



Dave Yost • Auditor of State

**PORTAGE COUNTY
DECEMBER 31, 2016**

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Dave Yost • Auditor of State

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

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

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Portage County, (the County) as of and for the year ended December 31, 2016, 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 23, 2017.

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 communication is not suitable for any other purpose.

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

Dave Yost
Auditor of State
Columbus, Ohio

June 23, 2017



Dave Yost • Auditor of State

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

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

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Portage County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Portage County's major federal programs for the year ended December 31, 2016. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Portage County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2016.

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, 2016, 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 23, 2017. 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 23, 2017. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

August 7, 2017

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PORTAGE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed through Ohio Department of Education</i>				
Child Nutrition Cluster				
National School Lunch Program BDD	10.555	Not Available		\$ 2,483
<i>Passed through Ohio Department of Job & Family Services</i>				
Food Stamp Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
Food Assistance 16	10.561	G-89-20-1133/G-1011-16-5101		516,665
Food Assistance 17	10.561	G-89-20-1133/G-1011-17-5101		194,890
Food Assist. Employment & Training (FAET) 16	10.561	G-89-20-1133/G-1011-16-5101	25,963	25,963
Food Assist. Employment & Training (FAET) 17	10.561	G-89-20-1133/G-1011-17-5101		(22,470)
FAET Participation Allowance 16	10.561	G-89-20-1133/G-1011-16-5101	1,574	17,366
FAET Participation Allowance 17	10.561	G-89-20-1133/G-1011-17-5101		(256)
Total Food Stamp Cluster				<u>732,158</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-0816		788,887
Supp Food Program for WIC	10.557	67-1004-1-WA-0917		206,019
Total Special Supplemental Nutrition Program for Women, Infants and Children				<u>994,906</u>
Total U.S. Department of Agriculture				<u><u>1,729,547</u></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				
14 County Formula Grant	14.228	B-F-14-1CJ-1		23,066
15 County Formula Grant	14.228	B-F-15-1CJ-1		323,233
16 County Formula Grant	14.228	B-F-16-1CJ-1		9,536
CDBG Housing Grant	14.228	B-C-14-1CJ-1		355,835
Total Community Development Block Grants/State's Program and Non-Entitlement Grants				<u>711,670</u>
Home Investment Partnerships Program				
Home Rehab Grant	14.239	B-C-14-1CJ-2		503,355
Total U.S. Department of Housing and Urban Development (HUD)				<u><u>1,215,025</u></u>
U.S. DEPARTMENT OF JUSTICE				
<i>Passed through Ohio Governor's Office of Criminal Justice Services</i>				
Crime Victim Assistance				
VOCA TDIM Mini Grant	16.575	2016-VOCA-27632117		1,428
Victims of Crime Assistance (VOCA)	16.575	2015-VOCA-19813807		161,226
Victims of Crime Assistance (VOCA)	16.575	2017-VOCA-43552898		19,489
Total Crime Victim Assistance				<u>182,143</u>
Violence Against Women Formula Grants				
Violence Against Women Act Title IV	16.588	2015-WF-VA2-8222		47,996
Total U.S. Department of Justice				<u><u>230,139</u></u>

PORTAGE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF LABOR				
<i>Passed through Ohio Department of Job & Family Services</i>				
Workforce Investment Act (WIA) Cluster:				
WIA - Adult				
Workforce Investment Act (WIA) 480 Adult	17.258	AA26799155A39		481,514
WIA - Youth In-School/Out-of-School				
Workforce Investment Act (WIA) 474 Youth In-School	17.259	AA26799155A39	113,040	133,643
Workforce Investment Act (WIA) 472 Youth Out-of-School	17.259	AA26799155A39	132,151	195,899
Total WIA - Youth Program				329,542
WIA - Dislocated Workers				
Workforce Investment Act (WIA) 485 Dislocated Workers	17.278	AA26799155A39		106,063
WIA RR Transition Center	17.278	AA26799155A39		10,835
Total WIA - Dislocated Workers Program				116,898
Total Workforce Investment Act Cluster				
				927,954
Total U.S. Department of Labor				927,954
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed through Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster:				
Prospect Summit Hayes Intersect #21432	20.205	PID 79009		38,696
West Main St Bridge Rplcmt #24009 (SFN 37099)	20.205	PID 88357		44,853
Prospect St Resurface/Sidewalk #27005	20.205	PID 97705		36,312
High Street Bridge Rplcmt #25747 (SFN 34022)	20.205	PID 95376		636,326
Tallmadge Rd Corridor	20.205	PID 98585		28,210
Total Highway Planning and Construction Cluster				784,397
<i>Passed through Ohio Department of Public Safety</i>				
Highway Safety Cluster				
State and Community Highway Safety				
Selective Traffic Enforcement Prog (STEP)	20.600	STEP-2016-67-00-00-00516-00		5,793
Impaired Driving Enforcement Program (IDEP)	20.616	IDEP-2016-67-00-00-00354-00		10,138
Total Highway Safety Cluster				15,931
Total U.S. Department of Transportation				800,328
U.S. DEPARTMENT OF EDUCATION				
<i>Passed through Ohio Department of Education:</i>				
Special Education Cluster:				
Special Education Grants to States				
Title VIB Div. of Special Education Flow-through	84.027	069773-2016		10,929
Title VIB Div. of Special Education Flow-through	84.027	069773-2017		32,751
Total Special Education Cluster				43,680
<i>Passed through Ohio Department of Health:</i>				
Special Education-Grants for Infants and Families with Disabilities				
Help Me Grow 16	84.181	06710031HG0716	121,143	121,143
Help Me Grow (H.B. 59) 16	84.181	06710031HG0716	42,711	42,711
Help Me Grow 17	84.181	06710031HG0817	34,872	34,872
Total Special Education-Grants for Infants and Families with Disabilities				198,726
Total U.S. Department of Education				242,406

PORTAGE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Ohio Department of Job & Family Svcs				
Promoting Safe and Stable Families				
Caseworker Visits Admin 16	93.556	G-89-20-1133/G-1011-16-5101		21
Caseworker Visits Admin 17	93.556	G-89-20-1133/G-1011-17-5101		839
Caseworker Visits 16	93.556	G-89-20-1133/G-1011-16-5101		211
Caseworker Visits 17	93.556	G-89-20-1133/G-1011-17-5101		4,786
ESSA/Family Preservation Operating 16	93.556	G-89-20-1133/G-1011-16-5101		1,639
ESSA/Family Preservation Operating 17	93.556	G-89-20-1133/G-1011-17-5101		6,656
ESSA/Family Preservation 16	93.556	G-89-20-1133/G-1011-16-5101		17,318
ESSA/Family Preservation 17	93.556	G-89-20-1133/G-1011-17-5101		8,065
ESSA/Family Reunification Operating 16	93.556	G-89-20-1133/G-1011-16-5101		1,448
ESSA/Family Reunification Operating 17	93.556	G-89-20-1133/G-1011-17-5101		5,880
ESSA/Family Reunification 16	93.556	G-89-20-1133/G-1011-16-5101		25,625
ESSA/Family Reunification 17	93.556	G-89-20-1133/G-1011-17-5101		5,122
Post Adoption Special 16	93.556	G-89-20-1133/G-1011-16-5101		2,987
Total Promoting Safe and Stable Families				80,597
Temporary Assistance for Needy Families				
TANFAdmin 16	93.558	G-89-20-1133/G-1011-16-5101		1,346,280
TANFAdmin 17	93.558	G-89-20-1133/G-1011-17-5101		137,995
TANF Earn/Collections 16	93.558	G-89-20-1133/G-1011-16-5101		1,281
Regular TANF 16	93.558	G-89-20-1133/G-1011-16-5101		799,563
Regular TANF 17	93.558	G-89-20-1133/G-1011-17-5101		406,273
TANF Summer Youth 16	93.558	G-89-20-1133/G-1011-16-5101		405,948
CCMEP TANF Regular 16	93.558	G-89-20-1133/G-1011-16-5101		85,980
CCMEP TANF Admin 16	93.558	G-89-20-1133/G-1011-16-5101		18,123
Fraud Awareness	93.558	G-89-20-1133/G-1011-16-5101		1,872
TANF Independent Living 16	93.558	G-89-20-1133/G-1011-16-5101		22,887
TANF Independent Living 17	93.558	G-89-20-1133/G-1011-17-5101		940
Total Temporary Assistance for Needy Families				3,227,142
Child Support Enforcement				
CSEA Incentives	93.563	G-89-20-1133/G-1011-16-5101		334,819
Federal Child Support 16	93.563	G-89-20-1133/G-1011-16-5101		737,413
Federal Child Support 17	93.563	G-89-20-1133/G-1011-17-5101		314,759
Total Child Support Enforcement				1,386,991
Child Care Cluster:				
Child Care Admin 16	93.575	G-89-20-1133/G-1011-16-5101		42,367
Child Care Admin 17	93.575	G-89-20-1133/G-1011-17-5101		22,930
Child Care Non-Admin 16	93.575	G-89-20-1133/G-1011-16-5101		20,126
Child Care Non-Admin 17	93.575	G-89-20-1133/G-1011-17-5101		28,930
Total Child Care Cluster				114,353
Child Welfare Services State Grants				
Title IV-B 16	93.645	G-89-20-1133/G-1011-16-5101		65,059
Title IV-B 17	93.645	G-89-20-1133/G-1011-17-5101		7,872
Title IV-B Administration 16	93.645	G-89-20-1133/G-1011-16-5101		0
Title IV-B Administration 17	93.645	G-89-20-1133/G-1011-17-5101		7,712
Total Child Welfare Services State Grants				80,643
Foster Care Title IV-E				
IV-E Contract Services FCM 16	93.658	G-89-20-1133/G-1011-16-5101		35,468
IV-E Contract Services FCM 17	93.658	G-89-20-1133/G-1011-17-5101		13,614
IV-E Admin and Training - Foster Care 16	93.658	G-89-20-1133/G-1011-16-5101		184,748
IV-E Admin and Training - Foster Care 17	93.658	G-89-20-1133/G-1011-17-5101		74,170
Total Foster Care Title IV-E				308,000

PORTAGE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Passed through Ohio Department of Job & Family Svcs (Continued)				
Adoption Assistance				
IV-E Contract Services Adopt Assist 16	93.659	G-89-20-1133/G-1011-16-5101		42,086
IV-E Contract Services Adopt Assist 17	93.659	G-89-20-1133/G-1011-17-5101		25,784
IV-E Admin and Training - Adopt Assist 16	93.659	G-89-20-1133/G-1011-16-5101		346,689
IV-E Admin and Training - Adopt Assist 17	93.659	G-89-20-1133/G-1011-17-5101		140,470
Non-Recurring Adoption 16	93.659	G-89-20-1133/G-1011-16-5101		2,543
Total Adoption Assistance				557,572
Chafee Foster Care Independence Program				
Chaffee Federal Allocation 16	93.674	G-89-20-1133/G-1011-17-5101		33,792
Chaffee Federal Allocation 17	93.674	G-89-20-1133/G-1011-16-5101		7,538
Total Chafee Foster Care Independence Program				41,330
Social Services Block Grant				
Title XX - Base Subsidy - 16	93.667	G-89-20-1133/G-1011-16-5101	99,434	319,107
Title XX - Transfer Subsidy - 16	93.667	G-89-20-1133/G-1011-16-5101		477,670
Title XX - Transfer Subsidy - 17	93.667	G-89-20-1133/G-1011-17-5101		272,116
Total Social Services Block Grant				1,068,893
Passed through Ohio Department of Mental Health:				
Social Services Block Grant				
Title XX FY16	93.667	MH-36-FY16		1,539
Title XX FY17	93.667	MH-36-FY17		59,384
Total Social Services Block Grant				60,923
Passed through Ohio Department of Developmental Disabilities:				
Social Services Block Grant				
Title XX Block Grant	93.667	Not Available		96,083
Total Social Services Block Grant				1,225,899
Passed through Ohio Department of Developmental Disabilities:				
Medical Assistance Program				
Medicaid Admin Claiming	93.778	Not Available		377,900
Passed through Ohio Department of Job & Family Services:				
Medical Assistance Program				
Ohio Home Care Waiver	93.778	Not Available		56,472
Medical Assistance Program				
Medicaid NET 16	93.778	G-89-20-1133/G-1011-16-5101		54,978
Medicaid NET 17	93.778	G-89-20-1133/G-1011-17-5101		16,474
Medicaid Admin 16	93.778	G-89-20-1133/G-1011-16-5101		199,577
Medicaid Admin 17	93.778	G-89-20-1133/G-1011-17-5101		0
Medicaid Enhanced 16	93.778	G-89-20-1133/G-1011-16-5101		1,020,189
Medicaid Enhanced 17	93.778	G-89-20-1133/G-1011-17-5101		554,579
Total Medical Assistance Program				1,845,797
Passed through Ohio Dept of Medicaid				
Ohio Home Choice - Money Follows the Person	93.791	Not Available		11,000
Total Medical Assistance Program				2,291,169
Passed through Ohio Department of Mental Health:				
Block Grants for Community Mental Health Services				
Community Plan Grt-FY16	93.958	Not Available	62,939	62,939
Community Plan Grt-FY17	93.958	Not Available	39,337	39,337
Employment Opportunities in Housing FY16	93.958	Not Available	4,814	4,814
Employment Opportunities in Housing FY17	93.958	Not Available	5,947	5,947
Total Block Grants for Community Mental Health Services				113,037

PORTAGE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
<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 16	93.959	SAPT PERCAPBG67	203,486	203,486
SAPT Alc/Drug Block Grt/Prevention 16	93.959	SAPT PERCAPBG67	58,495	58,495
SAPT Alc/Drug Block Grt/Treatment 17	93.959	SAPT PERCAPBG67	103,772	103,772
SAPT Alc/Drug Block Grt/Prevention 17	93.959	SAPT PERCAPBG67	36,701	36,701
Women's Spec. Serv/Treatment 16	93.959	67-67583-02-W-T-16-8965	112,619	112,619
Women's Spec. Serv/Prevention 16	93.959	67-67583-02-W-T-16-8965	24,272	24,272
Women's Spec. Services/Treatment 17	93.959	67-67583-02-W-T-17-8965	61,699	61,699
Women's Spec. Services/Prevention 17	93.959	67-67583-02-W-T-17-8965	21,396	21,396
Youth Led Prevention 16	93.959	Not Available	2,161	2,161
Youth Led Prevention 17	93.959	Not Available	1,000	1,000
<i>Total Block Grants for Prevention and Treatment of Substance Abuse</i>			<u>625,601</u>	
Total U.S. Department of Health and Human Services				<u>10,052,334</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed through Ohio Emergency Management Agency:</i>				
Homeland Security Cluster:				
Hazard Mitigation Assistance Grant				
FEMA Hazard Mitigation Grant	97.039	FEMA-DR-4002-OH		6,500
Emergency Management Performance Grants				
EMPG Grant 15	97.042	EMW-2015-EP-00034-S01		69,090
EMPG Grant 16	97.042	EMC-2016-EP-00003-S01		67,596
EMPG Communications Update	97.042	EMW-2014-EP-00064		893
Total Emergency Management Performance Grants				<u>137,579</u>
Total U.S. Department of Homeland Security				<u>144,079</u>
Total Expenditures of Federal Awards				<u>15,341,812</u>

The accompanying notes are an integral part of this schedule.

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PORTAGE COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2016**

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, 2016. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

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

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

NOTE D - CHILD NUTRITION CLUSTER

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

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

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

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

PORTAGE COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2016**

NOTE F - MATCHING REQUIREMENTS

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

PORTAGE COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2016

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Highway Planning and Construction Cluster – 20.205 Child Support Enforcement (Title IV-D) – 93.563 Social Services Block Grant (Title XX) – 93.667
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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Portage County
Ohio

**Comprehensive
Annual
Financial
Report**

For the Year Ended
December 31, 2016

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Introductory Section

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Portage County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2016

Prepared by the Portage County Auditor's Office:

Janet Esposito, Auditor

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Portage County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2016
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PORTAGE COUNTY AUDITOR

Janet Esposito

Administration Building
449 South Meridian Street
Ravenna, OH 44266

June 23, 2017

To the Citizens of Portage County

Portage County Commissioners
Honorable Sabrina Christian-Bennett
Honorable Maureen T. Frederick
Honorable Vicki Kline

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, 2016. 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 2016, 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 2016 population of 161,419 placed it as the 15th most populated of the State's 88 counties. Portage County enjoys the benefits of urbanization while also offering a rural atmosphere and a variety of lifestyles for its inhabitants.

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

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

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

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

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

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

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

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

The County Form of Government

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Local Economy

Portage County's financial situation remains stable. The County Commissioners imposed a quarter percent sales tax for the purpose of providing additional revenue for the general fund. It was adopted as an emergency measure for the immediate preservation of public peace, health and safety within the County.

The Cities of Streetsboro and Aurora as well as Brimfield Township again experienced growth in sales of industrial and commercial properties.

Four motels in the County sold this year, one for considerably higher than the County's market value and the other three for slightly less than market value. The Step 2 Company – a major manufacturer – sold for \$18.7 million.

Sales tax and real property conveyance fees have seen minor increases.

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 26.61 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

Portage County Domestic Court submitted a grant application to the Ohio Supreme Court for security upgrades to the Ravenna Courthouse and was awarded \$424,000 with a local match of \$200,000.

The Portage County Solid Waste Recycling District has implemented single-stream recycling which includes the purchase of one truck for \$340,000 and committing to a purchase agreement for four more trucks and 25,000 recycling bins for over \$3.1 million.

The Sheriff's department continues to update and replace its fleet by purchasing six new vehicles for \$233,000 in 2016.

The County Engineer replaced 6.1 lane miles at a cost of \$850,000 and completed construction on the High Street Bridge in Mantua for \$1.17 million. The engineering department also purchased a front-end loader and dump truck for a total of nearly \$300,000.

The County Board of Elections rolled out its new voting equipment and software that was purchased for \$1.3 million. The County continues to upgrade its computer equipment and software. A new phone system was purchased and almost all new equipment has been installed. Over \$200,000 in improvements were done to roofs and buildings.

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, 2015. 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 eighteenth 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.

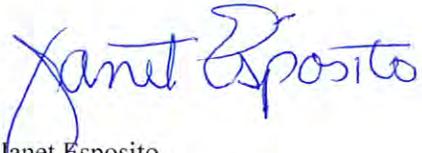
The Government Finance Officers Association of the United States and Canada (GFOA) gave Portage County the Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for its PAFR report for the year ended December 31, 2015. The Award is a prestigious national award recognizing conformance with the highest standards for preparation of popular annual financial reports. This was the third year that the government has received this prestigious award.

