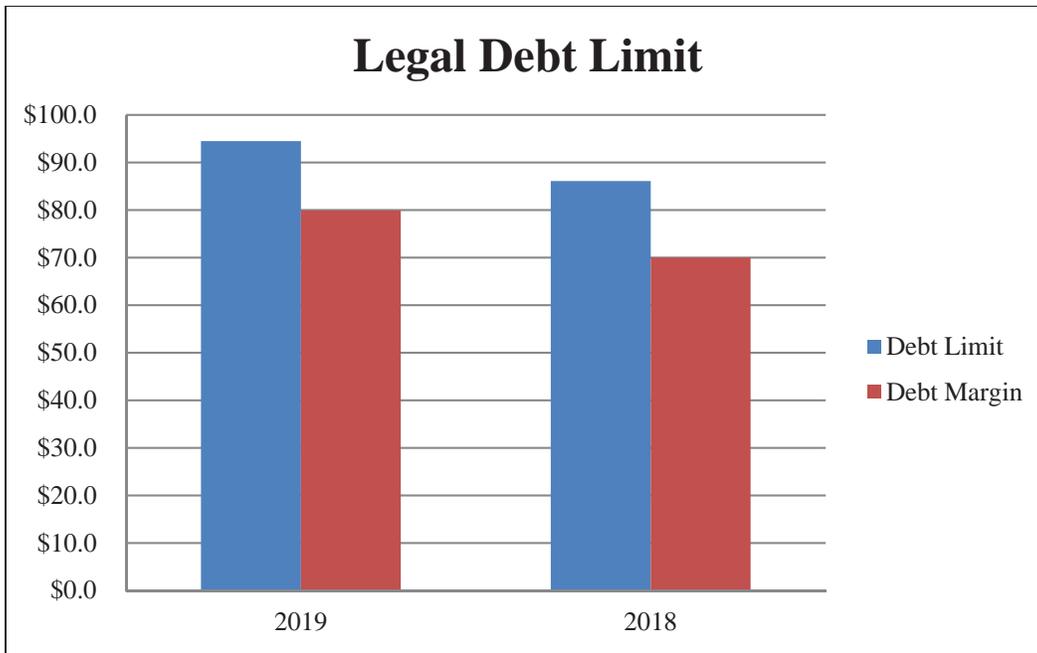
At December 31, 2019, the County's net change in long-term obligations was an increase of \$33 million largely due to increases in the net pension and net OPEB liabilities.

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

The County maintains an AA credit rating from Standard & Poor. The County's overall legal debt margin increased to \$79.9 million. This is the additional amount of debt the County could issue. The debt margin increased \$9.9 million from 2018 to 2019 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)

	2019	2018
Overall Debt Limit	\$94.5	\$86.1
Overall Debt Margin	79.9	70.0



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

Current Issues

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

Contacting the County's Financial Management

This financial report is designed to provide a general overview of the County's finances. 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, 2019

	Primary Government		
	Governmental Activities	Business-Type Activities	Total*
Assets			
Equity in Pooled Cash and Cash Equivalents	\$89,742,895	\$30,563,880	\$120,306,775
Cash and Cash Equivalents			
In Segregated Accounts	947,708	0	947,708
Materials and Supplies Inventory	526,276	187,891	714,167
Accounts Receivable	0	6,833,580	6,833,580
Internal Balances	(1,169,154)	1,169,154	0
Intergovernmental Receivable	11,219,711	539,694	11,759,405
Prepaid Items	494,060	0	494,060
Sales Taxes Receivable	7,595,583	0	7,595,583
Property Taxes Receivable	30,266,217	0	30,266,217
Special Assessments Receivable	281,740	0	281,740
Loans Receivable	5,681,752	168,433	5,850,185
Net Pension Asset	214,834	23,018	237,852
Net OPEB Asset	78,180	0	78,180
Nondepreciable Capital Assets	20,302,500	5,113,085	25,415,585
Depreciable Capital Assets, Net	112,593,326	115,611,102	228,204,428
<i>Total Assets</i>	<u>278,775,628</u>	<u>160,209,837</u>	<u>438,985,465</u>
Deferred Outflows of Resources			
Excess Consideration Provided for Acquisition	0	178,665	178,665
Pension	25,797,568	3,064,351	28,861,919
OPEB	3,563,516	379,012	3,942,528
<i>Total Deferred Outflows of Resources</i>	<u>29,361,084</u>	<u>3,622,028</u>	<u>32,983,112</u>
Liabilities			
Accounts Payable	3,786,554	645,360	4,431,914
Accrued Wages	1,981,921	226,408	2,208,329
Contracts Payable	0	211,840	211,840
Intergovernmental Payable	1,793,252	226,176	2,019,428
Payroll Withholding Payable	332,800	36,926	369,726
Accrued Interest Payable	37,288	56,244	93,532
Claims Payable	289,729	0	289,729
Long-Term Liabilities:			
Due Within One Year	4,840,631	2,716,640	7,557,271
Due In More Than One Year:			
Net Pension Liability (See Note 18)	84,105,269	8,899,438	93,004,707
Net OPEB Liability (See Note 19)	38,469,745	4,121,757	42,591,502
Other Amounts	15,211,058	10,717,251	25,928,309
<i>Total Liabilities</i>	<u>150,848,247</u>	<u>27,858,040</u>	<u>178,706,287</u>
Deferred Inflows of Resources			
Property Taxes	29,649,960	0	29,649,960
Pension	5,179,591	550,493	5,730,084
OPEB	2,524,922	172,156	2,697,078
<i>Total Deferred Inflows of Resources</i>	<u>37,354,473</u>	<u>722,649</u>	<u>38,077,122</u>
Net Position			
Net Investment in Capital Assets	115,605,178	107,759,494	223,364,672
Restricted for:			
Capital Projects	460,542	0	460,542
Debt Service	264,517	0	264,517
General Government	7,690,029	0	7,690,029
Public Safety	3,733,802	0	3,733,802
Public Works	13,782,286	0	13,782,286
Health	33,907,476	0	33,907,476
Human Services	227,690	0	227,690
Unclaimed Monies	718,353	0	718,353
Streetsboro Sewer	0	289,651	289,651
Unrestricted (Deficit)	(56,455,881)	27,202,031	(29,253,850)
<i>Total Net Position</i>	<u>\$119,933,992</u>	<u>\$135,251,176</u>	<u>\$255,185,168</u>

* After deferred outflows of resources and deferred inflows of resources related to the change in internal proportionate share of pension related items have been eliminated.

See accompanying notes to the basic financial statements

Portage County, Ohio
Statement of Activities
For the Year Ended December 31, 2019

	Program Revenues			
	Expenses	Charges for Services, Sales and Assessments	Operating Grants and Contributions	Capital Grants, Contributions and Assessments
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$17,823,680	\$9,916,931	\$50,000	\$0
Judicial	12,023,516	5,581,778	0	0
Public Safety	26,919,740	2,566,374	1,433,226	0
Public Works	11,238,641	397,707	10,739,669	1,644,350
Health	26,757,695	890,524	9,855,479	0
Human Services	27,259,248	1,070,897	18,497,287	0
Interest and Fiscal Charges	478,879	0	0	0
<i>Total Governmental Activities</i>	<u>122,501,399</u>	<u>20,424,211</u>	<u>40,575,661</u>	<u>1,644,350</u>
Business-Type Activities:				
Solid Waste Recycling Center	3,044,103	3,006,076	0	0
Portage County Sewer	8,600,147	8,121,850	0	250,000
Portage County Water	4,567,229	5,915,435	0	0
Streetsboro Sewer	4,152,310	5,034,331	0	0
Storm Water Management	939,080	1,049,806	0	0
<i>Total Business-Type Activities</i>	<u>21,302,869</u>	<u>23,127,498</u>	<u>0</u>	<u>250,000</u>
<i>Total</i>	<u><u>\$143,804,268</u></u>	<u><u>\$43,551,709</u></u>	<u><u>\$40,575,661</u></u>	<u><u>\$1,894,350</u></u>

General Revenues

Property Taxes Levied for:
General Purposes
Health - Mental Health and Recovery Board
Health - Developmental Disabilities
Human Services - Job and Family Services
Bond Retirement
Sales Tax Levied for General Purposes
Grants and Entitlements not Restricted to Specific Programs
Investment Earnings
Miscellaneous

Total General Revenues

Special Item - Gain on Transfer of Operation
Transfers

Total General Revenues, Special Item and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position

Governmental Activities	Business-Type Activities	Total
(\$7,856,749)	\$0	(\$7,856,749)
(6,441,738)	0	(6,441,738)
(22,920,140)	0	(22,920,140)
1,543,085	0	1,543,085
(16,011,692)	0	(16,011,692)
(7,691,064)	0	(7,691,064)
(478,879)	0	(478,879)
(59,857,177)	0	(59,857,177)
0	(38,027)	(38,027)
0	(228,297)	(228,297)
0	1,348,206	1,348,206
0	882,021	882,021
0	110,726	110,726
0	2,074,629	2,074,629
(59,857,177)	2,074,629	(57,782,548)
5,684,879	0	5,684,879
4,671,401	0	4,671,401
14,007,864	0	14,007,864
2,614,775	0	2,614,775
1,188,799	0	1,188,799
28,378,772	0	28,378,772
7,756,636	0	7,756,636
4,186,200	0	4,186,200
733,337	83,713	817,050
69,222,663	83,713	69,306,376
0	21,782	21,782
25,128	(25,128)	0
69,247,791	80,367	69,328,158
9,390,614	2,154,996	11,545,610
110,543,378	133,096,180	243,639,558
\$119,933,992	\$135,251,176	\$255,185,168

Portage County, Ohio

Balance Sheet

Governmental Funds

December 31, 2019

	General	Mental Health and Recovery Board	Developmental Disabilities	Job and Family Services
Assets				
Equity in Pooled Cash and Cash Equivalents	\$24,136,905	\$8,381,516	\$25,017,100	\$1,233,625
Cash and Cash Equivalents In Segregated Accounts	496,889	6,280	0	12,910
Materials and Supplies Inventory	122,346	294	26,211	9,470
Interfund Receivable	808,726	0	0	0
Intergovernmental Receivable	3,250,616	699,302	833,495	1,124,452
Prepaid Items	161,094	3,585	19,118	4,754
Sales Taxes Receivable	7,595,583	0	0	0
Property Taxes Receivable	5,869,209	5,991,290	14,514,914	2,706,805
Special Assessments Receivable	0	0	0	0
Loans Receivable	203,831	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash and Cash Equivalents	718,353	0	0	0
<i>Total Assets</i>	<u>\$43,363,552</u>	<u>\$15,082,267</u>	<u>\$40,410,838</u>	<u>\$5,092,016</u>
Liabilities				
Accounts Payable	\$401,500	\$652,198	\$74,785	\$2,138,295
Accrued Wages	1,039,311	17,341	219,412	421,229
Intergovernmental Payable	502,053	125,985	177,689	835,902
Payroll Withholding Payable	177,333	3,990	36,355	68,701
Interfund Payable	396,267	3,694	88,473	119,657
<i>Total Liabilities</i>	<u>2,516,464</u>	<u>803,208</u>	<u>596,714</u>	<u>3,583,784</u>
Deferred Inflows of Resources				
Property Taxes	5,725,597	5,869,300	14,219,373	2,651,691
Unavailable Revenue	4,491,772	412,339	1,104,185	702,908
<i>Total Deferred Inflows of Resources</i>	<u>10,217,369</u>	<u>6,281,639</u>	<u>15,323,558</u>	<u>3,354,599</u>
Fund Balances				
Nonspendable	1,205,624	3,879	45,329	14,224
Restricted	0	7,993,541	24,445,237	0
Committed	118,131	0	0	0
Assigned	6,815,722	0	0	0
Unassigned (Deficit)	22,490,242	0	0	(1,860,591)
<i>Total Fund (Deficit) Balances</i>	<u>30,629,719</u>	<u>7,997,420</u>	<u>24,490,566</u>	<u>(1,846,367)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$43,363,552</u>	<u>\$15,082,267</u>	<u>\$40,410,838</u>	<u>\$5,092,016</u>

See accompanying notes to the basic financial statements

Portage County, Ohio
*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2019*

Other Governmental Funds	Total Governmental Funds	Total Governmental Funds Balances	\$84,632,288
		<i>Amounts reported for governmental activities in the statement of net position are different because</i>	
\$16,789,616	\$75,558,762	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	132,895,826
431,629	947,708		
313,667	471,988		
0	808,726	Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.	
5,272,147	11,180,012	Intergovernmental	6,744,077
9,204	197,755	Special Assessments	281,740
0	7,595,583	Delinquent Property Taxes	616,257
1,183,999	30,266,217	Permissive Sales Tax	<u>2,852,671</u>
281,740	281,740		
5,477,921	5,681,752		
0	718,353	Total	10,494,745
<u>\$29,759,923</u>	<u>\$133,708,596</u>	Internal service funds are used by management to charge the costs of insurance and materials and supplies to individual funds. The assets and liabilities of the internal service funds are included in the statement of net position.	
\$296,018	\$3,562,796	Net Position	13,002,155
260,967	1,958,260	Capital Assets	(1,165)
142,569	1,784,198	Compensated Absences	93,768
42,562	328,941	Claims Payable	816,517
689,317	1,297,408	Internal Balances	<u>(1,285,736)</u>
1,431,433	8,931,603	Total	12,625,539
1,183,999	29,649,960	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(37,288)
3,783,541	10,494,745		
4,967,540	40,144,705	The net pension asset, net pension liability and net OPEB liability are not due and payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not reported in the governmental funds.	
322,871	1,591,927	Net Pension Asset	214,834
23,038,079	55,476,857	Deferred Outflows - Pension	25,797,568
0	118,131	Deferred Inflows - Pension	(5,179,591)
0	6,815,722	Net Pension Liability	(84,105,269)
0	20,629,651	Net OPEB Asset	78,180
23,360,950	84,632,288	Deferred Outflows - OPEB	3,563,516
		Deferred Inflows - OPEB	(2,524,922)
		Net OPEB Liability	<u>(38,469,745)</u>
<u>\$29,759,923</u>	<u>\$133,708,596</u>	Total	(100,625,429)
		Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
		General Obligation Bonds	(14,959,334)
		Special Assessment Bonds	(99,255)
		OWDA Loans	(63,990)
		Compensated Absences	(4,112,593)
		Claims Payable	<u>(816,517)</u>
		Total	(20,051,689)
		Net Position of Governmental Activities	<u>\$119,933,992</u>

Portage County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019

	General	Mental Health and Recovery Board	Developmental Disabilities	Job and Family Services
Revenues				
Property Taxes	\$5,703,512	\$4,682,217	\$14,116,287	\$2,635,086
Permissive Sales Tax	28,004,416	0	0	0
Intergovernmental	7,100,404	2,848,951	6,075,978	17,651,985
Interest	3,987,550	0	26,256	0
Licenses and Permits	7,666	0	0	0
Fines and Forfeitures	3,943,947	152,514	0	0
Rentals and Royalties	410,179	0	0	0
Charges for Services	7,343,645	0	148,925	1,053,087
Contributions and Donations	6,900	3,450	6,789	10,525
Special Assessments	0	0	0	0
Other	312,196	117,715	62,816	0
<i>Total Revenues</i>	<u>56,820,415</u>	<u>7,804,847</u>	<u>20,437,051</u>	<u>21,350,683</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	13,343,774	0	0	0
Judicial	9,141,401	0	0	0
Public Safety	19,728,240	0	0	0
Public Works	209,253	0	0	0
Health	0	7,680,389	16,070,414	0
Human Services	576,303	0	0	23,550,338
Capital Outlay	9,583,189	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>52,582,160</u>	<u>7,680,389</u>	<u>16,070,414</u>	<u>23,550,338</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,238,255</u>	<u>124,458</u>	<u>4,366,637</u>	<u>(2,199,655)</u>
Other Financing Sources (Uses)				
Transfers In	25,128	291,341	0	484,547
Transfers Out	(1,228,936)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,203,808)</u>	<u>291,341</u>	<u>0</u>	<u>484,547</u>
<i>Net Change in Fund Balances</i>	3,034,447	415,799	4,366,637	(1,715,108)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>27,595,272</u>	<u>7,581,621</u>	<u>20,123,929</u>	<u>(131,259)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$30,629,719</u>	<u>\$7,997,420</u>	<u>\$24,490,566</u>	<u>(\$1,846,367)</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, 2019*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	\$9,022,341
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
\$1,188,799	\$28,325,901	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	
0	28,004,416	Capital Asset Additions	12,546,837
13,925,071	47,602,389	Current Year Depreciation	<u>(4,008,180)</u>
172,394	4,186,200	Total	8,538,657
710,175	717,841		
2,707,627	6,804,088	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.	(101,686)
211,404	621,583		
3,735,618	12,281,275	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
29,381	57,045	Property Taxes	(158,183)
94,663	94,663	Sales Tax	374,356
212,668	705,395	Intergovernmental	1,770,611
		Special Assessments	<u>(95,239)</u>
<u>22,987,800</u>	<u>129,400,796</u>	Total	1,891,545
		Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	1,540,704
		Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	
		Pension	5,995,669
		OPEB	<u>36,134</u>
		Total	6,031,803
		Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities.	
		Pension	(17,761,159)
		OPEB	<u>(2,819,289)</u>
		Total	(20,580,448)
		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.	
		Accrued Interest on Bonds	4,185
		Amortization of Bond Premium	<u>26,917</u>
		Total	31,102
		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.	
		Compensated Absences	43,629
		Claims Payable	<u>(87,325)</u>
		Total	(43,696)
		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.	
		Change in Net Position	3,306,735
		Capital Assets	1,618
		Compensated Absences	(12,819)
		Claims Payable	87,325
		Internal Balances	<u>(322,567)</u>
		Total	3,060,292
		<i>Change in Net Position of Governmental Activities</i>	<u><u>\$9,390,614</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$5,015,338	\$5,691,858	\$5,647,898	(\$43,960)
Permissive Sales Tax	28,000,000	27,039,154	27,762,135	722,981
Intergovernmental	4,735,850	4,442,636	6,808,097	2,365,461
Interest	1,751,244	1,017,135	2,810,871	1,793,736
Licenses and Permits	6,000	6,000	7,666	1,666
Fines and Forfeitures	2,013,650	2,007,620	2,200,612	192,992
Rentals and Royalties	517,200	347,333	410,179	62,846
Charges for Services	6,777,010	5,805,120	7,136,545	1,331,425
Contributions and Donations	0	0	6,900	6,900
Other	28,845	28,845	312,196	283,351
<i>Total Revenues</i>	48,845,137	46,385,701	53,103,099	6,717,398
Expenditures				
Current:				
General Government:				
Legislative and Executive	16,148,407	16,373,114	13,005,165	3,367,949
Judicial	9,378,183	9,544,380	9,151,136	393,244
Public Safety	19,035,003	20,507,931	19,748,441	759,490
Public Works	222,921	226,426	208,054	18,372
Human Services	717,043	737,396	582,847	154,549
Capital Outlay	12,593,661	13,497,280	13,009,578	487,702
<i>Total Expenditures</i>	58,095,218	60,886,527	55,705,221	5,181,306
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,250,081)	(14,500,826)	(2,602,122)	11,898,704
Other Financing Sources (Uses)				
Advances In	105,122	105,122	455,122	350,000
Advances Out	(2,100,000)	(2,100,000)	(208,119)	1,891,881
Transfers In	0	0	666,010	666,010
Transfers Out	(2,008,740)	(2,322,740)	(1,228,936)	1,093,804
<i>Total Other Financing Sources (Uses)</i>	(4,003,618)	(4,317,618)	(315,923)	4,001,695
<i>Net Change in Fund Balance</i>	(13,253,699)	(18,818,444)	(2,918,045)	15,900,399
<i>Fund Balance Beginning of Year</i>	15,973,651	15,973,651	15,973,651	0
Prior Year Encumbrances Appropriated	4,693,960	4,693,960	4,693,960	0
<i>Fund Balance End of Year</i>	\$7,413,912	\$1,849,167	\$17,749,566	\$15,900,399

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$5,032,441	\$5,101,707	\$4,629,446	(\$472,261)
Intergovernmental	2,002,194	2,002,194	2,849,204	847,010
Fines and Forfeitures	118,400	118,400	151,326	32,926
Contributions and Donations	0	1	3,450	3,449
Other	49,728	49,728	117,715	67,987
<i>Total Revenues</i>	7,202,763	7,272,030	7,751,141	479,111
Expenditures				
Current:				
Health	8,153,360	10,774,966	9,450,562	1,324,404
<i>Excess of Revenues Over (Under) Expenditures</i>	(950,597)	(3,502,936)	(1,699,421)	1,803,515
Other Financing Sources (Uses)				
Transfers In	0	0	291,341	291,341
<i>Net Change in Fund Balance</i>	(950,597)	(3,502,936)	(1,408,080)	2,094,856
<i>Fund Balance Beginning of Year</i>	7,137,345	7,137,345	7,137,345	0
Prior Year Encumbrances Appropriated	434,038	434,038	434,038	0
<i>Fund Balance End of Year</i>	\$6,620,786	\$4,068,447	\$6,163,303	\$2,094,856

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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$15,412,133	\$13,985,364	\$14,079,171	\$93,807
Intergovernmental	3,277,195	4,563,943	6,075,978	1,512,035
Interest	800	800	1,405	605
Charges for Services	66,425	87,235	165,187	77,952
Contributions and Donations	6,500	5,200	6,789	1,589
Other	41,000	77,200	62,816	(14,384)
<i>Total Revenues</i>	18,804,053	18,719,742	20,391,346	1,671,604
Expenditures				
Current:				
Health	22,176,438	20,539,123	16,611,620	3,927,503
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,372,385)	(1,819,381)	3,779,726	5,599,107
Other Financing Sources (Uses)				
Transfers Out	0	(6,896,000)	0	6,896,000
<i>Net Change in Fund Balance</i>	(3,372,385)	(8,715,381)	3,779,726	12,495,107
<i>Fund Balance Beginning of Year</i>	18,979,145	18,979,145	18,979,145	0
Prior Year Encumbrances Appropriated	1,142,438	1,142,438	1,142,438	0
<i>Fund Balance End of Year</i>	\$16,749,198	\$11,406,202	\$23,901,309	\$12,495,107

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
Job and Family Services Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,892,183	\$2,934,404	\$2,628,266	(\$306,138)
Intergovernmental	14,153,450	17,386,123	17,788,340	402,217
Charges for Services	7,785,000	1,091,609	1,053,087	(38,522)
Contributions and Donations	6,300	6,067	10,525	4,458
<i>Total Revenues</i>	24,836,933	21,418,203	21,480,218	62,015
Expenditures				
Current:				
Human Services	22,862,873	23,124,884	22,401,815	723,069
<i>Excess of Revenues Over (Under) Expenditures</i>	1,974,060	(1,706,681)	(921,597)	785,084
Other Financing Sources (Uses)				
Transfers In	0	290,942	484,547	193,605
Transfers Out	(1,980,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	(1,980,000)	290,942	484,547	193,605
<i>Net Change in Fund Balance</i>	(5,940)	(1,415,739)	(437,050)	978,689
<i>Fund Balance Beginning of Year</i>	1,415,739	1,415,739	1,415,739	0
<i>Fund Balance End of Year</i>	\$1,409,799	\$0	\$978,689	\$978,689

See accompanying notes to the basic financial statements

Portage County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2019

	Enterprise Funds			
	Solid Waste Recycling Center	Portage County Sewer	Portage County Water	Streetsboro Sewer
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$214,284	\$7,588,366	\$11,454,858	\$9,562,488
Accounts Receivable	1,059,860	2,514,444	961,738	1,113,666
Materials and Supplies Inventory	13,201	78,974	16,742	78,974
Prepaid Items	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	43	250,000	0	0
<i>Total Current Assets</i>	<u>1,287,388</u>	<u>10,431,784</u>	<u>12,433,338</u>	<u>10,755,128</u>
<i>Noncurrent Assets:</i>				
<i>Restricted Assets:</i>				
Intergovernmental Receivable	0	0	0	289,651
Loans Receivable	0	0	0	0
Net Pension Asset	5,115	7,673	5,115	5,115
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	90,570	3,300,039	1,373,435	349,041
Depreciable Capital Assets, Net	5,572,697	56,279,658	25,519,654	28,239,093
<i>Total Noncurrent Assets</i>	<u>5,668,382</u>	<u>59,587,370</u>	<u>26,898,204</u>	<u>28,882,900</u>
<i>Total Assets</i>	<u>6,955,770</u>	<u>70,019,154</u>	<u>39,331,542</u>	<u>39,638,028</u>
Deferred Outflows of Resources				
Excess Consideration Provided for Acquisition	178,665	0	0	0
Pension	584,987	1,089,562	600,473	789,329
OPEB	84,224	126,340	84,224	84,224
<i>Total Deferred Outflows of Resources</i>	<u>847,876</u>	<u>1,215,902</u>	<u>684,697</u>	<u>873,553</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	122,365	239,656	171,511	107,511
Accrued Wages	49,613	89,186	45,095	42,124
Contracts Payable	0	211,840	0	0
Intergovernmental Payable	20,267	161,682	23,302	20,776
Payroll Withholding Payable	8,092	14,546	7,354	6,870
Interfund Payable	16,065	42,849	13,647	18,886
Compensated Absences Payable	52,399	119,650	60,498	56,512
Accrued Interest Payable	0	53,200	3,044	0
Revenue Bonds Payable	0	384,173	115,000	0
OPWC Loans Payable	0	49,480	0	13,502
OWDA Loans Payable	137,256	23,391	0	694,408
Intergovernmental Loans Payable	0	581,502	0	0
Capital Leases Payable	428,869	0	0	0
Claims Payable	0	0	0	0
<i>Total Current Liabilities</i>	<u>834,926</u>	<u>1,971,155</u>	<u>439,451</u>	<u>960,589</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	16,095	53,550	27,076	25,292
Revenue Bonds Payable	0	5,485,962	943,851	0
OPWC Loans Payable	0	169,690	0	24,252
OWDA Loans Payable	1,105,600	24,218	0	0
Intergovernmental Loans Payable	0	1,925,801	0	0
Capital Leases Payable	857,738	0	0	0
Solid Waste Liability	58,126	0	0	0
Claims Payable	0	0	0	0
Net Pension Liability	1,977,653	2,966,479	1,977,653	1,977,653
Net OPEB Liability	915,946	1,373,919	915,946	915,946
<i>Total Long-Term Liabilities</i>	<u>4,931,158</u>	<u>11,999,619</u>	<u>3,864,526</u>	<u>2,943,143</u>
<i>Total Liabilities</i>	<u>5,766,084</u>	<u>13,970,774</u>	<u>4,303,977</u>	<u>3,903,732</u>
Deferred Inflows of Resources				
Pension	256,139	126,273	83,617	84,464
OPEB	38,257	57,385	38,257	38,257
<i>Total Deferred Inflows of Resources</i>	<u>294,396</u>	<u>183,658</u>	<u>121,874</u>	<u>122,721</u>
Net Position				
Net Investment in Capital Assets	3,133,804	50,935,480	25,834,238	27,855,972
<i>Restricted for:</i>				
Streetsboro Sewer	0	0	0	289,651
Unrestricted (Deficit)	(1,390,638)	6,145,144	9,756,150	8,339,505
<i>Total Net Position</i>	<u>\$1,743,166</u>	<u>\$57,080,624</u>	<u>\$35,590,388</u>	<u>\$36,485,128</u>

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

Net position of business-type activities

See accompanying notes to the basic financial statements

Other Enterprise Funds	Total	Internal Service
\$1,743,884	\$30,563,880	\$13,465,780
1,183,872	6,833,580	0
0	187,891	54,288
0	0	296,305
0	0	775,546
0	250,043	39,699
2,927,756	37,835,394	14,631,618
0	289,651	0
168,433	168,433	0
0	23,018	0
0	5,113,085	0
0	115,611,102	1,165
168,433	121,205,289	1,165
3,096,189	159,040,683	14,632,783
0	178,665	0
0	3,064,351	0
0	379,012	0
0	3,622,028	0
4,317	645,360	223,758
390	226,408	23,661
0	211,840	0
149	226,176	9,054
64	36,926	3,859
25,135	116,582	170,282
0	289,059	59,171
0	56,244	0
0	499,173	0
0	62,982	0
0	855,055	0
0	581,502	0
0	428,869	0
0	0	617,892
30,055	4,236,176	1,107,677
0	122,013	34,597
0	6,429,813	0
0	193,942	0
0	1,129,818	0
0	1,925,801	0
0	857,738	0
0	58,126	0
0	0	488,354
0	8,899,438	0
0	4,121,757	0
0	23,738,446	522,951
30,055	27,974,622	1,630,628
0	550,493	0
0	172,156	0
0	722,649	0
0	107,759,494	1,165
0	289,651	0
3,066,134	25,916,295	13,000,990
<u>\$3,066,134</u>	<u>133,965,440</u>	<u>\$13,002,155</u>
	<u>1,285,736</u>	
	<u>\$135,251,176</u>	

Portage County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2019*

	Enterprise Funds			
	Solid Waste Recycling Center	Portage County Sewer	Portage County Water	Streetsboro Sewer
Operating Revenues				
Charges for Services	\$3,006,076	\$8,121,850	\$5,915,435	\$5,034,331
Other	2,692	67,532	627	11,982
<i>Total Operating Revenues</i>	<u>3,008,768</u>	<u>8,189,382</u>	<u>5,916,062</u>	<u>5,046,313</u>
Operating Expenses				
Personal Services	1,505,334	3,546,095	1,720,610	1,915,296
Materials and Supplies	315,657	651,344	567,817	303,411
Contractual Services	730,688	2,034,421	1,428,795	694,216
Depreciation and Amortization	497,378	2,001,631	853,293	1,252,460
Claims	0	0	0	0
Change in Worker's Compensation Estimate	0	0	0	0
Other	8,910	154,380	4,910	19,998
<i>Total Operating Expenses</i>	<u>3,057,967</u>	<u>8,387,871</u>	<u>4,575,425</u>	<u>4,185,381</u>
<i>Operating Income (Loss)</i>	<u>(49,199)</u>	<u>(198,489)</u>	<u>1,340,637</u>	<u>860,932</u>
Non-Operating Revenues (Expenses)				
Intergovernmental	0	0	0	0
Interest and Fiscal Charges	(42,799)	(362,979)	(39,938)	(33,542)
Loss on Disposal of Capital Assets	0	(429)	0	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(42,799)</u>	<u>(363,408)</u>	<u>(39,938)</u>	<u>(33,542)</u>
<i>Income (Loss) before Capital Contributions, Special Item and Transfers</i>	<u>(91,998)</u>	<u>(561,897)</u>	<u>1,300,699</u>	<u>827,390</u>
Capital Contributions	0	250,000	0	0
Special Item - Gain on Transfer of Operation	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Change in Net Position</i>	<u>(91,998)</u>	<u>(311,897)</u>	<u>1,300,699</u>	<u>827,390</u>
<i>Net Position Beginning of Year</i>	<u>1,835,164</u>	<u>57,392,521</u>	<u>34,289,689</u>	<u>35,657,738</u>
<i>Net Position End of Year</i>	<u>\$1,743,166</u>	<u>\$57,080,624</u>	<u>\$35,590,388</u>	<u>\$36,485,128</u>

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

Change in net position of business-type activities

See accompanying notes to the basic financial statements

Other Enterprise Funds	Total	Internal Service
\$1,049,806	\$23,127,498	\$16,909,546
880	83,713	27,942
<u>1,050,686</u>	<u>23,211,211</u>	<u>16,937,488</u>
9,940	8,697,275	735,266
0	1,838,229	126,119
929,165	5,817,285	3,236,220
0	4,604,762	1,618
0	0	10,242,318
0	0	(148,894)
<u>0</u>	<u>188,198</u>	<u>0</u>
<u>939,105</u>	<u>21,145,749</u>	<u>14,192,647</u>
<u>111,581</u>	<u>2,065,462</u>	<u>2,744,841</u>
0	0	546,602
0	(479,258)	0
<u>0</u>	<u>(429)</u>	<u>0</u>
<u>0</u>	<u>(479,687)</u>	<u>546,602</u>
111,581	1,585,775	3,291,443
0	250,000	0
21,782	21,782	0
0	0	15,292
<u>(25,128)</u>	<u>(25,128)</u>	<u>0</u>
108,235	1,832,429	3,306,735
<u>2,957,899</u>	<u>9,695,420</u>	<u>9,695,420</u>
<u>\$3,066,134</u>	<u>\$13,002,155</u>	<u>\$13,002,155</u>
	<u>322,567</u>	
	<u>\$2,154,996</u>	

Portage County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

	Enterprise Funds			
	Solid Waste Recycling Center	Portage County Sewer	Portage County Water	Streetsboro Sewer
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$2,871,315	\$8,157,817	\$5,857,825	\$5,024,715
Cash Received from Interfund Services Provided	0	0	0	0
Other Cash Receipts	2,649	67,532	627	11,982
Cash Payments to Employees for Services	(1,288,457)	(2,721,432)	(1,275,056)	(1,311,393)
Cash Payments for Interfund Services Provided	(16,065)	(42,849)	(13,647)	(18,886)
Cash Payments for Goods and Services	(1,011,653)	(2,832,579)	(1,982,086)	(1,007,939)
Cash Payments for Claims	0	0	0	0
Other Cash Payments	(8,910)	(23,834)	(4,910)	(19,998)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>548,879</u>	<u>2,604,655</u>	<u>2,582,753</u>	<u>2,678,481</u>
Cash Flows from Noncapital Financing Activities				
Intergovernmental	0	0	0	0
Advances In	0	0	0	0
Transfers In	0	0	0	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Principal Paid on Revenue Bonds	0	(435,899)	(108,000)	0
Interest Paid on Revenue Bonds	0	(249,078)	(41,349)	0
Principal Paid on OWDA Loans	(122,789)	(22,594)	0	(675,431)
Interest Paid on OWDA Loans	(42,799)	(1,939)	0	(33,542)
Principal Paid on OPWC Loans	0	(76,972)	0	(16,097)
Principal Paid on Intergovernmental Loans	0	(558,469)	0	0
Interest Paid on Intergovernmental Loans	0	(116,546)	0	0
Principal Paid on Capital Lease	(428,869)	0	0	0
Sale of Capital Assets	0	0	0	0
Payments for Capital Acquisitions	0	(2,154,798)	(278,296)	(807,244)
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(594,457)</u>	<u>(3,616,295)</u>	<u>(427,645)</u>	<u>(1,532,314)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalent</i>	(45,578)	(1,011,640)	2,155,108	1,146,167
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>259,862</u>	<u>8,600,006</u>	<u>9,299,750</u>	<u>8,416,321</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$214,284</u>	<u>\$7,588,366</u>	<u>\$11,454,858</u>	<u>\$9,562,488</u>

Other Enterprise Funds	Total	Internal Service
\$1,039,989	\$22,951,661	\$0
0	0	16,778,600
2,473	85,263	4,540
(13,216)	(6,609,554)	(738,577)
(7)	(91,454)	(5,282)
(1,062,530)	(7,896,787)	(3,662,490)
0	0	(10,181,013)
0	(57,652)	0
(33,291)	8,381,477	2,195,778
0	0	546,602
0	0	150,000
0	0	15,292
0	0	711,894
0	(543,899)	0
0	(290,427)	0
0	(820,814)	0
0	(78,280)	0
0	(93,069)	0
0	(558,469)	0
0	(116,546)	0
0	(428,869)	0
22,095	22,095	0
0	(3,240,338)	0
22,095	(6,148,616)	0
(11,196)	2,232,861	2,907,672
1,755,080	28,331,019	10,558,108
\$1,743,884	\$30,563,880	\$13,465,780

(continued)

Portage County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2019

	Enterprise Funds			
	Solid Waste Recycling Center	Portage County Sewer	Portage County Water	Streetsboro Sewer
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	(\$49,199)	(\$198,489)	\$1,340,637	\$860,932
Adjustments:				
Depreciation and Amortization	497,378	2,001,631	853,293	1,252,460
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	(134,761)	35,967	(57,610)	(9,616)
Materials and Supplies Inventory	(13,201)	(51,629)	5,450	(45,159)
Prepaid Items	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	(43)	0	0	93,905
Loans Receivable	0	0	0	0
Net Pension Asset	(1,538)	(2,305)	(1,537)	(1,534)
Deferred Outflows - Pension	433,922	870,482	471,755	645,900
Deferred Outflows - OPEB	58,941	88,410	58,941	58,941
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	52,294	(15,748)	33,536	(53,338)
Accrued Wages	10,293	9,160	9,191	3,539
Contracts Payable	0	(44,640)	0	0
Intergovernmental Payable	11,499	122,019	(6,919)	6,050
Interfund Payable	4,855	15,557	3,854	5,588
Compensated Absences Payable	300	10,154	14,423	3,191
Claims Payable	0	0	0	0
Post-closure Liability	1,531	0	0	0
Net Pension Liability	(2,144)	(3,219)	(2,145)	(2,146)
Net OPEB Liability	50,173	75,259	50,173	50,173
Deferred Inflows - Pension	(338,372)	(258,380)	(157,240)	(157,356)
Deferred Inflows - OPEB	(33,049)	(49,574)	(33,049)	(33,049)
<i>Total Adjustments</i>	<u>598,078</u>	<u>2,803,144</u>	<u>1,242,116</u>	<u>1,817,549</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$548,879</u>	<u>\$2,604,655</u>	<u>\$2,582,753</u>	<u>\$2,678,481</u>

At December 31, 2019, the County had intergovernmental receivables related to capital contributions of \$250,000 in the Portage County Sewer fund.

