



OHIO AUDITOR OF STATE
KEITH FABER



PORTAGE COUNTY
DECEMBER 31, 2018

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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, 2018, 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 28, 2019 wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension* and GASB Statement 84, *Fiduciary Activities*.

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 28, 2019

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, 2018. 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, 2018.

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, 2018, 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 28, 2019. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 28, 2019. 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

September 13, 2019

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PORTAGE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
<i>Passed through Ohio Department of Job & Family Services:</i>				
<u>SNAP Cluster</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Administrative Costs)				
Food Assistance 18	10.561	G-1617-11-5569/G-1819-11-5795		\$ 503,825
Food Assistance 19	10.561	G-1617-11-5569/G-1819-11-5795		205,396
Food Assist. Employment & Training (FAET) 18	10.561	G-1617-11-5569/G-1819-11-5795		26,111
Food Assist. Employment & Training (FAET) 19	10.561	G-1617-11-5569/G-1819-11-5795		16,803
FAET Participation Allowance 18	10.561	G-1617-11-5569/G-1819-11-5795		6,648
FAET Participation Allowance 19	10.561	G-1617-11-5569/G-1819-11-5795		1,394
FAET 50% Operating 18	10.561	G-1617-11-5569/G-1819-11-5795		18,292
<i>Total SNAP Cluster</i>				<u>778,469</u>
<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-1018		799,242
Supp Food Program for WIC	10.557	67-1004-1-WA-1119		213,925
<i>Total Special Supplemental Nutrition Program for Women, Infants and Children</i>				<u>1,013,167</u>
Total U.S. Department of Agriculture				<u>1,791,636</u>
U.S. Department of Housing and Urban Development (HUD)				
<i>Passed through Ohio Development Services Agency:</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants				
16 CDBG Community Dev	14.228	B-F-16-1CJ-1		394,075
18 CDBG Community Dev	14.228	B-F-18-1CJ-1		10,167
16 CDBG New Horizons Grant	14.228	B-D-16-1CJ-1		4,594
Total U.S. Department of Housing and Urban Development (HUD)				<u>408,836</u>
U.S. Department of Justice				
<i>Passed through Ohio Governor's Office of Criminal Justice Services:</i>				
Crime Victim Assistance				
Victims of Crime Assistance (VOCA)	16.575	2018-VOCA-109294350		187,012
Victims of Crime Assistance (VOCA)	16.575	2019-VOCA-132134208		74,601
<i>Total Crime Victim Assistance</i>				<u>261,613</u>
Violence Against Women Formula Grants				
Violence Against Women Act Title IV	16.588	2017-WF-VA2-8222		44,992
<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		10,470
Total U.S. Department of Justice				<u>317,075</u>
U.S. Department of Labor				
<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	AA267991555A39		213,384
WIOA - Youth In-School/Out-of-School				
WIOA CCMEP Youth Program	17.259	AA267991555A39		482,311
WIOA - Dislocated Workers				
WIOA Dislocated Workers 485	17.278	AA267991555A39		207,702
<i>Total Workforce Innovation & Opportunity Act (WIOA) Cluster</i>				<u>903,397</u>
Total U.S. Department of Labor				<u>903,397</u>

PORTAGE COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<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		148,782
Center Rd Widening/Bridge Rplcmt #25401	20.205	PID 93078, 33361		116,001
Liberty St Bridge Rplcmt #33345	20.205	PID 101973		745,323
2018 No Passing Zone/Traffic Safety #31435	20.205	PID 106255		23,004
LPA SHV Bridge Load Rating Group B	20.205	PID 103460		6,000
<i>Total Highway Planning & Construction Cluster</i>				<u>1,039,110</u>
<i>Passed through Ohio Department of Public Safety:</i>				
<u>State and Community Highway Safety Cluster</u>				
State & Community Highway Safety (STEP) 18	20.600	STEP-2018-PortageCoSheriff-00084		6,911
State & Community Highway Safety (STEP) 19	20.600	STEP-2019-PortageCoSheriff-00046		358
Repeat Offenders for DWI Prog (IDEP) 18	20.608	IDEP-2018-PortageCoSheriff-00084		11,575
Repeat Offenders for DWI Prog (IDEP) 19	20.608	IDEP-2019-PortageCoSheriff-00046		1,680
<i>Total Highway Safety Cluster</i>				<u>20,524</u>
Total U.S. Department of Transportation				<u>1,059,634</u>
<u>U.S. Department of Education</u>				
<i>Passed through Ohio Department of Education:</i>				
<u>Special Education Cluster (IDEA):</u>				
<i>Special Education Grants to States (IDEA, Part B)</i>				
Title VI-B Div. of Special Education Flow-through	84.027	069773-2017		18,802
<i>Total Special Education Cluster (IDEA)</i>				<u>18,802</u>
<i>Passed through Ohio Department of Health:</i>				
<i>Special Education-Grants for Infants and Families with Disabilities</i>				
Help Me Grow 17	84.181	H181A170024	100,650	100,650
Help Me Grow 17	84.181	H181A170024	66,185	66,185
				<u>166,835</u>
<i>Passed thru Ohio Dept of Developmental Disabilities</i>				
Help Me Grow 18	84.181	H181A180024	25,796	25,796
<i>Total Special Education-Grants for Infants and Families with Disabilities</i>				<u>192,631</u>
Total U.S. Department of Education				<u>211,433</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	99,876	99,876
MH Awareness & Training/Peer Support 19	93.243	1800602	21,239	21,239
<i>Total Substance Abuse and Mental Health Svcs</i>				<u>121,115</u>
<i>Passed through Ohio Department of Job & Family Svcs:</i>				
<i>Promoting Safe and Stable Families</i>				
ESSA/Family Preservation 18	93.556	G-1617-11-5569/G-1819-11-5795		28,464
ESSA/Family Preservation 19	93.556	G-1617-11-5569/G-1819-11-5795		90
ESSA/Family Reunification 18	93.556	G-1617-11-5569/G-1819-11-5795		43,578
ESSA/Family Reunification 19	93.556	G-1617-11-5569/G-1819-11-5795		2,101
Post Adoption Special 18	93.556	G-1617-11-5569/G-1819-11-5795		8,722
Post Adoption Special 19	93.556	G-1617-11-5569/G-1819-11-5795		6,005
<i>Total Promoting Safe and Stable Families</i>				<u>88,960</u>

PORTAGE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services (continued)				
<u>Temporary Assistance for Needy Families (TANF) Cluster</u>				
TANFAdmin 18	93.558	G-1617-11-5569/G-1819-11-5795		581,328
TANFAdmin 19	93.558	G-1617-11-5569/G-1819-11-5795		201,790
TANF Earn/Collections 18	93.558	G-1617-11-5569/G-1819-11-5795		4,679
Regular TANF 18	93.558	G-1617-11-5569/G-1819-11-5795		1,343,534
Regular TANF 19	93.558	G-1617-11-5569/G-1819-11-5795		395,644
CCMEP TANF Regular 18	93.558	G-1617-11-5569/G-1819-11-5795		825,174
CCMEP TANF Regular 19	93.558	G-1617-11-5569/G-1819-11-5795		126,014
CCMEP TANF Admin 18	93.558	G-1617-11-5569/G-1819-11-5795		15,863
Fraud Awareness 18	93.558	G-1617-11-5569/G-1819-11-5795		1,889
Supplemental TANF Admin 18	93.558	G-1617-11-5569/G-1819-11-5795		83,696
TANF Independent Living 18	93.558	G-1617-11-5569/G-1819-11-5795		19,548
TANF Independent Living 19	93.558	G-1617-11-5569/G-1819-11-5795		18,057
<i>Total Temporary Assistance for Needy Families (TANF) Cluster</i>				<u>3,617,216</u>
Child Support Enforcement				
CSEA Incentives	93.563	G-1617-11-5569/G-1819-11-5795		344,882
Federal Child Support 18	93.563	G-1617-11-5569/G-1819-11-5795		728,088
Federal Child Support 19	93.563	G-1617-11-5569/G-1819-11-5795		303,198
Child Support Training Allocation	93.563	G-1617-11-5569/G-1819-11-5795		1,359
Child Support Awareness Month	93.563	G-1617-11-5569/G-1819-11-5795		820
<i>Total Child Support Enforcement</i>				<u>1,378,347</u>
<u>CCDF Cluster:</u>				
Child Care Non-Admin 18	93.575	G-1617-11-5569/G-1819-11-5795		147,532
Child Care Non-Admin 19	93.575	G-1617-11-5569/G-1819-11-5795		86,472
<i>Total CCDF Cluster</i>				<u>234,004</u>
Child Welfare Services State Grants				
Title IV-B 18	93.645	G-1617-11-5569/G-1819-11-5795		85,897
Title IV-B 19	93.645	G-1617-11-5569/G-1819-11-5795		3,179
<i>Total Child Welfare Services State Grants</i>				<u>89,076</u>
Foster Care Title IV-E				
IV-E Contract Services FCM 18	93.658	G-1617-11-5569/G-1819-11-5795		28,040
IV-E Contract Services FCM 19	93.658	G-1617-11-5569/G-1819-11-5795		3,376
IV-E Admin and Training - Foster Care 18	93.658	G-1617-11-5569/G-1819-11-5795		311,534
IV-E Admin and Training - Foster Care 19	93.658	G-1617-11-5569/G-1819-11-5795		112,469
Protect Ohio 18	93.658	G-1617-11-5569/G-1819-11-5795		1,895,295
Protect Ohio 19	93.658	G-1617-11-5569/G-1819-11-5795		627,774
<i>Total Foster Care Title IV-E</i>				<u>2,978,488</u>
Adoption Assistance				
IV-E Contract Services Adopt Assist 18	93.659	G-1617-11-5569/G-1819-11-5795		27,895
IV-E Contract Services Adopt Assist 19	93.659	G-1617-11-5569/G-1819-11-5795		3,498
IV-E Admin and Training - Adopt Assist 18	93.659	G-1617-11-5569/G-1819-11-5795		310,875
IV-E Admin and Training - Adopt Assist 19	93.659	G-1617-11-5569/G-1819-11-5795		116,543
Non-Recurring Adoption 18	93.659	G-1617-11-5569/G-1819-11-5795		3,030
Non-Recurring Adoption 19	93.659	G-1617-11-5569/G-1819-11-5795		1,694
<i>Total Adoption Assistance</i>				<u>463,535</u>
Chafee Foster Care Independence Program				
Chafee Federal Allocation 18	93.674	G-1617-11-5569/G-1819-11-5795		49,456
Chafee Federal Allocation 19	93.674	G-1617-11-5569/G-1819-11-5795		36,077
<i>Total Chafee Foster Care Independence Program</i>				<u>85,533</u>
Social Services Block Grant				
Title XX - Base Subsidy - 18	93.667	G-1617-11-5569/G-1819-11-5795	95,927	397,706
Title XX - Base Subsidy - 19	93.667	G-1617-11-5569/G-1819-11-5795	37,284	81,388
Title XX - Transfer Subsidy - 18	93.667	G-1617-11-5569/G-1819-11-5795		568,327
Title XX - Transfer Subsidy - 19	93.667	G-1617-11-5569/G-1819-11-5795		34,290
<i>Total Title XX Passed through Ohio Dept of Job & Family Services</i>				<u>1,081,711</u>

PORTAGE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services (continued)				
<i>Passed through Ohio Dept of Mental Health & Addiction Services</i>				
Social Services Block Grant				
Title XX FY18	93.667	MH-36-FY18	3,589	3,589
Title XX FY19	93.667	MH-36-FY19	78,521	78,521
<i>Total Title XX Passed through Ohio Dept of Mental Health & Addiction Services</i>				82,110
<i>Passed through Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant				
Title XX Block Grant	93.667	Not Available		92,405
<i>Total Social Services Block Grant</i>				1,256,226
Medical Assistance Program - Project Grants				
<i>Passed through Ohio Department of Job & Family Services:</i>				
State Children Health Inc Prog (SCHIP) 18	93.767	G-1617-11-5569/G-1819-11-5795		149,436
State Children Health Inc Prog (SCHIP) 19	93.767	G-1617-11-5569/G-1819-11-5795		70,019
<i>Total SCHIP</i>				219,455
Medical Assistance Program				
<i>Passed through Ohio Department of Developmental Disabilities:</i>				
<u>Medicaid Cluster</u>				
Medicaid Admin Claiming	93.778	Not Available		399,994
Medical Assistance Program				
Medicaid NET 18	93.778	G-1617-11-5569/G-1819-11-5795		76,165
Medicaid NET 19	93.778	G-1617-11-5569/G-1819-11-5795		43,796
Medicaid Enhanced 18	93.778	G-1617-11-5569/G-1819-11-5795		1,274,181
Medicaid Enhanced 19	93.778	G-1617-11-5569/G-1819-11-5795		400,029
<i>Total Medicaid Cluster</i>				2,194,165
<i>Total Medical Assistance Program</i>				2,413,620
<i>Passed through Ohio Department of Mental Health:</i>				
Block Grants for Community Mental Health Services				
Community Plan Grt-FY18	93.958	Not Available	55,071	55,071
Community Plan Grt-FY19	93.958	Not Available	94,391	94,391
Employment Opportunities in Housing FY18	93.958	67-0438-HOUSING-T-18-1028	4,455	4,455
<i>Total Block Grants for Community Mental Health Services</i>				153,917
<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 18	93.959	SAPT PERCAPBG67	236,843	236,843
SAPT Alc/Drug Block Grt/Prevention 18	93.959	SAPT PERCAPBG67	69,556	69,556
SAPT Alc/Drug Block Grt/Treatment 19	93.959	SAPT PERCAPBG67	165,366	165,366
SAPT Alc/Drug Block Grt/Prevention 19	93.959	SAPT PERCAPBG67	79,763	79,763
Women's Spec. Services/Treatment 18	93.959	67-1452-WOMENS-T-18-8965	112,699	112,699
Women's Spec. Services/Prevention 18	93.959	67-1452-WOMENS-P-18-9012	36,001	36,001
Youth Led Prevention 18	93.959	Not Available	2,798	2,798
Youth Led Prevention 19	93.959	Not Available	1,000	1,000
<i>Total Block Grants for Prevention and Treatment of Substance Abuse</i>				704,026
Total U.S. Department of Health and Human Services				13,584,063
U.S. Department of Homeland Security				
<i>Passed through Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants				
EMPG Grant 17	97.042	EMC-2017-EP-00006-S01		62,552
EMPG Grant 18	97.042	EMC-2018-EP-00008-S01		68,265
<i>Total Emergency Management Performance Grants</i>				130,817
State Homeland Security Spec Proj FY15	97.067	EMW-2015-SS-00086		11,298
Total U.S. Department of Homeland Security				142,115
Total Schedule of Federal Awards				\$ 18,418,189

PORTAGE COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2018**

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, 2018. 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.

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PORTAGE COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018

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):	Supplemental Nutrition Assistance Program (SNAP)-10.561 Supplemental Food Program for WIC-10.557 WIOA Cluster- 17.258/17.259/17.278 TANF Cluster-93.558 Foster Care Title IV-E-93.658
(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.

4. OTHER – FINDING FOR RECOVERY

Finding for Recovery - Public Monies Illegally Expended - Credit Card Charges

<i>Finding Number</i>	2018-001
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NONCOMPLIANCE

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

- If an employee attends a conference, workshop, or seminar where a meal is being served as part of the cost of attending the event, and he or she chooses to forgo the pre-paid meal and eat elsewhere, the employee will be responsible personally for all costs incurred, including the cost of the substituted meal, related travel expense and gratuities.

During 2018 the following Portage County Sheriff Department employees attended conferences, workshops or seminars where meals were provided, but forgone. These employees elected to dine elsewhere and, instead of taking personal responsibility for the cost of these meals as required by the policy, the meals were charged to a credit card issued to the Sheriff's Department used for training and related travel costs and paid from the County's General Fund.

Employee(s)	Conference Attended	Amount Illegally Expended
Karen Marlow and Bryan Morgenstern	Jail Administrator Training	\$365
Matthew Holbrook and Bill Burns	Field Training Officer (FTO) Program	\$340

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

- Karen Marlow and Bryan Morganstern, jointly and severally, for \$365 and in favor of the Portage County General Fund
- Matthew Holbrook and Bill Burns, jointly and severally, for \$340 and in favor of the Portage County General Fund

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

The Portage County Sheriff authorized the use of the credit cards resulting in improper charges and subsequent payment by the County. Portage County Sheriff, David Doak, and his bonding company, The Cincinnati Insurance Company, will be jointly and severally, liable in the amount of \$705, and in favor of the Portage County General Fund to the extent that recovery is not obtained from the above listed employees.

Official's Response: See Corrective Action Plan

Auditor of State's Conclusion: Sheriff Department employees were provided meals at the training facility but decided to forgo the prepaid meal and eat elsewhere. Sheriff employees used a Sherriff authorized credit card to charge meal expenses which do not comply with the Sherriff Department Travel and Expense Policy.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
December 31, 2018**

Finding Number	Finding Summary	Status	Additional Information
2017-001	Finding for Recovery – Public Funds Illegally Expended – Repaid Under Audit	Not corrected	Repeated as finding 2018-001

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PORTAGE COUNTY SHERIFF'S OFFICE

SHERIFF DAVID W. DOAK
CORRECTIVE ACTION PLAN
December 31, 2018



Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2018-001	<p>The Sheriff disagrees with the Auditor's Finding for Recovery (FFR) as set forth below:</p> <p>(1) The Sheriff has a right to rely on other office holder's official representations, especially in this case where the Commissioner's Office authorized the expenditure of travel funds. The Sheriff's travel policy and the Commissioner's travel policy were the same in 2017 and 2018. The Commissioner's Office approved the request for travel funds and the Auditor, whose job it is to examine the supporting documents and pay the authorized expenditures according to the public officials policies (the Auditor has each Portage County official's travel policy), and paid the funds which are at issue in the FFR. Both the Commissioner's Office and the Auditor had the travel orders for the officers that stated meals were provided during the conference and authorized the expenditures for meals and lodging. It should be noted the officers stayed in barracks style rooms on OPOTA grounds for under \$20/night during training, which saved the County substantial funds for lodging.</p> <p>(2) The State Auditor's position that the Corrections Officers must accept a cold boxed meal of leftover lunch for dinner discriminates against Sheriff's Deputies and Correction Officers, as to other county employees, who are allowed a hot meal for dinner while in travel status.</p> <p>The Sheriff disagrees with the facts and law of the cases the State Auditor cites to support the FFR against him and his officers. The Auditor cites <i>Seward v. National Surety Corp.</i>, 120 Ohio St. 47 (1929), and <i>State ex rel. Village of Linndale v. Masten</i>, 18 Ohio St. 3d 228 (1985), to support their position that only the Sheriff, not the Commissioner's Office or the County Auditor, is responsible for the FFR. The facts in <i>Masten</i> and <i>National Surety Corp.</i>, deal with missing revenues for which the public officials are responsible. The FFR against the Sheriff and his officers does not involve missing revenues, it involves travel funds authorized by the County Commissioners. There are no missing funds. In fact, per the Commissioner's own travel policy, it is their office alone that can authorize such funds. The Sheriff confirmed the expenditures were actually incurred and the Auditor paid the expenses under the Commissioner's authorization. The fact situation of expenditure of travel funds authorized by the Commissioners and signed off on by two other public officials cannot be reconciled with the facts in <i>Seward v. National Surety Corp.</i>, and <i>Linndale v. Masten</i>.</p> <p>The courts' holdings in <i>Lindale</i> and <i>Masten</i> states "any public official authorizing such expenditures is responsible such funds". The plain</p>	07/31/2019	David W. Doak, Sheriff Peter Kacarab, Administrative Advisor

	<p>meaning of the words "any public official" applies to the Commissioners as well as the County Auditor. In fact, under Portage County's system of checks and balances, only the Commissioner can authorize the expenditure. The Sheriff, following the Commissioner's authorization, verifies the expenses were actually incurred according to the Commissioners authorization. The Commissioner's Office and the county Auditor saw the same paperwork and travel orders showing meals were provided in the travel orders and interpreted the travel policy in the same manner as the Sheriff.</p> <p>Note also the courts' holdings include the word "or" and not "and" for finding liability. The public official who authorizes an illegal expenditure is not also required to supervise the accounts. The case holdings state there are two separate ways a public official can be held liable. (1) If they authorize the illegal expenditure OR, (2) supervises the accounts from which an illegal expenditure is made. The expenditures at issue in the FFR are not illegal. The definition for liability in the second standard uses the words "fraudulently" "converted" and "misappropriated." These terms and their meanings are derived from criminal law, involving willfulness of criminal intent. The travel expenditures involved in the FFR were authorized by the County Commissioner's, and properly incurred for county business. They were not converted, fraudulent or misappropriated. The State Auditor's FFR prejudices the Sheriff in favor of the two other officials in direct contravention of the case holding that any public official that authorizes such expenditures is liable.</p> <p>The facts do not support the finding for recovery. Rather, the facts reflect a misapplication of policy by all three public officials regarding the same facts unique to the Sheriff's Office. There are no unaccounted-for funds.</p> <p>The Sheriff has changed his office's travel policy to prevent a similar misapplication of policy in the future.</p>		
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Portage County
Ohio

**Comprehensive
Annual
Financial
Report**

For the Year Ended
December 31, 2018

Introductory Section

Portage County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2018

Prepared by the Portage County Auditor's Office:

Janet Esposito, Auditor

Portage County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2018
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Portage County Auditor's Office

Janet Esposito, Auditor

June 28, 2019

To the Citizens of Portage County

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

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, 2018. 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 2018, 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 2018 population of 161,419 placed it as the 15th most populated of the State's 88 counties. Portage County enjoys the benefits of urbanization while also offering a rural atmosphere and a variety of lifestyles for its inhabitants.

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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

Portage County continues to see excellent growth in sales of real property and new construction. Residential sales over market value continue to increase with an of seven to twenty percent sales above market.

The County saw growth in its townships. Suffield, Brimfield and Franklin Townships combined increased the total number of residential parcels from 868 to 933 in 2018. Leading the County in commercial and industrial growth were Aurora, Streetsboro and Brimfield.

The six year revaluation was completed in 2018. Portage County values increased countywide between five and thirteen percent. Demand for residential property in the County has been very strong and the stock of homes for sale is low when compared to previous years.

Sales tax remains steady and real property conveyance fees were up nearly \$300,000 over the previous year.

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 19.44 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 in 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. Final project costs will be in the ballpark of \$20 million.

The County engineer replaced 9.3 lane miles at a cost of \$1.2 million and completed the Liberty Street Bridge in Garrettsville for another \$1 million. The department also purchased a dump truck, an excavator, and a road sweeper for a total cost of \$350,000.

The Sheriff's Department purchased eight new cruisers for \$300,000, bringing the size of their fleet to 58 vehicles.

One of the County's administrative buildings had extensive repairs to its elevator at a cost of nearly \$80,000.

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, 2017. The Certificate of Achievement is a prestigious national award which recognizes conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized comprehensive annual financial report that satisfied both generally accepted accounting principles and applicable legal requirements. This was the nineteenth consecutive year that the government has received this prestigious award.

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

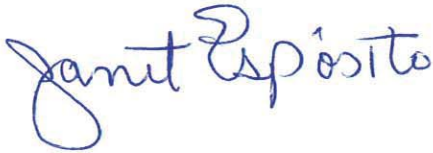
The Government Finance Officers Association of the United States and Canada (GFOA) gave Portage County the Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for its PAFR report for the year ended December 31, 2017. The Award is a prestigious national award recognizing conformance with the highest standards for preparation of popular annual financial reports. This was the fourth year that the government has received this prestigious award.

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

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

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

Sincerely,

A handwritten signature in blue ink that reads "Janet Esposito". The signature is written in a cursive style with a large, looped initial "J".

Janet Esposito
Portage County Auditor

Portage County, Ohio

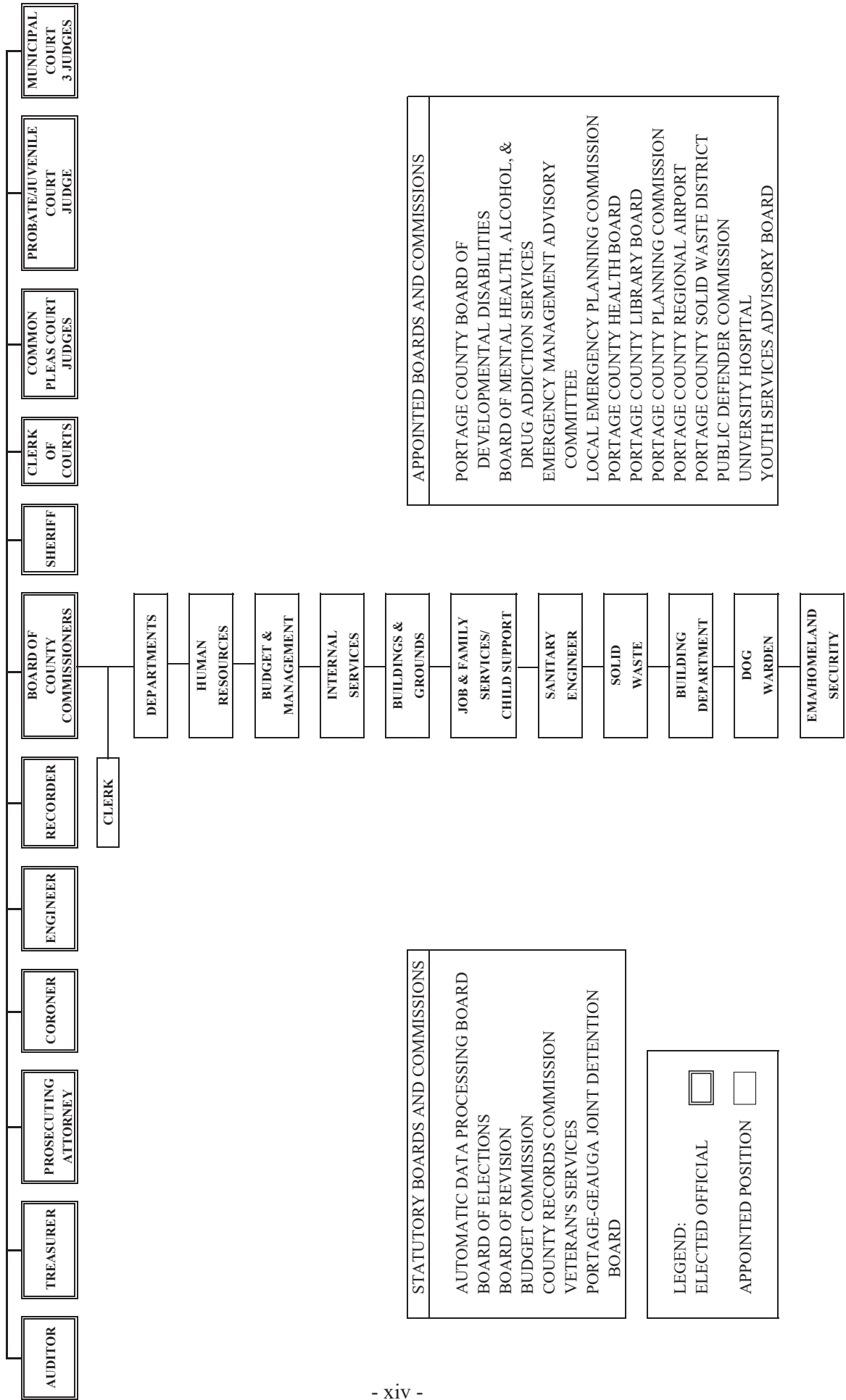
Elected Officials

December 31, 2018

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

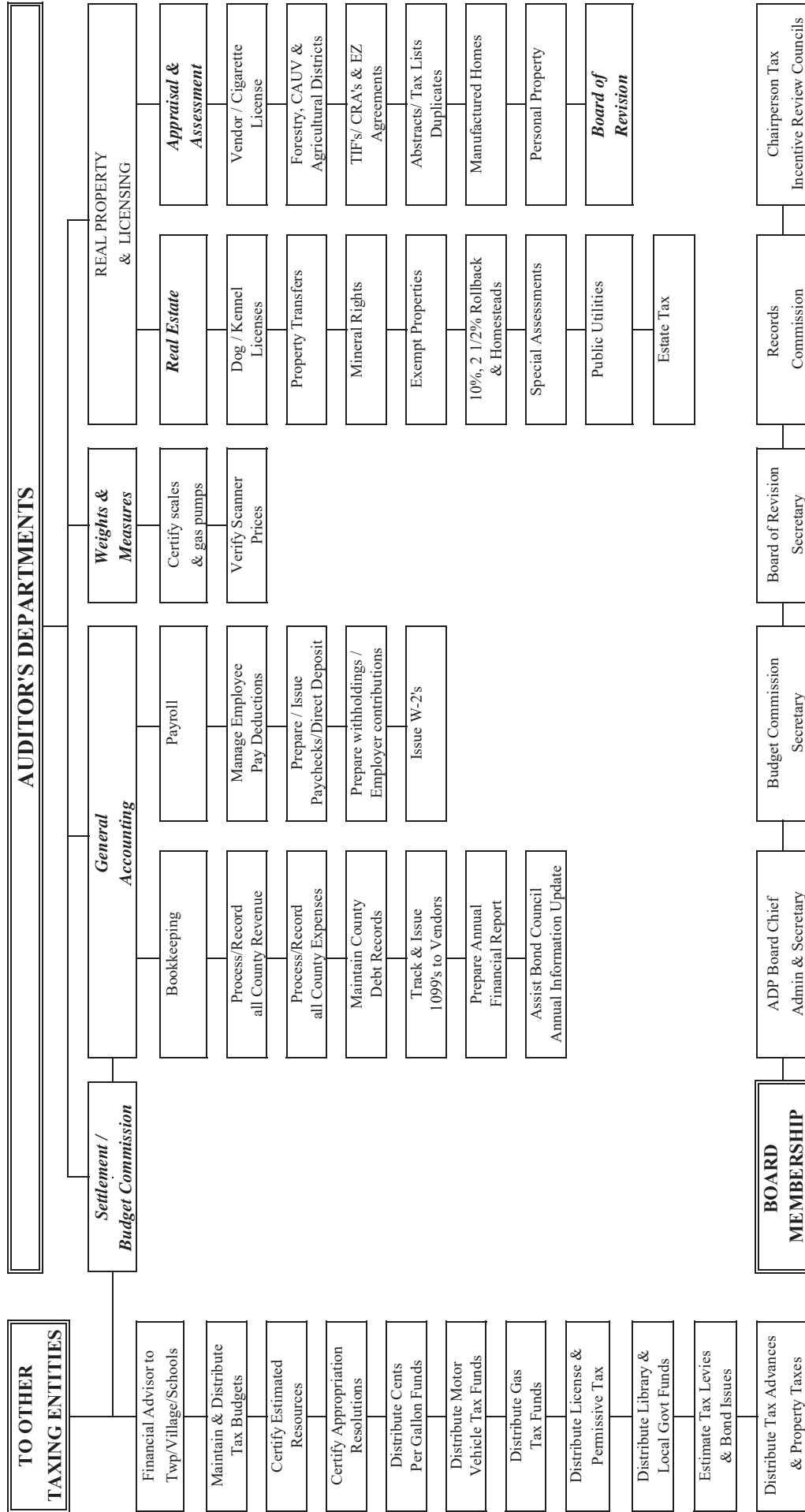
PORTAGE COUNTY GOVERNMENT ORGANIZATIONAL CHART

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, 2017

Christopher P. Morrill

Executive Director/CEO

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, 2018, 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, 2018, 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 3 to the financial statements, during 2018, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension* and GASB Statement No. 84, *Fiduciary Activities*. We did not modify our opinion regarding these matters.

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 28, 2019, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

June 28, 2019

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Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
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, 2018. 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 2018 are as follows:

- During 2018, the County completed work on several capital items:
 - The County Engineer replaced 9.3 lane miles of road at a cost of just over \$1.2 million.
 - The Sheriff's department replaced eight vehicles in its fleet at a cost of \$300,000 and the County Engineer purchased a dump truck, excavator and road sweeper at a total cost of nearly \$350,000.
- During 2018, 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.
- Portage County residential values increased from 5 percent to 13 percent Countywide as a result of the six year revaluation that was completed in 2018 with collections beginning in 2019.
- While Portage County has seen development within its communities, it has not been immune to the economic conditions that have affected the United States. The County actively seeks grants in order to maintain and improve the services the County residents expect while still maintaining the costs of those services.
- The County implemented Governmental Accounting Standards Board (GASB) Statement No. 84 "Fiduciary Activities." This standard establishes specific criteria for identifying fiduciary activities of the County. Accordingly, only funds that meet this new definition are reported within the fiduciary funds and all other activity is now reported within other County funds.

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, 2018
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 2018?" 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, 2018
Unaudited

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

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

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

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

Fiduciary Funds Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds are private-purpose trust and 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 2018 compared to 2017 as follows:

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

(Table 1)
Net Position
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Assets						
Current and Other Assets	\$131.0	\$131.4	\$36.4	\$32.5	\$167.4	\$163.9
Capital Assets, Net	124.5	117.5	122.3	124.2	246.8	241.7
<i>Total Assets</i>	<u>255.5</u>	<u>248.9</u>	<u>158.7</u>	<u>156.7</u>	<u>414.2</u>	<u>405.6</u>
Deferred Outflows of Resources						
Excess Consideration						
Provided for Acquisition	0.0	0.0	0.2	0.2	0.2	0.2
Pension	15.0	28.2	1.8	2.8	16.8	31.0
OPEB	3.6	0.5	0.4	0.0	4.0	0.5
<i>Total Deferred Outflows of Resources</i>	<u>18.6</u>	<u>28.7</u>	<u>2.4</u>	<u>3.0</u>	<u>21.0</u>	<u>31.7</u>
Liabilities						
Current Liabilities	8.7	6.1	1.3	1.5	10.0	7.6
Long-term Liabilities						
Due within one Year	4.8	4.8	2.5	2.6	7.3	7.4
Due in More than one Year						
Net Pension Liability	53.7	72.5	5.4	6.7	59.1	79.2
Net OPEB Liability	35.5	30.4	3.7	3.1	39.2	33.5
Other Amounts	17.0	18.6	13.5	15.3	30.5	33.9
<i>Total Liabilities</i>	<u>119.7</u>	<u>132.4</u>	<u>26.4</u>	<u>29.2</u>	<u>146.1</u>	<u>161.6</u>
Deferred Inflows of Resources						
Property Taxes	28.0	26.8	0.0	0.0	28.0	26.8
Pension	13.1	1.5	1.3	0.2	14.4	1.7
OPEB	2.8	0.0	0.3	0.0	3.1	0.0
<i>Total Deferred Inflows of Resources</i>	<u>43.9</u>	<u>28.3</u>	<u>1.6</u>	<u>0.2</u>	<u>45.5</u>	<u>28.5</u>
Net Position						
Net Investment in Capital Assets	105.1	96.6	106.7	106.7	211.8	203.3
Restricted for:						
Capital Projects	0.8	2.5	0.0	0.0	0.8	2.5
Debt Service	0.2	0.4	0.0	0.0	0.2	0.4
General Government	6.0	13.0	0.0	0.0	6.0	13.0
Public Safety	3.2	2.0	0.0	0.0	3.2	2.0
Public Works	11.8	11.5	0.0	0.0	11.8	11.5
Health	29.1	25.0	0.0	0.0	29.1	25.0
Human Services	0.2	1.6	0.0	0.0	0.2	1.6
Unclaimed Monies	0.6	0.5	0.0	0.0	0.6	0.5
Streetsboro Sewer	0.0	0.0	0.4	0.6	0.4	0.6
Unrestricted (Deficit)	(46.5)	(36.2)	26.0	23.0	(20.5)	(13.2)
<i>Total Net Position</i>	<u>\$110.5</u>	<u>\$116.9</u>	<u>\$133.1</u>	<u>\$130.3</u>	<u>\$243.6</u>	<u>\$247.2</u>

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2018 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." For the year ended 2018, the County adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting the net pension/OPEB asset and deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability* or *net OPEB liability*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability (asset) and the net OPEB liability (asset) to equal the County's proportionate share of each plan's collective:

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

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.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

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

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

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.

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability (asset) and net OPEB liability (asset), respectively, not accounted for as deferred inflows/outflows.

As a result of implementing GASB 75, the County is reporting a net OPEB liability (asset) and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation along with the change in fund classification had the effect of restating net position at December 31, 2017, from \$146,372,516 to \$115,490,292 for governmental activities and from \$133,857,517 to \$130,194,286 for business-type activities.

Governmental activities saw a decrease in net position due to large real estate fines refunded during the year as well as increased healthcare costs. 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 2018 and 2017.