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

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

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

Sincerely,



Janet Esposito
Portage County Auditor

Portage County, Ohio

Elected Officials

December 31, 2016

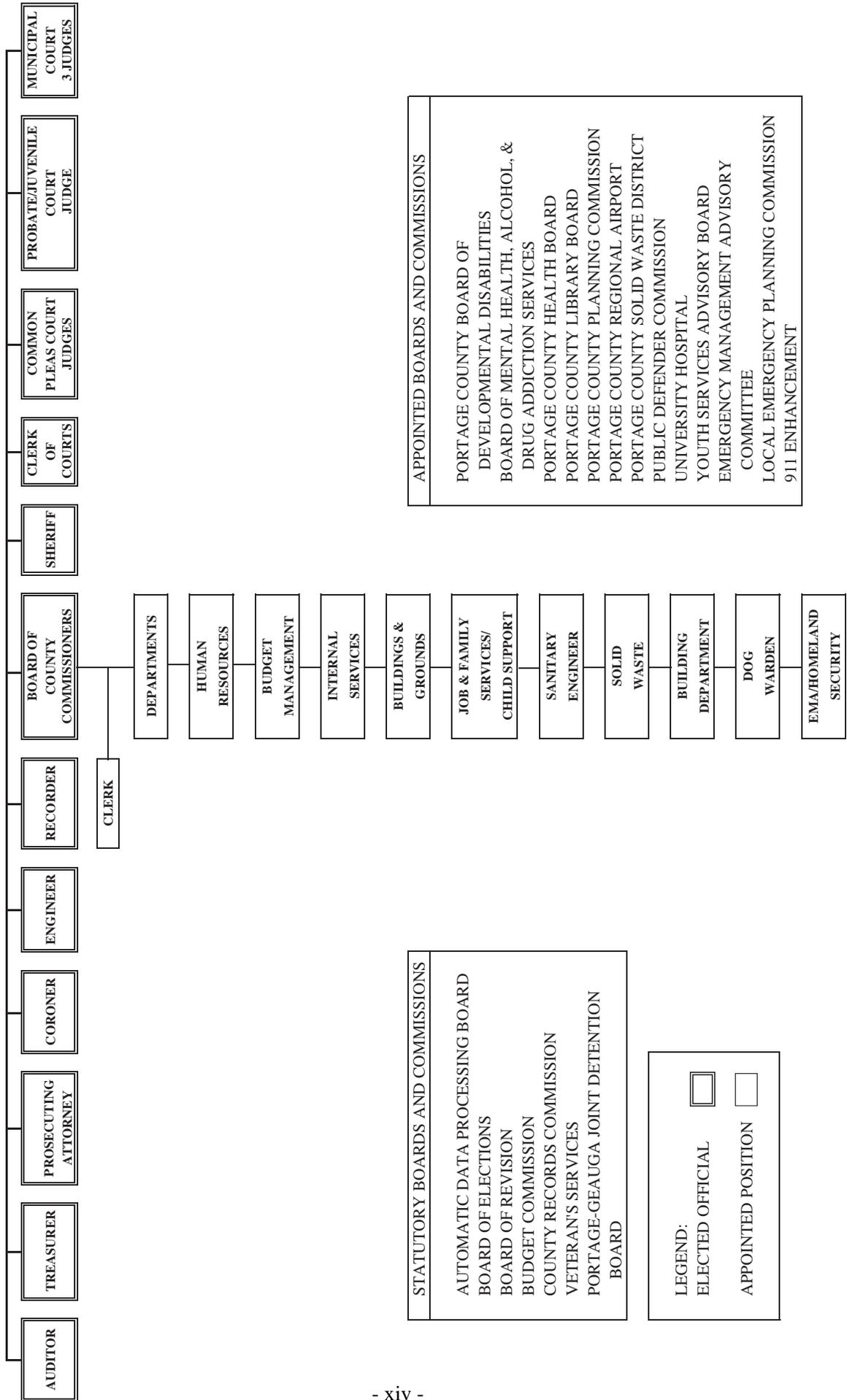
County Auditor	Janet E. Esposito
County Commissioners	Kathleen Chandler* Maureen T. Frederick Vicki Kline
County Coroner	Dr. Dean DePerro
County Engineer	Michael A. Marozzi, PE, PS
County Prosecutor	Victor V. Vigluicci
County Recorder	Bonnie Howe**
County Sheriff	David Doak
County Treasurer	Brad Cromes
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

*Kathleen Chandler was Commissioner until December 31, 2016. Sabrina Christian-Bennett took office January 3, 2017.

**Bonnie Howe was Recorder until December 31, 2016. Lori Calcei took office January 1, 2017.

PORTAGE COUNTY GOVERNMENT ORGANIZATIONAL CHART

VOTERS OF PORTAGE COUNTY





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, 2015

Executive Director/CEO

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Financial Section

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

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

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Portage County, Ohio (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Portage County, Ohio, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Mental Health and Recovery Board, Development Disabilities, Child Welfare Levy and Public Assistance Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2017, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State
Columbus, Ohio

June 23, 2017

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Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
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, 2016. 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 2016 are as follows:

- During 2016, the County completed work on several capital items:
 - The County Engineer replaced 6.1 lane miles of road at a cost of just over \$850,000. The High Street Bridge in Mantua was also completed for \$1.7 million.
 - The County Board of Elections purchased new voting equipment and software for \$1.3 million. Computer equipment and software were upgraded throughout the County in addition to a new phone system being installed.
 - The Sheriff's department replaced six vehicles in its fleet at a cost of \$233,000 and the County Engineer purchased a front-end loader and dump truck at a cost of nearly \$300,000.
- During 2016, the Portage County Solid Waste Recycling District implemented a single-stream recycling system by purchasing one new truck at a cost of \$340,000 and entering into a purchase agreement for four additional trucks and 25,000 bins at a cost of over \$3.1 million.
- While Portage County has seen development within its communities, it has not been immune to the economic conditions that have affected the United States. The County actively seeks grants in order to maintain and improve the services the County residents expect while still maintaining the costs of those services.

Using this Comprehensive Annual Financial Report (CAFR)

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

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

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
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 2016?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all non-fiduciary *assets* and *deferred outflows of resources* and *liabilities* and *deferred inflows of resources* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

Reporting the County's Most Significant Funds

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

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

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

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

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

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

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

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

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

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

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

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

The County as a Whole

You may recall that the *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2016 compared to 2015 as follows:

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

(Table 1)
Net Position
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Assets						
Current and Other Assets	\$122.4	\$114.6	\$30.5	\$30.6	\$152.9	\$145.2
Capital Assets, Net	113.5	113.0	125.0	121.1	238.5	234.1
<i>Total Assets</i>	<u>235.9</u>	<u>227.6</u>	<u>155.5</u>	<u>151.7</u>	<u>391.4</u>	<u>379.3</u>
Deferred Outflows of Resources						
Pension	21.0	6.9	2.2	0.6	23.2	7.5
Liabilities						
Current Liabilities	4.9	4.6	1.3	1.5	6.2	6.1
Long-term Liabilities						
Due within one Year	5.6	5.5	2.8	2.3	8.4	7.8
Due in More than one Year						
Net Pension Liability	55.9	40.3	5.1	3.5	61.0	43.8
Other Amounts	20.2	22.8	16.6	16.7	36.8	39.5
<i>Total Liabilities</i>	<u>86.6</u>	<u>73.2</u>	<u>25.8</u>	<u>24.0</u>	<u>112.4</u>	<u>97.2</u>
Deferred Inflows of Resources						
Property Taxes	25.8	25.2	0.0	0.0	25.8	25.2
Pension	2.2	1.3	0.4	0.1	2.6	1.4
<i>Total Deferred Inflows of Resources</i>	<u>28.0</u>	<u>26.5</u>	<u>0.4</u>	<u>0.1</u>	<u>28.4</u>	<u>26.6</u>
Net Position						
Net Investment in Capital Assets	90.1	87.1	105.9	102.3	196.0	189.4
Restricted for:						
Capital Projects	2.9	2.8	0.0	0.0	2.9	2.8
Debt Service	0.8	1.1	0.0	0.0	0.8	1.1
General Government	11.8	10.6	0.0	0.0	11.8	10.6
Public Safety	1.4	1.4	0.0	0.0	1.4	1.4
Public Works	11.6	10.7	0.0	0.0	11.6	10.7
Health	25.5	24.6	0.0	0.0	25.5	24.6
Human Services	3.6	3.8	0.0	0.0	3.6	3.8
Unclaimed Monies	0.4	0.4	0.0	0.0	0.4	0.4
Streetsboro Sewer	0.0	0.0	0.8	0.9	0.8	0.9
Unrestricted (Deficit)	(5.8)	(7.7)	24.8	25.0	19.0	17.3
<i>Total Net Position</i>	<u>\$142.3</u>	<u>\$134.8</u>	<u>\$131.5</u>	<u>\$128.2</u>	<u>\$273.8</u>	<u>\$263.0</u>

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2016 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—An Amendment of GASB Statement 27." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

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

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

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

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

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

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

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

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2016 and 2015.

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

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Program Revenues						
Charges for Services and Sales	\$24.4	\$23.7	\$21.5	\$20.7	\$45.9	\$44.4
Operating Grants, Contributions and Interest	36.9	34.2	0.0	0.0	36.9	34.2
Capital Grants, Contributions and Assessments	2.1	2.5	0.4	0.4	2.5	2.9
<i>Total Program Revenues</i>	<u>63.4</u>	<u>60.4</u>	<u>21.9</u>	<u>21.1</u>	<u>85.3</u>	<u>81.5</u>
General Revenues						
Property Taxes	25.3	25.1	0.0	0.0	25.3	25.1
Sales Taxes	26.2	21.3	0.0	0.0	26.2	21.3
Grants and Entitlements	5.5	4.9	0.0	0.0	5.5	4.9
Interest	0.9	1.0	0.0	0.0	0.9	1.0
Miscellaneous	0.7	0.8	0.0	0.0	0.7	0.8
<i>Total General Revenues</i>	<u>58.6</u>	<u>53.1</u>	<u>0.0</u>	<u>0.0</u>	<u>58.6</u>	<u>53.1</u>
<i>Total Revenues</i>	<u>122.0</u>	<u>113.5</u>	<u>21.9</u>	<u>21.1</u>	<u>143.9</u>	<u>134.6</u>
Program Expenses						
General Government:						
Legislative and Executive	17.4	14.8	0.0	0.0	17.4	14.8
Judicial	10.7	10.4	0.0	0.0	10.7	10.4
Public Safety	19.8	17.4	0.0	0.0	19.8	17.4
Public Works	10.9	11.0	0.0	0.0	10.9	11.0
Health	28.8	29.7	0.0	0.0	28.8	29.7
Human Services	26.2	25.5	0.0	0.0	26.2	25.5
Interest and Fiscal Charges	0.7	0.8	0.0	0.0	0.7	0.8
Solid Waste Recycling Center	0.0	0.0	2.6	3.6	2.6	3.6
Portage County Sewer	0.0	0.0	6.8	5.8	6.8	5.8
Portage County Water	0.0	0.0	4.4	3.6	4.4	3.6
Streetsboro Sewer	0.0	0.0	3.5	3.7	3.5	3.7
Other Enterprise Funds	0.0	0.0	1.4	1.1	1.4	1.1
<i>Total Program Expenses</i>	<u>114.5</u>	<u>109.6</u>	<u>18.7</u>	<u>17.8</u>	<u>133.2</u>	<u>127.4</u>
<i>Change in Net Position before Special Items</i>	7.5	3.9	3.2	3.3	10.7	7.2
Special Items	0.0	0.0	0.0	4.0	0.0	4.0
<i>Change in Net Position</i>	7.5	3.9	3.2	7.3	10.7	11.2
Net Position Beginning of Year	134.8	130.9	128.3	120.9	263.1	251.8
Net Position End of Year	<u>\$142.3</u>	<u>\$134.8</u>	<u>\$131.5</u>	<u>\$128.2</u>	<u>\$273.8</u>	<u>\$263.0</u>

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Governmental Activities

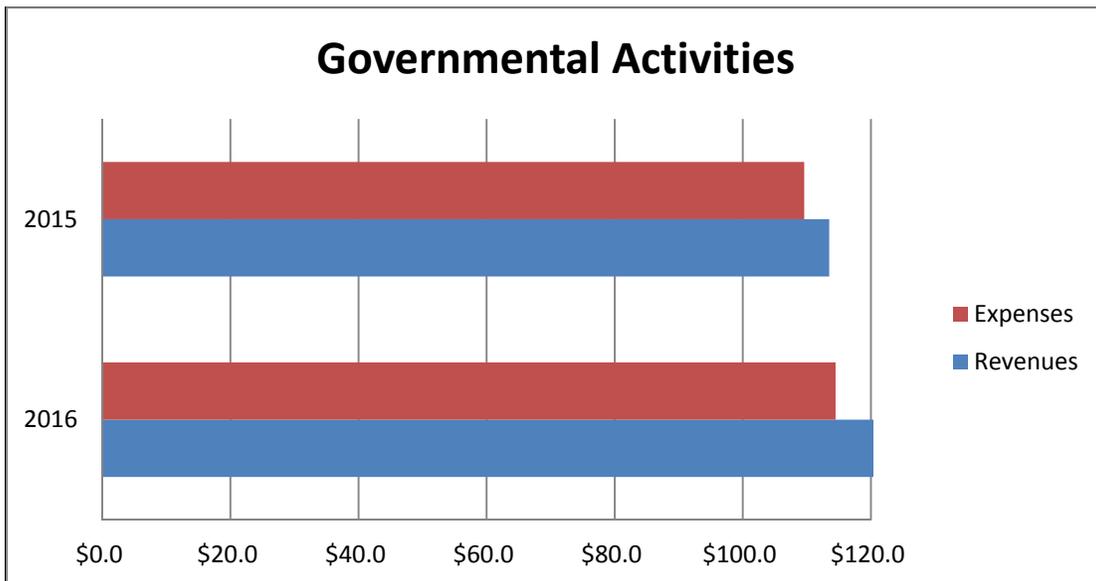
Revenues of governmental activities increased for various reasons including the following:

- The County saw an increase in charges for services, property taxes and sales taxes. The increase in sales taxes is largely attributed to receiving a full year of collection on an additional .25 percent increase in sales tax. All three of these revenues are further indicators of economic improvement County-wide as property values and spending increase.
- The increase in sales tax revenues was helped by multiple construction projects including both retail shops and personal dwellings.

Program expenses of governmental activities increased in 2016. The increase in program expenses is the result of several factors including increases in employee compensation from negotiated agreements ranging from 1.5 percent to 2 percent as well as an increase in healthcare costs ranging from 6.5 to 10 percent based on the plan and type of coverage.

Graph 1
 Governmental Revenues and Expenses
 (In Millions)

	2016	2015
Revenues	\$122.0	\$113.5
Expenses	114.5	109.6



Business-Type Activities

The County's business-type activities are comprised of eight enterprise funds. Charges for services continued to be the major revenue source in 2016 for business-type activities. Revenues and expenses both saw slight increases in 2016 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, 2016
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 \$74,053,503. Of the total amount, \$12,583,029 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 from a rebounding economy. The mental health and recovery board, developmental disabilities and the public assistance funds saw increases in fund balance as the result of careful budget monitoring to ensure positive cashflow while providing the public with the services they have come to expect. The child welfare levy fund saw a decrease in fund balance as expenditures outpaced revenues. The County continues to strive for excellence in service for these public segments and the remaining balances were both 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 2016, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$3,026,380 higher than certification primarily due to conservative estimates in permissive sales tax, intergovernmental monies and interest, signs of the rebounding economy. Actual expenditures were \$4,821,475 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 \$4,443,688. This is due to a revised property tax estimate closer in-line with actual collections as well as an increase to permissive sales tax. The County also made multiple revisions from the original appropriations to the final appropriations approved by the County Commissioners. During the year, adjustments made were mainly done in the general government-legislative and executive, judicial public safety and capital outlay expenditures.

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Capital Assets and Debt Administration

Capital Assets

During 2016, the County continued to see major improvements and additions to their capital assets. The County Board of Elections purchased new voting equipment and software at a cost of \$1.3 million. Several County vehicles were replaced, including six Sheriff vehicles. The Solid Waste Recycling District purchased a new truck and entered into a purchase agreement for four more trucks and 25,000 recycling bins to implement single-stream recycling throughout the County. The County Engineer replaced 6.1 lane miles. Work done on the High Street Bridge in Mantua was also completed at a cost of \$1.17 million. Table 3 shows 2016 values compared to 2015.

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

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$2.9	\$2.9	\$2.8	\$2.8	\$5.7	\$5.7
Construction in Progress	0.1	0.5	5.4	2.0	5.5	2.5
Buildings and Improvements	56.2	57.8	9.4	9.4	65.6	67.2
Furniture and Fixtures	0.0	0.0	4.4	4.5	4.4	4.5
Equipment	4.7	3.3	0.0	0.0	4.7	3.3
Vehicles	3.2	3.1	5.1	2.2	8.3	5.3
Infrastructure	46.4	45.4	90.2	92.3	136.6	137.7
Sewer Rights	0.0	0.0	7.7	7.9	7.7	7.9
Total Capital Assets	\$113.5	\$113.0	\$125.0	\$121.1	\$238.5	\$234.1

See Note 11 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, 2016
Unaudited

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

	Governmental Activities		Business Type Activities		Total	
	2016	2015	2016	2015	2016	2015
General Obligation Bonds	\$20.3	\$22.7	\$0.0	\$0.0	\$20.3	\$22.7
Special Assessment Bonds	0.3	0.3	0.0	0.0	0.3	0.3
Revenue Bonds	0.0	0.0	8.8	9.7	8.8	9.7
OPWC Loans	0.0	0.0	0.5	0.7	0.5	0.7
OWDA Loans	0.2	0.2	2.8	3.5	3.0	3.7
Intergovernmental Loans	0.0	0.0	4.4	4.9	4.4	4.9
Capital Leases	0.0	0.0	2.6	0.0	2.6	0.0
Post-closure Liability	0.0	0.0	0.0	0.0	0.0	0.0
Net Pension Liability	55.9	40.3	5.1	3.5	61.0	43.8
Compensated Absences	4.0	4.0	0.3	0.3	4.3	4.3
Claims Payable	1.0	1.0	0.0	0.0	1.0	1.0
Total	\$81.7	\$68.5	\$24.5	\$22.6	\$106.2	\$91.1

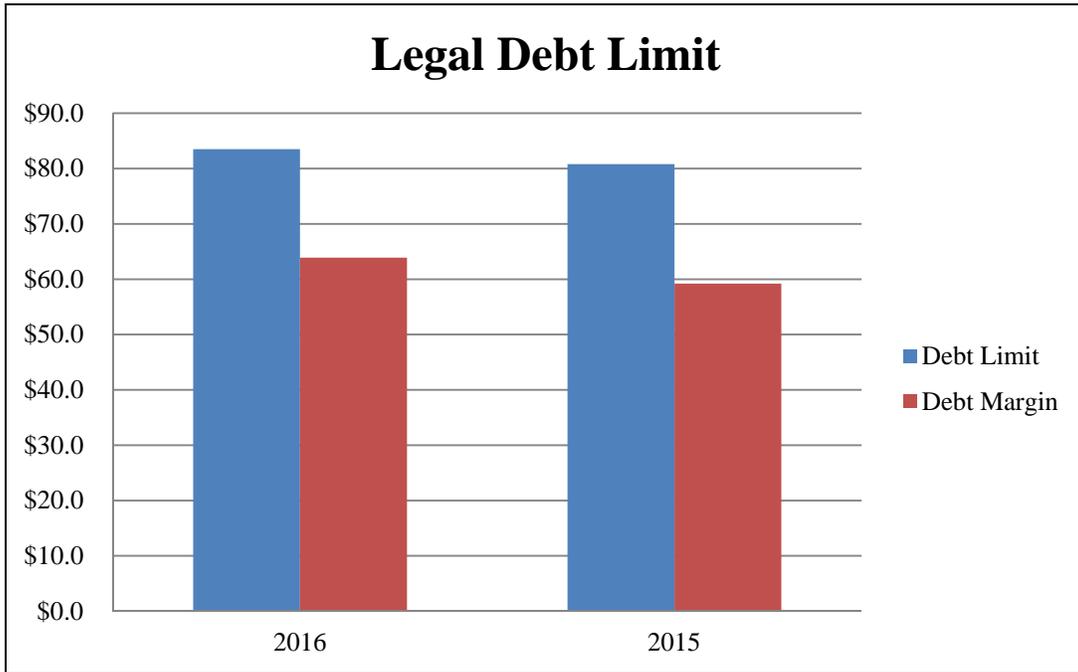
At December 31, 2016, the County's net change in long-term obligations was an increase of \$15 million largely due to the inclusion of the net pension liability from GASB 68. During 2016, the County entered into a lease purchase agreement for the Solid Waste District to purchase four trucks and 25,000 bins for single-stream recycling.