During 2019, the County sold the Freedom Secondary Railroad which resulted in the forgiveness of \$177,882 of related Intergovernmental Payable Loans outstanding.

See accompanying notes to the basic financial statements

Other Enterprise Funds	Total	Internal Service
\$111,581	\$2,065,462	\$2,744,841
0	4,604,762	1,618
(10,697)	(176,717)	0
0	(104,539)	(8,566)
0	0	(41,458)
0	0	(130,946)
0	93,862	(23,402)
(117,776)	(117,776)	0
0	(6,914)	0
0	2,422,059	0
0	265,233	0
(8,533)	8,211	(237,416)
(1,841)	30,342	447
0	(44,640)	0
(5,284)	127,365	(8,878)
(741)	29,113	(54)
0	28,068	(12,819)
0	0	(87,589)
0	1,531	0
0	(9,654)	0
0	225,778	0
0	(911,348)	0
0	(148,721)	0
(144,872)	6,316,015	(549,063)
(\$33,291)	\$8,381,477	\$2,195,778

Portage County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2019

	Private Purpose Trust	Custodial
Assets		
Equity in Pooled Cash and Cash Equivalents	\$10,086	\$12,340,871
Cash and Cash Equivalents In Segregated Accounts	0	1,099,952
Intergovernmental Receivable	0	6,406,750
Property Taxes Receivable	0	191,766,257
Special Assessment Receivable	0	3,171,012
<i>Total Assets</i>	<u>10,086</u>	<u>214,784,842</u>
Liabilities		
Accounts Payable	0	203,831
Intergovernmental Payable	0	13,323,219
<i>Total Liabilities</i>	<u>0</u>	<u>13,527,050</u>
Deferred Inflows of Resources		
Property Taxes	0	181,824,503
Net Position		
<i>Restricted for:</i>		
Individuals, Organizations and Other Governments	0	19,433,289
Flags:		
Non-Expendable	1,000	0
Expendable	295	0
Children Detention Center:		
Non-Expendable	2,500	0
Expendable	6,291	0
<i>Total Net Position</i>	<u>\$10,086</u>	<u>\$19,433,289</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, 2019

	Private Purpose Trust	Custodial
Additions		
Interest	\$203	\$0
Intergovernmental	0	10,172,629
Amounts Received as Fiscal Agent	0	9,804,043
Fines and Forfeitures for Other Governments	0	69,654,209
Property Tax Collections for Other Governments	0	180,053,920
<i>Total Additions</i>	<u>203</u>	<u>269,684,801</u>
Deductions		
Distributions to the State of Ohio	0	69,026,090
Distributions of State Funds to Other Governments	0	40,815,666
Property Tax Distributions to Other Governments	0	146,741,138
Distributions as Fiscal Agent	0	9,271,435
<i>Total Deductions</i>	<u>0</u>	<u>265,854,329</u>
<i>Change in Net Position</i>	203	3,830,472
<i>Net Position Beginning of Year</i>	<u>9,883</u>	<u>15,602,817</u>
<i>Net Position End of Year</i>	<u><u>\$10,086</u></u>	<u><u>\$19,433,289</u></u>

See accompanying notes to the basic financial statements

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

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 22, 23, 24 and 25 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 Community Alternative Program Facility
- Neighborhood Development Services
- Portage County Family and Children First Council
- Northeast Ohio Consortium Council of Governments
- Northeast Ohio Network
- Portage County District Library
- Portage County Park District
- Portage Geauga Juvenile Detention and Rehabilitation Center
- Portage County Regional Airport Authority

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

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 custodial 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, 2019

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.

Job and Family Services Fund The job and family services fund accounts for and reports the County-wide restricted property tax levy, Federal and State grants and charges for services that are used for foster care services, related welfare expenditures, public assistance and 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 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.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

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 (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

The County's fiduciary funds include private-purpose trust funds and custodial funds. The private purpose trust funds are used to purchase flags for the townships located within the County and to benefit children in the detention center. Custodial funds are used to account for assets held by the County as fiscal agent for the District Board of Health and other districts and entities; for various taxes, assessments, fines and fees collected for the benefit of and distributed to other governments; and for State shared resources received from the State and distributed to other local governments.

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 and fiduciary 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. In fiduciary funds, a liability to the beneficiaries of a fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.

For proprietary funds, the statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deletions from private purpose trust funds and custodial funds.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

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 9). 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 8), interest, federal and state grants and subsidies, state-levied locally shared taxes (including gasoline tax and motor vehicle license fees), fees and rentals.

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for excess consideration provided for an acquisition, pension and OPEB. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 18 and 19.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2019, but which were levied to finance 2020 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, special assessments, permissive sales tax, homestead and rollback and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities found on page 19. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 18 and 19)

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

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

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

Pensions/Other Postemployment Benefits (OPEB)

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

Cash and Cash Equivalents

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

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

During 2019, investments were limited to STAR Ohio, federal farm credit bank notes, federal home loan bank notes, federal national mortgage association notes, federal home loan mortgage corporation notes, municipal bond, negotiable certificates of deposit, commercial paper, U.S. treasury obligations and money market accounts.

Investments are reported at fair value which is based on quoted market prices. The County's commercial paper is measured at amortized cost as it is a highly liquid debt instrument with a remaining maturity at the time of purchase of less than one year.

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

For 2019, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$25 million or more. STAR Ohio reserves the right to limit the transactions to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2019 amounted to \$3,987,550, which includes \$3,112,290 assigned from other County funds.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

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, 2019, 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.

Excess Consideration Provided for Acquisition

Excess consideration provided for acquisition includes a 1992 Solid Waste acquisition. This amount is being amortized on a straight-line method based on the estimated lives of the acquired assets.

Restricted Assets

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

Capital Assets

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

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

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

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

Interfund Balances

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

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

Compensated Absences

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

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

Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments 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. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits. Bonds and long-term loans are recognized as a liability on the governmental fund financial statements when due.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

Net Position

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

Fund Balance

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

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

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

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

Assigned: Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the general fund, assigned amounts represent intended uses established by County Commissioners or a County official delegated that authority by ordinance, or by State Statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided amounts have been lawfully appropriated. The County Commissioners assigned fund balance to cover a gap between estimated revenues and appropriations in 2020’s appropriated budget.

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

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, storm water management, central services, workers' compensation and health benefits self-insurance programs. Operating expenses are necessary costs that have been incurred in order to provide the good or service that is the primary activity of the fund. Any revenues and expenses not meeting the definitions of operating are reported as nonoperating.

Interfund Activity

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

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

Estimates

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

Budgetary Process

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

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

Bond Premium

On the government-wide financial statements, bond premiums are deferred and amortized over the term of the bonds using the straight line method. Bond premiums are presented as an increase of the face amount of the revenue and general obligation bonds payable. On the governmental fund financial statements, bond premiums are received in the year the bonds are issued. Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

Special Items

Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. In 2019, the County had a special item related to the sale of the Freedom Secondary Railroad business-type activity resulting in a transfer of operation.

Note 3 – Change in Accounting Principles

Change in Accounting Principles

The Governmental Accounting Standards Board (GASB) recently issued GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The County evaluated implementing these certain GASB pronouncements based on guidance in GASB 95.

For fiscal year 2019, the County implemented Governmental Accounting Standards Board (GASB), Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, and related guidance from (GASB) Implementation Guide No. 2019-2, *Fiduciary Activities*.

For 2019, the County also implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2018-1*. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement 88 improves the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

Implementation Guide No. 2019-2 provide guidance that clarifies, explains, or elaborates on the requirements of Statement No. 84, *Fiduciary Activities*. As of January 1, 2019, \$426,682 in cash and cash equivalents, offset by payroll withholding payable, has been removed from the payroll withholdings custodial fund and is instead being reported in the fund from which the employee is paid. Implementation Guide No. 2019-2 was incorporated into the County's 2019 financial statements; however, these changes had no effect on beginning net position/fund balance.

Note 4 - Fund Balances

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

Fund Balances	General	Mental Health and Recovery Board	Developmental Disabilities	Job and Family Services	Other Governmental Funds	Total
<i>Nonspendable</i>						
Prepays	\$161,094	\$3,585	\$19,118	\$4,754	\$9,204	\$197,755
Inventory	122,346	294	26,211	9,470	313,667	471,988
Unclaimed Monies	718,353	0	0	0	0	718,353
Loans	203,831	0	0	0	0	203,831
<i>Total Nonspendable</i>	1,205,624	3,879	45,329	14,224	322,871	1,591,927
<i>Restricted for</i>						
Capital Projects	\$0	\$0	\$0	\$0	\$460,542	\$460,542
Debt Service	0	0	0	0	139,386	139,386
General Government	0	0	0	0	9,882,025	9,882,025
Public Safety	0	0	0	0	1,514,633	1,514,633
Public Works	0	0	0	0	10,323,923	10,323,923
Health	0	7,993,541	24,445,237	0	0	32,438,778
Human Services	0	0	0	0	717,570	717,570
<i>Total Restricted</i>	0	7,993,541	24,445,237	0	23,038,079	55,476,857
<i>Committed to</i>						
Professional Services	118,131	0	0	0	0	118,131
<i>Assigned to</i>						
2020 Operations	4,968,501	0	0	0	0	4,968,501
Purchases on Order:						
General Government:						
Legislative and Executive	370,999	0	0	0	0	370,999
Judicial	48,786	0	0	0	0	48,786
Public Safety	131,844	0	0	0	0	131,844
Human Services	93	0	0	0	0	93
Capital Improvements	1,295,499	0	0	0	0	1,295,499
<i>Total Assigned</i>	6,815,722	0	0	0	0	6,815,722
<i>Unassigned (Deficit)</i>	22,490,242	0	0	(1,860,591)	0	20,629,651
<i>Total Fund (Deficit) Balances</i>	\$30,629,719	\$7,997,420	\$24,490,566	(\$1,846,367)	\$23,360,950	\$84,632,288

Note 5 - Budgetary Basis of Accounting

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

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

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

	Net Change in Fund Balances			
	General	Mental Health and Recovery Board	Developmental Disabilities	Job and Family Services
GAAP Basis	\$3,034,447	\$415,799	\$4,366,637	(\$1,715,108)
Net Adjustment for				
Revenue Accruals	79,471	2,476	24,698	211,228
Beginning Fair Value				
Adjustment for Investments	(999,661)	0	0	0
Ending Fair Value				
Adjustment for Investments	(177,018)	0	0	0
Beginning Unrecorded Cash	422,829	152,722	499,754	173,243
Ending Unrecorded Cash	(660,258)	(208,904)	(570,157)	(254,936)
Advances In	455,122	0	0	0
Net Adjustment for				
Expenditure Accruals	(2,371,578)	239,136	4,428	1,148,523
Perspective Differences:				
a) Recorder	2,531	0	0	0
b) Certificate of Title	(300,026)	0	0	0
Advances Out	(208,119)	0	0	0
Encumbrances	(2,195,785)	(2,009,309)	(545,634)	0
Budget Basis	<u>(\$2,918,045)</u>	<u>(\$1,408,080)</u>	<u>\$3,779,726</u>	<u>(\$437,050)</u>

Note 6 – Accountability

At December 31, 2019, the job and family services special revenue fund had a deficit fund balance in the amount of \$1,846,367 as a result of adjustments made on the modified accrual basis of accounting. The general fund is liable for any deficit in this fund and provides transfers when cash is required, rather than when accruals occur.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

Note 7 - Deposits and Investments

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, 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 security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio, if training requirements have been met in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation, which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

- b. Bankers acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase.
10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. or any state provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited.

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

At year end, the County had \$415,360 in undeposited cash on hand which is included as part of "Equity in Pooled Cash and Cash Equivalents".

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2019, \$1,927,579 of the County's total bank balance of \$19,974,399 was exposed to custodial credit risk because those deposits were uninsured and collateralized with securities held by the pledging financial institution.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or be protected by:

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

Investments

Investments are reported at fair value. As of December 31, 2019, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Net Asset Value Per Share				
STAR Ohio	\$23,362,935	44.9 Days	AAAm	N/A
Fair Value - Level One Inputs				
Money Market	2,901,474	Less Than One Year	AAA	N/A
Fair Value - Level Two Inputs				
Federal Farm Credit Bank Notes	840,008	Less Than One Year	AAA	N/A
Federal Farm Credit Bank Notes	22,201,359	More Than One Year	AAA	19.07%
Federal Home Loan Bank Notes	3,250,183	Less Than One Year	AAA	N/A
Federal Home Loan Bank Notes	5,789,438	More Than One Year	AAA	N/A
Federal National Mortgage Association Notes	5,175,117	Less Than One Year	AAA	N/A
Federal National Mortgage Association Notes	3,494,249	More Than One Year	AAA	N/A
Federal Home Loan Mortgage Corporation Notes	12,961,841	Less Than One Year	AAA	11.14
Federal Home Loan Mortgage Corporation Notes	6,982,840	More Than One Year	AAA	6.00
Municipal Bond	499,410	More Than One Year	AAA	N/A
Negotiable Certificates of Deposit	990,499	Less Than One Year	N/A	N/A
Negotiable Certificates of Deposit	4,763,593	More Than One Year	N/A	N/A
Commercial Paper	22,041,906	Less Than One Year	N/A	18.94
U.S. Treasury Obligations	1,149,305	More Than One Year	AAA	N/A
Total Fair Value - Level Two Inputs	90,139,748			
Total Investments	\$116,404,157			

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2019. The Money Market Mutual Fund is measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

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

Note 8 - Permissive Sales and Use Tax

In 1982, the County Commissioners by resolution imposed a one-half percent tax on all retail sales made in the County and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. In 1986, the County Commissioners by resolution imposed an additional one-half percent tax. At the November, 1988 general election, the voters approved the permanent permissive sales tax of one percent and an additional one-half percent for jail construction in May, 1990. However in 1991 the one-half percent tax was rescinded and a one-fourth percent tax was put in its place. In August of 1999, the County Commissioners by resolution repealed the one-fourth percent sales tax, effective November 30, 1999 leaving a one percent tax remaining. During 2016, the Commissioners imposed an additional quarter percent sales tax to provide additional revenue for the general fund.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget and Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County.

Proceeds of the tax are credited to the general fund. A receivable is recognized at year-end for amounts that will be received from sales which occurred during the prior year. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is unavailable revenue.

Note 9 – Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2019 for real and public utility property taxes represents collections of 2018 taxes.

2019 real property taxes were levied after October 1, 2019, on the assessed value as of January 1, 2019, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2019 real property taxes are collected in and intended to finance 2020.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2019 public utility property taxes which became a lien December 31, 2018, are levied after October 1, 2019, and are collected in 2020 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2019, was \$13.62 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2019 property tax receipts were based are as follows:

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

Real Estate	
Residential/Agricultural	\$2,951,001,850
Other Real Estate	731,670,580
Tangible Personal Property	
Public Utility	156,258,930
Real	1,397,320
Total	\$3,840,328,680

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 custodial 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, 2019, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2019 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Tax Abatements

For 2019, the County’s property taxes were reduced by \$367,657 under various tax abatement agreements entered into by the following subdivisions:

Overlapping Government	Amount of 2019 Taxes Abated
<i>Community Reinvestment Areas:</i>	
City of Aurora	\$170,947
City of Tallmadge	30,972
City of Kent	75,643
Suffield Township	1,227
<i>Enterprise Zone Agreements:</i>	
City of Streetsboro	48,853
Brimfield Township	24,005
City of Ravenna	16,010

Note 10 - Receivables

Receivables at December 31, 2019, 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, 2019, 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

Portage County, Ohio
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For The Year Ended December 31, 2019

portion not due until the related property is sold or the debtor becomes deceased. Generally the loans are collateralized by the property that is improved with the proceeds of the notes; however, the County's security interest is usually subordinate to that of another creditor. Many notes are non-interest bearing while other notes bear interest at various rates. The loans are administered by the County. Loans expected to be collected in more than one year amount to \$203,831 in the general fund.

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 \$289,651 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 \$166,049 in the special assessment bond retirement fund. At December 31, 2019 the amount of delinquent special assessments was \$74,204.

A summary of the principal items of intergovernmental receivables follows:

	Amount
<i>Governmental Activities</i>	
General Fund	
Casino Disbursement	\$997,113
Undivided Local Government Tax	826,724
Job and Family Services	662,145
Homestead and Rollback	434,404
Court Fines	152,753
Election Costs	145,197
Grants	24,366
Delinquent Advertising	7,914
<i>Total General Fund</i>	3,250,616
Special Revenue Funds	
<i>Major</i>	
Mental Health and Recovery Board	699,302
Developmental Disabilities	833,495
Job and Family Services	1,124,452
<i>Nonmajor</i>	
Court Fund	6,580
Sheriff's Fund	87,049
Hazmat Operations and Planning	34,486
Motor Vehicle and Gas Tax	5,099,910
Women, Infants and Children	
Victim Assistance	44,122
<i>Total Special Revenue Funds</i>	7,929,396
<i>Total Governmental Activities</i>	\$11,180,012
<i>Internal Service Fund</i>	
Central Services	\$39,699
Business-Type Activities	
<i>Major</i>	
Solid Waste Recycling Center	\$43
Portage County Sewer	250,000
Streetsboro Sewer	289,651
<i>Total Business-Type Activities</i>	\$539,694

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

Note 11 - 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 12 - Capital Assets

Capital asset activity for the year ended December 31, 2019 was as follows:

	Balance 12/31/18	Additions	Reductions	Balance 12/31/19
Governmental Activities:				
<i>Capital assets not being depreciated</i>				
Land	\$3,014,359	\$41,730	(\$19,585)	\$3,036,504
Construction in Progress	8,172,763	9,213,848	(120,615)	17,265,996
<i>Total capital assets not being depreciated</i>	<u>11,187,122</u>	<u>9,255,578</u>	<u>(140,200)</u>	<u>20,302,500</u>
<i>Capital assets being depreciated</i>				
Buildings and Improvements	90,418,060	369,495	(424,141)	90,363,414
Equipment	9,255,972	419,347	(69,937)	9,605,382
Vehicles	8,105,766	647,909	(531,100)	8,222,575
Infrastructure	77,839,555	1,975,123	(608,016)	79,206,662
<i>Total capital assets being depreciated</i>	<u>185,619,353</u>	<u>3,411,874</u>	<u>(1,633,194)</u>	<u>187,398,033</u>
Accumulated depreciation				
Buildings and Improvements	(37,190,442)	(1,839,493)	424,141	(38,605,794)
Equipment	(4,988,051)	(523,851)	31,647	(5,480,255)
Vehicles	(4,806,723)	(547,538)	516,648	(4,837,613)
Infrastructure	(25,362,404)	(1,097,298)	578,657	(25,881,045)
Total accumulated depreciation	<u>(72,347,620)</u>	<u>(4,008,180) *</u>	<u>1,551,093</u>	<u>(74,804,707)</u>
Capital assets being depreciated, net	<u>113,271,733</u>	<u>(596,306)</u>	<u>(82,101)</u>	<u>112,593,326</u>
Governmental activities capital assets, net	<u>\$124,458,855</u>	<u>\$8,659,272</u>	<u>(\$222,301)</u>	<u>\$132,895,826</u>

* Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$729,340
Judicial	558,479
Public Safety	855,826
Public Works	1,443,229
Health	366,436
Human Services	54,870
Total	<u>\$4,008,180</u>

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

	Balance 12/31/18	Additions	Reductions	Balance 12/31/19
Business type activities				
<i>Capital assets not being depreciated</i>				
Land	\$2,829,452	\$0	(\$71,401)	\$2,758,051
Construction in Progress	1,421,220	1,741,861	(808,047)	2,355,034
<i>Total capital assets not being depreciated</i>	<u>4,250,672</u>	<u>1,741,861</u>	<u>(879,448)</u>	<u>5,113,085</u>
<i>Capital assets being depreciated</i>				
Buildings and Improvement	12,938,574	239,065	0	13,177,639
Furniture and Fixtures	8,442,253	869,170	(7,762)	9,303,661
Vehicles	9,018,325	989,521	(123,341)	9,884,505
Infrastructure	145,653,669	208,768	(173,393)	145,689,044
Sewer Rights	10,893,349	0	0	10,893,349
<i>Total capital assets being depreciated</i>	<u>186,946,170</u>	<u>2,306,524</u>	<u>(304,496)</u>	<u>188,948,198</u>
<i>Accumulated depreciation and amortization</i>				
Buildings and Improvement	(3,131,470)	(322,536)	0	(3,454,006)
Furniture and Fixtures	(3,637,920)	(638,386)	7,762	(4,268,544)
Vehicles	(3,273,867)	(674,211)	122,912	(3,825,166)
Infrastructure	(55,299,265)	(2,739,437)	66,599	(57,972,103)
Sewer Rights	(3,599,410)	(217,867)	0	(3,817,277)
<i>Total accumulated depreciation and amortization</i>	<u>(68,941,932)</u>	<u>(4,592,437) **</u>	<u>197,273</u>	<u>(73,337,096)</u>
<i>Capital assets being depreciated, net</i>	<u>118,004,238</u>	<u>(2,285,913)</u>	<u>(107,223)</u>	<u>115,611,102</u>
Business type activities capital assets, net	<u>\$122,254,910</u>	<u>(\$544,052)</u>	<u>(\$986,671)</u>	<u>\$120,724,187</u>

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

The solid waste enterprise fund was charged \$12,325 for amortization attributed to excess consideration provided for an acquisition.

Note 13 - Contingent Liabilities

Grants

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

Litigation

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

Note 14 - Long-Term Debt

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

	Original Issue Date	Interest Rate	Original Issue Amount
Business-type Activities:			
Loans from Direct Borrowings:			
OWDA Loans:			
<i>Solid Waste Recycling Center</i>			
Recycling Trucks and Bins	2017	3.48%	\$1,503,563
<i>Portage County Sewer:</i>			
Mantua Corners	2001	3.50	352,046
<i>Streetsboro Sewer:</i>			
Plant Improvements	2002	2.79	10,558,374
OPWC Loans:			
<i>Portage County Sewer:</i>			
Various	1999	0.00%	\$461,030
Various	2006	0.00	450,000
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
Trunk Sewer Rehab	2011	0.00	85,022
WWTP UV Disinfection	2014	0.00	50,000
Intergovernmental Loans:			
<i>Portage County Sewer:</i>			
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
Revenue Bonds from Direct Placements:			
<i>Portage County Sewer:</i>			
Various	2007	4.25	2,400,000
Various	2009	4.125	1,266,000
Aurora Meadows	2011	2.375	577,000
Revenue Bonds:			
<i>Portage County Sewer:</i>			
Various Refunding	2010	2.00 - 4.00	475,000
Various	2007	3.65 - 7.00	4,443,240
Twin Lakes	2010	2.00 - 4.00	525,000
<i>Portage County Water:</i>			
Various Refunding	2010	2.00 - 4.00	342,000
Cleveland to Aurora	2010	2.00 - 4.00	1,535,000
Governmental-type Activities:			
General Obligation Bonds from Direct Placements:			
USDA Building Improvement Bonds	1998	4.75	326,000
USDA Building Improvement Bonds	2001	4.75	133,000
General Obligation Bonds:			
Riddle Block Building Refunding	2010	2.00 - 4.00	2,376,000
County Buildings Refunding	2010	2.00 - 4.00	3,474,000
Prosecutor's Building	2010	2.00 - 4.00	4,165,000
Kent Courthouse (Assumption of Debt)	2013	2.00 - 4.00	6,577,000
Energy Conservation	2014	2.00 - 3.00	7,070,000

(continued)

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

	Original Issue Date	Interest Rate	Original Issue Amount
Governmental-type Activities: (continued)			
Special Assessment Bonds with Governmental Commitment:			
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
OWDA Loans from Direct Borrowings:			
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 2019 were as follows:

	Balance 12/31/18	Increase	Decrease	Balance 12/31/19	Amounts Due in One Year
Business-type Activities					
Loans from Direct Borrowings:					
OWDA Loans:					
Solid Waste Recycling Center Recycling Trucks and Bins	\$1,365,645	\$0	\$122,789	\$1,242,856	\$137,256
Portage County Sewer: Mantua Corners	70,203	0	22,594	47,609	23,391
Streetsboro Sewer: Plant Improvements	1,369,839	0	675,431	694,408	694,408
Total OWDA Loans Payable	2,805,687	0	820,814	1,984,873	855,055
OPWC Loans:					
Portage County Sewer: Various	23,052	0	23,052	0	0
Various	168,750	0	22,500	146,250	22,500
Village Estates Pump Station	462	0	462	0	0
Ravenna South AC Pipe	3,978	0	3,978	0	0
Twin Lakes & Red Fox	37,500	0	15,000	22,500	15,000
Wastewater Improvements	34,900	0	6,980	27,920	6,980
Wastewater Improvements	27,500	0	5,000	22,500	5,000
Total Portage County Sewer	296,142	0	76,972	219,170	49,480
Streetsboro Sewer: Rehab	2,595	0	2,595	0	0
Trunk Sewer Rehab	21,256	0	8,502	12,754	8,502
WWTP UV Disinfection	30,000	0	5,000	25,000	5,000
Total Streetsboro Sewer	53,851	0	16,097	37,754	13,502
Total OPWC Loans Payable	\$349,993	\$0	\$93,069	\$256,924	\$62,982

(continued)

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

	Balance 12/31/18	Increase	Decrease	Balance 12/31/19	Amounts Due in One Year
Business-type Activities					
Loans from Direct Borrowings (continued):					
Intergovernmental Loans:					
Portage County Sewer:					
Summit County - 2001	\$517,139	\$0	\$163,859	\$353,280	\$172,380
Ravenna City - 2005	2,462,745	0	374,255	2,088,490	388,040
Mantua Village	85,888	0	20,355	65,533	21,082
Total Portage County Sewer	3,065,772	0	558,469	2,507,303	581,502
Freedom Secondary Railroad	177,882	0	177,882	0	0
<i>Total Intergovernmental Loans</i>	3,243,654	0	736,351	2,507,303	581,502
<i>Total Loans from Direct Borrowings</i>	6,399,334	0	1,650,234	4,749,100	1,499,539
Revenue Bonds from Direct Placements:					
Portage County Sewer:					
2007 USDA Various	1,673,000	0	102,700	1,570,300	39,100
2009 USDA Various	1,128,400	0	18,600	1,109,800	19,300
2011 USDA Aurora Meadows	518,600	0	10,500	508,100	10,800
<i>Revenue Bonds from Direct Placements:</i>	3,320,000	0	131,800	3,188,200	69,200
Revenue Bonds:					
Portage County Sewer:					
2010 Various Refunding	\$160,000	\$0	\$52,000	\$108,000	\$53,000
Premium on 2010 Various Refunding	4,034	0	1,467	2,567	0
2007 Various	2,468,467	0	227,099	2,241,368	236,973
2010 Twin Lakes	355,000	0	25,000	330,000	25,000
Total Portage County Sewer	2,987,501	0	305,566	2,681,935	314,973
Portage County Water:					
2010 Various Refunding	120,000	0	38,000	82,000	40,000
Premium on 2010 Various Refunding	2,907	0	1,056	1,851	0
2010 Cleveland to Aurora	1,045,000	0	70,000	975,000	75,000
Total Portage County Water	1,167,907	0	109,056	1,058,851	115,000
<i>Total Revenue Bonds</i>	4,155,408	0	414,622	3,740,786	429,973
Net Pension Liability - OPERS:					
Solid Waste Recycling Center	1,208,420	769,233	0	1,977,653	0
Portage County Sewer	1,812,630	1,153,849	0	2,966,479	0
Portage County Water	1,208,420	769,233	0	1,977,653	0
Streetsboro Sewer	1,208,420	769,233	0	1,977,653	0
<i>Total Net Pension Liability - OPERS</i>	5,437,890	3,461,548	0	8,899,438	0
Net OPEB Liability - OPERS:					
Solid Waste Recycling Center	816,247	99,699	0	915,946	0
Portage County Sewer	1,224,371	149,548	0	1,373,919	0
Portage County Water	816,247	99,699	0	915,946	0
Streetsboro Sewer	816,247	99,699	0	915,946	0
<i>Total Net OPEB Liability - OPERS</i>	3,673,112	448,645	0	4,121,757	0
Post-closure Liability	56,595	1,531	0	58,126	0
Capital Leases Payable	1,715,476	0	428,869	1,286,607	428,869
Compensated Absences	383,004	325,250	297,182	411,072	289,059
<i>Total Business-type Activities</i>	\$25,140,819	\$4,236,974	\$2,922,707	\$26,455,086	\$2,716,640

Portage County, Ohio
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For The Year Ended December 31, 2019

	Balance 12/31/18	Increase	Decrease	Balance 12/31/19	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds from Direct Placements:					
1998 USDA Building Improvements	\$98,412	\$0	\$17,900	\$80,512	\$18,750
2001 USDA Building Improvements	60,155	0	6,357	53,798	6,652
<i>Total General Obligation Bonds from Direct Placements</i>	<u>158,567</u>	<u>0</u>	<u>24,257</u>	<u>134,310</u>	<u>25,402</u>
General Obligation Bonds:					
2010 Riddle Block Building Refunding	1,480,000	0	147,000	1,333,000	151,000
Premium on 2010 Riddle Block Building Refunding	41,547	0	4,748	36,799	0
2010 County Buildings Refunding	2,061,000	0	230,000	1,831,000	236,000
Premium on 2010 County Buildings Refunding	57,168	0	7,376	49,792	0
2010 Prosecutors Building	2,840,000	0	195,000	2,645,000	200,000
2013 Kent Courthouse	4,329,000	0	422,000	3,907,000	431,000
Premium on 2013 Kent Courthouse	121,296	0	13,863	107,433	0
2014 Energy Conservation	5,355,000	0	440,000	4,915,000	450,000
<i>Total General Obligation Bonds</i>	<u>16,285,011</u>	<u>0</u>	<u>1,459,987</u>	<u>14,825,024</u>	<u>1,468,000</u>
Special Assessment Bonds with Governmental Commitments:					
Portage County Water					
2007 Patricia Water Line	31,533	0	2,901	28,632	3,027
1999 Streetsboro Sewer Hale-McCraken	15,350	0	15,350	0	0
2010 Portage County Sewer Brimfield					
State Route 43 Refunding	100,000	0	31,000	69,000	34,000
Premium on 2010 Township State Route 43 Refunding	2,553	0	930	1,623	0
<i>Total Special Assessment Bonds</i>	<u>149,436</u>	<u>0</u>	<u>50,181</u>	<u>99,255</u>	<u>37,027</u>
OWDA Loans from Direct Borrowings:					
Mantua Corners - Sewer Improvements	85,867	0	27,635	58,232	28,611
Horning/Rhodes - Sewer Improvements	11,319	0	5,561	5,758	5,758
<i>Total OWDA Loans from Direct Borrowings</i>	<u>97,186</u>	<u>0</u>	<u>33,196</u>	<u>63,990</u>	<u>34,369</u>
Other Long-term Obligations					
Net Pension Liability					
OPERS	52,566,270	30,495,140	0	83,061,410	0
STRS	1,097,228	0	53,369	1,043,859	0
Total Net Pension Liability	53,663,498	30,495,140	53,369	84,105,269	0
Net OPEB Liability					
OPERS	35,506,762	2,962,983	0	38,469,745	0
Compensated Absences	4,156,222	3,419,171	3,462,800	4,112,593	2,947,670
Claims Payable	903,842	328,163	415,488	816,517	328,163
<i>Total Other Long-term Obligations</i>	<u>94,230,324</u>	<u>37,205,457</u>	<u>3,931,657</u>	<u>127,504,124</u>	<u>3,275,833</u>
<i>Total Governmental Activities</i>	<u>\$110,920,524</u>	<u>\$37,205,457</u>	<u>\$5,499,278</u>	<u>\$142,626,703</u>	<u>\$4,840,631</u>

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

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.

On December 1, 2007, the County issued \$2,400,000 in USDA bonds through direct placement for the purpose of various sewer improvements. The bonds were issued with an interest rate 4.25 percent. The bonds were issued for a thirty six year period with final maturity on December 1, 2043.

On October 1, 2009, the County issued \$1,266,000 in USDA bonds through direct placement for the purpose of making improvements to the State Route 44 sewer vacuum. The bonds were issued with an interest rate of 4.125 percent. The bonds were issued for a forty year period with final maturity on October 1, 2049.

On June 1, 2012, the County issued \$577,000 in USDA bonds through direct placement for the purpose of making sewer improvements in Aurora Meadows. The bonds were issued with an interest rate of 2.375 percent. The bonds were issued for a thirty five year period with final maturity on June 1, 2047.

On December 1, 1998, the County issued \$326,000 in USDA bonds through direct placement for the purpose of making building improvements throughout the County. The bonds were issued with an interest rate of 4.75 percent. The bonds were issued for a twenty five year period with final maturity on December 1, 2023.

On December 1, 2001, the County issued \$133,000 in USDA bonds through direct placement for the purpose of making building improvements throughout the County. The bonds were issued with an interest rate of 4.75 percent. The bonds were issued for a twenty five year period with final maturity on December 1, 2026.

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 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 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, 2018 is \$353,280. 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 4.00 to 5.00 percent.

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, 2019 is \$2,088,490. This amount has been recorded on Portage County's books as a long-term liability in the portage county sewer enterprise fund. The annual interest rate of the obligation is 3.65 percent.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

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, 2019 is \$65,533. 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 2019, payments were made to Summit County (\$163,859), the City of Ravenna (\$374,255) and the Village of Mantua (\$20,355) 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. During 2019, the Freedom Secondary Railroad was sold and the intergovernmental loan was forgiven.

The County's outstanding OWDA loans from direct borrowings of \$1,984,873 related to business-type activities and \$63,990 related to governmental activities contain provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during with the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

The County's outstanding OPWC loans from direct borrowings related to business-type activities of \$256,924 contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

The County's outstanding intergovernmental loans from direct borrowings of \$2,507,303 related to business-type activities contain provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the individual entities (Summit County, Ravenna City, Mantua Village) to be paid to OWDA, and (3) for each additional 30 days during with the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

The County's outstanding USDA bonds from direct placements related to business-type activities and governmental activities of \$3,188,200 and \$134,310, respectively, contain a provision that in an event of default, outstanding amounts become immediately due if the County is unable to make payments.