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

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Program Revenues						
Charges for Services and Sales	\$19.7	\$21.0	\$22.2	\$21.9	\$41.9	\$42.9
Operating Grants, Contributions and Interest	36.8	36.3	0.0	0.0	36.8	36.3
Capital Grants, Contributions and Assessments	1.6	2.0	0.0	0.1	1.6	2.1
<i>Total Program Revenues</i>	<u>58.1</u>	<u>59.3</u>	<u>22.2</u>	<u>22.0</u>	<u>80.3</u>	<u>81.3</u>
General Revenues						
Property Taxes	27.2	26.1	0.0	0.0	27.2	26.1
Sales Taxes	26.8	27.1	0.0	0.0	26.8	27.1
Grants and Entitlements	6.4	6.4	0.0	0.0	6.4	6.4
Interest	2.3	1.1	0.0	0.0	2.3	1.1
Miscellaneous	1.2	0.7	0.1	0.0	1.3	0.7
<i>Total General Revenues</i>	<u>63.9</u>	<u>61.4</u>	<u>0.1</u>	<u>0.0</u>	<u>64.0</u>	<u>61.4</u>
<i>Total Revenues</i>	<u>\$122.0</u>	<u>\$120.7</u>	<u>\$22.3</u>	<u>\$22.0</u>	<u>\$144.3</u>	<u>\$142.7</u>

(continued)

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

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

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Program Expenses						
General Government:						
Legislative and Executive	\$26.8	\$18.0	\$0.0	\$0.0	\$26.8	\$18.0
Judicial	11.0	12.3	0.0	0.0	11.0	12.3
Public Safety	25.4	22.8	0.0	0.0	25.4	22.8
Public Works	9.5	7.5	0.0	0.0	9.5	7.5
Health	28.0	30.0	0.0	0.0	28.0	30.0
Human Services	25.8	25.4	0.0	0.0	25.8	25.4
Interest and Fiscal Charges	0.5	0.6	0.0	0.0	0.5	0.6
Solid Waste Recycling Center	0.0	0.0	2.7	3.6	2.7	3.6
Portage County Sewer	0.0	0.0	7.4	7.4	7.4	7.4
Portage County Water	0.0	0.0	4.3	3.9	4.3	3.9
Streetsboro Sewer	0.0	0.0	4.1	4.0	4.1	4.0
Other Enterprise Funds	0.0	0.0	0.9	0.9	0.9	0.9
<i>Total Program Expenses</i>	<u>127.0</u>	<u>116.6</u>	<u>19.4</u>	<u>19.8</u>	<u>146.4</u>	<u>136.4</u>
<i>Change in Net Position</i>	(5.0)	4.1	2.9	2.2	(2.1)	6.3
Net Position Beginning of Year	115.5	N/A	130.2	N/A	245.7	N/A
Net Position End of Year	<u>\$110.5</u>	<u>\$116.9</u>	<u>\$133.1</u>	<u>\$130.3</u>	<u>\$243.6</u>	<u>\$247.2</u>

The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$524,201 computed under GASB 45. GASB 45 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$3,643,671. Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

	Governmental Activities	Business-Type Activities	Total
Total 2018 program expenses under GASB 75	\$127,487,321	\$19,420,048	\$146,907,369
OPEB expense under GASB 75	(3,285,456)	(358,215)	(3,643,671)
2018 contractually required contribution	<u>42,321</u>	<u>4,378</u>	<u>46,699</u>
Adjusted 2018 program expenses	124,244,186	19,066,211	143,310,397
Total 2017 program expenses under GASB 45	<u>116,601,244</u>	<u>19,821,581</u>	<u>136,422,825</u>
Increase(Decrease) in program expenses not related to OI	<u>\$7,642,942</u>	<u>(\$755,370)</u>	<u>\$6,887,572</u>

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

Governmental Activities

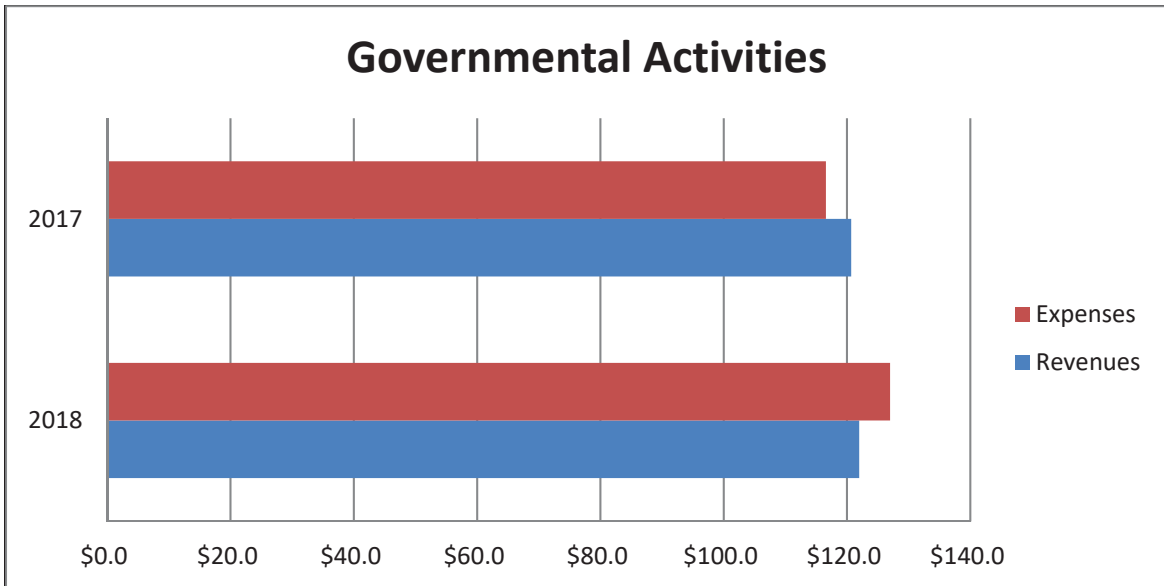
Revenues of governmental activities increased for various reasons including the following:

- The County saw an increase in property 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.
- 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 to begin in 2019. The revaluation saw an increase in home values ranging from 5 to 13 percent.

Program expenses of governmental activities increased in 2018. The increase in program expenses is largely due to the County issuing refunds 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. Increases in employee compensation as well as rising healthcare costs also attributed to an overall increase in program expenses.

Graph 1
 Governmental Revenues and Expenses
 (In Millions)

	2018	2017
Revenues	\$122.0	\$120.7
Expenses	127.0	116.6



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 2018 for business-type activities. Revenues saw a slight increase and expenses saw a slight decrease in 2018 as the County works to ensure viability and health for these funds.

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

Financial Analysis of the Government's Funds

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

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$75,609,947. Of the total amount, \$9,962,249 constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance contains some level of restriction to indicate that it is not available for new spending.

The general fund had an increase in fund balance mainly due to an increase in property taxes and permissive sales tax. The mental health and recovery board and developmental disabilities special revenue funds saw increases in fund balance while the job and family services special revenue fund saw a decrease in fund balance as expenditures outpaced revenues for the year. The County continues to strive for excellence in service for these public segments and the remaining balances were healthy.

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

General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2018, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$1,068,796 higher than certification primarily due to conservative estimates in intergovernmental, interest and charges for services, all signs of the rebounding economy. Actual expenditures were \$6,908,072 less than appropriations due mainly to the diligence of management to keep costs low while still providing the services the County residents expect.

Modifications made from the original budgeted revenues to the final budgeted revenues amounted to an increase of \$3,233,341. This is due to a revised permissive sales tax estimate closer to anticipated collections. The County also made multiple revisions from the original appropriations to the final appropriations approved by the County Commissioners. During the year, adjustments made were mainly done in the general government-legislative and executive and capital outlay expenditures.

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

Capital Assets and Debt Administration

Capital Assets

During 2018, 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 replaced, including eight Sheriff vehicles, an excavator and a road sweeper. The County Engineer replaced 9.3 lane miles at a cost of \$1.2 million as well as completed the Liberty Street Bridge in Garrettsville for \$1 million. Table 3 shows 2018 values compared to 2017.

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

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Land	\$3.0	\$3.0	\$2.8	\$2.8	\$5.8	\$5.8
Construction in Progress	8.2	0.3	1.4	5.1	9.6	5.4
Buildings and Improvements	53.2	55.0	9.8	10.1	63.0	65.1
Furniture and Fixtures	0.0	0.0	4.8	5.0	4.8	5.0
Equipment	4.3	4.6	0.0	0.0	4.3	4.6
Vehicles	3.3	3.4	5.8	5.6	9.1	9.0
Infrastructure	52.5	51.2	90.4	88.1	142.9	139.3
Sewer Rights	0.0	0.0	7.3	7.5	7.3	7.5
Total Capital Assets	\$124.5	\$117.5	\$122.3	\$124.2	\$246.8	\$241.7

See Note 13 to the basic financial statements for additional information on the County's capital assets.

Long-term Obligations

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

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

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

	Governmental Activities		Business Type Activities		Total	
	2018	2017	2018	2017	2018	2017
General Obligation Bonds	\$16.4	\$17.9	\$0.0	\$0.0	\$16.4	\$17.9
Special Assessment Bonds	0.1	0.2	0.0	0.0	0.1	0.2
Revenue Bonds	0.0	0.0	7.5	7.9	7.5	7.9
OPWC Loans	0.0	0.0	0.3	0.5	0.3	0.5
OWDA Loans	0.1	0.1	2.8	3.1	2.9	3.2
Intergovernmental Loans	0.0	0.0	3.2	3.9	3.2	3.9
Capital Leases	0.0	0.0	1.7	2.2	1.7	2.2
Post-closure Liability	0.0	0.0	0.1	0.0	0.1	0.0
Net Pension Liability	53.7	72.5	5.4	6.7	59.1	79.2
Net OPEB Liability	35.5	31.6	3.7	3.3	39.2	34.9
Compensated Absences	4.2	4.2	0.4	0.3	4.6	4.5
Claims Payable	0.9	1.0	0.0	0.0	0.9	1.0
Total	\$110.9	\$127.5	\$25.1	\$27.9	\$136.0	\$155.4

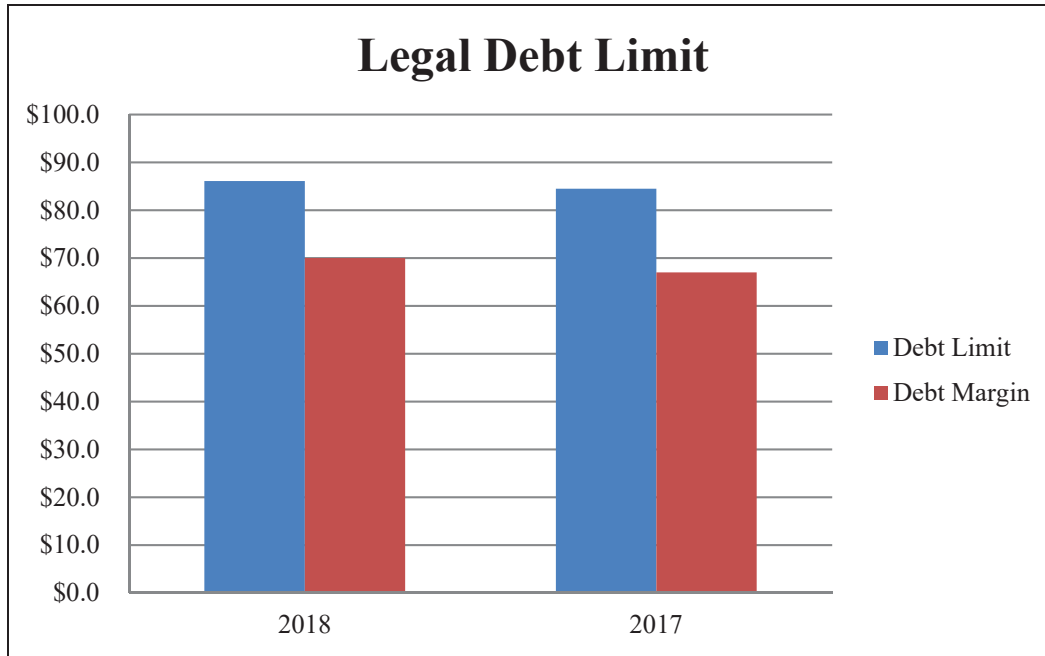
At December 31, 2018, the County's net change in long-term obligations was a decrease of \$18 million largely due to decreases in the net pension liability.

The County maintains an AA credit rating from Standard & Poor. The County's overall legal debt margin increased to \$70 million. This is the additional amount of debt the County could issue. The debt margin increased \$3.0 million from 2017 to 2018 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)

	2018	2017
Overall Debt Limit	\$86.1	\$84.5
Overall Debt Margin	70.0	67.0

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited



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, 2018

	Primary Government		
	Governmental Activities	Business-Type Activities	Total*
Assets			
Equity in Pooled Cash and Cash Equivalents	\$78,840,092	\$28,331,019	\$107,171,111
Cash and Cash Equivalents			
In Segregated Accounts	873,062	0	873,062
Materials and Supplies Inventory	486,804	83,352	570,156
Accounts Receivable	0	6,656,863	6,656,863
Internal Balances	(900,828)	900,828	0
Intergovernmental Receivable	8,839,771	383,556	9,223,327
Prepaid Items	454,715	0	454,715
Sales Taxes Receivable	6,978,946	0	6,978,946
Property Taxes Receivable	28,771,733	0	28,771,733
Special Assessments Receivable	376,979	0	376,979
Loans Receivable	5,933,318	50,657	5,983,975
Net Pension Asset	296,954	30,721	327,675
Net OPEB Asset	80,186	0	80,186
Nondepreciable Capital Assets	11,187,122	4,250,672	15,437,794
Depreciable Capital Assets, Net	113,271,733	118,004,238	231,275,971
<i>Total Assets</i>	<u>255,490,587</u>	<u>158,691,906</u>	<u>414,182,493</u>
Deferred Outflows of Resources			
Excess Consideration Provided for Acquisition	0	190,990	190,990
Pension	14,999,832	1,830,597	16,830,429
OPEB	3,621,249	374,123	3,995,372
<i>Total Deferred Outflows of Resources</i>	<u>18,621,081</u>	<u>2,395,710</u>	<u>21,016,791</u>
Liabilities			
Accounts Payable	5,255,233	637,149	5,892,382
Accrued Wages	1,787,584	196,066	1,983,650
Contracts Payable	0	256,480	256,480
Intergovernmental Payable	1,371,445	135,737	1,507,182
Accrued Interest Payable	41,473	59,716	101,189
Claims Payable	289,993	0	289,993
Long-Term Liabilities:			
Due Within One Year	4,799,122	2,522,077	7,321,199
Due In More Than One Year:			
Net Pension Liability (See Note 17)	53,663,498	5,437,890	59,101,388
Net OPEB Liability (See Note 18)	35,506,762	3,673,112	39,179,874
Other Amounts	16,951,142	13,507,740	30,458,882
<i>Total Liabilities</i>	<u>119,666,252</u>	<u>26,425,967</u>	<u>146,092,219</u>
Deferred Inflows of Resources			
Property Taxes	27,997,293	0	27,997,293
Pension	13,140,256	1,291,847	14,432,143
OPEB	2,764,489	273,622	3,038,111
<i>Total Deferred Inflows of Resources</i>	<u>43,902,038</u>	<u>1,565,469</u>	<u>45,467,507</u>
Net Position			
Net Investment in Capital Assets	105,091,855	106,664,692	211,756,547
Restricted for:			
Capital Projects	792,073	0	792,073
Debt Service	230,728	0	230,728
General Government	6,000,858	0	6,000,858
Public Safety	3,181,188	0	3,181,188
Public Works	11,855,407	0	11,855,407
Health	29,091,802	0	29,091,802
Human Services	189,093	0	189,093
Unclaimed Monies	570,630	0	570,630
Streetsboro Sewer	0	383,556	383,556
Unrestricted (Deficit)	(46,460,256)	26,047,932	(20,412,324)
<i>Total Net Position</i>	<u>\$110,543,378</u>	<u>\$133,096,180</u>	<u>\$243,639,558</u>

* After deferred outflows of resources and deferred inflows of resources related to the change in internal proportionate share of pension and OPEB 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, 2018

	Expenses	Program Revenues		
		Charges for Services, Sales and Assessments	Operating Grants and Contributions	Capital Grants, Contributions and Assessments
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$26,810,239	\$9,751,993	\$0	\$0
Judicial	10,983,872	5,079,059	0	0
Public Safety	25,457,356	2,374,262	1,643,417	0
Public Works	9,498,365	122,070	8,187,643	1,609,659
Health	27,899,343	366,161	9,315,286	0
Human Services	25,851,149	2,026,115	17,687,321	0
Interest and Fiscal Charges	530,520	0	0	0
Total Governmental Activities	127,030,844	19,719,660	36,833,667	1,609,659
Business-Type Activities:				
Solid Waste Recycling Center	2,655,735	2,811,683	0	0
Portage County Sewer	7,433,839	8,202,179	0	0
Portage County Water	4,269,568	6,284,521	0	0
Streetsboro Sewer	4,125,155	4,494,928	0	0
Freedom Secondary Railroad	9,334	0	0	0
Storm Water Management	879,197	343,069	0	0
Total Business-Type Activities	19,372,828	22,136,380	0	0
Total	\$146,403,672	\$41,856,040	\$36,833,667	\$1,609,659

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

Change in Net Position

Net Position Beginning of Year - Restated (See Note 3)

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
(\$17,058,246)	\$0	(\$17,058,246)
(5,904,813)	0	(5,904,813)
(21,439,677)	0	(21,439,677)
421,007	0	421,007
(18,217,896)	0	(18,217,896)
(6,137,713)	0	(6,137,713)
(530,520)	0	(530,520)
<u>(68,867,858)</u>	<u>0</u>	<u>(68,867,858)</u>
0	155,948	155,948
0	768,340	768,340
0	2,014,953	2,014,953
0	369,773	369,773
0	(9,334)	(9,334)
0	(536,128)	(536,128)
<u>0</u>	<u>2,763,552</u>	<u>2,763,552</u>
<u>(68,867,858)</u>	<u>2,763,552</u>	<u>(66,104,306)</u>
5,177,206	0	5,177,206
4,553,625	0	4,553,625
13,803,150	0	13,803,150
2,580,077	0	2,580,077
1,084,345	0	1,084,345
26,817,686	0	26,817,686
6,375,454	0	6,375,454
2,345,485	0	2,345,485
1,183,916	138,342	1,322,258
63,920,944	138,342	64,059,286
(4,946,914)	2,901,894	(2,045,020)
<u>115,490,292</u>	<u>130,194,286</u>	<u>245,684,578</u>
<u>\$110,543,378</u>	<u>\$133,096,180</u>	<u>\$243,639,558</u>

Portage County, Ohio

Balance Sheet

Governmental Funds

December 31, 2018

	General	Mental Health and Recovery Board	Developmental Disabilities	Job and Family Services
Assets				
Equity in Pooled Cash and Cash Equivalents	\$23,295,285	\$7,724,105	\$20,621,337	\$1,588,982
Cash and Cash Equivalents In Segregated Accounts	537,831	5,092	0	19,499
Materials and Supplies Inventory	111,133	327	21,462	13,359
Interfund Receivable	1,030,601	0	0	0
Intergovernmental Receivable	2,641,579	644,432	836,507	771,851
Prepaid Items	162,653	3,499	20,123	4,227
Sales Taxes Receivable	6,978,946	0	0	0
Property Taxes Receivable	5,778,624	4,730,114	14,387,817	2,686,379
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	570,630	0	0	0
<i>Total Assets</i>	<u>\$41,311,113</u>	<u>\$13,107,569</u>	<u>\$35,887,246</u>	<u>\$5,084,297</u>
Liabilities				
Accounts Payable	\$2,357,924	\$519,301	\$74,160	\$1,451,883
Accrued Wages	909,745	17,080	213,466	351,801
Intergovernmental Payable	491,852	20,673	183,171	462,515
Interfund Payable	313,522	3,554	84,458	104,140
<i>Total Liabilities</i>	<u>4,073,043</u>	<u>560,608</u>	<u>555,255</u>	<u>2,370,339</u>
Deferred Inflows of Resources				
Property Taxes	5,616,379	4,597,308	13,983,853	2,610,954
Unavailable Revenue	4,026,419	368,032	1,224,209	234,263
<i>Total Deferred Inflows of Resources</i>	<u>9,642,798</u>	<u>4,965,340</u>	<u>15,208,062</u>	<u>2,845,217</u>
Fund Balances				
Nonspendable	1,048,247	3,826	41,585	17,586
Restricted	0	7,577,795	20,082,344	0
Committed	1,389,549	0	0	0
Assigned	15,009,131	0	0	0
Unassigned (Deficit)	10,148,345	0	0	(148,845)
<i>Total Fund (Deficit) Balances</i>	<u>27,595,272</u>	<u>7,581,621</u>	<u>20,123,929</u>	<u>(131,259)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$41,311,113</u>	<u>\$13,107,569</u>	<u>\$35,887,246</u>	<u>\$5,084,297</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, 2018*

Other Governmental Funds	Total Governmental Funds	Total Governmental Funds Balances	\$75,609,947
		<i>Amounts reported for governmental activities in the statement of net position are different because</i>	
\$14,481,645	\$67,711,354	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	124,458,855
310,640	873,062		
294,801	441,082		
0	1,030,601	Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.	
3,929,105	8,823,474		
9,366	199,868		
0	6,978,946	Intergovernmental	4,973,466
1,188,799	28,771,733	Special Assessments	376,979
376,979	376,979	Delinquent Property Taxes	774,440
5,729,487	5,933,318	Permissive Sales Tax	<u>2,478,315</u>
		Total	8,603,200
<u>0</u>	<u>570,630</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.	
<u>\$26,320,822</u>	<u>\$121,711,047</u>		
\$390,791	\$4,794,059	Net Position	9,695,420
272,278	1,764,370	Capital Assets	(2,783)
191,443	1,349,654	Compensated Absences	106,587
1,086,850	1,592,524	Claims Payable	903,842
		Internal Balances	<u>(963,169)</u>
<u>1,941,362</u>	<u>9,500,607</u>	Total	9,739,897
1,188,799	27,997,293	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(41,473)
<u>2,750,277</u>	<u>8,603,200</u>		
<u>3,939,076</u>	<u>36,600,493</u>	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.	
304,167	1,415,411	Net Pension Asset	296,954
20,173,468	47,833,607	Deferred Outflows - Pension	14,999,832
0	1,389,549	Deferred Inflows - Pension	(13,140,256)
0	15,009,131	Net Pension Liability	(53,663,498)
(37,251)	9,962,249	Net OPEB Asset	80,186
		Deferred Outflows - OPEB	3,621,249
<u>20,440,384</u>	<u>75,609,947</u>	Deferred Inflows - OPEB	(2,764,489)
		Net OPEB Liability	<u>(35,506,762)</u>
<u>\$26,320,822</u>	<u>\$121,711,047</u>	Total	(86,076,784)
		Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
		General Obligation Bonds	(16,443,578)
		Special Assessment Bonds	(149,436)
		OWDA Loans	(97,186)
		Compensated Absences	(4,156,222)
		Claims Payable	<u>(903,842)</u>
		Total	(21,750,264)
		Net Position of Governmental Activities	<u>\$110,543,378</u>

Portage County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2018

	General	Mental Health and Recovery Board	Developmental Disabilities	Job and Family Services
Revenues				
Property Taxes	\$5,336,155	\$4,707,229	\$14,284,784	\$2,670,186
Permissive Sales Tax	26,895,898	0	0	0
Intergovernmental	6,030,760	3,523,542	6,223,205	17,016,440
Interest	2,237,591	0	1,273	0
Licenses and Permits	6,729	0	0	0
Fines and Forfeitures	3,845,453	153,948	0	0
Rentals and Royalties	372,323	0	0	0
Charges for Services	6,913,731	0	194,280	1,430,670
Contributions and Donations	1,000	4,650	5,985	4,964
Special Assessments	0	0	0	0
Other	561,527	81,203	159,373	12,358
<i>Total Revenues</i>	<u>52,201,167</u>	<u>8,470,572</u>	<u>20,868,900</u>	<u>21,134,618</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	14,124,328	0	0	0
Judicial	8,539,789	0	0	0
Public Safety	19,197,753	0	0	0
Public Works	192,866	0	0	0
Health	0	7,028,625	17,787,725	0
Human Services	607,832	0	0	22,967,208
Capital Outlay	8,213,789	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>50,876,357</u>	<u>7,028,625</u>	<u>17,787,725</u>	<u>22,967,208</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,324,810</u>	<u>1,441,947</u>	<u>3,081,175</u>	<u>(1,832,590)</u>
Other Financing Sources (Uses)				
Transfers In	22,468	414,000	351,491	465,655
Transfers Out	(1,191,665)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,169,197)</u>	<u>414,000</u>	<u>351,491</u>	<u>465,655</u>
<i>Net Change in Fund Balances</i>	155,613	1,855,947	3,432,666	(1,366,935)
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	<u>27,439,659</u>	<u>5,725,674</u>	<u>16,691,263</u>	<u>1,235,676</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$27,595,272</u></u>	<u><u>\$7,581,621</u></u>	<u><u>\$20,123,929</u></u>	<u><u>(\$131,259)</u></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, 2018*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	(\$3,051,258)
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
\$1,084,345	\$28,082,699	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	26,895,898	Capital Asset Additions	11,260,173
12,816,414	45,610,361	Current Year Depreciation	<u>(4,074,593)</u>
106,621	2,345,485	Total	7,185,580
778,871	785,600	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.	(235,436)
2,647,761	6,647,162	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
143,922	516,245	Property Taxes	(884,296)
3,301,735	11,840,416	Sales Tax	(78,212)
33,902	50,501	Intergovernmental	(1,292,324)
103,230	103,230	Special Assessments	(118,160)
282,578	1,097,039	Charges for Services	<u>(54,833)</u>
		Total	(2,427,825)
21,299,379	123,974,636	Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	1,502,036
		Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	
		Pension	6,210,985
		OPEB	<u>42,321</u>
		Total	6,253,306
		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	(11,952,455)
		OPEB	<u>(3,285,456)</u>
		Total	(15,237,911)
		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	4,127
		Amortization of Bond Premium	<u>26,917</u>
		Total	31,044
		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	41,553
		Claims Payable	<u>(114,522)</u>
		Total	(72,969)
		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	1,043,867
		Capital Assets	1,166
		Compensated Absences	(3,617)
		Claims Payable	114,522
		Internal Balances	<u>(49,419)</u>
		Total	1,106,519
		<i>Change in Net Position of Governmental Activities</i>	<u><u>(\$4,946,914)</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$5,011,069	\$5,131,792	\$5,157,111	\$25,319
Permissive Sales Tax	27,275,000	29,412,399	26,596,216	(2,816,183)
Intergovernmental	4,632,000	5,882,219	6,600,824	718,605
Interest	857,400	857,400	2,352,404	1,495,004
Licenses and Permits	6,000	6,000	6,729	729
Fines and Forfeitures	2,158,650	2,158,650	2,204,056	45,406
Rentals and Royalties	414,000	414,000	372,323	(41,677)
Charges for Services	6,038,714	6,038,714	7,203,746	1,165,032
Contributions and Donations	0	100	1,000	900
Other	328,845	53,745	529,406	475,661
<i>Total Revenues</i>	46,721,678	49,955,019	51,023,815	1,068,796
Expenditures				
Current:				
General Government:				
Legislative and Executive	16,635,160	15,945,361	13,745,765	2,199,596
Judicial	8,633,633	9,025,497	8,668,036	357,461
Public Safety	18,140,714	19,401,305	19,182,511	218,794
Public Works	187,482	194,776	192,066	2,710
Human Services	695,533	704,767	601,474	103,293
Capital Outlay	11,465,139	14,421,099	10,394,881	4,026,218
<i>Total Expenditures</i>	55,757,661	59,692,805	52,784,733	6,908,072
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,035,983)	(9,737,786)	(1,760,918)	7,976,868
Other Financing Sources (Uses)				
Advances In	105,122	105,122	389,897	284,775
Advances Out	(100,000)	(100,000)	(75,037)	24,963
Transfers In	0	0	379,468	379,468
Transfers Out	(3,280,926)	(4,863,788)	(1,191,665)	3,672,123
<i>Total Other Financing Sources (Uses)</i>	(3,275,804)	(4,858,666)	(497,337)	4,361,329
<i>Net Change in Fund Balance</i>	(12,311,787)	(14,596,452)	(2,258,255)	12,338,197
<i>Fund Balance Beginning of Year</i>	17,822,959	17,822,959	17,822,959	0
Prior Year Encumbrances Appropriated	408,947	408,947	408,947	0
<i>Fund Balance End of Year</i>	\$5,920,119	\$3,635,454	\$15,973,651	\$12,338,197

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,923,784	\$4,000,175	\$4,560,672	\$560,497
Intergovernmental	2,491,770	2,491,770	3,146,006	654,236
Fines and Forfeitures	148,350	132,333	154,676	22,343
Contributions and Donations	0	0	4,650	4,650
Other	49,728	49,728	81,203	31,475
<i>Total Revenues</i>	6,613,632	6,674,006	7,947,207	1,273,201
Expenditures				
Current:				
Health	7,633,862	9,026,737	7,390,559	1,636,178
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,020,230)	(2,352,731)	556,648	2,909,379
Other Financing Sources (Uses)				
Transfers In	0	0	414,000	414,000
<i>Net Change in Fund Balance</i>	(1,020,230)	(2,352,731)	970,648	3,323,379
<i>Fund Balance Beginning of Year</i>	5,743,113	5,743,113	5,743,113	0
Prior Year Encumbrances Appropriated	423,584	423,584	423,584	0
<i>Fund Balance End of Year</i>	\$5,146,467	\$3,813,966	\$7,137,345	\$3,323,379

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, 2018*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$13,492,385	\$13,743,736	\$13,838,995	\$95,259
Intergovernmental	5,717,642	5,847,367	6,223,205	375,838
Interest	800	1,000	1,273	273
Charges for Services	57,100	72,521	178,018	105,497
Contributions and Donations	7,700	5,000	5,985	985
Other	17,000	58,952	159,373	100,421
<i>Total Revenues</i>	19,292,627	19,728,576	20,406,849	678,273
Expenditures				
Current:				
Health	22,150,666	21,443,450	19,094,775	2,348,675
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,858,039)	(1,714,874)	1,312,074	3,026,948
Other Financing Sources (Uses)				
Transfers In	0	0	351,491	351,491
<i>Net Change in Fund Balance</i>	(2,858,039)	(1,714,874)	1,663,565	3,378,439
<i>Fund Balance Beginning of Year</i>	16,422,874	16,422,874	16,422,874	0
Prior Year Encumbrances Appropriated	892,706	892,706	892,706	0
<i>Fund Balance End of Year</i>	<u>\$14,457,541</u>	<u>\$15,600,706</u>	<u>\$18,979,145</u>	<u>\$3,378,439</u>

See accompanying notes to the basic financial statements

Portage County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2018*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,845,883	\$2,891,983	\$2,586,952	(\$305,031)
Intergovernmental	14,701,263	14,753,487	17,380,781	2,627,294
Charges for Services	6,757,193	6,581,195	1,430,670	(5,150,525)
Contributions and Donations	10,600	2,700	5,784	3,084
<i>Total Revenues</i>	24,314,939	24,229,365	21,404,187	(2,825,178)
Expenditures				
Current:				
Human Services	24,549,024	24,192,939	22,234,844	1,958,095
<i>Excess of Revenues Over (Under) Expenditures</i>	(234,085)	36,426	(830,657)	(867,083)
Other Financing Sources (Uses)				
Transfers In	180,926	423,809	465,655	41,846
Transfers Out	0	(1,939,539)	0	1,939,539
<i>Total Other Financing Sources (Uses)</i>	180,926	(1,515,730)	465,655	1,981,385
<i>Net Change in Fund Balance</i>	(53,159)	(1,479,304)	(365,002)	1,114,302
<i>Fund Balance Beginning of Year</i>	1,727,582	1,727,582	1,727,582	0
Prior Year Encumbrances Appropriated	53,159	53,159	53,159	0
<i>Fund Balance End of Year</i>	\$1,727,582	\$301,437	\$1,415,739	\$1,114,302

See accompanying notes to the basic financial statements

Portage County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2018

	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	\$259,862	\$8,600,006	\$9,299,750	\$8,416,321
Accounts Receivable	925,099	2,550,411	904,128	1,104,050
Materials and Supplies Inventory	0	27,345	22,192	33,815
Prepaid Items	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
<i>Total Current Assets</i>	<u>1,184,961</u>	<u>11,177,762</u>	<u>10,226,070</u>	<u>9,554,186</u>
<i>Noncurrent Assets:</i>				
<i>Restricted Assets:</i>				
Intergovernmental Receivable	0	0	0	383,556
Loans Receivable	0	0	0	0
Net Pension Asset	6,827	10,240	6,827	6,827
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	90,570	2,032,475	1,258,995	797,231
Depreciable Capital Assets, Net	6,057,750	57,394,484	26,209,091	28,236,119
<i>Total Noncurrent Assets</i>	<u>6,155,147</u>	<u>59,437,199</u>	<u>27,474,913</u>	<u>29,423,733</u>
<i>Total Assets</i>	<u>7,340,108</u>	<u>70,614,961</u>	<u>37,700,983</u>	<u>38,977,919</u>
Deferred Outflows of Resources				
Excess Consideration Provided for Acquisition	190,990	0	0	0
Pension	290,287	867,113	343,607	706,610
OPEB	83,138	124,709	83,138	83,138
<i>Total Deferred Outflows of Resources</i>	<u>564,415</u>	<u>991,822</u>	<u>426,745</u>	<u>789,748</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	70,071	255,404	137,975	160,849
Accrued Wages	39,320	80,026	35,904	38,585
Contracts Payable	0	256,480	0	0
Intergovernmental Payable	16,860	54,209	37,575	21,596
Interfund Payable	11,210	27,292	9,793	13,298
Compensated Absences Payable	53,094	109,619	49,181	52,853
Accrued Interest Payable	0	56,317	3,399	0
Revenue Bonds Payable	0	370,899	108,000	0
OPWC Loans Payable	0	76,972	0	16,097
OWDA Loans Payable	0	22,594	0	675,431
Intergovernmental Loans Payable	0	558,469	0	0
Capital Leases Payable	428,868	0	0	0
Claims Payable	0	0	0	0
<i>Total Current Liabilities</i>	<u>619,423</u>	<u>1,868,281</u>	<u>381,827</u>	<u>978,709</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	15,100	53,427	23,970	25,760
Revenue Bonds Payable	0	5,936,602	1,059,907	0
OPWC Loans Payable	0	219,170	0	37,754
OWDA Loans Payable	1,365,645	47,609	0	694,408
Intergovernmental Loans Payable	0	2,507,303	0	0
Capital Leases Payable	1,286,608	0	0	0
Solid Waste Liability	56,595	0	0	0
Claims Payable	0	0	0	0
Net Pension Liability	1,208,420	1,812,630	1,208,420	1,208,420
Net OPEB Liability	816,247	1,224,371	816,247	816,247
<i>Total Long-Term Liabilities</i>	<u>4,748,615</u>	<u>11,801,112</u>	<u>3,108,544</u>	<u>2,782,589</u>
<i>Total Liabilities</i>	<u>5,368,038</u>	<u>13,669,393</u>	<u>3,490,371</u>	<u>3,761,298</u>
Deferred Inflows of Resources				
Pension	640,516	453,662	286,863	287,826
OPEB	60,805	91,207	60,805	60,805
<i>Total Deferred Inflows of Resources</i>	<u>701,321</u>	<u>544,869</u>	<u>347,668</u>	<u>348,631</u>
Net Position				
Net Investment in Capital Assets	3,067,199	49,687,341	26,300,179	27,609,660
Restricted for:				
Streetsboro Sewer	0	0	0	383,556
Unrestricted (Deficit)	(1,232,035)	7,705,180	7,989,510	7,664,522
<i>Total Net Position</i>	<u>\$1,835,164</u>	<u>\$57,392,521</u>	<u>\$34,289,689</u>	<u>\$35,657,738</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
\$1,755,080	\$28,331,019	\$10,558,108
1,173,175	6,656,863	0
0	83,352	45,722
0	0	254,847
0	0	644,600
0	0	16,297
<u>2,928,255</u>	<u>35,071,234</u>	<u>11,519,574</u>
0	383,556	0
50,657	50,657	0
0	30,721	0
71,401	4,250,672	0
106,794	118,004,238	2,783
<u>228,852</u>	<u>122,719,844</u>	<u>2,783</u>
<u>3,157,107</u>	<u>157,791,078</u>	<u>11,522,357</u>
0	190,990	0
0	2,207,617	0
0	374,123	0
<u>0</u>	<u>2,772,730</u>	<u>0</u>
12,850	637,149	461,174
2,231	196,066	23,214
0	256,480	0
5,497	135,737	21,791
748	62,341	20,336
0	264,747	66,467
0	59,716	0
0	478,899	0
0	93,069	0
0	698,025	0
0	558,469	0
0	428,868	0
0	0	624,997
<u>21,326</u>	<u>3,869,566</u>	<u>1,217,979</u>
0	118,257	40,120
0	6,996,509	0
0	256,924	0
0	2,107,662	0
177,882	2,685,185	0
0	1,286,608	0
0	56,595	0
0	0	568,838
0	5,437,890	0
0	3,673,112	0
<u>177,882</u>	<u>22,618,742</u>	<u>608,958</u>
<u>199,208</u>	<u>26,488,308</u>	<u>1,826,937</u>
0	1,668,867	0
0	273,622	0
<u>0</u>	<u>1,942,489</u>	<u>0</u>
313	106,664,692	2,783
0	383,556	0
<u>2,957,586</u>	<u>25,084,763</u>	<u>9,692,637</u>
<u>\$2,957,899</u>	<u>132,133,011</u>	<u>\$9,695,420</u>
	<u>963,169</u>	
	<u>\$133,096,180</u>	

Portage County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2018*

	Enterprise Funds			
	Solid Waste Recycling Center	Portage County Sewer	Portage County Water	Streetsboro Sewer
Operating Revenues				
Charges for Services	\$2,811,683	\$8,202,179	\$6,284,521	\$4,494,928
Other	101,245	118	18,698	4,143
<i>Total Operating Revenues</i>	<u>2,912,928</u>	<u>8,202,297</u>	<u>6,303,219</u>	<u>4,499,071</u>
Operating Expenses				
Personal Services	1,347,823	2,763,601	1,552,931	1,578,852
Materials and Supplies	157,844	710,350	613,874	410,888
Contractual Services	368,481	1,608,261	1,238,305	876,551
Depreciation and Amortization	494,503	1,953,143	812,450	1,215,511
Claims	0	0	0	0
Change in Worker's Compensation Estimate	0	0	0	0
Other	240,827	9,498	15,586	1,895
<i>Total Operating Expenses</i>	<u>2,609,478</u>	<u>7,044,853</u>	<u>4,233,146</u>	<u>4,083,697</u>
<i>Operating Income (Loss)</i>	<u>303,450</u>	<u>1,157,444</u>	<u>2,070,073</u>	<u>415,374</u>
Non-Operating Revenues (Expenses)				
Intergovernmental	0	0	0	0
Interest and Fiscal Charges	(55,143)	(410,621)	(44,185)	(52,000)
Loss on Disposal of Capital Assets	0	0	0	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(55,143)</u>	<u>(410,621)</u>	<u>(44,185)</u>	<u>(52,000)</u>
<i>Change in Net Position</i>	248,307	746,823	2,025,888	363,374
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>1,586,857</u>	<u>56,645,698</u>	<u>32,263,801</u>	<u>35,294,364</u>
<i>Net Position End of Year</i>	<u>\$1,835,164</u>	<u>\$57,392,521</u>	<u>\$34,289,689</u>	<u>\$35,657,738</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
\$343,069	\$22,136,380	\$15,946,279
14,138	138,342	86,877
<u>357,207</u>	<u>22,274,722</u>	<u>16,033,156</u>
66,196	7,309,403	798,560
0	1,892,956	338,287
747,388	4,838,986	3,916,977
4,751	4,480,358	1,166
0	0	10,683,464
0	0	(299,106)
<u>70,789</u>	<u>338,595</u>	<u>183</u>
<u>889,124</u>	<u>18,860,298</u>	<u>15,439,531</u>
<u>(531,917)</u>	<u>3,414,424</u>	<u>593,625</u>
0	0	450,242
0	(561,949)	0
<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>(561,949)</u>	<u>450,242</u>
(531,917)	2,852,475	1,043,867
<u>3,489,816</u>		<u>8,651,553</u>
<u>\$2,957,899</u>		<u>\$9,695,420</u>
	<u>49,419</u>	
	<u>\$2,901,894</u>	

Portage County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2018

	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	\$2,347,800	\$8,162,765	\$6,266,702	\$4,773,285
Cash Received from Interfund Services Provided	0	0	0	0
Other Cash Receipts	101,245	118	18,698	4,143
Cash Payments to Employees for Services	(1,254,135)	(2,332,913)	(1,183,336)	(1,212,995)
Cash Payments for Interfund Services Provided	(11,210)	(27,292)	(9,793)	(13,298)
Cash Payments for Goods and Services	(740,429)	(2,333,722)	(1,810,706)	(1,261,727)
Cash Payments for Claims	0	0	0	0
Other Cash Payments	(240,542)	(9,498)	(15,586)	(1,895)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>202,729</u>	<u>3,459,458</u>	<u>3,265,979</u>	<u>2,287,513</u>
Cash Flows from Noncapital Financing Activities				
Intergovernmental	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Proceeds from OWDA Loans	577,987	0	0	0
Principal Paid on Revenue Bonds	0	(355,625)	(106,000)	0
Interest Paid on Revenue Bonds	0	(262,924)	(45,589)	0
Principal Paid on OWDA Loans	(137,918)	(21,823)	0	(656,974)
Interest Paid on OWDA Loans	(55,143)	(2,601)	0	(52,000)
Principal Paid on OPWC Loans	0	(88,104)	0	(20,560)
Principal Paid on Intergovernmental Loans	0	(648,302)	0	0
Interest Paid on Intergovernmental Loans	0	(150,956)	0	0
Principal Paid on Capital Lease	(428,868)	0	0	0
Payments for Capital Acquisitions	(577,987)	(829,996)	(775,642)	(342,014)
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(621,929)</u>	<u>(2,360,331)</u>	<u>(927,231)</u>	<u>(1,071,548)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalent</i>	(419,200)	1,099,127	2,338,748	1,215,965
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>679,062</u>	<u>7,500,879</u>	<u>6,961,002</u>	<u>7,200,356</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$259,862</u></u>	<u><u>\$8,600,006</u></u>	<u><u>\$9,299,750</u></u>	<u><u>\$8,416,321</u></u>

Other Enterprise Funds	Total	Internal Service
\$1,030,317	\$22,580,869	\$0
0	0	15,918,268
13,258	137,462	70,580
(63,881)	(6,047,260)	(790,419)
(748)	(62,341)	(5,336)
(792,028)	(6,938,612)	(3,946,341)
0	0	(10,534,923)
(70,789)	(338,310)	(183)
116,129	9,331,808	711,646
0	0	450,242
0	577,987	0
0	(461,625)	0
0	(308,513)	0
0	(816,715)	0
0	(109,744)	0
0	(108,664)	0
0	(648,302)	0
0	(150,956)	0
0	(428,868)	0
0	(2,525,639)	0
0	(4,981,039)	0
116,129	4,350,769	1,161,888
1,638,951	23,980,250	9,396,220
<u>\$1,755,080</u>	<u>\$28,331,019</u>	<u>\$10,558,108</u>

(continued)

Portage County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2018

	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)	\$303,450	\$1,157,444	\$2,070,073	\$415,374
Adjustments:				
Depreciation and Amortization	494,503	1,953,143	812,450	1,215,511
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	(463,883)	(39,414)	(17,819)	54,399
Materials and Supplies Inventory	0	2,084	12,245	(14,593)
Prepaid Items	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	223,958
Loans Receivable	0	0	0	0
Net Pension Asset	(4,482)	(4,026)	(3,403)	(2,325)
Deferred Outflows - Pension	299,535	502,725	382,855	378,833
Deferred Outflows - OPEB	49,566	74,348	49,566	49,566
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	(224,199)	101,868	13,012	29,138
Accrued Wages	(1,960)	28,144	5,119	4,388
Contracts Payable	0	(14,724)	0	0
Intergovernmental Payable	10,418	(95,687)	18,613	14,558
Interfund Payable	1,292	3,085	496	(1,643)
Compensated Absences Payable	(401)	44,880	3,035	727
Claims Payable	0	0	0	0
Post-closure Liability	285	0	0	0
Net Pension Liability	26,281	39,424	26,281	26,282
Net OPEB Liability	44,266	66,398	44,266	44,266
Deferred Inflows - Pension	(316,741)	(337,432)	(135,609)	(135,725)
Deferred Inflows - OPEB	(15,201)	(22,802)	(15,201)	(15,201)
<i>Total Adjustments</i>	(100,721)	2,302,014	1,195,906	1,872,139
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$202,729</u>	<u>\$3,459,458</u>	<u>\$3,265,979</u>	<u>\$2,287,513</u>

See accompanying notes to the basic financial statements

Other Enterprise Funds	Total	Internal Service
(\$531,917)	\$3,414,424	\$593,625
4,751	4,480,358	1,166
(12,391)	(479,108)	0
0	(264)	(26,105)
0	0	111,741
0	0	(28,011)
698,759	922,717	(16,297)
(50,657)	(50,657)	0
0	(14,236)	0
0	1,563,948	0
0	223,046	0
1,434	(78,747)	236,555
770	36,461	167
0	(14,724)	0
5,273	(46,825)	(7,886)
107	3,337	873
0	48,241	(3,617)
0	0	(150,565)
0	285	0
0	118,268	0
0	199,196	0
0	(925,507)	0
0	(68,405)	0
648,046	5,917,384	118,021
\$116,129	\$9,331,808	\$711,646

Portage County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2018

	Private Purpose Trust	Custodial
Assets		
Equity in Pooled Cash and Cash Equivalents	\$9,883	\$11,196,252
Cash and Cash Equivalents In Segregated Accounts	0	1,398,096
Intergovernmental Receivable	0	7,100,378
Property Taxes Receivable	0	159,371,381
Special Assessment Receivable	0	3,601,290
<i>Total Assets</i>	9,883	182,667,397
Liabilities		
Accounts Payable	0	203,831
Intergovernmental Payable	0	13,702,983
<i>Total Liabilities</i>	0	13,906,814
Deferred Inflows of Resources		
Property Taxes	0	153,157,766
Net Position		
<i>Restricted for:</i>		
Individuals, Organizations and Other Governments	0	15,602,817
Flags:		
Non-Expendable	1,000	0
Expendable	269	0
Children Detention Center:		
Non-Expendable	2,500	0
Expendable	6,114	0
<i>Total Net Position</i>	\$9,883	\$15,602,817

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, 2018

	Private Purpose Trust	Custodial
Additions		
Interest	\$174	\$0
Intergovernmental	0	11,976,888
Amounts Received as Fiscal Agent	0	10,632,142
Licenses, Permits and Fees for Other Governments	0	664,386
Fines and Forfeitures for Other Governments	0	58,506,542
Amounts Held for Employees	0	4,971,876
Property Tax Collections for Other Governments	0	172,039,398
<i>Total Additions</i>	<u>174</u>	<u>258,791,232</u>
Deductions		
Distributions to the State of Ohio	0	58,507,029
Distributions of State Funds to Other Governments	0	8,918,976
Property Tax Distributions to Other Governments	0	173,428,068
Distributions on Behalf of Employees	0	4,971,876
Distributions as Fiscal Agent	0	10,342,207
<i>Total Deductions</i>	<u>0</u>	<u>256,168,156</u>
<i>Change in Net Position</i>	174	2,623,076
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>9,709</u>	<u>12,979,741</u>
<i>Net Position End of Year</i>	<u><u>\$9,883</u></u>	<u><u>\$15,602,817</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, 2018

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
- Portage County District Library
- Portage County Park District
- Portage Geauga Juvenile Detention and Rehabilitation Center

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

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, 2018

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, 2018

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 benefit the subdivisions and for 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; for State shared resources received from the State and distributed to other local governments; and for the distribution of employee payroll withholdings.