The County maintains an AA credit rating from Standard & Poor. The County's overall legal debt margin increased to \$63.9 million. This is the additional amount of debt the County could issue. The debt margin increased \$4.7 million from 2015 to 2016 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)

	2016	2015
Overall Debt Limit	\$83.5	\$80.8
Overall Debt Margin	63.9	59.2

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited



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

Current Issues

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

Contacting the County's Financial Management

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

Basic Financial Statements

Portage County, Ohio
Statement of Net Position
December 31, 2016

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$72,198,068	\$22,512,381	\$94,710,449
Cash and Cash Equivalents			
In Segregated Accounts	432,393	0	432,393
Materials and Supplies Inventory	612,598	166,538	779,136
Accounts Receivable	0	5,925,135	5,925,135
Internal Balances	(799,079)	799,079	0
Intergovernmental Receivable	9,347,973	834,055	10,182,028
Prepaid Items	606,428	0	606,428
Sales Taxes Receivable	6,509,362	0	6,509,362
Property Taxes Receivable	27,377,208	0	27,377,208
Special Assessments Receivable	573,744	0	573,744
Loans Receivable	5,641,495	0	5,641,495
Goodwill	0	215,640	215,640
Nondepreciable Capital Assets	2,973,164	8,207,123	11,180,287
Depreciable Capital Assets, Net	110,469,379	116,817,826	227,287,205
<i>Total Assets</i>	<u>235,942,733</u>	<u>155,477,777</u>	<u>391,420,510</u>
Deferred Outflows of Resources			
Pension	21,012,850	2,244,632	23,257,482
Liabilities			
Accounts Payable	1,935,793	694,469	2,630,262
Accrued Wages	1,689,539	151,229	1,840,768
Contracts Payable	0	266,468	266,468
Intergovernmental Payable	396,956	169,360	566,316
Accrued Interest Payable	53,537	62,517	116,054
Claims Payable	833,703	0	833,703
Long-Term Liabilities:			
Due Within One Year	5,622,130	2,788,021	8,410,151
Due In More Than One Year:			
Net Pension Liability (See Note 16)	55,871,872	5,075,613	60,947,485
Other Amounts	20,184,492	16,620,630	36,805,122
<i>Total Liabilities</i>	<u>86,588,022</u>	<u>25,828,307</u>	<u>112,416,329</u>
Deferred Inflows of Resources			
Property Taxes	25,772,117	0	25,772,117
Pension	2,265,831	388,280	2,654,111
<i>Total Deferred Inflows of Resources</i>	<u>28,037,948</u>	<u>388,280</u>	<u>28,426,228</u>
Net Position			
Net Investment in Capital Assets	90,053,054	105,907,886	195,960,940
Restricted for:			
Capital Projects	2,878,753	0	2,878,753
Debt Service	754,927	0	754,927
General Government	11,799,118	0	11,799,118
Public Safety	1,438,558	0	1,438,558
Public Works	11,627,575	0	11,627,575
Health	25,524,893	0	25,524,893
Human Services	3,648,939	0	3,648,939
Unclaimed Monies	417,681	0	417,681
Streetsboro Sewer	0	834,055	834,055
Unrestricted (Deficit)	(5,813,885)	24,763,881	18,949,996
<i>Total Net Position</i>	<u>\$142,329,613</u>	<u>\$131,505,822</u>	<u>\$273,835,435</u>

See accompanying notes to the basic financial statements

Portage County, Ohio
Statement of Activities
For the Year Ended December 31, 2016

	Program Revenues			
	Expenses	Charges for Services, Sales and Assessments	Operating Grants and Contributions	
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$17,383,868	\$10,355,422	\$2,000	\$356,712
Judicial	10,666,576	3,447,345	0	0
Public Safety	19,833,819	2,034,319	1,308,418	0
Public Works	10,949,095	449,380	9,457,813	1,769,924
Health	28,759,666	839,819	11,006,700	0
Human Services	26,229,643	7,221,912	15,166,541	0
Interest and Fiscal Charges	669,577	0	0	0
<i>Total Governmental Activities</i>	<u>114,492,244</u>	<u>24,348,197</u>	<u>36,941,472</u>	<u>2,126,636</u>
Business-Type Activities:				
Solid Waste Recycling Center	2,650,437	2,532,102	0	366,507
Portage County Sewer	6,818,031	7,631,131	0	0
Portage County Water	4,405,340	5,880,564	0	9,325
Streetsboro Sewer	3,547,313	4,104,787	0	0
Freedom Secondary Railroad	4,975	1,760	0	0
SCRAM	281,175	348,548	0	0
Electronic Fingerprinting	12,212	18,811	0	0
Storm Water Management	1,029,982	1,027,834	0	0
<i>Total Business-Type Activities</i>	<u>18,749,465</u>	<u>21,545,537</u>	<u>0</u>	<u>375,832</u>
Total	<u><u>\$133,241,709</u></u>	<u><u>\$45,893,734</u></u>	<u><u>\$36,941,472</u></u>	<u><u>\$2,502,468</u></u>

General Revenues

Property Taxes Levied for:

General Purposes

Health - Mental Health and Recovery Board

Health - Developmental Disabilities

Human Services - Child Welfare Levy

Bond Retirement

Sales Tax Levied for General Purposes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position

Governmental Activities	Business-Type Activities	Total
(\$6,669,734)	\$0	(\$6,669,734)
(7,219,231)	0	(7,219,231)
(16,491,082)	0	(16,491,082)
728,022	0	728,022
(16,913,147)	0	(16,913,147)
(3,841,190)	0	(3,841,190)
(669,577)	0	(669,577)
<u>(51,075,939)</u>	<u>0</u>	<u>(51,075,939)</u>
0	248,172	248,172
0	813,100	813,100
0	1,484,549	1,484,549
0	557,474	557,474
0	(3,215)	(3,215)
0	67,373	67,373
0	6,599	6,599
0	(2,148)	(2,148)
<u>0</u>	<u>3,171,904</u>	<u>3,171,904</u>
<u>(51,075,939)</u>	<u>3,171,904</u>	<u>(47,904,035)</u>
4,029,323	0	4,029,323
3,601,888	0	3,601,888
13,193,732	0	13,193,732
2,475,017	0	2,475,017
2,002,371	0	2,002,371
26,233,218	0	26,233,218
5,498,548	0	5,498,548
910,553	0	910,553
690,449	50,276	740,725
58,635,099	50,276	58,685,375
7,559,160	3,222,180	10,781,340
<u>134,770,453</u>	<u>128,283,642</u>	<u>263,054,095</u>
<u>\$142,329,613</u>	<u>\$131,505,822</u>	<u>\$273,835,435</u>

Portage County, Ohio

Balance Sheet

Governmental Funds

December 31, 2016

	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance
Assets					
Equity in Pooled Cash and Cash Equivalents	\$13,969,305	\$5,909,581	\$18,615,371	\$2,036,064	\$568,518
Cash and Cash Equivalents					
In Segregated Accounts	296,659	0	0	12,846	0
Materials and Supplies Inventory	163,181	0	22,247	0	13,704
Interfund Receivable	1,075,599	0	0	0	0
Intergovernmental Receivable	2,371,004	378,085	806,846	475,940	1,043,699
Prepaid Items	157,351	2,531	25,126	1,770	1,748
Sales Taxes Receivable	6,509,362	0	0	0	0
Property Taxes Receivable	4,449,925	3,924,934	14,403,037	2,696,137	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	245,074	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash and Cash Equivalents	417,681	0	0	0	0
<i>Total Assets</i>	<u>\$29,655,141</u>	<u>\$10,215,131</u>	<u>\$33,872,627</u>	<u>\$5,222,757</u>	<u>\$1,627,669</u>
Liabilities					
Accounts Payable	\$363,557	\$270,153	\$137,626	\$335,477	\$219,146
Accrued Wages	829,503	9,458	280,222	0	261,109
Intergovernmental Payable	161,311	1,996	123,756	0	44,597
Interfund Payable	300,486	2,420	112,923	177	77,322
<i>Total Liabilities</i>	<u>1,654,857</u>	<u>284,027</u>	<u>654,527</u>	<u>335,654</u>	<u>602,174</u>
Deferred Inflows of Resources					
Property Taxes	4,169,540	3,677,628	13,495,517	2,526,257	0
Unavailable Revenue	3,794,554	476,889	1,714,366	432,179	0
<i>Total Deferred Inflows of Resources</i>	<u>7,964,094</u>	<u>4,154,517</u>	<u>15,209,883</u>	<u>2,958,436</u>	<u>0</u>
Fund Balances					
Nonspendable	983,287	2,531	47,373	1,770	15,452
Restricted	0	5,774,056	17,960,844	1,926,897	1,010,043
Committed	61,640	0	0	0	0
Assigned	6,408,234	0	0	0	0
Unassigned	12,583,029	0	0	0	0
<i>Total Fund Balances</i>	<u>20,036,190</u>	<u>5,776,587</u>	<u>18,008,217</u>	<u>1,928,667</u>	<u>1,025,495</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$29,655,141</u>	<u>\$10,215,131</u>	<u>\$33,872,627</u>	<u>\$5,222,757</u>	<u>\$1,627,669</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, 2016*

Other Governmental Funds	Total Governmental Funds		
		Total Governmental Funds Balances	\$74,053,503
		<i>Amounts reported for governmental activities in the statement of net position are different because</i>	
\$21,450,518	\$62,549,357	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	113,442,543
122,888	432,393		
387,330	586,462		
0	1,075,599	Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.	
4,272,399	9,347,973		
9,063	197,589		
0	6,509,362	Intergovernmental	5,052,646
1,903,175	27,377,208	Special Assessments	573,744
573,744	573,744	Delinquent Property Taxes	1,605,091
5,396,421	5,641,495	Permissive Sales Tax	2,101,821
		Charges for Services	54,833
0	417,681	Total	9,388,135
<u>\$34,115,538</u>	<u>\$114,708,863</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.	
\$478,015	\$1,803,974	Net Position	8,201,198
282,285	1,662,577	Capital Assets	(5,295)
51,683	383,343	Compensated Absences	102,338
1,151,886	1,645,214	Claims Payable	1,002,218
1,963,869	5,495,108	Internal Balances	(870,015)
		Total	8,430,444
1,903,175	25,772,117	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(53,537)
2,970,147	9,388,135		
4,873,322	35,160,252	The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in the governmental funds.	
396,393	1,446,806	Deferred Outflows - Pension	21,012,850
26,881,954	53,553,794	Deferred Inflows - Pension	(2,265,831)
0	61,640	Net Pension Liability	(55,871,872)
0	6,408,234		
0	12,583,029	Total	(37,124,853)
27,278,347	74,053,503	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
<u>\$34,115,538</u>	<u>\$114,708,863</u>	General Obligation Bonds	(20,261,121)
		Special Assessment Bonds	(277,675)
		OWDA Loans	(188,628)
		Compensated Absences	(4,076,980)
		Claims Payable	(1,002,218)
		Total	(25,806,622)
		<i>Net Position of Governmental Activities</i>	<u><u>\$142,329,613</u></u>

Portage County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2016

	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance
Revenues					
Property Taxes	\$4,108,022	\$3,688,575	\$13,508,865	\$2,534,561	\$0
Permissive Sales Tax	26,096,524	0	0	0	0
Intergovernmental	5,536,393	2,473,661	7,522,689	2,593,756	10,102,314
Interest	824,398	0	857	0	0
Licenses and Permits	6,650	0	0	0	0
Fines and Forfeitures	1,056,926	149,330	0	0	0
Rentals and Royalties	539,167	0	0	0	0
Charges for Services	8,737,163	2,370	92,975	2,945,481	3,701,223
Contributions and Donations	0	0	4,915	5,176	1,927
Special Assessments	0	0	0	0	0
Other	380,206	102,093	114,930	0	0
<i>Total Revenues</i>	<u>47,285,449</u>	<u>6,416,029</u>	<u>21,245,231</u>	<u>8,078,974</u>	<u>13,805,464</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	15,443,284	0	0	0	0
Judicial	9,736,339	0	0	0	0
Public Safety	15,950,600	0	0	0	0
Public Works	178,586	0	0	0	0
Health	0	6,283,502	20,224,265	0	0
Human Services	638,603	0	0	8,654,652	13,521,804
Capital Outlay	761,723	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>42,709,135</u>	<u>6,283,502</u>	<u>20,224,265</u>	<u>8,654,652</u>	<u>13,521,804</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,576,314</u>	<u>132,527</u>	<u>1,020,966</u>	<u>(575,678)</u>	<u>283,660</u>
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	0
Transfers Out	(160,713)	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(160,713)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	4,415,601	132,527	1,020,966	(575,678)	283,660
<i>Fund Balances Beginning of Year</i>	<u>15,620,589</u>	<u>5,644,060</u>	<u>16,987,251</u>	<u>2,504,345</u>	<u>741,835</u>
<i>Fund Balances End of Year</i>	<u>\$20,036,190</u>	<u>\$5,776,587</u>	<u>\$18,008,217</u>	<u>\$1,928,667</u>	<u>\$1,025,495</u>

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, 2016*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	\$7,443,959
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
\$2,002,371	\$25,842,394	Governmental funds report capital outlays as expenditures. However, in the statement of	
0	26,096,524	activities, the cost of those assets is allocated over their estimated useful lives as depreciation	
16,191,576	44,420,389	expense. This is the amount by which capital outlay exceeded depreciation in the current period.	
85,298	910,553	Capital Asset Additions	4,781,894
815,865	822,515	Current Year Depreciation	<u>(4,375,717)</u>
191,062	1,397,318	Total	406,177
133,953	673,120		
5,960,490	21,439,702	Revenues in the statement of activities that do not provide current financial resources are not	
20,139	32,157	reported as revenue in the funds.	
100,057	100,057	Property Taxes	(540,063)
75,440	672,669	Sales Tax	136,694
		Intergovernmental	114,110
		Special Assessments	<u>(84,515)</u>
		Total	(373,774)
		2,093,215	17,536,499
		501,993	10,238,332
		2,372,179	18,322,779
		9,052,026	9,230,612
		1,483,022	27,990,789
		2,889,938	25,704,997
		1,990,047	2,751,770
		2,446,868	2,446,868
		740,793	740,793
		23,570,081	114,963,439
		2,006,170	7,443,959
		729,571	729,571
		(568,858)	(729,571)
		160,713	0
		2,166,883	7,443,959
		25,111,464	66,609,544
		<u>\$27,278,347</u>	<u>\$74,053,503</u>
		Change in Net Position	3,348
		Capital Assets	7,963
		Compensated Absences	13,326
		Claims Payable	41,911
		Internal Balances	<u>18,658</u>
		Total	<u>85,206</u>
		<i>Change in Net Position of Governmental Activities</i>	<u><u>\$7,559,160</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,792,837	\$4,006,641	\$4,108,022	\$101,381
Permissive Sales Tax	20,000,000	23,750,000	25,113,291	1,363,291
Intergovernmental	4,525,179	5,023,669	5,230,284	206,615
Interest	519,898	519,898	1,016,292	496,394
Licenses and Permits	5,000	5,000	6,650	1,650
Fines and Forfeitures	1,083,000	1,081,782	1,089,989	8,207
Rentals and Royalties	395,000	391,351	539,167	147,816
Charges for Services	7,156,718	7,172,544	7,830,114	657,570
Other	360,535	330,970	374,426	43,456
<i>Total Revenues</i>	37,838,167	42,281,855	45,308,235	3,026,380
Expenditures				
Current:				
General Government:				
Legislative and Executive	19,096,167	18,205,314	15,598,098	2,607,216
Judicial	9,481,061	10,130,402	9,822,430	307,972
Public Safety	14,670,047	16,465,934	16,293,792	172,142
Public Works	185,094	186,449	179,361	7,088
Human Services	796,502	840,432	640,673	199,759
Capital Outlay	303,473	2,575,100	1,047,802	1,527,298
<i>Total Expenditures</i>	44,532,344	48,403,631	43,582,156	4,821,475
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,694,177)	(6,121,776)	1,726,079	7,847,855
Other Financing Sources (Uses)				
Advances In	105,118	105,118	231,522	126,404
Advances Out	(350,000)	(651,500)	(367,626)	283,874
Transfers Out	(27,000)	(202,827)	(160,713)	42,114
<i>Total Other Financing Sources (Uses)</i>	(271,882)	(749,209)	(296,817)	452,392
<i>Net Change in Fund Balance</i>	(6,966,059)	(6,870,985)	1,429,262	8,300,247
<i>Fund Balance Beginning of Year</i>	6,354,027	6,354,027	6,354,027	0
Prior Year Encumbrances Appropriated	2,447,075	2,447,075	2,447,075	0
<i>Fund Balance End of Year</i>	\$1,835,043	\$1,930,117	\$10,230,364	\$8,300,247

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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$4,036,621	\$3,630,914	\$3,688,575	\$57,661
Intergovernmental	2,390,915	2,450,173	2,564,328	114,155
Fines and Forfeitures	158,050	119,739	149,916	30,177
Charges for Services	2,500	2,500	2,370	(130)
Other	87,935	87,935	102,093	14,158
<i>Total Revenues</i>	6,676,021	6,291,261	6,507,282	216,021
Expenditures				
Current:				
Health	7,582,825	8,029,543	7,130,274	899,269
<i>Net Change in Fund Balance</i>	(906,804)	(1,738,282)	(622,992)	1,115,290
<i>Fund Balance Beginning of Year</i>	5,343,100	5,343,100	5,343,100	0
Prior Year Encumbrances Appropriated	641,155	641,155	641,155	0
<i>Fund Balance End of Year</i>	<u>\$5,077,451</u>	<u>\$4,245,973</u>	<u>\$5,361,263</u>	<u>\$1,115,290</u>

See accompanying notes to the basic financial statements

Portage County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$14,684,504	\$13,238,410	\$13,508,865	\$270,455
Intergovernmental	6,108,328	7,061,662	7,522,689	461,027
Interest	600	800	857	57
Charges for Services	102,814	95,217	92,975	(2,242)
Contributions and Donations	7,300	7,700	4,915	(2,785)
Other	4,700	2,500	114,930	112,430
<i>Total Revenues</i>	20,908,246	20,406,289	21,245,231	838,942
Expenditures				
Current:				
Health	24,062,318	24,687,923	21,255,006	3,432,917
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,154,072)	(4,281,634)	(9,775)	4,271,859
Other Financing Sources (Uses)				
Transfers Out	(1,000)	(1,000)	0	1,000
<i>Net Change in Fund Balance</i>	(3,155,072)	(4,282,634)	(9,775)	4,272,859
<i>Fund Balance Beginning of Year</i>	16,973,013	16,973,013	16,973,013	0
Prior Year Encumbrances Appropriated	784,918	784,918	784,918	0
<i>Fund Balance End of Year</i>	\$14,602,859	\$13,475,297	\$17,748,156	\$4,272,859

See accompanying notes to the basic financial statements

Portage County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Welfare Levy Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,768,990	\$2,487,684	\$2,534,561	\$46,877
Intergovernmental	2,871,100	2,867,129	2,598,186	(268,943)
Charges for Services	2,571,000	2,738,060	2,945,481	207,421
Contributions and Donations	0	0	5,176	5,176
<i>Total Revenues</i>	8,211,090	8,092,873	8,083,404	(9,469)
Expenditures				
Current:				
Human Services	7,887,000	10,937,000	8,917,272	2,019,728
<i>Net Change in Fund Balance</i>	324,090	(2,844,127)	(833,868)	2,010,259
<i>Fund Balance Beginning of Year</i>	2,852,193	2,852,193	2,852,193	0
<i>Fund Balance End of Year</i>	<u>\$3,176,283</u>	<u>\$8,066</u>	<u>\$2,018,325</u>	<u>\$2,010,259</u>

See accompanying notes to the basic financial statements

Portage County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$10,038,111	\$10,169,616	\$9,239,316	(\$930,300)
Charges for Services	3,100,000	3,100,000	3,701,223	601,223
Contributions and Donations	4,000	4,000	1,927	(2,073)
<i>Total Revenues</i>	13,142,111	13,273,616	12,942,466	(331,150)
Expenditures				
Current:				
Human Services	13,142,524	14,106,932	13,573,372	533,560
<i>Net Change in Fund Balance</i>	(413)	(833,316)	(630,906)	202,410
<i>Fund Balance Beginning of Year</i>	1,198,981	1,198,981	1,198,981	0
Prior Year Encumbrances Appropriated	443	443	443	0
<i>Fund Balance End of Year</i>	<u>\$1,199,011</u>	<u>\$366,108</u>	<u>\$568,518</u>	<u>\$202,410</u>

See accompanying notes to the basic financial statements

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Portage County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2016