The County has pledged future revenues, net of operating expenses, to repay various debt issues in the solid waste recycling center fund. The debt is payable solely from net revenues and are payable through 2028. Annual principal and interest payments on the debt issues are expected to require 36.95 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$1,434,592. Principal and interest paid for the current year and total net revenues were \$165,588 and \$448,179 respectively.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

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 43.62 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$8,666,394. Principal and interest paid for the current year and total net revenues were \$786,482 and \$1,803,142 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 6.81 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$1,282,201. Principal and interest paid for the current year and total net revenues were \$149,349 and \$2,193,930 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 34.31 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$765,801. Principal and interest paid for the current year and total net revenues were \$725,070 and \$2,113,392 respectively.

Compensated absences reported in the "compensated absences payable" account will be paid from the fund from which the employees' salaries are paid. These funds include the general fund, mental health and recovery board, developmental disabilities, job and family services, real estate assessment, law library, hazmat operations and planning, motor vehicle and gas tax, dog and kennel, women, infants and children, solid waste recycling, Portage County sewer, Portage County water and Streetsboro sewer. There is no repayment schedule for the net pension liability and net OPEB liability. However, employer pension/OPEB contributions are made from the following funds: general fund, mental health and recovery board, developmental disabilities, job and family services, real estate assessment, delinquent real estate tax assessment collection, law library, court fund, probation services, hazmat operations and planning, motor vehicle and gas tax, dog and kennel, women, infants and children, victim assistance, solid waste recycling, Portage County sewer, Portage County water and Streetsboro sewer. For additional information related to the net pension liability and net OPEB liability see Notes 18 and 19. The post-closure liability and capital leases payable will be paid from the solid waste recycling fund. During 2019, the EPA required a final closure cost estimate from the County. (See Note 27)

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2019 are as follows:

Business-Type Activities

	<i>From Direct Borrowings</i>				
	OWDA Loans		OPWC Loans	Intergovernmental Loans	
	Principal	Interest		Principal	Interest
2020	\$855,055	\$57,886	\$62,982	\$581,502	\$93,403
2021	166,292	37,797	51,232	605,068	69,308
2022	147,062	32,262	39,480	439,767	44,211
2023	152,224	27,100	39,480	432,518	28,244
2024	157,567	21,757	30,000	448,448	12,313
2025-2029	506,673	31,299	33,750	0	0
2030-2034	0	0	0	0	0
2035-2039	0	0	0	0	0
2040-2044	0	0	0	0	0
2045-2049	0	0	0	0	0
2050-2052	0	0	0	0	0
Total	\$1,984,873	\$208,101	\$256,924	\$2,507,303	\$247,479

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

	<i>From Direct Placements</i>			
	Revenue Bonds		Revenue Bonds	
	Principal	Interest	Principal	Interest
2020	\$69,200	\$124,700	\$429,973	\$144,002
2021	72,200	121,870	448,847	126,799
2022	75,000	119,034	361,721	110,876
2023	78,000	116,084	376,594	97,325
2024	80,700	113,129	391,468	82,820
2025-2029	455,300	514,692	1,587,765	181,692
2030-2034	553,200	417,063	140,000	5,600
2035-2039	672,300	297,889	0	0
2040-2044	697,300	152,965	0	0
2045-2049	435,000	47,981	0	0
Total	\$3,188,200	\$2,025,407	\$3,736,368	\$749,114

Governmental Activities

	<i>From Direct Placement</i>				<i>From Direct Borrowings</i>	
	General Obligation Bonds		Special Assessment Bonds		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$1,493,402	\$449,375	\$37,027	\$3,586	\$34,369	\$1,664
2021	1,549,615	398,442	38,153	2,110	29,621	668
2022	1,582,880	356,038	3,279	923	0	0
2023	1,639,204	311,351	3,406	792	0	0
2024	1,668,014	263,642	3,532	653	0	0
2025-2029	6,547,195	587,025	12,235	1,042	0	0
2030	285,000	11,400	0	0	0	0
Total	\$14,765,310	\$2,377,273	\$97,632	\$9,106	\$63,990	\$2,332

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, 2019, are an overall debt margin of \$79,870,841 and an unvoted debt margin of \$23,765,911.

Note 15 – Capital Lease

During 2016, the County Solid Waste Recycling District entered into a capitalized lease for recycling trucks with an interest rate of zero percent. The lease met the criteria for a capital lease and has been recorded on the business-type statements.

Portage County, Ohio
Notes to the Basic Financial Statements
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The original amount capitalized for the capital leases and book value as of December 31, 2019 for business-type activities follows:

	Business-Type Activities
Vehicles	\$3,002,082
Less: Accumulated depreciation	(1,200,834)
Leased property, net of depreciation	\$1,801,248

The following is a schedule of the future minimum lease payments required under the capital lease and the present value of the minimum lease payments as of December 31, 2019.

	Business-Type Activities
2020	\$428,868
2021	428,868
2022	428,871
Present value of minimum lease payments	\$1,286,607

Note 16 - Conduit Debt Obligations

From time to time, the County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2019, there were seven series of Industrial Revenue Bonds with an aggregate outstanding principal amount payable of \$94,755,000 and an original issue amount of \$94,755,000.

Note 17 - 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:

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Type	Coverage
Property Insurance (Blanket)	\$286,602,896
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 2019 was \$325.62 for single coverage and \$956.23 for family coverage. The monthly premium paid by employees that chose PPO Plan was \$38.20 for single coverage and \$135.24 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 \$289,729 reported in the fund at December 31, 2019, 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:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2018	\$326,036	\$10,348,460	\$10,384,503	\$289,993
2019	289,993	9,914,155	9,914,419	289,729

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 2019. The maintenance of these benefits is accounted for in the workers' compensation internal service fund.

Incurred but not reported claims of \$816,517 have been accrued as a liability at December 31, 2019, 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, 2019, 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.

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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
2018	\$1,018,364	\$335,004	\$150,420	(\$299,106)	\$903,842
2019	903,842	328,163	266,594	(148,894)	816,517

Note 18 - Defined Benefit Pension Plans

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability (Asset) /Net OPEB Liability (Asset)

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

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

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

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liabilities (asset) would be effective when the changes are legally enforceable. The ORC permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan’s unfunded benefits is presented as a *net pension/OPEB asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 19 for the required OPEB disclosures.

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Plan Description – Ohio Public Employees Retirement System

Plan Description – County employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan.

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

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

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35

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

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

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost of living adjustment on the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, current law provides for a 3 percent COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

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

	State and Local
2019 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee *	10.0 %
 2019 Actual Contribution Rates	
Employer:	
Pension **	14.0 %
Post-employment Health Care Benefits **	0.0
Total Employer	14.0 %
Employee	10.0 %

* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

For 2019, the County's contractually required contribution was \$6,413,029 for the traditional plan, \$142,992 for the combined plan and \$100,009 for the member-directed plan. Of these amounts, \$299,750 is reported as an intergovernmental payable for the traditional plan, \$6,600 for the combined plan, and \$6,459 for the member-directed plan.

Plan Description - State Teachers Retirement System (STRS)

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

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New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate is deposited into the member's DC account and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty and after termination of employment.

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

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. New members must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2019 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2019, the full employer contribution was allocated to pension.

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The County's contractually required contributions to STRS was \$74,103 for 2019. Of this amount, \$4,561 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2018, and the net pension liability for STRS was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.33577092%	0.21270495%	0.00472027%	
Prior Measurement Date	<u>0.36973440%</u>	<u>0.24070272%</u>	<u>0.00499017%</u>	
Change in Proportionate Share	<u>-0.03396348%</u>	<u>-0.02799777%</u>	<u>-0.00026990%</u>	
Proportionate Share of the:				
Net Pension Liability	\$91,960,848	\$0	\$1,043,859	\$93,004,707
Net Pension Asset	0	237,852	0	237,852
Pension Expense	20,004,464	68,667	(183,374)	19,889,757

2019 pension expense for the member-directed defined contribution plan was 100,009. The aggregate pension expense for all pension plans was \$19,989,766 for 2019.

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$4,243	\$0	\$8,498	\$12,741
Changes of assumptions	8,005,416	53,124	122,621	8,181,161
Net difference between projected and actual earnings on pension plan investm	12,481,661	51,238	0	12,532,899
Changes in proportion and differences between County contributions and proportionate share of contributions	1,345,375	21,451	0	1,366,826
County contributions subsequent to the measurement date	<u>6,413,029</u>	<u>142,992</u>	<u>38,903</u>	<u>6,594,924</u>
Total Deferred Outflows of Resources	<u>\$28,249,724</u>	<u>\$268,805</u>	<u>\$170,022</u>	<u>\$28,688,551</u>

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	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Inflows of Resources				
Differences between expected and actual experience	\$1,207,497	\$97,146	\$4,519	\$1,309,162
Net difference between projected and actual earnings on pension plan investments	0	0	51,018	51,018
Changes in proportion and differences between County contributions and proportionate share of contributions	3,884,289	23,905	288,342	4,196,536
Total Deferred Inflows of Resources	\$5,091,786	\$121,051	\$343,879	\$5,556,716

\$6,594,924 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2020	\$7,589,751	\$7,396	(\$142,143)	\$7,455,004
2021	2,192,337	(2,840)	(46,321)	2,143,176
2022	1,157,928	(1,759)	(19,641)	1,136,528
2023	5,804,893	14,281	(4,655)	5,814,519
2024	0	(6,781)	0	(6,781)
Thereafter	0	(5,535)	0	(5,535)
Total	\$16,744,909	\$4,762	(\$212,760)	\$16,536,911

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2018, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2018, are presented as follows:

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	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

In October of 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change was effective beginning with the 2018 valuation.

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the previously described tables.

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

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

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the traditional pension plan, the defined benefit component of the combined plan and the annuitized accounts of the member-directed plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 2.94 percent for 2018.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The following table displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.79 %
Domestic Equities	19.00	6.21
Real Estate	10.00	4.90
Private Equity	10.00	10.81
International Equities	20.00	7.83
Other investments	18.00	5.50
Total	100.00 %	5.95 %

Discount Rate For 2018, the discount rate used to measure the total pension liability was 7.2 percent for the traditional plan and the combined plan. For 2017, the discount rate used to measure the total pension liability was 7.5 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members; therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.2 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability (asset):			
OPERS Traditional Plan	\$135,852,914	\$91,960,848	\$55,486,145
OPERS Combined Plan	(78,701)	(237,852)	(353,090)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2019, actuarial valuation are presented below:

Inflation	2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.45 percent
Payroll Increases	3 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

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

Actuarial assumptions used in the July 1 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

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

* Target weights will be phased in over a 24-month period concluding on July1, 2019.

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

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2019.

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

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	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$1,525,484	\$1,043,859	\$636,139

Note 19 – Defined Benefit OPEB Plans

See Note 18 for a description of the net OPEB liability (asset).

Plan Description – Ohio Public Employees Retirement System

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

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 75. See OPERS' annual financial report referenced later for additional information.

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

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

Funding Policy – The ORC provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care was no longer being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

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Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, beginning January 1, 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2019 was 4.0 percent.

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

The County's contractually required contribution was \$40,004 for 2019. Of this amount, \$0 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2021. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2019, STRS did not allocate any employer contributions to post-employment health care.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

:

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	OPERS	STRS	Total
Proportion of the Net OPEB Liability/Asset			
Current Measurement Date	0.32668110%	0.00472027%	
Prior Measurement Date	0.36079680%	0.00499017%	
Change in Proportionate Share	<u>-0.03411570%</u>	<u>-0.00026990%</u>	
Proportionate Share of the Net:			
OPEB Asset	\$0	\$78,180	\$78,180
OPEB Liability	42,591,502	0	42,591,502
OPEB Expense	3,189,918	(24,469)	3,165,449

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$14,423	\$7,087	\$21,510
Changes of assumptions	1,373,200	1,643	1,374,843
Net difference between projected and actual earnings on pension plan investments	1,952,569	0	1,952,569
Changes in proportion and differences between County contributions and proportionate share of contributions	553,602	0	553,602
County contributions subsequent to the measurement date	40,004	0	40,004
Total Deferred Outflows of Resources	<u>\$3,933,798</u>	<u>\$8,730</u>	<u>\$3,942,528</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$115,564	\$3,977	\$119,541
Changes of assumptions	0	85,714	85,714
Net difference between projected and actual earnings on OPEB plan investments	0	4,910	4,910
Changes in proportion and differences between County contributions and proportionate share of contributions	2,484,481	2,432	2,486,913
Total Deferred Inflows of Resources	<u>\$2,600,045</u>	<u>\$97,033</u>	<u>\$2,697,078</u>

\$40,004 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or increase to the net OPEB asset in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

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	OPERS	STRS	Total
Fiscal Year Ending June 30:			
2020	\$810,156	(\$19,195)	\$790,961
2021	(784,344)	(19,195)	(803,539)
2022	284,299	(17,227)	267,072
2023	983,638	(16,537)	967,101
2024	0	(16,110)	(16,110)
Thereafter	0	(39)	(39)
Total	\$1,293,749	(\$88,303)	\$1,205,446

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.96 percent
Prior Measurement date	3.85 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	3.71 percent
Prior Measurement date	3.31 percent
Health Care Cost Trend Rate:	
Current measurement date	10.0 percent, initial 3.25 percent, ultimate in 2029
Prior Measurement date	7.25 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age Normal

In October of 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6.0 percent. This change was effective for the 2018 valuation.

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to

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be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the previously described tables.

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

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

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.6 percent for 2018.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The following table displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other investments	17.00	5.57
Total	100.00 %	5.16 %

Discount Rate A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.71 percent. The projection of cash flows used to determine this single discount rate assumed that employer

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contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.96 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96 percent) or one-percentage-point higher (4.96 percent) than the current rate:

	1% Decrease (2.96%)	Current Discount Rate (3.96%)	1% Increase (4.96%)
County's proportionate share of the net OPEB liability	\$54,490,407	\$42,591,502	\$33,128,730

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate

Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$40,939,675	\$42,591,502	\$44,493,966

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2019, actuarial valuation are presented below:

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Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	5.87 percent initial, 4 percent ultimate
Medicare	4.93 percent initial, 4 percent ultimate
Prescription Drug	
Pre-Medicare	7.73 percent initial, 4 percent ultimate
Medicare	9.62 initial, 4 percent ultimate

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

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

Actuarial assumptions used in the June 30, 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Since the prior measurement date, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020 to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020 from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 18.

Discount Rate The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2019.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2019, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

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	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	(\$66,710)	(\$78,180)	(\$87,822)

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$88,651)	(\$78,180)	(\$65,353)

Note 20 - Significant Commitments

Encumbrances

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

Governmental Funds		Proprietary Funds	
General	\$2,195,785	Portage County Sewer	\$954,723
Mental Health and Recovery Board	2,009,309	Portage County Water	476,851
Developmental Disabilities	545,634	Streetsboro Sewer	139,316
Other Governmental Funds	312,828	Other Enterprise Funds	15,613
<i>Total Governmental Funds</i>	\$5,063,556	<i>Total Enterprise Funds</i>	\$1,586,503
		Internal Service Funds	\$1,030,562

Contractual Commitments

As of December 31, 2019, the County had contractual commitments for the following projects:

	Contract Amount	Amount Paid	Remaining on Contract
General	\$8,915,862	\$7,268,944	\$1,646,918
Real Estate Assessment	128,900	70,402	58,498
Sheriff	22,500	20,000	2,500
Court	184,450	65,508	118,942
Motor Vehicle Gas Tax	273,124	246,965	26,159
Mental Health Services	6,480,048	4,676,003	1,804,045
Developmental Disabilities Services	507,604	252,345	255,259
Roadwork Development	275,068	235,421	39,647
Health Benefits	11,967,500	11,033,548	933,952
Portage County Sewer	1,268,035	475,017	793,018
Portage County Water	327,440	31,240	296,200
Streetsboro Sewer	23,072	2,933	20,139
Storm Water Management	15,613	0	15,613
Total	\$30,389,216	\$24,378,326	\$6,010,890

Remaining commitment amounts were encumbered at year end.

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Note 21 - Interfund Transfers, Balances and Internal Balances

Interfund Transfers

Interfund transfers for the year ended December 31, 2019, consisted of the following:

Transfers In	Transfers Out			Total
	General	Other Governmental Funds	Other Enterprise Funds	
General	\$0	\$0	\$25,128	\$25,128
Mental Health and Recovery Board	291,341	0	0	291,341
Job and Family Services	484,547	0	0	484,547
Other Governmental Funds	437,756	1,097,754	0	1,535,510
Internal Service	15,292	0	0	15,292
<i>Total</i>	<u>\$1,228,936</u>	<u>\$1,097,754</u>	<u>\$25,128</u>	<u>\$2,351,818</u>

The general fund transfers to the mental health and recovery board and job and family services major special revenue funds and to other governmental funds to cover approved compensation in excess of grant funding revenues and to make debt service payments. Other governmental funds made transfers to other governmental funds to cover capital related projects and to cover principal and interest on general obligation bonds. The Freedom Secondary Railroad enterprise fund transferred the remaining balance after its sale to the general fund.

Interfund Balances

Interfund balances at December 31, 2019, 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	\$396,267	\$396,267
Mental Health and Recovery Board	0	3,694	3,694
Developmental Disabilities	0	88,473	88,473
Job and Family Services	0	119,657	119,657
Solid Waste Recycling Center	0	16,065	16,065
Portage County Sewer	0	42,849	42,849
Portage County Water	0	13,647	13,647
Streetsboro Sewer	0	18,886	18,886
Other Governmental Funds	618,598	70,719	689,317
Other Enterprise Funds	25,128	7	25,135
Internal Service	165,000	5,282	170,282
<i>Total</i>	<u>\$808,726</u>	<u>\$775,546</u>	<u>\$1,584,272</u>

Internal Balances – Change in Proportionate Share

The County uses an internal proportionate share to allocate its net pension/OPEB liability (asset) and corresponding deferred outflows/inflows of resources and pension/OPEB expense to its various funds. This allocation creates a change in internal proportionate share. The effects of the internal proportionate share are

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eliminated from the pension/OPEB deferred outflows/inflows of resources in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts between governmental and business-type activities. These residual amounts are eliminated in the total column of the entity wide statement of net position, thus allowing the total column to present the change in proportionate share for the County as a whole.

Eliminations made in the total column of the entity wide statement of net position include deferred outflows of resources for the business type activities (\$402 solid waste recycling, \$172,966 Portage County sewer enterprise funds) and deferred inflows of resources for the governmental activities in the amount of \$173,368.

Note 22 - Public Entity Risk Pools

County Risk Sharing Authority, Inc. (CORSA)

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

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

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

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

Note 23 - 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 2019, the County contributed \$214,538 to the Commission which represents 55.14 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, 128 North Prospect Street, Ravenna, Ohio 44266.

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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 2019, the County contributed \$23,853 which represents three percent of total contributions. Complete financial statements may be obtained from the Organization 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 2019, the County contributed \$16,494 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 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.

Neighborhood Development Services (Neighborhood Services)

Neighborhood Services serves as the administrator of the County's Revolving Loan Fund (RLF). Neighborhood Services is comprised of a 33-member board of trustees which appoints the governing board and controls the operations. These include budgeting, appropriating, contracting, and designating management. The governing board consists of two members from the County, one member from the County of Ravenna and four members from various communities. The County has contracted with Neighborhood Services to administer some of its federal grants. Each participant's degree of control is limited to its representation on the Board. The County made no contributions to Neighborhood Services during the year 2019. Complete financial statements can be obtained from Neighborhood Services at 231 W. Main Street, Ravenna, Ohio 44266.

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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 2019.

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 2019.

Northeast Ohio Network (Organization)

The constitution and laws of the State of Ohio establish the rights and privileges of the Northeast Ohio Network Council of Governments, Mahoning County (Organization), with all the powers and authority vested in regional councils of government by Chapter 167 of the Ohio Revised Code as a body corporate and political. The Organization commenced operations in 1996. The Organization is governed by a 14-member board consisting of the Superintendents of the member County Boards of Developmental Disabilities. The participating member County Boards are: Ashtabula, Columbiana, Cuyahoga, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull, and Wayne counties. Services provided include Family Support Services and other Locally Funded Programs, Waiver Administration, Major Unusual Incident Investigations, Quality Assurance Reviews, Provider Compliance Reviews, and Training. The primary purpose of the Organization is to coordinate the power and duties of the member boards to better benefit and serve individuals with developmental disabilities in each of the organization's member counties. Complete financial statement can be obtained from North East Ohio Network at 5121 Mahoning Ave, Suite 103, Austintown, OH 44515.

Note 24 - 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 2019. Complete financial statements can be obtained from the Portage County District Library at 10482 South Street, Garrettsville, Ohio 44231.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

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 705 Oakwood Street STE-G4, Ravenna, Ohio 44266.

Portage County Regional Airport Authority (Authority)

The Authority, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Authority is responsible for the safe and efficient operation and maintenance of the Portage County Airport. The Portage County Commissioners appoint eight Board members to direct the Authority. The County is not financially accountable for the Authority nor is the Authority financial dependent on the County. Complete financial statement can be obtained from the Portage County Regional Airport Authority at 4039 Nanway Blvd, Ravenna, Ohio 44266.

Note 25 - 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 2019, the County contributed \$1,890,154 to the Detention Center which represents 67.74 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 26 – Donor-Restricted Endowments

The County's permanent funds include donor-restricted endowments. The Net Position-Non-Expendable amounts of \$1,000 and \$2,500 represent the principal portions of the endowments. The Net Position – Expendable amounts of \$295 and \$6,291 represents the interest earnings on donor- restricted investments and is available for expenditure by the governing board, for purposes consistent with the endowment's intent. State law permits the governing board to appropriate, for purposes consistent with the endowment's intent, net appreciation, realized and unrealized, unless the endowment terms specify otherwise.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2019

Note 27 – Transfer Station Post-closure Cost

In accordance with a notice letter received from the Ohio Environmental Protection Agency, Portage County executed the final closure financial assurance instrument for the solid waste transfer station by the required September 30, 2016, deadline. The financial test assured that the County met all of the requirements set forth by Ohio Administrative Code Rule 3745-27. This location is used for drivers to start and end their day, parking for trucks when not in use, to conduct general routine maintenance on those trucks and to house the accounting staff. At December 31, 2019, the current final closure cost estimate is \$58,126, and is reported as a liability on the County's books.

Note 28 – Special Item – Transfer of Freedom Secondary Railroad

On December 13, 2018, the County Commissioners adopted a resolution to sell the Freedom Secondary Railroad to Akron Barberton Cluster Railway Company, effective January 1, 2019. This sale was deemed necessary due to the declining use of the railroad.

As a result of the sale of the railroad, a gain on the sale of the transfer of operation of \$21,782 was recorded in the Freedom Secondary Railroad fund. The Freedom Secondary Railroad had \$177,882 in intergovernmental loans that were forgiven with the sale of the railroad. The remaining cash balance of \$25,128 was transferred to the general fund.

Note 29 – Subsequent Event

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investment portfolio and the investments of the pension and other employee benefit plans in which the County participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

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

	2019	2018	2017
County's Proportion of the Net Pension Liability	0.33577092%	0.36973440%	0.34363128%
County's Proportionate Share of the Net Pension Liability	\$91,960,848	\$58,004,160	\$78,032,820
County's Covered Payroll	\$45,818,828	\$46,254,188	\$43,383,659
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	200.71%	125.40%	179.87%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.70%	84.66%	77.25%

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

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

See accompanying notes to required supplementary information

2016	2015	2014
0.34064505%	0.34380665%	0.34380665%
\$59,004,018	\$41,466,925	\$40,530,325
\$41,900,689	\$41,217,871	\$41,379,724
140.82%	100.60%	97.95%
81.08%	86.45%	86.36%

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

	2019	2018
County's Proportion of the Net Pension Asset	0.21270495%	0.24070272%
County's Proportionate Share of the Net Pension Asset	\$237,852	\$327,675
County's Covered Payroll	\$938,979	\$945,131
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-25.33%	-34.67%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	126.64%	137.28%

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in the plan was considered immaterial in previous years.

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

See accompanying notes to required supplementary information

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

	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.32668110%	0.36079680%	0.34527360%
County's Proportionate Share of the Net OPEB Liability	\$42,591,502	\$39,179,874	\$34,873,807
County's Covered Payroll	\$47,925,282	\$48,504,494	\$44,553,134
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	88.87%	80.78%	78.27%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.33%	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

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

See accompanying notes to required supplementary information

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

	2019	2018	2017	2016
County's Proportion of the Net Pension Liability	0.00472027%	0.00499017%	0.00501967%	0.00580607%
County's Proportionate Share of the Net Pension Liability	\$1,043,859	\$1,097,228	\$1,192,432	\$1,943,467
County's Covered Payroll	\$554,179	\$567,300	\$551,850	\$610,907
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	188.36%	193.41%	216.08%	318.13%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.40%	77.30%	75.30%	66.80%

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

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

See accompanying notes to required supplementary information

2015	2014	2013
0.00840697%	0.01060681%	0.01060681%
\$2,323,440	\$2,579,943	\$3,073,212
\$877,129	\$1,167,805	\$1,286,319
264.89%	220.92%	238.92%
72.10%	74.70%	69.30%

Portage County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net OPEB Liability (Asset)
State Teachers Retirement System of Ohio - OPEB Plan
*Last Three Years (1)**

	2019	2018	2017
County's Proportion of the Net OPEB Liability (Asset)	0.00472027%	0.00499017%	0.00501967%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$78,180)	(\$80,186)	\$195,849
County's Covered Payroll	\$554,179	\$567,300	\$551,850
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-14.11%	-14.13%	35.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	174.70%	176.00%	47.10%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

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

See accompanying notes to required supplementary information

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

	2019	2018	2017	2016
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$6,413,029	\$6,551,360	\$6,154,632	\$5,337,242
Contributions in Relation to the Contractually Required Contribution	(6,413,029)	(6,551,360)	(6,154,632)	(5,337,242)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$44,794,357	\$45,818,828	\$46,254,188	\$43,383,659
Contributions as a Percentage of Covered Payroll	<u>14.32%</u>	<u>14.30%</u>	<u>13.31%</u>	<u>12.30%</u>
Net Pension Asset - Combined Plan				
Contractually Required Contribution (2)	\$142,992	\$131,457	\$122,867	\$86,270
Contributions in Relation to the Contractually Required Contribution	(142,992)	(131,457)	(122,867)	(86,270)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,021,371	\$938,979	\$945,131	\$718,917
Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>
Net OPEB Liability - OPERS Plan (3)				
Contractually Required Contribution	\$40,004	\$46,699	\$524,201	\$914,453
Contributions in Relation to the Contractually Required Contribution	(40,004)	(46,699)	(524,201)	(914,453)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (4)	\$46,815,828	\$47,925,282	\$48,504,494	\$44,553,134
Contributions as a Percentage of Covered Payroll	<u>0.09%</u>	<u>0.10%</u>	<u>1.08%</u>	<u>2.05%</u>

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

(2) Prior to 2016, combined plan is not available.

(3) Information prior to 2016 is not available.

(4) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan. The member directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to required supplementary information

<u>2015</u>	<u>2014</u>	<u>2013</u>
\$5,150,534	\$5,064,026	\$5,499,261
<u>(5,150,534)</u>	<u>(5,064,026)</u>	<u>(5,499,261)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$41,900,689	\$41,217,871	\$41,379,724
<u>12.29%</u>	<u>12.29%</u>	<u>13.29%</u>

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Net Pension Liability				
Contractually Required Contribution	\$74,103	\$77,549	\$78,260	\$74,723
Contributions in Relation to the Contractually Required Contribution	<u>(74,103)</u>	<u>(77,549)</u>	<u>(78,260)</u>	<u>(74,723)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$529,307	\$553,921	\$559,000	\$533,736
Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Asset/Liability				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$529,307	\$553,921	\$559,000	\$533,736
Contributions as a Percentage of Covered Payroll	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

(1) The County's covered payroll is the same for the pension and OPEB.

See accompanying notes to required supplementary information

2015	2014	2013	2012	2011	2010
\$94,603	\$150,228	\$160,515	\$164,801	\$170,014	\$169,472
<u>(94,603)</u>	<u>(150,228)</u>	<u>(160,515)</u>	<u>(164,801)</u>	<u>(170,014)</u>	<u>(169,472)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$675,734	\$1,109,457	\$1,234,731	\$1,267,700	\$1,307,800	\$1,303,631
<u>14.00%</u>	<u>13.54%</u>	<u>13.00%</u>	<u>13.00%</u>	<u>13.00%</u>	<u>13.00%</u>
\$0	\$5,096	\$12,347	\$12,677	\$13,078	\$13,036
<u>0</u>	<u>(5,096)</u>	<u>(12,347)</u>	<u>(12,677)</u>	<u>(13,078)</u>	<u>(13,036)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$675,734	\$1,109,457	\$1,234,731	\$1,267,700	\$1,307,800	\$1,303,631
<u>0.00%</u>	<u>0.46%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>

Portage County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2019

Changes in Assumptions – OPERS Pension

Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2017 and in 2016 and prior are presented as follows:

	2019	2017	2016 and prior
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

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

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

Changes in Assumptions – STRS Pension

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

Portage County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2019

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

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

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

Changes in Assumptions – OPERS OPEB

For 2019, the single discount rate changed from 3.85 percent to 3.96 percent and the municipal bond rate changed from 3.31 percent to 3.71 percent. For 2019, the health care cost trend rate was 10 percent, initial; 3.25 ultimate in 2029. For 2018, the health care cost tend rate was 7.25 percent, initial; 3.25 percent ultimate in 2028.

For 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

Changes in Assumptions – STRS OPEB

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

Portage County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2019

Changes in Benefit Terms – STRS OPEB

For 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020 to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020 from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

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 fines and forfeitures used for the operations of the County's Law Library.

Election Security – To account for and report restricted grants used for election security.

Court Fund - To account for and report the collection of restricted revenues derived from charges for services and fees related to the courts.

Sheriff's 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.

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 and loan repayments used to make loans for economic development projects within the County.

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.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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.

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.

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.

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 Debt 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.

Nonmajor Capital Projects Funds

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

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

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

Portage County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$16,151,836	\$176,797	\$460,983	\$16,789,616
Cash and Cash Equivalents In Segregated Accounts	431,629	0	0	431,629
Materials and Supplies Inventory	313,667	0	0	313,667
Intergovernmental Receivable	5,272,147	0	0	5,272,147
Prepaid Items	9,204	0	0	9,204
Property Taxes Receivable	0	1,183,999	0	1,183,999
Special Assessments Receivable	20,066	261,674	0	281,740
Loans Receivable	5,477,921	0	0	5,477,921
<i>Total Assets</i>	<u>\$27,676,470</u>	<u>\$1,622,470</u>	<u>\$460,983</u>	<u>\$29,759,923</u>
Liabilities				
Accounts Payable	\$295,577	\$0	\$441	\$296,018
Accrued Wages	260,967	0	0	260,967
Intergovernmental Payable	142,569	0	0	142,569
Payroll Withholding Payable	42,562	0	0	42,562
Interfund Payable	651,906	37,411	0	689,317
<i>Total Liabilities</i>	<u>1,393,581</u>	<u>37,411</u>	<u>441</u>	<u>1,431,433</u>
Deferred Inflows of Resources				
Property Taxes	0	1,183,999	0	1,183,999
Unavailable Revenue	3,521,867	261,674	0	3,783,541
<i>Total Deferred Inflows of Resources</i>	<u>3,521,867</u>	<u>1,445,673</u>	<u>0</u>	<u>4,967,540</u>
Fund Balances				
Nonspendable	322,871	0	0	322,871
Restricted	22,438,151	139,386	460,542	23,038,079
<i>Total Fund Balances</i>	<u>22,761,022</u>	<u>139,386</u>	<u>460,542</u>	<u>23,360,950</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$27,676,470</u>	<u>\$1,622,470</u>	<u>\$460,983</u>	<u>\$29,759,923</u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$0	\$1,188,799	\$0	\$1,188,799
Intergovernmental	12,280,721	0	1,644,350	13,925,071
Interest	172,394	0	0	172,394
Licenses and Permits	710,175	0	0	710,175
Fines and Forfeitures	2,707,627	0	0	2,707,627
Rentals and Royalties	41,686	169,718	0	211,404
Charges for Services	3,735,618	0	0	3,735,618
Contributions and Donations	29,381	0	0	29,381
Special Assessments	15,221	79,442	0	94,663
Other	210,841	0	1,827	212,668
<i>Total Revenues</i>	<u>19,903,664</u>	<u>1,437,959</u>	<u>1,646,177</u>	<u>22,987,800</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,044,385	0	0	2,044,385
Judicial	692,160	0	0	692,160
Public Safety	2,621,466	0	0	2,621,466
Public Works	8,979,785	0	0	8,979,785
Health	1,436,229	0	0	1,436,229
Human Services	489,340	0	0	489,340
Capital Outlay	0	0	2,190,940	2,190,940
Debt Service:				
Principal Retirement	0	1,540,704	0	1,540,704
Interest and Fiscal Charges	0	509,981	0	509,981
<i>Total Expenditures</i>	<u>16,263,365</u>	<u>2,050,685</u>	<u>2,190,940</u>	<u>20,504,990</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,640,299</u>	<u>(612,726)</u>	<u>(544,763)</u>	<u>2,482,810</u>
Other Financing Sources (Uses)				
Transfers In	322,756	685,703	527,051	1,535,510
Transfers Out	(783,935)	0	(313,819)	(1,097,754)
<i>Total Other Financing Sources (Uses)</i>	<u>(461,179)</u>	<u>685,703</u>	<u>213,232</u>	<u>437,756</u>
<i>Net Change in Fund Balances</i>	3,179,120	72,977	(331,531)	2,920,566
<i>Fund Balances Beginning of Year</i>	<u>19,581,902</u>	<u>66,409</u>	<u>792,073</u>	<u>20,440,384</u>
<i>Fund Balances End of Year</i>	<u><u>\$22,761,022</u></u>	<u><u>\$139,386</u></u>	<u><u>\$460,542</u></u>	<u><u>\$23,360,950</u></u>

Portage County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Real Estate Assessment	Delinquent Real Estate Tax Assessment Collection	Law Library	Election Security
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,676,031	\$977,996	\$790,488	\$19,252
Cash and Cash Equivalents In Segregated Accounts	0	0	30,407	0
Materials and Supplies Inventory	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$3,676,031</u>	<u>\$977,996</u>	<u>\$820,895</u>	<u>\$19,252</u>
Liabilities				
Accounts Payable	\$2,425	\$1,958	\$51,027	\$0
Accrued Wages	18,367	11,918	2,447	0
Intergovernmental Payable	7,019	4,554	936	0
Payroll Withholding Payable	2,995	1,944	399	0
Interfund Payable	6,298	2,549	511	0
<i>Total Liabilities</i>	<u>37,104</u>	<u>22,923</u>	<u>55,320</u>	<u>0</u>
Deferred Inflows of Resources				
Unavailable Revenue	0	0	0	0
Fund Balances				
Nonspendable	0	0	0	0
Restricted	3,638,927	955,073	765,575	19,252
<i>Total Fund Balances</i>	<u>3,638,927</u>	<u>955,073</u>	<u>765,575</u>	<u>19,252</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$3,676,031</u>	<u>\$977,996</u>	<u>\$820,895</u>	<u>\$19,252</u>

<u>Court Fund</u>	<u>Sheriff's Fund</u>	<u>Juvenile Court Grants</u>	<u>Probation Services</u>	<u>Probate Court Conduct</u>	<u>Hazmat Operations and Planning</u>
\$2,285,767	\$994,694	\$262,013	\$1,951,468	\$17,032	\$327,645
112,664	252,975	0	27,098	0	0
0	0	0	0	0	0
6,580	87,049	0	0	0	34,486
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$2,405,011</u>	<u>\$1,334,718</u>	<u>\$262,013</u>	<u>\$1,978,566</u>	<u>\$17,032</u>	<u>\$362,131</u>
\$10,425	\$6,177	\$7,220	\$12,991	\$0	\$1,933
13,215	7,641	16,540	19,798	0	5,418
5,052	16,295	6,320	14,098	0	2,414
2,155	1,246	2,698	3,229	0	884
6,409	51,199	5,149	14,873	0	17,500
<u>37,256</u>	<u>82,558</u>	<u>37,927</u>	<u>64,989</u>	<u>0</u>	<u>28,149</u>
0	57,810	0	0	0	32,951
0	0	0	0	0	0
<u>2,367,755</u>	<u>1,194,350</u>	<u>224,086</u>	<u>1,913,577</u>	<u>17,032</u>	<u>301,031</u>
<u>2,367,755</u>	<u>1,194,350</u>	<u>224,086</u>	<u>1,913,577</u>	<u>17,032</u>	<u>301,031</u>
<u>\$2,405,011</u>	<u>\$1,334,718</u>	<u>\$262,013</u>	<u>\$1,978,566</u>	<u>\$17,032</u>	<u>\$362,131</u>