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 custodial funds.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

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, 2018, but which were levied to finance 2019 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 21. 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, 2018

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 2018, investments were limited to STAR Ohio, federal farm credit bank notes, federal home loan bank notes, federal national mortgage association notes, federal home loan mortgage corporation notes, commercial paper, negotiable certificates of deposit 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 City 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 2018, 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 2018 amounted to \$2,237,591, which includes \$1,707,821 assigned from other County funds.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

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, 2018, 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, 2018

Description	Governmental Activities Estimated Lives	Business Type Activities Estimated Lives
Buildings and Improvement	15 - 45 years	15 - 60 years
Equipment	15 years	8 - 12 years
Vehicles	10 years	5 - 15 years
Sewer Rights	N/A	50 years
Infrastructure	10 - 80 years	15 - 75 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 and OPEB 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, 2018

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 2019’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, 2018

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, 2018

Bond Premium

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

Note 3 – Change in Accounting Principles and Restatement of Fund Balances and Net Position

Change in Accounting Principles

For fiscal year 2018, the County implemented Governmental Accounting Standards Board (GASB), Statement No. 84, *Fiduciary Activities*, Statement No. 85, *Omnibus 2017*, Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, and related guidance from (GASB) Implementation Guide No. 2017-3, *Accounting and Financial Reporting for Postemployment Benefits other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*.

For 2018, the County also implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2017-1*. These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 84 established specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its agency funds and all agency funds will be reported in the new fiduciary fund classification of custodial funds. The County also reviewed its private purpose trust funds with all such funds meeting the new GASB 84 definition for private purpose trust funds. These changes were incorporated in the County's 2018 financial statements.

GASB 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits (OPEB)). These changes were incorporated in the County's fiscal year 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB 89 establishes accounting requirements for interest cost incurred before the end of a construction period. These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position.

GASB 75 established standards for measuring and recognizing Postemployment benefit liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure.

Restatement of Fund Balances and Net Position

Upon review of the County's funds, the County determined that the child welfare levy, public assistance and child support administration special revenue funds would be combined to better reflect the management of job and family services. It was also determined that the SCRAM and electronic fingerprinting nonmajor enterprise funds should be classified as nonmajor special revenue funds in order to better reflect the activity of the fund. The change in fund classifications had the following effect on fund balance as reported December 31, 2017.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

	General	Mental Health and Recovery Board	Developmental Disabilities	Job and Family Services	Other Governmental	Total
Fund Balance at December 31, 2017	\$27,439,659	\$5,725,674	\$16,691,263	\$0	\$28,360,152	\$78,216,748
Fund Reclassification	0	0	0	1,235,676	(791,219)	444,457
Restated Fund Balance at December 31, 2017	<u>\$27,439,659</u>	<u>\$5,725,674</u>	<u>\$16,691,263</u>	<u>\$1,235,676</u>	<u>\$27,568,933</u>	<u>\$78,661,205</u>

The change in fund classification in addition to the implementation of the GASB 75 pronouncement had the following effect on net position of enterprise funds as reported at December 31, 2017:

	Solid Waste Recycling Center	Portage County Sewer	Portage County Water	Streetsboro Sewer	Other Enterprise	Total
Net Position at December 31, 2017	\$2,302,140	\$57,718,623	\$32,979,084	\$36,009,647	\$3,934,273	\$132,943,767
Adjustments:						
Fund Reclassification	0	0	0	0	(444,457)	(444,457)
Net OPEB Liability	(726,538)	(1,089,806)	(726,538)	(726,538)	0	(3,269,420)
Deferred Outflow - Payments Subsequent to Measurement Date	11,255	16,881	11,255	11,255	0	50,646
Restated Net Position at December 31, 2017	<u>\$1,586,857</u>	<u>\$56,645,698</u>	<u>\$32,263,801</u>	<u>\$35,294,364</u>	<u>\$3,489,816</u>	129,280,536
					Internal Activity	913,750
					Restated Net Position December 31, 2017	<u>130,194,286</u>

The change in fund classification and the implementation of GASB 75 also impacted net position reported at December 31, 2017 on the entity wide statements as follows:

	Governmental Activities	Business - Type Activities
Net Position December 31, 2017	\$146,372,516	\$133,857,517
Adjustments:		
Fund Reclassification	444,457	(444,457)
Net OPEB Liability	(31,800,236)	(3,269,420)
Deferred Outflow - Payments Subsequent to Measurement Date	473,555	50,646
Restated Net Position December 31, 2017	<u>\$115,490,292</u>	<u>\$130,194,286</u>

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available.

Portage County, Ohio
Notes to the Basic Financial Statements
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Due to the implementation of GASB 84, the new classification of custodial funds is reporting a beginning net position of \$12,979,741. Also related to the implementation of GASB 84, the County will no longer be reporting agency funds, at December 31, 2017, agency funds reported assets and liabilities of \$228,382,788.

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:

Fund Balances	General	Mental Health and Recovery Board	Developmental Disabilities	Job and Family Services	Other Governmental Funds	Total
<i>Nonspendable</i>						
Prepays	\$162,653	\$3,499	\$20,123	\$4,227	\$9,366	\$199,868
Inventory	111,133	327	21,462	13,359	294,801	441,082
Unclaimed Monies	570,630	0	0	0	0	570,630
Loans	203,831	0	0	0	0	203,831
<i>Total Nonspendable</i>	1,048,247	3,826	41,585	17,586	304,167	1,415,411
<i>Restricted for</i>						
Capital Projects	0	0	0	0	792,073	792,073
Debt Service	0	0	0	0	66,409	66,409
General Government	0	0	0	0	7,981,028	7,981,028
Public Safety	0	0	0	0	1,127,529	1,127,529
Public Works	0	0	0	0	9,554,930	9,554,930
Health	0	7,577,795	20,082,344	0	0	27,660,139
Human Services	0	0	0	0	651,499	651,499
<i>Total Restricted</i>	0	7,577,795	20,082,344	0	20,173,468	47,833,607
<i>Committed to</i>						
Professional Services	1,389,549	0	0	0	0	1,389,549
<i>Assigned to</i>						
2019 Operations	11,837,317	0	0	0	0	11,837,317
Purchases on Order:						
General Government:						
Legislative and Executive	495,220	0	0	0	0	495,220
Judicial	32,159	0	0	0	0	32,159
Public Safety	75,267	0	0	0	0	75,267
Capital Improvements	2,569,168	0	0	0	0	2,569,168
<i>Total Assigned</i>	15,009,131	0	0	0	0	15,009,131
<i>Unassigned</i>	10,148,345	0	0	(148,845)	(37,251)	9,962,249
<i>Total Fund (Deficit) Balances</i>	\$27,595,272	\$7,581,621	\$20,123,929	(\$131,259)	\$20,440,384	\$75,609,947

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

Note 5 – Accountability

Fund balances at December 31, 2018 included the following individual fund deficits:

	<u>Deficit Fund Balances</u>
<i>Special Revenue Funds:</i>	
Job and Family Services	\$131,259
Victim Assistance	37,251

The job and family services fund’s deficit is the result of adjustments made on the modified accrual basis of accounting. The deficit in the victim assistance fund is due to interfund payables. The general fund is liable for any deficit in these funds and provides transfers when cash is required, rather than when accruals occur.

Note 6 - Budgetary Basis of Accounting

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

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

	Net Change in Fund Balances			
	General	Mental Health and Recovery Board	Developmental Disabilities	Job and Family Services
GAAP Basis	\$155,613	\$1,855,947	\$3,432,666	(\$1,366,935)
Net Adjustment for				
Revenue Accruals	1,118,564	(370,643)	37,703	442,812
Beginning Fair Value				
Adjustment for Investments	(884,848)	0	0	0
Ending Fair Value				
Adjustment for Investments	999,661	0	0	0
Ending Unrecorded Cash	(422,829)	(152,722)	(499,754)	(173,243)
Advances In	389,897	0	0	0
Net Adjustment for				
Expenditure Accruals	1,649,150	72,104	(164,612)	732,364
Perspective Differences:				
a) Recorder	30,071	0	0	0
b) Certificate of Title	(522,190)	0	0	0
Advances Out	(75,037)	0	0	0
Encumbrances	(4,696,307)	(434,038)	(1,142,438)	0
Budget Basis	<u>(\$2,258,255)</u>	<u>\$970,648</u>	<u>\$1,663,565</u>	<u>(\$365,002)</u>

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;

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

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.
 - 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. Except as noted above, an investment must mature within five years from the date of settlement, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

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.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

At year end, the County had \$159,914 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, 2018, \$1,614,263 of the County’s total bank balance of \$11,239,987 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.

Investments

Investments are reported at fair value. As of December 31, 2018, 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	\$15,966,042	44.9 Days		14.37%
Fair Value - Level One Inputs				
Money Market	5,179,082	Less Than One Year	AAA	N/A
Fair Value - Level Two Inputs				
Federal Farm Credit Bank Notes	5,415,648	More Than One Year	AAA	4.87
Federal Home Loan Bank Notes	9,134,844	More Than One Year	AAA	8.22
Federal National Mortgage Association Notes	10,313,735	Less Than One Year	AAA	9.28
Federal National Mortgage Association Notes	7,236,316	More Than One Year	AAA	6.51
Federal Home Loan Mortgage Corporation Notes	4,686,739	Less Than One Year	AAA	4.22
Federal Home Loan Mortgage Corporation Notes	31,771,870	More Than One Year	AAA	28.60
Negotiable Certificates of Deposit	1,922,015	Less Than One Year	N/A	1.73
Negotiable Certificates of Deposit	2,169,950	More Than One Year	N/A	1.95
Commercial Paper	17,294,681	Less Than One Year	N/A	N/A
Total Fair Value - Level Two Inputs	89,945,798			
Total Investments	\$111,090,922			

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

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, 2018. The Money Market Mutual Fund is measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

Credit Risk The Standard and Poor's ratings of the County's investments are listed in the table above. The commercial paper and negotiable certificates of deposit are unrated. The County has no investment policy that addresses credit risk.

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

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.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

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 2018 for real and public utility property taxes represents collections of 2017 taxes.

2018 real property taxes were levied after October 1, 2018, on the assessed value as of January 1, 2018, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2018 real property taxes are collected in and intended to finance 2019.

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. 2018 public utility property taxes which became a lien December 31, 2017, are levied after October 1, 2018, and are collected in 2019 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2018, was \$13.62 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2018 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$2,656,825,380
Other Real Estate	698,885,780
Tangible Personal Property	
Public Utility	145,030,600
Real	1,326,540
Total	<u><u>\$3,502,068,300</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through 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, 2018, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2018 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 2018, the County's property taxes were reduced by \$379,528 under various tax abatement agreements entered into by the following subdivisions:

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

Overlapping Government	Amount of 2018 Taxes Abated
<i>Community Reinvestment Areas:</i>	
City of Aurora	\$168,007
City of Tallmadge	37,025
City of Kent	62,107
Suffield Township	1,317
<i>Enterprise Zone Agreements:</i>	
City of Streetsboro	67,908
Brimfield Township	33,214
City of Ravenna	9,950

Note 10 - Receivables

Receivables at December 31, 2018, 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, 2018, primarily represent revolving loans made to private enterprises under the United States Department of Housing and Urban Development Community Development Block Grant Program, Section 17 and Home Affordability Act programs. The notes are due on various dates with a large portion not due until the related property is sold or the debtor becomes deceased. Generally the loans are collateralized by the property that is improved with the proceeds of the notes; however, the County's security interest is usually subordinate to that of another creditor. Many notes are non-interest bearing while other notes bear interest at various rates. The loans are administered by the County. Loans expected to be collected in more than one year amount to \$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 \$383,556 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 \$225,009 in the special assessment bond retirement fund. At December 31, 2018 the amount of delinquent special assessments was \$54,715.

A summary of the principal items of intergovernmental receivables follows:

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

	Amount
<i>Governmental Activities</i>	
General Fund	
Undivided Local Government Tax	\$1,008,333
Casino Disbursement	982,683
Homestead and Rollback	208,408
Job and Family Services	285,062
Election Costs	91,408
Court Fines	58,328
Delinquent Advertising	7,357
<i>Total General Fund</i>	2,641,579
Special Revenue Funds	
Major	
Mental Health and Recovery Board	644,432
Developmental Disabilities	836,507
Job and Family Services	771,851
Nonmajor	
Sheriff's Fund	109,223
Probation Services	101,404
Hazmat Operations and Planning	56,784
Motor Vehicle and Gas Tax	3,365,945
Women, Infants and Children	213,925
Victim Assistance	79,998
<i>Total Special Revenue Funds</i>	6,180,069
Capital Projects Fund	
Roadwork Improvements	1,826
Total Governmental Activities	\$8,823,474
 Internal Service Fund	
Central Services	\$16,297

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 - Contingent Liabilities

Grants

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

Litigation

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

Note 13 - Capital Assets

Capital asset activity for the year ended December 31, 2018 was as follows:

	Balance 12/31/17	Additions	Reductions	Balance 12/31/18
Governmental Activities:				
<i>Capital assets not being depreciated</i>				
Land	\$3,010,601	\$3,758	\$0	\$3,014,359
Construction in Progress	259,871	8,998,584	(1,085,692)	8,172,763
<i>Total capital assets not being depreciated</i>	<u>3,270,472</u>	<u>9,002,342</u>	<u>(1,085,692)</u>	<u>11,187,122</u>
<i>Capital assets being depreciated</i>				
Buildings and Improvements	90,429,206	62,316	(73,462)	90,418,060
Equipment	9,678,761	279,532	(702,321)	9,255,972
Vehicles	8,425,950	624,014	(944,198)	8,105,766
Infrastructure	76,004,307	2,377,661	(542,413)	77,839,555
<i>Total capital assets being depreciated</i>	<u>184,538,224</u>	<u>3,343,523</u>	<u>(2,262,394)</u>	<u>185,619,353</u>
Accumulated depreciation				
Buildings and Improvements	(35,369,553)	(1,894,651)	73,762	(37,190,442)
Equipment	(5,101,815)	(572,589)	686,353	(4,988,051)
Vehicles	(4,987,756)	(555,358)	736,391	(4,806,723)
Infrastructure	(24,840,861)	(1,051,995)	530,452	(25,362,404)
Total accumulated depreciation	<u>(70,299,985)</u>	<u>(4,074,593) *</u>	<u>2,026,958</u>	<u>(72,347,620)</u>
Capital assets being depreciated, net	<u>114,238,239</u>	<u>(731,070)</u>	<u>(235,436)</u>	<u>113,271,733</u>
Governmental activities capital assets, net	<u><u>\$117,508,711</u></u>	<u><u>\$8,271,272</u></u>	<u><u>(\$1,321,128)</u></u>	<u><u>\$124,458,855</u></u>

* Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$813,591
Judicial	556,494
Public Safety	889,726
Public Works	1,373,584
Health	385,773
Human Services	55,425
Total	<u><u>\$4,074,593</u></u>

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

	Balance 12/31/17	Additions	Reductions	Balance 12/31/18
Business type activities				
<i>Capital assets not being depreciated</i>				
Land	\$2,829,452	\$0	\$0	\$2,829,452
Construction in Progress	5,093,126	766,655	(4,438,561)	1,421,220
<i>Total capital assets not being depreciated</i>	<u>7,922,578</u>	<u>766,655</u>	<u>(4,438,561)</u>	<u>4,250,672</u>
<i>Capital assets being depreciated</i>				
Buildings and Improvement	12,869,728	68,846	0	12,938,574
Furniture and Fixtures	7,991,892	450,361	0	8,442,253
Vehicles	8,333,310	750,930	(65,915)	9,018,325
Infrastructure	140,726,261	4,927,408	0	145,653,669
Sewer Rights	10,893,349	0	0	10,893,349
<i>Total capital assets being depreciated</i>	<u>180,814,540</u>	<u>6,197,545</u>	<u>(65,915)</u>	<u>186,946,170</u>
<i>Accumulated depreciation and amortization</i>				
Buildings and Improvement	(2,811,371)	(320,099)	0	(3,131,470)
Furniture and Fixtures	(3,042,307)	(595,613)	0	(3,637,920)
Vehicles	(2,723,434)	(616,348)	65,915	(3,273,867)
Infrastructure	(52,581,159)	(2,718,106)	0	(55,299,265)
Sewer Rights	(3,381,543)	(217,867)	0	(3,599,410)
<i>Total accumulated depreciation and amortization</i>	<u>(64,539,814)</u>	<u>(4,468,033) **</u>	<u>65,915</u>	<u>(68,941,932)</u>
<i>Capital assets being depreciated, net</i>	<u>116,274,726</u>	<u>1,729,512</u>	<u>0</u>	<u>118,004,238</u>
Business type activities capital assets, net	<u>\$124,197,304</u>	<u>\$2,496,167</u>	<u>(\$4,438,561)</u>	<u>\$122,254,910</u>

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

The freedom secondary railroad enterprise fund was charged \$4,751 for depreciation. The solid waste enterprise fund was charged \$12,325 for amortization attributed to excess consideration provided for an acquisition.

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:			
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

(continued)

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

	Original Issue Date	Interest Rate	Original Issue Amount
Business-type Activities: (continued)			
OPWC Loans:			
<i>Portage County Sewer:</i>			
Various	1999	0.00%	\$461,030
Various	2006	0.00	450,000
Various	2007	0.00	66,748
Village Estates Pump Station	2008	0.00	18,165
Ravenna South AC Pipe	2008	0.00	18,424
Twin Lakes & Red Fox	2010	0.00	150,000
Wastewater Improvements	2014	0.00	69,802
Wastewater Improvements	2014	0.00	50,000
<i>Streetsboro Sewer:</i>			
Rehab	1999	0.00	51,910
Generator Replacement	2008	0.00	35,811
Trunk Sewer Rehab	2011	0.00	85,022
WWTP UV Disinfection	2014	0.00	50,000
Revenue Bonds:			
<i>Portage County Sewer:</i>			
Various Refunding	2010	2.00 - 4.00	475,000
Various	2007	3.65 - 7.00	4,443,240
Various	2007	4.25	2,400,000
Various	2009	4.125	1,266,000
Twin Lakes	2010	2.00 - 4.00	525,000
Aurora Meadows	2011	2.00 - 4.00	577,000
<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
Intergovernmental Loans:			
<i>Portage County Sewer:</i>			
Summit County	1993	7.11	712,915
Summit County - 2001	2001	4.00 - 5.00	2,359,570
Ravenna City - 2005	2005	3.65	6,500,000
Mantua Village	2004	3.54	330,750
<i>Freedom Secondary Railroad</i>	2004	0.00	194,880
Governmental-type Activities:			
General Obligation Bonds:			
USDA Building Improvement Bonds	1998	4.75	326,000
USDA Building Improvement Bonds	2001	4.75	133,000
Riddle Block Building Refunding	2010	2.00 - 4.00	2,376,000
County Buildings Refunding	2010	2.00 - 4.00	3,474,000
Courthouse Refunding	2014	2.00	447,647
Prosecutor's Building	2010	2.00 - 4.00	4,165,000
Kent Courthouse (Assumption of Debt)	2013	2.00 - 4.00	6,577,000
Energy Conservation	2014	2.00 - 3.00	7,070,000

(continued)

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

	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:			
Patricia Avenue - Sewer Improvements	1996	4.12	202,289
Mantua Corners - Sewer Improvements	2001	3.50	437,953
Horning/Rhodes - Sewer Improvements	1999	3.50	84,485

Changes in the County's long-term obligations during 2018 were as follows:

	Balance 12/31/17	Increase	Decrease	Balance 12/31/18	Amounts Due in One Year
Business-type Activities					
OWDA Loans:					
Solid Waste Recycling Center Recycling Trucks and Bins	\$925,576	\$577,987	\$137,918	\$1,365,645	\$0
Portage County Sewer: Mantua Corners	92,026	0	21,823	70,203	22,594
Streetsboro Sewer: Plant Improvements	2,026,813	0	656,974	1,369,839	675,431
Total OWDA Loans Payable	3,044,415	577,987	816,715	2,805,687	698,025
OPWC Loans:					
Portage County Sewer: Various	46,103	0	23,051	23,052	23,052
Various	191,250	0	22,500	168,750	22,500
Various	6,692	0	6,692	0	0
Village Estates Pump Station	4,902	0	4,440	462	462
Ravenna South AC Pipe	8,418	0	4,440	3,978	3,978
Twin Lakes & Red Fox	52,500	0	15,000	37,500	15,000
Wastewater Improvements	41,881	0	6,981	34,900	6,980
Wastewater Improvements	32,500	0	5,000	27,500	5,000
Total Portage County Sewer	384,246	0	88,104	296,142	76,972
Streetsboro Sewer: Rehab	5,190	0	2,595	2,595	2,595
Generator Replacement	4,463	0	4,463	0	0
Trunk Sewer Rehab	29,758	0	8,502	21,256	8,502
WWTP UV Disinfection	35,000	0	5,000	30,000	5,000
Total Streetsboro Sewer	74,411	0	20,560	53,851	16,097
Total OPWC Loans Payable	\$458,657	\$0	\$108,664	\$349,993	\$93,069

(continued)

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

	Balance 12/31/17	Increase	Decrease	Balance 12/31/18	Amounts Due in One Year
Business-type Activities (continued):					
Revenue Bonds:					
Portage County Sewer:					
2010 Various Refunding	\$209,000	\$0	\$49,000	\$160,000	\$52,000
Premium on 2010 Various Refunding	5,501	0	1,467	4,034	0
2007 Various	2,685,692	0	217,225	2,468,467	227,099
2007 Various	1,709,200	0	36,200	1,673,000	37,700
2009 Various	1,146,300	0	17,900	1,128,400	18,600
2010 Twin Lakes	380,000	0	25,000	355,000	25,000
2011 Aurora Meadows	528,900	0	10,300	518,600	10,500
Total Portage County Sewer	6,664,593	0	357,092	6,307,501	370,899
Portage County Water:					
2010 Various Refunding	156,000	0	36,000	120,000	38,000
Premium on 2010 Various Refunding	3,963	0	1,056	2,907	0
2010 Cleveland to Aurora	1,115,000	0	70,000	1,045,000	70,000
Total Portage County Water	1,274,963	0	107,056	1,167,907	108,000
Total Revenue Bonds	7,939,556	0	464,148	7,475,408	478,899
Intergovernmental Loans:					
Portage County Sewer:					
Summit County	112,351	0	112,351	0	0
Summit County - 2001	672,477	0	155,338	517,139	163,859
Ravenna City - 2005	2,823,705	0	360,960	2,462,745	374,255
Mantua Village	105,541	0	19,653	85,888	20,355
Total Portage County Sewer	3,714,074	0	648,302	3,065,772	558,469
Freedom Secondary Railroad	177,882	0	0	177,882	0
Total Intergovernmental Loans	3,891,956	0	648,302	3,243,654	558,469
Net Pension Liability - OPERS:					
Solid Waste Recycling Center	2,517,188	0	1,308,768	1,208,420	0
Portage County Sewer	1,678,125	134,505	0	1,812,630	0
Portage County Water	1,678,125	0	469,705	1,208,420	0
Streetsboro Sewer	839,063	369,357	0	1,208,420	0
Total Net Pension Liability - OPERS	6,712,501	503,862	1,778,473	5,437,890	0
Net OPEB Liability - OPERS:					
Solid Waste Recycling Center	726,538	89,709	0	816,247	0
Portage County Sewer	1,089,806	134,565	0	1,224,371	0
Portage County Water	726,538	89,709	0	816,247	0
Streetsboro Sewer	726,538	89,709	0	816,247	0
Total Net OPEB Liability - OPERS	3,269,420	403,692	0	3,673,112	0
Post-closure Liability	56,310	285	0	56,595	0
Capital Leases Payable	2,144,344	0	428,868	1,715,476	428,868
Compensated Absences	334,763	287,552	239,311	383,004	264,747
Total Business-type Activities	\$27,851,922	\$1,773,378	\$4,484,481	\$25,140,819	\$2,522,077

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

	Balance 12/31/17	Increase	Decrease	Balance 12/31/18	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds:					
1998 USDA Building Improvements	\$115,500	\$0	\$17,088	\$98,412	\$17,899
2001 USDA Building Improvements	66,224	0	6,069	60,155	6,358
2010 Riddle Block Building Refunding	1,620,000	0	140,000	1,480,000	147,000
Premium on 2010 Riddle Block Building Refunding	46,295	0	4,748	41,547	0
2010 County Buildings Refunding	2,281,000	0	220,000	2,061,000	230,000
Premium on 2010 County Buildings Refunding	64,544	0	7,376	57,168	0
2014 Courthouse Refunding	0	0	0	0	0
2010 Prosecutors Building	3,025,000	0	185,000	2,840,000	195,000
2013 Kent Courthouse	4,733,000	0	404,000	4,329,000	422,000
Premium on 2013 Kent Courthouse	135,159	0	13,863	121,296	0
2014 Energy Conservation	5,790,000	0	435,000	5,355,000	440,000
<i>Total General Obligation Bonds</i>	<u>17,876,722</u>	<u>0</u>	<u>1,433,144</u>	<u>16,443,578</u>	<u>1,458,257</u>
Special Assessment Bonds with Governmental Commitments:					
Portage County Water					
2007 Patricia Water Line	34,308	0	2,775	31,533	2,901
1999 Streetsboro Sewer Hale-McCraken	29,899	0	14,549	15,350	15,350
2010 Portage County Sewer Brimfield					
State Route 43 Refunding	131,000	0	31,000	100,000	31,000
Premium on 2010 Township State Route 43 Refunding	3,483	0	930	2,553	0
<i>Total Special Assessment Bonds</i>	<u>198,690</u>	<u>0</u>	<u>49,254</u>	<u>149,436</u>	<u>49,251</u>
OWDA Loans:					
Patricia Avenue - Sewer Improvements	14,490	0	14,490	0	0
Mantua Corners - Sewer Improvements	112,560	0	26,693	85,867	27,636
Horning/Rhodes - Sewer Improvements	16,691	0	5,372	11,319	5,561
<i>Total OWDA Loans</i>	<u>143,741</u>	<u>0</u>	<u>46,555</u>	<u>97,186</u>	<u>33,197</u>
Other Long-term Obligations					
Net Pension Liability					
OPERS	71,320,319	0	18,754,049	52,566,270	0
STRS	1,192,432	0	95,204	1,097,228	0
Total Net Pension Liability	<u>72,512,751</u>	<u>0</u>	<u>18,849,253</u>	<u>53,663,498</u>	<u>0</u>
Net OPEB Liability					
OPERS	31,604,387	3,902,375	0	35,506,762	0
STRS	195,849	0	195,849	0	0
Total Net OPEB Liability	<u>31,800,236</u>	<u>3,902,375</u>	<u>195,849</u>	<u>35,506,762</u>	<u>0</u>
Compensated Absences	4,197,775	3,382,402	3,423,955	4,156,222	2,923,413
Claims Payable	1,018,364	335,004	449,526	903,842	335,004
<i>Total Other Long-term Obligations</i>	<u>109,529,126</u>	<u>7,619,781</u>	<u>22,918,583</u>	<u>94,230,324</u>	<u>3,258,417</u>
<i>Total Governmental Activities</i>	<u>\$127,748,279</u>	<u>\$7,619,781</u>	<u>\$24,447,536</u>	<u>\$110,920,524</u>	<u>\$4,799,122</u>

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

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

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

In 1993 and 2001, Portage County entered into a contractual agreement with Summit County for the construction and future maintenance of a wastewater treatment plant. The project was financed mainly by OWDA debt issued in 1993 and 2001 by Summit County. All proceeds were received by Summit County and Summit County is responsible for the debt retirement and maintenance. The plant and lines will be a capital asset of Summit County. Cost overruns increased Portage County's share of the cost. The total amount owed to Summit County as of December 31, 2018 is \$517,139. This amount has been recorded on Portage County's books as a long-term liability in the portage county sewer enterprise fund. The annual interest rate of the obligations is 7.11 percent and 4.00 to 5.00 percent, respectively.

In 2005, Portage County entered into a contractual agreement with the City of Ravenna for the construction and future maintenance of a wastewater treatment plant that is in Portage County and that Portage County residents will be able to tap into. The project was financed mainly by OWDA debt issued in 2005 by the City of Ravenna. All proceeds were received by the City of Ravenna and the City of Ravenna is responsible for the debt retirement and maintenance. The plant will be a capital asset of the City of Ravenna. Cost overruns increased Portage County's share of the cost. The total amount owed to the City of Ravenna as of December 31, 2018 is \$2,462,745. This amount has been recorded on Portage County's books as a long-term liability in the portage county sewer enterprise fund. The annual interest rate of the obligation is 3.65 percent.

In 2004, Portage County entered into a contractual agreement with the Village of Mantua for the construction and future maintenance of a wastewater treatment plant that is in Portage County and that Portage County residents will be able to tap into. The project was financed mainly by OWDA debt issued in 2004 by the Village of Mantua. All proceeds were received by the Village of Mantua and the Village of Mantua is responsible for the debt retirement and maintenance. The plant will be a capital asset of the Village of Mantua. Cost overruns increased Portage County's share of the cost. The total amount owed to the Village of Mantua as of December 31, 2018 is \$85,888. 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 2018, payments were made to Summit County (\$112,351 and \$155,338), the City of Ravenna (\$360,960) and the Village of Mantua (\$19,653) from the Portage County sewer enterprise fund.

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

A line of credit has been established with the Ohio Water Development Authority in the amount of \$1,618,735 for the purchase of recycling trucks and bins in the solid waste recycling center enterprise fund. Since the loan repayment schedule has not yet been finalized, a repayment schedule is not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County is paying based on estimates. The balance of this loan at December 31, 2018 is \$1,365,645.

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 24.52 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$1,365,645. Principal and interest paid for the current year and total net revenues were \$193,061 and \$787,460 respectively.

The County has pledged future revenues, net of operating expenses, to repay various debt issues in the Portage County sewer fund. The debt is payable solely from net revenues and are payable through 2047. Annual principal and interest payments on the debt issues are expected to require 23.62 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$9,526,150. Principal and interest paid for the current year and total net revenues were \$731,077 and \$3,094,846 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 5.28 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$1,431,550. Principal and interest paid for the current year and total net revenues were \$151,589 and \$2,872,030 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 45.02 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$1,486,061. Principal and interest paid for the current year and total net revenues were \$729,534 and \$1,620,392 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 2018, the EPA required a final closure cost estimate from the County. (See Note 27)

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2018 are as follows:

Business-Type Activities

	OWDA Loans		OPWC Loans	Revenue Bonds		Intergovernmental Loans	
	Principal	Interest		Principal	Interest	Principal	Interest
2019	\$698,025	\$35,478	\$93,069	\$478,899	\$290,426	\$558,469	\$116,545
2020	717,799	15,818	62,983	499,173	271,350	581,502	93,403
2021	24,218	547	51,231	521,047	251,433	605,068	69,308
2022	0	0	39,480	436,721	232,671	439,767	44,211
2023	0	0	39,480	454,594	216,171	432,518	28,244
2024-2028	0	0	63,750	2,515,233	906,278	626,330	12,313
2029-2033	0	0	0	693,200	436,383	0	0
2034-2038	0	0	0	672,300	311,624	0	0
2039-2043	0	0	0	762,300	166,084	0	0
2044-2048	0	0	0	390,400	49,345	0	0
2049-2052	0	0	0	44,600	1,651	0	0
Total	\$1,440,042	\$51,843	\$349,993	\$7,468,467	\$3,133,416	\$3,243,654	\$364,024

Governmental Activities

	General Obligation Bonds		Special Assessment Bonds		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$1,458,257	\$499,081	\$49,251	\$5,513	\$33,197	\$2,669
2020	1,493,402	449,375	37,027	3,586	34,369	1,664
2021	1,549,615	398,442	38,153	2,110	29,620	668
2022	1,582,880	356,038	3,279	923	0	0
2023	1,639,204	311,351	3,406	792	0	0
2024-2028	7,425,209	813,504	15,767	1,694	0	0
2029-2030	1,075,000	48,563	0	0	0	0
Total	\$16,223,567	\$2,876,354	\$146,883	\$14,618	\$97,186	\$5,001

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, 2018, are an overall debt margin of \$69,869,193 and an unvoted debt margin of \$18,838,168.

Note 15 – Capital Lease

During 2018, 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, 2018 for business-type activities follows:

	Business-Type Activities
Vehicles	\$3,002,082
Less: Accumulated depreciation	(800,556)
Leased property, net of depreciation	\$2,201,526

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, 2018.

	Business-Type Activities
2019	\$428,868
2020	428,868
2021	428,868
2022	428,872
Present value of minimum lease payments	\$1,715,476

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, 2018, there were seven series of Industrial Revenue Bonds with an aggregate outstanding principal amount payable of \$109,115,000 and an original issue amount of \$122,540,000.

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:

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

Type	Coverage
Property Insurance (Blanket)	\$256,139,941
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 2018 was \$299.42 for single coverage and \$879.29 for family coverage. The monthly premium paid by employees that chose PPO Plan was \$35.13 for single coverage and \$124.36 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 \$289,993 reported in the fund at December 31, 2018, 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
2017	\$833,703	\$10,062,894	\$10,570,561	\$326,036
2018	326,036	10,348,460	10,384,503	289,993

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 2018. The maintenance of these benefits is accounted for in the workers' compensation internal service fund.

Incurred but not reported claims of \$903,842 have been accrued as a liability at December 31, 2018, 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, 2018, 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.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

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
2017	\$1,002,218	\$358,077	\$251,506	(\$90,425)	\$1,018,364
2018	1,018,364	335,004	150,420	(299,106)	903,842

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

Ohio Revised Code limits the County’s obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees’ services in exchange for compensation including pension 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 liability (asset) would be effective when the changes are legally enforceable. The Ohio revised Code 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 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.