	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	\$1,254,906	\$6,956,007	\$5,616,763	\$6,792,268
Accounts Receivable	303,375	2,538,788	850,592	1,071,705
Materials and Supplies Inventory	0	99,428	19,058	48,052
Prepaid Items	0	0	0	0
Interfund Receivable	0	0	0	0
<i>Total Current Assets</i>	<u>1,558,281</u>	<u>9,594,223</u>	<u>6,486,413</u>	<u>7,912,025</u>
<i>Noncurrent Assets:</i>				
<i>Restricted Assets:</i>				
Intergovernmental Receivable	0	0	0	834,055
Goodwill	215,640	0	0	0
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	90,570	2,409,443	4,978,331	657,378
Depreciable Capital Assets, Net	5,504,536	59,173,647	22,169,602	29,853,745
<i>Total Noncurrent Assets</i>	<u>5,810,746</u>	<u>61,583,090</u>	<u>27,147,933</u>	<u>31,345,178</u>
<i>Total Assets</i>	<u>7,369,027</u>	<u>71,177,313</u>	<u>33,634,346</u>	<u>39,257,203</u>
Deferred Outflows of Resources				
Pension	732,909	487,758	779,662	244,303
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	34,578	210,808	303,445	132,103
Accrued Wages	41,422	50,289	25,577	29,502
Contracts Payable	0	266,468	0	0
Intergovernmental Payable	6,341	56,035	99,898	5,794
Interfund Payable	15,874	27,478	10,970	15,123
Compensated Absences Payable	53,344	63,881	32,489	37,475
Accrued Interest Payable	0	57,186	5,030	301
Revenue Bonds Payable	0	443,630	321,084	69,677
OPWC Loans Payable	0	88,105	0	20,561
OWDA Loans Payable	0	21,079	0	639,021
Intergovernmental Loans Payable	0	568,807	0	0
Capital Leases Payable	428,868	0	0	0
Claims Payable	0	0	0	0
<i>Total Current Liabilities</i>	<u>580,427</u>	<u>1,853,766</u>	<u>798,493</u>	<u>949,557</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	12,744	36,184	18,403	21,227
Revenue Bonds Payable	0	6,669,722	1,284,321	2,611
OPWC Loans Payable	0	384,246	0	74,413
OWDA Loans Payable	0	92,026	0	2,026,813
Intergovernmental Loans Payable	0	3,659,852	0	0
Capital Leases Payable	2,144,345	0	0	0
Solid Waste Liability	15,841	0	0	0
Claims Payable	0	0	0	0
Net Pension Liability	1,903,354	1,268,903	1,268,904	634,452
<i>Total Long-Term Liabilities</i>	<u>4,076,284</u>	<u>12,110,933</u>	<u>2,571,628</u>	<u>2,759,516</u>
<i>Total Liabilities</i>	<u>4,656,711</u>	<u>13,964,699</u>	<u>3,370,121</u>	<u>3,709,073</u>
Deferred Inflows of Resources				
Pension	36,777	314,726	24,518	12,259
Net Position				
Net Investment in Capital Assets	3,021,893	49,655,623	25,542,528	27,678,027
<i>Restricted for:</i>				
Streetsboro Sewer	0	0	0	834,055
Unrestricted	386,555	7,730,023	5,476,841	7,268,092
<i>Total Net Position</i>	<u>\$3,408,448</u>	<u>\$57,385,646</u>	<u>\$31,019,369</u>	<u>\$35,780,174</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
\$1,892,437	\$22,512,381	\$9,231,030
1,160,675	5,925,135	0
0	166,538	26,136
0	0	408,839
0	0	645,279
<u>3,053,112</u>	<u>28,604,054</u>	<u>10,311,284</u>
0	834,055	0
0	215,640	0
71,401	8,207,123	0
<u>116,296</u>	<u>116,817,826</u>	<u>5,295</u>
<u>187,697</u>	<u>126,074,644</u>	<u>5,295</u>
<u>3,240,809</u>	<u>154,678,698</u>	<u>10,316,579</u>
<u>0</u>	<u>2,244,632</u>	<u>0</u>
13,535	694,469	131,819
4,439	151,229	26,962
0	266,468	0
1,292	169,360	13,613
1,491	70,936	4,728
0	187,189	61,485
0	62,517	0
0	834,391	0
0	108,666	0
0	660,100	0
0	568,807	0
0	428,868	0
0	0	1,207,005
<u>20,757</u>	<u>4,203,000</u>	<u>1,445,612</u>
0	88,558	40,853
0	7,956,654	0
0	458,659	0
0	2,118,839	0
177,882	3,837,734	0
0	2,144,345	0
0	15,841	0
0	0	628,916
0	5,075,613	0
<u>177,882</u>	<u>21,696,243</u>	<u>669,769</u>
<u>198,639</u>	<u>25,899,243</u>	<u>2,115,381</u>
<u>0</u>	<u>388,280</u>	<u>0</u>
9,815	105,907,886	5,295
0	834,055	0
<u>3,032,355</u>	<u>23,893,866</u>	<u>8,195,903</u>
<u>\$3,042,170</u>	<u>130,635,807</u>	<u>\$8,201,198</u>
	<u>870,015</u>	
	<u>\$131,505,822</u>	

Portage County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2016*

	Enterprise Funds			
	Solid Waste Recycling Center	Portage County Sewer	Portage County Water	Streetsboro Sewer
Operating Revenues				
Charges for Services	\$2,532,102	\$7,631,131	\$5,880,564	\$4,104,787
Other	24,928	1,509	11,099	12,740
<i>Total Operating Revenues</i>	<u>2,557,030</u>	<u>7,632,640</u>	<u>5,891,663</u>	<u>4,117,527</u>
Operating Expenses				
Personal Services	1,510,817	1,652,397	1,166,129	1,031,885
Materials and Supplies	392,945	796,073	530,301	425,028
Contractual Services	545,427	1,533,784	1,910,467	781,664
Depreciation and Amortization	183,939	2,331,773	730,202	1,204,412
Claims	0	0	0	0
Change in Worker's Compensation Estimate	0	0	0	0
Other	13,134	11,262	2,334	8,975
<i>Total Operating Expenses</i>	<u>2,646,262</u>	<u>6,325,289</u>	<u>4,339,433</u>	<u>3,451,964</u>
<i>Operating Income (Loss)</i>	<u>(89,232)</u>	<u>1,307,351</u>	<u>1,552,230</u>	<u>665,563</u>
Non-Operating Revenues (Expenses)				
Interest and Fiscal Charges	0	(485,515)	(63,022)	(91,371)
Loss on Transfer of Capital Assets	0	0	0	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>0</u>	<u>(485,515)</u>	<u>(63,022)</u>	<u>(91,371)</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	<u>(89,232)</u>	<u>821,836</u>	<u>1,489,208</u>	<u>574,192</u>
Capital Contributions	366,507	0	9,325	0
<i>Change in Net Position</i>	<u>277,275</u>	<u>821,836</u>	<u>1,498,533</u>	<u>574,192</u>
<i>Net Position Beginning of Year</i>	<u>3,131,173</u>	<u>56,563,810</u>	<u>29,520,836</u>	<u>35,205,982</u>
<i>Net Position End of Year</i>	<u><u>\$3,408,448</u></u>	<u><u>\$57,385,646</u></u>	<u><u>\$31,019,369</u></u>	<u><u>\$35,780,174</u></u>

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

Change in net position of business-type activities

See accompanying notes to the basic financial statements

Other Enterprise Funds	Total	Internal Service
\$1,396,953	\$21,545,537	\$13,690,877
0	50,276	17,780
<u>1,396,953</u>	<u>21,595,813</u>	<u>13,708,657</u>
165,204	5,526,432	907,336
0	2,144,347	322,122
1,157,632	5,928,974	2,775,186
4,751	4,455,077	2,052
0	0	9,772,680
0	0	(79,978)
364	36,069	0
<u>1,327,951</u>	<u>18,090,899</u>	<u>13,699,398</u>
<u>69,002</u>	<u>3,504,914</u>	<u>9,259</u>
0	(639,908)	0
<u>0</u>	<u>0</u>	<u>(5,911)</u>
<u>0</u>	<u>(639,908)</u>	<u>(5,911)</u>
69,002	2,865,006	3,348
<u>0</u>	<u>375,832</u>	<u>0</u>
69,002	3,240,838	3,348
<u>2,973,168</u>		<u>8,197,850</u>
<u>\$3,042,170</u>		<u>\$8,201,198</u>
	<u>(18,658)</u>	
	<u>\$3,222,180</u>	

Portage County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2016

	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	\$2,525,063	\$7,691,373	\$5,814,316	\$4,189,991
Cash Received from Interfund Services Provided	0	0	0	0
Other Cash Receipts	24,928	1,509	11,099	12,740
Cash Payments to Employees for Services	(1,469,693)	(1,659,690)	(1,042,034)	(1,003,672)
Cash Payments for Goods and Services	(914,421)	(2,304,028)	(2,485,895)	(1,270,082)
Cash Payments for Claims	0	0	0	0
Other Cash Payments	(13,134)	(11,262)	(2,334)	(8,975)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>152,743</u>	<u>3,717,902</u>	<u>2,295,152</u>	<u>1,920,002</u>
Cash Flows from Capital and Related Financing Activities				
Capital Contributions	445,317	0	9,325	0
Principal Paid on Revenue Bonds	0	(475,554)	(308,724)	(66,096)
Interest Paid on Revenue Bonds	0	(300,045)	(74,681)	(7,128)
Principal Paid on OWDA Loans	0	(27,119)	0	(644,659)
Interest Paid on OWDA Loans	0	(3,526)	0	(87,521)
Principal Paid on OPWC Loans	0	(88,105)	0	(25,561)
Principal Paid on Intergovernmental Loans	0	(545,586)	0	0
Interest Paid on Intergovernmental Loans	0	(192,427)	0	0
Principal Paid on Capital Lease	(428,869)	0	0	0
Payments for Capital Acquisitions	(388,055)	(851,677)	(3,561,055)	(591,667)
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(371,607)</u>	<u>(2,484,039)</u>	<u>(3,935,135)</u>	<u>(1,422,632)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalent</i>	(218,864)	1,233,863	(1,639,983)	497,370
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,473,770</u>	<u>5,722,144</u>	<u>7,256,746</u>	<u>6,294,898</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$1,254,906</u></u>	<u><u>\$6,956,007</u></u>	<u><u>\$5,616,763</u></u>	<u><u>\$6,792,268</u></u>

Other Enterprise Funds	Total	Internal Service
\$1,398,641	\$21,619,384	\$0
0	0	14,052,177
0	50,276	17,780
(167,863)	(5,342,952)	(893,639)
(1,162,784)	(8,137,210)	(3,652,780)
0	0	(8,926,721)
(364)	(36,069)	0
<u>67,630</u>	<u>8,153,429</u>	<u>596,817</u>
0	454,642	0
0	(850,374)	0
0	(381,854)	0
0	(671,778)	0
0	(91,047)	0
0	(113,666)	0
0	(545,586)	0
0	(192,427)	0
0	(428,869)	0
0	(5,392,454)	0
<u>0</u>	<u>(8,213,413)</u>	<u>0</u>
67,630	(59,984)	596,817
<u>1,824,807</u>	<u>22,572,365</u>	<u>8,634,213</u>
<u>\$1,892,437</u>	<u>\$22,512,381</u>	<u>\$9,231,030</u>

(continued)

Portage County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2016

	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)	(\$89,232)	\$1,307,351	\$1,552,230	\$665,563
Adjustments:				
Depreciation and Amortization	183,939	2,331,773	730,202	1,204,412
(Increase) Decrease in Assets:				
Accounts Receivable	(7,039)	56,520	(66,248)	(7,680)
Materials and Supplies Inventory	0	(8,972)	(5,663)	6,661
Prepaid Items	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	3,722	0	92,884
Decrease in Deferred Outflows of Resources - Pension	137,084	145,791	170,891	45,695
Increase (Decrease) in Liabilities:				
Accounts Payable	9,268	29,080	(122,011)	(65,685)
Accrued Wages	(7,083)	8,601	(2,222)	2,561
Contracts Payable	0	16,951	0	0
Intergovernmental Payable	(1,132)	(3,130)	84,755	221
Interfund Payable	(10,201)	(14,280)	(7,316)	(8,753)
Compensated Absences Payable	(37,170)	6,085	(11,778)	(2,033)
Claims Payable	0	0	0	0
Post-closure Liability	15,841	0	0	0
Net Pension Liability	(19,606)	(13,071)	(13,071)	(6,535)
Decrease in Deferred Inflows of Resources - Pension	(21,926)	(148,519)	(14,617)	(7,309)
<i>Total Adjustments</i>	<u>241,975</u>	<u>2,410,551</u>	<u>742,922</u>	<u>1,254,439</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$152,743</u>	<u>\$3,717,902</u>	<u>\$2,295,152</u>	<u>\$1,920,002</u>

Noncash Capital Financing Activities

During 2016, the Solid Waste Recycling Center entered into a capital lease in the amount of \$3,002,082.

During 2016, the central services internal service fund transferred capital assets to governmental activities valued at \$5,911.

See accompanying notes to the basic financial statements

Other Enterprise Funds	Total	Internal Service
\$69,002	\$3,504,914	\$9,259
4,751	4,455,077	2,052
1,688	(22,759)	0
0	(7,974)	17,017
0	0	(408,839)
0	0	361,300
0	96,606	0
0	499,461	0
(5,833)	(155,181)	44,774
(508)	1,349	3,977
0	16,951	0
(859)	79,855	(208,373)
(611)	(41,161)	(3,657)
0	(44,896)	13,326
0	0	765,981
0	15,841	0
0	(52,283)	0
0	(192,371)	0
(1,372)	4,648,515	587,558
\$67,630	\$8,153,429	\$596,817

Portage County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2016

	Private Purpose Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$9,589	\$11,941,754
Cash and Cash Equivalents In Segregated Accounts	0	1,422,319
Intergovernmental Receivable	0	5,366,843
Property Taxes Receivable	0	193,661,276
Special Assessment Receivable	0	4,008,551
<i>Total Assets</i>	<u>9,589</u>	<u><u>\$216,400,743</u></u>
Liabilities		
Intergovernmental Payable	0	\$208,546,509
Undistributed Assets	0	6,183,080
Loan Payable	0	245,074
Deposits Held and Due to Others	0	1,426,080
<i>Total Liabilities</i>	<u>0</u>	<u><u>\$216,400,743</u></u>
Net Position		
<i>Restricted for:</i>		
<i>Flags:</i>		
Non-Expendable	1,000	
Expendable	231	
<i>Children Detention Center:</i>		
Non-Expendable	2,500	
Expendable	5,858	
<i>Total Net Position</i>	<u><u>\$9,589</u></u>	

See accompanying notes to the basic financial statements

Portage County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2016

	Private Purpose Trust
Additions	
Interest	\$102
Deductions	0
<i>Change in Net Position</i>	102
<i>Net Position Beginning of Year</i>	9,487
<i>Net Position End of Year</i>	\$9,589

See accompanying notes to the basic financial statements

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

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 20, 21, 22 and 23 to the basic financial statements. These organizations are:

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

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

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

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

Note 2 - Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

Fund Accounting

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Measurement Focus

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

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

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
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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 7). 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 6), interest, federal and state grants and subsidies, state-levied locally shared taxes (including gasoline tax and motor vehicle license fees), fees and rentals.

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for pension. The deferred outflows of resources related to pension are explained in Note 16.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance 2017 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, special assessments, permissive sales tax, charges for services, homestead and rollback and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities found on page 21. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Note 16)

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

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

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

Pensions

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

Cash and Cash Equivalents

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

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

During 2016, investments included government securities including federal farm credit bank notes, federal home loan bank notes, federal national mortgage association notes, federal home loan mortgage corporation notes, commercial paper, negotiable certificates of deposit, money market accounts and municipal bonds.

Investments are reported at fair value which is based on quoted market prices.

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 2016 amounted to \$824,398, which includes \$701,189 assigned from other County funds.

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2016, 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.

Portage County, Ohio
Notes to the Basic Financial Statements
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Goodwill

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

Restricted Assets

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

Capital Assets

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

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

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

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
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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.

Compensated Absences

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

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

Accrued Liabilities and Long-Term Obligations

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

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

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.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

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 2017'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.

Operating Revenues and Expenses

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

Interfund Activity

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

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

Estimates

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

Budgetary Process

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

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

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

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 of the bond escrow agent.

Note 3 - Fund Balances

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

Fund Balances	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance	Other Governmental Funds	Total
<i>Nonspendable</i>							
Prepays	\$157,351	\$2,531	\$25,126	\$1,770	\$1,748	\$9,063	\$197,589
Inventory	163,181	0	22,247	0	13,704	387,330	586,462
Unclaimed Monies	417,681	0	0	0	0	0	417,681
Loans	245,074	0	0	0	0	0	245,074
<i>Total Nonspendable</i>	983,287	2,531	47,373	1,770	15,452	396,393	1,446,806
<i>Restricted for</i>							
County Courts	0	0	0	0	0	1,489,920	1,489,920
Community Development	0	0	0	0	0	7,330	7,330
Sheriff and Safety Services	0	0	0	0	0	1,166,163	1,166,163
Hazmat Operations	0	0	0	0	0	280,490	280,490
Mental Health Services	0	5,774,056	0	0	0	0	5,774,056
Developmental Disabilities	0	0	17,960,844	0	0	0	17,960,844
Children Services	0	0	0	1,926,897	0	0	1,926,897
Public Health Services	0	0	0	0	0	299,098	299,098
Social Services	0	0	0	0	1,010,043	773,929	1,783,972
Street Maintenance	0	0	0	0	0	2,831,927	2,831,927
Ditch Maintenance	0	0	0	0	0	42,730	42,730
Tax Administration	0	0	0	0	0	10,363,824	10,363,824
Loans	0	0	0	0	0	6,265,236	6,265,236
Debt Service Payments	0	0	0	0	0	537,387	537,387
Capital Improvements	0	0	0	0	0	2,823,920	2,823,920
<i>Total Restricted</i>	0	5,774,056	17,960,844	1,926,897	1,010,043	26,881,954	53,553,794
<i>Committed to</i>							
Professional Services	61,640	0	0	0	0	0	61,640
<i>Assigned to</i>							
2017 Operations	5,167,097	0	0	0	0	0	5,167,097
Purchases on Order:							
Contracted Services	322,044	0	0	0	0	0	322,044
Materials and Supplies	212,526	0	0	0	0	0	212,526
Capital Outlay	706,567	0	0	0	0	0	706,567
<i>Total Assigned</i>	6,408,234	0	0	0	0	0	6,408,234
<i>Unassigned</i>	12,583,029	0	0	0	0	0	12,583,029
<i>Total Fund Balances</i>	\$20,036,190	\$5,776,587	\$18,008,217	\$1,928,667	\$1,025,495	\$27,278,347	\$74,053,503

Note 4 - Budgetary Basis of Accounting

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).

Portage County, Ohio
Notes to the Basic Financial Statements
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3. Investments are reported at cost (budget) rather than at fair value (GAAP).
4. Unrecorded cash represents amounts received but not reported by the County on the operating statements (budget), but which is reported on the GAAP basis operating statements.
5. Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
6. Budgetary revenues and expenditures of the recorder and the certificate of title funds are classified to the general fund for GAAP reporting.
7. Encumbrances are treated as expenditures (budget) rather than restricted, committed, or assigned fund balance (GAAP).

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

	Net Change in Fund Balances				
	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance
GAAP Basis	\$4,415,601	\$132,527	\$1,020,966	(\$575,678)	\$283,660
Net Adjustment for					
Revenue Accruals	(422,746)	91,253	0	4,430	(862,998)
Beginning Fair Value					
Adjustment for Investments	(157,479)	0	0	0	0
Ending Fair Value					
Adjustment for Investments	349,373	0	0	0	0
Ending Unrecorded Cash	(244,100)	0	0	0	0
Advances In	231,522	0	0	0	0
Net Adjustment for					
Expenditure Accruals	(469,622)	(298,454)	(163,526)	(244,881)	(51,568)
Perspective Differences:					
a) Recorders	(48,160)	0	0	0	0
b) Certificate of Title	(400,766)	0	0	0	0
Advances Out	(367,626)	0	0	0	0
Encumbrances	(1,456,735)	(548,318)	(867,215)	(17,739)	0
Budget Basis	<u>\$1,429,262</u>	<u>(\$622,992)</u>	<u>(\$9,775)</u>	<u>(\$833,868)</u>	<u>(\$630,906)</u>

Note 5 - Deposits and Investments

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

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

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

1. United States Treasury bills, bonds, notes or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days of purchase;

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rate commercial paper; and
12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three categories by two nationally recognized standard rating services and issued by foreign nations diplomatically by the United States government.

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

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in possession of an outside party. At year end, \$18,614,503 of the County's bank balance of \$28,906,369 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the Federal Deposit Insurance Corporation.