(continued)

Portage County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2019

	<u>Motor Vehicle and Gas Tax</u>	<u>Community Development</u>	<u>Marriage License</u>	<u>Dog and Kennel</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,281,998	\$596,436	\$14,232	\$624,658
Cash and Cash Equivalents In Segregated Accounts	6,887	0	992	606
Materials and Supplies Inventory	313,667	0	0	0
Intergovernmental Receivable	5,099,910	0	0	0
Prepaid Items	9,204	0	0	0
Special Assessments Receivable	20,066	0	0	0
Loans Receivable	0	5,477,921	0	0
<i>Total Assets</i>	<u>\$8,731,732</u>	<u>\$6,074,357</u>	<u>\$15,224</u>	<u>\$625,264</u>
Liabilities				
Accounts Payable	\$66,180	\$130,138	\$1,672	\$1,431
Accrued Wages	138,112	0	0	12,626
Intergovernmental Payable	56,302	18,436	0	5,411
Payroll Withholding Payable	22,525	0	0	2,059
Interfund Payable	318,179	0	0	105,726
<i>Total Liabilities</i>	<u>601,298</u>	<u>148,574</u>	<u>1,672</u>	<u>127,253</u>
Deferred Inflows of Resources				
Unavailable Revenue	3,409,423	0	0	0
Fund Balances				
Nonspendable	322,871	0	0	0
Restricted	4,398,140	5,925,783	13,552	498,011
<i>Total Fund Balances</i>	<u>4,721,011</u>	<u>5,925,783</u>	<u>13,552</u>	<u>498,011</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$8,731,732</u>	<u>\$6,074,357</u>	<u>\$15,224</u>	<u>\$625,264</u>

Indigent Guardianship	Victim Assistance	Total Nonmajor Special Revenue Funds
\$199,289	\$132,837	\$16,151,836
0	0	431,629
0	0	313,667
0	44,122	5,272,147
0	0	9,204
0	0	20,066
0	0	5,477,921
<u>\$199,289</u>	<u>\$176,959</u>	<u>\$27,676,470</u>
\$2,000	\$0	\$295,577
0	14,885	260,967
43	5,689	142,569
0	2,428	42,562
0	123,513	651,906
<u>2,043</u>	<u>146,515</u>	<u>1,393,581</u>
<u>0</u>	<u>21,683</u>	<u>3,521,867</u>
0	0	322,871
<u>197,246</u>	<u>8,761</u>	<u>22,438,151</u>
<u>197,246</u>	<u>8,761</u>	<u>22,761,022</u>
<u>\$199,289</u>	<u>\$176,959</u>	<u>\$27,676,470</u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

	Real Estate Assessment	Delinquent Real Estate Tax Assessment Collection	Law Library	Election Security
Revenues				
Intergovernmental	\$0	\$0	\$0	\$50,000
Interest	0	19,910	0	365
Licenses and Permits	140	0	0	0
Fines and Forfeitures	605	0	403,570	0
Rentals and Royalties	0	0	0	0
Charges for Services	2,095,950	608,467	8,971	0
Contributions and Donations	0	0	0	0
Special Assessments	0	0	0	0
Other	0	0	264	0
<i>Total Revenues</i>	<u>2,096,695</u>	<u>628,377</u>	<u>412,805</u>	<u>50,365</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	919,593	684,898	408,781	31,113
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>919,593</u>	<u>684,898</u>	<u>408,781</u>	<u>31,113</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,177,102</u>	<u>(56,521)</u>	<u>4,024</u>	<u>19,252</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	1,177,102	(56,521)	4,024	19,252
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>2,461,825</u>	<u>1,011,594</u>	<u>761,551</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$3,638,927</u></u>	<u><u>\$955,073</u></u>	<u><u>\$765,575</u></u>	<u><u>\$19,252</u></u>

Court Fund	Sheriff's Fund	Juvenile Court Grants	Probation Services	Probate Court Conduct	Hazmat Operations and Planning	Motor Vehicle and Gas Tax
\$0	\$386,184	\$615,199	\$221,892	\$0	\$245,671	\$9,223,806
0	0	0	0	0	0	69,750
0	144,396	0	0	0	0	3,975
1,384,610	2,164	0	813,149	800	0	81,643
0	41,686	0	0	0	0	0
119,244	493,232	0	0	0	87,056	298,500
0	2,979	0	0	0	0	2,129
0	0	0	0	0	0	15,221
0	46,862	0	0	0	0	155,772
<u>1,503,854</u>	<u>1,117,503</u>	<u>615,199</u>	<u>1,035,041</u>	<u>800</u>	<u>332,727</u>	<u>9,850,796</u>
0	0	0	0	0	0	0
692,160	0	0	0	0	0	0
0	871,083	588,254	841,204	0	320,925	0
0	0	0	0	0	0	8,268,489
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>692,160</u>	<u>871,083</u>	<u>588,254</u>	<u>841,204</u>	<u>0</u>	<u>320,925</u>	<u>8,268,489</u>
<u>811,694</u>	<u>246,420</u>	<u>26,945</u>	<u>193,837</u>	<u>800</u>	<u>11,802</u>	<u>1,582,307</u>
0	7,330	0	0	0	102,300	0
(256,884)	0	0	0	0	0	(527,051)
<u>(256,884)</u>	<u>7,330</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>102,300</u>	<u>(527,051)</u>
554,810	253,750	26,945	193,837	800	114,102	1,055,256
<u>1,812,945</u>	<u>940,600</u>	<u>197,141</u>	<u>1,719,740</u>	<u>16,232</u>	<u>186,929</u>	<u>3,665,755</u>
<u>\$2,367,755</u>	<u>\$1,194,350</u>	<u>\$224,086</u>	<u>\$1,913,577</u>	<u>\$17,032</u>	<u>\$301,031</u>	<u>\$4,721,011</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, 2019

	Community Development	Marriage License	Dog and Kennel	Women, Infants and Children
Revenues				
Intergovernmental	\$361,315	\$0	\$4,000	\$848,516
Interest	82,369	0	0	0
Licenses and Permits	0	25,728	535,936	0
Fines and Forfeitures	0	0	3,276	0
Rentals and Royalties	0	0	0	0
Charges for Services	53	0	24,145	0
Contributions and Donations	0	0	23,273	1,000
Special Assessments	0	0	0	0
Other	0	0	7,943	0
<i>Total Revenues</i>	<u>443,737</u>	<u>25,728</u>	<u>598,573</u>	<u>849,516</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	711,296	0	0	0
Health	0	25,728	545,634	864,867
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>711,296</u>	<u>25,728</u>	<u>545,634</u>	<u>864,867</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(267,559)</u>	<u>0</u>	<u>52,939</u>	<u>(15,351)</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	11,569
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,569</u>
<i>Net Change in Fund Balances</i>	<u>(267,559)</u>	<u>0</u>	<u>52,939</u>	<u>(3,782)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>6,193,342</u>	<u>13,552</u>	<u>445,072</u>	<u>3,782</u>
<i>Fund Balances End of Year</i>	<u>\$5,925,783</u>	<u>\$13,552</u>	<u>\$498,011</u>	<u>\$0</u>

Indigent Guardianship	Victim Assistance	Total Nonmajor Special Revenue Funds
\$0	\$324,138	\$12,280,721
0	0	172,394
0	0	710,175
17,810	0	2,707,627
0	0	41,686
0	0	3,735,618
0	0	29,381
0	0	15,221
0	0	210,841
<u>17,810</u>	<u>324,138</u>	<u>19,903,664</u>
0	0	2,044,385
0	0	692,160
0	0	2,621,466
0	0	8,979,785
0	0	1,436,229
9,657	479,683	489,340
<u>9,657</u>	<u>479,683</u>	<u>16,263,365</u>
<u>8,153</u>	<u>(155,545)</u>	<u>3,640,299</u>
0	201,557	322,756
0	0	(783,935)
<u>0</u>	<u>201,557</u>	<u>(461,179)</u>
8,153	46,012	3,179,120
<u>189,093</u>	<u>(37,251)</u>	<u>19,581,902</u>
<u>\$197,246</u>	<u>\$8,761</u>	<u>\$22,761,022</u>

Portage County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2019

	Bond Retirement	Special Assessment Debt Retirement	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$127,934	\$48,863	\$176,797
Property Taxes Receivable	1,183,999	0	1,183,999
Special Assessments Receivable	0	261,674	261,674
<i>Total Assets</i>	<u>\$1,311,933</u>	<u>\$310,537</u>	<u>\$1,622,470</u>
Liabilities			
Interfund Payable	\$0	\$37,411	\$37,411
Deferred Inflows of Resources			
Property Taxes	1,183,999	0	1,183,999
Unavailable Revenue	0	261,674	261,674
<i>Total Deferred Inflows of Resources</i>	<u>1,183,999</u>	<u>261,674</u>	<u>1,445,673</u>
Fund Balances			
Restricted	127,934	11,452	139,386
<i>Total Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,311,933</u>	<u>\$310,537</u>	<u>\$1,622,470</u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2019

	Bond Retirement	Special Assessment Debt Retirement	Total Nonmajor Debt Service Funds
Revenues			
Property Taxes	\$1,188,799	\$0	\$1,188,799
Rentals and Royalties	169,718	0	169,718
Special Assessments	0	79,442	79,442
<i>Total Revenues</i>	<u>1,358,517</u>	<u>79,442</u>	<u>1,437,959</u>
Expenditures			
Debt Service:			
Principal Retirement	1,458,257	82,447	1,540,704
Interest and Fiscal Charges	499,081	10,900	509,981
<i>Total Expenditures</i>	<u>1,957,338</u>	<u>93,347</u>	<u>2,050,685</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(598,821)	(13,905)	(612,726)
Other Financing Sources (Uses)			
Transfers In	685,703	0	685,703
<i>Net Change in Fund Balances</i>	86,882	(13,905)	72,977
<i>Fund Balances Beginning of Year</i>	<u>41,052</u>	<u>25,357</u>	<u>66,409</u>
<i>Fund Balances End of Year</i>	<u><u>\$127,934</u></u>	<u><u>\$11,452</u></u>	<u><u>\$139,386</u></u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2019

	<u>Permanent Improvements</u>	<u>Roadwork Improvements</u>	<u>Total Nonmajor Capital Projects Funds</u>
Revenues			
Intergovernmental	\$0	\$1,644,350	\$1,644,350
Other	<u>0</u>	<u>1,827</u>	<u>1,827</u>
<i>Total Revenues</i>	0	1,646,177	1,646,177
Expenditures			
Capital Outlay	<u>0</u>	<u>2,190,940</u>	<u>2,190,940</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(544,763)</u>	<u>(544,763)</u>
Other Financing Sources (Uses)			
Transfers In	0	527,051	527,051
Transfers Out	<u>(313,819)</u>	<u>0</u>	<u>(313,819)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(313,819)</u>	<u>527,051</u>	<u>213,232</u>
<i>Net Change in Fund Balances</i>	(313,819)	(17,712)	(331,531)
<i>Fund Balances Beginning of Year</i>	<u>313,819</u>	<u>478,254</u>	<u>792,073</u>
<i>Fund Balances End of Year</i>	<u><u>\$0</u></u>	<u><u>\$460,542</u></u>	<u><u>\$460,542</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. The Railroad was sold during 2019 for \$22,095.

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, 2019

	Freedom Secondary Railroad	Storm Water Management	Total Nonmajor Enterprise Funds
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$25,128	\$1,718,756	\$1,743,884
Accounts Receivable	0	1,183,872	1,183,872
<i>Total Current Assets</i>	25,128	2,902,628	2,927,756
<i>Noncurrent Assets:</i>			
Loans Receivable	0	168,433	168,433
<i>Total Assets</i>	25,128	3,071,061	3,096,189
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	0	4,317	4,317
Accrued Wages	0	390	390
Intergovernmental Payable	0	149	149
Payroll Withholding Payable	0	64	64
Interfund Payable	25,128	7	25,135
<i>Total Liabilities</i>	25,128	4,927	30,055
Net Position			
Unrestricted	\$0	\$3,066,134	\$3,066,134

Portage County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2019*

	Freedom Secondary Railroad	Storm Water Management	Total Nonmajor Enterprise Funds
Operating Revenues			
Charges for Services	\$0	\$1,049,806	\$1,049,806
Other	880	0	880
<i>Total Operating Revenues</i>	<u>880</u>	<u>1,049,806</u>	<u>1,050,686</u>
Operating Expenses			
Personal Services	0	9,940	9,940
Contractual Services	0	929,165	929,165
<i>Total Operating Expenses</i>	<u>0</u>	<u>939,105</u>	<u>939,105</u>
<i>Income (Loss) before Special Item and Transfers</i>	880	110,701	111,581
Special Item - Gain on Transfer of Operation	21,782	0	21,782
Transfers Out	<u>(25,128)</u>	<u>0</u>	<u>(25,128)</u>
<i>Change in Net Position</i>	(2,466)	110,701	108,235
<i>Net Position Beginning of Year</i>	<u>2,466</u>	<u>2,955,433</u>	<u>2,957,899</u>
<i>Net Position End of Year</i>	<u><u>\$0</u></u>	<u><u>\$3,066,134</u></u>	<u><u>\$3,066,134</u></u>

Portage County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2019

	Freedom Secondary Railroad	Storm Water Management	Total Nonmajor Enterprise Funds
<i>Increase (Decrease) in Cash and Cash Equivalents</i>			
Cash Flows from Operating Activities			
Cash Received from Customers	\$880	\$1,039,109	\$1,039,989
Other Cash Receipts	0	2,473	2,473
Cash Payments to Employees for Services	0	(13,216)	(13,216)
Cash Payments for Interfund Services Provided	0	(7)	(7)
Cash Payments for Goods and Services	(4,583)	(1,057,947)	(1,062,530)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(3,703)	(29,588)	(33,291)
Cash Flows from Capital and Related Financing Activities			
Proceeds from Sale of Capital Assets	22,095	0	22,095
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	18,392	(29,588)	(11,196)
<i>Cash and Cash Equivalents Beginning of Year</i>	6,736	1,748,344	1,755,080
<i>Cash and Cash Equivalents End of Year</i>	\$25,128	\$1,718,756	\$1,743,884
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	\$880	\$110,701	\$111,581
Adjustments:			
Increase in Assets:			
Accounts Receivable	0	(10,697)	(10,697)
Loans Receivable	0	(117,776)	(117,776)
Increase (Decrease) in Liabilities:			
Accounts Payable	0	(8,533)	(8,533)
Accrued Wages	0	(1,841)	(1,841)
Intergovernmental Payable	(4,583)	(701)	(5,284)
Interfund Payable	0	(741)	(741)
<i>Total Adjustments</i>	(4,583)	(140,289)	(144,872)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(\$3,703)	(\$29,588)	(\$33,291)

During 2019, the County sold the Freedom Secondary Railroad which resulted in the forgiveness of \$177,882 of related Intergovernmental Payable Loans outstanding.

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, 2019

	Central Services	Health Benefits	Workers' Compensation	Total
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,103,036	\$6,334,660	\$6,028,084	\$13,465,780
Materials and Supplies Inventory	54,288	0	0	54,288
Prepaid Items	0	0	296,305	296,305
Interfund Receivable	184,490	553,583	37,473	775,546
Intergovernmental Receivable	39,699	0	0	39,699
<i>Total Current Assets</i>	1,381,513	6,888,243	6,361,862	14,631,618
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Depreciable Capital Assets, Net	1,165	0	0	1,165
<i>Total Assets</i>	1,382,678	6,888,243	6,361,862	14,632,783
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	204,865	18,757	136	223,758
Accrued Wages	15,131	4,493	4,037	23,661
Intergovernmental Payable	5,801	1,717	1,536	9,054
Payroll Withholding Payable	2,468	733	658	3,859
Interfund Payable	169,250	314	718	170,282
Compensated Absences Payable	45,360	2,854	10,957	59,171
Claims Payable	0	289,729	328,163	617,892
<i>Total Current Liabilities</i>	442,875	318,597	346,205	1,107,677
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable	30,042	1,639	2,916	34,597
Claims Payable	0	0	488,354	488,354
<i>Total Long-Term Liabilities</i>	30,042	1,639	491,270	522,951
<i>Total Liabilities</i>	472,917	320,236	837,475	1,630,628
Net Position				
Investment in Capital Assets	1,165	0	0	1,165
Unrestricted	908,596	6,568,007	5,524,387	13,000,990
<i>Total Net Position</i>	\$909,761	\$6,568,007	\$5,524,387	\$13,002,155

Portage County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2019*

	Central Services	Health Benefits	Workers' Compensation	Total
Operating Revenues				
Charges for Services	\$2,243,403	\$13,773,995	\$892,148	\$16,909,546
Other	27,942	0	0	27,942
<i>Total Operating Revenues</i>	<u>2,271,345</u>	<u>13,773,995</u>	<u>892,148</u>	<u>16,937,488</u>
Operating Expenses				
Personal Services	483,221	133,333	118,712	735,266
Materials and Supplies	114,007	7,397	4,715	126,119
Contractual Services	1,333,928	1,621,304	280,988	3,236,220
Depreciation and Amortization	1,618	0	0	1,618
Claims	0	9,914,155	328,163	10,242,318
Change in Worker's Compensation Estimate	0	0	(148,894)	(148,894)
<i>Total Operating Expenses</i>	<u>1,932,774</u>	<u>11,676,189</u>	<u>583,684</u>	<u>14,192,647</u>
<i>Operating Income (Loss)</i>	338,571	2,097,806	308,464	2,744,841
Non-Operating Revenues (Expenses)				
Intergovernmental	0	0	546,602	546,602
<i>Income (Loss) before Transfers</i>	338,571	2,097,806	855,066	3,291,443
Transfers In	15,292	0	0	15,292
<i>Change in Net Position</i>	353,863	2,097,806	855,066	3,306,735
<i>Net Position Beginning of Year</i>	<u>555,898</u>	<u>4,470,201</u>	<u>4,669,321</u>	<u>9,695,420</u>
<i>Net Position End of Year</i>	<u>\$909,761</u>	<u>\$6,568,007</u>	<u>\$5,524,387</u>	<u>\$13,002,155</u>

Portage County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2019

	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	\$2,185,458	\$13,704,806	\$888,336	\$16,778,600
Other Cash Receipts	4,540	0	0	4,540
Cash Payments to Employees for Services	(484,064)	(131,398)	(123,115)	(738,577)
Cash Payments for Interfund Services Provided	(4,250)	(314)	(718)	(5,282)
Cash Payments for Goods and Services	(1,409,637)	(1,911,563)	(341,290)	(3,662,490)
Cash Payments for Claims	0	(9,914,419)	(266,594)	(10,181,013)
<i>Net Cash Provided by (Used for)</i> <i>Operating Activities</i>	<u>292,047</u>	<u>1,747,112</u>	<u>156,619</u>	<u>2,195,778</u>
Cash Flows from Noncapital Financing Activities				
Intergovernmental	0	0	546,602	546,602
Advances In	150,000	0	0	150,000
Transfers In	15,292	0	0	15,292
<i>Net Cash Provided by</i> <i>Noncapital Financing Activities</i>	<u>165,292</u>	<u>0</u>	<u>546,602</u>	<u>711,894</u>
<i>Net Increase (Decrease) in Cash</i> <i>and Cash Equivalents</i>	457,339	1,747,112	703,221	2,907,672
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>645,697</u>	<u>4,587,548</u>	<u>5,324,863</u>	<u>10,558,108</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$1,103,036</u></u>	<u><u>\$6,334,660</u></u>	<u><u>\$6,028,084</u></u>	<u><u>\$13,465,780</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	<u>\$338,571</u>	<u>\$2,097,806</u>	<u>\$308,464</u>	<u>\$2,744,841</u>
Adjustments:				
Depreciation and Amortization	1,618	0	0	1,618
(Increase) Decrease in Assets:				
Materials and Supplies Inventory	(8,566)	0	0	(8,566)
Prepaid Items	0	0	(41,458)	(41,458)
Interfund Receivable	(57,945)	(69,189)	(3,812)	(130,946)
Intergovernmental Receivable	(23,402)	0	0	(23,402)
Increase (Decrease) in Liabilities:				
Accounts Payable	46,816	(282,576)	(1,656)	(237,416)
Accrued Wages	(497)	476	468	447
Intergovernmental Payable	1,891	804	(11,573)	(8,878)
Interfund Payable	296	(279)	(71)	(54)
Compensated Absences Payable	(6,735)	334	(6,418)	(12,819)
Claims Payable	0	(264)	(87,325)	(87,589)
<i>Total Adjustments</i>	<u>(46,524)</u>	<u>(350,694)</u>	<u>(151,845)</u>	<u>(549,063)</u>
<i>Net Cash Provided by (Used for)</i> <i>Operating Activities</i>	<u><u>\$292,047</u></u>	<u><u>\$1,747,112</u></u>	<u><u>\$156,619</u></u>	<u><u>\$2,195,778</u></u>

Combining Statements - Fiduciary Funds

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trustee agreement or equivalent arrangement that has certain circumstances. The County's private purpose trust funds include the McIntosh bequest fund and the Rodman bequest fund. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

Private Purpose Trust Funds

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

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

Custodial Funds

Undivided Monies Fund – To account for various taxes, special assessments and State undivided monies collected and disbursed for the benefit of other governments.

Fiscal Agent Fund – To account for monies received and disbursed by the County as fiscal agent for the benefit of legally separate organizations. The more significant of these organizations include the district board of health, parks, the multi-County detention center, and the soil and water conservation district.

Miscellaneous Courts Fund – To account for fees, licenses and permits and fines and forfeitures collected and distributed through the courts and for the benefit of others.

Portage County, Ohio
Combining Statement of Fiduciary Net Position
Private Purpose Trust Funds
December 31, 2019

	<u>McIntosh Bequest</u>	<u>Rodman Bequest</u>	<u>Totals</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	<u>\$1,295</u>	<u>\$8,791</u>	<u>\$10,086</u>
Net Position			
<i>Restricted for:</i>			
<i>Flags:</i>			
Non-Expendable	\$1,000	\$0	\$1,000
Expendable	295	0	295
<i>Children Detention Center:</i>			
Non-Expendable	0	2,500	2,500
Expendable	<u>0</u>	<u>6,291</u>	<u>6,291</u>
<i>Total Net Position</i>	<u>\$1,295</u>	<u>\$8,791</u>	<u>\$10,086</u>

Portage County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2019

	<u>McIntosh Bequest</u>	<u>Rodman Bequest</u>	<u>Totals</u>
Additions			
Interest	\$26	\$177	\$203
Deductions	<u>0</u>	<u>0</u>	<u>0</u>
<i>Change in Net Position</i>	26	177	203
<i>Net Position Beginning of Year</i>	<u>1,269</u>	<u>8,614</u>	<u>9,883</u>
<i>Net Position End of Year</i>	<u><u>\$1,295</u></u>	<u><u>\$8,791</u></u>	<u><u>\$10,086</u></u>

Portage County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2019

	Undivided Monies	Fiscal Agent	Miscellaneous Courts	Totals
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,746,029	\$6,400,568	\$194,274	\$12,340,871
Cash and Cash Equivalents In Segregated Accounts	0	0	1,099,952	1,099,952
Intergovernmental Receivable	6,202,919	203,831	0	6,406,750
Property Taxes Receivable	191,766,257	0	0	191,766,257
Special Assessments Receivable	3,171,012	0	0	3,171,012
<i>Total Assets</i>	<u>206,886,217</u>	<u>6,604,399</u>	<u>1,294,226</u>	<u>214,784,842</u>
Liabilities				
Accounts Payable	0	203,831	0	203,831
Intergovernmental Payable	11,948,945	80,048	1,294,226	13,323,219
<i>Total Liabilities</i>	<u>11,948,945</u>	<u>283,879</u>	<u>1,294,226</u>	<u>13,527,050</u>
Deferred Inflows of Resources				
Property Taxes	181,824,503	0	0	181,824,503
Net Position				
Restricted for Individuals, Organizations and Other Governments	<u>\$13,112,769</u>	<u>\$6,320,520</u>	<u>\$0</u>	<u>\$19,433,289</u>

Portage County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2019

	Undivided Monies	Fiscal Agent	Miscellaneous Courts	Totals
Additions				
Intergovernmental	\$10,172,629	\$0	\$0	\$10,172,629
Amounts Received as Fiscal Agent	0	9,804,043	0	9,804,043
Fines and Forfeitures for Other Governments	0	0	69,654,209	69,654,209
Property Tax Collections for Other Governments	180,053,920	0	0	180,053,920
<i>Total Additions</i>	<u>190,226,549</u>	<u>9,804,043</u>	<u>69,654,209</u>	<u>269,684,801</u>
Deductions				
Distributions to the State of Ohio	0	0	69,026,090	69,026,090
Distributions of State Funds to Other Governments	40,187,547	0	628,119	40,815,666
Property Tax Distributions to Other Governments	146,741,138	0	0	146,741,138
Distributions as Fiscal Agent	0	9,271,435	0	9,271,435
<i>Total Deductions</i>	<u>186,928,685</u>	<u>9,271,435</u>	<u>69,654,209</u>	<u>265,854,329</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	3,297,864	532,608	0	3,830,472
<i>Net Position Beginning of Year</i>	<u>9,814,905</u>	<u>5,787,912</u>	<u>0</u>	<u>15,602,817</u>
<i>Net Position End of Year</i>	<u>\$13,112,769</u>	<u>\$6,320,520</u>	<u>\$0</u>	<u>\$19,433,289</u>

**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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$5,015,338	\$5,691,858	\$5,647,898	(\$43,960)
Permissive Sales Tax	28,000,000	27,039,154	27,762,135	722,981
Intergovernmental	4,735,850	4,442,636	6,808,097	2,365,461
Interest	1,751,244	1,017,135	2,810,871	1,793,736
Licenses and Permits	6,000	6,000	7,666	1,666
Fines and Forfeitures	2,013,650	2,007,620	2,200,612	192,992
Rentals and Royalties	517,200	347,333	410,179	62,846
Charges for Services	6,777,010	5,805,120	7,136,545	1,331,425
Contributions and Donations	0	0	6,900	6,900
Other	28,845	28,845	312,196	283,351
Total Revenues	48,845,137	46,385,701	53,103,099	6,717,398
Expenditures				
Current:				
General Government - Legislative and Executive:				
Commissioners:				
Personal Services	464,437	465,101	459,813	5,288
Materials and Supplies	14,000	15,324	8,462	6,862
Contractual Services	201,127	238,877	198,979	39,898
Total Commissioners	679,564	719,302	667,254	52,048
Commissioners - Other:				
Personal Services	0	6,000	1,131	4,869
Contractual Services	3,023,595	3,078,930	2,657,891	421,039
Other	1,548,407	1,584,407	51,490	1,532,917
Total Commissioners - Other	4,572,002	4,669,337	2,710,512	1,958,825
Motor Pool:				
Personal Services	302,698	90,888	56,886	34,002
Materials and Supplies	204,137	204,137	871	203,266
Contractual Services	133,032	133,032	7,528	125,504
Capital Outlay	18,462	18,462	18,462	0
Total Motor Pool:	658,329	446,519	83,747	362,772
Building Maintenance:				
Personal Services	645,381	646,154	629,399	16,755
Materials and Supplies	178,933	180,559	114,749	65,810
Contractual Services	1,744,814	1,768,726	1,598,275	170,451
Total Building Maintenance	\$2,569,128	\$2,595,439	\$2,342,423	\$253,016

(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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Microfilm:				
Personal Services	\$105,196	\$105,196	\$102,490	\$2,706
Materials and Supplies	6,150	6,591	4,300	2,291
Contractual Services	1,600	7,501	4,786	2,715
Total Microfilm	112,946	119,288	111,576	7,712
Human Resources:				
Personal Services	131,308	133,863	133,623	240
Materials and Supplies	3,566	4,228	3,588	640
Contractual Services	20,357	20,357	18,214	2,143
Total Human Resources	155,231	158,448	155,425	3,023
Auditor:				
Personal Services	718,450	736,310	736,142	168
Materials and Supplies	23,874	27,626	21,765	5,861
Contractual Services	62,404	63,924	41,286	22,638
Total Auditor	804,728	827,860	799,193	28,667
Budget Commission:				
Personal Services	58,397	58,397	58,098	299
Materials and Supplies	910	910	887	23
Contractual Services	6,237	6,237	5,799	438
Total Budget Commission	65,544	65,544	64,784	760
Data Processing Board:				
Personal Services	533,428	560,782	560,371	411
Materials and Supplies	6,250	8,399	7,958	441
Contractual Services	436,361	469,053	463,992	5,061
Capital Outlay	0	100,647	100,073	574
Total Data Processing Board	976,039	1,138,881	1,132,394	6,487
Treasurer:				
Personal Services	374,917	374,917	371,733	3,184
Materials and Supplies	6,300	10,845	10,023	822
Contractual Services	98,000	98,077	94,076	4,001
Total Treasurer	479,217	483,839	475,832	8,007
Prosecutor:				
Personal Services	2,649,842	2,580,140	2,498,739	81,401
Materials and Supplies	55,004	85,563	77,287	8,276
Contractual Services	166,760	173,790	160,782	13,008
Capital Outlay	35,465	115,465	113,240	2,225
Other	0	2,500	2,500	0
Total Prosecutor	\$2,907,071	\$2,957,458	\$2,852,548	\$104,910

(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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Recorder:				
Personal Services	\$275,885	\$289,094	\$282,716	\$6,378
Materials and Supplies	7,778	8,823	8,388	435
Contractual Services	6,524	6,524	4,808	1,716
Other	0	647	647	0
Total Recorder	290,187	305,088	296,559	8,529
Board of Elections:				
Personal Services	994,360	998,194	903,043	95,151
Materials and Supplies	185,504	187,490	83,163	104,327
Contractual Services	439,377	441,247	306,260	134,987
Capital Outlay	64,080	64,080	12,744	51,336
Total Board of Elections	1,683,321	1,691,011	1,305,210	385,801
Unclaimed Monies:				
Other	195,100	195,100	7,708	187,392
Total General Government - Legislative and Executive	16,148,407	16,373,114	13,005,165	3,367,949
General Government - Judicial:				
Public Defender:				
Personal Services	954,613	978,227	978,030	197
Materials and Supplies	86,000	88,648	13,011	75,637
Contractual Services	99,220	114,339	114,041	298
Total Public Defender	1,139,833	1,181,214	1,105,082	76,132
Clerk of Courts:				
Personal Services	2,298,673	2,302,846	2,297,022	5,824
Materials and Supplies	122,439	130,546	114,053	16,493
Contractual Services	222,372	223,904	197,208	26,696
Total Clerk of Courts	2,643,484	2,657,296	2,608,283	49,013
Court of Appeals:				
Contractual Services	120,000	120,000	53,260	66,740
Municipal Court:				
Personal Services	1,166,009	1,172,900	1,159,547	13,353
Materials and Supplies	31,500	31,158	28,280	2,878
Contractual Services	116,313	137,389	137,189	200
Total Municipal Court	\$1,313,822	\$1,341,447	\$1,325,016	\$16,431

(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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Common Pleas Court:				
Personal Services	\$960,700	\$992,286	\$992,286	\$0
Materials and Supplies	38,000	40,196	18,902	21,294
Contractual Services	83,210	84,183	63,342	20,841
Total Common Pleas Court	1,081,910	1,116,665	1,074,530	42,135
Jury Commission:				
Personal Services	3,909	3,909	3,515	394
Contractual Services	492	492	371	121
Total Jury Commission	4,401	4,401	3,886	515
Domestic Relations:				
Personal Services	687,175	703,110	702,637	473
Materials and Supplies	27,023	45,552	45,339	213
Contractual Services	60,644	53,584	46,370	7,214
Total Domestic Relations	774,842	802,246	794,346	7,900
Probate Court:				
Personal Services	848,562	860,635	859,223	1,412
Materials and Supplies	19,344	22,434	18,366	4,068
Contractual Services	42,760	42,780	37,634	5,146
Total Probate Court	910,666	925,849	915,223	10,626
Juvenile Court:				
Personal Services	1,058,200	1,053,058	1,037,332	15,726
Materials and Supplies	39,000	52,165	34,726	17,439
Contractual Services	248,125	246,139	172,806	73,333
Capital Outlay	43,900	41,400	26,646	14,754
Other	0	2,500	0	2,500
Total Juvenile Court	1,389,225	1,395,262	1,271,510	123,752
Total General Government - Judicial	9,378,183	9,544,380	9,151,136	393,244
Public Safety:				
Building Regulations and Inspections:				
Personal Services	540,212	546,822	534,931	11,891
Materials and Supplies	22,000	26,486	26,329	157
Contractual Services	13,000	14,600	12,246	2,354
Other	0	100	73	27
Total Building Regulations and Inspections	\$575,212	\$588,008	\$573,579	\$14,429

(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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Detention Center:				
Contractual Services	\$1,827,394	\$1,842,240	\$1,494,767	\$347,473
Juvenile Probation:				
Personal Services	347,544	351,286	348,194	3,092
Materials and Supplies	6,100	6,100	3,891	2,209
Contractual Services	23,650	23,650	12,388	11,262
Total Juvenile Probation	377,294	381,036	364,473	16,563
Adult Probation:				
Personal Services	1,229,531	1,284,680	1,264,064	20,616
Materials and Supplies	44,687	80,970	80,167	803
Contractual Services	61,000	194,851	147,164	47,687
Other	0	6,000	5,630	370
Total Adult Probation	1,335,218	1,566,501	1,497,025	69,476
Coroner:				
Personal Services	292,308	292,308	291,225	1,083
Materials and Supplies	13,200	14,083	4,029	10,054
Contractual Services	157,485	157,490	103,552	53,938
Total Coroner	462,993	463,881	398,806	65,075
Sheriff:				
Personal Services	11,847,778	12,542,997	12,341,621	201,376
Materials and Supplies	784,529	838,229	828,201	10,028
Contractual Services	1,802,585	2,207,303	2,183,671	23,632
Capital Outlay	0	55,000	55,000	0
Other	7,000	7,736	7,705	31
Total Sheriff	14,441,892	15,651,265	15,416,198	235,067
Emergency Management Agency:				
Materials and Supplies	7,500	7,500	143	7,357
Contractual Services	7,500	7,500	3,450	4,050
Total Emergency Management Agency	15,000	15,000	3,593	11,407
Total Public Safety	19,035,003	20,507,931	19,748,441	759,490
Public Works:				
County Engineer Tax Map:				
Personal Services	190,621	193,464	186,927	6,537
Materials and Supplies	29,100	15,762	4,823	10,939
Contractual Services	3,200	3,200	2,304	896
Capital Outlay	0	14,000	14,000	0
Total Public Works	\$222,921	\$226,426	\$208,054	\$18,372