Portage County, Ohio
Notes to the Basic Financial Statements
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Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a 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 to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members 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 CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
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
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

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

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 purchase of a monthly defined benefit annuity from OPERS (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	Law Enforcement
2018 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
2018 Actual Contribution Rates		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	0.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

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

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

*** 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 healthcare with the remainder going to pension.

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

For 2018, The County's contractually required contribution was \$6,551,360 for the traditional plan, \$131,457 for the combined plan and \$116,747 for the member directed plan. Of these amounts, \$269,121 is reported as an intergovernmental payable for the traditional plan, \$5,348 for the combined plan and \$6,647 for the member directed plan.

Portage County, Ohio
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Plan Description - State Teachers Retirement System (STRS)

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. 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. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. 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 goes to the DC Plan and the remaining 2 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

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

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member’s designated beneficiary is entitled to receive the member’s account balance.

Portage County, Ohio
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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 2018 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2018, the full employer contribution was allocated to pension.

The County’s contractually required contributions to STRS was \$77,549 for 2018. Of this amount \$3,253 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, 2017, and the net pension liability for STRS was measured as of June 30, 2018. 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 <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.36973440%	0.24070272%	0.00499017%	
Prior Measurement Date	<u>0.34363128%</u>	<u>0.18469056%</u>	<u>0.00501967%</u>	
Change in Proportionate Share	<u>0.02610312%</u>	<u>0.05601216%</u>	<u>-0.00002950%</u>	
Proportionate Share of the:				
Net Pension Liability	\$58,004,160	\$0	\$1,097,228	\$59,101,388
Net Pension Asset	0	327,675	0	327,675
Pension Expense	13,641,950	(179,824)	(217,817)	13,244,309

2018 pension expense for the member-directed defined contribution plan was \$116,747.

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources				
Differences between expected and actual experience	\$59,238	\$0	\$25,328	\$84,566
Changes of assumptions	6,931,885	28,636	194,450	7,154,971
Changes in proportion and differences between County contributions and proportionate share of contributions	2,865,431	0	0	2,865,431
County contributions subsequent to the measurement date	<u>6,551,360</u>	<u>131,457</u>	<u>42,385</u>	<u>6,725,202</u>
Total Deferred Outflows of Resources	<u>\$16,407,914</u>	<u>\$160,093</u>	<u>\$262,163</u>	<u>\$16,830,170</u>

Portage County, Ohio
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	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Inflows of Resources				
Differences between expected and actual experience	\$1,143,078	\$97,618	\$7,165	\$1,247,861
Net difference between projected and actual earnings on pension plan investments	12,452,728	51,699	66,534	12,570,961
Changes in proportion and differences between County contributions and proportionate share of contributions	19,423	27,170	566,429	613,022
Total Deferred Inflows of Resources	<u>\$13,615,229</u>	<u>\$176,487</u>	<u>\$640,128</u>	<u>\$14,431,844</u>

\$6,725,202 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 2019. 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:				
2019	\$6,696,226	(\$19,701)	(\$229,115)	\$6,447,410
2020	145,629	(21,114)	(134,163)	(9,648)
2021	(5,483,522)	(32,696)	(41,318)	(5,557,536)
2022	(5,117,008)	(31,473)	(15,754)	(5,164,235)
2023	0	(13,321)	0	(13,321)
Thereafter	0	(29,546)	0	(29,546)
Total	<u>(\$3,758,675)</u>	<u>(\$147,851)</u>	<u>(\$420,350)</u>	<u>(\$4,326,876)</u>

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, 2017, 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, 2017, are presented below.

Portage County, Ohio
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	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation COLA or Ad Hoc COLA:	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
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	7.5 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

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 above 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 2017, 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 16.82 percent for 2017.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

Portage County, Ohio
Notes to the Basic Financial Statements
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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.20 %
Domestic Equities	19.00	6.37
Real Estate	10.00	5.26
Private Equity	10.00	8.97
International Equities	20.00	7.88
Other investments	18.00	5.26
Total	100.00 %	5.66 %

Discount Rate 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 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 7.5 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 (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$103,000,609	\$58,004,160	\$20,490,680
OPERS Combined Plan	(178,120)	(327,675)	(430,858)

Changes between Measurement Date and Report Date

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County’s net pension liability is not known.

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2018, actuarial valuation are presented below:

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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

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 2018, 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:

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

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

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2018. 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, 2018. 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, 2018.

Portage County, Ohio
Notes to the Basic Financial Statements
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Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

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

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$1,602,355	\$1,097,228	\$669,704

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 (OPERS)

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

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. 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.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, state and local employers contributed at a rate of 14.0 percent of earnable salary and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

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Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2018 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 \$46,699 for 2018. Of this amount, \$1,899 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, 2020. 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. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2018, 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, 2016, rolled forward to the measurement date of December 31, 2017, 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, 2018, 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:

Portage County, Ohio
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	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability Current Measurement Date	0.36079680%	0.00499017%	
Proportion of the Net OPEB Liability Prior Measurement Date	<u>0.34527360%</u>	<u>0.00501967%</u>	
Change in Proportionate Share	<u>0.01552320%</u>	<u>-0.00002950%</u>	
Proportionate Share of the Net:			
OPEB Asset	\$0	\$80,186	\$80,186
OPEB Liability	39,179,874	0	39,179,874
OPEB Expense	3,804,928	(161,257)	3,643,671

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$30,521	\$4,694	\$35,215
Changes of assumptions	2,852,709	0	2,852,709
Changes in proportion and differences between County contributions and proportionate share of contributions	1,060,749	0	1,060,749
County contributions subsequent to the measurement date	<u>46,699</u>	<u>0</u>	<u>46,699</u>
Total Deferred Outflows of Resources	<u>\$3,990,678</u>	<u>\$4,694</u>	<u>\$3,995,372</u>
Deferred Inflows of Resources			
Changes of assumptions	\$0	\$109,261	\$109,261
Net difference between projected and actual earnings on OPEB plan investments	2,918,639	9,161	2,927,800
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>0</u>	<u>1,050</u>	<u>1,050</u>
Total Deferred Inflows of Resources	<u>\$2,918,639</u>	<u>\$119,472</u>	<u>\$3,038,111</u>

\$46,699 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, 2019. 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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Fiscal Year Ending June 30:	OPERS	STRS	Total
2019	\$1,155,969	(\$20,537)	\$1,135,432
2020	1,155,969	(20,537)	1,135,432
2021	(556,935)	(20,537)	(577,472)
2022	(729,663)	(18,456)	(748,119)
2023	0	(17,726)	(17,726)
Thereafter	0	(16,985)	(16,985)
Total	\$1,025,340	(\$114,778)	\$910,562

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 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, 2016, rolled forward to the measurement date of December 31, 2017. 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	3.85 percent
Prior Measurement date	4.23 percent
Investment Rate of Return	6.50 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

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 above described tables.

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

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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 2017, 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 is 15.2 percent for 2017.

The allocation of investment assets with 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 table below displays the Board-approved asset allocation policy for 2017 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 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other investments	17.00	5.39
Total	100.00 %	4.98 %

Discount Rate A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. 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 6.50 percent and a municipal bond rate of 3.31 percent. The projection of cash flows used to determine this single discount rate assumed that employer 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 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

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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 3.85 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 (2.85 percent) or one-percentage-point higher (4.85 percent) than the current rate:

	1% Decrease (2.85%)	Current Discount Rate (3.85%)	1% Increase (4.85%)
County's proportionate share of the net OPEB liability	\$52,052,154	\$39,179,874	\$28,766,329

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 2018 is 7.50 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	\$37,486,788	\$39,179,874	\$40,928,789

Changes between Measurement Date and Report Date

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6.0 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County's net OPEB liability is not known.

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2018, 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	6 percent initial, 4 percent ultimate
Medicare	5 percent initial, 4 percent ultimate
Medical	
Pre-Medicare	8 percent initial, 4 percent ultimate
Medicare	-5.23 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, 2018, 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, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent based on the methodology defined under GASB *Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)*. Valuation year per capita health care costs were updated.

Also since the prior measurement date, 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.

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, 2018. The blended discount rate used to measure the total OPEB liability was 4.13 percent as of June 30, 2017. The projection of cash flows used to determine the discount rate assumes STRS Ohio 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. 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, 2018. The blended discount rate of 4.13 percent, which represents the long-term expected rate of return of 7.45 percent for the funded benefit payments and the Bond Buyer 20-year municipal bond rate of 3.58 percent for the unfunded benefit payments, was used to measure the total OPEB liability as of June 30, 2017.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

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, 2018, 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.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	(\$68,728)	(\$80,186)	(\$89,818)

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$89,274)	(\$80,186)	(\$70,958)

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	\$4,696,307	Portage County Sewer	\$2,168,774
Mental Health and Recovery Board	434,038	Portage County Water	214,993
Developmental Disabilities	1,142,438	Streetsboro Sewer	397,078
Other Governmental Funds	507,261	Other Enterprise Funds	58,198
<i>Total Governmental Funds</i>	\$6,780,044	<i>Total Enterprise Funds</i>	\$2,839,043
		Internal Service Funds	\$668,501

Contractual Commitments

As of December 31, 2018, the County had contractual commitments for the following projects:

	Contract Amount	Amount Paid	Remaining on Contract
General	\$10,753,021	\$6,740,206	\$4,012,815
Real Estate Assessment	1,001,360	980,950	20,410
Court	201,135	151,266	49,869
Motor Vehicle Gas Tax	226,904	20,576	206,328
Mental Health Services	2,758,091	2,353,034	405,057
Developmental Disabilities Services	1,231,684	483,011	748,673
Roadwork Development	279,813	10,614	269,199
Health Benefits	10,610,601	10,077,703	532,898
Portage County Sewer	940,478	123,722	816,756
Portage County Water	197,279	27,975	169,304
Storm Water Management	72,640	14,442	58,198
Total	\$28,273,006	\$20,983,499	\$7,289,507

Remaining commitment amounts were encumbered at year end.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

Note 21 - Interfund Transfers, Balances and Internal Balances

Interfund Transfers

Interfund transfers for the year ended December 31, 2018, consisted of the following:

Trnsfers In	Transfers Out		
	General	Other Governmental Funds	Total
General	\$0	\$22,468	\$22,468
Mental Health and Recovery Board	414,000	0	414,000
Developmental Disabilities	0	351,491	351,491
Job and Family Services	465,655	0	465,655
Other Governmental Funds	312,010	919,208	1,231,218
<i>Total</i>	<u>\$1,191,665</u>	<u>\$1,293,167</u>	<u>\$2,484,832</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 the general fund to return money to the fund from which it was originally provided once a project is completed. Other governmental funds also made transfers to the developmental disabilities major special revenue fund and to other governmental funds for to cover capital related projects and to cover principal and interest on general obligation bonds.

Interfund Balances

Interfund balances at December 31, 2018, 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	\$313,522	\$313,522
Mental Health and Recovery Board	0	3,554	3,554
Developmental Disabilities	0	84,458	84,458
Job and Family Services	0	104,140	104,140
Solid Waste Recycling Center	0	11,210	11,210
Portage County Sewer	0	27,292	27,292
Portage County Water	0	9,793	9,793
Streetsboro Sewer	0	13,298	13,298
Other Governmental Funds	1,015,601	71,249	1,086,850
Other Enterprise Funds	0	748	748
Internal Service Funds	15,000	5,336	20,336
<i>Total</i>	<u>\$1,030,601</u>	<u>\$644,600</u>	<u>\$1,675,201</u>

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

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 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 business type activities column related to pension include deferred outflow of resources (\$457 solid waste recycling center, \$354,159 Portage County sewer and \$22,404 Portage County water enterprise funds) and deferred inflows of resources (\$354,159 solid waste recycling center and \$22,861 Portage County sewer enterprise funds) in the amount of \$377,020.

Eliminations made in the total column of the entity wide statement of net position include deferred outflows of resources for the business type activities (\$99 solid waste recycling, \$128 Portage County water and \$32 Streetsboro sewer enterprise funds) and deferred inflows of resources for the governmental activities in the amount of \$259.

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.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

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 2018, the County contributed \$182,044 to the Commission which represents 43.65 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, 128 North Prospect Street, Ravenna, Ohio 44266.

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

The Organization is a jointly governed organization among Portage, Stark, Summit and Wayne counties and the cities of Canton, Akron, Wooster and Kent. A thirty-seven member general policy board oversees the operations of the Organization. Each member appoints board representatives based on population. The County has three representatives on the Board at the present time. The Board exercises total authority for the day-to-day operations of the Organization. These include budgeting, appropriating, contracting, and designating management. Its purpose is to foster a cooperative effort in regional planning, programming and the implementation of regional plans and programs. Each participant's degree of control is limited to its representation on the Board. The County has no financial responsibility for any of the Organization's liabilities. In 2018, the County contributed \$23,853 which represents three percent of total contributions. Complete financial statements may be obtained from the NEFCO at 969 Copley Road, Akron, Ohio 44320-2992.

Akron Metropolitan Area Transportation Study (Organization)

The Akron Metropolitan Area Transportation Study is a jointly governed organization among Portage County, Summit County and Chippewa Township in Wayne County. Three County Commissioners and the County Engineer serve on the 42 member board. The Board controls the budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. Its purpose is to identify existing and potential transportation problems and to ensure planned improvements are consistent with area transportation goals and objectives. In 2018, the County contributed \$16,493 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.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

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 2018. Complete financial statements can be obtained from Neighborhood Services at 231 W. Main Street, Ravenna, Ohio 44266.

Portage County Family and Children First Council (Council)

The mission of the Council is to promote and facilitate collaboration among community agencies serving children and their families and to unite the community in promoting the well-being of children and their families through leadership advocacy, and coordination of services. The Board of Trustees is made up of 18 individuals from various organizations including 5 from the County. The Board controls the budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The County made no contributions to the Council during the year 2018.

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 2018.

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 2018. Complete financial statements can be obtained from the Portage County District Library at 10482 South Street, Garrettsville, Ohio 44231.

Portage County Park District (District)

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2018

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 2018, the County contributed \$1,855,298 to the Detention Center which represents 67 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 Infirmery 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 \$269 and \$6,114 represents the interest earnings on donor- restricted investments and is available for expenditure by the governing board, for purposes consistent with the endowment's intent. State law permits the governing board to appropriate, for purposes consistent with the endowment's intent, net appreciation, realized and unrealized, unless the endowment terms specify otherwise.

Note 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, 2018, the current final closure cost estimate is \$56,595, and is reported as a liability on the County's books.

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 Five Years (1)**

	2018	2017	2016	2015
County's Proportion of the Net Pension Liability	0.36973440%	0.34363128%	0.34064505%	0.34380665%
County's Proportionate Share of the Net Pension Liability	\$58,004,160	\$78,032,820	\$59,004,018	\$41,466,925
County's Covered Payroll	\$46,254,188	\$43,383,659	\$41,900,689	\$41,217,871
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	125.40%	179.87%	140.82%	100.60%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.66%	77.25%	81.08%	86.45%

(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

2014

0.34380665%

\$40,530,325

\$41,379,724

97.95%

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
2018 (1)*

	2018
County's Proportion of the Net Pension Asset	0.24070272%
County's Proportionate Share of the Net Pension Asset	\$327,675
County's Covered Payroll	\$945,131
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-34.67%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	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 Two Years (1)**

	2018	2017
County's Proportion of the Net OPEB Liability	0.36079680%	0.34527360%
County's Proportionate Share of the Net OPEB Liability	\$39,179,874	\$34,873,807
County's Covered Payroll	\$48,504,494	\$44,553,134
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	80.78%	78.27%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	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 Six Fiscal Years (1) **

	2018	2017	2016	2015
County's Proportion of the Net Pension Liability	0.00499017%	0.00501967%	0.00580607%	0.00840697%
County's Proportionate Share of the Net Pension Liability	\$1,097,228	\$1,192,432	\$1,943,467	\$2,323,440
County's Covered Payroll	\$567,300	\$551,850	\$610,907	\$877,129
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	193.41%	216.08%	318.13%	264.89%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.30%	75.30%	66.80%	72.10%

(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

<u>2014</u>	<u>2013</u>
0.01060681%	0.01060681%
\$2,579,943	\$3,073,212
\$1,167,805	\$1,286,319
220.92%	238.92%
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 Two Years (1)**

	2018	2017
County's Proportion of the Net OPEB Liability (Asset)	0.00499017%	0.00501967%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$80,186)	\$195,849
County's Covered Payroll	\$567,300	\$551,850
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-14.13%	35.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	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 Six Years (1)

	2018	2017	2016	2015
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$6,551,360	\$6,154,632	\$5,337,242	\$5,150,534
Contributions in Relation to the Contractually Required Contribution	(6,551,360)	(6,154,632)	(5,337,242)	(5,150,534)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$45,818,828	\$46,254,188	\$43,383,659	\$41,900,689
Contributions as a Percentage of Covered Payroll	<u>14.30%</u>	<u>13.31%</u>	<u>12.30%</u>	<u>12.29%</u>
Net Pension Asset - Combined Plan				
Contractually Required Contribution (2)	\$131,457	\$122,867	\$86,270	
Contributions in Relation to the Contractually Required Contribution	(131,457)	(122,867)	(86,270)	
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
County Covered Payroll	\$938,979	\$945,131	\$718,917	
Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>	
Net OPEB Liability - OPERS Plan (3)				
Contractually Required Contribution	\$46,699	\$524,201	\$914,453	
Contributions in Relation to the Contractually Required Contribution	(46,699)	(524,201)	(914,453)	
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
County Covered Payroll (4)	\$47,925,282	\$48,504,494	\$44,553,134	
Contributions as a Percentage of Covered Payroll	<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>2014</u>	<u>2013</u>
\$5,064,026	\$5,499,261
<u>(5,064,026)</u>	<u>(5,499,261)</u>
<u>\$0</u>	<u>\$0</u>
\$41,217,871	\$41,379,724
<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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Net Pension Liability				
Contractually Required Contribution	\$77,549	\$78,260	\$74,723	\$94,603
Contributions in Relation to the Contractually Required Contribution	<u>(77,549)</u>	<u>(78,260)</u>	<u>(74,723)</u>	<u>(94,603)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$553,921	\$559,000	\$533,736	\$675,734
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	\$553,921	\$559,000	\$533,736	\$675,734
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

2014	2013	2012	2011	2010	2009
\$150,228	\$160,515	\$164,801	\$170,014	\$169,472	\$169,999
<u>(150,228)</u>	<u>(160,515)</u>	<u>(164,801)</u>	<u>(170,014)</u>	<u>(169,472)</u>	<u>(169,999)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,109,457	\$1,234,731	\$1,267,700	\$1,307,800	\$1,303,631	\$1,307,685
<u>13.54%</u>	<u>13.00%</u>	<u>13.00%</u>	<u>13.00%</u>	<u>13.00%</u>	<u>13.00%</u>
\$5,096	\$12,347	\$12,677	\$13,078	\$13,036	\$13,077
<u>(5,096)</u>	<u>(12,347)</u>	<u>(12,677)</u>	<u>(13,078)</u>	<u>(13,036)</u>	<u>(13,077)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,109,457	\$1,234,731	\$1,267,700	\$1,307,800	\$1,303,631	\$1,307,685
<u>0.46%</u>	<u>1.00%</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, 2018

Changes in Assumptions – OPERS Pension

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

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

Amounts reported 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 above described tables.

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

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, 2018

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

For 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 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.

Changes in Benefit Terms – STRS OPEB

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.

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.

(continued)

Portage County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13,380,645	\$96,581	\$1,004,419	\$14,481,645
Cash and Cash Equivalents In Segregated Accounts	310,640	0	0	310,640
Materials and Supplies Inventory	294,801	0	0	294,801
Intergovernmental Receivable	3,927,279	0	1,826	3,929,105
Prepaid Items	9,366	0	0	9,366
Property Taxes Receivable	0	1,188,799	0	1,188,799
Special Assessments Receivable	21,751	355,228	0	376,979
Loans Receivable	5,729,487	0	0	5,729,487
<i>Total Assets</i>	<u>\$23,673,969</u>	<u>\$1,640,608</u>	<u>\$1,006,245</u>	<u>\$26,320,822</u>
Liabilities				
Accounts Payable	\$176,619	\$0	\$214,172	\$390,791
Accrued Wages	272,278	0	0	272,278
Intergovernmental Payable	191,443	0	0	191,443
Interfund Payable	1,056,678	30,172	0	1,086,850
<i>Total Liabilities</i>	<u>1,697,018</u>	<u>30,172</u>	<u>214,172</u>	<u>1,941,362</u>
Deferred Inflows of Resources				
Property Taxes	0	1,188,799	0	1,188,799
Unavailable Revenue	2,395,049	355,228	0	2,750,277
<i>Total Deferred Inflows of Resources</i>	<u>2,395,049</u>	<u>1,544,027</u>	<u>0</u>	<u>3,939,076</u>
Fund Balances				
Nonspendable	304,167	0	0	304,167
Restricted	19,314,986	66,409	792,073	20,173,468
Unassigned (Deficit)	(37,251)	0	0	(37,251)
<i>Total Fund Balances</i>	<u>19,581,902</u>	<u>66,409</u>	<u>792,073</u>	<u>20,440,384</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$23,673,969</u>	<u>\$1,640,608</u>	<u>\$1,006,245</u>	<u>\$26,320,822</u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$0	\$1,084,345	\$0	\$1,084,345
Intergovernmental	11,206,755	0	1,609,659	12,816,414
Interest	106,621	0	0	106,621
Licenses and Permits	778,871	0	0	778,871
Fines and Forfeitures	2,647,761	0	0	2,647,761
Rentals and Royalties	0	143,922	0	143,922
Charges for Services	3,301,735	0	0	3,301,735
Contributions and Donations	33,902	0	0	33,902
Special Assessments	13,035	90,195	0	103,230
Other	282,578	0	0	282,578
<i>Total Revenues</i>	<u>18,371,258</u>	<u>1,318,462</u>	<u>1,609,659</u>	<u>21,299,379</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	10,714,475	0	0	10,714,475
Judicial	728,559	0	0	728,559
Public Safety	3,108,370	0	0	3,108,370
Public Works	7,542,705	0	0	7,542,705
Health	1,535,842	0	0	1,535,842
Human Services	472,250	0	0	472,250
Capital Outlay	0	0	2,200,178	2,200,178
Debt Service:				
Principal Retirement	0	1,502,036	0	1,502,036
Interest and Fiscal Charges	0	561,564	0	561,564
<i>Total Expenditures</i>	<u>24,102,201</u>	<u>2,063,600</u>	<u>2,200,178</u>	<u>28,365,979</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,730,943)</u>	<u>(745,138)</u>	<u>(590,519)</u>	<u>(7,066,600)</u>
Other Financing Sources (Uses)				
Transfers In	251,692	629,181	350,345	1,231,218
Transfers Out	(350,345)	0	(942,822)	(1,293,167)
<i>Total Other Financing Sources (Uses)</i>	<u>(98,653)</u>	<u>629,181</u>	<u>(592,477)</u>	<u>(61,949)</u>
<i>Net Change in Fund Balances</i>	(5,829,596)	(115,957)	(1,182,996)	(7,128,549)
<i>Fund Balances Beginning of Year</i>	<u>25,411,498</u>	<u>182,366</u>	<u>1,975,069</u>	<u>27,568,933</u>
<i>Fund Balances End of Year</i>	<u>\$19,581,902</u>	<u>\$66,409</u>	<u>\$792,073</u>	<u>\$20,440,384</u>

Portage County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	Real Estate Assessment	Delinquent Real Estate Tax Assessment Collection	Law Library	Court Fund
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,496,305	\$1,031,091	\$790,712	\$1,750,044
Cash and Cash Equivalents In Segregated Accounts	0	0	29,385	92,187
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>\$2,496,305</u>	<u>\$1,031,091</u>	<u>\$820,097</u>	<u>\$1,842,231</u>
Liabilities				
Accounts Payable	\$2,974	\$2,231	\$54,158	\$3,204
Accrued Wages	18,458	10,629	2,787	14,559
Intergovernmental Payable	7,565	4,357	1,143	5,969
Interfund Payable	5,483	2,280	458	5,554
<i>Total Liabilities</i>	<u>34,480</u>	<u>19,497</u>	<u>58,546</u>	<u>29,286</u>
Deferred Inflows of Resources				
Unavailable Revenue	0	0	0	0
Fund Balances				
Nonspendable	0	0	0	0
Restricted	2,461,825	1,011,594	761,551	1,812,945
Unassigned (Deficit)	0	0	0	0
<i>Total Fund (Deficit) Balances</i>	<u>2,461,825</u>	<u>1,011,594</u>	<u>761,551</u>	<u>1,812,945</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$2,496,305</u>	<u>\$1,031,091</u>	<u>\$820,097</u>	<u>\$1,842,231</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>
\$817,246	\$227,725	\$1,643,420	\$16,232	\$275,262
156,334	0	26,049	0	0
0	0	0	0	0
109,223	0	101,404	0	56,784
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$1,082,803</u>	<u>\$227,725</u>	<u>\$1,770,873</u>	<u>\$16,232</u>	<u>\$332,046</u>
\$20,928	\$3,671	\$1,955	\$0	\$11,665
5,330	16,174	20,480	0	7,189
12,460	6,627	11,712	0	66,410
30,809	4,112	16,986	0	3,069
<u>69,527</u>	<u>30,584</u>	<u>51,133</u>	<u>0</u>	<u>88,333</u>
<u>72,676</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>56,784</u>
0	0	0	0	0
940,600	197,141	1,719,740	16,232	186,929
0	0	0	0	0
<u>940,600</u>	<u>197,141</u>	<u>1,719,740</u>	<u>16,232</u>	<u>186,929</u>
<u>\$1,082,803</u>	<u>\$227,725</u>	<u>\$1,770,873</u>	<u>\$16,232</u>	<u>\$332,046</u>

(continued)

Portage County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2018

	Motor Vehicle and Gas Tax	Community Development	Marriage License	Dog and Kennel
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,896,902	\$463,855	\$14,147	\$567,159
Cash and Cash Equivalents In Segregated Accounts	5,791	0	416	478
Materials and Supplies Inventory	294,801	0	0	0
Intergovernmental Receivable	3,365,945	0	0	0
Prepaid Items	9,366	0	0	0
Special Assessments Receivable	21,751	0	0	0
Loans Receivable	0	5,729,487	0	0
<i>Total Assets</i>	<u>\$6,594,556</u>	<u>\$6,193,342</u>	<u>\$14,563</u>	<u>\$567,637</u>
Liabilities				
Accounts Payable	\$68,757	\$0	\$1,011	\$1,470
Accrued Wages	123,879	0	0	11,323
Intergovernmental Payable	52,942	0	0	5,283
Interfund Payable	417,634	0	0	104,489
<i>Total Liabilities</i>	<u>663,212</u>	<u>0</u>	<u>1,011</u>	<u>122,565</u>
Deferred Inflows of Resources				
Unavailable Revenue	2,265,589	0	0	0
Fund Balances				
Nonspendable	304,167	0	0	0
Restricted	3,361,588	6,193,342	13,552	445,072
Unassigned (Deficit)	0	0	0	0
<i>Total Fund (Deficit) Balances</i>	<u>3,665,755</u>	<u>6,193,342</u>	<u>13,552</u>	<u>445,072</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$6,594,556</u>	<u>\$6,193,342</u>	<u>\$14,563</u>	<u>\$567,637</u>

<u>Women, Infants and Children</u>	<u>Indigent Guardianship</u>	<u>Victim Assistance</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$187,961	\$191,232	\$11,352	\$13,380,645
0	0	0	310,640
0	0	0	294,801
213,925	0	79,998	3,927,279
0	0	0	9,366
0	0	0	21,751
0	0	0	5,729,487
<u>\$401,886</u>	<u>\$191,232</u>	<u>\$91,350</u>	<u>\$23,673,969</u>
\$1,316	\$2,139	\$1,140	\$176,619
27,897	0	13,573	272,278
11,412	0	5,563	191,443
357,479	0	108,325	1,056,678
<u>398,104</u>	<u>2,139</u>	<u>128,601</u>	<u>1,697,018</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,395,049</u>
0	0	0	304,167
3,782	189,093	0	19,314,986
0	0	(37,251)	(37,251)
<u>3,782</u>	<u>189,093</u>	<u>(37,251)</u>	<u>19,581,902</u>
<u>\$401,886</u>	<u>\$191,232</u>	<u>\$91,350</u>	<u>\$23,673,969</u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

	Real Estate Assessment	Delinquent Real Estate Tax Assessment Collection	Law Library	Court Fund
Revenues				
Intergovernmental	\$0	\$0	\$0	\$0
Interest	0	16,127	0	0
Licenses and Permits	45	0	0	0
Fines and Forfeitures	0	0	411,925	1,291,447
Charges for Services	2,044,703	668,915	7,490	0
Contributions and Donations	0	0	0	0
Special Assessments	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>2,044,748</u>	<u>685,042</u>	<u>419,415</u>	<u>1,291,447</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	9,595,913	702,824	415,738	0
Judicial	0	0	0	728,559
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>9,595,913</u>	<u>702,824</u>	<u>415,738</u>	<u>728,559</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,551,165)</u>	<u>(17,782)</u>	<u>3,677</u>	<u>562,888</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>	(7,551,165)	(17,782)	3,677	562,888
<i>Fund Balances Beginning of Year</i>	<u>10,012,990</u>	<u>1,029,376</u>	<u>757,874</u>	<u>1,250,057</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$2,461,825</u>	<u>\$1,011,594</u>	<u>\$761,551</u>	<u>\$1,812,945</u>

Sheriff's Fund	Juvenile Court Grants	Probation Services	Probate Court Conduct	Hazmat Operations and Planning	Motor Vehicle and Gas Tax
\$469,929	\$506,896	\$409,966	\$0	\$147,421	\$7,962,093
0	0	0	0	0	52,889
204,412	0	0	0	0	3,100
2,537	0	829,223	815	0	90,488
460,615	0	0	0	20,920	76,750
15,052	0	0	0	0	1,998
0	0	0	0	0	13,035
0	0	0	0	0	36,458
<u>1,152,545</u>	<u>506,896</u>	<u>1,239,189</u>	<u>815</u>	<u>168,341</u>	<u>8,236,811</u>
0	0	0	0	0	0
0	0	0	0	0	0
1,224,293	568,672	882,447	0	432,958	0
0	0	0	0	0	7,508,117
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,224,293</u>	<u>568,672</u>	<u>882,447</u>	<u>0</u>	<u>432,958</u>	<u>7,508,117</u>
<u>(71,748)</u>	<u>(61,776)</u>	<u>356,742</u>	<u>815</u>	<u>(264,617)</u>	<u>728,694</u>
41,147	0	0	0	152,300	0
0	0	0	0	0	(350,345)
<u>41,147</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>152,300</u>	<u>(350,345)</u>
(30,601)	(61,776)	356,742	815	(112,317)	378,349
<u>971,201</u>	<u>258,917</u>	<u>1,362,998</u>	<u>15,417</u>	<u>299,246</u>	<u>3,287,406</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>

(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, 2018

	Community Development	Marriage License	Dog and Kennel	Women, Infants and Children
Revenues				
Intergovernmental	\$341,900	\$0	\$2,500	\$1,013,167
Interest	37,605	0	0	0
Licenses and Permits	0	25,555	545,759	0
Fines and Forfeitures	0	0	3,393	0
Charges for Services	1,604	0	20,738	0
Contributions and Donations	0	0	16,352	500
Special Assessments	0	0	0	0
Other	244,152	0	1,968	0
<i>Total Revenues</i>	<u>625,261</u>	<u>25,555</u>	<u>590,710</u>	<u>1,013,667</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	34,588	0	0	0
Health	0	25,549	485,029	1,025,264
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>34,588</u>	<u>25,549</u>	<u>485,029</u>	<u>1,025,264</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>590,673</u>	<u>6</u>	<u>105,681</u>	<u>(11,597)</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	3,248
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,248</u>
<i>Net Change in Fund Balances</i>	590,673	6	105,681	(8,349)
<i>Fund Balances Beginning of Year</i>	<u>5,602,669</u>	<u>13,546</u>	<u>339,391</u>	<u>12,131</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$6,193,342</u>	<u>\$13,552</u>	<u>\$445,072</u>	<u>\$3,782</u>

Indigent Guardianship	Victim Assistance	Total Nonmajor Special Revenue Funds
\$0	\$352,883	\$11,206,755
0	0	106,621
0	0	778,871
17,933	0	2,647,761
0	0	3,301,735
0	0	33,902
0	0	13,035
0	0	282,578
<u>17,933</u>	<u>352,883</u>	<u>18,371,258</u>
0	0	10,714,475
0	0	728,559
0	0	3,108,370
0	0	7,542,705
0	0	1,535,842
<u>21,840</u>	<u>450,410</u>	<u>472,250</u>
<u>21,840</u>	<u>450,410</u>	<u>24,102,201</u>
<u>(3,907)</u>	<u>(97,527)</u>	<u>(5,730,943)</u>
0	54,997	251,692
0	0	(350,345)
<u>0</u>	<u>54,997</u>	<u>(98,653)</u>
(3,907)	(42,530)	(5,829,596)
<u>193,000</u>	<u>5,279</u>	<u>25,411,498</u>
<u>\$189,093</u>	<u>(\$37,251)</u>	<u>\$19,581,902</u>

Portage County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2018

	<u>Bond Retirement</u>	<u>Special Assessment Debt Retirement</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$41,052	\$55,529	\$96,581
Property Taxes Receivable	1,188,799	0	1,188,799
Special Assessments Receivable	<u>0</u>	<u>355,228</u>	<u>355,228</u>
<i>Total Assets</i>	<u>\$1,229,851</u>	<u>\$410,757</u>	<u>\$1,640,608</u>
Liabilities			
Interfund Payable	<u>\$0</u>	<u>\$30,172</u>	<u>\$30,172</u>
Deferred Inflows of Resources			
Property Taxes	1,188,799	0	1,188,799
Unavailable Revenue	<u>0</u>	<u>355,228</u>	<u>355,228</u>
<i>Total Deferred Inflows of Resources</i>	<u>1,188,799</u>	<u>355,228</u>	<u>1,544,027</u>
Fund Balances			
Restricted	<u>41,052</u>	<u>25,357</u>	<u>66,409</u>
<i>Total Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,229,851</u>	<u>\$410,757</u>	<u>\$1,640,608</u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2018

	Bond Retirement	Special Assessment Debt Retirement	Total Nonmajor Debt Service Funds
Revenues			
Property Taxes	\$1,084,345	\$0	\$1,084,345
Rentals and Royalties	143,922	0	143,922
Special Assessments	0	90,195	90,195
<i>Total Revenues</i>	<u>1,228,267</u>	<u>90,195</u>	<u>1,318,462</u>
Expenditures			
Debt Service:			
Principal Retirement	1,407,157	94,879	1,502,036
Interest and Fiscal Charges	546,841	14,723	561,564
<i>Total Expenditures</i>	<u>1,953,998</u>	<u>109,602</u>	<u>2,063,600</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(725,731)	(19,407)	(745,138)
Other Financing Sources (Uses)			
Transfers In	629,181	0	629,181
<i>Net Change in Fund Balances</i>	(96,550)	(19,407)	(115,957)
<i>Fund Balances Beginning of Year</i>	<u>137,602</u>	<u>44,764</u>	<u>182,366</u>
<i>Fund Balances End of Year</i>	<u><u>\$41,052</u></u>	<u><u>\$25,357</u></u>	<u><u>\$66,409</u></u>

Portage County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2018

	<u>Permanent Improvements</u>	<u>Roadwork Improvements</u>	<u>Total Nonmajor Capital Projects Funds</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$313,819	\$690,600	\$1,004,419
Intergovernmental Receivable	<u>0</u>	<u>1,826</u>	<u>1,826</u>
<i>Total Assets</i>	<u><u>\$313,819</u></u>	<u><u>\$692,426</u></u>	<u><u>\$1,006,245</u></u>
Liabilities			
Accounts Payable	\$0	\$214,172	\$214,172
Fund Balances			
Restricted	<u>313,819</u>	<u>478,254</u>	<u>792,073</u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$313,819</u></u>	<u><u>\$692,426</u></u>	<u><u>\$1,006,245</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, 2018

	<u>Permanent Improvements</u>	<u>Roadwork Improvements</u>	<u>Total Nonmajor Capital Projects Funds</u>
Revenues			
Intergovernmental	\$0	\$1,609,659	\$1,609,659
Expenditures			
Capital Outlay	<u>15,832</u>	<u>2,184,346</u>	<u>2,200,178</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(15,832)</u>	<u>(574,687)</u>	<u>(590,519)</u>
Other Financing Sources (Uses)			
Transfers In	0	350,345	350,345
Transfers Out	<u>(942,822)</u>	<u>0</u>	<u>(942,822)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(942,822)</u>	<u>350,345</u>	<u>(592,477)</u>
<i>Net Change in Fund Balances</i>	(958,654)	(224,342)	(1,182,996)
<i>Fund Balances Beginning of Year</i>	<u>1,272,473</u>	<u>702,596</u>	<u>1,975,069</u>
<i>Fund Balances End of Year</i>	<u><u>\$313,819</u></u>	<u><u>\$478,254</u></u>	<u><u>\$792,073</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.