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

Portage County, Ohio
Notes to the Basic Financial Statements
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Investments

Investments are reported at fair value. As of December 31, 2016, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Fair Value - Level One Inputs				
Money Market	\$14,607	Less Than One Year	AAA	N/A
Fair Value - Level Two Inputs				
Federal Farm Credit Bank Notes	\$497,010	More Than One Year	AAA	0.61%
Federal Home Loan Bank Notes	6,631,933	More Than One Year	AAA	8.11
Federal National Mortgage Association Notes	14,589,628	More Than One Year	AAA	17.83
Federal Home Loan Mortgage Corporation Notes	1,998,220	Less Than One Year	AAA	2.44
Federal Home Loan Mortgage Corporation Notes	18,181,990	More Than One Year	AAA	22.22
Negotiable Certificates of Deposit	3,732,732	Less Than One Year	N/A	4.56
Negotiable Certificates of Deposit	6,424,749	More Than One Year	N/A	7.85
Commercial Paper	27,739,034	Less Than One Year	N/A	N/A
Municipal Bonds	999,680	Less Than One Year	N/A	N/A
Municipal Bonds	1,006,890	More Than One Year	N/A	N/A
Total Fair Value - Level Two Inputs	81,801,866			
Total Investments	\$81,816,473			

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, 2016. The Money Market Mutual Fund is measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

Note 6 - Permissive Sales and Use Tax

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

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

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

Note 7 – Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2016 for real and public utility property taxes represents collections of 2015 taxes.

2016 real property taxes were levied after October 1, 2016, on the assessed value as of January 1, 2016, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2016 real property taxes are collected in and intended to finance 2017.

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. 2016 public utility property taxes which became a lien December 31, 2015, are levied after October 1, 2016, and are collected in 2017 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2016, was \$13.62 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2016 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$2,614,942,020
Other Real Estate	665,830,115
Tangible Personal Property	
Public Utility	116,655,920
Real	1,077,790
Total	<u><u>\$3,398,505,845</u></u>

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which were measurable as of December 31, 2016, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2016 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 2016, the County's property taxes were reduced by \$314,376 under various tax abatement agreements entered into by the following subdivisions:

Overlapping Government	Amount of 2016 Taxes Abated
<i>Community Reinvestment Areas:</i>	
City of Aurora	\$132,524
City of Tallmadge	37,149
City of Kent	29,517
Suffield Township	1,000
 <i>Enterprise Zone Agreements:</i>	
City of Streetsboro	68,490
Brimfield Township	40,972
City of Ravenna	4,724

Note 8 - Compensated Absences

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

Note 9 - Contingent Liabilities

Grants

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

Litigation

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

Note 10 - Receivables

Receivables at December 31, 2016, 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, 2016, 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 \$245,074 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 \$834,055 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 \$495,863 in the special assessment bond retirement fund. At December 31, 2016 the amount of delinquent special assessments was \$123,075.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<i>Governmental Activities</i>	
General Fund	
Casino Disbursement	\$937,561
Undivided Local Government Tax	839,910
Homestead and Rollback	396,585
Court Fines	145,587
Election Costs	42,115
Delinquent Advertising	9,246
<i>Total General Fund</i>	<u>\$2,371,004</u>

(continued)

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

	Amount
<i>Governmental Activities</i> (continued)	
Special Revenue Funds	
<i>Major</i>	
Mental Health and Recovery Board	\$378,085
Developmental Disabilities	806,846
Child Welfare Levy	475,940
Public Assistance	1,043,699
<i>Nonmajor</i>	
Law Library	28,361
Computer Legal Research	77,350
Mediation and Dispute	4,358
Probation Services	16,893
Hazmat Operations and Planning	37,919
Motor Vehicle and Gas Tax	3,471,721
Marriage License	551
Dog and Kennel	214
Women, Infants and Children	206,019
Child Support Administration	312,881
Victim Assistance	33,882
<i>Total Special Revenue Funds</i>	6,894,719
Capital Projects Funds	
Permanent Improvements	82,250
<i>Total Governmental Activities</i>	\$9,347,973
 <i>Business-Type Activities</i>	
Streetsboro Sewer	\$834,055
 Agency Funds	
Undivided Auto	599,061
Undivided Fuel	801,252
Undivided State and Local Government	1,217,707
Undivided Library and Local Government	2,500,336
Undivided Indigent	3,413
Regional Planning Commission	245,074
<i>Total Agency Funds</i>	\$5,366,843

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2016 was as follows:

	Balance 12/31/15	Additions	Reductions	Balance 12/31/16
Governmental Activities:				
<i>Capital assets not being depreciated</i>				
Land	\$2,916,186	\$0	\$0	\$2,916,186
Construction in Progress	504,707	725,743	(1,173,472)	56,978
<i>Total capital assets not being depreciated</i>	3,420,893	725,743	(1,173,472)	2,973,164
<i>Capital assets being depreciated</i>				
Buildings and Improvements	90,084,502	294,878	(491,642)	89,887,738
Equipment	12,768,576	2,127,267	(4,966,683)	9,929,160
Vehicles	8,207,485	726,793	(784,469)	8,149,809
Infrastructure	69,325,831	2,080,685	(345,640)	71,060,876
<i>Total capital assets being depreciated</i>	180,386,394	5,229,623	(6,588,434)	179,027,583
<i>Accumulated depreciation</i>				
Buildings and Improvements	(32,299,084)	(1,883,420)	491,642	(33,690,862)
Equipment	(9,469,157)	(706,772)	4,966,683	(5,209,246)
Vehicles	(5,074,934)	(654,189)	784,469	(4,944,654)
Infrastructure	(23,927,746)	(1,131,336)	345,640	(24,713,442)
Total accumulated depreciation	(70,770,921)	(4,375,717) *	6,588,434	(68,558,204)
Capital assets being depreciated, net	109,615,473	853,906	0	110,469,379
Governmental activities capital assets, net	\$113,036,366	\$1,579,649	(\$1,173,472)	\$113,442,543

* Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$841,481
Judicial	585,259
Public Safety	885,739
Public Works	1,475,815
Health	538,031
Human Services	49,392
Total	\$4,375,717

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

	Balance 12/31/15	Additions	Reductions	Balance 12/31/16
Business type activities				
<i>Capital assets not being depreciated</i>				
Land	\$2,829,452	\$0	\$0	\$2,829,452
Construction in Progress	2,041,965	4,087,135	(751,429)	5,377,671
<i>Total capital assets not being depreciated</i>	<u>4,871,417</u>	<u>4,087,135</u>	<u>(751,429)</u>	<u>8,207,123</u>
<i>Capital assets being depreciated</i>				
Buildings and Improvement	11,865,556	33,208	0	11,898,764
Furniture and Fixtures	6,756,044	369,947	0	7,125,991
Vehicles	4,949,241	3,579,326	(730,592)	7,797,975
Infrastructure	139,076,912	1,076,349	0	140,153,261
Sewer Rights	10,893,349	0	0	10,893,349
<i>Total capital assets being depreciated</i>	<u>173,541,102</u>	<u>5,058,830</u>	<u>(730,592)</u>	<u>177,869,340</u>
<i>Accumulated depreciation and amortization</i>				
Buildings and Improvement	(2,210,930)	(277,964)	0	(2,488,894)
Furniture and Fixtures	(2,294,352)	(458,595)	0	(2,752,947)
Vehicles	(3,038,508)	(354,183)	730,592	(2,662,099)
Infrastructure	(46,849,755)	(3,134,143)	0	(49,983,898)
Sewer Rights	(2,945,809)	(217,867)	0	(3,163,676)
<i>Total accumulated depreciation and amortization</i>	<u>(57,339,354)</u>	<u>(4,442,752) **</u>	<u>730,592</u>	<u>(61,051,514)</u>
<i>Capital assets being depreciated, net</i>	<u>116,201,748</u>	<u>616,078</u>	<u>0</u>	<u>116,817,826</u>
Business type activities capital assets, net	<u>\$121,073,165</u>	<u>\$4,703,213</u>	<u>(\$751,429)</u>	<u>\$125,024,949</u>

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

Note 12 - Long-Term Debt

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

	Original Issue Date	Interest Rate	Original Issue Amount
Business-type Activities (continued):			
Revenue Bonds:			
<i>Portage County Water</i>			
Various Refunding	2006	3.95 - 5.25%	\$1,800,131
Various Refunding	2010	2.00 - 4.00	342,000
Cleveland to Aurora	2010	2.00 - 4.00	1,535,000
<i>Streetsboro Sewer:</i>			
Various Refunding	2006	3.95 - 5.25	567,324
Intergovernmental Loans:			
<i>Portage County Sewer:</i>			
Summit County	1993	7.11	712,915
Summit County - 2001	2001	4.00 - 5.00	2,359,570
Ravenna City - 2005	2005	3.65	6,500,000
Mantua Village	2004	3.54	330,750
Freedom Secondary Railroad	2004	0.00	194,880
Governmental-type Activities:			
General Obligation Bonds:			
Various Refunding	2006	3.95 - 5.25	7,104,322
USDA Building Improvements	1998	4.75	326,000
USDA Building Improvements	2001	4.75	133,000
Riddle Block Building Refunding	2010	2.00 - 4.00	2,376,000
County Buildings Refunding	2010	2.00 - 4.00	3,474,000
Courthouse Refunding	2014	2.00	447,647
Prosecutor's Building	2010	2.00 - 4.00	4,165,000
Kent Courthouse (Assumption of Debt)	2013	2.00 - 4.00	6,577,000
Energy Conservation	2014	2.00 - 3.00	7,070,000
Special Assessment Bonds with Governmental Commitment:			
<i>Portage County Sewer</i>			
Various Refunding	2006	3.9 - 5.15	15,759
<i>Portage County Water Various Refunding</i>			
Various Refunding	2006	3.9 - 5.15	19,879
<i>Portage County Water Patricia Water Line</i>			
Various Refunding	2007	3.65 - 7.00	56,760
<i>Streetsboro Sewer Hale-McCracken</i>			
Various Refunding	1999	5.50	191,388
<i>Portage County Sewer Brimfield Township</i>			
State Route 43 Refunding	2010	2.00 - 4.00	301,000
Various Refunding	2014	2.00	37,353
OWDA Loans:			
Patricia Avenue - Sewer Improvements	1996	4.12%	202,289
Mantua Corners - Sewer Improvements	2001	3.50	437,953
Horning/Rhodes - Sewer Improvements	1999	3.50	84,485

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

Changes in the County's long-term obligations during 2016 were as follows:

	Balance 12/31/15	Increase	Decrease	Balance 12/31/16	Amounts Due in One Year
Business-type Activities					
OWDA Loans:					
Portage County Sewer:					
Field	\$6,759	\$0	\$6,759	\$0	\$0
Mantua Corners	133,465	0	20,360	113,105	21,079
Total Portage County Sewer	<u>140,224</u>	<u>0</u>	<u>27,119</u>	<u>113,105</u>	<u>21,079</u>
Streetsboro Sewer:					
Streetsboro Inluent	23,100	0	23,100	0	0
Plant Improvements	3,287,393	0	621,559	2,665,834	639,021
Total Streetsboro Sewer	<u>3,310,493</u>	<u>0</u>	<u>644,659</u>	<u>2,665,834</u>	<u>639,021</u>
<i>Total OWDA Loans Payable</i>	<u>3,450,717</u>	<u>0</u>	<u>671,778</u>	<u>2,778,939</u>	<u>660,100</u>
OPWC Loans:					
Portage County Sewer:					
Various	92,206	0	23,052	69,154	23,052
Various	236,250	0	22,500	213,750	22,500
Various	20,078	0	6,693	13,385	6,693
Village Estates Pump Station	13,782	0	4,440	9,342	4,440
Ravenna South AC Pipe	17,298	0	4,440	12,858	4,440
Twin Lakes & Red Fox	82,500	0	15,000	67,500	15,000
Wastewater Improvements	55,842	0	6,980	48,862	6,980
Wastewater Improvements	42,500	0	5,000	37,500	5,000
Total Portage County Sewer	<u>560,456</u>	<u>0</u>	<u>88,105</u>	<u>472,351</u>	<u>88,105</u>
Streetsboro Sewer:					
Rehab	10,383	0	2,596	7,787	2,596
Rehab Phase 4	5,000	0	5,000	0	0
Generator Replacement	13,390	0	4,463	8,927	4,463
Trunk Sewer Rehab	46,762	0	8,502	38,260	8,502
WWTP UV Disinfection	45,000	0	5,000	40,000	5,000
Total Streetsboro Sewer	<u>120,535</u>	<u>0</u>	<u>25,561</u>	<u>94,974</u>	<u>20,561</u>
<i>Total OPWC Loans Payable</i>	<u>\$680,991</u>	<u>\$0</u>	<u>\$113,666</u>	<u>\$567,325</u>	<u>\$108,666</u>

(continued)

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

	Balance 12/31/15	Increase	Decrease	Balance 12/31/16	Amounts Due in One Year
Business-type Activities (continued):					
Revenue Bonds:					
Portage County Sewer:					
2006 Various Refunding	\$189,682	\$0	\$92,340	\$97,342	\$97,342
Premium on 2006 Various Refunding	7,841	0	4,180	3,661	0
2010 Various Refunding	302,000	0	46,000	256,000	47,000
Premium on 2010 Various Refunding	8,435	0	1,467	6,968	0
2007 Various	3,100,395	0	202,414	2,897,981	212,288
2007 Various	1,832,500	0	88,600	1,743,900	34,700
2009 Various	1,179,900	0	16,400	1,163,500	17,200
2010 Twin Lakes	425,000	0	20,000	405,000	25,000
2011 Aurora Meadows	548,800	0	9,800	539,000	10,100
Total Portage County Sewer	7,594,553	0	481,201	7,113,352	443,630
Portage County Water:					
2006 Various Refunding	430,807	0	209,724	221,083	221,084
Premium on 2006 Various Refunding	17,798	0	9,495	8,303	0
2010 Various Refunding	225,000	0	34,000	191,000	35,000
Premium on 2010 Various Refunding	6,075	0	1,056	5,019	0
2010 Cleveland to Aurora	1,245,000	0	65,000	1,180,000	65,000
Total Portage County Water	1,924,680	0	319,275	1,605,405	321,084
Streetsboro Sewer:					
2006 Various Refunding	135,773	0	66,096	69,677	69,677
Premium on 2006 Various Refunding	5,604	0	2,993	2,611	0
Total Streetsboro Sewer	141,377	0	69,089	72,288	69,677
Total Revenue Bonds	9,660,610	0	869,565	8,791,045	834,391
Intergovernmental Loans:					
Portage County Sewer:					
Summit County	162,928	0	50,577	112,351	54,222
Summit County - 2001	960,869	0	140,919	819,950	147,473
Ravenna City - 2005	3,507,611	0	335,769	3,171,842	348,137
Mantua Village	142,837	0	18,321	124,516	18,975
Total Portage County Sewer	4,774,245	0	545,586	4,228,659	568,807
Freedom Secondary Railroad	177,882	0	0	177,882	0
Total Intergovernmental Loans	4,952,127	0	545,586	4,406,541	568,807
Net Pension Liability - OPERS:					
Solid Waste Recycling Center	1,323,412	579,942	0	1,903,354	0
Portage County Sewer	1,323,412	0	54,509	1,268,903	0
Portage County Water	441,138	827,766	0	1,268,904	0
Streetsboro Sewer	441,138	193,314	0	634,452	0
Total Net Pension Liability - OPERS	3,529,100	1,601,022	54,509	5,075,613	0
Post-closure Liability	0	15,841	0	15,841	0
Capital Leases Payable	0	3,002,082	428,869	2,573,213	428,868
Compensated Absences	320,643	228,423	273,319	275,747	187,189
Total Business-type Activities	\$22,594,188	\$4,847,368	\$2,957,292	\$24,484,264	\$2,788,021

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

	Balance 12/31/15	Increase	Decrease	Balance 12/31/16	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds:					
2006 Various Refunding	\$1,700,208	\$0	\$827,687	\$872,521	\$872,521
Premium on 2006 Various Refunding	70,256	0	37,471	32,785	0
1998 USDA Building Improvements	147,385	0	15,573	131,812	16,312
2001 USDA Building Improvements	77,540	0	5,522	72,018	5,794
2010 Riddle Block Building Refunding	1,885,000	0	131,000	1,754,000	134,000
Premium on 2010 Riddle Block Building Refunding	55,791	0	4,748	51,043	0
2010 County Buildings Refunding	2,698,000	0	206,000	2,492,000	211,000
Premium on 2010 County Buildings Refunding	79,296	0	7,376	71,920	0
2014 Courthouse Refunding	273,000	0	185,000	88,000	88,000
2010 Prosecutors Building	3,380,000	0	175,000	3,205,000	180,000
2013 Kent Courthouse	5,500,000	0	379,000	5,121,000	388,000
Premium on 2013 Kent Courthouse	162,885	0	13,863	149,022	0
2014 Energy Conservation	6,645,000	0	425,000	6,220,000	430,000
<i>Total General Obligation Bonds</i>	<u>22,674,361</u>	<u>0</u>	<u>2,413,240</u>	<u>20,261,121</u>	<u>2,325,627</u>
Special Assessment Bonds with Governmental Commitments:					
Portage County Sewer					
2006 Various Refunding	3,772	0	1,836	1,936	1,936
Premium on 2006 Various Refunding	158	0	83	75	0
Portage County Water					
2006 Various Refunding	4,758	0	2,316	2,442	2,442
Premium on 2006 Various Refunding	204	0	104	100	0
2007 Patricia Water Line	39,605	0	2,586	37,019	2,711
1999 Streetsboro Sewer Hale-McCraken	56,762	0	13,072	43,690	13,791
Portage County Sewer Brimfield					
2010 Township State Route 43 Refunding	190,000	0	29,000	161,000	30,000
Premium on 2010 Township State Route 43 Refunding	5,343	0	930	4,413	0
2014 Portage County Sewer Refunding	32,000	0	5,000	27,000	27,000
<i>Total Special Assessment Bonds</i>	<u>332,602</u>	<u>0</u>	<u>54,927</u>	<u>277,675</u>	<u>77,880</u>
OWDA Loans:					
Patricia Avenue - Sewer Improvements	41,767	0	13,361	28,406	13,917
Mantua Corners - Sewer Improvements	163,246	0	24,903	138,343	25,783
Horning/Rhodes - Sewer Improvements	26,891	0	5,012	21,879	5,189
<i>Total OWDA Loans</i>	<u>\$231,904</u>	<u>\$0</u>	<u>\$43,276</u>	<u>\$188,628</u>	<u>\$44,889</u>

(continued)

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

	Balance 12/31/15	Increase	Decrease	Balance 12/31/16	Amounts Due in One Year
Governmental Activities (continued):					
Other Long-term Obligations:					
Net Pension Liability					
OPERS	\$37,937,825	\$15,990,580	\$0	\$53,928,405	\$0
STRS	2,323,440	0	379,973	1,943,467	0
Total Net Pension Liability	40,261,265	15,990,580	379,973	55,871,872	0
Compensated Absences	4,021,680	2,886,565	2,831,265	4,076,980	2,800,432
Claims Payable	960,307	373,302	331,391	1,002,218	373,302
<i>Total Other Long-term Obligations</i>	45,243,252	19,250,447	3,542,629	60,951,070	3,173,734
<i>Total Governmental Activities</i>	\$68,482,119	\$19,250,447	\$6,054,072	\$81,678,494	\$5,622,130

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

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

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, 2016 is \$932,301. 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, 2016 is \$3,171,842. This amount has been recorded on Portage County's books as a long-term liability in the portage county sewer enterprise fund. The annual interest rate of the obligation is 3.65 percent.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

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, 2016 is \$124,516. 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 2016, payments were made to Summit County, the City of Ravenna and the Village of Mantua in the amounts of \$191,496, \$335,769 and \$18,321 respectively from the Portage County sewer enterprise fund.

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

The County has pledged future revenues, net of operating expenses, to repay various debt issues in the Portage County sewer fund. The debt is payable solely from net revenues and are payable through 2047. Annual principal and interest payments on the debt issues are expected to require 24.58 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$11,108,842. Principal and interest paid for the current year and total net revenues were \$894,349 and \$3,639,124 respectively.

The County has pledged future revenues, net of operating expenses, to repay various debt issues in the Portage County water fund. The debt is payable solely from net revenues and are payable through 2024. Annual principal and interest payments on the debt issues are expected to require 16.80 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$1,965,419. Principal and interest paid for the current year and total net revenues were \$383,405 and \$2,282,432 respectively.

The County has pledged future revenues, net of operating expenses, to repay various debt issues in the Streetsboro sewer fund. The debt is payable solely from net revenues and are payable through 2021. Annual principal and interest payments on the debt issues are expected to require 44.44 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$3,004,195. Principal and interest paid for the current year and total net revenues were \$830,965 and \$1,869,975 respectively.