(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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Human Services:				
Veterans Services Commission:				
Personal Services	\$394,643	\$400,531	\$400,529	\$2
Materials and Supplies	35,800	37,124	35,404	1,720
Contractual Services	286,600	296,741	144,364	152,377
Other	0	3,000	2,550	450
Total Human Services	<u>717,043</u>	<u>737,396</u>	<u>582,847</u>	<u>154,549</u>
Capital Outlay	<u>12,593,661</u>	<u>13,497,280</u>	<u>13,009,578</u>	<u>487,702</u>
<i>Total Expenditures</i>	<u>58,095,218</u>	<u>60,886,527</u>	<u>55,705,221</u>	<u>5,181,306</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(9,250,081)</u>	<u>(14,500,826)</u>	<u>(2,602,122)</u>	<u>11,898,704</u>
Other Financing Sources (Uses)				
Advances In	105,122	105,122	455,122	350,000
Advances Out	(2,100,000)	(2,100,000)	(208,119)	1,891,881
Transfers In	0	0	666,010	666,010
Transfers Out	<u>(2,008,740)</u>	<u>(2,322,740)</u>	<u>(1,228,936)</u>	<u>1,093,804</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(4,003,618)</u>	<u>(4,317,618)</u>	<u>(315,923)</u>	<u>4,001,695</u>
<i>Net Change in Fund Balance</i>	(13,253,699)	(18,818,444)	(2,918,045)	15,900,399
<i>Fund Balance Beginning of Year</i>	15,973,651	15,973,651	15,973,651	0
Prior Year Encumbrances Appropriated	<u>4,693,960</u>	<u>4,693,960</u>	<u>4,693,960</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$7,413,912</u>	<u>\$1,849,167</u>	<u>\$17,749,566</u>	<u>\$15,900,399</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health and Recovery Board Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$5,032,441	\$5,101,707	\$4,629,446	(\$472,261)
Intergovernmental	2,002,194	2,002,194	2,849,204	847,010
Fines and Forfeitures	118,400	118,400	151,326	32,926
Contributions and Donations	0	1	3,450	3,449
Other	49,728	49,728	117,715	67,987
<i>Total Revenues</i>	<u>7,202,763</u>	<u>7,272,030</u>	<u>7,751,141</u>	<u>479,111</u>
Expenditures				
Current:				
Health:				
Mental Health and Recovery:				
Personal Services	510,131	556,418	517,749	38,669
Materials and Supplies	5,993	13,243	8,792	4,451
Contractual Services	7,462,236	10,030,305	8,895,129	1,135,176
Total Mental Health and Recovery	7,978,360	10,599,966	9,421,670	1,178,296
Indigent Driver, Alcohol Treatment:				
Contractual Services	175,000	175,000	28,892	146,108
<i>Total Expenditures</i>	<u>8,153,360</u>	<u>10,774,966</u>	<u>9,450,562</u>	<u>1,324,404</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(950,597)	(3,502,936)	(1,699,421)	1,803,515
Other Financing Sources (Uses)				
Transfers In	0	0	291,341	291,341
<i>Net Change in Fund Balance</i>	(950,597)	(3,502,936)	(1,408,080)	2,094,856
<i>Fund Balance Beginning of Year</i>	7,137,345	7,137,345	7,137,345	0
Prior Year Encumbrances Appropriated	434,038	434,038	434,038	0
<i>Fund Balance End of Year</i>	<u>\$6,620,786</u>	<u>\$4,068,447</u>	<u>\$6,163,303</u>	<u>\$2,094,856</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$15,412,133	\$13,985,364	\$14,079,171	\$93,807
Intergovernmental	3,277,195	4,563,943	6,075,978	1,512,035
Interest	800	800	1,405	605
Charges for Services	66,425	87,235	165,187	77,952
Contributions and Donations	6,500	5,200	6,789	1,589
Other	41,000	77,200	62,816	(14,384)
<i>Total Revenues</i>	<u>18,804,053</u>	<u>18,719,742</u>	<u>20,391,346</u>	<u>1,671,604</u>
Expenditures				
Current:				
Health:				
Developmental Disabilities:				
Personal Services	8,920,000	8,239,305	7,726,271	513,034
Materials and Supplies	232,718	220,688	136,669	84,019
Contractual Services	12,399,149	10,738,709	8,351,996	2,386,713
Capital Outlay	502,968	212,968	212,968	0
Other	33,803	24,503	18,114	6,389
<i>Total Developmental Disabilities</i>	<u>22,088,638</u>	<u>19,436,173</u>	<u>16,446,018</u>	<u>2,990,155</u>
Title VI:				
Personal Services	41,000	39,780	39,764	16
Materials and Supplies	0	6,467	6,467	0
Capital Outlay	0	1,503	1,502	1
<i>Total Title VI</i>	<u>41,000</u>	<u>47,750</u>	<u>47,733</u>	<u>17</u>
Capital Projects:				
Capital Outlay	11,800	1,020,200	106,930	913,270
Gifts and Donations:				
Materials and Supplies	11,000	11,000	2,938	8,062
Contractual Services	14,500	14,500	8,001	6,499
Capital Outlay	9,500	9,500	0	9,500
<i>Total Gifts and Donations</i>	<u>35,000</u>	<u>35,000</u>	<u>10,939</u>	<u>24,061</u>
<i>Total Expenditures</i>	<u>22,176,438</u>	<u>20,539,123</u>	<u>16,611,620</u>	<u>3,927,503</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,372,385)	(1,819,381)	3,779,726	5,599,107
Other Financing Sources (Uses)				
Transfers Out	0	(6,896,000)	0	6,896,000
<i>Net Change in Fund Balance</i>	(3,372,385)	(8,715,381)	3,779,726	12,495,107
<i>Fund Balance Beginning of Year</i>	18,979,145	18,979,145	18,979,145	0
Prior Year Encumbrances Appropriated	1,142,438	1,142,438	1,142,438	0
<i>Fund Balance End of Year</i>	<u>\$16,749,198</u>	<u>\$11,406,202</u>	<u>\$23,901,309</u>	<u>\$12,495,107</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Job and Family Services
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,892,183	\$2,934,404	\$2,628,266	(\$306,138)
Intergovernmental	14,153,450	17,386,123	17,788,340	402,217
Charges for Services	7,785,000	1,091,609	1,053,087	(38,522)
Contributions and Donations	6,300	6,067	10,525	4,458
<i>Total Revenues</i>	24,836,933	21,418,203	21,480,218	62,015
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	10,778,074	10,715,200	10,715,200	0
Materials and Supplies	87,400	128,300	115,255	13,045
Contractual Services	2,866,977	3,224,619	2,953,969	270,650
Capital Outlay	25,000	0	0	0
Other	162,000	1,600	337	1,263
Total Public Assistance	13,919,451	14,069,719	13,784,761	284,958
Child Support:				
Personal Services	1,790,400	1,790,400	1,749,169	41,231
Materials and Supplies	1,250	2,530	1,513	1,017
Contractual Services	600,085	748,805	521,944	226,861
Capital Outlay	50	50	0	50
Total Child Support	2,391,785	2,541,785	2,272,626	269,159
Child Welfare Levy:				
Personal Services	0	25,100	19,465	5,635
Materials and Supplies	10,500	8,000	7,584	416
Contractual Services	5,102,583	5,497,795	5,354,305	143,490
Capital Outlay	5,000	0	0	0
Other	100	0	0	0
Total Child Welfare Levy	5,118,183	5,530,895	5,381,354	149,541
WIA Allocation:				
Materials and Supplies	2,564	0	0	0
Contractual Services	1,136,434	687,645	675,752	11,893
Total WIA Allocation	1,138,998	687,645	675,752	11,893
Help Me Grow Allocation:				
Contractual Services	294,456	294,840	287,322	7,518
<i>Total Expenditures</i>	\$22,862,873	\$23,124,884	\$22,401,815	\$723,069

(continued)

Portage County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Job and Family Services (continued)
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Excess of Revenues Over (Under) Expenditures</i>	\$1,974,060	(\$1,706,681)	(\$921,597)	\$785,084
Other Financing Sources (Uses)				
Transfers In	0	290,942	484,547	193,605
Transfers Out	(1,980,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	(1,980,000)	290,942	484,547	193,605
<i>Net Change in Fund Balance</i>	(5,940)	(1,415,739)	(437,050)	978,689
<i>Fund Balance Beginning of Year</i>	1,415,739	1,415,739	1,415,739	0
<i>Fund Balance End of Year</i>	\$1,409,799	\$0	\$978,689	\$978,689

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$2,900,000	\$2,900,000	\$2,871,315	(\$28,685)
Other	0	0	2,649	2,649
<i>Total Revenues</i>	<u>2,900,000</u>	<u>2,900,000</u>	<u>2,873,964</u>	<u>(26,036)</u>
Expenses				
Personal Services	1,250,000	1,330,000	1,313,882	16,118
Materials and Supplies	413,500	521,350	333,426	187,924
Contractual Services	575,410	690,157	678,227	11,930
Other	8,904	10,049	8,910	1,139
Debt Service:				
Principal Retirement	430,000	552,789	551,658	1,131
Interest and Fiscal Charges	0	69,272	42,799	26,473
<i>Total Expenses</i>	<u>2,677,814</u>	<u>3,173,617</u>	<u>2,928,902</u>	<u>244,715</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	222,186	(273,617)	(54,938)	218,679
Transfers In	0	217,875	0	(217,875)
Transfers Out	(20,036)	0	0	0
<i>Net Change in Fund Equity</i>	202,150	(55,742)	(54,938)	804
<i>Fund Equity Beginning of Year</i>	<u>249,802</u>	<u>249,802</u>	<u>249,802</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$451,952</u>	<u>\$194,060</u>	<u>\$194,864</u>	<u>\$804</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$7,707,000	\$7,707,000	\$8,157,817	\$450,817
Other	40,000	40,000	67,532	27,532
<i>Total Revenues</i>	<u>7,747,000</u>	<u>7,747,000</u>	<u>8,225,349</u>	<u>478,349</u>
Expenses				
Personal Services	2,092,057	2,812,057	2,778,716	33,341
Materials and Supplies	828,144	928,144	741,145	186,999
Contractual Services	4,412,735	3,655,084	2,916,040	739,044
Other	103,800	103,800	23,834	79,966
Capital Outlay	2,284,915	2,284,915	2,284,915	0
Debt Service:				
Principal Retirement	1,093,934	1,093,934	1,093,934	0
Interest and Fiscal Charges	373,087	367,648	367,563	85
<i>Total Expenses</i>	<u>11,188,672</u>	<u>11,245,582</u>	<u>10,206,147</u>	<u>1,039,435</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances and Transfers</i>	(3,441,672)	(3,498,582)	(1,980,798)	1,517,784
Advances Out	(2,900,000)	(2,900,000)	0	2,900,000
Transfers In	1,407,632	0	0	0
<i>Net Change in Fund Equity</i>	(4,934,040)	(6,398,582)	(1,980,798)	4,417,784
<i>Fund Equity Beginning of Year</i>	6,410,757	6,410,757	6,410,757	0
Prior Year Encumbrances Appropriated	2,168,774	2,168,774	2,168,774	0
<i>Fund Equity End of Year</i>	<u>\$3,645,491</u>	<u>\$2,180,949</u>	<u>\$6,598,733</u>	<u>\$4,417,784</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, 2019

	<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	\$5,715,000	\$5,715,000	\$5,857,825	\$142,825
Other	9,325	9,325	627	(8,698)
<i>Total Revenues</i>	<u>5,724,325</u>	<u>5,724,325</u>	<u>5,858,452</u>	<u>134,127</u>
Expenses				
Personal Services	926,515	1,326,515	1,297,167	29,348
Materials and Supplies	627,362	727,362	579,606	147,756
Contractual Services	4,075,156	3,575,156	1,801,351	1,773,805
Other	34,138	34,138	4,910	29,228
Capital Outlay	356,276	356,276	356,276	0
Debt Service:				
Principal Retirement	108,000	108,000	108,000	0
Interest and Fiscal Charges	40,789	41,349	41,349	0
<i>Total Expenses</i>	<u>6,168,236</u>	<u>6,168,796</u>	<u>4,188,659</u>	<u>1,980,137</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances and Transfers</i>	(443,911)	(444,471)	1,669,793	2,114,264
Advances Out	(935,862)	(935,862)	0	935,862
Transfers In	149,349	0	0	0
<i>Net Change in Fund Equity</i>	(1,230,424)	(1,380,333)	1,669,793	3,050,126
<i>Fund Equity Beginning of Year</i>	9,075,570	9,075,570	9,075,570	0
Prior Year Encumbrances Appropriated	214,993	214,993	214,993	0
<i>Fund Equity End of Year</i>	<u>\$8,060,139</u>	<u>\$7,910,230</u>	<u>\$10,960,356</u>	<u>\$3,050,126</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$4,345,513	\$4,246,256	\$5,024,715	\$778,459
Other	0	0	11,982	11,982
<i>Total Revenues</i>	<u>4,345,513</u>	<u>4,246,256</u>	<u>5,036,697</u>	<u>790,441</u>
Expenses				
Personal Services	1,072,350	1,422,350	1,336,895	85,455
Materials and Supplies	505,987	605,987	363,432	242,555
Contractual Services	1,509,980	1,059,980	183,873	876,107
Other	23,500	23,500	19,998	3,502
Capital Outlay	1,407,194	1,407,194	1,407,194	0
Debt Service:				
Principal Retirement	691,528	691,528	691,528	0
Interest and Fiscal Charges	38,008	33,545	33,542	3
<i>Total Expenses</i>	<u>5,248,547</u>	<u>5,244,084</u>	<u>4,036,462</u>	<u>1,207,622</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances and Transfers</i>	(903,034)	(997,828)	1,000,235	1,998,063
Advances In				0
Advances Out	(1,510,000)	(1,510,000)	0	1,510,000
Transfers In	531,022	0	0	0
<i>Net Change in Fund Equity</i>	<u>(1,882,012)</u>	<u>(2,507,828)</u>	<u>1,000,235</u>	<u>3,508,063</u>
<i>Fund Equity Beginning of Year</i>	8,009,371	8,009,371	8,009,371	0
Prior Year Encumbrances Appropriated	397,078	397,078	397,078	0
<i>Fund Equity End of Year</i>	<u>\$6,524,437</u>	<u>\$5,898,621</u>	<u>\$9,406,684</u>	<u>\$3,508,063</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and Permits	\$100	\$45	\$140	\$95
Fines and Forfeitures	100	0	605	605
Charges for Services	1,760,165	1,740,650	2,095,950	355,300
<i>Total Revenues</i>	<u>1,760,365</u>	<u>1,740,695</u>	<u>2,096,695</u>	<u>356,000</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Real Estate Assessment Auditor:				
Personal Services	480,015	480,015	369,082	110,933
Materials and Supplies	15,800	15,800	6,670	9,130
Contractual Services	434,813	434,813	321,982	112,831
Other	25	25	0	25
Total Real Estate Assessment Auditor	<u>930,653</u>	<u>930,653</u>	<u>697,734</u>	<u>232,919</u>
Real Estate Assessment Information Technology:				
Personal Services	240,781	240,781	226,265	14,516
Materials and Supplies	175,500	175,500	430	175,070
Contractual Services	98,470	98,470	54,463	44,007
Total Real Estate Assessment Information Technology	<u>514,751</u>	<u>514,751</u>	<u>281,158</u>	<u>233,593</u>
<i>Total Expenditures</i>	<u>1,445,404</u>	<u>1,445,404</u>	<u>978,892</u>	<u>466,512</u>
<i>Net Change in Fund Balance</i>	314,961	295,291	1,117,803	822,512
<i>Fund Balance Beginning of Year</i>	2,455,660	2,455,660	2,455,660	0
Prior Year Encumbrances Appropriated	<u>35,923</u>	<u>35,923</u>	<u>35,923</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,806,544</u></u>	<u><u>\$2,786,874</u></u>	<u><u>\$3,609,386</u></u>	<u><u>\$822,512</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, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$10,000	\$8,960	\$19,910	\$10,950
Charges for Services	694,000	599,381	608,467	9,086
<i>Total Revenues</i>	<u>704,000</u>	<u>608,341</u>	<u>628,377</u>	<u>20,036</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Treasurer:				
Personal Services	116,694	130,394	123,726	6,668
Materials and Supplies	2,000	2,000	0	2,000
Contractual Services	408,250	414,250	327,640	86,610
Total Treasurer	<u>526,944</u>	<u>546,644</u>	<u>451,366</u>	<u>95,278</u>
Treasurer - Tax Certificates:				
Personal Services	15,983	23,108	22,551	557
Contractual Services	8,000	10,000	8,374	1,626
Other	500	500	400	100
Total Treasurer - Tax Certificates	<u>24,483</u>	<u>33,608</u>	<u>31,325</u>	<u>2,283</u>
Prosecutor:				
Personal Services	256,299	256,299	200,727	55,572
Materials and Supplies	5,000	5,000	0	5,000
Total Prosecutor	<u>261,299</u>	<u>261,299</u>	<u>200,727</u>	<u>60,572</u>
<i>Total Expenditures</i>	<u>812,726</u>	<u>841,551</u>	<u>683,418</u>	<u>158,133</u>
<i>Net Change in Fund Balance</i>	(108,726)	(233,210)	(55,041)	178,169
<i>Fund Balance Beginning of Year</i>	<u>1,028,372</u>	<u>1,028,372</u>	<u>1,028,372</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$919,646</u>	<u>\$795,162</u>	<u>\$973,331</u>	<u>\$178,169</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, 2019

	<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	\$393,400	\$381,471	\$402,548	\$21,077
Charges for Services	8,000	7,490	8,971	1,481
Other	0	0	264	264
<i>Total Revenues</i>	<u>401,400</u>	<u>388,961</u>	<u>411,783</u>	<u>22,822</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Law Library:				
Personal Services	94,460	94,460	60,809	33,651
Materials and Supplies	425,496	425,496	339,908	85,588
Contractual Services	17,500	17,500	11,535	5,965
<i>Total Expenditures</i>	<u>537,456</u>	<u>537,456</u>	<u>412,252</u>	<u>125,204</u>
<i>Net Change in Fund Balance</i>	(136,056)	(148,495)	(469)	148,026
<i>Fund Balance Beginning of Year</i>	<u>789,999</u>	<u>789,999</u>	<u>789,999</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$653,943</u>	<u>\$641,504</u>	<u>\$789,530</u>	<u>\$148,026</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Election Security Fund
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$50,000	\$50,000	\$50,000	\$0
Interest	0	0	365	365
<i>Total Revenues</i>	<u>50,000</u>	<u>50,000</u>	<u>50,365</u>	<u>365</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Board of Elections Security:				
Materials and Supplies	10,000	10,000	5,641	4,359
Contractual Services	40,000	40,000	27,600	12,400
<i>Total Expenditures</i>	<u>50,000</u>	<u>50,000</u>	<u>33,241</u>	<u>16,759</u>
<i>Net Change in Fund Balance</i>	0	0	17,124	17,124
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$17,124</u>	<u>\$17,124</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$1,196,500	\$1,184,995	\$1,476,797	\$291,802
Expenditures				
Current:				
General Government - Judicial:				
Municipal Court:				
Personal Services	47,135	47,135	45,571	1,564
Materials and Supplies	29,000	29,000	6,660	22,340
Contractual Services	31,599	36,599	33,072	3,527
Capital Outlay	15,000	15,000	4,555	10,445
Total Municipal Court	122,734	127,734	89,858	37,876
Computerization Clerk Municipal Court:				
Personal Services	169,059	169,059	167,340	1,719
Materials and Supplies	23,500	23,500	15,953	7,547
Contractual Services	138,160	138,160	103,768	34,392
Capital Outlay	12,013	12,013	9,013	3,000
Total Computerization Clerk Municipal Court	342,732	342,732	296,074	46,658
Kent Municipal Court:				
Personal Services	42,307	46,541	46,541	0
Materials and Supplies	0	5,000	1,481	3,519
Contractual Services	15,000	15,000	2,148	12,852
Total Kent Municipal Court	57,307	66,541	50,170	16,371
Probate Court:				
Materials and Supplies	4,000	4,000	2,611	1,389
Contractual Services	16,100	16,100	6,314	9,786
Capital Outlay	12,000	12,000	0	12,000
Other	250	250	0	250
Total Probate Court	32,350	32,350	8,925	23,425
Probate IT Support:				
Personal Services	10,000	14,000	14,000	0
Computer Legal Reseach Juvenile:				
Materials and Supplies	925	12,925	11,701	1,224
Contractual Services	12,075	6,075	5,002	1,073
Total Computer Legal Reseach Juvenile	13,000	19,000	16,703	2,297
Juvenile Court:				
Personal Services	\$5,000	\$7,600	\$7,600	\$0

(continued)

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Fund (continued)
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Court Special Projects:				
Materials and Supplies	\$1,000	\$1,000	\$0	\$1,000
Contractual Services	2,000	2,000	0	2,000
Total Juvenile Court Special Projects	3,000	3,000	0	3,000
Computer Legal Research Common Pleas:				
Materials and Supplies	5,000	6,000	5,583	417
Contractual Services	500	0	0	0
Total Computer Legal Research Common Pleas	5,500	6,000	5,583	417
Common Pleas Court:				
Personal Services	106,530	106,530	81,151	25,379
Computerization Clerk Common Pleas:				
Personal Services	18,320	18,320	9,508	8,812
Materials and Supplies	6,500	6,500	3,780	2,720
Contractual Services	20,992	20,992	17,432	3,560
Total Computerization Clerk Common Pleas	45,812	45,812	30,720	15,092
Common Pleas Tech Support:				
Materials and Supplies	37,017	27,017	8,014	19,003
Contractual Services	5,000	25,000	7,445	17,555
Capital Outlay	0	10,000	9,056	944
Total Common Pleas Tech Support	42,017	62,017	24,515	37,502
Mediation and Dispute Common Pleas:				
Personal Services	57,213	54,350	54,350	0
Mediation and Dispute Domestic Relations:				
Personal Services	22,098	22,098	21,675	423
GAL 2303.201:				
Contractual Services	10,000	10,000	0	10,000
<i>Total Expenditures</i>	875,293	919,764	701,324	218,440
<i>Excess of Revenues Over (Under) Expenditures</i>	321,207	265,231	775,473	510,242
Other Financing Sources (Uses)				
Advances In	0	0	1,000	1,000
Transfers Out	0	(256,885)	(256,884)	1
<i>Total Other Financing Sources (Uses)</i>	0	(256,885)	(255,884)	1,001
<i>Net Change in Fund Balance</i>	321,207	8,346	519,589	511,243
<i>Fund Balance Beginning of Year</i>	1,734,305	1,734,305	1,734,305	0
Prior Year Encumbrances Appropriated	12,014	12,014	12,014	0
<i>Fund Balance End of Year</i>	\$2,067,526	\$1,754,665	\$2,265,908	\$511,243

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$410,350	\$353,104	\$393,492	\$40,388
Licenses and Permits	193,000	140,010	144,396	4,386
Fines and Forfeitures	2,500	2,164	2,164	0
Rentals and Royalties	0	0	41,686	41,686
Charges for Services	427,084	482,977	493,232	10,255
Contributions and Donations	6,400	2,485	2,979	494
Other	0	46,862	46,862	0
<i>Total Revenues</i>	<u>1,039,334</u>	<u>1,027,602</u>	<u>1,124,811</u>	<u>97,209</u>
Expenditures				
Current:				
Public Safety:				
Concealed Handgun Licenses:				
Personal Services	98,100	118,100	77,399	40,701
Materials and Supplies	21,676	46,676	28,858	17,818
Contractual Services	93,000	88,000	53,573	34,427
Total Concealed Handgun Licenses	<u>212,776</u>	<u>252,776</u>	<u>159,830</u>	<u>92,946</u>
Enforcement and Education:				
Personal Services	2,430	2,430	0	2,430
Materials and Supplies	1,000	1,000	870	130
Contractual Services	3,000	3,000	457	2,543
Total Enforcement and Education	<u>6,430</u>	<u>6,430</u>	<u>1,327</u>	<u>5,103</u>
Marine Patrol:				
Personal Services	16,200	23,280	23,280	0
Materials and Supplies	3,200	1,724	1,723	1
Contractual Services	4,600	4,635	4,635	0
Total Marine Patrol	<u>24,000</u>	<u>29,639</u>	<u>29,638</u>	<u>1</u>
Drug Abuse Resistance Education:				
Personal Services	67,816	17,522	17,522	0
Traffic Enforcement Program:				
Personal Services	19,145	17,133	14,418	2,715
Materials and Supplies	855	855	600	255
Other	0	2,038	2,038	0
Total Traffic Enforcement Program	<u>\$20,000</u>	<u>\$20,026</u>	<u>\$17,056</u>	<u>\$2,970</u>

(continued)

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Fund (continued)
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Byrne Justice Grant:				
Contractual Services	\$19,529	\$39,059	\$19,530	\$19,529
Law Enforcement Assessment:				
Personal Services	10,200	10,200	0	10,200
Materials and Supplies	1,000	5,000	0	5,000
Contractual Services	8,000	14,000	6,224	7,776
Total Law Enforcement Assessment	19,200	29,200	6,224	22,976
Sheriff's Inmate Commissary:				
Personal Services	106,720	106,720	86,151	20,569
Materials and Supplies	158,000	213,000	171,349	41,651
Contractual Services	38,583	43,583	38,352	5,231
Capital Outlay	20,000	10,000	0	10,000
Total Sheriff's Inmate Commissary	323,303	373,303	295,852	77,451
Police Services:				
Personal Services:	100,000	162,078	150,909	11,169
Wireless 911:				
Personal Services	60,000	60,000	55,733	4,267
Materials and Supplies	25,000	25,000	817	24,183
Contractual Services	307,000	307,000	203,963	103,037
Capital Outlay	81,303	81,303	0	81,303
Total Wireless 911	473,303	473,303	260,513	212,790
Federal Equity Sharing:				
Materials and Supplies	0	35,000	7,115	27,885
Contractual Services	0	2,000	0	2,000
Total Federal Equity Sharing	\$0	\$37,000	\$7,115	\$29,885

(continued)

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Fund (continued)
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Electronic Fingerprinting:				
Personal Services	\$6,720	\$6,720	\$6,287	\$433
Materials and Supplies	2,000	1,000	0	1,000
Contractual Services	16,000	17,000	16,138	862
Total Electronic Fingerprinting	24,720	24,720	22,425	2,295
Sheriff's Gift's and Donations DARE:				
Materials and Supplies	0	4,000	0	4,000
Contractual Services	0	1,000	40	960
Total Sheriff's Gift's and Donations DARE	0	5,000	40	4,960
Sheriff's Gifts and Donations K-9:				
Materials and Supplies	0	2,900	1,643	1,257
Contractual Services	0	228	0	228
Total Sheriff's Gifts and Donations K-9	0	3,128	1,643	1,485
Total Expenditures	1,291,077	1,473,184	989,624	483,560
Excess of Revenues Over (Under) Expenditures	(251,743)	(445,582)	135,187	580,769
Other Financing Sources (Uses)				
Advances In	0	19,530	19,530	0
Transfers In	0	7,330	7,330	0
Total Other Financing Sources (Uses)	0	26,860	26,860	0
Net Change in Fund Balance	(251,743)	(418,722)	162,047	580,769
Fund Balance Beginning of Year	795,295	795,295	795,295	0
Prior Year Encumbrances Appropriated	20,588	20,588	20,588	0
Fund Balance End of Year	\$564,140	\$397,161	\$977,930	\$580,769

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Garnt
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$522,543	\$615,198	\$615,199	\$1
Expenditures				
Current:				
Public Safety:				
Felony Delinquent Care & Custody:				
Materials and Supplies	348,100	555,945	555,929	16
Contractual Services	6,000	6,000	3,198	2,802
Capital Outlay	19,900	40,700	24,120	16,580
<i>Total Expenditures</i>	<u>374,000</u>	<u>602,645</u>	<u>583,247</u>	<u>19,398</u>
<i>Net Change in Fund Balance</i>	148,543	12,553	31,952	19,399
<i>Fund Balance Beginning of Year</i>	<u>223,587</u>	<u>223,587</u>	<u>223,587</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$372,130</u></u>	<u><u>\$236,140</u></u>	<u><u>\$255,539</u></u>	<u><u>\$19,399</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$406,572	\$323,595	\$323,296	(\$299)
Fines and Forfeitures	842,025	757,722	812,100	54,378
<i>Total Revenues</i>	<u>1,248,597</u>	<u>1,081,317</u>	<u>1,135,396</u>	<u>54,079</u>
Expenditures				
Current:				
Public Safety:				
Probation Services:				
Personal Services	298,077	298,077	194,334	103,743
Materials and Supplies	900	6,900	1,365	5,535
Contractual Services	1,690	8,500	6,118	2,382
Other	100	1,200	692	508
Total Probation Services	<u>300,767</u>	<u>314,677</u>	<u>202,509</u>	<u>112,168</u>
Adult Probation:				
Personal Services	252,145	300,610	278,352	22,258
Materials and Supplies	6,652	14,327	7,864	6,463
Contractual Services	87,153	28,359	25,858	2,501
Total Adult Probation	<u>345,950</u>	<u>343,296</u>	<u>312,074</u>	<u>31,222</u>
Reinvestment Incentive:				
Personal Services	83,404	58,751	58,380	371
Materials and Supplies	10,500	2,397	2,397	0
Contractual Services	5,000	0	0	0
Total Reinvestment Incentive	<u>98,904</u>	<u>61,148</u>	<u>60,777</u>	<u>371</u>
Municipal Court Acohol Monitoring:				
Contractual Services	13,000	33,000	30,068	2,932
SCRAM Monitoring:				
Personal Services	115,446	117,446	117,274	172
Materials and Supplies	1,000	1,000	120	880
Contractual Services	224,630	224,630	224,630	0
Total SCRAM Monitoring	<u>341,076</u>	<u>343,076</u>	<u>342,024</u>	<u>1,052</u>
<i>Total Expenditures</i>	<u>1,099,697</u>	<u>1,095,197</u>	<u>947,452</u>	<u>147,745</u>
<i>Net Change in Fund Balance</i>	148,900	(13,880)	187,944	201,824
<i>Fund Balance Beginning of Year</i>	1,588,311	1,588,311	1,588,311	0
Prior Year Encumbrances Appropriated	<u>49,869</u>	<u>49,869</u>	<u>49,869</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,787,080</u>	<u>\$1,624,300</u>	<u>\$1,826,124</u>	<u>\$201,824</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, 2019

	<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	\$350	\$350	\$800	\$450
Expenditures				
Current:				
Public Safety:				
Probate Court Conduct:				
Materials and Supplies	1,650	1,650	0	1,650
Contractual Services	3,000	3,000	0	3,000
Capital Outlay	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>5,650</u>	<u>5,650</u>	<u>0</u>	<u>5,650</u>
<i>Net Change in Fund Balance</i>	(5,300)	(5,300)	800	6,100
<i>Fund Balance Beginning of Year</i>	<u>16,232</u>	<u>16,232</u>	<u>16,232</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$10,932</u>	<u>\$10,932</u>	<u>\$17,032</u>	<u>\$6,100</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$266,900	\$204,091	\$244,136	\$40,045
Charges for Services	0	22,093	87,056	64,963
<i>Total Revenues</i>	<u>266,900</u>	<u>226,184</u>	<u>331,192</u>	<u>105,008</u>
Expenditures				
Current:				
Public Safety:				
Hazmat Operations:				
Materials and Supplies	11,000	11,000	2,804	8,196
Contractual Services	35,100	99,100	76,492	22,608
Total Hazmat Operations	<u>46,100</u>	<u>110,100</u>	<u>79,296</u>	<u>30,804</u>
EMA Urban Search & Rescue:				
Materials and Supplies	0	798	215	583
Contractual Services	0	2,500	492	2,008
Total EMA Urban Search & Rescue	<u>0</u>	<u>3,298</u>	<u>707</u>	<u>2,591</u>
EMPG Homeland Security:				
Personal Services	127,100	234,178	234,116	62
Materials and Supplies	46,370	19,242	15,394	3,848
Contractual Services	20,650	33,191	28,130	5,061
Capital Outlay	0	9,000	8,250	750
Total EMPG Homeland Security	<u>194,120</u>	<u>295,611</u>	<u>285,890</u>	<u>9,721</u>
Disaster Planning:				
Contractual Services	0	15,350	1,535	13,815
Local Emergency Planning Committee:				
Personal Services	1,300	11,000	3,364	7,636
Materials and Supplies	5,000	7,000	1,100	5,900
Contractual Services	10,900	30,900	27,515	3,385
Total Local Emergency Planning Committee	<u>17,200</u>	<u>48,900</u>	<u>31,979</u>	<u>16,921</u>
<i>Total Expenditures</i>	<u>257,420</u>	<u>473,259</u>	<u>399,407</u>	<u>73,852</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>9,480</u>	<u>(247,075)</u>	<u>(68,215)</u>	<u>178,860</u>
Other Financing Sources (Uses)				
Advances In	0	0	15,350	15,350
Transfers In	67,000	102,300	102,300	0
<i>Total Other Financing Sources (Uses)</i>	<u>67,000</u>	<u>102,300</u>	<u>117,650</u>	<u>15,350</u>
<i>Net Change in Fund Balance</i>	76,480	(144,775)	49,435	194,210
<i>Fund Balance Beginning of Year</i>	<u>273,422</u>	<u>273,422</u>	<u>273,422</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$349,902</u>	<u>\$128,647</u>	<u>\$322,857</u>	<u>\$194,210</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$6,829,960	\$6,829,960	\$8,635,360	\$1,805,400
Interest	0	0	69,750	69,750
Licenses and Permits	3,000	3,000	3,975	975
Fines and Forfeitures	96,500	96,500	80,547	(15,953)
Charges for Services	120,500	120,500	298,500	178,000
Contributions and Donations	0	0	2,129	2,129
Special Assessments	0	0	15,221	15,221
Other	10,000	10,000	155,772	145,772
<i>Total Revenues</i>	<u>7,059,960</u>	<u>7,059,960</u>	<u>9,261,254</u>	<u>2,201,294</u>
Expenditures				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personal Services	4,162,221	4,666,552	4,588,944	77,608
Materials and Supplies	1,986,338	2,586,338	2,362,498	223,840
Contractual Services	465,893	649,093	378,883	270,210
Capital Outlay	734,065	1,144,565	987,702	156,863
Other	29,379	9,379	3,942	5,437
Total Motor Vehicle Gas Tax	<u>7,377,896</u>	<u>9,055,927</u>	<u>8,321,969</u>	<u>733,958</u>
Ditch Maintenance:				
Contractual Services	<u>0</u>	<u>7,952</u>	<u>7,069</u>	<u>883</u>
<i>Total Expenditures</i>	<u>7,377,896</u>	<u>9,063,879</u>	<u>8,329,038</u>	<u>734,841</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(317,936)</u>	<u>(2,003,919)</u>	<u>932,216</u>	<u>2,936,135</u>
Other Financing Sources (Uses)				
Advances Out	(105,123)	(105,123)	(105,122)	1
Transfers Out	(200,000)	(625,423)	(527,051)	98,372
<i>Total Other Financing Sources (Uses)</i>	<u>(305,123)</u>	<u>(730,546)</u>	<u>(632,173)</u>	<u>98,373</u>
<i>Net Change in Fund Balance</i>	(623,059)	(2,734,465)	300,043	3,034,508
<i>Fund Balance Beginning of Year</i>	2,744,009	2,744,009	2,744,009	0
Prior Year Encumbrances Appropriated	<u>121,198</u>	<u>121,198</u>	<u>121,198</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,242,148</u>	<u>\$130,742</u>	<u>\$3,165,250</u>	<u>\$3,034,508</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$634,515	\$361,315	(\$273,200)
Interest	37,230	32,392	82,369	49,977
Charges for Services	650	600	53	(547)
Other	97,500	64,625	157,744	93,119
<i>Total Revenues</i>	<u>135,380</u>	<u>732,132</u>	<u>601,481</u>	<u>(130,651)</u>
Expenditures				
Current:				
Public Works:				
County Formula:				
Contractual Services	32,600	337,633	336,072	1,561
Critical Infrastructure:				
Contractual Services	0	293,700	82,230	211,470
LGIP Innov:				
Contractual Services	0	5,925	5,746	179
Houseing Loan Program:				
Contractual Services	19,750	25,767	3,197	22,570
Section 17 Housing Program:				
Contractual Services	1,844	3,144	2,610	534
Foreclosure Program:				
Contractual Services	200	200	0	200
Home Rehab Program:				
Contractual Services	10,000	20,775	11,067	9,708
Economic Development Program:				
Contractual Services	281,615	146,650	27,978	118,672
<i>Total Expenditures</i>	<u>346,009</u>	<u>833,794</u>	<u>468,900</u>	<u>364,894</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(210,629)	(101,662)	132,581	234,243
Other Financing Sources (Uses)				
Transfers Out	0	(85,700)	0	0
<i>Net Change in Fund Balance</i>	(210,629)	(187,362)	132,581	319,943
<i>Fund Balance Beginning of Year</i>	<u>463,855</u>	<u>463,855</u>	<u>463,855</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$253,226</u>	<u>\$276,493</u>	<u>\$596,436</u>	<u>\$319,943</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and Permits	\$11,000	\$23,200	\$25,152	\$1,952
Expenditures				
Current:				
Health:				
Marriage License:				
Contractual Services	<u>22,000</u>	<u>26,300</u>	<u>25,067</u>	<u>1,233</u>
<i>Net Change in Fund Balance</i>	(11,000)	(3,100)	85	3,185
<i>Fund Balance Beginning of Year</i>	<u>14,147</u>	<u>14,147</u>	<u>14,147</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,147</u></u>	<u><u>\$11,047</u></u>	<u><u>\$14,232</u></u>	<u><u>\$3,185</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$0	\$4,000	\$4,000
Licenses and Permits	500,000	500,000	535,936	35,936
Fines and Forfeitures	3,600	3,600	3,148	(452)
Charges for Services	22,000	22,000	24,145	2,145
Contributions and Donations	0	0	23,273	23,273
Other	0	0	7,943	7,943
<i>Total Revenues</i>	<u>525,600</u>	<u>525,600</u>	<u>598,445</u>	<u>72,845</u>
Expenditures				
Current:				
Health:				
Dog Warden:				
Personal Services	359,500	374,500	368,005	6,495
Materials and Supplies	37,200	37,200	15,139	22,061
Contractual Services	49,600	57,400	51,503	5,897
Capital Outlay	0	38,285	38,249	36
Total Dog Warden	<u>446,300</u>	<u>507,385</u>	<u>472,896</u>	<u>34,489</u>
Auditor:				
Personal Services	65,427	65,427	40,433	24,994
Materials and Supplies	10,000	10,000	7,006	2,994
Contractual Services	22,500	22,830	22,830	0
Other	120	120	16	104
Total Auditor	<u>98,047</u>	<u>98,377</u>	<u>70,285</u>	<u>28,092</u>
<i>Total Expenditures</i>	<u>544,347</u>	<u>605,762</u>	<u>543,181</u>	<u>62,581</u>
<i>Net Change in Fund Balance</i>	(18,747)	(80,162)	55,264	135,426
<i>Fund Balance Beginning of Year</i>	<u>564,262</u>	<u>564,262</u>	<u>564,262</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$545,515</u></u>	<u><u>\$484,100</u></u>	<u><u>\$619,526</u></u>	<u><u>\$135,426</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Women, Infants and Children Fund
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$1,004,593	\$1,006,325	\$1,062,441	\$56,116
Contributions and Donations	0	1,000	1,000	0
<i>Total Revenues</i>	<u>1,004,593</u>	<u>1,007,325</u>	<u>1,063,441</u>	<u>56,116</u>
Expenditures				
Current:				
Health:				
Women, Infants and Children:				
Personal Services	949,765	809,774	809,773	1
Materials and Supplies	8,292	31,228	31,228	0
Contractual Services	73,456	64,832	64,832	0
<i>Total Expenditures</i>	<u>1,031,513</u>	<u>905,834</u>	<u>905,833</u>	<u>1</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(26,920)</u>	<u>101,491</u>	<u>157,608</u>	<u>56,117</u>
Other Financing Sources (Uses)				
Advances Out	0	(350,000)	(350,000)	0
Transfers In	0	67,686	11,569	(56,117)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(282,314)</u>	<u>(338,431)</u>	<u>(56,117)</u>
<i>Net Change in Fund Balance</i>	<u>(26,920)</u>	<u>(180,823)</u>	<u>(180,823)</u>	<u>0</u>
<i>Fund Balance Beginning of Year</i>	179,353	179,353	179,353	0
Prior Year Encumbrances Appropriated	<u>1,470</u>	<u>1,470</u>	<u>1,470</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$153,903</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
Indigent Guardianship Fund
For the Year Ended December 31, 2019