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, 2018

	Freedom Secondary Railroad	Storm Water Management	Total Nonmajor Enterprise Funds
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$6,736	\$1,748,344	\$1,755,080
Accounts Receivable	0	1,173,175	1,173,175
<i>Total Current Assets</i>	<u>6,736</u>	<u>2,921,519</u>	<u>2,928,255</u>
<i>Noncurrent Assets:</i>			
Loans Receivable	0	50,657	50,657
<i>Capital Assets:</i>			
Nondepreciable Capital Assets	71,401	0	71,401
Depreciable Capital Assets, Net	106,794	0	106,794
<i>Total Noncurrent Assets</i>	<u>178,195</u>	<u>50,657</u>	<u>228,852</u>
<i>Total Assets</i>	<u>184,931</u>	<u>2,972,176</u>	<u>3,157,107</u>
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	0	12,850	12,850
Accrued Wages	0	2,231	2,231
Intergovernmental Payable	4,583	914	5,497
Interfund Payable	0	748	748
<i>Total Current Liabilities</i>	<u>4,583</u>	<u>16,743</u>	<u>21,326</u>
<i>Long-Term Liabilities:</i>			
Intergovernmental Loans Payable	177,882	0	177,882
<i>Total Liabilities</i>	<u>182,465</u>	<u>16,743</u>	<u>199,208</u>
Net Position			
Net Investment in Capital Assets	313	0	313
Unrestricted	2,153	2,955,433	2,957,586
<i>Total Net Position</i>	<u>\$2,466</u>	<u>\$2,955,433</u>	<u>\$2,957,899</u>

Portage County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2018*

	Freedom Secondary Railroad	Storm Water Management	Total Nonmajor Enterprise Funds
Operating Revenues			
Charges for Services	\$0	\$343,069	\$343,069
Other	880	13,258	14,138
<i>Total Operating Revenues</i>	<u>880</u>	<u>356,327</u>	<u>357,207</u>
Operating Expenses			
Personal Services	0	66,196	66,196
Contractual Services	4,583	742,805	747,388
Depreciation and Amortization	4,751	0	4,751
Other	0	70,789	70,789
<i>Total Operating Expenses</i>	<u>9,334</u>	<u>879,790</u>	<u>889,124</u>
<i>Change in Net Position</i>	(8,454)	(523,463)	(531,917)
<i>Net Position Beginning of Year</i>	<u>10,920</u>	<u>3,478,896</u>	<u>3,489,816</u>
<i>Net Position End of Year</i>	<u><u>\$2,466</u></u>	<u><u>\$2,955,433</u></u>	<u><u>\$2,957,899</u></u>

Portage County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2018

	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	\$1,029,437	\$1,030,317
Other Cash Receipts	0	13,258	13,258
Cash Payments to Employees for Services	0	(63,881)	(63,881)
Cash Payments for Interfund Services Provided	0	(748)	(748)
Cash Payments for Goods and Services	0	(792,028)	(792,028)
Other Cash Payments	0	(70,789)	(70,789)
<i>Net Cash Provided by (Used for) Operating Activities</i>	880	115,249	116,129
<i>Cash and Cash Equivalents Beginning of Year</i>	5,856	1,633,095	1,638,951
<i>Cash and Cash Equivalents End of Year</i>	\$6,736	\$1,748,344	\$1,755,080
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	(\$8,454)	(\$523,463)	(\$531,917)
Adjustments:			
Depreciation and Amortization	4,751	0	4,751
Increase in Assets:			
Accounts Receivable	0	(12,391)	(12,391)
Intergovernmental Receivable	0	698,759	698,759
Loans Receivable	0	(50,657)	(50,657)
Increase (Decrease) in Liabilities:			
Accounts Payable	0	1,434	1,434
Accrued Wages	0	770	770
Intergovernmental Payable	4,583	690	5,273
Interfund Payable	0	107	107
<i>Total Adjustments</i>	9,334	638,712	648,046
<i>Net Cash Provided by (Used for) Operating Activities</i>	\$880	\$115,249	\$116,129

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, 2018

	Central Services	Health Benefits	Workers' Compensation	Total
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$645,697	\$4,587,548	\$5,324,863	\$10,558,108
Materials and Supplies Inventory	45,722	0	0	45,722
Prepaid Items	0	0	254,847	254,847
Interfund Receivable	126,545	484,394	33,661	644,600
Intergovernmental Receivable	16,297	0	0	16,297
<i>Total Current Assets</i>	834,261	5,071,942	5,613,371	11,519,574
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Depreciable Capital Assets, Net	2,783	0	0	2,783
<i>Total Assets</i>	837,044	5,071,942	5,613,371	11,522,357
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	158,049	301,333	1,792	461,174
Accrued Wages	15,628	4,017	3,569	23,214
Intergovernmental Payable	6,378	1,646	13,767	21,791
Interfund Payable	18,954	593	789	20,336
Compensated Absences Payable	54,783	2,840	8,844	66,467
Claims Payable	0	289,993	335,004	624,997
<i>Total Current Liabilities</i>	253,792	600,422	363,765	1,217,979
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable	27,354	1,319	11,447	40,120
Claims Payable	0	0	568,838	568,838
<i>Total Long-Term Liabilities</i>	27,354	1,319	580,285	608,958
<i>Total Liabilities</i>	281,146	601,741	944,050	1,826,937
Net Position				
Investment in Capital Assets	2,783	0	0	2,783
Unrestricted	553,115	4,470,201	4,669,321	9,692,637
<i>Total Net Position</i>	\$555,898	\$4,470,201	\$4,669,321	\$9,695,420

Portage County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2018*

	Central Services	Health Benefits	Workers' Compensation	Total
Operating Revenues				
Charges for Services	\$2,178,530	\$12,887,995	\$879,754	\$15,946,279
Other	77,144	9,733	0	86,877
<i>Total Operating Revenues</i>	<u>2,255,674</u>	<u>12,897,728</u>	<u>879,754</u>	<u>16,033,156</u>
Operating Expenses				
Personal Services	500,354	134,261	163,945	798,560
Materials and Supplies	325,198	4,404	8,685	338,287
Contractual Services	1,403,838	2,100,780	412,359	3,916,977
Depreciation and Amortization	1,166	0	0	1,166
Claims	0	10,348,460	335,004	10,683,464
Change in Worker's Compensation Estimate	0	0	(299,106)	(299,106)
Other	0	183	0	183
<i>Total Operating Expenses</i>	<u>2,230,556</u>	<u>12,588,088</u>	<u>620,887</u>	<u>15,439,531</u>
<i>Operating Income (Loss)</i>	25,118	309,640	258,867	593,625
Non-Operating Revenues (Expenses)				
Intergovernmental	0	0	450,242	450,242
<i>Change in Net Position</i>	25,118	309,640	709,109	1,043,867
<i>Net Position Beginning of Year</i>	<u>530,780</u>	<u>4,160,561</u>	<u>3,960,212</u>	<u>8,651,553</u>
<i>Net Position End of Year</i>	<u><u>\$555,898</u></u>	<u><u>\$4,470,201</u></u>	<u><u>\$4,669,321</u></u>	<u><u>\$9,695,420</u></u>

Portage County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2018

	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	\$2,190,067	\$12,849,837	\$878,364	\$15,918,268
Other Cash Receipts	60,847	9,733	0	70,580
Cash Payments to Employees for Services	(515,211)	(131,224)	(143,984)	(790,419)
Cash Payments for Interfund Services Provided	(3,954)	(593)	(789)	(5,336)
Cash Payments for Goods and Services	(1,804,108)	(1,820,929)	(321,304)	(3,946,341)
Cash Payments for Claims	0	(10,384,503)	(150,420)	(10,534,923)
Other Cash Payments	0	(183)	0	(183)
<i>Net Cash Provided by (Used for)</i> <i>Operating Activities</i>	(72,359)	522,138	261,867	711,646
Cash Flows from Noncapital Financing Activities				
Intergovernmental	0	0	450,242	450,242
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(72,359)	522,138	712,109	1,161,888
<i>Cash and Cash Equivalents Beginning of Year</i>	718,056	4,065,410	4,612,754	9,396,220
<i>Cash and Cash Equivalents End of Year</i>	\$645,697	\$4,587,548	\$5,324,863	\$10,558,108
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$25,118	\$309,640	\$258,867	\$593,625
Adjustments:				
Depreciation and Amortization	1,166	0	0	1,166
(Increase) Decrease in Assets:				
Materials and Supplies Inventory	(26,105)	0	0	(26,105)
Prepaid Items	0	0	111,741	111,741
Interfund Receivable	11,537	(38,158)	(1,390)	(28,011)
Intergovernmental Receivable	(16,297)	0	0	(16,297)
Increase (Decrease) in Liabilities:				
Accounts Payable	(48,905)	283,895	1,565	236,555
Accrued Wages	1,331	401	(1,565)	167
Intergovernmental Payable	4,138	1,090	(13,114)	(7,886)
Interfund Payable	512	367	(6)	873
Compensated Absences Payable	(24,854)	946	20,291	(3,617)
Claims Payable	0	(36,043)	(114,522)	(150,565)
<i>Total Adjustments</i>	(97,477)	212,498	3,000	118,021
<i>Net Cash Provided by (Used for)</i> <i>Operating Activities</i>	(72,359)	\$522,138	\$261,867	\$711,646

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.

Payroll Fund – To account for the collection and disbursement of payroll withholdings related to employee pension contributions for the benefit of County employees.

Portage County, Ohio
Combining Statement of Fiduciary Net Position
Private Purpose Trust Funds
December 31, 2018

	<u>McIntosh Bequest</u>	<u>Rodman Bequest</u>	<u>Totals</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	<u>\$1,269</u>	<u>\$8,614</u>	<u>\$9,883</u>
Net Position			
<i>Restricted for:</i>			
<i>Flags:</i>			
Non-Expendable	\$1,000	\$0	\$1,000
Expendable	269	0	269
<i>Children Detention Center:</i>			
Non-Expendable	0	2,500	2,500
Expendable	<u>0</u>	<u>6,114</u>	<u>6,114</u>
<i>Total Net Position</i>	<u>\$1,269</u>	<u>\$8,614</u>	<u>\$9,883</u>

Portage County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2018

	Undivided Monies	Fiscal Agent	Miscellaneous Courts
Assets			
Equity in Pooled Cash and Cash Equivalents	\$4,814,943	\$5,787,912	\$166,715
Cash and Cash Equivalents In Segregated Accounts	0	0	1,398,096
Intergovernmental Receivable	6,896,547	203,831	0
Property Taxes Receivable	159,371,381	0	0
Special Assessments Receivable	3,601,290	0	0
<i>Total Assets</i>	<u>174,684,161</u>	<u>5,991,743</u>	<u>1,564,811</u>
Liabilities			
Accounts Payable	0	203,831	0
Intergovernmental Payable	11,711,490	0	1,564,811
<i>Total Liabilities</i>	<u>11,711,490</u>	<u>203,831</u>	<u>1,564,811</u>
Deferred Inflows of Resources			
Property Taxes	153,157,766	0	0
Net Position			
Restricted for Individuals, Organizations and Other Governments	<u>\$9,814,905</u>	<u>\$5,787,912</u>	<u>\$0</u>

<u>Payroll</u>	<u>Totals</u>
\$426,682	\$11,196,252
0	1,398,096
0	7,100,378
0	159,371,381
<u>0</u>	<u>3,601,290</u>
<u>426,682</u>	<u>182,667,397</u>
0	203,831
<u>426,682</u>	<u>13,702,983</u>
<u>426,682</u>	<u>13,906,814</u>
<u>0</u>	<u>153,157,766</u>
<u>\$0</u>	<u>\$15,602,817</u>

Portage County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2018

	McIntosh Bequest	Rodman Bequest	Totals
Additions			
Interest	\$23	\$151	\$174
Deductions	<u>0</u>	<u>0</u>	<u>0</u>
<i>Change in Net Position</i>	23	151	174
<i>Net Position Beginning of Year</i>	<u>1,246</u>	<u>8,463</u>	<u>9,709</u>
<i>Net Position End of Year</i>	<u><u>\$1,269</u></u>	<u><u>\$8,614</u></u>	<u><u>\$9,883</u></u>

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Portage County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2018

	Undivided Monies	Fiscal Agent
Additions		
Intergovernmental	\$11,976,888	\$0
Amounts Received as Fiscal Agent	0	10,632,142
Licenses, Permits and Fees for Other Governments	0	0
Fines and Forfeitures for Other Governments	0	0
Amounts Held for Employees	0	0
Property Tax Collections for Other Governments	172,039,398	0
<i>Total Additions</i>	<u>184,016,286</u>	<u>10,632,142</u>
Deductions		
Distributions to the State of Ohio	0	0
Distributions of State Funds to Other Governments	8,255,077	0
Property Tax Distributions to Other Governments	173,428,068	0
Distributions on Behalf of Employees	0	0
Distributions as Fiscal Agent	0	10,342,207
<i>Total Deductions</i>	<u>181,683,145</u>	<u>10,342,207</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	2,333,141	289,935
<i>Net Position Beginning of Year</i>	<u>7,481,764</u>	<u>5,497,977</u>
<i>Net Position End of Year</i>	<u><u>\$9,814,905</u></u>	<u><u>\$5,787,912</u></u>

Miscellaneous Courts	Payroll	Totals
\$0	\$0	\$11,976,888
0	0	10,632,142
664,386	0	664,386
58,506,542	0	58,506,542
0	4,971,876	4,971,876
0	0	172,039,398
<u>59,170,928</u>	<u>4,971,876</u>	<u>258,791,232</u>
58,507,029	0	58,507,029
663,899	0	8,918,976
0	0	173,428,068
0	4,971,876	4,971,876
0	0	10,342,207
<u>59,170,928</u>	<u>4,971,876</u>	<u>256,168,156</u>
0	0	2,623,076
<u>0</u>	<u>0</u>	<u>12,979,741</u>
<u>\$0</u>	<u>\$0</u>	<u>\$15,602,817</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$5,011,069	\$5,131,792	\$5,157,111	\$25,319
Permissive Sales Tax	27,275,000	29,412,399	26,596,216	(2,816,183)
Intergovernmental	4,632,000	5,882,219	6,600,824	718,605
Interest	857,400	857,400	2,352,404	1,495,004
Licenses and Permits	6,000	6,000	6,729	729
Fines and Forfeitures	2,158,650	2,158,650	2,204,056	45,406
Rentals and Royalties	414,000	414,000	372,323	(41,677)
Charges for Services	6,038,714	6,038,714	7,203,746	1,165,032
Contributions and Donations	0	100	1,000	900
Other	328,845	53,745	529,406	475,661
<i>Total Revenues</i>	<i>46,721,678</i>	<i>49,955,019</i>	<i>51,023,815</i>	<i>1,068,796</i>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Commissioners:				
Personal Services	437,011	455,190	444,243	10,947
Materials and Supplies	21,500	21,500	13,657	7,843
Contractual Services	184,695	230,288	178,196	52,092
Capital Outlay	3,758	3,758	3,758	0
Total Commissioners	646,964	710,736	639,854	70,882
Commissioners: Other				
Personal Services	0	2,699	2,698	1
Contractual Services	3,909,523	3,415,018	2,659,164	755,854
Other	1,348,000	703,051	423,769	279,282
Total Commissioners: Other	5,257,523	4,120,768	3,085,631	1,035,137
Motor Pool:				
Personal Services	302,654	298,945	298,905	40
Materials and Supplies	297,855	221,123	108,455	112,668
Contractual Services	48,518	135,712	107,854	27,858
Capital Outlay	0	104,256	103,906	350
Total Motor Pool	649,027	760,036	619,120	140,916
Building Maintenance:				
Personal Services	631,380	627,252	619,189	8,063
Materials and Supplies	172,450	172,450	159,395	13,055
Contractual Services	1,738,982	1,762,508	1,577,184	185,324
Other	50	2,524	2,474	50
Total Building Maintenance	\$2,542,862	\$2,564,734	\$2,358,242	\$206,492

(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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Microfilm:				
Personal Services	\$101,711	\$104,076	\$103,863	\$213
Materials and Supplies	6,130	6,130	5,377	753
Contractual Services	1,557	1,817	1,738	79
Total Microfilm	109,398	112,023	110,978	1,045
Human Resources:				
Personal Services	128,442	129,870	129,870	0
Materials and Supplies	4,668	4,668	3,156	1,512
Contractual Services	21,841	22,809	20,430	2,379
Total Human Resources	154,951	157,347	153,456	3,891
Auditor:				
Personal Services	690,115	717,984	717,520	464
Materials and Supplies	38,065	27,065	24,790	2,275
Contractual Services	52,374	54,404	46,090	8,314
Capital Outlay	0	11,000	11,000	0
Total Auditor	780,554	810,453	799,400	11,053
Budget Commission:				
Personal Services	57,819	59,558	59,556	2
Materials and Supplies	965	965	938	27
Contractual Services	5,277	5,577	4,976	601
Total Budget Commission	64,061	66,100	65,470	630
Data Processing Board:				
Personal Services	523,631	527,098	521,157	5,941
Materials and Supplies	6,250	11,801	11,435	366
Contractual Services	246,315	294,027	293,282	745
Total Data Processing Board	776,196	832,926	825,874	7,052
Treasurer:				
Personal Services	362,707	366,345	363,186	3,159
Materials and Supplies	6,300	7,844	7,774	70
Contractual Services	94,795	96,100	95,290	810
Total Treasurer	463,802	470,289	466,250	4,039
Prosecutor:				
Personal Services	2,546,772	2,628,179	2,573,279	54,900
Materials and Supplies	50,403	78,493	75,687	2,806
Contractual Services	162,512	152,432	141,924	10,508
Capital Outlay	0	36,000	35,465	535
Total Prosecutor	\$2,759,687	\$2,895,104	\$2,826,355	\$68,749

(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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Recorder:				
Personal Services	\$270,826	\$277,659	\$277,166	\$493
Materials and Supplies	4,759	5,862	5,640	222
Contractual Services	6,888	7,888	6,256	1,632
Total Recorder	282,473	291,409	289,062	2,347
Board of Elections:				
Personal Services	976,104	976,728	955,333	21,395
Materials and Supplies	177,920	177,920	89,724	88,196
Contractual Services	418,423	423,573	370,889	52,684
Capital Outlay	80,215	80,215	64,080	16,135
Total Board of Elections	1,652,662	1,658,436	1,480,026	178,410
Unclaimed Monies:				
Other	495,000	495,000	26,047	468,953
Total General Government - Legislative and Executive	16,635,160	15,945,361	13,745,765	2,199,596
General Government - Judicial:				
Public Defender:				
Personal Services	829,350	933,387	933,387	0
Materials and Supplies	15,041	15,798	14,858	940
Contractual Services	96,123	97,697	97,358	339
Other	0	2,086	2,086	0
Total Public Defender	940,514	1,048,968	1,047,689	1,279
Clerk of Courts:				
Personal Services	2,201,212	2,253,897	2,234,325	19,572
Materials and Supplies	103,145	106,218	104,361	1,857
Contractual Services	220,538	220,588	195,943	24,645
Capital Outlay	0	8,402	8,402	0
Total Clerk of Courts	2,524,895	2,589,105	2,543,031	46,074
Court of Appeals:				
Contractual Services	110,000	117,907	117,907	0
Municipal Court:				
Personal Services	1,129,316	1,159,187	1,150,750	8,437
Materials and Supplies	15,037	18,687	18,676	11
Contractual Services	91,413	116,299	116,129	170
Other	0	1,959	1,959	0
Total Municipal Court	\$1,235,766	\$1,296,132	\$1,287,514	\$8,618

(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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Common Pleas Court:				
Personal Services	\$940,005	\$971,592	\$968,094	\$3,498
Materials and Supplies	14,500	14,500	14,361	139
Contractual Services	85,273	82,773	60,729	22,044
Capital Outlay	0	18,482	18,385	97
Other	0	2,500	2,500	0
Total Common Pleas Court	1,039,778	1,089,847	1,064,069	25,778
Jury Commission:				
Personal Services	6,099	6,099	5,232	867
Contractual Services	2,523	2,523	2,398	125
Total Jury Commission	8,622	8,622	7,630	992
Domestic Relations:				
Personal Services	665,383	684,965	681,568	3,397
Materials and Supplies	13,400	24,439	24,436	3
Contractual Services	44,532	38,443	38,299	144
Capital Outlay	5,601	5,601	5,601	0
Total Domestic Relations	728,916	753,448	749,904	3,544
Probate Court:				
Personal Services	832,961	851,641	804,666	46,975
Materials and Supplies	18,765	23,856	23,038	818
Contractual Services	36,939	41,362	35,025	6,337
Total Probate Court	888,665	916,859	862,729	54,130
Juvenile Court:				
Personal Services	927,243	956,349	956,349	0
Materials and Supplies	30,320	34,575	31,214	3,361
Contractual Services	198,914	213,685	0	213,685
Total Juvenile Court	1,156,477	1,204,609	987,563	217,046
Total General Government - Judicial	8,633,633	9,025,497	8,668,036	357,461
Public Safety:				
Building Regulations and Inspections:				
Personal Services	463,527	544,186	537,130	7,056
Materials and Supplies	24,000	24,000	22,102	1,898
Contractual Services	10,295	11,945	11,038	907
Total Building Regulations and Inspections	\$497,822	\$580,131	\$570,270	\$9,861

(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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Detention Center:				
Contractual Services	\$1,813,251	\$1,813,251	\$1,813,251	\$0
Juvenile Probation:				
Personal Services	314,139	334,223	328,858	5,365
Materials and Supplies	6,100	6,100	4,325	1,775
Contractual Services	22,439	22,439	13,295	9,144
Total Juvenile Probation	342,678	362,762	346,478	16,284
Adult Probation:				
Personal Services	1,210,348	1,286,425	1,223,077	63,348
Materials and Supplies	28,995	63,075	62,822	253
Contractual Services	60,996	128,496	64,150	64,346
Total Adult Probation	1,300,339	1,477,996	1,350,049	127,947
Coroner:				
Personal Services	279,952	282,054	278,377	3,677
Materials and Supplies	10,450	10,450	5,979	4,471
Contractual Services	137,483	137,983	106,263	31,720
Total Coroner	427,885	430,487	390,619	39,868
Sheriff:				
Personal Services	11,445,073	11,930,804	11,930,751	53
Materials and Supplies	789,607	773,838	761,104	12,734
Contractual Services	1,432,059	1,774,583	1,774,153	430
Capital Outlay	70,000	235,353	235,353	0
Other	7,000	7,100	7,023	77
Total Sheriff	13,743,739	14,721,678	14,708,384	13,294
Emergency Management Agency:				
Materials and Supplies	7,500	7,500	10	7,490
Contractual Services	7,500	7,500	3,450	4,050
Total Emergency Management Agency	15,000	15,000	3,460	11,540
Total Public Safety	18,140,714	19,401,305	19,182,511	218,794
Public Works:				
County Engineer Tax Map:				
Personal Services	180,632	184,958	183,261	1,697
Materials and Supplies	4,500	6,618	5,827	791
Contractual Services	2,350	3,200	2,978	222
Total Public Works	\$187,482	\$194,776	\$192,066	\$2,710

(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, 2018

	<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	\$385,700	\$387,134	\$373,716	\$13,418
Materials and Supplies	32,414	32,414	22,926	9,488
Contractual Services	276,419	284,219	204,832	79,387
Other	1,000	1,000	0	1,000
Total Human Services	<u>695,533</u>	<u>704,767</u>	<u>601,474</u>	<u>103,293</u>
Capital Outlay	<u>11,465,139</u>	<u>14,421,099</u>	<u>10,394,881</u>	<u>4,026,218</u>
<i>Total Expenditures</i>	<u>55,757,661</u>	<u>59,692,805</u>	<u>52,784,733</u>	<u>6,908,072</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(9,035,983)</u>	<u>(9,737,786)</u>	<u>(1,760,918)</u>	<u>7,976,868</u>
Other Financing Sources (Uses)				
Advances In	105,122	105,122	389,897	284,775
Advances Out	(100,000)	(100,000)	(75,037)	24,963
Transfers In	0	0	379,468	379,468
Transfers Out	<u>(3,280,926)</u>	<u>(4,863,788)</u>	<u>(1,191,665)</u>	<u>3,672,123</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(3,275,804)</u>	<u>(4,858,666)</u>	<u>(497,337)</u>	<u>4,361,329</u>
<i>Net Change in Fund Balance</i>	<u>(12,311,787)</u>	<u>(14,596,452)</u>	<u>(2,258,255)</u>	<u>12,338,197</u>
<i>Fund Balance Beginning of Year</i>	17,822,959	17,822,959	17,822,959	0
Prior Year Encumbrances Appropriated	<u>408,947</u>	<u>408,947</u>	<u>408,947</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$5,920,119</u>	<u>\$3,635,454</u>	<u>\$15,973,651</u>	<u>\$12,338,197</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,923,784	\$4,000,175	\$4,560,672	\$560,497
Intergovernmental	2,491,770	2,491,770	3,146,006	654,236
Fines and Forfeitures	148,350	132,333	154,676	22,343
Contributions and Donations	0	0	4,650	4,650
Other	49,728	49,728	81,203	31,475
<i>Total Revenues</i>	<u>6,613,632</u>	<u>6,674,006</u>	<u>7,947,207</u>	<u>1,273,201</u>
Expenditures				
Current:				
Health:				
Mental Health and Recovery:				
Personal Services	430,124	463,254	463,254	0
Materials and Supplies	5,514	5,714	4,398	1,316
Contractual Services	7,023,224	8,382,769	6,859,568	1,523,201
Total Mental Health and Recovery	7,458,862	8,851,737	7,327,220	1,524,517
Indigent Driver, Alcohol Treatment:				
Contractual Services	175,000	175,000	63,339	111,661
<i>Total Expenditures</i>	<u>7,633,862</u>	<u>9,026,737</u>	<u>7,390,559</u>	<u>1,636,178</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,020,230)	(2,352,731)	556,648	2,909,379
Other Financing Sources (Uses)				
Transfers In	0	0	414,000	414,000
<i>Net Change in Fund Balance</i>	(1,020,230)	(2,352,731)	970,648	3,323,379
<i>Fund Balance Beginning of Year</i>	5,743,113	5,743,113	5,743,113	0
Prior Year Encumbrances Appropriated	423,584	423,584	423,584	0
<i>Fund Balance End of Year</i>	<u>\$5,146,467</u>	<u>\$3,813,966</u>	<u>\$7,137,345</u>	<u>\$3,323,379</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$13,492,385	\$13,743,736	\$13,838,995	\$95,259
Intergovernmental	5,717,642	5,847,367	6,223,205	375,838
Interest	800	1,000	1,273	273
Charges for Services	57,100	72,521	178,018	105,497
Contributions and Donations	7,700	5,000	5,985	985
Other	17,000	58,952	159,373	100,421
<i>Total Revenues</i>	<u>19,292,627</u>	<u>19,728,576</u>	<u>20,406,849</u>	<u>678,273</u>
Expenditures				
Current:				
Health:				
DD:				
Personal Services	10,514,125	9,349,700	8,691,962	657,738
Materials and Supplies	318,325	275,922	184,333	91,589
Contractual Services	11,126,478	11,305,590	9,942,948	1,362,642
Capital Outlay	62,918	295,918	218,878	77,040
Other	28,500	86,000	17,795	68,205
Total DD	<u>22,050,346</u>	<u>21,313,130</u>	<u>19,055,916</u>	<u>2,257,214</u>
DD Title VI:				
Personal Services	57,570	29,570	0	29,570
Materials and Supplies	0	3,000	2,097	903
Capital Outlay	0	25,000	16,706	8,294
Total DD Title VI	<u>57,570</u>	<u>57,570</u>	<u>18,803</u>	<u>38,767</u>
DD Capital Funds:				
Capital Outlay	0	30,000	11,800	18,200
DD Gifts and Donations:				
Materials and Supplies	19,000	19,000	156	18,844
Contractual Services	14,250	14,250	8,100	6,150
Capital Outlay	9,500	9,500	0	9,500
Total DD Gifts and Donations	<u>42,750</u>	<u>42,750</u>	<u>8,256</u>	<u>34,494</u>
<i>Total Expenditures</i>	<u>22,150,666</u>	<u>21,443,450</u>	<u>19,094,775</u>	<u>2,348,675</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,858,039)	(1,714,874)	1,312,074	3,026,948
Other Financing Sources (Uses)				
Transfers In	0	0	351,491	351,491
<i>Net Change in Fund Balance</i>	(2,858,039)	(1,714,874)	1,663,565	3,378,439
<i>Fund Balance Beginning of Year</i>	16,422,874	16,422,874	16,422,874	0
Prior Year Encumbrances Appropriated	892,706	892,706	892,706	0
<i>Fund Balance End of Year</i>	<u>\$14,457,541</u>	<u>\$15,600,706</u>	<u>\$18,979,145</u>	<u>\$3,378,439</u>

Portage County, Ohio
Schedule 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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$2,845,883	\$2,891,983	\$2,586,952	(\$305,031)
Intergovernmental	14,701,263	14,753,487	17,380,781	2,627,294
Charges for Services	6,757,193	6,581,195	1,430,670	(5,150,525)
Contributions and Donations	10,600	2,700	5,784	3,084
<i>Total Revenues</i>	<u>24,314,939</u>	<u>24,229,365</u>	<u>21,404,187</u>	<u>(2,825,178)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	10,231,000	10,481,000	10,451,811	29,189
Materials and Supplies	100,600	100,600	65,811	34,789
Contractual Services	3,005,100	3,060,974	2,510,828	550,146
Capital Outlay	10,000	5,000	0	5,000
Other	7,000	7,001	501	6,500
Total Public Assistance	<u>13,353,700</u>	<u>13,654,575</u>	<u>13,028,951</u>	<u>625,624</u>
Child Support:				
Personal Services	1,784,200	1,767,200	1,736,189	31,011
Materials and Supplies	1,600	1,600	993	607
Contractual Services	706,643	645,729	447,611	198,118
Capital Outlay	50	50	0	50
Total Child Support	<u>2,492,493</u>	<u>2,414,579</u>	<u>2,184,793</u>	<u>229,786</u>
Child Welfare Levy:				
Materials and Supplies	15,000	11,500	10,052	1,448
Contractual Services	7,561,929	7,016,383	6,282,756	733,627
Capital Outlay	83,159	53,159	53,159	0
Other	100	100	0	100
Total Child Welfare Levy	<u>7,660,188</u>	<u>7,081,142</u>	<u>6,345,967</u>	<u>735,175</u>
WIA Allocation:				
Materials and Supplies	16,075	16,075	1,401	14,674
Contractual Services	759,446	759,446	467,322	292,124
Capital Outlay	800	800	0	800
Total WIA Allocation	<u>776,321</u>	<u>776,321</u>	<u>468,723</u>	<u>307,598</u>
Help Me Grow Allocation:				
Contractual Services	266,322	266,322	206,410	59,912
<i>Total Expenditures</i>	<u>\$24,549,024</u>	<u>\$24,192,939</u>	<u>\$22,234,844</u>	<u>\$1,958,095</u>

(continued)

Portage County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Job and Family Services Fund (continued)
For the Year Ended December 31, 2018*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<i>Excess of Revenues Over (Under) Expenditures</i>	(\$234,085)	\$36,426	(\$830,657)	(\$867,083)
Other Financing Sources (Uses)				
Transfers In	180,926	423,809	465,655	41,846
Operating Transfers Out	0	(1,939,539)	0	1,939,539
<i>Total Other Financing Sources (Uses)</i>	180,926	(1,515,730)	465,655	1,981,385
<i>Net Change in Fund Balance</i>	(53,159)	(1,479,304)	(365,002)	1,114,302
<i>Fund Balance Beginning of Year</i>	1,727,582	1,727,582	1,727,582	0
Prior Year Encumbrances Appropriated	53,159	53,159	53,159	0
<i>Fund Balance End of Year</i>	<u>\$1,727,582</u>	<u>\$301,437</u>	<u>\$1,415,739</u>	<u>\$1,114,302</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Solid Waste Recycling Center Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$2,900,000	\$2,490,018	\$2,347,800	(\$142,218)
OWDA Loan Proceeds	0	579,616	577,987	(1,629)
Other	0	0	101,245	101,245
<i>Total Revenues</i>	<u>2,900,000</u>	<u>3,069,634</u>	<u>3,027,032</u>	<u>(42,602)</u>
Expenses				
Personal Services	1,250,000	1,295,557	1,275,405	20,152
Materials and Supplies	413,500	503,500	444,683	58,817
Contractual Services	163,496	376,232	295,746	80,486
Other	432,000	336,534	240,542	95,992
Capital Outlay	577,987	577,987	577,987	0
Debt Service:				
Principal Retirement	428,868	566,786	566,786	0
Interest and Fiscal Charges	0	55,143	55,143	0
<i>Total Expenses</i>	<u>3,265,851</u>	<u>3,711,739</u>	<u>3,456,292</u>	<u>255,447</u>
<i>Net Change in Fund Equity</i>	(365,851)	(642,105)	(429,260)	212,845
<i>Fund Equity Beginning of Year</i>	384,121	384,121	384,121	0
Prior Year Encumbrances Appropriated	<u>294,941</u>	<u>294,941</u>	<u>294,941</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$313,211</u>	<u>\$36,957</u>	<u>\$249,802</u>	<u>\$212,845</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$7,881,000	\$7,747,000	\$8,162,765	\$415,765
Other	0	0	118	118
<i>Total Revenues</i>	7,881,000	7,747,000	8,162,883	415,883
Expenses				
Personal Services	2,092,057	2,492,057	2,380,680	111,377
Materials and Supplies	811,792	961,792	715,323	246,469
Contractual Services	3,715,215	4,015,215	3,787,172	228,043
Other	103,800	103,800	9,498	94,302
Capital Outlay	829,997	829,997	829,997	0
Debt Service:				
Principal Retirement	1,113,854	1,113,854	1,113,854	0
Interest and Fiscal Charges	518,942	416,485	416,481	4
<i>Total Expenses</i>	9,185,657	9,933,200	9,253,005	680,195
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(1,304,657)	(2,186,200)	(1,090,122)	1,096,078
Transfers Out	(1,329,502)	(1,905,230)	0	1,905,230
<i>Net Change in Fund Equity</i>	(2,634,159)	(4,091,430)	(1,090,122)	3,001,308
<i>Fund Equity Beginning of Year</i>	7,295,360	7,295,360	7,295,360	0
Prior Year Encumbrances Appropriated	205,519	205,519	205,519	0
<i>Fund Equity End of Year</i>	\$4,866,720	\$3,409,449	\$6,410,757	\$3,001,308

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, 2018

	<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	\$6,266,702	\$551,702
Other	9,325	9,325	18,698	9,373
<i>Total Revenues</i>	<u>5,724,325</u>	<u>5,724,325</u>	<u>6,285,400</u>	<u>561,075</u>
Expenses				
Personal Services	926,515	1,276,515	1,202,316	74,199
Materials and Supplies	620,025	870,025	602,356	267,669
Contractual Services	3,448,098	2,848,098	1,423,342	1,424,756
Other	38,138	38,138	15,586	22,552
Capital Outlay	775,643	775,643	775,643	0
Debt Service:				
Principal Retirement	106,000	106,000	106,000	0
Interest and Fiscal Charges	278,281	45,589	45,589	0
<i>Total Expenses</i>	<u>6,192,700</u>	<u>5,960,008</u>	<u>4,170,832</u>	<u>1,789,176</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(468,375)	(235,683)	2,114,568	2,350,251
Transfers Out	(547,581)	(931,862)	0	931,862
<i>Net Change in Fund Equity</i>	(1,015,956)	(1,167,545)	2,114,568	3,282,113
<i>Fund Equity Beginning of Year</i>	6,781,041	6,781,041	6,781,041	0
Prior Year Encumbrances Appropriated	179,961	179,961	179,961	0
<i>Fund Equity End of Year</i>	<u>\$5,945,046</u>	<u>\$5,793,457</u>	<u>\$9,075,570</u>	<u>\$3,282,113</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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$4,245,513	\$4,190,337	\$4,773,285	\$582,948
Other	0	0	4,143	4,143
<i>Total Revenues</i>	<u>4,245,513</u>	<u>4,190,337</u>	<u>4,777,428</u>	<u>587,091</u>
Expenses				
Personal Services	1,072,350	1,272,350	1,236,165	36,185
Materials and Supplies	496,338	596,338	431,572	164,766
Contractual Services	2,187,724	1,887,724	1,227,233	660,491
Other	23,500	23,500	1,895	21,605
Capital Outlay	342,014	342,014	342,014	0
Debt Service:				
Principal Retirement	677,534	677,534	677,534	0
Interest and Fiscal Charges	125,337	52,002	52,000	2
<i>Total Expenses</i>	<u>4,924,797</u>	<u>4,851,462</u>	<u>3,968,413</u>	<u>883,049</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(679,284)	(661,125)	809,015	1,470,140
Transfers Out	(905,642)	(1,510,000)	0	1,510,000
<i>Net Change in Fund Equity</i>	(1,584,926)	(2,171,125)	809,015	2,980,140
<i>Fund Equity Beginning of Year</i>	6,995,801	6,995,801	6,995,801	0
Prior Year Encumbrances Appropriated	204,555	204,555	204,555	0
<i>Fund Equity End of Year</i>	<u>\$5,615,430</u>	<u>\$5,029,231</u>	<u>\$8,009,371</u>	<u>\$2,980,140</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and Permits	\$100	\$100	\$45	(\$55)
Fines and Forfeitures	100	100	0	(100)
Charges for Services	1,760,165	1,760,165	2,044,703	284,538
<i>Total Revenues</i>	<u>1,760,365</u>	<u>1,760,365</u>	<u>2,044,748</u>	<u>284,383</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Real Estate Assessment Auditor:				
Personal Services	451,903	451,903	416,485	35,418
Materials and Supplies	15,800	15,800	11,818	3,982
Contractual Services	1,065,797	1,065,797	1,061,451	4,346
Other	25	8,000,025	8,000,000	25
Total Real Estate Assessment - Auditor	<u>1,533,525</u>	<u>9,533,525</u>	<u>9,489,754</u>	<u>43,771</u>
Real Estate Assessment Information Technology:				
Personal Services	210,595	210,595	174,753	35,842
Materials and Supplies	167,500	167,500	11,465	156,035
Contractual Services	90,470	90,470	52,515	37,955
Total Real Estate Assessment - Information Technology	<u>468,565</u>	<u>468,565</u>	<u>238,733</u>	<u>229,832</u>
<i>Total Expenditures</i>	<u>2,002,090</u>	<u>10,002,090</u>	<u>9,728,487</u>	<u>273,603</u>
<i>Net Change in Fund Balance</i>	(241,725)	(8,241,725)	(7,683,739)	557,986
<i>Fund Balance Beginning of Year</i>	9,331,602	9,331,602	9,331,602	0
Prior Year Encumbrances Appropriated	<u>807,797</u>	<u>807,797</u>	<u>807,797</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,897,674</u></u>	<u><u>\$1,897,674</u></u>	<u><u>\$2,455,660</u></u>	<u><u>\$557,986</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, 2018*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$8,500	\$8,500	\$16,127	\$7,627
Charges for Services	825,000	629,173	668,915	39,742
<i>Total Revenues</i>	<u>833,500</u>	<u>637,673</u>	<u>685,042</u>	<u>47,369</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Treasurer:				
Personal Services	114,334	118,334	117,804	530
Materials and Supplies	6,149	6,149	1,538	4,611
Contractual Services	432,880	440,880	354,616	86,264
Total Treasurer	<u>553,363</u>	<u>565,363</u>	<u>473,958</u>	<u>91,405</u>
Treasurer - Tax Certificates				
Personal Services	15,668	22,743	22,057	686
Contractual Services	8,500	10,500	8,148	2,352
Other	500	500	200	300
Total Treasurer - Tax Certificates	<u>24,668</u>	<u>33,743</u>	<u>30,405</u>	<u>3,338</u>
Prosecutor:				
Personal Services	251,338	251,338	196,118	55,220
Materials and Supplies	5,000	5,000	0	5,000
Total Prosecutor	<u>256,338</u>	<u>256,338</u>	<u>196,118</u>	<u>60,220</u>
<i>Total Expenditures</i>	<u>834,369</u>	<u>855,444</u>	<u>700,481</u>	<u>154,963</u>
<i>Net Change in Fund Balance</i>	(869)	(217,771)	(15,439)	202,332
<i>Fund Balance Beginning of Year</i>	1,040,782	1,040,782	1,040,782	0
Prior Year Encumbrances Appropriated	<u>3,029</u>	<u>3,029</u>	<u>3,029</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,042,942</u>	<u>\$826,040</u>	<u>\$1,028,372</u>	<u>\$202,332</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, 2018

	<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	\$411,400	\$393,400	\$411,676	\$18,276
Charges for Services	8,000	8,000	7,490	(510)
<i>Total Revenues</i>	<u>419,400</u>	<u>401,400</u>	<u>419,166</u>	<u>17,766</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Law Library:				
Personal Services	68,200	71,930	70,383	1,547
Materials and Supplies	378,500	378,500	307,209	71,291
Contractual Services	23,800	23,800	11,500	12,300
<i>Total Expenditures</i>	<u>470,500</u>	<u>474,230</u>	<u>389,092</u>	<u>85,138</u>
<i>Net Change in Fund Balance</i>	(51,100)	(72,830)	30,074	102,904
<i>Fund Balance Beginning of Year</i>	<u>759,925</u>	<u>759,925</u>	<u>759,925</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$708,825</u></u>	<u><u>\$687,095</u></u>	<u><u>\$789,999</u></u>	<u><u>\$102,904</u></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, 2018