Compensated absences reported in the "compensated absences payable" account will be paid from the fund from which the employees' salaries are paid. These funds include the general fund, mental health and recovery board, developmental disabilities, public assistance, real estate assessment, law library, hazmat operations and planning, motor vehicle and gas tax, dog and kennel, women, infants and children, solid waste recycling, portage county sewer, portage county water and Streetsboro sewer. There is no repayment schedule for the net pension liability. However, employer pension contributions are made from the following funds: general fund, mental health and recovery board, developmental disabilities, public assistance, real estate assessment, delinquent real estate tax assessment collection, law library, computer legal research, mediation and dispute, probation services, hazmat operations and planning, motor vehicle and gas tax, dog and kennel, women, infants and children, child support administration, victim assistance, solid waste recycling, portage county sewer, portage county water and Streetsboro sewer. For additional information related to the net pension liability see Note 16. The post-closure liability and capital leases payable will be paid from the solid waste recycling fund. During 2016, the EPA required a final closure cost estimate from the County. (See Note 26)

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2016 are as follows:

Business-Type Activities

	OWDA Loans		OPWC Loans	Revenue Bonds		Intergovernmental Loans	
	Principal	Interest		Principal	Interest	Principal	Interest
2017	\$660,100	\$73,187	\$108,666	\$834,391	\$346,146	\$568,807	\$168,010
2018	678,797	54,596	108,666	461,625	308,513	594,081	142,859
2019	698,025	35,478	93,069	478,899	290,426	558,469	116,545
2020	717,799	15,818	62,982	499,173	271,350	581,502	93,403
2021	24,218	547	51,231	521,047	251,433	605,068	69,308
2022-2026	0	0	142,711	2,392,300	988,665	1,320,732	154,076
2027-2031	0	0	0	1,362,848	557,197	0	0
2032-2036	0	0	0	597,700	385,941	0	0
2037-2041	0	0	0	727,200	256,887	0	0
2042-2046	0	0	0	602,400	108,646	0	0
2047-2051	0	0	0	285,300	22,832	0	0
2052	0	0	0	1,600	38	0	0
Total	\$2,778,939	\$179,626	\$567,325	\$8,764,483	\$3,788,074	\$4,228,659	\$744,201

Governmental Activities

	General Obligation Bonds		Special Assessment Bonds		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$2,325,627	\$640,579	\$77,880	\$10,795	\$44,889	\$5,325
2018	1,407,157	546,841	48,325	7,957	46,555	3,973
2019	1,458,257	499,081	49,251	5,513	33,197	2,669
2020	1,493,402	449,375	37,027	3,586	34,367	1,664
2021	1,549,616	398,442	38,153	2,110	29,620	668
2022-2026	8,377,293	1,310,393	18,100	3,229	0	0
2027-2030	3,344,999	195,962	4,351	181	0	0
Total	\$19,956,351	\$4,040,673	\$273,087	\$33,371	\$188,628	\$14,299

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, 2016, are an overall debt margin of \$63,953,430 and an unvoted debt margin of \$14,475,842.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

Note 13 – Capital Lease

During 2016, the County Solid Waste Recycling District entered into a capitalized lease for recycling trucks with an interest rate of zero percent. The lease met the criteria for a capital lease and has been recorded on the business-type statements. The original amount capitalized for the capital leases and book value as of December 31, 2016 for business-type activities follows:

	Business-Type Activities
Vehicles	\$3,002,082
Less: Accumulated depreciation	(132,030)
Leased property, net of depreciation	\$2,870,052

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, 2016.

	Business-Type Activities
2017	\$428,868
2018	428,868
2019	428,868
2020	428,868
2021-2022	857,741
Present value of minimum lease payments	\$2,573,213

Note 14 - Conduit Debt Obligations

From time to time, the County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments 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, 2016, there were eight series of Industrial Revenue Bonds with an aggregate outstanding principal amount payable of \$29,700,000 and an original issue amount of \$29,700,000.

Note 15 - Risk Management

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

Property Insurance (Blanket)	\$243,393,640	
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 2016 was \$265.14 for single coverage and \$783.13 for family coverage. The monthly premium paid by employees that chose PPO Plan was \$26.10 for single coverage and \$85.58 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 \$833,703 reported in the fund at December 31, 2016, was established by the third party administrator and is based on requirements of GASB Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred, but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

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

	<u>Balance at</u> <u>Beginning of Year</u>	<u>Current</u> <u>Year Claims</u>	<u>Claim</u> <u>Payments</u>	<u>Balance at</u> <u>End of Year</u>
2015	\$599,433	\$8,030,321	\$8,520,121	\$109,633
2016	109,633	9,399,378	8,675,308	833,703

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 2016. The maintenance of these benefits is accounted for in the workers' compensation internal service fund.

Incurred but not reported claims of \$1,002,218 have been accrued as a liability at December 31, 2016, 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, 2016, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's claim liability amounts for the past two years are as follows:

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2015	\$1,751,794	\$393,617	\$251,498	(\$933,606)	\$960,307
2016	960,307	373,302	251,413	(79,978)	1,002,218

Note 16 - Defined Benefit Pension Plans

Net Pension Liability

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS’ traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

Portage County, Ohio
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For The Year Ended December 31, 2016

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

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

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

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

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

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

	State and Local	Law Enforcement
2016 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	**
2016 Actual Contribution Rates		
Employer:		
Pension	12.0 %	16.1 %
Post-employment Health Care Benefits	2.0	2.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$5,337,242 for 2016. Of this amount, \$225,700 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

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The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 11.5 percent of the 13 percent member rate goes to the DC Plan and the remaining 1.5 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2016, the employer rate was 14 percent and the member rate was 13 percent of covered payroll. The statutory employer rate for fiscal year 2017 and subsequent years is 14 percent. The statutory member contribution rate increased to 14 percent on July 1, 2016. The 2016 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$74,723 for 2016. Of this amount \$2,875 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 for OPERS was measured as of December 31, 2015, and the net pension liability for STRS was measured as of June 30, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

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	<u>OPERS</u>	<u>STRS</u>	
Proportion of the Net Pension Liability:			
Current Measurement Date	0.34064505%	0.00580607%	
Prior Measurement Date	<u>0.34380665%</u>	<u>0.00840697%</u>	
Change in Proportionate Share	<u>-0.00316160%</u>	<u>-0.00260090%</u>	
			<u>Total</u>
Proportionate Share of the Net Pension Liability	\$59,004,018	\$1,943,467	\$60,947,485
Pension Expense	\$8,219,854	(\$129,801)	\$8,090,053

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$17,343,496	\$78,526	\$17,422,022
Net difference between projected and actual earnings on pension plan investments			
Changes in proportion and differences between County contributions and proportionate share of contributions	0	161,360	161,360
County contributions subsequent to the measurement date	293,601	0	293,601
	<u>5,337,242</u>	<u>43,257</u>	<u>5,380,499</u>
Total Deferred Outflows of Resources	<u>\$22,974,339</u>	<u>\$283,143</u>	<u>\$23,257,482</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$1,140,073	\$0	\$1,140,073
Changes in proportion and differences between County contributions and proportionate share of contributions	545,194	968,844	1,514,038
	<u>\$1,685,267</u>	<u>\$968,844</u>	<u>\$2,654,111</u>
Total Deferred Inflows of Resources	<u>\$1,685,267</u>	<u>\$968,844</u>	<u>\$2,654,111</u>

\$5,380,499 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

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Year Ending December 31:	OPERS	STRS	Total
2017	\$3,677,105	(\$235,676)	\$3,441,429
2018	3,954,426	(235,676)	3,718,750
2019	4,395,466	(173,759)	4,221,707
2020	<u>3,924,833</u>	<u>(83,847)</u>	<u>3,840,986</u>
Total	<u>\$15,951,830</u>	<u>(\$728,958)</u>	<u>\$15,222,872</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, 2015, 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 valuations are presented below.

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

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

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

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the

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Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. 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 money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.4 percent for 2015.

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 2015 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	23.00 %	2.31 %
Domestic Equities	20.70	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	18.30	7.40
Other investments	18.00	4.59
Total	100.00 %	5.27 %

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

Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 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 (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	\$94,007,814	\$59,004,018	\$29,479,423

Changes between Measurement Date and Report Date

In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County’s net pension liability is expected to be significant.

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Actuarial Assumptions - STRS

The total pension liability in the June 30, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Projected salary increases	12.25 percent at age 20 to 2.75 at age 70
Investment Rate of Return	7.75 percent, net of investment expenses, including inflation
Cost-of-Living Adjustments (COLA)	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.

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

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

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

Asset Class	Target Allocation	Long-Term Expected Rate of Return *
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
Total	<u>100.00 %</u>	<u>7.61 %</u>

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.5 percent and does not include investment expenses. The total fund long-term expected return reflects diversification among the asset classes and therefore is not a weighted average return of the individual assets classes.

Discount Rate The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. The projection of cash flows used to determine the discount rate assumes 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. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are excluded. 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, 2016. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2016.

Portage County, Ohio
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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 7.75 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 (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$2,582,709	\$1,943,467	\$1,404,228

Note 17 - Postemployment Benefits

Ohio Public Employees Retirement System

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

OPERS maintained two cost-sharing, multiple-employer defined benefit postemployment health care trusts, which funded multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the traditional pension and the combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

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

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

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At the beginning of 2016, OPERS maintained three health care trusts. The two cost-sharing, multiple employer trusts, the 401(h) Health Care Trust (401(h) Trust) and the 115 Health Care Trust (115 Trust), worked together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. Each year, the OPERS Board of Trustees determines the portion of the employer contributions rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0 percent for both the Traditional Pension and Combined plans. The 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 third trust is a Voluntary Employee's Beneficiary Association (VEBA) Trust that provides funding for a Retiree Medical Account (RMA) for Member-Directed Plan members. The employer contribution as a percentage of covered payroll deposited to the RMAs for 2016 was 4.0 percent.

In March 2016, OPERS received two favorable rulings from the IRS allowing OPERS to consolidate all health care assets into the 115 Trust. Transition to the new health care trust structure occurred during 2016. OPERS Combining Statements of Changes in Fiduciary Net Position for the year ended December 31, 2016, will reflect a partial year of activity in the 401(h) Trust and VEBA Trust prior to the termination of these trusts as of end of business day June 30, 2016, and the assets and liabilities, or net position, of these trusts being consolidated into the 115 Trust on July 1, 2016.

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2016, 2015, and 2014 was \$867,673, \$838,014, and \$888,800, respectively. For 2016, 99.52 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2015 and 2014.

State Teachers Retirement System (STRS)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. 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. For 2016 and 2015, STRS Ohio did not allocate any employer contributions to post-employment health care. For the fiscal years ended June 30, 2014 and 2013, one percent of covered payroll was allocated to post-employment health care. The County's contributions for health care for the fiscal years ended December 31, 2016, 2015 and 2014 were \$0, \$0 and \$11,556, respectively. The full amount has been contributed for 2016, 2015 and 2014.

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Note 18 - 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	\$1,456,735	Solid Waste Recycling Center	\$722,146
Mental Health and Recovery Board	548,318	Portage County Sewer	740,408
Developmental Disabilities	867,215	Portage County Water	478,809
Public Assistance	17,739	Streetsboro Sewer	449,745
Other Governmental Funds	1,499,737	Other Enterprise Funds	54,877
<i>Total Governmental Funds</i>	<u>\$4,389,744</u>	<i>Total Enterprise Funds</i>	<u>\$2,445,985</u>
		Internal Service Funds	<u>\$591,729</u>

Contractual Commitments

As of December 31, 2016, the County had contractual commitments for the following projects:

	<u>Contract Amount</u>	<u>Amount Paid</u>	<u>Remaining on Contract</u>
General	\$453,418	\$347,338	\$106,080
Real Estate Assessment	1,067,400	88,058	979,342
Sheriff	828	662	166
Probation Services	500	0	500
Motor Vehicle Gas Tax	323,361	234,007	89,354
Revolving Loan	94,300	91,016	3,284
Mental Health Services	3,215,313	2,680,073	535,240
Developmental Disabilities Services	1,714,493	985,939	728,554
Women, Infants and Children	25,381	19,036	6,345
Child Support Administration	206,327	0	206,327
Permanent Improvement	772,390	673,754	98,636
Roadwork Development	89,497	0	89,497
Health Benefits	9,851,000	9,318,161	532,839
Portage County Sewer	1,174,704	498,443	676,261
Portage County Water	2,950,804	2,496,949	453,855
Streetsboro Sewer	32,893	19,095	13,798
Storm Water Management	54,877	0	54,877
Solid Waste	28,359	14,180	14,179
Total	<u>\$22,055,845</u>	<u>\$17,466,711</u>	<u>\$4,589,134</u>

Remaining commitment amounts were encumbered at year end.

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Note 19 - Interfund Transfers and Balances

Interfund Transfers

The general fund made transfers in the amount of \$160,713 to other governmental funds to cover approved compensation in excess of grant funding revenues and to make debt service payments. The permanent improvements capital projects fund made transfers in the amount of \$568,858 to the bond retirement debt service fund to cover that fund's portion of principal and interest on general obligation bonds.

Interfund Balances

Interfund balances at December 31, 2016, 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	\$300,486	\$300,486
Mental Health and Recovery Board	0	2,420	2,420
Developmental Disabilities	0	112,923	112,923
Child Welfare Levy	0	177	177
Public Assistance	0	77,322	77,322
Solid Waste Recycling Center	0	15,874	15,874
Portage County Sewer	0	27,478	27,478
Portage County Water	0	10,970	10,970
Streetsboro Sewer	0	15,123	15,123
Other Governmental Funds	1,075,599	76,287	1,151,886
Other Enterprise Funds	0	1,491	1,491
Internal Service Funds	0	4,728	4,728
Total	\$1,075,599	\$645,279	\$1,720,878

Note 20 - Public Entity Risk Pools

County Risk Sharing Authority, Inc. (CORSA)

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

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

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

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

Note 21 - Jointly Governed Organizations

Portage County Regional Planning Commission (Commission)

The County participates in the Portage County Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Portage County, municipalities and townships. Of the twenty-nine members of the Commissions governing board, the County appoints four. Each participant's degree of control is limited to its representation on the Board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. In 2016, the County contributed \$207,634 to the Commission which represents 48.8 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 2016, the County contributed \$11,926 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 2016, the County contributed \$14,840 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.

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Northeast Ohio Trade and Economic Consortium (Consortium)

The Consortium is a jointly governed organization by the Counties of Portage, Stark, Columbiana, Mahoning, Trumbull and Summit. A six member regional council oversees the operation of the Consortium. Each county appoints one council member. The Council exercises total authority for the day-to-day operations of the Consortium. These include budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The County has no financial responsibility for any of the Consortium's liabilities. The County made \$25,000 in contributions to the Consortium in 2016 which represents twelve percent of total contributions. Complete financial statements may be obtained from the Northeast Ohio Trade and Economic Consortium, Akron, Ohio.

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

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

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 2016. 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 2016.

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 2016.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

Note 22 - Related Organizations

Portage County District Library (Library)

The Portage County Commissioners are responsible for appointing a voting majority of the Portage County Library District Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2016. 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.

Note 23 - Joint Venture

Portage Geauga Juvenile Detention and Rehabilitation Center (Detention Center)

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

Continued existence of the Detention Center is dependent on the County's continued participation. During 2016, the County contributed \$1,703,079 to the Detention Center which represents 65 percent of the total contributions. The Detention Center is not accumulating significant financial resources or experiencing fiscal distress which would cause additional financial benefit to or burden on the County. Complete financial statements can be obtained from the Portage Geauga Juvenile Detention Center, 8000 Infirmary Road, Ravenna, Ohio 44266.

Note 24 – Donor-Restricted Endowments

The County's permanent funds include donor-restricted endowments. The Net Position-Non-Expendable amounts of \$3,500 represent the principal portions of the endowments. The Net Position – Expendable amount of \$6,089 represents the interest earnings on donor- restricted investments and is available for expenditure by the governing board, for purposes consistent with the endowment's intent. State law permits the governing board to appropriate, for purposes consistent with the endowment's intent, net appreciation, realized and unrealized, unless the endowment terms specify otherwise.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2016

Note 25 – Change in Accounting Principle

For 2016, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 72, “Fair Value Measurement and Application,” GASB Statement No 73, “Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68,” GASB Statement No. 76, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments,” GASB Statement No. 77, “Tax Abatement Disclosures,” GASB Statement No. 79, “Certain External Investment Pools and Pool Participants,” and GASB Statement No. 82, “Pension Issues an Amendment of GASB Statements No. 67, No. 68 and No. 73.”

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes for applying fair value to certain investments and disclosures related to all fair value measurements. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, *Accounting and Financial Reporting for Pensions*, as well as for the assets accumulated for purposes of providing those pensions. It also amends certain provisions of Statement No. 67, *Financial Reporting for Pension Plans*, and Statement 68. The implementation of this GASB pronouncement did not result in any changes to the County’s financial statements.

GASB Statement No. 76 identifies-in the context of the current governmental financial reporting environment-the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles (GAAP) and the framework for selecting those principles. The implementation of this GASB pronouncement did not result in any changes to the County’s financial statements.

GASB Statement No. 77 requires disclosure of information about the nature and magnitude of tax abatements. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost. This Statement provides accounting and financial reporting guidance also establishes additional note disclosure requirements for governments that participate in those pools. The County incorporated the corresponding GASB 79 guidance into their 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 82 improves consistency in the application of pension accounting. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

Note 26 – 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, 2016, the current final closure cost estimate is \$15,841, and is reported as a liability on the County’s books.

Required Supplementary Information

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's Proportion of the Net Pension Liability	0.34064505%	0.34380665%	0.34380665%
County's Proportionate Share of the Net Pension Liability	\$59,004,018	\$41,466,925	\$40,530,325
County's Covered Payroll	\$41,900,689	\$41,217,871	\$41,379,724
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	140.82%	100.60%	97.95%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.08%	86.45%	86.36%

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

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

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.00580607%	0.00840697%	0.01060681%	0.01060681%
County's Proportionate Share of the Net Pension Liability	\$1,943,467	\$2,323,440	\$2,579,943	\$3,073,212
County's Covered Payroll	\$610,907	\$877,129	\$1,167,805	\$1,286,319
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	318.13%	264.89%	220.92%	238.92%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.80%	72.10%	74.70%	69.30%

(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.