	<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	\$17,810	\$2,810
Expenditures				
Current:				
Human Services:				
Indigent Guardianship:				
Materials and Supplies	3,000	3,000	0	3,000
Contractual Services	32,000	32,000	9,753	22,247
Capital Outlay	6,000	6,000	0	6,000
<i>Total Expenditures</i>	<u>41,000</u>	<u>41,000</u>	<u>9,753</u>	<u>31,247</u>
<i>Net Change in Fund Balance</i>	(26,000)	(26,000)	8,057	34,057
<i>Fund Balance Beginning of Year</i>	<u>191,232</u>	<u>191,232</u>	<u>191,232</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$165,232</u></u>	<u><u>\$165,232</u></u>	<u><u>\$199,289</u></u>	<u><u>\$34,057</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$428,269	\$385,143	\$381,697	(\$3,446)
Expenditures				
Current:				
Human Services:				
Violence Against Women:				
Personal Services	107,499	92,599	92,544	55
Contractual Services	29,804	28,474	28,474	0
Total Violence Against Women	137,303	121,073	121,018	55
Victim Assistance:				
Personal Services	338,588	352,267	350,050	2,217
Contractual Services	9,758	10,583	8,054	2,529
Total Victim Assistance	348,346	362,850	358,104	4,746
<i>Total Expenditures</i>	485,649	483,923	479,122	4,801
<i>Excess of Revenues Over (Under) Expenditures</i>	(57,380)	(98,780)	(97,425)	1,355
Other Financing Sources (Uses)				
Advances In	0	0	15,000	15,000
Transfers In	115,585	121,353	201,557	80,204
<i>Total Other Financing Sources (Uses)</i>	115,585	121,353	216,557	95,204
<i>Net Change in Fund Balance</i>	58,205	22,573	119,132	96,559
<i>Fund Balance Beginning of Year</i>	7,879	7,879	7,879	0
<i>Fund Balance End of Year</i>	\$66,084	\$30,452	\$127,011	\$96,559

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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$90,000	\$90,000	\$93,432	\$3,432
Expenditures				
Current:				
General Government - Legislative and Executive:				
Recorder:				
Personal Services	0	16,840	16,749	91
Materials and Supplies	56,998	56,998	4,584	52,414
Contractual Services	151,249	151,249	74,630	76,619
<i>Total Expenditures</i>	208,247	225,087	95,963	129,124
<i>Net Change in Fund Balance</i>	(118,247)	(135,087)	(2,531)	132,556
<i>Fund Balance Beginning of Year</i>	558,292	558,292	558,292	0
Prior Year Encumbrances Appropriated	2,318	2,318	2,318	0
<i>Fund Balance End of Year</i>	\$442,363	\$425,523	\$558,079	\$132,556

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, 2019*

	<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>\$1,300,000</u>	<u>\$1,300,000</u>	<u>\$1,648,365</u>	<u>\$348,365</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Certificate of Title:				
Personal Services	650,675	650,675	643,768	6,907
Materials and Supplies	15,229	15,229	10,808	4,421
Contractual Services	30,600	30,600	27,753	2,847
Other	<u>357,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,053,504</u>	<u>696,504</u>	<u>682,329</u>	<u>14,175</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	246,496	603,496	966,036	362,540
Other Financing Sources (Uses)				
Transfers Out	<u>0</u>	<u>(666,010)</u>	<u>(666,010)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	246,496	(62,514)	300,026	362,540
<i>Fund Balance Beginning of Year</i>	3,214,497	3,214,497	3,214,497	0
Prior Year Encumbrances Appropriated	<u>29</u>	<u>29</u>	<u>29</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,461,022</u></u>	<u><u>\$3,152,012</u></u>	<u><u>\$3,514,552</u></u>	<u><u>\$362,540</u></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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$1,188,799	\$1,188,799	\$1,188,799	\$0
Rentals and Royalties	196,438	196,438	169,718	(26,720)
<i>Total Revenues</i>	<u>1,385,237</u>	<u>1,385,237</u>	<u>1,358,517</u>	<u>(26,720)</u>
Expenditures				
Debt Service:				
Principal Retirement:				
1998 USDA Building Improvements	17,900	17,900	17,900	0
2001 USDA Building Improvements	6,357	6,357	6,357	0
2010 Riddle Block Building Refunding	147,000	147,000	147,000	0
2010 County Building Refunding	230,000	230,000	230,000	0
2010 Prosecutors Building	195,000	195,000	195,000	0
2013 Kent Courthouse	422,000	422,000	422,000	0
2014 Energy Conservation	440,000	440,000	440,000	0
Total Principal Retirement	<u>1,458,257</u>	<u>1,458,257</u>	<u>1,458,257</u>	<u>0</u>
Interest and Fiscal Charges:				
1998 USDA Building Improvements	4,675	4,675	4,674	1
2001 USDA Building Improvements	2,859	2,859	2,858	1
2010 Riddle Block Building Refunding	49,438	50,838	50,838	0
2010 County Building Refunding	70,611	70,611	70,611	0
2010 Prosecutors Building	97,925	100,525	100,525	0
2013 Kent Courthouse	145,663	148,703	148,703	0
2014 Energy Conservation	120,874	120,874	120,872	2
Total Interest and Fiscal Charges	<u>492,045</u>	<u>499,085</u>	<u>499,081</u>	<u>4</u>
<i>Total Expenditures</i>	<u>1,950,302</u>	<u>1,957,342</u>	<u>1,957,338</u>	<u>4</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(565,065)	(572,105)	(598,821)	(26,716)
Other Financing Sources (Uses)				
Transfers In	570,702	570,702	685,703	115,001
<i>Net Change in Fund Balance</i>	5,637	(1,403)	86,882	88,285
<i>Fund Balance Beginning of Year</i>	41,052	41,052	41,052	0
<i>Fund Balance End of Year</i>	<u>\$46,689</u>	<u>\$39,649</u>	<u>\$127,934</u>	<u>\$88,285</u>

Portage County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Retirement Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Special Assessments	\$84,088	\$80,668	\$79,442	(\$1,226)
Expenditures				
Debt Service:				
Principal Retirement:				
2001/2010 Portage County Sewer Brimfield	31,000	31,000	31,000	0
2007 Portage County Water Patricia Water Line	2,901	2,901	2,901	0
1999 Streetsboro Sewer Hale-McCraken	15,350	15,350	15,350	0
1999 OWDA Portage County Sewer Horning/Rhodes	5,561	5,561	5,561	0
2001 OWDA Portage County Sewer Mantua Corners	27,635	27,635	27,635	0
Total Principal Retirement	82,447	82,447	82,447	0
Interest and Fiscal Charges:				
2001/2010 Portage County Sewer Brimfield	4,483	4,483	4,229	254
2004 Portage County Sewer Various	0	221	220	1
2007 Portage County Water Patricia Water Line	1,498	1,498	1,414	84
1999 Streetsboro Sewer Hale-McCraken	1,544	1,237	1,160	77
1996 OWDA Portage County Sewer Patricia Avenue	0	125	124	1
1999 OWDA Portage County Sewer Horning/Rhodes	522	522	488	34
2001 OWDA Portage County Sewer Mantua Corners	4,937	4,937	3,265	1,672
Total Interest and Fiscal Charges	12,984	13,023	10,900	2,123
<i>Total Expenditures</i>	95,431	95,470	93,347	2,123
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,343)	(14,802)	(13,905)	897
Other Financing Sources (Uses)				
Advances In	0	0	7,239	7,239
<i>Net Change in Fund Balance</i>	(11,343)	(14,802)	(6,666)	8,136
<i>Fund Balance Beginning of Year</i>	55,529	55,529	55,529	0
<i>Fund Balance End of Year</i>	\$44,186	\$40,727	\$48,863	\$8,136

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, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Other Financing Sources (Uses)				
Transfers Out	<u>(313,819)</u>	<u>(313,819)</u>	<u>(313,819)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(313,819)	(313,819)	(313,819)	0
<i>Fund Balance Beginning of Year</i>	<u>313,819</u>	<u>313,819</u>	<u>313,819</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Portage County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Roadwork Improvements Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$411,886	\$1,475,680	\$1,646,176	\$170,496
Other	0	1,827	1,827	0
<i>Total Revenues</i>	<u>411,886</u>	<u>1,477,507</u>	<u>1,648,003</u>	<u>170,496</u>
Expenditures				
Capital Outlay:				
No Passing Zone	0	38,714	38,714	0
Sandy Lake	4,086	0	0	0
Tallmadge Road	130,195	500,195	490,435	9,760
Center Road Widen Bridge	99,372	0	0	0
Brady Lake Road Resurfacing	4,284	0	0	0
Newton Falls Road Resurfacing	5,785	0	0	0
Peck Road / Lovers Lane	1,300	0	0	0
Mishler Road Resurfacing	2	0	0	0
Chamberia	0	3,653	3,653	0
Lakewood	232,944	464,937	462,733	2,204
Infirmiry Road Resurfacing	0	687,576	687,542	34
2019 Resurfacing	0	506,120	501,721	4,399
Notman Rd Bridge Replacement	0	267,651	259,520	8,131
<i>Total Expenditures</i>	<u>477,968</u>	<u>2,468,846</u>	<u>2,444,318</u>	<u>24,528</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(66,082)</u>	<u>(991,339)</u>	<u>(796,315)</u>	<u>195,024</u>
Other Financing Sources (Uses)				
Transfer In	0	706,000	527,051	(178,949)
Transfer Out	0	(95,856)	0	95,856
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>610,144</u>	<u>527,051</u>	<u>(83,093)</u>
<i>Net Change in Fund Balance</i>	(66,082)	(381,195)	(269,264)	111,931
<i>Fund Balance Beginning of Year</i>	421,401	421,401	421,401	0
Prior Year Encumbrances Appropriated	<u>269,199</u>	<u>269,199</u>	<u>269,199</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$624,518</u></u>	<u><u>\$309,405</u></u>	<u><u>\$421,336</u></u>	<u><u>\$111,931</u></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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$0	\$0	\$880	\$0
Sale of an Operation	0	0	22,095	22,095
<i>Total Revenues</i>	0	0	22,975	22,095
Expenses				
Contractual Services	4,584	4,584	4,583	1
<i>Net Change in Fund Equity</i>	(4,584)	(4,584)	18,392	22,096
<i>Fund Equity Beginning of Year</i>	6,736	6,736	6,736	0
<i>Fund Equity End of Year</i>	\$2,152	\$2,152	\$25,128	\$22,096

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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$1,025,000	\$1,025,000	\$1,039,109	\$14,109
Other	0	0	2,473	2,473
<i>Total Revenues</i>	<u>1,025,000</u>	<u>1,025,000</u>	<u>1,041,582</u>	<u>16,582</u>
Expenses				
Personal Services	75,393	75,393	12,805	62,588
Materials and Supplies	200	200	0	200
Contractual Services	1,014,880	1,314,880	1,073,560	241,320
<i>Total Expenses</i>	<u>1,090,473</u>	<u>1,390,473</u>	<u>1,086,365</u>	<u>304,108</u>
<i>Net Change in Fund Equity</i>	(65,473)	(365,473)	(44,783)	320,690
<i>Fund Equity Beginning of Year</i>	1,689,575	1,689,575	1,689,575	0
Prior Year Encumbrances Appropriated	<u>58,198</u>	<u>58,198</u>	<u>58,198</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,682,300</u></u>	<u><u>\$1,382,300</u></u>	<u><u>\$1,702,990</u></u>	<u><u>\$320,690</u></u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Central Services Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$1,914,000	\$1,434,857	\$2,185,458	\$750,601
Other	0	0	4,540	4,540
<i>Total Revenues</i>	<u>1,914,000</u>	<u>1,434,857</u>	<u>2,189,998</u>	<u>755,141</u>
Expenses				
Personal Services	443,329	523,329	490,238	33,091
Materials and Supplies	525,837	254,160	124,914	129,246
Contractual Services	1,036,387	1,448,704	1,378,248	70,456
Other	362	362	0	362
<i>Total Expenses</i>	<u>2,005,915</u>	<u>2,226,555</u>	<u>1,993,400</u>	<u>233,155</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances and Transfers</i>	(91,915)	(791,698)	196,598	988,296
Advances In	0	150,000	150,000	0
Transfers In	0	0	15,292	15,292
<i>Net Change in Fund Equity</i>	(91,915)	(641,698)	361,890	1,003,588
<i>Fund Equity Beginning of Year</i>	506,403	506,403	506,403	0
Prior Year Encumbrances Appropriated	<u>135,295</u>	<u>135,295</u>	<u>135,295</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$549,783</u>	<u>\$0</u>	<u>\$1,003,588</u>	<u>\$1,003,588</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, 2019

	<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>\$11,823,000</u>	<u>\$11,823,000</u>	<u>\$13,704,806</u>	<u>\$1,881,806</u>
Expenses				
Personal Services	112,498	137,498	132,443	5,055
Materials and Supplies	4,955	10,955	7,724	3,231
Contractual Services	1,794,878	2,144,878	2,015,302	129,576
Claims	9,876,553	11,276,553	10,739,993	536,560
Other	1,000	1,000	0	1,000
<i>Total Expenses</i>	<u>11,789,884</u>	<u>13,570,884</u>	<u>12,895,462</u>	<u>675,422</u>
<i>Net Change in Fund Equity</i>	33,116	(1,747,884)	809,344	2,557,228
<i>Fund Equity Beginning of Year</i>	4,059,659	4,059,659	4,059,659	0
Prior Year Encumbrances Appropriated	<u>526,861</u>	<u>526,861</u>	<u>526,861</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$4,619,636</u>	<u>\$2,838,636</u>	<u>\$5,395,864</u>	<u>\$2,557,228</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$0	\$546,602	\$546,602
Charges for Services	858,000	858,000	888,336	30,336
<i>Total Revenues</i>	<u>858,000</u>	<u>858,000</u>	<u>1,434,938</u>	<u>576,938</u>
Expenses				
Personal Services	190,250	190,250	124,500	65,750
Materials and Supplies	12,000	12,000	4,540	7,460
Contractual Services	191,567	663,567	336,750	326,817
Claims	734,538	790,479	266,594	523,885
<i>Total Expenses</i>	<u>1,128,355</u>	<u>1,656,296</u>	<u>732,384</u>	<u>923,912</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances and Transfers</i>	(270,355)	(798,296)	702,554	1,500,850
Advances Out	(560,000)	(560,000)	0	560,000
Transfers Out	(560,000)	(329,918)	0	329,918
<i>Net Change in Fund Equity</i>	(1,390,355)	(1,688,214)	702,554	2,390,768
<i>Fund Equity Beginning of Year</i>	5,317,605	5,317,605	5,317,605	0
Prior Year Encumbrances Appropriated	6,345	6,345	6,345	0
<i>Fund Equity End of Year</i>	<u>\$3,933,595</u>	<u>\$3,635,736</u>	<u>\$6,026,504</u>	<u>\$2,390,768</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$10	\$10	\$26	\$16
Expenses				
Contractual Services	275	275	0	275
<i>Net Change in Fund Equity</i>	(265)	(265)	26	291
<i>Fund Equity Beginning of Year</i>	1,269	1,269	1,269	0
<i>Fund Equity End of Year</i>	\$1,004	\$1,004	\$1,295	\$291

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$0	\$0	\$177	\$177
Expenses				
Contractual Services	3,000	3,000	0	3,000
<i>Net Change in Fund Equity</i>	(3,000)	(3,000)	177	3,177
<i>Fund Equity Beginning of Year</i>	8,614	8,614	8,614	0
<i>Fund Equity End of Year</i>	<u>\$5,614</u>	<u>\$5,614</u>	<u>\$8,791</u>	<u>\$3,177</u>

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Statistical Section

Statistical Section

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

Contents	Pages(s)
<i>Financial Trends</i>	<i>S2 – S13</i>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<i>Revenue Capacity</i>	<i>S14 – S35</i>
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax and the Hospital charges for services.	
<i>Debt Capacity</i>	<i>S36 – S48</i>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<i>Economic and Demographic Information</i>	<i>S49 – S51</i>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<i>Operating Information</i>	<i>S52 – S58</i>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

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

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

	2019	2018	2017	2016
Governmental Activities				
Net Investment in Capital Assets	\$115,605,178	\$105,091,855	\$96,610,038	\$90,053,054
Restricted:				
Capital Projects	460,542	792,073	2,548,474	2,878,753
Debt Service	264,517	230,728	400,296	754,927
General Government	7,690,029	6,000,858	12,998,499	11,799,118
Public Safety	3,733,802	3,181,188	1,968,861	1,438,558
Public Works	13,782,286	11,855,407	11,474,251	11,627,575
Health	33,907,476	29,091,802	25,018,715	25,524,893
Human Services	227,690	189,093	1,552,005	3,648,939
Unclaimed Monies	718,353	570,630	538,965	417,681
Unrestricted (Deficit)	<u>(56,455,881)</u>	<u>(46,460,256)</u>	<u>(37,619,812)</u>	<u>(5,813,885)</u>
<i>Total Governmental Activities Net Position</i>	<u>119,933,992</u>	<u>110,543,378</u>	<u>115,490,292</u>	<u>142,329,613</u>
Business Type - Activities				
Net Investment in Capital Assets	107,759,494	106,664,692	106,718,376	105,907,886
Restricted:				
Portage County Sewer	0	0	0	0
Streetsboro Sewer	289,651	383,556	607,514	834,055
Robinson Memorial Portage County Hospital	0	0	0	0
Unrestricted	<u>27,202,031</u>	<u>26,047,932</u>	<u>22,868,396</u>	<u>24,763,881</u>
<i>Total Business-Type Activities Net Position</i>	<u>135,251,176</u>	<u>133,096,180</u>	<u>130,194,286</u>	<u>131,505,822</u>
Primary Government				
Net Investment in Capital Assets	223,364,672	211,756,547	203,328,414	195,960,940
Restricted	61,074,346	52,295,335	57,107,580	58,924,499
Unrestricted	<u>(29,253,850)</u>	<u>(20,412,324)</u>	<u>(14,751,416)</u>	<u>18,949,996</u>
<i>Total Primary Government Net Position</i>	<u>\$255,185,168</u>	<u>\$243,639,558</u>	<u>\$245,684,578</u>	<u>\$273,835,435</u>

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

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

Note: The County reported the impact of GASB Statement No. 75 beginning in 2017.

2015	2014 (1)	2013	2012	2011	2010
\$87,123,155	\$85,236,468	\$81,855,828	\$77,411,143	\$74,210,233	\$73,085,024
2,805,600	3,621,791	3,962,558	4,348,934	4,824,353	4,617,063
1,127,326	684,173	1,356,091	1,024,017	1,043,271	1,156,289
10,609,457	9,589,188	8,718,607	7,753,527	7,523,081	8,364,972
1,391,765	1,404,285	1,249,942	1,323,307	2,195,354	1,650,465
10,729,073	10,047,251	8,770,476	9,594,846	9,569,805	9,398,170
24,552,729	26,841,630	27,409,901	33,146,087	35,385,824	32,152,763
3,782,441	4,420,032	4,501,127	3,796,105	3,737,985	3,914,547
359,854	353,986	438,835	489,971	0	0
(7,710,947)	(11,248,668)	15,914,627	20,556,908	21,217,918	20,189,487
<u>134,770,453</u>	<u>130,950,136</u>	<u>154,177,992</u>	<u>159,444,845</u>	<u>159,707,824</u>	<u>154,528,780</u>
102,328,720	97,905,110	147,692,785	146,696,654	146,290,851	129,794,921
3,722	14,454	21,258	27,796	34,077	40,112
926,939	1,108,774	1,285,491	1,457,235	1,624,148	1,786,367
0	0	3,318,000	3,160,000	3,036,000	3,613,000
<u>25,024,261</u>	<u>21,887,384</u>	<u>84,580,103</u>	<u>97,069,398</u>	<u>96,872,787</u>	<u>108,433,342</u>
<u>128,283,642</u>	<u>120,915,722</u>	<u>236,897,637</u>	<u>248,411,083</u>	<u>247,857,863</u>	<u>243,667,742</u>
189,451,875	183,141,578	229,548,613	224,107,797	220,501,084	202,879,945
56,288,906	58,085,564	61,032,286	66,121,825	68,973,898	66,693,748
<u>17,313,314</u>	<u>10,638,716</u>	<u>100,494,730</u>	<u>117,626,306</u>	<u>118,090,705</u>	<u>128,622,829</u>
<u>\$263,054,095</u>	<u>\$251,865,858</u>	<u>\$391,075,629</u>	<u>\$407,855,928</u>	<u>\$407,565,687</u>	<u>\$398,196,522</u>

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

	2019	2018	2017	2016
Program Revenues				
Governmental Activities:				
Charges for Services, Sales and Assessments				
General Government:				
Legislative and Executive	\$9,916,931	\$9,751,993	\$10,040,223	\$10,355,422
Judicial	5,581,778	5,079,059	5,886,968	3,447,345
Public Safety	2,566,374	2,374,262	2,556,109	2,034,319
Public Works	397,707	122,070	394,002	449,380
Health	890,524	366,161	995,652	839,819
Human Services	1,070,897	2,026,115	1,130,291	1,301,940
Total Charges for Services, Sales and Assessments	20,424,211	19,719,660	21,003,245	18,428,225
Operating Grants and Contributions	40,575,661	36,833,667	36,259,560	37,720,717
Capital Grants and Contributions	1,644,350	1,609,659	2,068,100	2,126,636
<i>Total Governmental Activities Program Revenue</i>	<u>62,644,222</u>	<u>58,162,986</u>	<u>59,330,905</u>	<u>58,275,578</u>
Business-Type Activities:				
Charges for Services, Sales and Assessments				
Nursing Home (1)	0	0	0	0
Solid Waste Recycling Center	3,006,076	2,811,683	2,413,851	2,532,102
Portage County Sewer	8,121,850	8,202,179	7,708,569	7,631,131
Portage County Water	5,915,435	6,284,521	5,822,540	5,880,564
Streetsboro Sewer	5,034,331	4,494,928	4,259,315	4,104,787
Robinson Memorial Portage County Hospital (2)	0	0	0	0
Freedom Secondary Railroad (3)	0	0	0	1,760
SCRAM (4)	0	0	0	348,548
Electronic Fingerprinting (4)	0	0	0	18,811
Storm Water Management	1,049,806	343,069	1,723,688	1,027,834
Total Charges for Services, Sales and Assessments	23,127,498	22,136,380	21,927,963	21,545,537
Operating Grants and Contributions	0	0	0	0
Capital Grants and Contributions	250,000	0	130,208	375,832
<i>Total Business-Type Activities Program Revenue</i>	<u>23,377,498</u>	<u>22,136,380</u>	<u>22,058,171</u>	<u>21,921,369</u>
<i>Total Primary Government Program Revenues</i>	<u>\$86,021,720</u>	<u>\$80,299,366</u>	<u>\$81,389,076</u>	<u>\$80,196,947</u>

2015	2014	2013	2012	2011	2010
\$6,677,085	\$8,596,728	\$7,340,656	\$8,972,657	\$4,418,618	\$7,020,962
3,795,076	4,473,159	3,157,396	4,279,381	5,797,290	3,362,582
4,843,756	1,647,840	4,739,821	1,725,800	4,435,545	4,014,425
371,936	273,457	535,499	427,225	413,229	449,310
815,704	958,723	886,599	865,876	957,051	798,961
1,891,040	3,211,303	1,222,263	1,065,573	1,254,408	1,251,027
18,394,597	19,161,210	17,882,234	17,336,512	17,276,141	16,897,267
34,767,319	33,682,894	31,493,584	37,131,204	41,952,341	42,775,981
2,460,515	3,416,553	1,864,059	2,989,306	4,562,695	4,535,512
55,622,431	56,260,657	51,239,877	57,457,022	63,791,177	64,208,760
0	0	432,545	6,196,085	6,782,391	6,264,291
2,739,112	2,867,949	3,078,386	3,491,340	4,373,906	3,839,676
7,536,406	7,775,311	8,508,256	8,282,949	8,216,652	7,132,086
5,029,426	4,342,557	4,179,219	4,294,066	4,155,852	4,637,129
4,124,902	4,687,819	4,207,331	4,175,615	4,178,067	4,003,862
0	0	126,374,000	137,534,000	143,122,000	146,194,000
0	0	0	580	1,130	750
243,038	349,139	258,156	258,492	205,398	189,774
18,391	15,784	17,999	14,487	18,336	19,066
1,036,463	1,037,223	1,030,480	1,030,659	1,033,969	1,037,339
20,727,738	21,075,782	148,086,372	165,278,273	172,087,701	173,317,973
0	0	693,000	556,883	413,496	881,244
349,259	323,609	1,194,065	1,544,576	2,372,645	862,375
21,076,997	21,399,391	149,973,437	167,379,732	174,873,842	175,061,592
\$76,699,428	\$77,660,048	\$201,213,314	\$224,836,754	\$238,665,019	\$239,270,352

(continued)

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

	2019	2018	2017	2016
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$17,823,680	\$26,810,239	\$18,011,039	\$16,687,911
Judicial	12,023,516	10,983,872	12,352,135	10,666,576
Public Safety	26,919,740	25,457,356	22,686,286	19,833,819
Public Works	11,238,641	9,498,365	7,539,519	10,537,584
Health	26,757,695	27,899,343	30,005,010	28,759,666
Human Services	27,259,248	25,851,149	25,415,007	22,196,384
Interest and Fiscal Charges	478,879	530,520	592,248	669,577
<i>Total Governmental Activities Expenses</i>	<u>122,501,399</u>	<u>127,030,844</u>	<u>116,601,244</u>	<u>109,351,517</u>
Business-Type Activities:				
Nursing Home (1)	0	0	0	0
Solid Waste Recycling Center	3,044,103	2,655,735	3,643,120	2,650,437
Portage County Sewer	8,600,147	7,433,839	7,364,188	6,818,031
Portage County Water	4,567,229	4,269,568	3,875,080	4,405,340
Streetsboro Sewer	4,152,310	4,125,155	4,018,925	3,547,313
Robinson Memorial Portage County Hospital (2)	0	0	0	0
Freedom Secondary Railroad (3)	0	9,334	8,449	4,975
SCRAM (4)	0	0	0	281,175
Electronic Fingerprinting (4)	0	0	0	12,212
Storm Water Management	939,080	879,197	911,819	1,029,982
<i>Total Business-Type Activities Expenses</i>	<u>21,302,869</u>	<u>19,372,828</u>	<u>19,821,581</u>	<u>18,749,465</u>
<i>Total Primary Government Program Expenses</i>	<u>143,804,268</u>	<u>146,403,672</u>	<u>136,422,825</u>	<u>128,100,982</u>
Net (Expense)/Revenue				
Governmental Activities	(59,857,177)	(68,867,858)	(57,270,339)	(51,075,939)
Business-Type Activities	2,074,629	2,763,552	2,236,590	3,171,904
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$57,782,548)</u>	<u>(\$66,104,306)</u>	<u>(\$55,033,749)</u>	<u>(\$47,904,035)</u>

2015	2014	2013	2012	2011	2010
\$14,117,238	\$13,702,711	\$14,708,862	\$15,015,719	\$15,706,630	\$19,398,653
10,415,134	10,310,350	9,303,705	10,220,577	10,047,637	10,384,799
17,420,053	15,932,331	16,963,636	17,083,543	16,766,816	16,633,078
10,407,091	7,756,139	9,765,613	8,113,038	8,726,359	8,127,910
29,729,664	29,521,389	33,097,327	34,897,816	32,287,200	34,831,584
21,956,883	21,158,797	18,599,730	18,527,585	20,932,335	22,847,102
778,556	813,647	837,526	698,181	1,017,474	1,087,187
104,824,619	99,195,364	103,276,399	104,556,459	105,484,451	113,310,313
0	0	671,697	6,269,290	6,900,325	6,608,943
3,617,033	2,999,017	3,260,560	3,429,672	3,521,755	3,655,671
5,757,168	9,201,349	5,575,767	5,297,668	6,361,657	7,057,194
3,585,693	3,187,095	3,507,278	3,099,114	3,342,205	3,381,903
3,698,484	2,020,492	5,236,761	3,151,727	3,866,177	3,528,699
0	0	152,982,000	151,067,000	153,148,000	149,284,000
3,471	2,296	7,371	7,421	35,903	5,525
295,763	292,034	292,577	151,033	242,043	151,447
19,765	17,230	20,898	18,916	21,710	13,620
784,387	788,576	733,378	751,911	543,762	488,442
17,761,764	18,508,089	172,288,287	173,243,752	177,983,537	174,175,444
122,586,383	117,703,453	275,564,686	277,800,211	283,467,988	287,485,757
(49,202,188)	(42,934,707)	(52,036,522)	(47,099,437)	(41,693,274)	(49,101,553)
3,315,233	2,891,302	(22,314,850)	(5,864,020)	(3,109,695)	886,148
(\$45,886,955)	(\$40,043,405)	(\$74,351,372)	(\$52,963,457)	(\$44,802,969)	(\$48,215,405)

(continued)

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

	2019	2018	2017	2016
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$5,684,879	\$5,177,206	\$4,299,356	\$4,029,323
Health - Mental Health and Recovery Board	4,671,401	4,553,625	3,758,399	3,601,888
Health - Developmental Disabilities	14,007,864	13,803,150	13,630,820	13,193,732
Human Services - Job and Family Services	2,614,775	2,580,077	2,550,945	2,475,017
Bond Retirement	1,188,799	1,084,345	1,898,273	2,002,371
Sales Tax Levied for General Purposes				
General Purposes	28,378,772	26,817,686	27,107,309	26,233,218
Grants and Entitlements not Restricted to Specific Programs	7,756,636	6,375,454	6,371,982	5,498,548
Investment Earnings	4,186,200	2,345,485	1,080,665	910,553
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	733,337	1,183,916	704,386	690,449
Special Item	0	0	0	0
Transfers	25,128	0	0	0
<i>Total Governmental Activities</i>	<u>69,247,791</u>	<u>63,920,944</u>	<u>61,402,135</u>	<u>58,635,099</u>
Business-Type Activities:				
Investment Earnings	0	0	0	0
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	83,713	138,342	26,212	50,276
Special Item	21,782	0	0	0
Transfers	(25,128)	0	0	0
<i>Total Business-Type Activities</i>	<u>80,367</u>	<u>138,342</u>	<u>26,212</u>	<u>50,276</u>
<i>Total Primary Government General Revenues and Changes in Net Position</i>	<u>69,328,158</u>	<u>64,059,286</u>	<u>61,428,347</u>	<u>58,685,375</u>
Change in Net Position				
Governmental Activities	9,390,614	(4,946,914)	4,131,796	7,559,160
Business-Type Activities	2,154,996	2,901,894	2,262,802	3,222,180
<i>Total Primary Government Change in Net Position</i>	<u>\$11,545,610</u>	<u>(\$2,045,020)</u>	<u>\$6,394,598</u>	<u>\$10,781,340</u>

- (1) The County disposed of the Nursing Home in 2013.
- (2) The County disposed of the Hospital in 2014.
- (3) The County disposed of the Freedom Secondary Railroad in 2019
- (4) Beginning in 2018, the SCRAM and Electronic Fingerprinting funds will be classified as part of governmental activities