	<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	\$534,500	\$1,188,403	\$1,277,928	\$89,525
Expenditures				
Current:				
General Government - Judicial:				
Municipal Court:				
Personal Services	47,135	47,135	44,600	2,535
Materials and Supplies	29,000	29,000	5,984	23,016
Contractual Services	60,700	60,700	32,537	28,163
Capital Outlay	15,000	15,000	0	15,000
Total Municipal Court	<u>151,835</u>	<u>151,835</u>	<u>83,121</u>	<u>68,714</u>
Computerization Clerk Muni Court:				
Personal Services	184,772	184,772	163,184	21,588
Materials and Supplies	24,030	24,030	16,328	7,702
Contractual Services	140,370	134,850	109,631	25,219
Capital Outlay	15,238	15,238	15,238	0
Total Computerization Clerk Muni Court	<u>364,410</u>	<u>358,890</u>	<u>304,381</u>	<u>54,509</u>
Kent Muni Court:				
Personal Services	0	42,522	42,522	0
Contractual Services	0	15,000	10,275	4,725
Total Kent Muni Court	<u>0</u>	<u>57,522</u>	<u>52,797</u>	<u>4,725</u>
Probate Court:				
Materials and Supplies	4,000	4,000	0	4,000
Contractual Services	16,100	16,100	6,224	9,876
Capital Outlay	12,000	12,000	0	12,000
Other	250	250	0	250
Total Probate Court	<u>32,350</u>	<u>32,350</u>	<u>6,224</u>	<u>26,126</u>
Probat IT Support:				
Personal Services	0	11,620	11,620	0
Juvenile IT Support:				
Personal Services	0	6,189	6,189	0
Juvenile Court:				
Materials and Supplies	925	925	0	925
Contractual Services	12,075	12,075	4,859	7,216
Total Juvenile Court	<u>13,000</u>	<u>13,000</u>	<u>4,859</u>	<u>8,141</u>
Common Pleas IT Support:				
Personal Services	\$0	\$106,530	\$94,056	\$12,474

(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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Common Pleas Court:				
Contractual Services	\$5,500	\$8,635	\$6,907	\$1,728
Computerization Clerk Common Pleas:				
Personal Services	17,889	17,889	14,732	3,157
Materials and Supplies	6,500	6,500	4,234	2,266
Contractual Services	20,992	20,992	18,410	2,582
Total Computerization Clerk Common Pleas	45,381	45,381	37,376	8,005
Common Pleas Tec Support:				
Materials and Supplies	35,000	32,984	8,743	24,241
Contractual Services	5,000	7,016	2,051	4,965
Capital Outlay	0	20,000	18,269	1,731
Total Common Pleas Tec Support	40,000	60,000	29,063	30,937
Mediation and Dispute Common Pleas:				
Personal Services	76,651	77,917	77,917	0
Mediation and Dispute Domestic Relations:				
Personal Services	22,746	22,746	21,434	1,312
GAL 2303.201:				
Contractual Services	3,000	3,000	0	3,000
<i>Total Expenditures</i>	<u>754,873</u>	<u>955,615</u>	<u>735,944</u>	<u>219,671</u>
<i>Net Change in Fund Balance</i>	(220,373)	232,788	541,984	309,196
<i>Fund Balance Beginning of Year</i>	1,174,073	1,174,073	1,174,073	0
Prior Year Encumbrances Appropriated	18,248	18,248	18,248	0
<i>Fund Balance End of Year</i>	<u>\$971,948</u>	<u>\$1,425,109</u>	<u>\$1,734,305</u>	<u>\$309,196</u>

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$411,939	\$421,049	\$433,382	\$12,333
Licenses and Permits	210,000	193,000	204,412	11,412
Fines and Forfeitures	2,500	2,500	2,537	37
Charges for Services	431,000	417,084	460,615	43,531
Contributions and Donations	7,000	10,243	15,052	4,809
<i>Total Revenues</i>	<i>1,062,439</i>	<i>1,043,876</i>	<i>1,115,998</i>	<i>72,122</i>
Expenditures				
Current:				
Public Safety:				
Concealed Handgun Licenses:				
Personal Services	98,100	98,100	84,035	14,065
Materials and Supplies	21,000	21,000	11,797	9,203
Contractual Services	93,000	93,000	80,078	12,922
Total Concealed Handgun Licenses	212,100	212,100	175,910	36,190
Enforcement and Education:				
Personal Services	4,930	4,930	294	4,636
Materials and Supplies	2,000	8,769	7,862	907
Contractual Services	3,000	1,000	0	1,000
Total Enforcement and Education	9,930	14,699	8,156	6,543
Marine Patrol:				
Personal Services	16,200	22,917	22,916	1
Materials and Supplies	3,200	4,041	4,041	0
Contractual Services	4,600	2,000	1,682	318
Total Marine Patrol	24,000	28,958	28,639	319
Drug Abuse Resistance Education:				
Personal Services	67,816	67,817	67,817	0
Traffic Enforcement Program:				
Personal Services	20,734	13,177	13,177	0
Materials and Supplies	855	224	224	0
Total Traffic Enforcement Program	\$21,589	\$13,401	\$13,401	\$0

(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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Byrne Justice Grant:				
Materials and Supplies	\$0	\$10,470	\$10,470	\$0
Contractual Services	0	19,530	19,529	1
Total Byrne Justice Grant	0	30,000	29,999	1
Law Enforcement Assessment:				
Personal Services	10,200	10,200	0	10,200
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	8,000	8,000	1,278	6,722
Total Law Enforcement Assessment	19,200	19,200	1,278	17,922
Sheriff's Inmate Commissary:				
Personal Services	106,720	84,720	68,739	15,981
Materials and Supplies	158,000	229,300	192,117	37,183
Contractual Services	38,200	43,200	20,145	23,055
Capital Outlay	20,000	0	0	0
Total Sheriff's Inmate Commissary	322,920	357,220	281,001	76,219
Police Services:				
Personal Services:	100,000	100,000	100,000	0
Wireless 911				
Personal Services	60,000	74,000	60,000	14,000
Materials and Supplies	25,000	17,000	827	16,173
Contractual Services	388,303	396,303	328,105	68,198
Total Wireless 911	473,303	487,303	388,932	98,371
Drug Task Force:				
Contractual Services	0	2,139	2,139	0
Capital Outlay	0	28,975	28,975	0
Total Drug Task Force	\$0	\$31,114	\$31,114	\$0

(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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Electronic Fingerprinting:				
Personal Services:	\$6,720	\$4,720	\$0	\$4,720
Materials and Supplies	2,000	2,000	0	2,000
Contractual Services	16,000	17,000	15,899	1,101
Capital Outlay	0	15,504	15,494	10
Total Electronic Fingerprinting	24,720	39,224	31,393	7,831
Sheriff's Gift's and Donations DARE:				
Materials and Supplies	5,000	9,755	8,343	1,412
Contractual Services	1,000	2,000	1,260	740
Total Sheriff's Gift's and Donations DARE	6,000	11,755	9,603	2,152
Sheriff's Gifts and Donations K-9:				
Materials and Supplies	1,500	980	849	131
Contractual Services	500	500	414	86
Total Sheriff's Gifts and Donations K-9	2,000	1,480	1,263	217
<i>Total Expenditures</i>	<i>1,283,578</i>	<i>1,414,271</i>	<i>1,168,506</i>	<i>245,765</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(221,139)</i>	<i>(370,395)</i>	<i>(52,508)</i>	<i>317,887</i>
Other Financing Sources (Uses)				
Advances In	0	0	30,000	30,000
Transfers In	0	41,147	41,147	0
Total Other Financing Sources (Uses)	0	41,147	71,147	30,000
<i>Net Change in Fund Balance</i>	<i>(221,139)</i>	<i>(329,248)</i>	<i>18,639</i>	<i>347,887</i>
<i>Fund Balance Beginning of Year</i>	<i>695,353</i>	<i>695,353</i>	<i>695,353</i>	<i>0</i>
Prior Year Encumbrances Appropriated	81,303	81,303	81,303	0
Fund Balance End of Year	\$555,517	\$447,408	\$795,295	\$347,887

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Grants Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	<u>\$374,000</u>	<u>\$506,896</u>	<u>\$506,896</u>	<u>\$0</u>
Expenditures				
Current:				
Public Safety:				
Felony Delinquent Care & Custody:				
Materials and Supplies	348,100	525,230	525,151	79
Contractual Services	6,000	4,174	4,173	1
Capital Outlay	<u>19,900</u>	<u>42,371</u>	<u>37,739</u>	<u>4,632</u>
<i>Total Expenditures</i>	<u>374,000</u>	<u>571,775</u>	<u>567,063</u>	<u>4,712</u>
<i>Net Change in Fund Balance</i>	0	(64,879)	(60,167)	4,712
<i>Fund Balance Beginning of Year</i>	<u>283,754</u>	<u>283,754</u>	<u>283,754</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$283,754</u>	<u>\$218,875</u>	<u>\$223,587</u>	<u>\$4,712</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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$322,229	\$406,572	\$406,888	\$316
Fines and Forfeitures	598,025	765,051	803,174	38,123
<i>Total Revenues</i>	<u>920,254</u>	<u>1,171,623</u>	<u>1,210,062</u>	<u>38,439</u>
Expenditures				
Current:				
Public Safety:				
Probation Services:				
Personal Services	298,077	298,077	176,465	121,612
Materials and Supplies	1,090	2,090	334	1,756
Contractual Services	1,500	5,500	2,322	3,178
Other	100	800	120	680
Total Probation Services	<u>300,767</u>	<u>306,467</u>	<u>179,241</u>	<u>127,226</u>
Adult Probation:				
Personal Services	277,794	276,193	268,846	7,347
Materials and Supplies	2,167	5,082	906	4,176
Contractual Services	57,282	60,303	43,266	17,037
Total Adult Probation	<u>337,243</u>	<u>341,578</u>	<u>313,018</u>	<u>28,560</u>
Repeat Offender Program:				
Contractual Services	0	425	424	1
Reinvestment Incentive:				
Personal Services	0	96,082	95,296	786
Materials and Supplies	0	15,000	8,195	6,805
Contractual Services	0	5,000	4,975	25
Total Reinvestment Incentive	<u>0</u>	<u>116,082</u>	<u>108,466</u>	<u>7,616</u>
Muni Ct Alochol Monitoring:				
Contractual Services	0	41,200	41,146	54
SCRAM Monitoring:				
Personal Services	115,446	115,446	114,477	969
Materials and Supplies	0	2,500	0	2,500
Contractual Services	180,000	180,000	180,000	0
Capital Outlay	1,000	1,000	125	875
Total SCRAM Monitoring	<u>296,446</u>	<u>298,946</u>	<u>294,602</u>	<u>4,344</u>
<i>Total Expenditures</i>	<u>934,456</u>	<u>1,104,698</u>	<u>936,897</u>	<u>167,801</u>
<i>Net Change in Fund Balance</i>	(14,202)	66,925	273,165	206,240
<i>Fund Balance Beginning of Year</i>	1,299,942	1,299,942	1,299,942	0
Prior Year Encumbrances Appropriated	<u>15,204</u>	<u>15,204</u>	<u>15,204</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,300,944</u>	<u>\$1,382,071</u>	<u>\$1,588,311</u>	<u>\$206,240</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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	<u>\$350</u>	<u>\$350</u>	<u>\$815</u>	<u>\$465</u>
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	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
<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)	815	6,115
<i>Fund Balance Beginning of Year</i>	<u>15,417</u>	<u>15,417</u>	<u>15,417</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,117</u></u>	<u><u>\$10,117</u></u>	<u><u>\$16,232</u></u>	<u><u>\$6,115</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazmat Operations and Planning Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$282,500	\$159,128	\$147,421	(\$11,707)
Charges for Services	0	0	20,920	20,920
<i>Total Revenues</i>	<u>282,500</u>	<u>159,128</u>	<u>168,341</u>	<u>9,213</u>
Expenditures				
Current:				
Public Safety:				
Hazmat Operations:				
Materials and Supplies	11,000	11,000	2,549	8,451
Contractual Services	35,100	35,100	21,979	13,121
Total Hazmat Operations	<u>46,100</u>	<u>46,100</u>	<u>24,528</u>	<u>21,572</u>
EMA Urban Search & Rescue:				
Materials and Supplies	0	1,500	700	800
Contractual Services	0	2,500	0	2,500
Capital Outlay	0	6,070	0	6,070
Total EMA Urban Search & Rescue	<u>0</u>	<u>10,070</u>	<u>700</u>	<u>9,370</u>
Homeland Security B:				
Materials and Supplies	0	11,299	11,298	1
EMPG Homeland Security:				
Personal Services	127,100	241,361	237,851	3,510
Materials and Supplies	46,370	7,909	4,500	3,409
Contractual Services	20,650	46,900	37,345	9,555
Total EMPG Homeland Security	<u>194,120</u>	<u>296,170</u>	<u>279,696</u>	<u>16,474</u>
Local Emergency Planning Committee:				
Personal Services	1,300	3,800	3,153	647
Materials and Supplies	5,000	15,000	3,070	11,930
Contractual Services	10,900	50,900	39,047	11,853
Total Local Emergency Planning Committee	<u>17,200</u>	<u>69,700</u>	<u>45,270</u>	<u>24,430</u>
<i>Total Expenditures</i>	<u>257,420</u>	<u>433,339</u>	<u>361,492</u>	<u>71,847</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	25,080	(274,211)	(193,151)	81,060
Other Financing Sources (Uses)				
Transfers In	43,600	152,300	152,300	0
<i>Net Change in Fund Balance</i>	68,680	(121,911)	(40,851)	81,060
<i>Fund Balance Beginning of Year</i>	<u>314,273</u>	<u>314,273</u>	<u>314,273</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$382,953</u>	<u>\$192,362</u>	<u>\$273,422</u>	<u>\$81,060</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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$6,829,960	\$6,829,960	\$8,021,580	\$1,191,620
Interest	0	0	52,889	52,889
Licenses and Permits	3,000	3,000	3,100	100
Fines and Forfeitures	96,500	96,500	91,217	(5,283)
Charges for Services	120,500	120,500	76,750	(43,750)
Contributions and Donations	0	0	1,998	1,998
Special Assessments	0	2,646	13,035	10,389
Other	10,000	10,000	36,458	26,458
<i>Total Revenues</i>	<u>7,059,960</u>	<u>7,062,606</u>	<u>8,297,027</u>	<u>1,234,421</u>
Expenditures				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personal Services	4,162,221	4,371,374	4,306,448	64,926
Materials and Supplies	1,986,338	2,356,338	2,062,909	293,429
Contractual Services	563,523	513,523	175,377	338,146
Capital Outlay	615,237	1,225,048	1,102,023	123,025
Other	8,900	200,453	24,206	176,247
<i>Total Motor Vehicle Gas Tax</i>	<u>7,336,219</u>	<u>8,666,736</u>	<u>7,670,963</u>	<u>995,773</u>
Ditch Maintenance:				
Contractual Services	0	7,868	1,155	6,713
<i>Total Expenditures</i>	<u>7,336,219</u>	<u>8,674,604</u>	<u>7,672,118</u>	<u>1,002,486</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(276,259)</u>	<u>(1,611,998)</u>	<u>624,909</u>	<u>2,236,907</u>
Other Financing Sources (Uses)				
Advances Out	(105,123)	(105,123)	(105,122)	1
Transfers Out	0	(703,919)	(350,345)	353,574
<i>Total Other Financing Sources (Uses)</i>	<u>(105,123)</u>	<u>(809,042)</u>	<u>(455,467)</u>	<u>353,575</u>
<i>Net Change in Fund Balance</i>	(381,382)	(2,421,040)	169,442	2,590,482
<i>Fund Balance Beginning of Year</i>	2,572,594	2,572,594	2,572,594	0
Prior Year Encumbrances Appropriated	1,973	1,973	1,973	0
<i>Fund Balance End of Year</i>	<u>\$2,193,185</u>	<u>\$153,527</u>	<u>\$2,744,009</u>	<u>\$2,590,482</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$299,000	\$341,902	\$341,900	(\$2)
Interest	37,300	35,716	37,605	1,889
Charges for Services	650	650	1,604	954
Other	97,800	135,570	244,152	108,582
<i>Total Revenues</i>	434,750	513,838	625,261	111,423
Expenditures				
Current:				
Public Works:				
County Formula:				
Contractual Services	299,000	415,117	412,782	2,335
New Horizons:				
Contractual Services	0	4,594	4,594	0
LGIP Innov:				
Contractual Services	0	19,091	19,091	0
Housing Loan Program:				
Contractual Services	10,000	10,000	6,387	3,613
Section 17 Housing Program:				
Contractual Services	1,844	1,844	0	1,844
Foreclosure Program:				
Contractual Services	9,400	9,400	9,200	200
Home Rehab Program:				
Contractual Services	10,550	20,779	5,729	15,050
Economic Development Program:				
Contractual Services	113,500	824,184	823,593	591
<i>Total Expenditures</i>	444,294	1,305,009	1,281,376	23,633
<i>Net Change in Fund Balance</i>	(9,544)	(791,171)	(656,115)	135,056
<i>Fund Balance Beginning of Year</i>	1,110,426	1,110,426	1,110,426	0
Prior Year Encumbrances Appropriated	9,544	9,544	9,544	0
<i>Fund Balance End of Year</i>	\$1,110,426	\$328,799	\$463,855	\$135,056

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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and Permits	\$22,000	\$23,200	\$25,858	\$2,658
Expenditures				
Current:				
Health:				
Marriage License:				
Contractual Services	<u>11,000</u>	<u>27,250</u>	<u>26,011</u>	<u>1,239</u>
<i>Net Change in Fund Balance</i>	11,000	(4,050)	(153)	3,897
<i>Fund Balance Beginning of Year</i>	<u>14,300</u>	<u>14,300</u>	<u>14,300</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$25,300</u>	<u>\$10,250</u>	<u>\$14,147</u>	<u>\$3,897</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, 2018

	<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	\$2,500	\$2,500
Licenses and Permits	400,000	500,000	545,759	45,759
Fines and Forfeitures	3,600	3,600	3,091	(509)
Charges for Services	0	22,000	20,738	(1,262)
Contributions and Donations	0	0	16,352	16,352
Other	0	0	1,968	1,968
<i>Total Revenues</i>	<u>403,600</u>	<u>525,600</u>	<u>590,408</u>	<u>64,808</u>
Expenditures				
Current:				
Health:				
Dog Warden:				
Personal Services	359,500	359,500	350,853	8,647
Materials and Supplies	37,200	37,200	18,891	18,309
Contractual Services	49,600	59,600	51,439	8,161
Capital Outlay	0	2,500	2,500	0
Total Dog Warden	<u>446,300</u>	<u>458,800</u>	<u>423,683</u>	<u>35,117</u>
Auditor:				
Personal Services	62,864	62,864	40,911	21,953
Materials and Supplies	10,060	10,060	3,933	6,127
Contractual Services	22,500	22,500	21,201	1,299
Other	120	120	0	120
Total Auditor	<u>95,544</u>	<u>95,544</u>	<u>66,045</u>	<u>29,499</u>
<i>Total Expenditures</i>	<u>541,844</u>	<u>554,344</u>	<u>489,728</u>	<u>64,616</u>
<i>Net Change in Fund Balance</i>	(138,244)	(28,744)	100,680	129,424
<i>Fund Balance Beginning of Year</i>	463,522	463,522	463,522	0
Prior Year Encumbrances Appropriated	<u>60</u>	<u>60</u>	<u>60</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$325,338</u></u>	<u><u>\$434,838</u></u>	<u><u>\$564,262</u></u>	<u><u>\$129,424</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,054,593	\$1,004,593	\$1,009,536	\$4,943
Contributions and Donations	0	0	500	500
<i>Total Revenues</i>	<u>1,054,593</u>	<u>1,004,593</u>	<u>1,010,036</u>	<u>5,443</u>
Expenditures				
Current:				
Health:				
Women, Infants and Children:				
Personal Services	949,765	968,765	932,413	36,352
Materials and Supplies	6,899	16,188	13,673	2,515
Contractual Services	73,379	96,679	77,346	19,333
<i>Total Expenditures</i>	<u>1,030,043</u>	<u>1,081,632</u>	<u>1,023,432</u>	<u>58,200</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	24,550	(77,039)	(13,396)	63,643
Other Financing Sources (Uses)				
Transfers In	0	0	3,248	3,248
<i>Net Change in Fund Balance</i>	24,550	(77,039)	(10,148)	66,891
<i>Fund Balance Beginning of Year</i>	<u>189,501</u>	<u>189,501</u>	<u>189,501</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$214,051</u>	<u>\$112,462</u>	<u>\$179,353</u>	<u>\$66,891</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, 2018*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$15,000	\$15,000	\$17,933	\$2,933
Expenditures				
Current:				
Human Services:				
Indigent Guardianship:				
Materials and Supplies	3,000	3,000	0	3,000
Contractual Services	28,000	28,000	20,341	7,659
Capital Outlay	10,000	10,000	0	10,000
<i>Total Expenditures</i>	41,000	41,000	20,341	20,659
<i>Net Change in Fund Balance</i>	(26,000)	(26,000)	(2,408)	23,592
<i>Fund Balance Beginning of Year</i>	193,640	193,640	193,640	0
<i>Fund Balance End of Year</i>	\$167,640	\$167,640	\$191,232	\$23,592

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$494,149	\$310,255	\$294,340	(\$15,915)
Expenditures				
Current:				
Human Services:				
Violence Against Women:				
Personal Services	104,917	91,974	81,216	10,758
Contractual Services	36,565	34,516	34,513	3
Total Violence Against Women	141,482	126,490	115,729	10,761
Victim Assistance:				
Personal Services	328,001	331,162	331,162	0
Contractual Services	9,758	7,023	6,850	173
Total Prosecutors State Grant	337,759	338,185	338,012	173
<i>Total Expenditures</i>	479,241	464,675	453,741	10,934
<i>Excess of Revenues Over (Under) Expenditures</i>	14,908	(154,420)	(159,401)	(4,981)
Other Financing Sources (Uses)				
Advances In	0	0	35,000	35,000
Transfers In	49,705	77,137	54,997	(22,140)
<i>Total Other Financing Sources (Uses)</i>	49,705	77,137	89,997	12,860
<i>Net Change in Fund Balance</i>	64,613	(77,283)	(69,404)	7,879
<i>Fund Balance Beginning of Year</i>	70,522	70,522	70,522	0
Prior Year Encumbrances Appropriated	6,761	6,761	6,761	0
<i>Fund Balance End of Year</i>	\$141,896	\$0	\$7,879	\$7,879

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$90,000	\$90,000	\$93,895	\$3,895
Expenditures				
Current:				
General Government - Legislative and Executive:				
Recorder:				
Personal Services	0	15,767	10,493	5,274
Materials and Supplies	54,680	54,680	19,640	35,040
Contractual Services	151,248	151,248	93,833	57,415
<i>Total Expenditures</i>	<u>205,928</u>	<u>221,695</u>	<u>123,966</u>	<u>97,729</u>
<i>Net Change in Fund Balance</i>	(115,928)	(131,695)	(30,071)	101,624
<i>Fund Balance Beginning of Year</i>	556,835	556,835	556,835	0
Prior Year Encumbrances Appropriated	<u>31,528</u>	<u>31,528</u>	<u>31,528</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$472,435</u>	<u>\$456,668</u>	<u>\$558,292</u>	<u>\$101,624</u>

Portage County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Fund
For the Year Ended December 31, 2018*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$1,300,000	\$1,300,000	\$1,537,005	\$237,005
Expenditures				
Current:				
General Government - Legislative and Executive:				
Certificate of Title:				
Personal Services	605,744	617,564	612,778	4,786
Materials and Supplies	15,200	20,499	18,714	1,785
Contractual Services	30,400	28,281	26,323	1,958
Other	357,000	0	0	0
<i>Total Expenditures</i>	1,008,344	666,344	657,815	8,529
<i>Excess of Revenues Over (Under) Expenditures</i>	291,656	633,656	879,190	245,534
Other Financing Sources (Uses)				
Transfers Out	0	(357,000)	(357,000)	0
<i>Net Change in Fund Balance</i>	291,656	276,656	522,190	245,534
<i>Fund Balance Beginning of Year</i>	2,692,307	2,692,307	2,692,307	0
<i>Fund Balance End of Year</i>	\$2,983,963	\$2,968,963	\$3,214,497	\$245,534

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$979,049	\$1,084,345	\$1,084,345	\$0
Rentals and Royalties	196,438	195,008	143,922	(51,086)
<i>Total Revenues</i>	<u>1,175,487</u>	<u>1,279,353</u>	<u>1,228,267</u>	<u>(51,086)</u>
Expenditures				
Debt Service:				
Principal Retirement:				
1998 USDA	17,088	17,088	17,088	0
2001 Riddle Block Building	140,000	140,000	140,000	0
2001 County Buildings	624,000	624,000	624,000	0
2001 USDA Regional	6,069	6,069	6,069	0
2010 Prosecutors Building	185,000	185,000	185,000	0
2014 County Buildings	435,000	435,000	435,000	0
Total Principal Retirement	<u>1,407,157</u>	<u>1,407,157</u>	<u>1,407,157</u>	<u>0</u>
Interest and Fiscal Charges:				
1998 USDA	5,487	5,487	5,486	1
2001 Riddle Block Building	56,438	56,438	56,438	0
2001 County Buildings	244,274	244,274	244,273	1
2001 USDA Regional	3,147	3,147	3,146	1
2004 Courthouse	89,760	0	0	0
2010 Prosecutors Building	107,925	107,925	107,925	0
2014 County Buildings	129,573	129,573	129,573	0
Total Interest and Fiscal Charges	<u>636,604</u>	<u>546,844</u>	<u>546,841</u>	<u>3</u>
<i>Total Expenditures</i>	<u>2,043,761</u>	<u>1,954,001</u>	<u>1,953,998</u>	<u>3</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(868,274)	(674,648)	(725,731)	(51,083)
Other Financing Sources (Uses)				
Transfers In	868,274	568,863	629,181	60,318
<i>Net Change in Fund Balance</i>	0	(105,785)	(96,550)	9,235
<i>Fund Balance Beginning of Year</i>	<u>137,602</u>	<u>137,602</u>	<u>137,602</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$137,602</u></u>	<u><u>\$31,817</u></u>	<u><u>\$41,052</u></u>	<u><u>\$9,235</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Debt Retirement Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Special Assessments	\$142,354	\$91,768	\$90,195	(\$1,573)
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	2,775	2,775	2,775	0
1999 Streetsboro Sewer Hale-McCraken	14,549	14,549	14,549	0
1996 OWDA Portage County Sewer Patricia Avenue	14,490	14,490	14,490	0
1999 OWDA Portage County Sewer Horning/Rhodes	5,372	5,372	5,372	0
2001 OWDA Portage County Sewer Mantua Corners	26,693	26,693	26,693	0
Total Principal Retirement	94,879	94,879	94,879	0
Interest and Fiscal Charges:				
2001/2010 Portage County Sewer Brimfield	5,720	5,851	5,849	2
2004 Portage County Sewer Various	27,790	6,012	204	5,808
1994 Portage County Water Sandy Lake	2,621	0	0	0
2007 Portage County Water Patricia Water Line	1,624	1,624	1,520	104
1999 Streetsboro Sewer Hale-McCraken	2,345	2,345	2,011	334
1996 OWDA Portage County Sewer Patricia Avenue	785	785	603	182
1999 OWDA Portage County Sewer Horning/Rhodes	711	711	590	121
2001 OWDA Portage County Sewer Mantua Corners	5,879	5,879	3,946	1,933
Total Interest and Fiscal Charges	47,475	23,207	14,723	8,484
<i>Total Expenditures</i>	142,354	118,086	109,602	8,484
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(26,318)	(19,407)	6,911
Other Financing Sources (Uses)				
Advances In	0	0	10,037	10,037
<i>Net Change in Fund Balance</i>	0	(26,318)	(9,370)	16,948
<i>Fund Balance Beginning of Year</i>	64,899	64,899	64,899	0
<i>Fund Balance End of Year</i>	\$64,899	\$38,581	\$55,529	\$16,948

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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$284,775	\$288,095	\$3,320
Expenditures				
Capital Outlay:				
Kent Court	<u>0</u>	<u>1,607</u>	<u>1,607</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>283,168</u>	<u>286,488</u>	<u>3,320</u>
Other Financing Sources (Uses)				
Advances Out	0	(284,775)	(284,775)	0
Transfers Out	<u>(312,430)</u>	<u>(943,247)</u>	<u>(942,822)</u>	<u>425</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(312,430)</u>	<u>(1,228,022)</u>	<u>(1,227,597)</u>	<u>425</u>
<i>Net Change in Fund Balance</i>	(312,430)	(944,854)	(941,109)	3,745
<i>Fund Balance Beginning of Year</i>	1,246,148	1,246,148	1,246,148	0
Prior Year Encumbrances Appropriated	<u>8,780</u>	<u>8,780</u>	<u>8,780</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$942,498</u></u>	<u><u>\$310,074</u></u>	<u><u>\$313,819</u></u>	<u><u>\$3,745</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$2,202,011	\$1,607,833	(\$594,178)
Expenditures				
Capital Outlay:				
No Passing Zone	0	81,099	42,386	38,713
Sandy Lake	0	4,086	4,086	0
Tallmadge Road	23,940	225,308	201,569	23,739
2015 Culvert Replacement	0	218,226	218,223	3
Center Road Widen Bridge	73,373	244,045	185,808	58,237
Brady Lake Road Resurfacing	0	4,285	4,285	0
Liberty Street	32,750	861,897	825,821	36,076
Newton Falls Road Resurfacing	4,784	13,113	8,329	4,784
Peck Road / Lovers Lane	2	17,984	8,482	9,502
Mishler Road Resurfacing	180,821	535,746	391,950	143,796
Chamberia	0	645,800	369,697	276,103
Lakewood	0	673,800	241,615	432,185
<i>Total Expenditures</i>	315,670	3,525,389	2,502,251	1,023,138
<i>Excess of Revenues Over (Under) Expenditures</i>	(315,670)	(1,323,378)	(894,418)	428,960
Other Financing Sources (Uses)				
Transfer In	0	672,522	350,345	(322,177)
<i>Net Change in Fund Balance</i>	(315,670)	(650,856)	(544,073)	106,783
<i>Fund Balance Beginning of Year</i>	649,804	649,804	649,804	0
Prior Year Encumbrances Appropriated	315,670	315,670	315,670	0
<i>Fund Balance End of Year</i>	\$649,804	\$314,618	\$421,401	\$106,783

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, 2018*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$800	\$800	\$880	\$80
Expenses				
Contractual Services	0	5,855	0	5,855
<i>Net Change in Fund Equity</i>	800	(5,055)	880	5,935
<i>Fund Equity Beginning of Year</i>	5,856	5,856	5,856	0
<i>Fund Equity End of Year</i>	\$6,656	\$801	\$6,736	\$5,935

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, 2018*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$1,030,000	\$1,025,000	\$1,029,437	\$4,437
Other	0	0	13,258	13,258
<i>Total Revenues</i>	<u>1,030,000</u>	<u>1,025,000</u>	<u>1,042,695</u>	<u>17,695</u>
Expenses				
Personal Services	75,393	75,393	65,200	10,193
Materials and Supplies	200	200	0	200
Contractual Services	906,682	955,893	850,226	105,667
Other	0	70,789	70,789	0
<i>Total Expenses</i>	<u>982,275</u>	<u>1,102,275</u>	<u>986,215</u>	<u>116,060</u>
<i>Net Change in Fund Equity</i>	47,725	(77,275)	56,480	133,755
<i>Fund Equity Beginning of Year</i>	1,567,563	1,567,563	1,567,563	0
Prior Year Encumbrances Appropriated	<u>65,532</u>	<u>65,532</u>	<u>65,532</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,680,820</u></u>	<u><u>\$1,555,820</u></u>	<u><u>\$1,689,575</u></u>	<u><u>\$133,755</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$1,650,000	\$1,811,000	\$2,190,067	379,067
Other	90,000	90,000	60,847	(29,153)
<i>Total Revenues</i>	1,740,000	1,901,000	2,250,914	349,914
Expenses				
Personal Services	504,905	542,025	523,164	18,861
Materials and Supplies	471,288	465,162	405,852	59,310
Contractual Services	955,641	1,605,641	1,533,551	72,090
Other	362	362	0	362
<i>Total Expenses</i>	1,932,196	2,613,190	2,462,567	150,623
<i>Net Change in Fund Equity</i>	(192,196)	(712,190)	(211,653)	500,537
<i>Fund Equity Beginning of Year</i>	691,577	691,577	691,577	0
Prior Year Encumbrances Appropriated	26,479	26,479	26,479	0
<i>Fund Equity End of Year</i>	\$525,860	\$5,866	\$506,403	\$500,537

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$10,246,000	\$11,823,000	\$12,849,837	\$1,026,837
Other	5,000	0	9,733	9,733
<i>Total Revenues</i>	10,251,000	11,823,000	12,859,570	1,036,570
Expenses				
Personal Services	112,498	138,498	132,845	5,653
Materials and Supplies	4,827	4,889	4,696	193
Contractual Services	1,794,698	2,225,698	1,816,541	409,157
Claims	9,692,298	10,927,318	10,911,056	16,262
Other	1,000	1,000	183	817
<i>Total Expenses</i>	11,605,321	13,297,403	12,865,321	432,082
<i>Net Change in Fund Equity</i>	(1,354,321)	(1,474,403)	(5,751)	1,468,652
<i>Fund Equity Beginning of Year</i>	3,714,427	3,714,427	3,714,427	0
Prior Year Encumbrances Appropriated	350,983	350,983	350,983	0
<i>Fund Equity End of Year</i>	\$2,711,089	\$2,591,007	\$4,059,659	\$1,468,652

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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$575,000	\$884,000	\$878,364	(\$5,636)
Intergovernmental	0	0	450,242	450,242
<i>Total Revenues</i>	<u>575,000</u>	<u>884,000</u>	<u>1,328,606</u>	<u>444,606</u>
Expenses				
Personal Services	190,250	190,250	145,686	44,564
Materials and Supplies	12,000	12,000	8,802	3,198
Contractual Services	185,222	485,222	318,847	166,375
Claims	600,953	702,920	150,420	552,500
<i>Total Expenses</i>	<u>988,425</u>	<u>1,390,392</u>	<u>623,755</u>	<u>766,637</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(413,425)	(506,392)	704,851	1,211,243
Transfers Out	<u>(1,120,000)</u>	<u>(820,000)</u>	0	820,000
<i>Net Change in Fund Equity</i>	(1,533,425)	(1,326,392)	704,851	2,031,243
<i>Fund Equity Beginning of Year</i>	<u>4,612,754</u>	<u>4,612,754</u>	<u>4,612,754</u>	0
<i>Fund Equity End of Year</i>	<u><u>\$3,079,329</u></u>	<u><u>\$3,286,362</u></u>	<u><u>\$5,317,605</u></u>	<u><u>\$2,031,243</u></u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
McIntosh Bequest Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$10	\$10	\$23	\$13
Expenses				
Contractual Services	10	10	0	10
<i>Net Change in Fund Equity</i>	0	0	23	23
<i>Fund Equity Beginning of Year</i>	1,246	1,246	1,246	0
<i>Fund Equity End of Year</i>	<u>\$1,246</u>	<u>\$1,246</u>	<u>\$1,269</u>	<u>\$23</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Rodman Bequest Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$0	\$0	\$151	\$151
Expenses				
<i>Total Expenses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	0	0	151	151
<i>Fund Equity Beginning of Year</i>	<u>8,463</u>	<u>8,463</u>	<u>8,463</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$8,463</u></u>	<u><u>\$8,463</u></u>	<u><u>\$8,614</u></u>	<u><u>\$151</u></u>

Statistical Section

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Statistical Section

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

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

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

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

	2018	2017	2016	2015
Governmental Activities				
Net Investment in Capital Assets	\$105,091,855	\$96,610,038	\$90,053,054	\$87,123,155
Restricted:				
Capital Projects	792,073	2,548,474	2,878,753	2,805,600
Debt Service	230,728	400,296	754,927	1,127,326
General Government	6,000,858	12,998,499	11,799,118	10,609,457
Public Safety	3,181,188	1,968,861	1,438,558	1,391,765
Public Works	11,855,407	11,474,251	11,627,575	10,729,073
Health	29,091,802	25,018,715	25,524,893	24,552,729
Human Services	189,093	1,552,005	3,648,939	3,782,441
Unclaimed Monies	570,630	538,965	417,681	359,854
Unrestricted (Deficit)	<u>(46,460,256)</u>	<u>(37,619,812)</u>	<u>(5,813,885)</u>	<u>(7,710,947)</u>
<i>Total Governmental Activities Net Position</i>	<u>110,543,378</u>	<u>115,490,292</u>	<u>142,329,613</u>	<u>134,770,453</u>
Business Type - Activities				
Net Investment in Capital Assets	106,664,692	106,718,376	105,907,886	102,328,720
Restricted:				
Portage County Sewer	0	0	0	3,722
Streetsboro Sewer	383,556	607,514	834,055	926,939
Robinson Memorial Portage County Hospital	0	0	0	0
Unrestricted	<u>26,047,932</u>	<u>22,868,396</u>	<u>24,763,881</u>	<u>25,024,261</u>
<i>Total Business-Type Activities Net Position</i>	<u>133,096,180</u>	<u>130,194,286</u>	<u>131,505,822</u>	<u>128,283,642</u>
Primary Government				
Net Investment in Capital Assets	211,756,547	203,328,414	195,960,940	189,451,875
Restricted	52,295,335	57,107,580	58,924,499	56,288,906
Unrestricted	<u>(20,412,324)</u>	<u>(14,751,416)</u>	<u>18,949,996</u>	<u>17,313,314</u>
<i>Total Primary Government Net Position</i>	<u>\$243,639,558</u>	<u>\$245,684,578</u>	<u>\$273,835,435</u>	<u>\$263,054,095</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.