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$5,337,242	\$5,150,534	\$5,064,026	\$5,499,261
Contributions in Relation to the Contractually Required Contribution	<u>(5,337,242)</u>	<u>(5,150,534)</u>	<u>(5,064,026)</u>	<u>(5,499,261)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$43,383,659	\$41,900,689	\$41,217,871	\$41,379,724
Contributions as a Percentage of Covered Payroll	12.30%	12.29%	12.29%	13.29%

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

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$74,723	\$94,603	\$150,228	\$160,515
Contributions in Relation to the Contractually Required Contribution	<u>(74,723)</u>	<u>(94,603)</u>	<u>(150,228)</u>	<u>(160,515)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$533,736	\$675,734	\$1,109,457	\$1,234,731
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	13.54%	13.00%

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$164,801	\$170,014	\$169,472	\$169,999	\$167,548	\$191,456
<u>(164,801)</u>	<u>(170,014)</u>	<u>(169,472)</u>	<u>(169,999)</u>	<u>(167,548)</u>	<u>(191,456)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,267,700	\$1,307,800	\$1,303,631	\$1,307,685	\$1,288,831	\$1,472,738
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

Combining and Individual Fund Statements and Schedules

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Debt Service Funds

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

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

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

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

Nonmajor Capital Projects Funds

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

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

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

Portage County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$18,027,099	\$537,387	\$2,886,032	\$21,450,518
Cash and Cash Equivalents In Segregated Accounts	122,888	0	0	122,888
Materials and Supplies Inventory	387,330	0	0	387,330
Intergovernmental Receivable	4,190,149	0	82,250	4,272,399
Prepaid Items	9,063	0	0	9,063
Property Taxes Receivable	0	1,903,175	0	1,903,175
Special Assessments Receivable	24,992	548,752	0	573,744
Loans Receivable	5,396,421	0	0	5,396,421
<i>Total Assets</i>	<u>\$28,157,942</u>	<u>\$2,989,314</u>	<u>\$2,968,282</u>	<u>\$34,115,538</u>
Liabilities				
Accounts Payable	\$392,371	\$0	\$85,644	\$478,015
Accrued Wages	279,165	0	3,120	282,285
Intergovernmental Payable	51,202	0	481	51,683
Interfund Payable	1,151,602	0	284	1,151,886
<i>Total Liabilities</i>	<u>1,874,340</u>	<u>0</u>	<u>89,529</u>	<u>1,963,869</u>
Deferred Inflows of Resources				
Property Taxes	0	1,903,175	0	1,903,175
Unavailable Revenue	2,366,562	548,752	54,833	2,970,147
<i>Total Deferred Inflows of Resources</i>	<u>2,366,562</u>	<u>2,451,927</u>	<u>54,833</u>	<u>4,873,322</u>
Fund Balances				
Nonspendable	396,393	0	0	396,393
Restricted	23,520,647	537,387	2,823,920	26,881,954
<i>Total Fund Balances</i>	<u>23,917,040</u>	<u>537,387</u>	<u>2,823,920</u>	<u>27,278,347</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$28,157,942</u>	<u>\$2,989,314</u>	<u>\$2,968,282</u>	<u>\$34,115,538</u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$0	\$2,002,371	\$0	\$2,002,371
Intergovernmental	14,064,940	0	2,126,636	16,191,576
Interest	85,298	0	0	85,298
Licenses and Permits	815,865	0	0	815,865
Fines and Forfeitures	191,062	0	0	191,062
Rentals and Royalties	0	133,953	0	133,953
Charges for Services	5,487,699	0	472,791	5,960,490
Contributions and Donations	18,139	0	2,000	20,139
Special Assessments	9,932	90,125	0	100,057
Other	44,809	0	30,631	75,440
<i>Total Revenues</i>	<u>20,717,744</u>	<u>2,226,449</u>	<u>2,632,058</u>	<u>25,576,251</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,093,215	0	0	2,093,215
Judicial	501,993	0	0	501,993
Public Safety	2,372,179	0	0	2,372,179
Public Works	9,052,026	0	0	9,052,026
Health	1,483,022	0	0	1,483,022
Human Services	2,889,938	0	0	2,889,938
Capital Outlay	0	0	1,990,047	1,990,047
Debt Service:				
Principal Retirement	0	2,446,868	0	2,446,868
Interest and Fiscal Charges	0	740,793	0	740,793
<i>Total Expenditures</i>	<u>18,392,373</u>	<u>3,187,661</u>	<u>1,990,047</u>	<u>23,570,081</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,325,371</u>	<u>(961,212)</u>	<u>642,011</u>	<u>2,006,170</u>
Other Financing Sources (Uses)				
Transfers In	111,176	618,395	0	729,571
Transfers Out	0	0	(568,858)	(568,858)
<i>Total Other Financing Sources (Uses)</i>	<u>111,176</u>	<u>618,395</u>	<u>(568,858)</u>	<u>160,713</u>
<i>Net Change in Fund Balances</i>	2,436,547	(342,817)	73,153	2,166,883
<i>Fund Balances Beginning of Year</i>	<u>21,480,493</u>	<u>880,204</u>	<u>2,750,767</u>	<u>25,111,464</u>
<i>Fund Balances End of Year</i>	<u>\$23,917,040</u>	<u>\$537,387</u>	<u>\$2,823,920</u>	<u>\$27,278,347</u>

Portage County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016

	Real Estate Assessment	Delinquent Real Estate Tax Assessment Collection	Law Library	Computer Legal Research
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,290,455	\$1,120,286	\$758,438	\$559,783
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Intergovernmental Receivable	0	0	28,361	77,350
Prepaid Items	0	0	0	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$9,290,455</u>	<u>\$1,120,286</u>	<u>\$786,799</u>	<u>\$637,133</u>
Liabilities				
Accounts Payable	\$7,234	\$1,799	\$33,252	\$409
Accrued Wages	16,613	9,729	1,658	7,220
Intergovernmental Payable	2,556	1,497	256	1,111
Interfund Payable	5,511	1,978	135	1,731
<i>Total Liabilities</i>	<u>31,914</u>	<u>15,003</u>	<u>35,301</u>	<u>10,471</u>
Deferred Inflows of Resources				
Unavailable Revenue	0	0	0	0
Fund Balances				
Nonspendable	0	0	0	0
Restricted	9,258,541	1,105,283	751,498	626,662
<i>Total Fund Balances</i>	<u>9,258,541</u>	<u>1,105,283</u>	<u>751,498</u>	<u>626,662</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$9,290,455</u>	<u>\$1,120,286</u>	<u>\$786,799</u>	<u>\$637,133</u>

<u>Mediation and Dispute</u>	<u>Sheriff's Grants</u>	<u>Juvenile Court Grants</u>	<u>Probation Services</u>	<u>Probate Court Conduct</u>
\$116,603	\$230,783	\$314,520	\$552,682	\$14,570
0	122,888	0	0	0
0	0	0	0	0
4,358	0	0	16,893	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$120,961</u>	<u>\$353,671</u>	<u>\$314,520</u>	<u>\$569,575</u>	<u>\$14,570</u>
\$1,561	\$14,456	\$3,846	\$0	\$0
5,842	4,702	13,978	15,946	0
900	7,975	2,151	2,456	0
898	1,235	3,817	15,611	0
<u>9,201</u>	<u>28,368</u>	<u>23,792</u>	<u>34,013</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
<u>111,760</u>	<u>325,303</u>	<u>290,728</u>	<u>535,562</u>	<u>14,570</u>
<u>111,760</u>	<u>325,303</u>	<u>290,728</u>	<u>535,562</u>	<u>14,570</u>
<u>\$120,961</u>	<u>\$353,671</u>	<u>\$314,520</u>	<u>\$569,575</u>	<u>\$14,570</u>

(continued)

Portage County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2016

	Hazmat Operations and Planning	Motor Vehicle and Gas Tax	Ditch Maintenance	Community Development
Assets				
Equity in Pooled Cash and Cash Equivalents	\$252,998	\$2,605,770	\$42,730	\$137,642
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	387,330	0	0
Intergovernmental Receivable	37,919	3,471,721	0	0
Prepaid Items	0	9,063	0	0
Special Assessments Receivable	0	0	24,992	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$290,917</u>	<u>\$6,473,884</u>	<u>\$67,722</u>	<u>\$137,642</u>
Liabilities				
Accounts Payable	\$653	\$185,575	\$0	\$130,312
Accrued Wages	5,922	109,481	0	0
Intergovernmental Payable	911	17,631	0	0
Interfund Payable	2,941	622,970	0	0
<i>Total Liabilities</i>	<u>10,427</u>	<u>935,657</u>	<u>0</u>	<u>130,312</u>
Deferred Inflows of Resources				
Unavailable Revenue	0	2,309,907	24,992	0
Fund Balances				
Nonspendable	0	396,393	0	0
Restricted	280,490	2,831,927	42,730	7,330
<i>Total Fund Balances</i>	<u>280,490</u>	<u>3,228,320</u>	<u>42,730</u>	<u>7,330</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$290,917</u>	<u>\$6,473,884</u>	<u>\$67,722</u>	<u>\$137,642</u>

<u>Marriage License</u>	<u>Dog and Kennel</u>	<u>Women, Infants and Children</u>	<u>Indigent Guardianship</u>	<u>Child Support Administration</u>
\$14,198	\$389,748	\$194,680	\$176,876	\$377,460
0	0	0	0	0
0	0	0	0	0
551	214	206,019	0	312,881
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$14,749</u>	<u>\$389,962</u>	<u>\$400,699</u>	<u>\$176,876</u>	<u>\$690,341</u>
\$1,197	\$2,222	\$1,421	\$1,052	\$1,448
0	9,678	24,887	0	43,610
0	1,488	3,812	168	6,768
0	104,308	357,299	0	12,691
<u>1,197</u>	<u>117,696</u>	<u>387,419</u>	<u>1,220</u>	<u>64,517</u>
0	0	0	0	31,663
0	0	0	0	0
<u>13,552</u>	<u>272,266</u>	<u>13,280</u>	<u>175,656</u>	<u>594,161</u>
<u>13,552</u>	<u>272,266</u>	<u>13,280</u>	<u>175,656</u>	<u>594,161</u>
<u>\$14,749</u>	<u>\$389,962</u>	<u>\$400,699</u>	<u>\$176,876</u>	<u>\$690,341</u>

(continued)

Portage County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2016

	Victim Assistance	Revolving Loan	Total Nonmajor Special Revenue Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$8,062	\$868,815	\$18,027,099
Cash and Cash Equivalents In Segregated Accounts	0	0	122,888
Materials and Supplies Inventory	0	0	387,330
Intergovernmental Receivable	33,882	0	4,190,149
Prepaid Items	0	0	9,063
Special Assessments Receivable	0	0	24,992
Loans Receivable	0	5,396,421	5,396,421
<i>Total Assets</i>	<u>\$41,944</u>	<u>\$6,265,236</u>	<u>\$28,157,942</u>
Liabilities			
Accounts Payable	\$5,934	\$0	\$392,371
Accrued Wages	9,899	0	279,165
Intergovernmental Payable	1,522	0	51,202
Interfund Payable	20,477	0	1,151,602
<i>Total Liabilities</i>	<u>37,832</u>	<u>0</u>	<u>1,874,340</u>
Deferred Inflows of Resources			
Unavailable Revenue	0	0	2,366,562
Fund Balances			
Nonspendable	0	0	396,393
Restricted	4,112	6,265,236	23,520,647
<i>Total Fund Balances</i>	<u>4,112</u>	<u>6,265,236</u>	<u>23,917,040</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$41,944</u>	<u>\$6,265,236</u>	<u>\$28,157,942</u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2016

	Real Estate Assessment	Delinquent Real Estate Tax Assessment Collection	Law Library
Revenues			
Intergovernmental	\$0	\$0	\$0
Interest	0	9,859	0
Licenses and Permits	95	0	0
Fines and Forfeitures	30	0	8,240
Charges for Services	2,026,860	761,056	382,458
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>2,026,985</u>	<u>770,915</u>	<u>390,698</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	967,407	789,414	336,394
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
<i>Total Expenditures</i>	<u>967,407</u>	<u>789,414</u>	<u>336,394</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,059,578	(18,499)	54,304
Other Financing Sources (Uses)			
Transfers In	0	0	0
<i>Net Change in Fund Balances</i>	1,059,578	(18,499)	54,304
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>8,198,963</u>	<u>1,123,782</u>	<u>697,194</u>
<i>Fund Balances End of Year</i>	<u><u>\$9,258,541</u></u>	<u><u>\$1,105,283</u></u>	<u><u>\$751,498</u></u>

(continued)

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2016

	Computer Legal Research	Mediation and Dispute	Sheriff's Grants	Juvenile Court Grants
Revenues				
Intergovernmental	\$0	\$0	\$115,172	\$538,938
Interest	0	0	0	0
Licenses and Permits	0	0	210,127	0
Fines and Forfeitures	54,852	0	2,677	0
Charges for Services	481,892	66,899	482,530	0
Contributions and Donations	0	0	12,601	0
Special Assessments	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>536,744</u>	<u>66,899</u>	<u>823,107</u>	<u>538,938</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	408,523	93,470	0	0
Public Safety	0	0	844,050	545,164
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>408,523</u>	<u>93,470</u>	<u>844,050</u>	<u>545,164</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	128,221	(26,571)	(20,943)	(6,226)
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
<i>Net Change in Fund Balances</i>	128,221	(26,571)	(20,943)	(6,226)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>498,441</u>	<u>138,331</u>	<u>346,246</u>	<u>296,954</u>
<i>Fund Balances End of Year</i>	<u><u>\$626,662</u></u>	<u><u>\$111,760</u></u>	<u><u>\$325,303</u></u>	<u><u>\$290,728</u></u>

Probation Services	Probate Court Conduct	Hazmat Operations and Planning	Motor Vehicle and Gas Tax	Ditch Maintenance
\$396,143	\$0	\$245,564	\$7,863,804	\$0
0	0	0	25,165	0
0	0	36,724	1,875	0
0	798	0	103,187	0
367,336	0	12,160	323,189	0
0	0	0	1,894	0
0	0	0	0	9,932
0	0	0	30,537	0
<u>763,479</u>	<u>798</u>	<u>294,448</u>	<u>8,349,651</u>	<u>9,932</u>
0	0	0	0	0
0	0	0	0	0
648,381	0	334,584	0	0
0	0	0	7,331,554	11,057
0	0	0	0	0
0	0	0	0	0
<u>648,381</u>	<u>0</u>	<u>334,584</u>	<u>7,331,554</u>	<u>11,057</u>
115,098	798	(40,136)	1,018,097	(1,125)
0	0	0	0	0
115,098	798	(40,136)	1,018,097	(1,125)
420,464	13,772	320,626	2,210,223	43,855
<u>\$535,562</u>	<u>\$14,570</u>	<u>\$280,490</u>	<u>\$3,228,320</u>	<u>\$42,730</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, 2016

	Community Development	Marriage License	Dog and Kennel	Women, Infants and Children
Revenues				
Intergovernmental	\$470,400	\$0	\$0	\$990,163
Interest	0	0	0	0
Licenses and Permits	0	26,428	540,616	0
Fines and Forfeitures	0	0	4,416	0
Charges for Services	0	0	23,684	0
Contributions and Donations	0	0	0	0
Special Assessments	0	0	0	0
Other	0	0	14,272	0
<i>Total Revenues</i>	<u>470,400</u>	<u>26,428</u>	<u>582,988</u>	<u>990,163</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	401,576	0	0	0
Health	0	26,428	461,999	994,595
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>401,576</u>	<u>26,428</u>	<u>461,999</u>	<u>994,595</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	68,824	0	120,989	(4,432)
Other Financing Sources (Uses)				
Transfers In	0	0	0	2,075
<i>Net Change in Fund Balances</i>	68,824	0	120,989	(2,357)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(61,494)</u>	<u>13,552</u>	<u>151,277</u>	<u>15,637</u>
<i>Fund Balances End of Year</i>	<u><u>\$7,330</u></u>	<u><u>\$13,552</u></u>	<u><u>\$272,266</u></u>	<u><u>\$13,280</u></u>

<u>Indigent Guardianship</u>	<u>Child Support Administration</u>	<u>Victim Assistance</u>	<u>Revolving Loan</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$0	\$2,062,187	\$307,569	\$1,075,000	\$14,064,940
0	0	0	50,274	85,298
0	0	0	0	815,865
16,862	0	0	0	191,062
0	558,346	0	1,289	5,487,699
0	3,644	0	0	18,139
0	0	0	0	9,932
0	0	0	0	44,809
<u>16,862</u>	<u>2,624,177</u>	<u>307,569</u>	<u>1,126,563</u>	<u>20,717,744</u>
0	0	0	0	2,093,215
0	0	0	0	501,993
0	0	0	0	2,372,179
0	0	0	1,307,839	9,052,026
0	0	0	0	1,483,022
11,158	2,453,572	425,208	0	2,889,938
<u>11,158</u>	<u>2,453,572</u>	<u>425,208</u>	<u>1,307,839</u>	<u>18,392,373</u>
5,704	170,605	(117,639)	(181,276)	2,325,371
0	0	109,101	0	111,176
5,704	170,605	(8,538)	(181,276)	2,436,547
169,952	423,556	12,650	6,446,512	21,480,493
<u>\$175,656</u>	<u>\$594,161</u>	<u>\$4,112</u>	<u>\$6,265,236</u>	<u>\$23,917,040</u>

Portage County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2016

	<u>Bond Retirement</u>	<u>Special Assessment Bond Retirement</u>	<u>Special Assessment OWDA Loans</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$447,135	\$59,150	\$31,102	\$537,387
Property Taxes Receivable	1,903,175	0	0	1,903,175
Special Assessments Receivable	0	257,527	291,225	548,752
<i>Total Assets</i>	<u>\$2,350,310</u>	<u>\$316,677</u>	<u>\$322,327</u>	<u>\$2,989,314</u>
Deferred Inflows of Resources				
Property Taxes	\$1,903,175	\$0	\$0	\$1,903,175
Unavailable Revenue	0	257,527	291,225	548,752
<i>Total Deferred Inflows of Resources</i>	1,903,175	257,527	291,225	2,451,927
Fund Balances				
Restricted	447,135	59,150	31,102	537,387
<i>Total Deferred Inflows of Resources and Fund Balances</i>	<u>\$2,350,310</u>	<u>\$316,677</u>	<u>\$322,327</u>	<u>\$2,989,314</u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2016

	Bond Retirement	Special Assessment Bond Retirement	Special Assessment OWDA Loans	Total Nonmajor Debt Service Funds
Revenues				
Property Taxes	\$2,002,371	\$0	\$0	\$2,002,371
Rentals and Royalties	133,953	0	0	133,953
Special Assessments	0	48,333	41,792	90,125
<i>Total Revenues</i>	<u>2,136,324</u>	<u>48,333</u>	<u>41,792</u>	<u>2,226,449</u>
Expenditures				
Debt Service:				
Principal Retirement	2,349,782	53,810	43,276	2,446,868
Interest and Fiscal Charges	719,510	14,266	7,017	740,793
<i>Total Expenditures</i>	<u>3,069,292</u>	<u>68,076</u>	<u>50,293</u>	<u>3,187,661</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(932,968)	(19,743)	(8,501)	(961,212)
Other Financing Sources (Uses)				
Transfers In	618,395	0	0	618,395
<i>Net Change in Fund Balances</i>	(314,573)	(19,743)	(8,501)	(342,817)
<i>Fund Balances Beginning of Year</i>	<u>761,708</u>	<u>78,893</u>	<u>39,603</u>	<u>880,204</u>
<i>Fund Balances End of Year</i>	<u>\$447,135</u>	<u>\$59,150</u>	<u>\$31,102</u>	<u>\$537,387</u>

Portage County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2016

	<u>Permanent Improvements</u>	<u>Roadwork Improvements</u>	<u>Total Nonmajor Capital Projects Funds</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$2,399,346	\$486,686	\$2,886,032
Intergovernmental Receivable	<u>82,250</u>	<u>0</u>	<u>82,250</u>
<i>Total Assets</i>	<u><u>\$2,481,596</u></u>	<u><u>\$486,686</u></u>	<u><u>\$2,968,282</u></u>
Liabilities			
Accounts Payable	\$0	\$85,644	\$85,644
Accrued Wages	3,120	0	3,120
Intergovernmental Payable	481	0	481
Interfund Payable	<u>284</u>	<u>0</u>	<u>284</u>
<i>Total Liabilities</i>	3,885	85,644	89,529
Deferred Inflows of Resources			
Unavailable Revenue	54,833	0	54,833
Fund Balances			
Restricted	<u>2,422,878</u>	<u>401,042</u>	<u>2,823,920</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u><u>\$2,481,596</u></u>	<u><u>\$486,686</u></u>	<u><u>\$2,968,282</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, 2016

	<u>Permanent Improvements</u>	<u>Roadwork Improvements</u>	<u>Total Nonmajor Capital Projects Funds</u>
Revenues			
Intergovernmental	\$356,712	\$1,769,924	\$2,126,636
Charges for Services	472,791	0	472,791
Contributions and Donations	2,000	0	2,000
Other	0	30,631	30,631
<i>Total Revenues</i>	831,503	1,800,555	2,632,058
Expenditures			
Capital Outlay	236,892	1,753,155	1,990,047
<i>Excess of Revenues Over (Under) Expenditures</i>	594,611	47,400	642,011
Other Financing Sources (Uses)			
Transfers Out	(568,858)	0	(568,858)
<i>Net Change in Fund Balances</i>	25,753	47,400	73,153
<i>Fund Balances Beginning of Year</i>	2,397,125	353,642	2,750,767
<i>Fund Balances End of Year</i>	<u>\$2,422,878</u>	<u>\$401,042</u>	<u>\$2,823,920</u>

Combining Statements - Nonmajor Enterprise Funds

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

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

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

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

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

Portage County, Ohio
Combining Statement of Fund Net Position
Nonmajor Enterprise Funds
December 31, 2016