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

Note: Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

2015	2014	2013	2012	2011	2010
\$3,448,578	\$4,069,806	\$3,572,758	\$4,299,828	\$4,320,033	\$4,639,442
3,588,756	3,521,165	3,490,537	3,404,643	3,382,329	3,599,777
13,117,364	12,851,010	12,724,479	12,404,664	12,309,336	13,100,980
2,465,065	2,418,045	2,397,054	2,338,022	2,322,468	2,471,589
2,458,342	1,578,875	2,167,314	1,589,537	1,425,570	1,395,310
21,271,135	19,904,631	18,399,961	17,375,231	16,719,150	16,017,457
4,853,286	4,495,998	4,831,792	3,371,174	3,566,900	4,564,296
956,096	680,430	407,052	1,219,179	1,672,673	1,580,211
0	0	0	9,361	0	0
863,883	1,441,394	1,201,537	824,819	1,153,859	1,817,774
0	4,141,813	0	0	0	0
0	0	(2,422,815)	0	0	(348,416)
53,022,505	55,103,167	46,769,669	46,836,458	46,872,318	48,838,420
0	5,574	269,026	562,445	1,911,351	2,757,204
0	0	0	0	0	51
27,850	41,617	8,136,955	5,854,795	5,388,465	5,013,285
4,024,837	(115,902,000)	(27,392)	0	0	0
0	0	2,422,815	0	0	348,416
4,052,687	(115,854,809)	10,801,404	6,417,240	7,299,816	8,118,956
57,075,192	(60,751,642)	57,571,073	53,253,698	54,172,134	56,957,376
3,820,317	12,168,460	(5,266,853)	(262,979)	5,179,044	(263,133)
7,367,920	(112,963,507)	(11,513,446)	553,220	4,190,121	9,005,104
\$11,188,237	(\$100,795,047)	(\$16,780,299)	\$290,241	\$9,369,165	\$8,741,971

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

	2019	2018	2017	2016
General Fund				
Nonspendable	\$1,205,624	\$1,048,247	\$1,076,474	\$983,287
Committed	118,131	1,389,549	42,118	61,640
Assigned	6,815,722	15,009,131	5,591,448	6,408,234
Unassigned	22,490,242	10,148,345	20,729,619	12,583,029
Total General Fund	30,629,719	27,595,272	27,439,659	20,036,190
All Other Governmental Funds				
Nonspendable	386,303	367,164	353,867	463,519
Restricted	55,476,857	47,833,607	51,362,695	53,553,794
Assigned	0	0	0	0
Unassigned (Deficit)	(1,860,591)	(186,096)	(495,016)	0
Total All Other Governmental Funds	54,002,569	48,014,675	51,221,546	54,017,313
Total Governmental Funds	<u>\$84,632,288</u>	<u>\$75,609,947</u>	<u>\$78,661,205</u>	<u>\$74,053,503</u>

2015	2014	2013	2012	2011	2010
\$832,505	\$854,705	\$1,074,046	\$1,130,194	\$1,185,954	\$1,162,623
70,763	3,787	13,056	27,339	27,212	0
2,308,181	1,639,648	302,129	310,466	156,105	130,325
12,409,140	11,631,071	11,102,216	14,476,907	14,406,292	13,987,468
15,620,589	14,129,211	12,491,447	15,944,906	15,775,563	15,280,416
478,539	502,406	267,821	326,151	295,152	217,949
50,571,910	52,848,227	48,648,288	55,138,985	57,884,206	54,015,010
0	0	0	22,772	22,558	131,310
(61,494)	0	(1,247,525)	(94,739)	(80,347)	(188,129)
50,988,955	53,350,633	47,668,584	55,393,169	58,121,569	54,176,140
\$66,609,544	\$67,479,844	\$60,160,031	\$71,338,075	\$73,897,132	\$69,456,556

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

	2019	2018	2017	2016
Revenues				
Property Taxes	\$28,325,901	\$28,082,699	\$26,084,148	\$25,842,394
Permissive Sales Tax	28,004,416	26,895,898	26,652,603	26,096,524
Intergovernmental	47,602,389	45,610,361	43,449,143	44,585,792
Interest	4,186,200	2,345,485	1,080,665	910,553
Licenses and Permits	717,841	785,600	793,981	822,515
Fines and Forfeitures	6,804,088	6,647,162	4,647,655	3,792,399
Rentals and Royalties	621,583	516,245	662,688	673,120
Charges for Services	12,281,275	11,840,416	14,967,861	13,124,649
Contributions and Donations	57,045	50,501	37,355	32,157
Special Assessments	94,663	103,230	109,765	100,057
Other	705,395	1,097,039	701,306	672,669
<i>Total Revenues</i>	<u>129,400,796</u>	<u>123,974,636</u>	<u>119,187,170</u>	<u>116,652,829</u>
Expenditures				
General Government:				
Legislative and Executive	15,388,159	24,838,803	16,263,830	16,840,542
Judicial	9,833,561	9,268,348	10,698,475	10,238,332
Public Safety	22,349,706	22,306,123	19,209,876	18,322,779
Public Works	9,189,038	7,735,571	8,694,635	8,819,101
Health	25,187,032	26,352,192	28,857,189	27,990,789
Human Services	24,615,981	24,047,290	23,653,460	21,057,896
Capital Outlay	11,774,129	10,413,967	4,093,547	2,751,770
Debt Service:				
Principal	1,540,704	1,502,036	2,448,394	2,446,868
Interest and Fiscal Charges	509,981	561,564	660,062	740,793
Bond Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>120,388,291</u>	<u>127,025,894</u>	<u>114,579,468</u>	<u>109,208,870</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>9,012,505</u>	<u>(3,051,258)</u>	<u>4,607,702</u>	<u>7,443,959</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
Special Assessment Bonds Issued	0	0	0	0
Premium on Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	2,336,526	2,484,832	2,342,528	1,837,039
Transfers Out	(2,326,690)	(2,484,832)	(2,342,528)	(1,837,039)
<i>Total Other Financing Sources (Uses)</i>	<u>9,836</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	<u><u>\$9,022,341</u></u>	<u><u>(\$3,051,258)</u></u>	<u><u>\$4,607,702</u></u>	<u><u>\$7,443,959</u></u>
Debt Service as a Percentage of Noncapital Expenditures	1.90%	1.78%	2.92%	3.05%

2015	2014	2013	2012	2011	2010
\$24,204,085	\$24,696,480	\$24,480,849	\$24,761,739	\$24,290,406	\$24,796,479
21,051,047	19,824,719	18,453,324	17,375,231	16,512,176	15,924,811
41,374,898	40,409,185	37,266,730	43,289,743	48,324,721	51,125,800
956,096	690,246	462,477	1,226,793	1,672,673	1,580,211
681,195	706,458	667,523	538,383	492,508	467,262
3,784,972	3,822,656	3,921,445	4,117,461	4,087,357	4,245,346
635,356	432,392	588,552	653,947	583,730	603,554
13,227,487	14,195,168	12,689,818	12,134,678	12,312,029	11,655,788
36,053	26,728	21,698	24,616	33,594	36,474
114,173	157,505	157,918	165,354	353,112	169,642
845,910	1,012,334	756,207	815,958	1,133,687	1,817,774
106,911,272	105,973,871	99,466,541	105,103,903	109,795,993	112,423,141
13,710,791	13,954,886	14,224,782	14,557,342	14,567,955	18,121,832
10,060,012	10,035,961	9,930,829	9,714,004	9,455,783	9,781,026
16,833,094	16,315,366	16,582,310	16,567,292	15,741,676	15,672,135
7,990,740	6,305,799	8,126,188	7,433,606	7,145,759	8,193,952
30,030,896	29,621,665	32,683,685	34,314,897	31,701,851	35,017,741
21,761,335	20,084,344	17,233,840	17,328,471	19,777,274	21,019,486
4,103,565	6,748,917	13,351,804	5,774,512	4,864,983	5,008,028
2,438,969	1,776,068	1,732,768	1,329,284	1,353,512	5,225,957
852,170	875,164	882,896	647,585	740,518	729,377
0	5,888	0	0	0	67,805
107,781,572	105,724,058	114,749,102	107,666,993	105,349,311	118,837,339
(870,300)	249,813	(15,282,561)	(2,563,090)	4,446,682	(6,414,198)
0	0	0	139,033	83,894	10,165
0	7,517,647	0	0	0	10,015,000
0	37,353	0	0	0	301,000
0	0	0	0	0	208,964
0	(485,000)	0	0	0	(6,354,699)
2,496,535	1,324,276	9,817,163	1,861,806	2,095,960	3,660,036
(2,496,535)	(1,324,276)	(5,712,646)	(1,996,806)	(2,185,960)	(2,185,756)
0	7,070,000	4,104,517	4,033	(6,106)	5,654,710
(\$870,300)	\$7,319,813	(\$11,178,044)	(\$2,559,057)	\$4,440,576	(\$759,488)
3.16%	2.89%	2.63%	2.00%	2.08%	5.36%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU		Assessed Value	Estimated Actual Value
2019	\$2,951,001,850	\$731,670,580	\$10,521,921,229	\$157,656,250	\$179,154,830
2018	2,656,825,380	698,885,780	9,587,746,171	146,357,140	166,314,932
2017	2,633,713,750	671,208,050	9,442,633,714	136,785,380	155,437,932
2016	2,614,942,020	665,830,115	9,373,634,671	117,733,710	133,788,307
2015	2,553,852,390	631,400,180	9,100,721,629	106,351,610	120,854,102
2014	2,539,040,940	638,398,300	9,078,397,829	98,421,910	111,843,080
2013	2,528,419,240	609,830,050	8,966,426,543	90,249,960	102,556,773
2012	2,648,704,410	611,165,440	9,313,913,857	83,346,320	94,711,727
2011	2,639,633,210	631,344,180	9,345,649,686	79,897,680	90,792,818
2010	2,629,045,580	646,635,170	9,359,087,857	77,794,170	88,402,466

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property tax has been phased out, and during the phase out period, all general business tangible personal property was assessed at 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property was 2010).

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

Source: Portage County Auditor

Tangible Personal Property					Weighted Average Tax Rate (per 1,000 of Assessed Value)
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$3,840,328,680	\$10,701,076,058	35.9	\$8.16367
0	0	3,502,068,300	9,754,061,103	35.9	8.65639
0	0	3,441,707,180	9,598,071,646	35.9	8.43159
0	0	3,398,505,845	9,507,422,978	35.7	8.41722
0	0	3,291,604,180	9,221,575,731	35.7	8.52668
0	0	3,275,861,150	9,190,240,909	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

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

	2019	2018	2017	2016
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	0.00000	0.00000	0.05478	0.05483
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.09140	0.09203
General Business and Public Utility Personal	0.00000	0.00000	0.30000	0.30000
1976 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	0.14545	0.16046	0.16070	0.16085
Commercial/Industrial and Public Utility Real	0.26033	0.26626	0.26810	0.26994
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	0.16529	0.18234	0.18261	0.18278
Commercial/Industrial and Public Utility Real	0.29583	0.30256	0.30466	0.30675
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
1979 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.13184	0.14544	0.14566	0.14579
Commercial/Industrial and Public Utility Real	0.19499	0.19942	0.20080	0.20218
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	0.71753	0.79155	0.79274	0.79346
Commercial/Industrial and Public Utility Real	0.89400	0.91434	0.92066	0.92700
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	0.86077	0.94957	0.95099	0.95186
Commercial/Industrial and Public Utility Real	1.05304	1.07700	1.08445	1.09190
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
1995 Child Welfare Current Expense				
Residential/Agricultural Real	0.28637	0.31591	0.31639	0.31668
Commercial/Industrial and Public Utility Real	0.32414	0.33151	0.33380	0.33610
General Business and Public Utility Personal	0.49000	0.49000	0.49000	0.49000
1995 Child Welfare Current Expense				
Residential/Agricultural Real	0.43832	0.48354	0.48427	0.48471
Commercial/Industrial and Public Utility Real	0.49613	0.50742	0.51093	0.51444
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	1.05198	1.16049	1.16224	1.16330
Commercial/Industrial and Public Utility Real	1.19071	1.21780	1.22622	1.23465
General Business and Public Utility Personal	1.80000	1.80000	1.80000	1.80000
2004 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.88388	0.97506	0.97653	0.97742
Commercial/Industrial and Public Utility Real	0.87479	0.89470	0.90089	0.90708
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000

2015	2014	2013	2012	2011	2010
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000
0.05581	0.05584	0.05584	0.05323	0.05321	0.05317
0.09488	0.09455	0.09569	0.09416	0.09327	0.09251
0.30000	0.30000	0.30000	0.30000	0.30000	0.30000
0.16372	0.16378	0.16378	0.15613	0.15608	0.15596
0.27832	0.27735	0.28068	0.27619	0.27360	0.27135
0.88000	0.88000	0.88000	0.88000	0.88000	0.88000
0.18605	0.18612	0.18612	0.17742	0.17736	0.17723
0.31627	0.31517	0.31895	0.31385	0.31091	0.30836
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.14840	0.14845	0.14845	0.14152	0.14147	0.14136
0.20846	0.20774	0.21023	0.20687	0.20493	0.20324
0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
0.80766	0.80796	0.80796	0.77020	0.76996	0.76936
0.95578	0.95246	0.96388	0.94847	0.93959	0.93186
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.96889	0.96925	0.96925	0.92396	0.92367	0.92295
1.12581	1.12189	1.13535	1.11719	1.10673	1.09763
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.32234	0.32246	0.32246	0.30739	0.30729	0.30706
0.34654	0.34533	0.34947	0.34389	0.34067	0.33786
0.49000	0.49000	0.49000	0.49000	0.49000	0.49000
0.49338	0.49356	0.49356	0.47050	0.47035	0.46998
0.53041	0.52857	0.53491	0.52636	0.52143	0.51714
0.75000	0.75000	0.75000	0.75000	0.75000	0.75000
1.18411	1.18455	1.18455	1.12920	1.12884	1.12796
1.27299	1.26856	1.28378	1.26325	1.25143	1.24113
1.80000	1.80000	1.80000	1.80000	1.80000	1.80000
0.99491	0.99528	0.99528	0.94877	0.94847	0.94774
0.93525	0.93200	0.94317	0.92809	0.91940	0.91184
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

	2019	2018	2017	2016
2004 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	\$0.79550	\$0.87756	\$0.87888	\$0.87968
Commercial/Industrial and Public Utility Real	0.78732	0.80523	0.81080	0.81637
General Business and Public Utility Personal	0.90000	0.90000	0.90000	0.90000
2017 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.27154	0.29955	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.29131	0.29794	0.00000	0.00000
General Business and Public Utility Personal	0.30000	0.30000	0.00000	0.00000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$5.74847	\$6.34146	\$6.10578	\$6.11137
Commercial/Industrial and Public Utility Real	6.66258	6.81416	6.65269	6.69845
General Business and Public Utility Personal	11.62000	11.62000	11.62000	11.62000
Total Millage by type of Property				
Residential/Agricultural Real	\$7.74847	\$8.34146	\$8.10578	\$8.11137
Commercial/Industrial and Public Utility Real	8.66258	8.81416	8.65269	8.69845
General Business and Public Utility Personal	13.62000	13.62000	13.62000	13.62000
Total Weighted Average Tax Rate	\$8.16367	\$8.65639	\$8.43159	\$8.41722
Overlapping Rates by Taxing District				
Cities				
Aurora				
Residential/Agricultural Real	\$5.32085	\$5.70284	\$5.72672	\$5.75418
Commercial/Industrial and Public Utility Real	5.62011	5.86523	5.84428	5.86283
General Business and Public Utility Personal	7.55000	7.62000	7.63000	7.65000
Kent - Field Local School District				
Residential/Agricultural Real	5.90998	6.38879	6.39147	6.38853
Commercial/Industrial and Public Utility Real	5.34329	5.42034	5.52666	5.68866
General Business and Public Utility Personal	6.84000	6.84000	6.84000	6.84000
Kent - Kent City School District				
Residential/Agricultural Real	8.60998	9.08879	9.09147	9.08853
Commercial/Industrial and Public Utility Real	8.04329	8.12034	8.22666	8.38866
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	3.59316	3.60152	3.95000	3.95000
Commercial/Industrial and Public Utility Real	3.65712	6.38629	3.71248	3.74335
General Business and Public Utility Personal	3.95000	3.95000	3.95000	3.95000
Tallmadge - Tallmadge City School District				
Residential/Agricultural Real	4.69316	4.70152	5.05000	5.05000
Commercial/Industrial and Public Utility Real	4.75712	4.78629	4.81248	4.84335
General Business and Public Utility Personal	5.05000	5.05000	5.05000	5.05000

2015	2014	2013	2012	2011	2010
\$0.89542	\$0.89575	\$0.89575	\$0.85390	\$0.85362	\$0.85296
0.84172	0.83880	0.84886	0.83528	0.82746	0.82066
0.90000	0.90000	0.90000	0.90000	0.90000	0.90000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
\$6.22069	\$6.22299	\$6.22299	\$5.93222	\$5.93032	\$5.92573
6.90642	6.88242	6.96495	6.85359	6.78942	6.73358
11.62000	11.62000	11.62000	11.62000	11.62000	11.62000
\$8.22069	\$8.22299	\$8.22299	\$7.93222	\$7.93032	\$7.92573
8.90642	8.88242	8.96495	8.85359	8.78942	8.73358
13.62000	13.62000	13.62000	13.62000	13.62000	13.62000
\$8.52668	\$8.51365	\$8.51401	\$8.24245	\$8.22785	\$8.21944
\$5.83161	\$5.85500	\$5.85590	\$5.89495	\$5.89469	\$7.21247
5.86523	5.84352	5.89966	6.00727	6.01674	7.04261
7.66000	7.68000	7.68000	7.77000	7.77000	10.27000
6.46229	6.46150	6.46668	6.27752	6.27223	6.13082
6.15665	6.11522	6.16927	6.51026	6.47753	6.33809
6.84000	6.84000	6.84000	6.84000	6.84000	6.84000
9.16229	9.16150	9.16668	8.97752	8.97223	8.83082
8.85665	8.81522	8.86927	9.21026	9.17753	9.03809
9.54000	9.54000	9.54000	9.54000	9.54000	9.54000
3.40000	3.40000	3.40000	3.40000	3.40000	3.40000
3.40000	3.40000	3.40000	3.40000	3.40000	3.40000
3.40000	3.40000	3.40000	3.40000	3.40000	3.40000
2.90000	2.90000	2.90000	2.90000	2.90000	2.90000
2.90000	2.90000	2.90000	2.90000	2.90000	2.90000
2.90000	2.90000	2.90000	2.90000	2.90000	2.90000
3.95000	3.94946	3.95000	3.95000	3.95000	3.95000
3.76309	3.88351	3.95000	3.95000	3.94814	3.95000
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
5.05000	5.04946	5.05000	5.05000	5.05000	5.05000
4.86309	4.98351	5.05000	5.05000	5.04814	5.05000
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

	2019	2018	2017	2016
Villages				
Brady Lake				
Residential/Agricultural Real	\$0.00000	\$0.00000	\$12.03345	\$9.32345
Commercial/Industrial and Public Utility Real	0.00000	0.00000	13.35735	10.64735
General Business and Public Utility Personal	0.00000	0.00000	16.66000	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	11.71662	12.02825	12.03572	12.02042
Commercial/Industrial and Public Utility Real	9.49054	9.70758	10.86759	10.86759
General Business and Public Utility Personal	12.20000	12.20000	12.20000	12.20000
Mantua				
Residential/Agricultural Real	6.51138	6.65000	6.65000	6.65000
Commercial/Industrial and Public Utility Real	6.61899	6.63167	6.63624	6.64396
General Business and Public Utility Personal	6.65000	6.65000	6.65000	6.65000
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	11.20270	12.20000	12.20000	12.20000
Commercial/Industrial and Public Utility Real	12.20000	12.19448	12.20000	12.20000
General Business and Public Utility Personal	12.20000	12.20000	12.20000	12.20000
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	8.22738	8.46695	8.47021	8.45371
Commercial/Industrial and Public Utility Real	9.19775	9.18093	9.01331	8.99483
General Business and Public Utility Personal	9.35000	9.35000	9.35000	9.35000
Brimfield				
Residential/Agricultural Real	17.17503	17.61259	17.64293	16.05212
Commercial/Industrial and Public Utility Real	17.22947	15.86209	16.17165	14.68759
General Business and Public Utility Personal	19.25000	19.25000	19.25000	19.35000
Charlestown				
Residential/Agricultural Real	5.15097	5.47037	5.47143	5.47017
Commercial/Industrial and Public Utility Real	4.83315	4.93304	4.91290	4.85051
General Business and Public Utility Personal	8.10000	8.10000	8.10000	8.10000
Deerfield				
Residential/Agricultural Real	5.52997	5.80520	5.80986	5.81191
Commercial/Industrial and Public Utility Real	5.56307	6.06310	5.94810	5.94084
General Business and Public Utility Personal	6.15000	6.15000	6.15000	6.15000

2015	2014	2013	2012	2011	2010
\$9.55146	\$9.56813	\$9.55152	\$9.06102	\$9.05756	\$9.05282
10.64735	10.64735	10.64735	10.55294	10.55294	10.64060
13.95000	13.95000	13.95000	13.95000	13.95000	13.95000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
9.05842	9.05842	9.05586	9.20000	9.20000	9.20000
7.88163	7.88163	7.88163	7.70977	7.51477	9.20000
9.20000	9.20000	9.20000	9.20000	9.20000	9.20000
6.64851	2.80000	2.80000	2.80000	2.80000	2.80000
6.65000	2.80000	2.80000	2.80000	2.80000	2.80000
6.65000	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
12.20000	9.20000	9.20000	9.20000	9.20000	9.20000
12.20000	9.20000	9.20000	9.20000	9.20000	9.20000
12.20000	9.20000	9.20000	9.20000	9.20000	9.20000
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	5.50000
8.65272	8.64832	8.64733	8.56058	8.55761	8.55378
9.02111	9.01553	9.00658	8.93095	8.91446	8.95768
9.35000	9.35000	9.35000	9.35000	9.35000	9.35000
15.54556	14.74783	14.76143	12.17059	12.17622	11.24110
14.24266	13.59234	13.83127	11.71657	11.67808	11.83330
18.75000	17.90000	17.90000	15.60000	15.60000	14.65000
5.50085	5.50430	5.50046	5.27265	5.26708	5.26725
4.85051	4.85051	4.86193	4.76713	4.76713	4.76713
8.10000	8.10000	8.10000	8.10000	8.10000	8.10000
5.88966	5.88642	5.88299	4.09985	4.09915	4.09667
6.01470	5.99996	5.92327	4.28537	4.27276	4.22571
6.15000	6.15000	6.15000	4.40000	4.40000	4.40000

(continued)

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

	2019	2018	2017	2016
Edinburg				
Residential/Agricultural Real	\$7.57926	\$8.05084	\$8.05098	\$5.95263
Commercial/Industrial and Public Utility Real	8.09212	8.20550	8.16156	6.09853
General Business and Public Utility Personal	8.80000	8.80000	8.80000	6.70000
Franklin				
Residential/Agricultural Real	7.69114	7.35642	7.35488	7.34960
Commercial/Industrial and Public Utility Real	7.48280	6.48574	6.58539	6.55934
General Business and Public Utility Personal	0.00000	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	11.79053	12.60000	12.35992	12.37855
Commercial/Industrial and Public Utility Real	12.52627	12.60000	12.35868	12.25458
General Business and Public Utility Personal	12.60000	12.60000	12.60000	12.60000
Mantua				
Residential/Agricultural Real	4.11885	4.23187	4.23203	4.23666
Commercial/Industrial and Public Utility Real	4.27558	4.30000	4.30000	4.29970
General Business and Public Utility Personal	4.30000	4.30000	4.30000	4.30000
Nelson				
Residential/Agricultural Real	5.68580	6.01706	6.02117	6.01618
Commercial/Industrial and Public Utility Real	6.30487	6.25298	6.24336	6.24336
General Business and Public Utility Personal	7.60000	7.60000	7.60000	7.60000
Palmyra				
Residential/Agricultural Real	6.41327	6.86685	6.85896	4.87106
Commercial/Industrial and Public Utility Real	6.79602	6.87508	6.79840	4.79840
General Business and Public Utility Personal	6.90000	6.90000	6.90000	4.90000
Paris				
Residential/Agricultural Real	7.11463	7.42955	7.44927	5.44480
Commercial/Industrial and Public Utility Real	7.32235	7.59576	7.59393	5.59393
General Business and Public Utility Personal	8.90000	8.90000	8.90000	6.90000
Randolph				
Residential/Agricultural Real	7.72054	8.30479	8.31106	8.30877
Commercial/Industrial and Public Utility Real	8.20685	8.32463	8.28358	8.28228
General Business and Public Utility Personal	8.70000	8.70000	8.70000	8.70000
Ravenna				
Residential/Agricultural Real	10.91526	11.58930	9.59571	9.59744
Commercial/Industrial and Public Utility Real	11.05620	11.19889	9.07471	9.13415
General Business and Public Utility Personal	13.90000	13.90000	11.90000	11.90000
Rootstown				
Residential/Agricultural Real	8.24548	7.43160	7.45157	7.49836
Commercial/Industrial and Public Utility Real	8.72853	7.54450	7.75759	7.63563
General Business and Public Utility Personal	9.27000	7.79000	7.81000	7.85000

2015	2014	2013	2012	2011	2010
\$6.20090	\$5.65369	\$5.65798	\$5.55199	\$5.55319	\$5.55304
6.11732	5.47953	5.59108	5.69682	5.69682	5.69762
6.70000	6.70000	6.70000	6.70000	6.70000	6.70000
7.46609	7.45936	7.45528	7.22191	7.22047	7.21247
6.92874	6.93756	7.25016	7.22360	7.20966	7.04261
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
12.58294	11.58746	11.60000	11.60000	11.60000	11.25350
12.53756	11.49594	11.35038	11.60000	11.60000	11.00611
12.60000	11.60000	11.60000	11.60000	11.60000	11.60000
4.29953	4.29926	4.30000	4.30000	3.73458	3.73296
4.29860	4.30000	4.30000	4.30000	3.76216	3.76129
4.30000	4.30000	4.30000	4.30000	4.30000	4.30000
6.11180	6.12391	6.12340	6.10449	6.10052	6.09773
6.24781	6.24712	6.24643	6.26582	6.40537	6.40432
7.60000	7.60000	7.60000	7.60000	7.60000	7.60000
4.90000	4.90000	4.90000	4.73768	4.74153	4.74380
4.79665	4.79561	4.74036	4.50077	4.50077	4.48619
4.90000	4.90000	4.90000	4.90000	4.90000	4.90000
5.59570	4.59550	4.60417	4.40895	4.41147	4.41439
5.63471	4.63471	4.63515	4.47648	4.47648	4.47648
6.90000	5.90000	5.90000	5.90000	5.90000	5.90000
8.60224	7.60683	7.61118	7.48127	7.48069	7.48123
8.35801	7.36267	7.32025	7.40528	7.40110	7.37398
8.70000	7.70000	7.70000	7.70000	7.70000	7.70000
9.78431	9.77864	9.77143	9.28280	9.27127	9.23998
9.37837	9.44074	9.41322	9.33166	9.33929	9.29170
11.90000	11.90000	11.90000	11.90000	11.90000	11.90000
7.53303	7.57673	7.56546	7.38525	7.38786	7.36670
7.53570	7.66538	7.64816	7.58369	7.57641	7.41439
7.85000	7.89000	7.88000	7.88000	7.88000	7.86000

(continued)

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

	2019	2018	2017	2016
Shalersville				
Residential/Agricultural Real	\$2.80000	\$2.80000	\$2.80000	\$2.80000
Commercial/Industrial and Public Utility Real	2.80000	2.80000	2.80000	2.80000
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000
Suffield				
Residential/Agricultural Real	7.50763	8.20094	8.20498	8.21084
Commercial/Industrial and Public Utility Real	7.99459	8.16143	8.14807	8.11113
General Business and Public Utility Personal	8.25000	8.25000	8.25000	8.25000
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	3.50000	3.50000	2.53521	2.53605
Commercial/Industrial and Public Utility Real	3.19936	3.50000	2.68624	2.57038
General Business and Public Utility Personal	3.36079	3.50000	2.70000	2.70000
Garrettsville Freedom Nelson Joint Fire				
Residential/Agricultural Real	2.42026	2.64769	2.64679	2.64766
Commercial/Industrial and Public Utility Real	2.96976	3.09277	3.09003	2.95676
General Business and Public Utility Personal	3.20000	3.20000	3.20000	3.20000
Mantua Shalersville Fire and Ambulance				
Residential/Agricultural Real	7.72482	7.51620	7.53664	7.54606
Commercial/Industrial and Public Utility Real	8.16249	7.53768	7.53963	7.47672
General Business and Public Utility Personal	9.08000	9.16000	9.18000	9.18000
WVFD Joint Fire District				
Residential/Agricultural Real	5.73457	3.99645	4.00000	4.00000
Commercial/Industrial and Public Utility Real	6.00000	4.00000	4.00000	4.00000
General Business and Public Utility Personal	6.00000	4.00000	4.00000	4.00000
General Health				
Residential/Agricultural Real	0.35515	0.39158	0.39220	0.39262
Commercial/Industrial and Public Utility Real	0.38504	0.39397	0.39405	0.39340
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
Portage Park District				
Residential/Agricultural Real	0.44404	0.48985	0.49058	0.49103
Commercial/Industrial and Public Utility Real	0.46768	0.47832	0.48163	0.48494
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000
Akron Summit Library				
Residential/Agricultural Real	2.44193	2.44136	2.60000	2.62000
Commercial/Industrial and Public Utility Real	2.54132	2.56000	2.52698	2.58540
General Business and Public Utility Personal	2.56000	2.56000	2.60000	2.62000
Kent Free Library				
Residential/Agricultural Real	1.60805	1.77135	1.77137	1.77021
Commercial/Industrial and Public Utility Real	1.39497	1.41261	1.45223	1.49734
General Business and Public Utility Personal	1.80000	1.80000	1.80000	1.80000

2015	2014	2013	2012	2011	2010
\$2.80000	\$2.80000	\$2.80000	\$2.80000	\$2.80000	\$2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
7.00000	6.99946	7.00000	6.94452	6.94358	6.94432
7.00000	7.00000	7.00000	6.68487	6.68820	6.66879
7.00000	7.00000	7.00000	7.00000	7.00000	7.00000
3.50000	3.50000	3.50000	3.50000	3.50000	5.44530
3.50000	3.50000	3.50000	3.50000	3.50000	5.32305
3.50000	3.50000	3.50000	3.50000	3.50000	5.50000
2.58814	2.59345	2.59576	2.56994	2.57178	2.57431
2.69265	2.70000	2.69216	2.51452	2.48179	2.45879
2.70000	2.70000	2.70000	2.70000	2.70000	2.70000
2.70205	2.70759	2.71001	2.68305	2.68497	2.68762
3.09740	3.10586	3.08236	2.87897	2.84149	2.81517
3.20000	3.20000	3.20000	3.20000	3.20000	3.20000
7.77079	7.76067	7.79209	7.65077	7.64616	7.62934
7.52432	7.50803	7.48591	7.76895	7.67422	7.34338
9.22000	9.21000	9.24000	9.28000	9.28000	9.26000
4.00000	4.00000	4.00000	4.00000	4.00000	0.00000
4.00000	4.00000	4.00000	4.00000	4.00000	0.00000
4.00000	4.00000	4.00000	4.00000	4.00000	0.00000
0.39977	0.40000	0.07337	0.07038	0.07037	0.07033
0.39826	0.39708	0.12094	0.11867	0.11751	0.11610
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
0.49982	0.00000	0.00000	0.00000	0.00000	0.00000
0.50000	0.00000	0.00000	0.00000	0.00000	0.00000
0.50000	0.00000	0.00000	0.00000	0.00000	0.00000
2.10000	2.11000	2.14000	2.10000	2.10000	2.01696
2.06097	2.11000	2.14000	2.10000	2.09723	2.01992
2.10000	2.11000	2.14000	2.10000	2.10000	2.10000
1.79983	1.79928	1.80000	1.80000	0.00000	0.00000
1.67031	1.66148	1.70633	1.80000	0.00000	0.00000
1.80000	1.80000	1.80000	1.80000	0.00000	0.00000

(continued)

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

	2019	2018	2017	2016
Stark County Library				
Residential/Agricultural Real	\$1.41821	\$1.55504	\$1.56413	\$1.57095
Commercial/Industrial and Public Utility Real	1.41133	1.60227	1.59559	1.59941
General Business and Public Utility Personal	1.70000	1.70000	1.70000	1.70000
Reed Memorial Library				
Residential/Agricultural Real	2.79872	3.01134	3.01125	3.01126
Commercial/Industrial and Public Utility Real	3.03694	2.97895	2.96155	2.96018
General Business and Public Utility Personal	3.11000	3.11000	3.11000	3.11000
Stow Munroe Falls Library				
Residential/Agricultural Real	1.84300	1.84361	1.99940	2.00000
Commercial/Industrial and Public Utility Real	1.99333	2.00000	2.00000	1.99309
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
Joint Vocational Schools				
Mahoning JVS				
Residential/Agricultural Real	2.01782	2.01795	2.07319	2.07523
Commercial/Industrial and Public Utility Real	2.05844	2.04749	2.06460	2.03773
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000
Maplewood JVS				
Residential/Agricultural Real	2.82002	3.08211	3.08992	3.09198
Commercial/Industrial and Public Utility Real	3.33659	3.38988	3.39849	3.39393
General Business and Public Utility Personal	4.00000	4.00000	4.00000	4.00000
Portage Lakes JVS				
Residential/Agricultural Real	2.05156	2.05226	2.24401	2.24519
Commercial/Industrial and Public Utility Real	2.24782	2.25721	2.21319	2.22615
General Business and Public Utility Personal	4.35000	4.35000	4.35000	4.35000
Schools				
Aurora City				
Residential/Agricultural Real	46.76904	51.99784	46.37166	48.06901
Commercial/Industrial and Public Utility Real	51.23807	54.40583	48.09952	49.64867
General Business and Public Utility Personal	84.69000	84.99000	79.11000	80.68000
Crestwood Local				
Residential/Agricultural Real	27.73042	29.09768	29.19267	29.27833
Commercial/Industrial and Public Utility Real	28.37348	29.02318	29.29041	29.18344
General Business and Public Utility Personal	51.12000	51.56000	51.65000	51.71000
Field Local				
Residential/Agricultural Real	27.50921	29.62793	29.81872	29.84064
Commercial/Industrial and Public Utility Real	30.36308	31.21101	31.88600	31.88954
General Business and Public Utility Personal	54.71000	54.84000	55.00000	55.01000
Garfield Local				
Residential/Agricultural Real	27.05003	28.11867	28.15653	28.42241
Commercial/Industrial and Public Utility Real	31.19309	32.64825	32.66648	32.08538
General Business and Public Utility Personal	64.35000	65.03000	65.07000	65.33000
Kent City				
Residential/Agricultural Real	51.88789	56.69692	56.78729	56.80554
Commercial/Industrial and Public Utility Real	53.67555	54.60324	55.99110	57.51868
General Business and Public Utility Personal	110.48000	110.83000	110.92000	110.97000

2015	2014	2013	2012	2011	2010
\$1.69488	\$1.69726	\$1.70000	\$1.00000	\$0.99986	\$1.00000
1.69661	1.70000	1.70000	1.00000	1.00000	1.00000
1.70000	1.70000	1.70000	1.00000	1.00000	1.00000
3.02450	3.02250	3.02078	2.86623	1.36414	1.35994
2.94639	2.94732	3.05107	2.89433	1.38827	1.39861
3.11000	3.11000	3.11000	3.11000	1.61000	1.61000
2.00000	2.00000	2.00000	2.00000	2.00000	0.92620
1.99483	1.99125	2.00000	2.00000	1.99590	0.84484
2.00000	2.00000	2.00000	2.00000	2.00000	1.00000
2.07406	2.09809	2.09933	2.10000	2.00100	2.00000
2.02455	2.01264	2.00249	2.00000	2.01838	2.00330
2.10000	2.10000	2.10000	2.10000	2.10000	2.10000
3.14078	3.14000	3.13945	2.99487	2.99120	2.99033
3.41798	3.42537	3.43926	3.29419	3.22390	3.22606
4.00000	4.00000	4.00000	4.00000	4.00000	4.00000
2.24405	2.21132	2.20784	2.20361	2.03343	2.03055
2.22139	2.38351	2.39715	2.39300	2.06223	2.04987
4.35000	4.35000	4.35000	4.35000	4.35000	4.35000
49.14332	49.28636	49.41440	42.43639	42.37708	42.24309
49.64003	49.10402	49.99688	44.12890	44.20470	42.88210
80.78000	80.84000	80.93000	74.81000	74.77000	74.67000
29.94208	29.94568	29.97135	24.43322	24.55438	24.54502
29.40645	29.39014	29.27267	25.01663	24.75812	24.19379
51.91000	51.91000	51.93000	47.06000	47.20000	47.20000
29.67295	29.83283	29.97510	28.79961	28.73460	28.70255
31.62490	31.83144	32.26057	31.77810	31.55670	32.78781
54.70000	54.82000	54.94000	54.46000	54.39000	54.34000
28.96031	29.05781	29.07202	28.78235	28.80140	28.83630
33.20299	33.32636	33.17807	31.81144	31.58448	31.32487
65.56000	65.63000	65.63000	65.53000	65.54000	65.56000
57.86442	57.86928	49.37901	47.15515	47.45908	46.77681
63.43471	63.16545	56.12458	58.54432	58.55830	57.29116
111.22000	111.24000	102.73000	102.57000	102.91000	102.32000