2014 (1)	2013	2012	2011	2010	2009
\$85,236,468	\$81,855,828	\$77,411,143	\$74,210,233	\$73,085,024	\$70,312,989
3,621,791	3,962,558	4,348,934	4,824,353	4,617,063	8,018,926
684,173	1,356,091	1,024,017	1,043,271	1,156,289	880,598
9,589,188	8,718,607	7,753,527	7,523,081	8,364,972	10,780,290
1,404,285	1,249,942	1,323,307	2,195,354	1,650,465	1,439,514
10,047,251	8,770,476	9,594,846	9,569,805	9,398,170	10,042,913
26,841,630	27,409,901	33,146,087	35,385,824	32,152,763	29,789,486
4,420,032	4,501,127	3,796,105	3,737,985	3,914,547	6,798,816
353,986	438,835	489,971	0	0	0
(11,248,668)	15,914,627	20,556,908	21,217,918	20,189,487	16,728,381
<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>	<u>154,791,913</u>
97,905,110	147,692,785	146,696,654	146,290,851	129,794,921	116,847,593
14,454	21,258	27,796	34,077	40,112	48,724
1,108,774	1,285,491	1,457,235	1,624,148	1,786,367	2,021,186
0	3,318,000	3,160,000	3,036,000	3,613,000	3,213,000
21,887,384	84,580,103	97,069,398	96,872,787	108,433,342	112,532,135
<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>	<u>234,662,638</u>
183,141,578	229,548,613	224,107,797	220,501,084	202,879,945	187,160,582
58,085,564	61,032,286	66,121,825	68,973,898	66,693,748	73,033,453
10,638,716	100,494,730	117,626,306	118,090,705	128,622,829	129,260,516
<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>	<u>\$389,454,551</u>

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

	2018	2017	2016	2015
Program Revenues				
Governmental Activities:				
Charges for Services, Sales and Assessments				
General Government:				
Legislative and Executive	\$9,751,993	\$10,040,223	\$10,355,422	\$6,677,085
Judicial	5,079,059	5,886,968	3,447,345	3,795,076
Public Safety	2,374,262	2,556,109	2,034,319	4,843,756
Public Works	122,070	394,002	449,380	371,936
Health	366,161	995,652	839,819	815,704
Human Services	2,026,115	1,130,291	1,301,940	1,891,040
Total Charges for Services, Sales and Assessments	19,719,660	21,003,245	18,428,225	18,394,597
Operating Grants and Contributions	36,833,667	36,259,560	37,720,717	34,767,319
Capital Grants and Contributions	1,609,659	2,068,100	2,126,636	2,460,515
<i>Total Governmental Activities Program Revenue</i>	<u>58,162,986</u>	<u>59,330,905</u>	<u>58,275,578</u>	<u>55,622,431</u>
Business-Type Activities:				
Charges for Services, Sales and Assessments				
Nursing Home (1)	0	0	0	0
Solid Waste Recycling Center	2,811,683	2,413,851	2,532,102	2,739,112
Portage County Sewer	8,202,179	7,708,569	7,631,131	7,536,406
Portage County Water	6,284,521	5,822,540	5,880,564	5,029,426
Streetsboro Sewer	4,494,928	4,259,315	4,104,787	4,124,902
Robinson Memorial Portage County Hospital (2)	0	0	0	0
Freedom Secondary Railroad	0	0	1,760	0
SCRAM (3)	0	0	348,548	243,038
Electronic Fingerprinting (3)	0	0	18,811	18,391
Storm Water Management	343,069	1,723,688	1,027,834	1,036,463
Total Charges for Services, Sales and Assessments	22,136,380	21,927,963	21,545,537	20,727,738
Operating Grants and Contributions	0	0	0	0
Capital Grants and Contributions	0	130,208	375,832	349,259
<i>Total Business-Type Activities Program Revenue</i>	<u>22,136,380</u>	<u>22,058,171</u>	<u>21,921,369</u>	<u>21,076,997</u>
<i>Total Primary Government Program Revenues</i>	<u>\$80,299,366</u>	<u>\$81,389,076</u>	<u>\$80,196,947</u>	<u>\$76,699,428</u>

2014	2013	2012	2011	2010	2009
\$8,596,728	\$7,340,656	\$8,972,657	\$4,418,618	\$7,020,962	\$6,527,362
4,473,159	3,157,396	4,279,381	5,797,290	3,362,582	2,779,627
1,647,840	4,739,821	1,725,800	4,435,545	4,014,425	3,904,168
273,457	535,499	427,225	413,229	449,310	992,087
958,723	886,599	865,876	957,051	798,961	710,935
3,211,303	1,222,263	1,065,573	1,254,408	1,251,027	1,353,938
19,161,210	17,882,234	17,336,512	17,276,141	16,897,267	16,268,117
33,682,894	31,493,584	37,131,204	41,952,341	42,775,981	37,173,618
3,416,553	1,864,059	2,989,306	4,562,695	4,535,512	862,113
56,260,657	51,239,877	57,457,022	63,791,177	64,208,760	54,303,848
0	432,545	6,196,085	6,782,391	6,264,291	6,446,931
2,867,949	3,078,386	3,491,340	4,373,906	3,839,676	3,111,702
7,775,311	8,508,256	8,282,949	8,216,652	7,132,086	6,368,313
4,342,557	4,179,219	4,294,066	4,155,852	4,637,129	3,917,932
4,687,819	4,207,331	4,175,615	4,178,067	4,003,862	3,844,159
0	126,374,000	137,534,000	143,122,000	146,194,000	139,363,000
0	0	580	1,130	750	880
349,139	258,156	258,492	205,398	189,774	273,915
15,784	17,999	14,487	18,336	19,066	25,726
1,037,223	1,030,480	1,030,659	1,033,969	1,037,339	734,468
21,075,782	148,086,372	165,278,273	172,087,701	173,317,973	164,087,026
0	693,000	556,883	413,496	881,244	324,803
323,609	1,194,065	1,544,576	2,372,645	862,375	300,081
21,399,391	149,973,437	167,379,732	174,873,842	175,061,592	164,711,910
\$77,660,048	\$201,213,314	\$224,836,754	\$238,665,019	\$239,270,352	\$219,015,758

(continued)

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

	2018	2017	2016	2015
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$26,810,239	\$18,011,039	\$16,687,911	\$14,117,238
Judicial	10,983,872	12,352,135	10,666,576	10,415,134
Public Safety	25,457,356	22,686,286	19,833,819	17,420,053
Public Works	9,498,365	7,539,519	10,537,584	10,407,091
Health	27,899,343	30,005,010	28,759,666	29,729,664
Human Services	25,851,149	25,415,007	22,196,384	21,956,883
Interest and Fiscal Charges	530,520	592,248	669,577	778,556
<i>Total Governmental Activities Expenses</i>	<u>127,030,844</u>	<u>116,601,244</u>	<u>109,351,517</u>	<u>104,824,619</u>
Business-Type Activities:				
Nursing Home (1)	0	0	0	0
Solid Waste Recycling Center	2,655,735	3,643,120	2,650,437	3,617,033
Portage County Sewer	7,433,839	7,364,188	6,818,031	5,757,168
Portage County Water	4,269,568	3,875,080	4,405,340	3,585,693
Streetsboro Sewer	4,125,155	4,018,925	3,547,313	3,698,484
Robinson Memorial Portage County Hospital (2)	0	0	0	0
Freedom Secondary Railroad	9,334	8,449	4,975	3,471
SCRAM (3)	0	0	281,175	295,763
Electronic Fingerprinting (3)	0	0	12,212	19,765
Storm Water Management	879,197	911,819	1,029,982	784,387
<i>Total Business-Type Activities Expenses</i>	<u>19,372,828</u>	<u>19,821,581</u>	<u>18,749,465</u>	<u>17,761,764</u>
<i>Total Primary Government Program Expenses</i>	<u>146,403,672</u>	<u>136,422,825</u>	<u>128,100,982</u>	<u>122,586,383</u>
Net (Expense)/Revenue				
Governmental Activities	(68,867,858)	(57,270,339)	(51,075,939)	(49,202,188)
Business-Type Activities	2,763,552	2,236,590	3,171,904	3,315,233
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$66,104,306)</u>	<u>(\$55,033,749)</u>	<u>(\$47,904,035)</u>	<u>(\$45,886,955)</u>

2014	2013	2012	2011	2010	2009
\$13,702,711	\$14,708,862	\$15,015,719	\$15,706,630	\$19,398,653	\$15,335,896
10,310,350	9,303,705	10,220,577	10,047,637	10,384,799	10,194,530
15,932,331	16,963,636	17,083,543	16,766,816	16,633,078	16,106,352
7,756,139	9,765,613	8,113,038	8,726,359	8,127,910	6,934,037
29,521,389	33,097,327	34,897,816	32,287,200	34,831,584	33,377,712
21,158,797	18,599,730	18,527,585	20,932,335	22,847,102	25,494,447
813,647	837,526	698,181	1,017,474	1,087,187	843,965
99,195,364	103,276,399	104,556,459	105,484,451	113,310,313	108,286,939
0	671,697	6,269,290	6,900,325	6,608,943	5,875,673
2,999,017	3,260,560	3,429,672	3,521,755	3,655,671	2,350,593
9,201,349	5,575,767	5,297,668	6,361,657	7,057,194	7,432,239
3,187,095	3,507,278	3,099,114	3,342,205	3,381,903	2,036,563
2,020,492	5,236,761	3,151,727	3,866,177	3,528,699	3,045,310
0	152,982,000	151,067,000	153,148,000	149,284,000	150,716,000
2,296	7,371	7,421	35,903	5,525	4,864
292,034	292,577	151,033	242,043	151,447	249,828
17,230	20,898	18,916	21,710	13,620	21,844
788,576	733,378	751,911	543,762	488,442	180,302
18,508,089	172,288,287	173,243,752	177,983,537	174,175,444	171,913,216
117,703,453	275,564,686	277,800,211	283,467,988	287,485,757	280,200,155
(42,934,707)	(52,036,522)	(47,099,437)	(41,693,274)	(49,101,553)	(53,983,091)
2,891,302	(22,314,850)	(5,864,020)	(3,109,695)	886,148	(7,201,306)
(\$40,043,405)	(\$74,351,372)	(\$52,963,457)	(\$44,802,969)	(\$48,215,405)	(\$61,184,397)

(continued)

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

	2018	2017	2016	2015
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$5,177,206	\$4,299,356	\$4,029,323	\$3,448,578
Health - Mental Health and Recovery Board	4,553,625	3,758,399	3,601,888	3,588,756
Health - Developmental Disabilities	13,803,150	13,630,820	13,193,732	13,117,364
Human Services - Job and Family Services	2,580,077	2,550,945	2,475,017	2,465,065
Bond Retirement	1,084,345	1,898,273	2,002,371	2,458,342
Sales Tax Levied for General Purposes				
General Purposes	26,817,686	27,107,309	26,233,218	21,271,135
Grants and Entitlements not Restricted to Specific Programs	6,375,454	6,371,982	5,498,548	4,853,286
Investment Earnings	2,345,485	1,080,665	910,553	956,096
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	1,183,916	704,386	690,449	863,883
Special Item	0	0	0	0
Transfers	0	0	0	0
<i>Total Governmental Activities</i>	<u>63,920,944</u>	<u>61,402,135</u>	<u>58,635,099</u>	<u>53,022,505</u>
Business-Type Activities:				
Investment Earnings	0	0	0	0
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	138,342	26,212	50,276	27,850
Special Item	0	0	0	4,024,837
Transfers	0	0	0	0
<i>Total Business-Type Activities</i>	<u>138,342</u>	<u>26,212</u>	<u>50,276</u>	<u>4,052,687</u>
<i>Total Primary Government General Revenues and Changes in Net Position</i>	<u>64,059,286</u>	<u>61,428,347</u>	<u>58,685,375</u>	<u>57,075,192</u>
Change in Net Position				
Governmental Activities	(4,946,914)	4,131,796	7,559,160	3,820,317
Business-Type Activities	2,901,894	2,262,802	3,222,180	7,367,920
<i>Total Primary Government Change in Net Position</i>	<u>(\$2,045,020)</u>	<u>\$6,394,598</u>	<u>\$10,781,340</u>	<u>\$11,188,237</u>

(1) The County disposed of the Nursing Home in 2013.

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

(3) 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.

2014	2013	2012	2011	2010	2009
\$4,069,806	\$3,572,758	\$4,299,828	\$4,320,033	\$4,639,442	\$4,689,995
3,521,165	3,490,537	3,404,643	3,382,329	3,599,777	3,475,692
12,851,010	12,724,479	12,404,664	12,309,336	13,100,980	12,684,475
2,418,045	2,397,054	2,338,022	2,322,468	2,471,589	2,386,289
1,578,875	2,167,314	1,589,537	1,425,570	1,395,310	1,399,531
19,904,631	18,399,961	17,375,231	16,719,150	16,017,457	15,887,390
4,495,998	4,831,792	3,371,174	3,566,900	4,564,296	8,079,481
680,430	407,052	1,219,179	1,672,673	1,580,211	2,287,174
0	0	9,361	0	0	0
1,441,394	1,201,537	824,819	1,153,859	1,817,774	450,374
4,141,813	0	0	0	0	0
0	(2,422,815)	0	0	(348,416)	(12,000)
55,103,167	46,769,669	46,836,458	46,872,318	48,838,420	51,328,401
5,574	269,026	562,445	1,911,351	2,757,204	1,136,198
0	0	0	0	51	0
41,617	8,136,955	5,854,795	5,388,465	5,013,285	4,780,410
(115,902,000)	(27,392)	0	0	0	0
0	2,422,815	0	0	348,416	12,000
(115,854,809)	10,801,404	6,417,240	7,299,816	8,118,956	5,928,608
(60,751,642)	57,571,073	53,253,698	54,172,134	56,957,376	57,257,009
12,168,460	(5,266,853)	(262,979)	5,179,044	(263,133)	(2,654,690)
(112,963,507)	(11,513,446)	553,220	4,190,121	9,005,104	(1,272,698)
(\$100,795,047)	(\$16,780,299)	\$290,241	\$9,369,165	\$8,741,971	(\$3,927,388)

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

	2018	2017	2016	2015
General Fund				
Nonspendable	\$1,048,247	\$1,076,474	\$983,287	\$832,505
Committed	1,389,549	42,118	61,640	70,763
Assigned	15,009,131	5,591,448	6,408,234	2,308,181
Unassigned	10,148,345	20,729,619	12,583,029	12,409,140
Reserved	0	0	0	0
Unreserved	0	0	0	0
Total General Fund	<u>27,595,272</u>	<u>27,439,659</u>	<u>20,036,190</u>	<u>15,620,589</u>
All Other Governmental Funds				
Nonspendable	367,164	353,867	463,519	478,539
Restricted	47,833,607	51,362,695	53,553,794	50,571,910
Assigned	0	0	0	0
Unassigned (Deficit)	(186,096)	(495,016)	0	(61,494)
Reserved	0	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue funds	0	0	0	0
Debt Service funds	0	0	0	0
Capital Projects funds	0	0	0	0
Total All Other Governmental Funds	<u>48,014,675</u>	<u>51,221,546</u>	<u>54,017,313</u>	<u>50,988,955</u>
Total Governmental Funds	<u><u>\$75,609,947</u></u>	<u><u>\$78,661,205</u></u>	<u><u>\$74,053,503</u></u>	<u><u>\$66,609,544</u></u>

Note: The County implemented GASB 54 in 2011.

2014	2013	2012	2011	2010	2009
\$854,705	\$1,074,046	\$1,130,194	\$1,185,954	\$1,162,623	\$0
3,787	13,056	27,339	27,212	0	0
1,639,648	302,129	310,466	156,105	130,325	0
11,631,071	11,102,216	14,476,907	14,406,292	13,987,468	0
0	0	0	0	0	1,116,964
0	0	0	0	0	11,534,365
14,129,211	12,491,447	15,944,906	15,775,563	15,280,416	12,651,329
502,406	267,821	326,151	295,152	217,949	0
52,848,227	48,648,288	55,138,985	57,884,206	54,015,010	0
0	0	22,772	22,558	131,310	0
0	(1,247,525)	(94,739)	(80,347)	(188,129)	0
0	0	0	0	0	7,972,563
0	0	0	0	0	45,261,931
0	0	0	0	0	542,990
0	0	0	0	0	3,787,231
53,350,633	47,668,584	55,393,169	58,121,569	54,176,140	57,564,715
\$67,479,844	\$60,160,031	\$71,338,075	\$73,897,132	\$69,456,556	\$70,216,044

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

	2018	2017	2016	2015
Revenues				
Property Taxes	\$28,082,699	\$26,084,148	\$25,842,394	\$24,204,085
Permissive Sales Tax	26,895,898	26,652,603	26,096,524	21,051,047
Intergovernmental	45,610,361	43,449,143	44,585,792	41,374,898
Interest	2,345,485	1,080,665	910,553	956,096
Licenses and Permits	785,600	793,981	822,515	681,195
Fines and Forfeitures	6,647,162	4,647,655	3,792,399	3,784,972
Rentals and Royalties	516,245	662,688	673,120	635,356
Charges for Services	11,840,416	14,967,861	13,124,649	13,227,487
Contributions and Donations	50,501	37,355	32,157	36,053
Special Assessments	103,230	109,765	100,057	114,173
Other	1,097,039	701,306	672,669	845,910
<i>Total Revenues</i>	<u>123,974,636</u>	<u>119,187,170</u>	<u>116,652,829</u>	<u>106,911,272</u>
Expenditures				
General Government:				
Legislative and Executive	24,838,803	16,263,830	16,840,542	13,710,791
Judicial	9,268,348	10,698,475	10,238,332	10,060,012
Public Safety	22,306,123	19,209,876	18,322,779	16,833,094
Public Works	7,735,571	8,694,635	8,819,101	7,990,740
Health	26,352,192	28,857,189	27,990,789	30,030,896
Human Services	24,047,290	23,653,460	21,057,896	21,761,335
Capital Outlay	10,413,967	4,093,547	2,751,770	4,103,565
Debt Service:				
Principal	1,502,036	2,448,394	2,446,868	2,438,969
Interest and Fiscal Charges	561,564	660,062	740,793	852,170
Bond Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>127,025,894</u>	<u>114,579,468</u>	<u>109,208,870</u>	<u>107,781,572</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,051,258)</u>	<u>4,607,702</u>	<u>7,443,959</u>	<u>(870,300)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
General Obligation Notes 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	2,484,832	2,342,528	1,837,039	2,496,535
Transfers Out	(2,484,832)	(2,342,528)	(1,837,039)	(2,496,535)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	<u>(\$3,051,258)</u>	<u>\$4,607,702</u>	<u>\$7,443,959</u>	<u>(\$870,300)</u>
Debt Service as a Percentage of Noncapital Expenditures	1.78%	2.92%	3.05%	3.16%

2014	2013	2012	2011	2010	2009
\$24,696,480	\$24,480,849	\$24,761,739	\$24,290,406	\$24,796,479	\$24,283,281
19,824,719	18,453,324	17,375,231	16,512,176	15,924,811	14,468,520
40,409,185	37,266,730	43,289,743	48,324,721	51,125,800	51,438,050
690,246	462,477	1,226,793	1,672,673	1,580,211	2,287,174
706,458	667,523	538,383	492,508	467,262	428,144
3,822,656	3,921,445	4,117,461	4,087,357	4,245,346	3,771,976
432,392	588,552	653,947	583,730	603,554	640,100
14,195,168	12,689,818	12,134,678	12,312,029	11,655,788	11,691,361
26,728	21,698	24,616	33,594	36,474	65,762
157,505	157,918	165,354	353,112	169,642	187,439
1,012,334	756,207	815,958	1,133,687	1,817,774	450,374
105,973,871	99,466,541	105,103,903	109,795,993	112,423,141	109,712,181
13,954,886	14,224,782	14,557,342	14,567,955	18,121,832	14,827,359
10,035,961	9,930,829	9,714,004	9,455,783	9,781,026	9,935,782
16,315,366	16,582,310	16,567,292	15,741,676	15,672,135	15,963,729
6,305,799	8,126,188	7,433,606	7,145,759	8,193,952	7,559,424
29,621,665	32,683,685	34,314,897	31,701,851	35,017,741	32,830,003
20,084,344	17,233,840	17,328,471	19,777,274	21,019,486	24,567,865
6,748,917	13,351,804	5,774,512	4,864,983	5,008,028	2,932,435
1,776,068	1,732,768	1,329,284	1,353,512	5,225,957	1,028,713
875,164	882,896	647,585	740,518	729,377	840,165
5,888	0	0	0	67,805	0
105,724,058	114,749,102	107,666,993	105,349,311	118,837,339	110,485,475
249,813	(15,282,561)	(2,563,090)	4,446,682	(6,414,198)	(773,294)
0	0	139,033	83,894	10,165	0
7,517,647	0	0	0	10,015,000	0
0	0	0	0	0	4,165,000
37,353	0	0	0	301,000	0
0	0	0	0	208,964	0
(485,000)	0	0	0	(6,354,699)	0
1,324,276	9,817,163	1,861,806	2,095,960	3,660,036	1,592,235
(1,324,276)	(5,712,646)	(1,996,806)	(2,185,960)	(2,185,756)	(1,604,235)
7,070,000	4,104,517	4,033	(6,106)	5,654,710	4,153,000
\$7,319,813	(\$11,178,044)	(\$2,559,057)	\$4,440,576	(\$759,488)	\$3,379,706
2.89%	2.63%	2.00%	2.08%	5.36%	1.79%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value			Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU	Estimated Actual Value	Assessed Value	Estimated Actual Value
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
2009	2,725,384,926	628,676,000	9,583,031,217	75,406,650	85,689,375

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	\$3,502,068,300	\$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
7,347,114	117,553,824	3,436,814,690	9,786,274,416	35.1	8.00103

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

	2018	2017	2016	2015
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	0.05478	0.05483	0.05581
Commercial/Industrial and Public Utility Real	0.00000	0.09140	0.09203	0.09488
General Business and Public Utility Personal	0.00000	0.30000	0.30000	0.30000
1976 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	0.16046	0.16070	0.16085	0.16372
Commercial/Industrial and Public Utility Real	0.26626	0.26810	0.26994	0.27832
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	0.18234	0.18261	0.18278	0.18605
Commercial/Industrial and Public Utility Real	0.30256	0.30466	0.30675	0.31627
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
1979 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.14544	0.14566	0.14579	0.14840
Commercial/Industrial and Public Utility Real	0.19942	0.20080	0.20218	0.20846
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	0.79155	0.79274	0.79346	0.80766
Commercial/Industrial and Public Utility Real	0.91434	0.92066	0.92700	0.95578
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	0.94957	0.95099	0.95186	0.96889
Commercial/Industrial and Public Utility Real	1.07700	1.08445	1.09190	1.12581
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
1995 Child Welfare Current Expense				
Residential/Agricultural Real	0.31591	0.31639	0.31668	0.32234
Commercial/Industrial and Public Utility Real	0.33151	0.33380	0.33610	0.34654
General Business and Public Utility Personal	0.49000	0.49000	0.49000	0.49000
1995 Child Welfare Current Expense				
Residential/Agricultural Real	0.48354	0.48427	0.48471	0.49338
Commercial/Industrial and Public Utility Real	0.50742	0.51093	0.51444	0.53041
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	1.16049	1.16224	1.16330	1.18411
Commercial/Industrial and Public Utility Real	1.21780	1.22622	1.23465	1.27299
General Business and Public Utility Personal	1.80000	1.80000	1.80000	1.80000
2004 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.97506	0.97653	0.97742	0.99491
Commercial/Industrial and Public Utility Real	0.89470	0.90089	0.90708	0.93525
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000

2014	2013	2012	2011	2010	2009
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000
0.05584	0.05584	0.05323	0.05321	0.05317	0.05075
0.09455	0.09569	0.09416	0.09327	0.09251	0.09283
0.30000	0.30000	0.30000	0.30000	0.30000	0.30000
0.16378	0.16378	0.15613	0.15608	0.15596	0.14886
0.27735	0.28068	0.27619	0.27360	0.27135	0.27231
0.88000	0.88000	0.88000	0.88000	0.88000	0.88000
0.18612	0.18612	0.17742	0.17736	0.17723	0.16916
0.31517	0.31895	0.31385	0.31091	0.30836	0.30944
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.14845	0.14845	0.14152	0.14147	0.14136	0.13493
0.20774	0.21023	0.20687	0.20493	0.20324	0.20396
0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
0.80796	0.80796	0.77020	0.76996	0.76936	0.73434
0.95246	0.96388	0.94847	0.93959	0.93186	0.93512
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.96925	0.96925	0.92396	0.92367	0.92295	0.88094
1.12189	1.13535	1.11719	1.10673	1.09763	1.10148
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.32246	0.32246	0.30739	0.30729	0.30706	0.29308
0.34533	0.34947	0.34389	0.34067	0.33786	0.33905
0.49000	0.49000	0.49000	0.49000	0.49000	0.49000
0.49356	0.49356	0.47050	0.47035	0.46998	0.44859
0.52857	0.53491	0.52636	0.52143	0.51714	0.51895
0.75000	0.75000	0.75000	0.75000	0.75000	0.75000
1.18455	1.18455	1.12920	1.12884	1.12796	1.07662
1.26856	1.28378	1.26325	1.25143	1.24113	1.24548
1.80000	1.80000	1.80000	1.80000	1.80000	1.80000
0.99528	0.99528	0.94877	0.94847	0.94774	0.90459
0.93200	0.94317	0.92809	0.91940	0.91184	0.91504
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

	2018	2017	2016	2015
2004 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	\$0.87756	\$0.87888	\$0.87968	\$0.89542
Commercial/Industrial and Public Utility Real	0.80523	0.81080	0.81637	0.84172
General Business and Public Utility Personal	0.90000	0.90000	0.90000	0.90000
2017 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.29955	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.29794	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.30000	0.00000	0.00000	0.00000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$6.34146	\$6.10578	\$6.11137	\$6.22069
Commercial/Industrial and Public Utility Real	6.81416	6.65269	6.69845	6.90642
General Business and Public Utility Personal	11.62000	11.62000	11.62000	11.62000
Total Millage by type of Property				
Residential/Agricultural Real	\$8.34146	\$8.10578	\$8.11137	\$8.22069
Commercial/Industrial and Public Utility Real	8.81416	8.65269	8.69845	8.90642
General Business and Public Utility Personal	13.62000	13.62000	13.62000	13.62000
Total Weighted Average Tax Rate	\$8.65639	\$8.43159	\$8.41722	\$8.52668
Overlapping Rates by Taxing District				
Cities				
Aurora				
Residential/Agricultural Real	\$5.70284	\$5.72672	\$5.75418	\$5.83161
Commercial/Industrial and Public Utility Real	5.86523	5.84428	5.86283	5.86523
General Business and Public Utility Personal	7.62000	7.63000	7.65000	7.66000
Kent - Field Local School District				
Residential/Agricultural Real	6.38879	6.39147	6.38853	6.46229
Commercial/Industrial and Public Utility Real	5.42034	5.52666	5.68866	6.15665
General Business and Public Utility Personal	6.84000	6.84000	6.84000	6.84000
Kent - Kent City School District				
Residential/Agricultural Real	9.08879	9.09147	9.08853	9.16229
Commercial/Industrial and Public Utility Real	8.12034	8.22666	8.38866	8.85665
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	3.60152	3.95000	3.95000	3.95000
Commercial/Industrial and Public Utility Real	6.38629	3.71248	3.74335	3.76309
General Business and Public Utility Personal	3.95000	3.95000	3.95000	3.95000
Tallmadge - Tallmadge City School District				
Residential/Agricultural Real	4.70152	5.05000	5.05000	5.05000
Commercial/Industrial and Public Utility Real	4.78629	4.81248	4.84335	4.86309
General Business and Public Utility Personal	5.05000	5.05000	5.05000	5.05000

2014	2013	2012	2011	2010	2009
\$0.89575	\$0.89575	\$0.85390	\$0.85362	\$0.85296	\$0.81414
0.83880	0.84886	0.83528	0.82746	0.82066	0.82354
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
\$6.22299	\$6.22299	\$5.93222	\$5.93032	\$5.92573	\$5.65599
6.88242	6.96495	6.85359	6.78942	6.73358	6.75718
11.62000	11.62000	11.62000	11.62000	11.62000	11.62000
\$8.22299	\$8.22299	\$7.93222	\$7.93032	\$7.92573	\$7.65599
8.88242	8.96495	8.85359	8.78942	8.73358	8.75718
13.62000	13.62000	13.62000	13.62000	13.62000	13.62000
\$8.51365	\$8.51401	\$8.24245	\$8.22785	\$8.21944	\$8.00103
\$5.85500	\$5.85590	\$5.89495	\$5.89469	\$7.21247	\$6.90473
5.84352	5.89966	6.00727	6.01674	7.04261	7.12499
7.68000	7.68000	7.77000	7.77000	10.27000	8.84000
6.46150	6.46668	6.27752	6.27223	6.13082	5.89677
6.11522	6.16927	6.51026	6.47753	6.33809	6.25192
6.84000	6.84000	6.84000	6.84000	6.84000	6.84000
9.16150	9.16668	8.97752	8.97223	8.83082	8.59677
8.81522	8.86927	9.21026	9.17753	9.03809	8.95192
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
3.94946	3.95000	3.95000	3.95000	3.95000	3.95000
3.88351	3.95000	3.95000	3.94814	3.95000	3.95000
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
5.04946	5.05000	5.05000	5.05000	5.05000	5.05000
4.98351	5.05000	5.05000	5.04814	5.05000	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

	2018	2017	2016	2015
Villages				
Brady Lake				
Residential/Agricultural Real	\$0.00000	\$12.03345	\$9.32345	\$9.55146
Commercial/Industrial and Public Utility Real	0.00000	13.35735	10.64735	10.64735
General Business and Public Utility Personal	0.00000	16.66000	13.95000	13.95000
Garrettsville				
Residential/Agricultural Real	2.60000	2.60000	2.60000	2.60000
Commercial/Industrial and Public Utility Real	2.60000	2.60000	2.60000	2.60000
General Business and Public Utility Personal	2.60000	2.60000	2.60000	2.60000
Hiram				
Residential/Agricultural Real	12.02825	12.03572	12.02042	9.05842
Commercial/Industrial and Public Utility Real	9.70758	10.86759	10.86759	7.88163
General Business and Public Utility Personal	12.20000	12.20000	12.20000	9.20000
Mantua				
Residential/Agricultural Real	6.65000	6.65000	6.65000	6.64851
Commercial/Industrial and Public Utility Real	6.63167	6.63624	6.64396	6.65000
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	12.20000	12.20000	12.20000	12.20000
Commercial/Industrial and Public Utility Real	12.19448	12.20000	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	8.46695	8.47021	8.45371	8.65272
Commercial/Industrial and Public Utility Real	9.18093	9.01331	8.99483	9.02111
General Business and Public Utility Personal	9.35000	9.35000	9.35000	9.35000
Brimfield				
Residential/Agricultural Real	17.61259	17.64293	16.05212	15.54556
Commercial/Industrial and Public Utility Real	15.86209	16.17165	14.68759	14.24266
General Business and Public Utility Personal	19.25000	19.25000	19.35000	18.75000
Charlestown				
Residential/Agricultural Real	5.47037	5.47143	5.47017	5.50085
Commercial/Industrial and Public Utility Real	4.93304	4.91290	4.85051	4.85051
General Business and Public Utility Personal	8.10000	8.10000	8.10000	8.10000
Deerfield				
Residential/Agricultural Real	5.80520	5.80986	5.81191	5.88966
Commercial/Industrial and Public Utility Real	6.06310	5.94810	5.94084	6.01470
General Business and Public Utility Personal	6.15000	6.15000	6.15000	6.15000

2014	2013	2012	2011	2010	2009
\$9.56813	\$9.55152	\$9.06102	\$9.05756	\$9.05282	\$8.81216
10.64735	10.64735	10.55294	10.55294	10.64060	10.64060
13.95000	13.95000	13.95000	13.95000	13.95000	13.95000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
9.05842	9.05586	9.20000	9.20000	9.20000	9.18885
7.88163	7.88163	7.70977	7.51477	9.20000	9.20000
9.20000	9.20000	9.20000	9.20000	9.20000	9.20000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.15000	2.15000	2.15000	2.15000	2.15000	2.15000
2.15000	2.15000	2.15000	2.15000	2.15000	2.15000
2.15000	2.15000	2.15000	2.15000	2.15000	2.15000
9.20000	9.20000	9.20000	9.20000	9.20000	6.00732
9.20000	9.20000	9.20000	9.20000	9.20000	8.20000
9.20000	9.20000	9.20000	9.20000	9.20000	8.20000
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	3.50000
8.64832	8.64733	8.56058	8.55761	8.55378	7.35161
9.01553	9.00658	8.93095	8.91446	8.95768	8.56857
9.35000	9.35000	9.35000	9.35000	9.35000	9.35000
14.74783	14.76143	12.17059	12.17622	11.24110	10.04424
13.59234	13.83127	11.71657	11.67808	11.83330	11.35134
17.90000	17.90000	15.60000	15.60000	14.65000	13.80000
5.50430	5.50046	5.27265	5.26708	5.26725	5.12007
4.85051	4.86193	4.76713	4.76713	4.76713	4.77211
8.10000	8.10000	8.10000	8.10000	8.10000	8.10000
5.88642	5.88299	4.09985	4.09915	4.09667	4.00578
5.99996	5.92327	4.28537	4.27276	4.22571	4.21876
6.15000	6.15000	4.40000	4.40000	4.40000	4.40000

(continued)

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

	2018	2017	2016	2015
Edinburg				
Residential/Agricultural Real	\$8.05084	\$8.05098	\$5.95263	\$6.20090
Commercial/Industrial and Public Utility Real	8.20550	8.16156	6.09853	6.11732
General Business and Public Utility Personal	8.80000	8.80000	6.70000	6.70000
Franklin				
Residential/Agricultural Real	7.35642	7.35488	7.34960	7.46609
Commercial/Industrial and Public Utility Real	6.48574	6.58539	6.55934	6.92874
General Business and Public Utility Personal	10.27000	10.27000	10.27000	10.27000
Freedom				
Residential/Agricultural Real	2.60000	2.60000	2.60000	2.60000
Commercial/Industrial and Public Utility Real	2.60000	2.60000	2.60000	2.60000
General Business and Public Utility Personal	2.60000	2.60000	2.60000	2.60000
Hiram				
Residential/Agricultural Real	12.60000	12.35992	12.37855	12.58294
Commercial/Industrial and Public Utility Real	12.60000	12.35868	12.25458	12.53756
General Business and Public Utility Personal	12.60000	12.60000	12.60000	12.60000
Mantua				
Residential/Agricultural Real	4.23187	4.23203	4.23666	4.29953
Commercial/Industrial and Public Utility Real	4.30000	4.30000	4.29970	4.29860
General Business and Public Utility Personal	4.30000	4.30000	4.30000	4.30000
Nelson				
Residential/Agricultural Real	6.01706	6.02117	6.01618	6.11180
Commercial/Industrial and Public Utility Real	6.25298	6.24336	6.24336	6.24781
General Business and Public Utility Personal	7.60000	7.60000	7.60000	7.60000
Palmyra				
Residential/Agricultural Real	6.86685	6.85896	4.87106	4.90000
Commercial/Industrial and Public Utility Real	6.87508	6.79840	4.79840	4.79665
General Business and Public Utility Personal	6.90000	6.90000	4.90000	4.90000
Paris				
Residential/Agricultural Real	7.42955	7.44927	5.44480	5.59570
Commercial/Industrial and Public Utility Real	7.59576	7.59393	5.59393	5.63471
General Business and Public Utility Personal	8.90000	8.90000	6.90000	6.90000
Randolph				
Residential/Agricultural Real	8.30479	8.31106	8.30877	8.60224
Commercial/Industrial and Public Utility Real	8.32463	8.28358	8.28228	8.35801
General Business and Public Utility Personal	8.70000	8.70000	8.70000	8.70000
Ravenna				
Residential/Agricultural Real	11.58930	9.59571	9.59744	9.78431
Commercial/Industrial and Public Utility Real	11.19889	9.07471	9.13415	9.37837
General Business and Public Utility Personal	13.90000	11.90000	11.90000	11.90000
Rootstown				
Residential/Agricultural Real	7.43160	7.45157	7.49836	7.53303
Commercial/Industrial and Public Utility Real	7.54450	7.75759	7.63563	7.53570
General Business and Public Utility Personal	7.79000	7.81000	7.85000	7.85000

2014	2013	2012	2011	2010	2009
\$5.65369	\$5.65798	\$5.55199	\$5.55319	\$5.55304	\$5.47573
5.47953	5.59108	5.69682	5.69682	5.69762	5.69899
6.70000	6.70000	6.70000	6.70000	6.70000	6.70000
7.45936	7.45528	7.22191	7.22047	7.21247	6.97974
6.93756	7.25016	7.22360	7.20966	7.04261	7.05810
10.27000	10.27000	10.27000	10.27000	10.27000	10.27000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
11.58746	11.60000	11.60000	11.60000	11.25350	11.07609
11.49594	11.35038	11.60000	11.60000	11.00611	10.95232
11.60000	11.60000	11.60000	11.60000	11.60000	11.60000
4.29926	4.30000	4.30000	3.73458	3.73296	3.69292
4.30000	4.30000	4.30000	3.76216	3.76129	3.77614
4.30000	4.30000	4.30000	4.30000	4.30000	4.30000
6.12391	6.12340	6.10449	6.10052	6.09773	5.97525
6.24712	6.24643	6.26582	6.40537	6.40432	6.40448
7.60000	7.60000	7.60000	7.60000	7.60000	7.60000
4.90000	4.90000	4.73768	4.74153	4.74380	4.62952
4.79561	4.74036	4.50077	4.50077	4.48619	4.48755
4.90000	4.90000	4.90000	4.90000	4.90000	4.90000
4.59550	4.60417	4.40895	4.41147	4.41439	4.31407
4.63471	4.63515	4.47648	4.47648	4.47648	4.46820
5.90000	5.90000	5.90000	5.90000	5.90000	5.90000
7.60683	7.61118	7.48127	7.48069	7.48123	7.30710
7.36267	7.32025	7.40528	7.40110	7.37398	7.37398
7.70000	7.70000	7.70000	7.70000	7.70000	7.70000
9.77864	9.77143	9.28280	9.27127	9.23998	8.97674
9.44074	9.41322	9.33166	9.33929	9.29170	9.20645
11.90000	11.90000	11.90000	11.90000	11.90000	11.90000
7.57673	7.56546	7.38525	7.38786	7.36670	7.15003
7.66538	7.64816	7.58369	7.57641	7.41439	7.14491
7.89000	7.88000	7.88000	7.88000	7.86000	7.85000

(continued)

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

	2018	2017	2016	2015
Shalersville				
Residential/Agricultural Real	\$2.80000	\$2.80000	\$2.80000	\$2.80000
Commercial/Industrial and Public Utility Real	2.80000	2.80000	2.80000	2.80000
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000
Suffield				
Residential/Agricultural Real	8.20094	8.20498	8.21084	7.00000
Commercial/Industrial and Public Utility Real	8.16143	8.14807	8.11113	7.00000
General Business and Public Utility Personal	8.25000	8.25000	8.25000	7.00000
Windham				
Residential/Agricultural Real	3.50000	3.50000	3.50000	3.50000
Commercial/Industrial and Public Utility Real	3.50000	3.50000	3.50000	3.50000
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
Special Districts				
Community Emergency Medical Service				
Residential/Agricultural Real	3.50000	2.53521	2.53605	2.58814
Commercial/Industrial and Public Utility Real	3.50000	2.68624	2.57038	2.69265
General Business and Public Utility Personal	3.50000	2.70000	2.70000	2.70000
Garrettsville Freedom Nelson Joint Fire				
Residential/Agricultural Real	2.64769	2.64679	2.64766	2.70205
Commercial/Industrial and Public Utility Real	3.09277	3.09003	2.95676	3.09740
General Business and Public Utility Personal	3.20000	3.20000	3.20000	3.20000
Mantua Shalersville Fire and Ambulance				
Residential/Agricultural Real	7.51620	7.53664	7.54606	7.77079
Commercial/Industrial and Public Utility Real	7.53768	7.53963	7.47672	7.52432
General Business and Public Utility Personal	9.16000	9.18000	9.18000	9.22000
WVFD Joint Fire District				
Residential/Agricultural Real	3.99645	4.00000	4.00000	4.00000
Commercial/Industrial and Public Utility Real	4.00000	4.00000	4.00000	4.00000
General Business and Public Utility Personal	4.00000	4.00000	4.00000	4.00000
General Health				
Residential/Agricultural Real	0.39158	0.39220	0.39262	0.39977
Commercial/Industrial and Public Utility Real	0.39397	0.39405	0.39340	0.39826
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
Portage Park District				
Residential/Agricultural Real	0.48985	0.49058	0.49103	0.49982
Commercial/Industrial and Public Utility Real	0.47832	0.48163	0.48494	0.50000
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000
Akron Summit Library				
Residential/Agricultural Real	2.44136	2.60000	2.62000	2.10000
Commercial/Industrial and Public Utility Real	2.56000	2.52698	2.58540	2.06097
General Business and Public Utility Personal	2.56000	2.60000	2.62000	2.10000
Kent Free Library				
Residential/Agricultural Real	1.77135	1.77137	1.77021	1.79983
Commercial/Industrial and Public Utility Real	1.41261	1.45223	1.49734	1.67031
General Business and Public Utility Personal	1.80000	1.80000	1.80000	1.80000

2014	2013	2012	2011	2010	2009
\$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
6.99946	7.00000	6.94452	6.94358	6.94432	6.81362
7.00000	7.00000	6.68487	6.68820	6.66879	6.67402
7.00000	7.00000	7.00000	7.00000	7.00000	7.00000
3.50000	3.50000	3.50000	3.50000	5.44530	5.31752
3.50000	3.50000	3.50000	3.50000	5.32305	5.14610
3.50000	3.50000	3.50000	3.50000	5.50000	5.50000
2.59345	2.59576	2.56994	2.57178	2.57431	2.47764
2.70000	2.69216	2.51452	2.48179	2.45879	2.37495
2.70000	2.70000	2.70000	2.70000	2.70000	2.70000
2.70759	2.71001	2.68305	2.68497	2.68762	2.58669
3.10586	3.08236	2.87897	2.84149	2.81517	2.71917
3.20000	3.20000	3.20000	3.20000	3.20000	3.20000
7.76067	7.79209	7.65077	7.64616	7.62934	7.40571
7.50803	7.48591	7.76895	7.67422	7.34338	7.35218
9.21000	9.24000	9.28000	9.28000	9.26000	9.23000
4.00000	4.00000	4.00000	4.00000	0.00000	0.00000
4.00000	4.00000	4.00000	4.00000	0.00000	0.00000
4.00000	4.00000	4.00000	4.00000	0.00000	0.00000
0.40000	0.07337	0.07038	0.07037	0.07033	0.06720
0.39708	0.12094	0.11867	0.11751	0.11610	0.11717
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2.11000	2.14000	2.10000	2.10000	2.01696	1.99208
2.11000	2.14000	2.10000	2.09723	2.01992	1.97987
2.11000	2.14000	2.10000	2.10000	2.10000	2.08000
1.79928	1.80000	1.80000	0.00000	0.00000	0.00000
1.66148	1.70633	1.80000	0.00000	0.00000	0.00000
1.80000	1.80000	1.80000	0.00000	0.00000	0.00000

(continued)

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

	2018	2017	2016	2015
Stark County Library				
Residential/Agricultural Real	\$1.55504	\$1.56413	\$1.57095	\$1.69488
Commercial/Industrial and Public Utility Real	1.60227	1.59559	1.59941	1.69661
General Business and Public Utility Personal	1.70000	1.70000	1.70000	1.70000
Reed Memorial Library				
Residential/Agricultural Real	3.01134	3.01125	3.01126	3.02450
Commercial/Industrial and Public Utility Real	2.97895	2.96155	2.96018	2.94639
General Business and Public Utility Personal	3.11000	3.11000	3.11000	3.11000
Stow Munroe Falls Library				
Residential/Agricultural Real	1.84361	1.99940	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.00000	2.00000	1.99309	1.99483
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
Joint Vocational Schools				
Mahoning JVS				
Residential/Agricultural Real	2.01795	2.07319	2.07523	2.07406
Commercial/Industrial and Public Utility Real	2.04749	2.06460	2.03773	2.02455
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000
Maplewood JVS				
Residential/Agricultural Real	3.08211	3.08992	3.09198	3.14078
Commercial/Industrial and Public Utility Real	3.38988	3.39849	3.39393	3.41798
General Business and Public Utility Personal	4.00000	4.00000	4.00000	4.00000
Portage Lakes JVS				
Residential/Agricultural Real	2.05226	2.24401	2.24519	2.24405
Commercial/Industrial and Public Utility Real	2.25721	2.21319	2.22615	2.22139
General Business and Public Utility Personal	4.35000	4.35000	4.35000	4.35000
Schools				
Aurora City				
Residential/Agricultural Real	51.99784	46.37166	48.06901	49.14332
Commercial/Industrial and Public Utility Real	54.40583	48.09952	49.64867	49.64003
General Business and Public Utility Personal	84.99000	79.11000	80.68000	80.78000
Crestwood Local				
Residential/Agricultural Real	29.09768	29.19267	29.27833	29.94208
Commercial/Industrial and Public Utility Real	29.02318	29.29041	29.18344	29.40645
General Business and Public Utility Personal	51.56000	51.65000	51.71000	51.91000
Field Local				
Residential/Agricultural Real	29.62793	29.81872	29.84064	29.67295
Commercial/Industrial and Public Utility Real	31.21101	31.88600	31.88954	31.62490
General Business and Public Utility Personal	54.84000	55.00000	55.01000	54.70000
Garfield Local				
Residential/Agricultural Real	28.11867	28.15653	28.42241	28.96031
Commercial/Industrial and Public Utility Real	32.64825	32.66648	32.08538	33.20299
General Business and Public Utility Personal	65.03000	65.07000	65.33000	65.56000
Kent City				
Residential/Agricultural Real	56.69692	56.78729	56.80554	57.86442
Commercial/Industrial and Public Utility Real	54.60324	55.99110	57.51868	63.43471
General Business and Public Utility Personal	110.83000	110.92000	110.97000	111.22000

2014	2013	2012	2011	2010	2009
\$1.69726	\$1.70000	\$1.00000	\$0.99986	\$1.00000	\$1.00000
1.70000	1.70000	1.00000	1.00000	1.00000	1.00000
1.70000	1.70000	1.00000	1.00000	1.00000	1.00000
3.02250	3.02078	2.86623	1.36414	1.35994	1.29262
2.94732	3.05107	2.89433	1.38827	1.39861	1.39078
3.11000	3.11000	3.11000	1.61000	1.61000	1.61000
2.00000	2.00000	2.00000	2.00000	0.92620	0.92633
1.99125	2.00000	2.00000	1.99590	0.84484	0.83688
2.00000	2.00000	2.00000	2.00000	1.00000	1.00000
2.09809	2.09933	2.10000	2.00100	2.00000	2.00000
2.01264	2.00249	2.00000	2.01838	2.00330	2.00431
2.10000	2.10000	2.10000	2.10000	2.10000	2.10000
3.14000	3.13945	2.99487	2.99120	2.99033	2.86158
3.42537	3.43926	3.29419	3.22390	3.22606	3.21072
4.00000	4.00000	4.00000	4.00000	4.00000	4.00000
2.21132	2.20784	2.20361	2.03343	2.03055	2.02160
2.38351	2.39715	2.39300	2.06223	2.04987	2.00000
4.35000	4.35000	4.35000	4.35000	4.35000	4.35000
49.28636	49.41440	42.43639	42.37708	42.24309	41.09108
49.10402	49.99688	44.12890	44.20470	42.88210	44.41248
80.84000	80.93000	74.81000	74.77000	74.67000	74.51000
29.94568	29.97135	24.43322	24.55438	24.54502	23.76597
29.39014	29.27267	25.01663	24.75812	24.19379	24.13537
51.91000	51.93000	47.06000	47.20000	47.20000	47.13000
29.83283	29.97510	28.79961	28.73460	28.70255	27.47474
31.83144	32.26057	31.77810	31.55670	32.78781	32.73395
54.82000	54.94000	54.46000	54.39000	54.34000	53.95000
29.05781	29.07202	28.78235	28.80140	28.83630	28.04653
33.32636	33.17807	31.81144	31.58448	31.32487	30.49966
65.63000	65.63000	65.53000	65.54000	65.56000	65.34000
57.86928	49.37901	47.15515	47.45908	46.77681	44.73109
63.16545	56.12458	58.54432	58.55830	57.29116	56.54181
111.24000	102.73000	102.57000	102.91000	102.32000	102.18000

(continued)

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

	2018	2017	2016	2015
Lake Local				
Residential/Agricultural Real	\$43.32532	\$43.34644	\$43.24110	\$41.23400
Commercial/Industrial and Public Utility Real	48.79541	48.36068	47.10479	44.37282
General Business and Public Utility Personal	77.10000	76.90000	76.70000	71.70000
Mogadore Local				
Residential/Agricultural Real	46.37706	49.01449	50.61180	43.85837
Commercial/Industrial and Public Utility Real	57.23685	57.22737	58.18623	51.71202
General Business and Public Utility Personal	85.69000	86.28000	87.86000	81.28000
Ravenna City				
Residential/Agricultural Real	41.39579	38.44484	38.50493	38.65888
Commercial/Industrial and Public Utility Real	44.99669	41.84768	41.89194	41.75423
General Business and Public Utility Personal	68.86000	65.91000	65.97000	65.99000
Rootstown Local				
Residential/Agricultural Real	\$34.36935	\$34.62922	\$35.19479	\$36.01550
Commercial/Industrial and Public Utility Real	40.14441	40.46086	41.09711	41.12919
General Business and Public Utility Personal	67.10000	67.36000	67.90000	68.59000
Southeast Local				
Residential/Agricultural Real	31.86085	31.93804	32.04491	32.80241
Commercial/Industrial and Public Utility Real	31.26153	31.09311	31.16389	31.59111
General Business and Public Utility Personal	39.21000	39.28000	39.38000	39.69000
Springfield Local				
Residential/Agricultural Real	39.48298	41.36985	40.63943	40.31369
Commercial/Industrial and Public Utility Real	42.42250	43.50951	43.01673	42.54451
General Business and Public Utility Personal	55.95000	56.95000	56.23000	55.92000
Stow City				
Residential/Agricultural Real	41.87987	44.58263	42.82824	42.89298
Commercial/Industrial and Public Utility Real	44.80883	45.45172	43.59932	43.69466
General Business and Public Utility Personal	54.10000	55.34000	53.58000	53.66000
Streetsboro City				
Residential/Agricultural Real	40.70973	41.00654	41.08379	41.39920
Commercial/Industrial and Public Utility Real	43.17214	43.49489	43.66015	44.29336
General Business and Public Utility Personal	67.82000	68.06000	68.09000	68.21000
Tallmadge City				
Residential/Agricultural Real	46.58955	50.88643	46.10593	46.23087
Commercial/Industrial and Public Utility Real	56.96811	58.52783	54.11878	54.48361
General Business and Public Utility Personal	75.35000	77.03000	72.27000	72.41000
Waterloo Local				
Residential/Agricultural Real	30.60253	30.73539	31.31717	32.52806
Commercial/Industrial and Public Utility Real	34.67823	34.44393	35.02424	35.71267
General Business and Public Utility Personal	58.97000	59.09000	59.69000	60.18000
West Branch Local				
Residential/Agricultural Real	23.29968	23.05909	23.06586	23.06453
Commercial/Industrial and Public Utility Real	24.75771	24.22226	23.98728	23.82240
General Business and Public Utility Personal	33.30000	33.20000	33.20000	33.20000

2014	2013	2012	2011	2010	2009
\$41.23379	\$41.30796	\$38.96412	\$38.88996	\$38.97966	\$37.65529
44.10731	44.24179	42.39335	41.93907	41.32785	40.62766
71.70000	71.70000	71.50000	71.50000	71.50000	71.50000
44.88368	43.86119	45.07624	34.78884	34.70010	34.23702
54.63595	54.57646	56.13158	41.25555	40.38737	40.25973
82.73000	81.72000	83.29000	73.70000	73.64000	73.68000
38.85925	38.83369	35.83172	35.56896	35.62334	34.01058
41.99480	43.18156	39.34471	38.98832	39.36108	38.94486
66.22000	66.22000	65.91000	65.69000	65.83000	65.59000
\$36.14940	\$36.36635	\$35.02595	\$29.12563	\$29.11132	\$28.09104
41.68398	41.76694	39.89465	33.82628	32.83540	31.41871
68.71000	68.95000	68.48000	62.57000	62.56000	62.31000
32.84966	32.88413	31.67277	31.93428	31.86549	31.01717
31.64340	31.72722	31.29948	31.53335	31.35650	31.11007
39.76000	39.80000	39.37000	39.63000	39.56000	39.31000
40.81933	40.74859	39.14334	36.11777	30.69582	30.60883
44.98604	45.35141	43.87421	38.86889	33.46964	32.52752
56.88000	56.84000	55.29000	53.53000	48.13000	48.09000
42.46148	42.53066	42.20207	32.78916	32.87002	32.97002
43.47310	43.63021	43.01648	32.88359	33.01515	32.97002
53.47000	53.55000	53.24000	45.05000	45.15000	45.25000
41.69584	36.62492	35.65932	35.65495	33.03092	30.34505
44.50980	39.22863	38.20928	37.77131	34.94489	33.22273
68.49000	63.44000	63.37000	63.36000	60.67000	59.04000
45.00333	46.32725	46.08351	42.52232	42.51067	35.51776
54.89631	56.90943	56.40952	49.08302	49.07120	41.75168
71.66000	72.99000	72.80000	71.56000	71.57000	64.63000
32.54900	26.98886	26.48686	26.04638	26.04104	26.42052
35.73190	30.02964	30.06351	29.59376	29.57227	30.45533
60.20000	54.63000	54.57000	54.13000	54.13000	55.04000
23.07984	23.21725	23.21590	23.08321	23.08462	23.08421
23.43552	23.43064	23.39298	23.12249	23.12943	23.12947
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

	2018	2017	2016	2015
Windham Exempted Village				
Residential/Agricultural Real	\$35.39302	\$35.19936	\$35.20896	\$35.18571
Commercial/Industrial and Public Utility Real	38.26256	37.63306	37.61454	37.45932
General Business and Public Utility Personal	53.46000	53.25000	53.27000	53.25000

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

2014	2013	2012	2011	2010	2009
\$35.12590	\$34.94687	\$32.75179	\$32.48520	\$32.14960	\$31.02047
37.35988	36.20153	33.46096	32.04940	31.63701	31.04724
53.21000	53.11000	52.23000	51.99000	51.86000	51.46000

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
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
2009	27,150,318	25,922,828	95.48	939,630	26,862,458

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

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

Source: Portage County Auditor

Percent of Total Tax Collections to Current Tax Levy (1)	Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
100.22 %	\$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
98.94	2,205,889	8.12

Portage County, Ohio
Principal Real Property Taxpayers
 2018 and 2009

Taxpayer	2018	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Province Kent Ohio LLC	\$13,860,000	0.41%
University Edge Kent LLC	10,346,880	0.31
Lexington Streetsboro LLC	9,866,190	0.29
Ashton Lane LLC	9,275,010	0.28
Pebblebrook Associates LLC	8,925,010	0.27
CPG Partners	7,885,750	0.24
CDC Kent LLC	7,140,020	0.21
Walmart	6,840,700	0.20
Streetsboro City School District	6,677,720	0.20
ARC LLC	6,357,910	0.19
Total	\$87,175,190	2.60%
Total Real Assessed Valuation	\$3,355,711,160	

Taxpayer	2009	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
CPG Partners	\$7,521,020	0.22%
AERC Barrington, Inc.	6,683,920	0.20
Cedar Fair	6,576,370	0.20
Lake of Aurora	6,438,610	0.19
Heritage Capital Corporation	5,914,900	0.18
Shady Lake Apartments LLC	4,601,630	0.14
Step 2 Real Estate Company	4,476,160	0.13
Walmart	4,071,010	0.12
Portage Pointe Apartments	3,884,720	0.12
Caroline Realty	3,810,250	0.11
Total	\$53,978,590	1.61%
Total Real Assessed Valuation	\$3,354,060,926	

Source: Portage County Auditor

Portage County, Ohio
Principal Public Utility Property Taxpayers
 2018 and 2009

2018		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$71,528,700	48.87%
American Transmission	56,063,900	38.31
East Ohio Gas Company	13,934,160	9.52
Total	\$141,526,760	96.70%
Total Public Utility Assessed Valuation	\$146,357,140	

2009		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$48,518,370	64.34%
American Transmission	12,329,580	16.34
East Ohio Gas Company	8,119,100	10.78
Total	\$68,967,050	91.46%
Total Public Utility Assessed Valuation	\$75,406,650	

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
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	9,190,240,908	24,995,918	0.27	154.85
2013	161,419	9,068,983,316	19,627,072	0.22	121.59
2012	161,419	9,408,625,584	14,510,842	0.15	89.90
2011	161,419	9,436,442,504	15,761,668	0.17	97.64
2010	161,419	9,505,540,643	16,631,014	0.17	103.03
2009	152,061	9,786,274,416	13,067,522	0.13	85.94

(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 - 2018 The 2010 US Census
 2009 The 2000 US Census

Portage County Auditor

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

Year	Governmental Activities				OWDA Loans	OPWC Loans	ORDC Loans
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	Long-term Notes Payable			
2018	\$16,443,578	\$149,436	\$97,186	\$0	\$2,805,687	\$349,993	\$0
2017	17,876,722	198,690	143,741	0	3,044,415	458,657	0
2016	20,261,121	277,675	188,628	0	2,778,939	567,325	0
2015	22,674,361	332,602	231,904	0	3,450,717	680,991	0
2014	24,995,918	472,866	273,627	0	4,132,911	794,657	0
2013	19,627,072	570,785	315,197	0	4,855,316	731,020	0
2012	14,510,842	661,495	356,586	0	5,614,814	827,705	0
2011	15,761,668	750,774	396,477	0	6,351,273	924,390	0
2010	16,631,014	922,074	434,923	0	7,065,408	853,204	0
2009	13,067,522	994,885	471,979	4,165,000	7,757,923	914,061	16,366

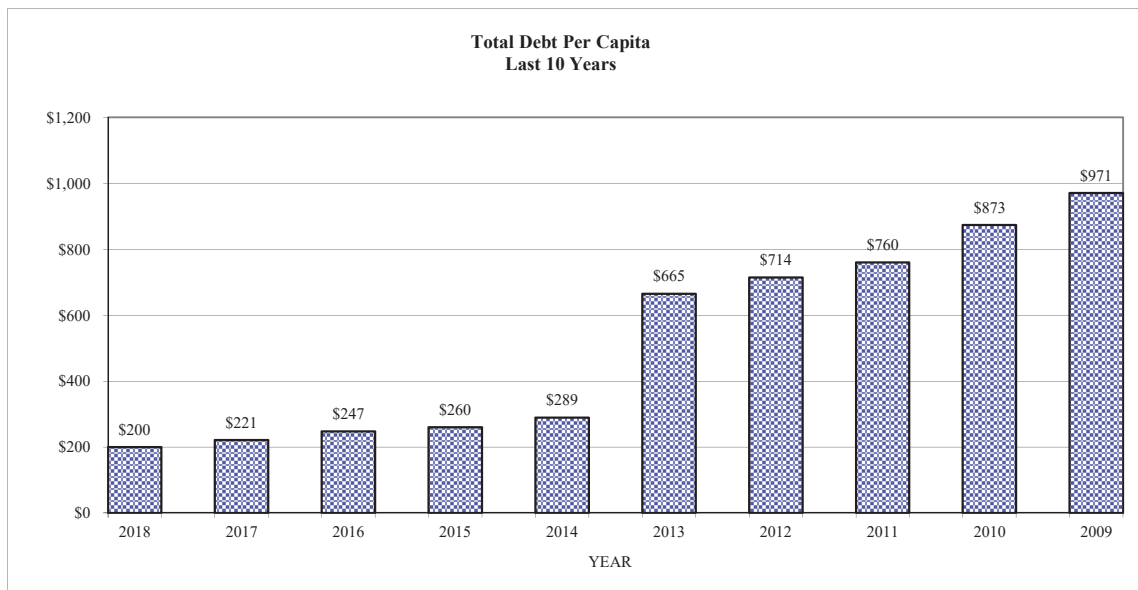
(1) Personal Income and population are located on S50.

(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

Revenue Bonds	Intergovernmental Loans	Long-term Notes Payable	Capital Leases Payable	Hospital Long-Term Debt (2)	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$7,475,408	\$3,243,654	\$0	\$1,715,476	\$0	\$32,280,418	0.81 %	\$200
7,939,556	3,891,956	0	2,144,344	0	35,698,081	0.90	221
8,791,045	4,406,541	0	2,573,213	0	39,844,487	1.00	247
9,660,610	4,952,127	0	0	0	41,983,312	1.06	260
10,489,943	5,473,888	0	0	0	46,633,810	1.17	289
13,626,264	5,978,398	0	0	61,586,000	107,290,052	2.70	665
21,764,244	6,457,778	0	0	65,086,000	115,279,464	2.90	714
23,426,774	6,992,607	0	0	68,121,000	122,724,963	3.09	760
24,070,007	7,505,726	0	0	83,473,000	140,955,356	3.55	873
23,148,520	8,014,227	1,835,000	0	87,198,000	147,583,483	4.75	971



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

	2018		2017	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year	\$3,502,068,300	\$3,502,068,300	\$3,441,707,180	\$3,441,707,180
Debt Limitation	86,051,708	35,020,683	84,542,680	34,417,072
Total Outstanding Debt:				
General Obligation Bonds	16,223,567	16,223,567	17,630,724	17,630,724
Special Assessment Bonds	146,883	146,883	195,207	195,207
Intergovernmental Loans	3,243,654	3,243,654	3,891,956	3,891,956
Revenue Bonds	7,468,467	7,468,467	7,930,092	7,930,092
Long-Term Debt-Enterprise (3)	0	0	0	0
OWDA Loans	2,902,873	2,902,873	3,188,156	3,188,156
OPWC Loans	349,993	349,993	458,657	458,657
ORDC Loans	0	0	0	0
Notes	0	0	0	0
Total	30,335,437	30,335,437	33,294,792	33,294,792
Exemptions:				
Intergovernmental Loans	3,243,654	3,243,654	3,891,956	3,891,956
Revenue Bonds	7,468,467	7,468,467	7,930,092	7,930,092
Long-Term Debt-Enterprise (3)	0	0	0	0
Special Assessment Bonds	146,883	146,883	195,207	195,207
OWDA Loans	2,902,873	2,902,873	3,188,156	3,188,156
OPWC Loans	349,993	349,993	458,657	458,657
ORDC Loans	0	0	0	0
Enterprise Fund Notes	0	0	0	0
Amount Available in Debt Service Fund	41,052	41,052	137,602	137,602
Total	14,152,922	14,152,922	15,801,670	15,801,670
Net Debt	16,182,515	16,182,515	17,493,122	17,493,122
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$69,869,193</u>	<u>\$18,838,168</u>	<u>\$67,049,558</u>	<u>\$16,923,950</u>
Legal Debt Margin as a Percentage of the Debt Limit	81.19%	53.79%	79.31%	49.17%
(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>80,051,708</u>		<u>78,542,680</u>
		<u>\$86,051,708</u>		<u>\$84,542,680</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

2016		2015		2014	
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)
\$3,398,505,845	\$3,398,505,845	\$3,291,604,180	\$3,291,604,180	\$3,275,861,150	\$3,275,861,150
83,462,646	33,985,058	80,790,105	32,916,042	80,396,529	32,758,612
19,956,351	19,956,351	22,306,133	22,306,133	24,564,232	24,564,232
273,087	273,087	326,897	326,897	466,044	466,044
4,406,541	4,406,541	4,952,127	4,952,127	5,473,888	5,473,888
8,764,483	8,764,483	9,614,857	9,614,857	10,424,999	10,424,999
0	0	0	0	0	0
2,967,567	2,967,567	3,682,621	3,682,621	4,406,538	4,406,538
567,325	567,325	680,991	680,991	794,657	794,657
0	0	0	0	0	0
0	0	0	0	0	0
36,935,354	36,935,354	41,563,626	41,563,626	46,130,358	46,130,358
4,406,541	4,406,541	4,952,127	4,952,127	5,473,888	5,473,888
8,764,483	8,764,483	9,614,857	9,614,857	10,424,999	10,424,999
0	0	0	0	0	0
273,087	273,087	326,897	326,897	466,044	466,044
2,967,567	2,967,567	3,682,621	3,682,621	4,406,538	4,406,538
567,325	567,325	680,991	680,991	794,657	794,657
0	0	0	0	0	0
0	0	0	0	0	0
447,135	447,135	761,708	761,708	45,870	45,870
17,426,138	17,426,138	20,019,201	20,019,201	21,611,996	21,611,996
19,509,216	19,509,216	21,544,425	21,544,425	24,518,362	24,518,362
\$63,953,430	\$14,475,842	\$59,245,680	\$11,371,617	\$55,878,167	\$8,240,250
76.63%	42.59%	73.33%	34.55%	69.50%	25.15%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	77,462,646		74,790,105		74,396,529
	\$83,462,646		\$80,790,105		\$80,396,529

(continued)

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

	2013		2012	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year	\$3,228,499,250	\$3,228,499,250	\$3,343,216,170	\$3,343,216,170
Debt Limitation	79,212,481	32,284,993	82,080,404	33,432,162
Total Outstanding Debt:				
General Obligation Bonds	19,131,928	19,131,928	14,156,714	14,156,714
Special Assessment Bonds	562,846	562,846	652,439	652,439
Intergovernmental Loans	5,978,398	5,978,398	6,457,778	6,457,778
Revenue Bonds	13,542,129	13,542,129	21,456,444	21,456,444
Long-Term Debt-Enterprise (3)	61,586,000	61,586,000	65,086,000	65,086,000
OWDA Loans	5,170,513	5,170,513	5,971,400	5,971,400
OPWC Loans	731,020	731,020	827,705	827,705
ORDC Loans	0	0	0	0
Notes	14,650,000	14,650,000	15,150,000	15,150,000
Total	121,352,834	121,352,834	129,758,480	129,758,480
Exemptions:				
Intergovernmental Loans	5,978,398	5,978,398	6,457,778	6,457,778
Revenue Bonds	13,542,129	13,542,129	21,456,444	21,456,444
Long-Term Debt-Enterprise (3)	61,586,000	61,586,000	65,086,000	65,086,000
Special Assessment Bonds	562,846	562,846	652,439	652,439
OWDA Loans	5,170,513	5,170,513	5,971,400	5,971,400
OPWC Loans	731,020	731,020	827,705	827,705
ORDC Loans	0	0	0	0
Enterprise Fund Notes	7,500,000	7,500,000	8,000,000	8,000,000
Amount Available in Debt Service Fund	641,035	641,035	206,940	206,940
Total	95,711,941	95,711,941	108,658,706	108,658,706
Net Debt	25,640,893	25,640,893	21,099,774	21,099,774
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$53,571,588	\$6,644,100	\$60,980,630	\$12,332,388
Legal Debt Margin as a Percentage of the Debt Limit	67.63%	20.58%	74.29%	36.89%
(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		73,212,481		76,080,404
		<u>\$79,212,481</u>		<u>\$82,080,404</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

2011		2010		2009	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$3,350,875,070	\$3,350,875,070	\$3,357,103,065	\$3,357,103,065	\$3,436,814,690	\$3,436,814,690
82,271,877	33,508,751	82,427,577	33,571,031	84,420,367	34,368,147
15,357,945	15,357,945	16,631,014	16,631,014	13,067,522	13,067,522
740,601	740,601	922,074	922,074	994,885	994,885
6,992,607	6,992,607	7,505,726	7,505,726	8,014,227	8,014,227
23,085,920	23,085,920	24,070,007	24,070,007	23,148,520	23,148,520
68,121,000	68,121,000	83,473,000	83,473,000	87,198,000	87,198,000
6,747,750	6,747,750	7,500,331	7,500,331	8,229,902	8,229,902
924,390	924,390	853,204	853,204	914,061	914,061
0	0	0	0	16,366	16,366
0	0	1,550,000	1,550,000	6,200,000	6,200,000
121,970,213	121,970,213	142,505,356	142,505,356	147,783,483	147,783,483
6,992,607	6,992,607	7,505,726	7,505,726	8,014,227	8,014,227
23,085,920	23,085,920	24,070,007	24,070,007	23,148,520	23,148,520
68,121,000	68,121,000	83,473,000	83,473,000	87,198,000	87,198,000
740,601	740,601	922,074	922,074	994,885	994,885
6,747,750	6,747,750	7,500,331	7,500,331	8,229,902	8,229,902
924,390	924,390	853,204	853,204	914,061	914,061
0	0	0	0	16,366	16,366
0	0	1,550,000	1,550,000	1,950,000	1,950,000
155,255	155,255	363,985	363,985	302,473	302,473
106,767,523	106,767,523	126,238,327	126,238,327	130,768,434	130,768,434
15,202,690	15,202,690	16,267,029	16,267,029	17,015,049	17,015,049
\$67,069,187	\$18,306,061	\$66,160,548	\$17,304,002	\$67,405,318	\$17,353,098
81.52%	54.63%	80.27%	51.54%	79.84%	50.49%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	76,271,877		76,427,577		78,420,367
	\$82,271,877		\$82,427,577		\$84,420,367

Portage County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
 December 31, 2018

Political Subdivision	General Obligation Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Portage County			
General Obligation Bonds	\$16,443,578	100.00%	\$16,443,578
Special Assessment Bonds	149,436	100.00	149,436
OWDA Loans	97,186	100.00	97,186
<i>Total Direct - Portage County</i>	<u>16,690,200</u>	<u>100.00</u>	<u>16,690,200</u>
Overlapping			
Townships Wholly Within County	278,000	100.00	278,000
Cities Wholly Within the County	30,407,000	100.00	30,407,000
Villages Wholly Within the County	539,045	100.00	539,045
Schools Wholly Within the County	105,361,692	100.00	105,361,692
Tallmadge City	7,305,000	3.62	264,441
Mogadore Village	630,000	27.46	172,998
Aurora City School District	19,646,161	96.77	19,011,590
Stow-Munroe Falls City School District	4,342,551	0.41	17,804
Tallmadge City School District	56,417,544	1.63	919,606
Lake Local School District	50,390,000	0.36	181,404
Mogadore Local School District	6,385,000	33.10	2,113,435
Springfield Local School District	29,610,000	2.14	633,654
West Branch Local School District	4,068,358	1.10	44,752
Mahoning County J.V.S.D.	1,624,999	0.08	1,300
Akron-Summit Library District	14,680,000	0.54	79,272
Mantua-Shalersville Fire and Ambulance	1,020,000	100.00	1,020,000
<i>Total Overlapping</i>	<u>332,705,350</u>		<u>161,045,993</u>
<i>Totals</i>	<u><u>\$349,395,550</u></u>		<u><u>\$177,736,193</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, 2018. Debt for all other political subdivisions is shown as of December 31, 2017.

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	
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
2009	3,111,702	2,144,007	967,695	80,762	130,913	211,675	4.57

* 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	
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
2009	6,368,313	4,759,949	1,608,364	588,997	474,741	1,063,738	1.51

* 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	
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
2009	3,929,775	1,289,868	2,639,907	602,556	229,592	832,148	3.17

* 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	
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
2009	3,849,536	1,972,618	1,876,918	631,872	232,662	864,534	2.17

** 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

2018		
Employer	Employees	Percentage of Total County Employment
Kent State University	3,150	3.77%
UH Hospitals Portage Medical Center	1,537	1.84
Portage County	1,089	1.30
Kent City School District	585	0.70
East Manufacturing Corporation	583	0.70
Parker-Hannifin - Kent and Ravenna Plants	500	0.60
Ravenna City School District	499	0.59
Step II Corporation	468	0.56
McMaster-Carr Aurora	453	0.54
Northeast Ohio Medical University	400	0.48
Davey Tree Expert Company	400	0.48
Total	9,664	11.56%
Total Employment within the County	83,600	

2009		
Employer	Employees	Percentage of Total County Employment
Kent State University	3,150	3.79%
Robinson Memorial Hospital	1,520	1.83
Portage County	1,057	1.27
Kent City School District	606	0.73
GE Lighting Incorporated	600	0.72
McMaster-Carr Supply Company	552	0.66
St. Gobain Performance Plastics	508	0.61
Ravenna City School District	499	0.60
Step II Corporation	459	0.55
East Manufacturing Corporation	450	0.54
Total	9,401	11.30%
Total Employment within the County	83,200	

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)
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
2009	152,061	3,106,302,108	20,428	308.8	83,200	9,200

Source:

- (1) 2010 - 2018 The 2010 Census Bureau
2009 The 2000 Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Portage County Auditor
- (5) Federal Deposit Insurance Corporation, Washington DC

County	Unemployment Rate (3)		New Construction (4)			
	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	Bank Deposits (5)
4.8%	4.6%	3.9%	\$19,335,060	\$20,418,340	\$39,753,400	\$2,098,707,000
4.7	4.9	4.1	18,915,440	5,665,690	24,581,130	2,015,000,000
4.9	4.7	4.5	17,609,290	5,533,580	23,142,870	1,902,000,000
4.8	4.6	4.8	16,413,700	25,270,230	41,683,930	1,789,000,000
4.8	4.7	5.4	14,638,890	31,219,900	45,858,790	1,722,000,000
6.6	7.2	6.5	13,671,650	7,781,650	21,453,300	1,706,000,000
6.2	6.6	7.6	13,890,150	3,258,000	17,148,150	1,629,000,000
8.3	8.6	8.9	14,281,950	6,716,950	20,998,900	1,629,000,000
9.8	10.1	9.6	25,661,910	21,950,560	47,612,470	1,581,000,000
9.9	10.2	9.3	36,405,270	20,906,900	57,312,170	1,549,000,000

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

Function/Program	2018	2017	2016	2015
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices	94	93	95	96
Certificate of Title	13	13	8	9
Real Estate Assessment	8	7	7	8
Judicial				
County Offices	151	147	135	138
Computer Legal Research	0	0	0	0
Prosecutors Grants	0	0	2	0
Public Safety				
County Offices	198	210	222	214
Probation Services	0	0	0	0
Kids in Treatment	0	0	0	0
Hazmat Operations	5	5	5	4
Public Works				
County Offices	3	3	3	3
Motor Vehicle and Gas Tax	63	64	62	60
Health				
Mental Health and Recovery Board	6	5	4	5
Developmental Disabilities	100	132	161	198
Dog and Kennel	6	6	6	6
Child Health Services	0	0	0	0
Women, Infants and Children	21	21	21	20
Human Services				
County Offices	10	10	10	10
Public Assistance	192	198	195	183
Child Support Administration	0	0	0	0
Central Purchasing	9	11	13	11
Health Benefits	1	1	1	1
Workers Compensation Retro Rating Plan	1	1	2	1
<i>Business-Type Activities</i>				
Solid Waste	18	19	21	28
Portage County Sewer	32	27	25	21
Portage County Water	15	13	13	14
Streetsboro Sewer	16	15	15	14
Totals	962	1,001	1,026	1,044

Source: Portage County Auditor

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

2014	2013	2012	2011	2010	2009
105	121	102	92	104	118
8	7	7	7	9	22
8	8	8	8	8	8
123	125	127	126	128	127
0	0	0	0	0	0
0	0	0	0	0	0
200	194	193	158	205	200
0	0	0	0	0	10
0	0	0	0	0	0
3	2	3	3	4	4
3	2	3	3	3	4
62	63	61	56	60	62
6	5	5	6	6	6
219	218	222	219	215	219
6	6	6	5	6	7
0	0	0	0	0	0
19	19	18	16	23	22
11	11	11	7	13	17
178	178	163	152	167	170
0	0	0	0	0	0
12	17	16	12	8	9
1	2	2	2	2	2
1	2	2	1	1	1
30	29	31	30	37	43
26	23	23	19	23	23
10	10	8	8	10	15
14	14	13	13	17	13
<u>1,045</u>	<u>1,056</u>	<u>1,024</u>	<u>943</u>	<u>1,049</u>	<u>1,102</u>

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

Function/Program	2018	2017	2016	2015
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	109,364	107,872	107,195	99,434
Voter Turnout in November	61,919	35,396	77,602	44,518
Percentage of Voter Turnout	56.62%	32.81%	72.39%	44.80%
Recorder				
Deeds Issued	4,799	4,810	4,478	4,413
Mortgages Issued	5,250	5,725	5,489	5,130
Judicial				
Kent and Ravenna Municipal Courts				
Cases Filed	33,533	31,412	33,315	35,481
Cases Disposed	37,580	36,085	37,695	39,458
DUI Misdemeanors Filed	1,236	1,253	1,459	1,467
Domestic Violence Misdemeanors Filed	342	340	335	362
Common Pleas Courts Cases				
Civil	1,045	1,096	1,123	1,038
Criminal	1,303	1,142	1,042	972
Domestic	882	911	973	937
Felony Indictments	1,238	1,199	989	904
Health				
Dog and Kennel				
Dogs Licensed	29,594	29,594	29,682	29,311
Number of Penalties Assessed	6,039	6,039	4,861	3,293
Kennels	88	88	89	91
Number of Kennel Penalties Assessed	7	7	7	5
<i>Business-Type Activities</i>				
Portage County Sewer				
Number of Customers	9,215	9,102	9,024	8,954
Number of Units	11,942	11,754	11,594	11,481
Portage County Water				
Number of Customers	3,649	3,547	3,459	3,303
Streetsboro Sewer				
Number of Customers	4,754	4,702	4,695	4,665
Number of Units	6,356	6,300	6,297	6,407

Source: Portage County Auditor

2014	2013	2012	2011	2010	2009
104,943	108,594	108,154	103,230	110,446	108,706
42,314	31,662	76,776	50,548	50,755	45,113
40.30%	29.16%	70.99%	48.97%	45.95%	41.50%
4,280	4,360	4,192	3,516	3,496	3,819
4,770	6,142	6,058	4,923	5,280	5,733
33,040	33,044	33,822	33,354	34,279	35,511
37,101	37,761	37,514	37,505	37,902	39,167
1,377	1,318	1,332	1,237	1,217	1,517
378	430	398	384	423	387
1,048	1,243	1,514	1,644	1,955	1,989
881	914	894	829	886	755
905	873	976	1,048	1,213	1,257
966	915	893	827	784	784
29,031	28,953	28,363	27,463	24,800	22,320
3,837	5,683	5,358	4,627	3,844	2,915
217	246	255	277	276	266
7	19	9	11	22	11
8,944	8,891	8,852	8,731	8,684	8,599
11,456	11,407	11,377	11,269	11,108	11,024
1,229	1,189	1,169	1,151	1,131	1,110
4,612	4,561	4,534	4,491	4,452	4,389
6,349	6,286	6,251	6,204	6,167	6,107

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

	2018	2017	2016	2015
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices' Vehicles	20	19	20	22
Real Estate Assessment's Vehicles	2	2	2	2
Delinquent Real Estate Tax				
Assessment Collections' Vehicles	1	1	1	1
Judicial				
County Offices' Vehicles	7	7	7	7
Public Safety				
County Offices' Vehicles	60	55	61	50
Probation Services' Vehicles	2	2	2	2
Hazmat Operations' Vehicles	13	12	11	11
Public Works				
County Engineer's Vehicles	57	57	60	60
Health				
Mental Retardation and				
Developmental Disabilities' Vehicles	22	33	34	44
Dog and Kennel Vehicles	4	5	3	4
Human Services				
County Offices' Vehicles	3	3	3	3
Public Assistance's Vehicles	9	8	7	7
Central Purchasing's Vehicles	1	1	1	1
<i>Business-Type Activities</i>				
Sanitary Engineer's Vehicles	55	51	47	46
Solid Waste's Vehicles	22	20	27	30

Source: Portage County Auditor

2014	2013	2012	2011	2010	2009
23	20	19	19	19	21
2	1	1	1	2	2
1	1	1	1	1	1
8	6	8	8	11	11
58	53	61	48	51	51
2	2	2	2	4	4
11	11	11	11	11	11
61	62	61	60	61	59
48	54	50	59	57	54
4	4	4	3	3	1
3	3	3	2	2	2
7	7	8	8	10	10
5	5	5	5	7	7
45	43	38	41	40	41
30	30	25	23	24	24

Portage County, Ohio

Miscellaneous Statistics

December 31, 2018

Date of Incorporation 1808

County Seat Ravenna, Ohio

Higher Education

Fortis Business College

Hiram College

Kent State University

Northeastern Ohio College of Medicine and Pharmacy

North Coast Medical Training Academy

Hospitals

University Hospital - Located in Ravenna

Communications

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

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

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

Sources: Portage County Auditors Office

OHIO AUDITOR OF STATE
KEITH FABER



PORTAGE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 26, 2019**