(continued)

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

	2019	2018	2017	2016
Lake Local				
Residential/Agricultural Real	\$39.64774	\$43.32532	\$43.34644	\$43.24110
Commercial/Industrial and Public Utility Real	45.53608	48.79541	48.36068	47.10479
General Business and Public Utility Personal	76.50000	77.10000	76.90000	76.70000
Mogadore Local				
Residential/Agricultural Real	46.11019	46.37706	49.01449	50.61180
Commercial/Industrial and Public Utility Real	57.68396	57.23685	57.22737	58.18623
General Business and Public Utility Personal	86.30000	85.69000	86.28000	87.86000
Ravenna City				
Residential/Agricultural Real	38.83921	41.39579	38.44484	38.50493
Commercial/Industrial and Public Utility Real	45.46008	44.99669	41.84768	41.89194
General Business and Public Utility Personal	68.66000	68.86000	65.91000	65.97000
Rootstown Local				
Residential/Agricultural Real	31.65740	34.36935	34.62922	35.19479
Commercial/Industrial and Public Utility Real	37.95263	40.14441	40.46086	41.09711
General Business and Public Utility Personal	66.01000	67.10000	67.36000	67.90000
Southeast Local				
Residential/Agricultural Real	29.97690	31.86085	31.93804	32.04491
Commercial/Industrial and Public Utility Real	30.00538	31.26153	31.09311	31.16389
General Business and Public Utility Personal	38.39000	39.21000	39.28000	39.38000
Springfield Local				
Residential/Agricultural Real	39.51016	39.48298	41.36985	40.63943
Commercial/Industrial and Public Utility Real	42.49159	42.42250	43.50951	43.01673
General Business and Public Utility Personal	56.04000	55.95000	56.95000	56.23000
Stow City				
Residential/Agricultural Real	41.64420	41.87987	44.58263	42.82824
Commercial/Industrial and Public Utility Real	44.51131	44.80883	45.45172	43.59932
General Business and Public Utility Personal	53.87000	54.10000	55.34000	53.58000
Streetsboro City				
Residential/Agricultural Real	37.36414	40.70973	41.00654	41.08379
Commercial/Industrial and Public Utility Real	42.32973	43.17214	43.49489	43.66015
General Business and Public Utility Personal	67.51000	67.82000	68.06000	68.09000
Tallmadge City				
Residential/Agricultural Real	46.26748	46.58955	50.88643	46.10593
Commercial/Industrial and Public Utility Real	56.54935	56.96811	58.52783	54.11878
General Business and Public Utility Personal	75.09000	75.35000	77.03000	72.27000
Waterloo Local				
Residential/Agricultural Real	29.45109	30.60253	30.73539	31.31717
Commercial/Industrial and Public Utility Real	33.61740	34.67823	34.44393	35.02424
General Business and Public Utility Personal	58.19000	58.97000	59.09000	59.69000
West Branch Local				
Residential/Agricultural Real	23.07389	23.29968	23.05909	23.06586
Commercial/Industrial and Public Utility Real	24.67470	24.75771	24.22226	23.98728
General Business and Public Utility Personal	33.10000	33.30000	33.20000	33.20000

2015	2014	2013	2012	2011	2010
\$41.23400	\$41.23379	\$41.30796	\$38.96412	\$38.88996	\$38.97966
44.37282	44.10731	44.24179	42.39335	41.93907	41.32785
71.70000	71.70000	71.70000	71.50000	71.50000	71.50000
43.85837	44.88368	43.86119	45.07624	34.78884	34.70010
51.71202	54.63595	54.57646	56.13158	41.25555	40.38737
81.28000	82.73000	81.72000	83.29000	73.70000	73.64000
38.65888	38.85925	38.83369	35.83172	35.56896	35.62334
41.75423	41.99480	43.18156	39.34471	38.98832	39.36108
65.99000	66.22000	66.22000	65.91000	65.69000	65.83000
36.01550	36.14940	36.36635	35.02595	29.12563	29.11132
41.12919	41.68398	41.76694	39.89465	33.82628	32.83540
68.59000	68.71000	68.95000	68.48000	62.57000	62.56000
32.80241	32.84966	32.88413	31.67277	31.93428	31.86549
31.59111	31.64340	31.72722	31.29948	31.53335	31.35650
39.69000	39.76000	39.80000	39.37000	39.63000	39.56000
40.31369	40.81933	40.74859	39.14334	36.11777	30.69582
42.54451	44.98604	45.35141	43.87421	38.86889	33.46964
55.92000	56.88000	56.84000	55.29000	53.53000	48.13000
42.89298	42.46148	42.53066	42.20207	32.78916	32.87002
43.69466	43.47310	43.63021	43.01648	32.88359	33.01515
53.66000	53.47000	53.55000	53.24000	45.05000	45.15000
41.39920	41.69584	36.62492	35.65932	35.65495	33.03092
44.29336	44.50980	39.22863	38.20928	37.77131	34.94489
68.21000	68.49000	63.44000	63.37000	63.36000	60.67000
46.23087	45.00333	46.32725	46.08351	42.52232	42.51067
54.48361	54.89631	56.90943	56.40952	49.08302	49.07120
72.41000	71.66000	72.99000	72.80000	71.56000	71.57000
32.52806	32.54900	26.98886	26.48686	26.04638	26.04104
35.71267	35.73190	30.02964	30.06351	29.59376	29.57227
60.18000	60.20000	54.63000	54.57000	54.13000	54.13000
23.06453	23.07984	23.21725	23.21590	23.08321	23.08462
23.82240	23.43552	23.43064	23.39298	23.12249	23.12943
33.20000	33.20000	33.20000	33.20000	33.20000	33.20000

(continued)

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

	2019	2018	2017	2016
Windham Exempted Village				
Residential/Agricultural Real	\$34.26460	\$35.39302	\$35.19936	\$35.20896
Commercial/Industrial and Public Utility Real	38.43893	38.26256	37.63306	37.61454
General Business and Public Utility Personal	53.14000	53.46000	53.25000	53.27000

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

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

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

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

Source: Portage County Auditor

2015	2014	2013	2012	2011	2010
\$35.18571	\$35.12590	\$34.94687	\$32.75179	\$32.48520	\$32.14960
37.45932	37.35988	36.20153	33.46096	32.04940	31.63701
53.25000	53.21000	53.11000	52.23000	51.99000	51.86000

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
2019	\$31,255,289	\$30,493,514	97.56 %	\$725,955	\$31,219,469
2018	30,161,917	29,417,198	97.53	810,350	30,227,548
2017	28,860,481	28,254,006	97.90	727,304	28,981,310
2016	28,402,515	27,702,159	97.53	1,157,940	28,860,099
2015	27,914,912	27,150,233	97.26	891,940	28,042,173
2014	27,674,763	26,808,843	96.87	840,393	27,649,236
2013	27,247,179	26,520,120	97.33	974,192	27,494,312
2012	27,330,390	26,476,667	96.88	1,077,264	27,553,931
2011	27,288,516	26,136,262	95.78	973,550	27,109,812
2010	27,205,663	25,985,209	95.51	922,947	26,908,156

(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
99.89 %	\$1,509,021	4.83 %
100.22	1,428,152	4.73
100.42	1,313,700	4.55
101.61	1,420,792	5.00
100.46	1,663,023	5.96
99.91	1,842,449	6.66
100.91	1,773,377	6.51
100.82	1,994,149	7.30
99.35	2,594,974	9.51
98.91	2,442,945	8.98

Portage County, Ohio
Principal Real Property Taxpayers
 2019 and 2010

Taxpayer	2019	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Province Kent Ohio LLC	\$15,218,710	0.41%
University Edge Kent LLC	10,188,330	0.28
Lexington Streetsboro LLC	9,805,640	0.27
Ashton Lane LLC	9,299,610	0.25
CPG Partners	8,476,100	0.23
Pebblebrook Associates LLC	8,403,430	0.23
CDC Kent LLC	7,383,010	0.20
ARC LLC	7,219,120	0.20
AERC Barrington, Inc.	6,962,870	0.19
Walmart	6,808,880	0.18
Total	\$89,765,700	2.44%
Total Real Assessed Valuation	\$3,682,672,430	

Taxpayer	2010	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
CPG Partners	\$7,525,780	0.23%
Cedar Fair	6,541,860	0.20
Pebblebrook Associates LLC	6,136,130	0.19
AERC Barrington, Inc.	6,058,360	0.19
Shady Lake Apartments LLC	4,998,210	0.15
Settlers Landing at Greentree, LLC	4,713,400	0.14
Heritage Capital Corporation	4,677,680	0.14
Step 2 Real Estate Company	4,476,160	0.14
Walmart	4,048,530	0.12
Portage Pointe Apartments	3,884,720	0.12
Total	\$53,060,830	1.62%
Total Real Assessed Valuation	\$3,275,680,750	

Source: Portage County Auditor

Portage County, Ohio
Principal Public Utility Property Taxpayers
 2019 and 2010

2019		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$72,582,770	46.04 %
American Transmission	65,123,190	41.31
East Ohio Gas Company	14,303,800	9.07
Total	\$152,009,760	96.42 %
Total Public Utility Assessed Valuation	\$157,656,250	

2010		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$52,354,350	67.30 %
American Transmission	12,317,850	15.84
East Ohio Gas Company	8,917,710	11.46
Total	\$73,589,910	94.60 %
Total Public Utility Assessed Valuation	\$77,794,170	

Source: Portage County Auditor

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

Year	Population	Estimated True Values of Taxable Property	Gross Bonded Debt (1)(2)	Ratio of Bonded Debt to Estimated True Values of Taxable Property	Bonded Debt Per Capita
2019	161,419	\$10,701,076,058	\$14,959,334	0.14%	\$92.67
2018	161,419	9,754,061,103	16,443,578	0.17	101.87
2017	161,419	9,598,071,646	17,876,722	0.19	110.75
2016	161,419	9,507,422,978	20,261,121	0.21	125.52
2015	161,419	9,221,575,731	22,674,361	0.25	140.47
2014	161,419	9,190,240,909	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

(1) Includes only general obligation bonds.

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

Source: 2010 - 2019 The 2010 US Census

Portage County Auditor

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

Year	Governmental Activities					
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	OWDA Loans	OPWC Loans	Revenue Bonds
2019	\$14,959,334	\$99,255	\$63,990	\$1,984,873	\$256,924	\$6,928,986
2018	16,443,578	149,436	97,186	2,805,687	349,993	7,475,408
2017	17,876,722	198,690	143,741	3,044,415	458,657	7,939,556
2016	20,261,121	277,675	188,628	2,778,939	567,325	8,791,045
2015	22,674,361	332,602	231,904	3,450,717	680,991	9,660,610
2014	24,995,918	472,866	273,627	4,132,911	794,657	10,489,943
2013	19,627,072	570,785	315,197	4,855,316	731,020	13,626,264
2012	14,510,842	661,495	356,586	5,614,814	827,705	21,764,244
2011	15,761,668	750,774	396,477	6,351,273	924,390	23,426,774
2010	16,631,014	922,074	434,923	7,065,408	853,204	24,070,007

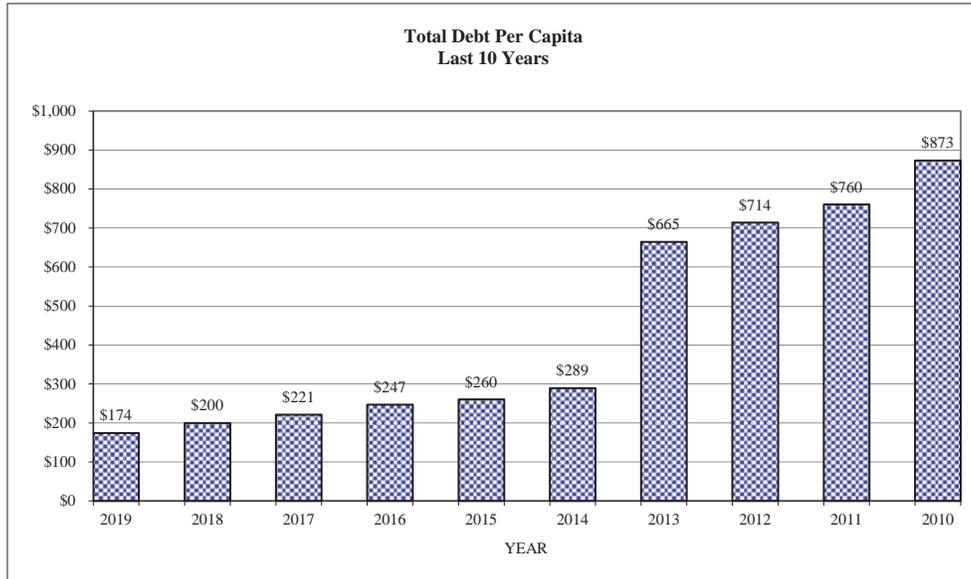
(1) Personal Income and population are located on S50.

(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

Intergovernmental Loans	Capital Leases Payable	Hospital Long-Term Debt (2)	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$2,507,303	\$1,286,607	\$0	\$28,087,272	0.71 %	\$174
3,243,654	1,715,476	0	32,280,418	0.81	200
3,891,956	2,144,344	0	35,698,081	0.90	221
4,406,541	2,573,213	0	39,844,487	1.00	247
4,952,127	0	0	41,983,312	1.06	260
5,473,888	0	0	46,633,810	1.17	289
5,978,398	0	61,586,000	107,290,052	2.70	665
6,457,778	0	65,086,000	115,279,464	2.90	714
6,992,607	0	68,121,000	122,724,963	3.09	760
7,505,726	0	83,473,000	140,955,356	3.55	873



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

	2019		2018	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year	\$3,840,328,680	\$3,840,328,680	\$3,502,068,300	\$3,502,068,300
Debt Limitation	94,508,217	38,403,287	86,051,708	35,020,683
Total Outstanding Debt:				
General Obligation Bonds	14,765,310	14,765,310	16,223,567	16,223,567
Special Assessment Bonds	97,632	97,632	146,883	146,883
Intergovernmental Loans	2,507,303	2,507,303	3,243,654	3,243,654
Revenue Bonds	6,924,568	6,924,568	7,468,467	7,468,467
Long-Term Debt-Enterprise (3)	0	0	0	0
OWDA Loans	2,048,863	2,048,863	2,902,873	2,902,873
OPWC Loans	256,924	256,924	349,993	349,993
Notes	0	0	0	0
Total	<u>26,600,600</u>	<u>26,600,600</u>	<u>30,335,437</u>	<u>30,335,437</u>
Exemptions:				
Intergovernmental Loans	2,507,303	2,507,303	3,243,654	3,243,654
Revenue Bonds	6,924,568	6,924,568	7,468,467	7,468,467
Long-Term Debt-Enterprise (3)	0	0	0	0
Special Assessment Bonds	97,632	97,632	146,883	146,883
OWDA Loans	2,048,863	2,048,863	2,902,873	2,902,873
OPWC Loans	256,924	256,924	349,993	349,993
Enterprise Fund Notes	0	0	0	0
Amount Available in Debt Service Fund	127,934	127,934	41,052	41,052
Total	<u>11,963,224</u>	<u>11,963,224</u>	<u>14,152,922</u>	<u>14,152,922</u>
Net Debt	<u>14,637,376</u>	<u>14,637,376</u>	<u>16,182,515</u>	<u>16,182,515</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$79,870,841</u>	<u>\$23,765,911</u>	<u>\$69,869,193</u>	<u>\$18,838,168</u>
Legal Debt Margin as a Percentage of the Debt Limit	84.51%	61.89%	81.19%	53.79%
(1) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>88,508,217</u>		<u>80,051,708</u>
		<u>\$94,508,217</u>		<u>\$86,051,708</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

2017		2016		2015	
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)
\$3,441,707,180	\$3,441,707,180	\$3,398,505,845	\$3,398,505,845	\$3,291,604,180	\$3,291,604,180
84,542,680	34,417,072	83,462,646	33,985,058	80,790,105	32,916,042
17,630,724	17,630,724	19,956,351	19,956,351	22,306,133	22,306,133
195,207	195,207	273,087	273,087	326,897	326,897
3,891,956	3,891,956	4,406,541	4,406,541	4,952,127	4,952,127
7,930,092	7,930,092	8,764,483	8,764,483	9,614,857	9,614,857
0	0	0	0	0	0
3,188,156	3,188,156	2,967,567	2,967,567	3,682,621	3,682,621
458,657	458,657	567,325	567,325	680,991	680,991
0	0	0	0	0	0
<u>33,294,792</u>	<u>33,294,792</u>	<u>36,935,354</u>	<u>36,935,354</u>	<u>41,563,626</u>	<u>41,563,626</u>
3,891,956	3,891,956	4,406,541	4,406,541	4,952,127	4,952,127
7,930,092	7,930,092	8,764,483	8,764,483	9,614,857	9,614,857
0	0	0	0	0	0
195,207	195,207	273,087	273,087	326,897	326,897
3,188,156	3,188,156	2,967,567	2,967,567	3,682,621	3,682,621
458,657	458,657	567,325	567,325	680,991	680,991
0	0	0	0	0	0
<u>137,602</u>	<u>137,602</u>	<u>447,135</u>	<u>447,135</u>	<u>761,708</u>	<u>761,708</u>
<u>15,801,670</u>	<u>15,801,670</u>	<u>17,426,138</u>	<u>17,426,138</u>	<u>20,019,201</u>	<u>20,019,201</u>
<u>17,493,122</u>	<u>17,493,122</u>	<u>19,509,216</u>	<u>19,509,216</u>	<u>21,544,425</u>	<u>21,544,425</u>
<u>\$67,049,558</u>	<u>\$16,923,950</u>	<u>\$63,953,430</u>	<u>\$14,475,842</u>	<u>\$59,245,680</u>	<u>\$11,371,617</u>
79.31%	49.17%	76.63%	42.59%	73.33%	34.55%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>78,542,680</u>		<u>77,462,646</u>		<u>74,790,105</u>
	<u>\$84,542,680</u>		<u>\$83,462,646</u>		<u>\$80,790,105</u>

(continued)

Portage County, Ohio
Computation of Legal Debt Margin (continued)
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
Notes	0	0	14,650,000	14,650,000
Total	<u>46,130,358</u>	<u>46,130,358</u>	<u>121,352,834</u>	<u>121,352,834</u>
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
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	<u>21,611,996</u>	<u>21,611,996</u>	<u>95,711,941</u>	<u>95,711,941</u>
Net Debt	<u>24,518,362</u>	<u>24,518,362</u>	<u>25,640,893</u>	<u>25,640,893</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$55,878,167</u>	<u>\$8,240,250</u>	<u>\$53,571,588</u>	<u>\$6,644,100</u>
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		<u>74,396,529</u>		<u>73,212,481</u>
		<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
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
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

Portage County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
 December 31, 2019

Political Subdivision	General Obligation Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Portage County			
General Obligation Bonds	\$14,959,334	100.00%	\$14,959,334
Special Assessment Bonds	99,255	100.00	99,255
OWDA Loans	63,990	100.00	63,990
<i>Total Direct - Portage County</i>	<u>15,122,579</u>	<u>100.00</u>	<u>15,122,579</u>
Overlapping			
Cities Wholly Within the County	32,001,000	100.00	32,001,000
Villages Wholly Within the County	485,923	100.00	485,923
Schools Wholly Within the County	99,139,358	100.00	99,139,358
Tallmadge City	6,380,000	3.49	222,662
Mogadore Village	480,000	27.97	134,256
Aurora City School District	18,436,971	96.30	17,754,803
Stow-Munroe Falls City School District	3,895,520	0.38	14,803
Tallmadge City School District	55,034,489	1.49	820,014
Lake Local School District	48,370,000	0.36	174,132
Mogadore Local School District	6,415,000	33.26	2,133,629
Springfield Local School District	28,780,000	2.04	587,112
West Branch Local School District	3,398,688	1.14	38,745
Mahoning County J.V.S.D.	2,614,999	0.08	2,092
Akron-Summit Library District	10,025,000	0.53	53,133
Mantua-Shalersville Fire and Ambulance	775,000	100.00	775,000
<i>Total Overlapping</i>	<u>316,231,948</u>		<u>154,336,661</u>
<i>Totals</i>	<u><u>\$331,354,527</u></u>		<u><u>\$169,459,240</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, 2019. Debt for all other political subdivisions is shown as of December 31, 2018.

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	
2019	\$3,008,768	\$2,560,589	\$448,179	\$122,789	\$42,799	\$165,588	2.71
2018	2,912,928	2,125,468	787,460	137,918	55,143	193,061	4.08
2017	2,413,851	2,834,180	(420,329)	0	18,736	18,736	N/A
2016	2,557,030	2,462,323	94,707	0	0	0	N/A
2015	2,752,135	2,996,558	(244,423)	0	0	0	N/A
2014	2,908,225	2,735,055	173,170	75,816	2,730	78,546	2.20
2013	3,078,386	2,941,149	137,237	72,624	5,271	77,895	1.76
2012	3,491,340	3,133,307	358,033	70,230	7,642	77,872	4.60
2011	4,445,132	3,083,179	1,361,953	67,835	87,528	155,363	8.77
2010	3,844,812	3,302,932	541,880	82,605	61,101	143,706	3.77

* Total operating expenses exclusive of depreciation.

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

Source: Portage County Auditor

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

Year	Operating Revenue	Expenses, Net of Depreciation and Interest *	Net Revenue Available for Debt Service	Debt Service Requirement **			Coverage
				Principal	Interest	Total	
2019	\$8,189,382	\$6,386,240	\$1,803,142	\$535,465	\$251,017	\$786,482	2.29
2018	8,202,297	5,107,451	3,094,846	465,552	265,525	731,077	4.23
2017	7,714,853	5,017,710	2,697,143	552,815	284,562	837,377	3.22
2016	7,632,640	3,993,516	3,639,124	590,778	303,571	894,349	4.07
2015	7,549,620	3,728,748	3,820,872	578,003	324,827	902,830	4.23
2014	7,775,311	6,695,405	1,079,906	1,427,237	381,940	1,809,177	0.60
2013	8,602,199	3,007,017	5,595,182	711,824	405,096	1,116,920	5.01
2012	8,285,454	2,778,856	5,506,598	678,006	427,671	1,105,677	4.98
2011	6,212,369	3,650,540	2,561,829	728,396	445,998	1,174,394	2.18
2010	7,168,653	4,043,343	3,125,310	1,094,094	438,572	1,532,666	2.04

* Total operating expenses exclusive of depreciation.

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

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

Source: Portage County Auditor

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

Year	Operating Revenue	Expenses, Net of Depreciation and Interest *	Net Revenue Available for Debt Service	Debt Service Requirement **			Coverage
				Principal	Interest	Total	
2019	\$5,916,062	\$3,722,132	\$2,193,930	\$108,000	\$41,349	\$149,349	14.69
2018	6,303,219	3,431,189	2,872,030	106,000	45,589	151,589	18.95
2017	5,841,588	3,072,451	2,769,137	321,083	61,198	382,281	7.24
2016	5,891,663	3,609,231	2,282,432	308,724	74,681	383,405	5.95
2015	5,029,426	2,843,194	2,186,232	290,238	88,781	379,019	5.77
2014	4,342,557	2,436,918	1,905,639	1,731,469	158,866	1,890,335	1.01
2013	4,180,876	2,705,752	1,475,124	718,110	184,053	902,163	1.64
2012	4,294,066	2,278,434	2,015,632	699,624	207,558	907,182	2.22
2011	4,155,852	2,566,280	1,589,572	688,183	241,085	929,268	1.71
2010	4,670,632	1,963,806	2,706,826	974,932	196,034	1,170,966	2.31

* Total operating expenses exclusive of depreciation.

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

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

Source: Portage County Auditor

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

Year	Operating Revenue	Expenses, Net of Depreciation and Interest *	Net Revenue Available for Debt Service	Debt Service Requirement **			Coverage
				Principal	Interest	Total	
2019	\$5,046,313	\$2,932,921	\$2,113,392	\$691,528	\$33,542	\$725,070	2.91
2018	4,499,071	2,878,679	1,620,392	677,534	52,000	729,534	2.22
2017	4,399,441	2,749,507	1,649,934	729,261	73,604	802,865	2.06
2016	4,117,527	2,247,552	1,869,975	736,316	94,649	830,965	2.25
2015	4,126,515	2,423,619	1,702,896	737,761	117,121	854,882	1.99
2014	4,687,819	960,292	3,727,527	711,178	137,852	849,030	4.39
2013	4,209,845	4,070,445	139,400	690,940	158,033	848,973	0.16
2012	4,277,808	2,062,215	2,215,593	671,760	175,273	847,033	2.62
2011	4,178,067	2,805,928	1,372,139	672,985	196,914	869,899	1.58
2010	4,003,862	2,222,767	1,781,095	650,244	215,774	866,018	2.06

** Total operating expenses exclusive of depreciation.

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

Source: Portage County Auditor

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

2019		
Employer	Employees	Percentage of Total County Employment
Kent State University	3,150	3.85%
UH Hospitals Portage Medical Center	1,537	1.88
Portage County	1,089	1.33
Kent City School District	585	0.71
East Manufacturing Corporation	583	0.71
Parker-Hannifin - Kent and Ravenna Plants	500	0.61
Ravenna City School District	499	0.61
Step II Corporation	468	0.57
McMaster-Carr Supply Company	453	0.55
Northeast Ohio Medical University	400	0.49
Davey Tree Expert Company	400	0.49
Total	<u>9,664</u>	<u>11.80%</u>
Total Employment within the County	<u>81,900</u>	

2010		
Employer	Employees	Percentage of Total County Employment
Kent State University	3,150	3.82%
Robinson Memorial Hospital	1,520	1.84
Portage County	1,089	1.32
Kent City School District	606	0.73
GE Lighting Incorporated	600	0.73
McMaster-Carr Supply Company	529	0.64
St. Gobain Performance Plastics	528	0.64
Ravenna City School District	499	0.61
Step II Corporation	459	0.56
East Manufacturing Corporation	450	0.55
Total	<u>9,430</u>	<u>11.44%</u>
Total Employment within the County	<u>82,400</u>	

Sources: Portage Development Board

Portage County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Total Personal Income (2)	Personal Income Per Capita (1)	Population Density (1) (Persons per Square Mile)	Employed (3)	Unemployed (3)
2019	161,419	\$3,969,938,886	24,594	320.3	81,900	4,700
2018	161,419	3,969,938,886	24,594	320.3	83,600	4,100
2017	161,419	3,969,938,886	24,594	320.3	83,600	4,100
2016	161,419	3,969,938,886	24,594	320.3	82,600	4,300
2015	161,419	3,969,938,886	24,594	320.3	83,800	4,200
2014	161,419	3,969,938,886	24,594	320.3	83,200	4,200
2013	161,419	3,969,938,886	24,594	320.3	85,100	6,000
2012	161,419	3,969,938,886	24,594	320.3	85,600	5,600
2011	161,419	3,969,938,886	24,594	320.3	83,500	7,600
2010	161,419	3,969,938,886	24,594	320.3	82,400	8,900

Source:

- (1) 2010 - 2019 The 2010 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)
	5.4%	4.0%	\$26,998,690	\$11,236,460	\$38,235,150	\$2,204,482,000
	4.8	3.9	19,335,060	20,418,340	39,753,400	2,098,707,000
	4.7	4.1	18,915,440	5,665,690	24,581,130	2,015,000,000
	4.9	4.5	17,609,290	5,533,580	23,142,870	1,902,000,000
	4.8	4.8	16,413,700	25,270,230	41,683,930	1,789,000,000
	4.8	5.4	14,638,890	31,219,900	45,858,790	1,722,000,000
	6.6	6.5	13,671,650	7,781,650	21,453,300	1,706,000,000
	6.2	7.6	13,890,150	3,258,000	17,148,150	1,629,000,000
	8.3	8.9	14,281,950	6,716,950	20,998,900	1,629,000,000
	9.8	9.6	25,661,910	21,950,560	47,612,470	1,581,000,000

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

Function/Program	2019	2018	2017	2016
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices	95	94	93	95
Certificate of Title	0	13	13	8
Real Estate Assessment	9	8	7	7
Judicial				
County Offices	150	151	147	137
Public Safety				
County Offices	217	198	210	222
Hazmat Operations	4	5	5	5
Public Works				
County Offices	3	3	3	3
Motor Vehicle and Gas Tax	61	63	64	62
Health				
Mental Health and Recovery Board	6	6	5	4
Developmental Disabilities	91	100	132	161
Dog and Kennel	6	6	6	6
Women, Infants and Children	0	21	21	21
Human Services				
County Offices	12	10	10	10
Public Assistance	206	192	198	195
Central Purchasing	9	9	11	13
Health Benefits	1	1	1	1
Workers Compensation Retro Rating Plan	1	1	1	2
<i>Business-Type Activities</i>				
Solid Waste	17	18	19	21
Portage County Sewer	33	32	27	25
Portage County Water	17	15	13	13
Streetsboro Sewer	16	16	15	15
Totals	<u>954</u>	<u>962</u>	<u>1,001</u>	<u>1,026</u>

Source: Portage County Auditor

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

2015	2014	2013	2012	2011	2010
96	105	121	102	92	104
9	8	7	7	7	9
8	8	8	8	8	8
138	123	125	127	126	128
214	200	194	193	158	205
4	3	2	3	3	4
3	3	2	3	3	3
60	62	63	61	56	60
5	6	5	5	6	6
198	219	218	222	219	215
6	6	6	6	5	6
20	19	19	18	16	23
10	11	11	11	7	13
183	178	178	163	152	167
11	12	17	16	12	8
1	1	2	2	2	2
1	1	2	2	1	1
28	30	29	31	30	37
21	26	23	23	19	23
14	10	10	8	8	10
14	14	14	13	13	17
<u>1,044</u>	<u>1,045</u>	<u>1,056</u>	<u>1,024</u>	<u>943</u>	<u>1,049</u>

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

Function/Program	2019	2018	2017	2016
Governmental Activities				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	104,052	109,364	107,872	107,195
Voter Turnout in November	25,357	61,919	35,396	77,602
Percentage of Voter Turnout	24.37%	56.62%	32.81%	72.39%
Recorder				
Deeds Issued	5,039	4,799	4,810	4,478
Mortgages Issued	5,465	5,250	5,725	5,489
Judicial				
Kent and Ravenna Municipal Courts				
Cases Filed	31,966	33,533	31,412	33,315
Cases Disposed	36,309	37,580	36,085	37,695
DUI Misdemeanors Filed	1,176	1,236	1,253	1,459
Domestic Violence Misdemeanors Filed	346	342	340	335
Common Pleas Courts Cases				
Civil	1,034	1,045	1,096	1,123
Criminal	1,333	1,303	1,142	1,042
Domestic	934	882	911	973
Felony Indictments	1,293	1,238	1,199	989
Health				
Dog and Kennel				
Dogs Licensed	29,798	29,594	29,594	29,682
Number of Penalties Assessed	3,944	6,039	6,039	4,861
Kennels	74	88	88	89
Number of Kennel Penalties Assessed	2	7	7	7
Business-Type Activities				
Portage County Sewer				
Number of Customers	9,277	9,215	9,102	9,024
Number of Units	12,047	11,942	11,754	11,594
Portage County Water				
Number of Customers	3,724	3,649	3,547	3,459
Streetsboro Sewer				
Number of Customers	4,872	4,754	4,702	4,695
Number of Units	6,469	6,356	6,300	6,297

Source: Portage County Auditor

2015	2014	2013	2012	2011	2010
99,434	104,943	108,594	108,154	103,230	110,446
44,518	42,314	31,662	76,776	50,548	50,755
44.80%	40.30%	29.16%	70.99%	48.97%	45.95%
4,413	4,280	4,360	4,192	3,516	3,496
5,130	4,770	6,142	6,058	4,923	5,280
35,481	33,040	33,044	33,822	33,354	34,279
39,458	37,101	37,761	37,514	37,505	37,902
1,467	1,377	1,318	1,332	1,237	1,217
362	378	430	398	384	423
1,038	1,048	1,243	1,514	1,644	1,955
972	881	914	894	829	886
937	905	873	976	1,048	1,213
904	966	915	893	827	784
29,311	29,031	28,953	28,363	27,463	24,800
3,293	3,837	5,683	5,358	4,627	3,844
91	217	246	255	277	276
5	7	19	9	11	22
8,954	8,944	8,891	8,852	8,731	8,684
11,481	11,456	11,407	11,377	11,269	11,108
3,303	1,229	1,189	1,169	1,151	1,131
4,665	4,612	4,561	4,534	4,491	4,452
6,407	6,349	6,286	6,251	6,204	6,167

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

	2019	2018	2017	2016
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices' Vehicles	21	20	19	20
Real Estate Assessment's Vehicles	2	2	2	2
Delinquent Real Estate Tax				
Assessment Collections' Vehicles	1	1	1	1
Judicial				
County Offices' Vehicles	4	7	7	7
Public Safety				
County Offices' Vehicles	53	60	55	61
Probation Services' Vehicles	2	2	2	2
Hazmat Operations' Vehicles	10	13	12	11
Public Works				
County Engineer's Vehicles	63	57	57	60
Health				
Mental Retardation and				
Developmental Disabilities' Vehicles	20	22	33	34
Dog and Kennel Vehicles	5	4	5	3
Human Services				
County Offices' Vehicles	3	3	3	3
Public Assistance's Vehicles	9	9	8	7
Central Purchasing's Vehicles	0	1	1	1
<i>Business-Type Activities</i>				
Sanitary Engineer's Vehicles	56	55	51	47
Solid Waste's Vehicles	22	22	20	27

Source: Portage County Auditor

2015	2014	2013	2012	2011	2010
22	23	20	19	19	19
2	2	1	1	1	2
1	1	1	1	1	1
7	8	6	8	8	11
50	58	53	61	48	51
2	2	2	2	2	4
11	11	11	11	11	11
60	61	62	61	60	61
44	48	54	50	59	57
4	4	4	4	3	3
3	3	3	3	2	2
7	7	7	8	8	10
1	5	5	5	5	7
46	45	43	38	41	40
30	30	30	25	23	24

Portage County, Ohio

Miscellaneous Statistics

December 31, 2019

<i>Date of Incorporation</i>	1808
<i>County Seat</i>	Ravenna, Ohio

Higher Education

Fortis Business College
Hiram College
Kent State University
Northeastern Ohio College of Medicine and Pharmacy
North Coast Medical Training Academy

Hospitals

University Hospital - Located in Ravenna

Communications

8 Newspapers - Gateway Press, Record Courier, Daily Kent Stater, Bingo Bulge,
Plane and Pilot News, Portage County Legal News, Mr. Thrifty, Garrettsville
Villager and Aurora Advocate
3 Radio Stations - WKSU-FM National Public Radio 89.7 FM
- WNIR-FM National Public Radio 100.1 FM
- WJMP-AM National Public Radio 1400 AM
3 Television Stations - 45/49 WNEO-WEAO
- 29/35 WAOH-WAX
- 67 WOACTV

Sources: Portage County Auditors Office

OHIO AUDITOR OF STATE KEITH FABER



PORTAGE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 8/11/2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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