	Freedom Secondary Railroad	SCRAM	Electronic Fingerprinting	Storm Water Management	Total Nonmajor Enterprise Funds
Assets					
<i>Current Assets:</i>					
Equity in Pooled Cash and Cash Equivalents	\$9,296	\$350,552	\$21,752	\$1,510,837	\$1,892,437
Accounts Receivable	0	0	0	1,160,675	1,160,675
<i>Total Current Assets</i>	<u>9,296</u>	<u>350,552</u>	<u>21,752</u>	<u>2,671,512</u>	<u>3,053,112</u>
<i>Noncurrent Assets:</i>					
<i>Capital Assets:</i>					
Nondepreciable Capital Assets	71,401	0	0	0	71,401
Depreciable Capital Assets, Net	116,296	0	0	0	116,296
<i>Total Noncurrent Assets</i>	<u>187,697</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>187,697</u>
<i>Total Assets</i>	<u>196,993</u>	<u>350,552</u>	<u>21,752</u>	<u>2,671,512</u>	<u>3,240,809</u>
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	0	11,844	0	1,691	13,535
Accrued Wages	0	2,978	0	1,461	4,439
Intergovernmental Payable	0	458	610	224	1,292
Interfund Payable	0	850	0	641	1,491
<i>Total Current Liabilities</i>	0	16,130	610	4,017	20,757
<i>Long-Term Liabilities:</i>					
Intergovernmental Loans Payable	177,882	0	0	0	177,882
<i>Total Liabilities</i>	<u>177,882</u>	<u>16,130</u>	<u>610</u>	<u>4,017</u>	<u>198,639</u>
Net Position					
Net Investment in Capital Assets	9,815	0	0	0	9,815
Unrestricted	9,296	334,422	21,142	2,667,495	3,032,355
<i>Total Net Position</i>	<u>\$19,111</u>	<u>\$334,422</u>	<u>\$21,142</u>	<u>\$2,667,495</u>	<u>\$3,042,170</u>

Portage County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2016*

	Freedom Secondary Railroad	SCRAM	Electronic Fingerprinting	Storm Water Management	Total Nonmajor Enterprise Funds
Operating Revenues					
Charges for Services	\$1,760	\$348,548	\$18,811	\$1,027,834	\$1,396,953
Operating Expenses					
Personal Services	0	107,695	631	56,878	165,204
Contractual Services	0	173,116	11,581	972,935	1,157,632
Depreciation and Amortization	4,751	0	0	0	4,751
Other	0	364	0	0	364
<i>Total Operating Expenses</i>	4,751	281,175	12,212	1,029,813	1,327,951
<i>Change in Net Position</i>	(2,991)	67,373	6,599	(1,979)	69,002
<i>Net Position Beginning of Year</i>	22,102	267,049	14,543	2,669,474	2,973,168
<i>Net Position End of Year</i>	\$19,111	\$334,422	\$21,142	\$2,667,495	\$3,042,170

Portage County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2016

	Freedom Secondary Railroad	SCRAM	Electronic Fingerprinting	Storm Water Management	Total Nonmajor Enterprise Funds
<i>Increase (Decrease) in Cash and Cash Equivalents</i>					
Cash Flows from Operating Activities					
Cash Received from Customers	\$1,760	\$348,548	\$18,811	\$1,029,522	\$1,398,641
Cash Payments to Employees for Services	0	(108,178)	(631)	(59,054)	(167,863)
Cash Payments for Goods and Services	0	(179,179)	(12,361)	(971,244)	(1,162,784)
Other Cash Payments	0	(364)	0	0	(364)
<i>Net Cash Provided by (Used for) Operating Activities</i>	1,760	60,827	5,819	(776)	67,630
<i>Cash and Cash Equivalents Beginning of Year</i>	7,536	289,725	15,933	1,511,613	1,824,807
<i>Cash and Cash Equivalents End of Year</i>	\$9,296	\$350,552	\$21,752	\$1,510,837	\$1,892,437
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities					
Operating Income (Loss)	(\$2,991)	\$67,373	\$6,599	(\$1,979)	\$69,002
Adjustments:					
Depreciation and Amortization	4,751	0	0	0	4,751
Increase in Assets:					
Accounts Receivable	0	0	0	1,688	1,688
Increase (Decrease) in Liabilities:					
Accounts Payable	0	(6,063)	0	230	(5,833)
Accrued Wages	0	59	0	(567)	(508)
Intergovernmental Payable	0	9	(780)	(88)	(859)
Interfund Payable	0	(551)	0	(60)	(611)
<i>Total Adjustments</i>	4,751	(6,546)	(780)	1,203	(1,372)
<i>Net Cash Provided by (Used for) Operating Activities</i>	\$1,760	\$60,827	\$5,819	(\$776)	\$67,630

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, 2016

	Central Services	Health Benefits	Workers' Compensation	Total
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$710,405	\$4,309,499	\$4,211,126	\$9,231,030
Materials and Supplies Inventory	26,136	0	0	26,136
Prepaid Items	0	0	408,839	408,839
Interfund Receivable	152,083	461,985	31,211	645,279
<i>Total Current Assets</i>	888,624	4,771,484	4,651,176	10,311,284
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Depreciable Capital Assets, Net	5,295	0	0	5,295
<i>Total Assets</i>	893,919	4,771,484	4,651,176	10,316,579
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	126,077	5,696	46	131,819
Accrued Wages	18,342	3,562	5,058	26,962
Intergovernmental Payable	2,867	548	10,198	13,613
Interfund Payable	3,796	176	756	4,728
Compensated Absences Payable	51,605	2,197	7,683	61,485
Claims Payable	0	833,703	373,302	1,207,005
<i>Total Current Liabilities</i>	202,687	845,882	397,043	1,445,612
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable	33,861	1,015	5,977	40,853
Claims Payable	0	0	628,916	628,916
<i>Total Long-Term Liabilities</i>	33,861	1,015	634,893	669,769
<i>Total Liabilities</i>	236,548	846,897	1,031,936	2,115,381
Net Position				
Investment in Capital Assets	5,295	0	0	5,295
Unrestricted	652,076	3,924,587	3,619,240	8,195,903
<i>Total Net Position</i>	\$657,371	\$3,924,587	\$3,619,240	\$8,201,198

Portage County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2016*

	Central Services	Health Benefits	Workers' Compensation	Total
Operating Revenues				
Charges for Services	\$2,045,462	\$11,157,176	\$488,239	\$13,690,877
Other	2,230	15,550	0	17,780
<i>Total Operating Revenues</i>	<u>2,047,692</u>	<u>11,172,726</u>	<u>488,239</u>	<u>13,708,657</u>
Operating Expenses				
Personal Services	613,847	130,601	162,888	907,336
Materials and Supplies	306,955	4,438	10,729	322,122
Contractual Services	1,026,967	1,534,767	213,452	2,775,186
Depreciation and Amortization	2,052	0	0	2,052
Claims	0	9,399,378	373,302	9,772,680
Change in Worker's Compensation Estimate	0	0	(79,978)	(79,978)
<i>Total Operating Expenses</i>	<u>1,949,821</u>	<u>11,069,184</u>	<u>680,393</u>	<u>13,699,398</u>
<i>Operating Income (Loss)</i>	97,871	103,542	(192,154)	9,259
Non-Operating Revenues (Expenses)				
Loss on Transfer of Capital Assets	(5,911)	0	0	(5,911)
<i>Change in Net Position</i>	91,960	103,542	(192,154)	3,348
<i>Net Position Beginning of Year</i>	<u>565,411</u>	<u>3,821,045</u>	<u>3,811,394</u>	<u>8,197,850</u>
<i>Net Position End of Year</i>	<u><u>\$657,371</u></u>	<u><u>\$3,924,587</u></u>	<u><u>\$3,619,240</u></u>	<u><u>\$8,201,198</u></u>

Portage County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2016

	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	\$2,068,469	\$11,111,572	\$872,136	\$14,052,177
Other Cash Receipts	2,230	15,550	0	17,780
Cash Payments to Employees for Services	(618,699)	(128,230)	(146,710)	(893,639)
Cash Payments for Goods and Services	(1,273,174)	(1,538,112)	(841,494)	(3,652,780)
Cash Payments for Claims	0	(8,675,308)	(251,413)	(8,926,721)
<i>Net Cash Provided by (Used for)</i> <i>Operating Activities</i>	178,826	785,472	(367,481)	596,817
<i>Cash and Cash Equivalents Beginning of Year</i>	531,579	3,524,027	4,578,607	8,634,213
<i>Cash and Cash Equivalents End of Year</i>	\$710,405	\$4,309,499	\$4,211,126	\$9,231,030
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$97,871	\$103,542	(\$192,154)	\$9,259
Adjustments:				
Depreciation and Amortization	2,052	0	0	2,052
(Increase) Decrease in Assets:				
Materials and Supplies Inventory	17,017	0	0	17,017
Prepaid Items	0	0	(408,839)	(408,839)
Interfund Receivable	23,007	(45,604)	383,897	361,300
Increase (Decrease) in Liabilities:				
Accounts Payable	43,665	1,122	(13)	44,774
Accrued Wages	1,617	401	1,959	3,977
Intergovernmental Payable	314	(520)	(208,167)	(208,373)
Interfund Payable	(3,171)	(751)	265	(3,657)
Compensated Absences Payable	(3,546)	3,212	13,660	13,326
Claims Payable	0	724,070	41,911	765,981
<i>Total Adjustments</i>	80,955	681,930	(175,327)	587,558
<i>Net Cash Provided by (Used for)</i> <i>Operating Activities</i>	\$178,826	\$785,472	(\$367,481)	\$596,817

Noncash Capital Financing Activities

During 2016, the central services fund transferred capital assets to governmental activities valued at \$5,911.

Combining Statements - Fiduciary Funds

Fiduciary Funds

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

Private Purpose Trust Funds

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

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

Agency Funds

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

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

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

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

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

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

(continued)

Combining Statements - Fiduciary Funds (continued)

Agency Funds (continued)

Other Agency Funds

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

Portage County, Ohio
Combining Statement of Fiduciary Net Position
Private Purpose Trust Funds
December 31, 2016

	McIntosh Bequest	Rodman Bequest	Totals
Assets			
Equity in Pooled Cash and Cash Equivalents	\$1,231	\$8,358	\$9,589
Net Position			
<i>Restricted for:</i>			
Flags:			
Non-Expendable	\$1,000	\$0	\$1,000
Expendable	231	0	231
Children Detention Center:			
Non-Expendable	0	2,500	2,500
Expendable	0	5,858	5,858
<i>Total Net Position</i>	\$1,231	\$8,358	\$9,589

Portage County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2016

	McIntosh Bequest	Rodman Bequest	Totals
Additions			
Interest	\$13	\$89	\$102
Deductions	<u>0</u>	<u>0</u>	<u>0</u>
<i>Change in Net Position</i>	13	89	102
<i>Net Position Beginning of Year</i>	<u>1,218</u>	<u>8,269</u>	<u>9,487</u>
<i>Net Position End of Year</i>	<u><u>\$1,231</u></u>	<u><u>\$8,358</u></u>	<u><u>\$9,589</u></u>

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2016

	Beginning Balance 12/31/15	Additions	Deductions	Ending Balance 12/31/16
Undivided Auto				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$49,836	\$1,462,004	\$1,511,840	\$0
Intergovernmental Receivable	568,644	599,061	568,644	599,061
<i>Total Assets</i>	<u>\$618,480</u>	<u>\$2,061,065</u>	<u>\$2,080,484</u>	<u>\$599,061</u>
Liabilities				
Intergovernmental Payable	<u>\$618,480</u>	<u>\$893,360</u>	<u>\$912,779</u>	<u>\$599,061</u>
Undivided Fuel				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,611,863	\$1,611,863	\$0
Intergovernmental Receivable	778,834	801,252	778,834	801,252
<i>Total Assets</i>	<u>\$778,834</u>	<u>\$2,413,115</u>	<u>\$2,390,697</u>	<u>\$801,252</u>
Liabilities				
Intergovernmental Payable	<u>\$778,834</u>	<u>\$833,029</u>	<u>\$810,611</u>	<u>\$801,252</u>
Undivided Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$903,015	\$11,932,017	\$11,889,588	\$945,444
Liabilities				
Intergovernmental Payable	\$903,015	\$945,444	\$903,015	\$945,444
Payroll Withholdings	0	12,835,032	12,835,032	0
<i>Total Liabilities</i>	<u>\$903,015</u>	<u>\$13,780,476</u>	<u>\$13,738,047</u>	<u>\$945,444</u>
Undivided State and Local Government				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,663,583	\$3,663,583	\$0
Intergovernmental Receivable	1,237,851	1,217,707	1,237,851	1,217,707
<i>Total Assets</i>	<u>\$1,237,851</u>	<u>\$4,881,290</u>	<u>\$4,901,434</u>	<u>\$1,217,707</u>
Liabilities				
Intergovernmental Payable	<u>\$1,237,851</u>	<u>\$2,425,732</u>	<u>\$2,445,876</u>	<u>\$1,217,707</u>

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2016

	Beginning Balance 12/31/15	Additions	Deductions	Ending Balance 12/31/16
<i>Undivided Forfeitures</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,469	\$0	\$0	\$1,469
Liabilities				
Undistributed Assets	\$1,469	\$0	\$0	\$1,469
<i>Undivided Library and Local Government</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,607,554	\$4,607,554	\$0
Intergovernmental Receivable	2,542,523	2,500,336	2,542,523	2,500,336
<i>Total Assets</i>	<u>\$2,542,523</u>	<u>\$7,107,890</u>	<u>\$7,150,077</u>	<u>\$2,500,336</u>
Liabilities				
Intergovernmental Payable	\$2,542,523	\$2,065,031	\$2,107,218	\$2,500,336
<i>Undivided Cigarette Licenses</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$16,016	\$16,016	\$0
Liabilities				
Intergovernmental Payable	\$0	\$16,016	\$16,016	\$0
<i>Undivided Estate Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$181,929	\$414,166	\$464,662	\$131,433
Liabilities				
Intergovernmental Payable	\$181,929	\$414,166	\$464,662	\$131,433
<i>Undivided Tax Prepayments</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,120,643	\$3,883,698	\$3,867,161	\$1,137,180
Liabilities				
Undistributed Assets	\$1,120,643	\$3,883,698	\$3,867,161	\$1,137,180

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2016

	Beginning Balance 12/31/15	Additions	Deductions	Ending Balance 12/31/16
Undivided General Property Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,451,583	\$195,641,429	\$198,411,563	\$4,681,449
Property Taxes Receivable	191,283,179	193,661,276	191,283,179	193,661,276
Special Assessment Receivable	3,341,069	4,008,551	3,341,069	4,008,551
<i>Total Assets</i>	<u>\$202,075,831</u>	<u>\$393,311,256</u>	<u>\$393,035,811</u>	<u>\$202,351,276</u>
Liabilities				
Intergovernmental Payable	<u>\$202,075,831</u>	<u>\$393,311,256</u>	<u>\$393,035,811</u>	<u>\$202,351,276</u>
Undivided Public Housing				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$38,858	\$38,858	\$0
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$38,858</u>	<u>\$38,858</u>	<u>\$0</u>
Undivided Deposit/Investment				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,075,424	\$1,075,424	\$0
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$1,075,424</u>	<u>\$1,075,424</u>	<u>\$0</u>
Undivided Housing Trust				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$164,523	\$620,254	\$621,402	\$163,375
Liabilities				
Undistributed Assets	<u>\$164,523</u>	<u>\$620,254</u>	<u>\$621,402</u>	<u>\$163,375</u>
Undivided Indigent				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$49	\$56,523	\$52,513	\$4,059
Intergovernmental Receivable	3,506	3,413	3,506	3,413
<i>Total Assets</i>	<u>\$3,555</u>	<u>\$59,936</u>	<u>\$56,019</u>	<u>\$7,472</u>
Liabilities				
Undistributed Assets	<u>\$3,555</u>	<u>\$59,936</u>	<u>\$56,019</u>	<u>\$7,472</u>

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2016

	Beginning Balance 12/31/15	Additions	Deductions	Ending Balance 12/31/16
<i>Undivided Sex Offender</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$100	\$100	\$200	\$0
Liabilities				
Undistributed Assets	\$100	\$100	\$200	\$0
<i>Building Fee Assessment</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,511	\$5,723	\$5,473	\$3,761
Liabilities				
Deposits Held and Due to Others	\$3,511	\$5,723	\$5,473	\$3,761
<i>Ohio Election Commission</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$905	\$20	\$925	\$0
Liabilities				
Deposits Held and Due to Others	\$905	\$20	\$925	\$0
<i>District Board of Health</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,901,572	\$3,217,795	\$2,875,947	\$2,243,420
Liabilities				
Undistributed Assets	\$1,901,572	\$3,217,795	\$2,875,947	\$2,243,420
<i>Family and Children First Council</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$54,472	\$56,761	\$78,773	\$32,460
Liabilities				
Undistributed Assets	\$54,472	\$56,761	\$78,773	\$32,460

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2016

	Beginning Balance 12/31/15	Additions	Deductions	Ending Balance 12/31/16
Regional Planning Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$69,134	\$425,421	\$483,620	\$10,935
Intergovernmental Receivable	155,092	89,982	0	245,074
<i>Total Assets</i>	<u>\$224,226</u>	<u>\$515,403</u>	<u>\$483,620</u>	<u>\$256,009</u>
Liabilities				
Undistributed Assets	\$69,134	\$425,421	\$483,620	\$10,935
Loans Payable	155,092	89,982	0	245,074
<i>Total Liabilities</i>	<u>\$224,226</u>	<u>\$515,403</u>	<u>\$483,620</u>	<u>\$256,009</u>
Parks				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$610,771	\$1,825,626	\$893,696	\$1,542,701
Liabilities				
Undistributed Assets	\$610,771	\$1,825,626	\$893,696	\$1,542,701
Soil and Water				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$223,619	\$379,735	\$347,434	\$255,920
Liabilities				
Undistributed Assets	\$223,619	\$379,735	\$347,434	\$255,920
Multi-County Detention Center				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$717,163	\$2,634,011	\$2,563,026	\$788,148
Liabilities				
Undistributed Assets	\$717,163	\$2,634,011	\$2,563,026	\$788,148

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2016

	Beginning Balance 12/31/15	Additions	Deductions	Ending Balance 12/31/16
Court				
Assets				
Cash and Cash Equivalents In Segregated Accounts	\$2,221,847	\$53,379,933	\$54,179,461	\$1,422,319
Liabilities				
Deposits Held and Due to Others	\$2,221,847	\$53,379,933	\$54,179,461	\$1,422,319
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13,454,294	\$233,568,581	\$235,081,121	\$11,941,754
Cash and Cash Equivalents In Segregated Accounts	2,221,847	53,379,933	54,179,461	1,422,319
Intergovernmental Receivable	5,286,450	5,211,751	5,131,358	5,366,843
Property Taxes Receivable	191,283,179	193,661,276	191,283,179	193,661,276
Special Assessment Receivable	3,341,069	4,008,551	3,341,069	4,008,551
Total Assets	\$215,586,839	\$489,830,092	\$489,016,188	\$216,400,743
Liabilities				
Intergovernmental Payable	\$208,338,463	\$402,018,316	\$401,810,270	\$208,546,509
Undistributed Assets	4,867,021	13,103,337	11,787,278	6,183,080
Payroll Withholdings	0	12,835,032	12,835,032	0
Loan Payable	155,092	89,982	0	245,074
Deposits Held and Due to Others	2,226,263	53,385,676	54,185,859	1,426,080
Total Liabilities	\$215,586,839	\$481,432,343	\$480,618,439	\$216,400,743

**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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,792,837	\$4,006,641	\$4,108,022	\$101,381
Permissive Sales Tax	20,000,000	23,750,000	25,113,291	1,363,291
Intergovernmental	4,525,179	5,023,669	5,230,284	206,615
Interest	519,898	519,898	1,016,292	496,394
Licenses and Permits	5,000	5,000	6,650	1,650
Fines and Forfeitures	1,083,000	1,081,782	1,089,989	8,207
Rentals and Royalties	395,000	391,351	539,167	147,816
Charges for Services	7,156,718	7,172,544	7,830,114	657,570
Other	360,535	330,970	374,426	43,456
<i>Total Revenues</i>	<u>37,838,167</u>	<u>42,281,855</u>	<u>45,308,235</u>	<u>3,026,380</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Commissioners:				
Personal Services	509,324	497,876	492,924	4,952
Materials and Supplies	22,202	22,202	13,144	9,058
Contractual Services	88,123	201,423	197,561	3,862
Capital Outlay	0	30,363	30,362	1
Total Commissioners	<u>619,649</u>	<u>751,864</u>	<u>733,991</u>	<u>17,873</u>
Commissioners: Other				
Contractual Services	3,338,883	3,331,175	3,024,551	306,624
Other	3,396,230	1,465,921	7,819	1,458,102
Total Commissioners: Other	<u>6,735,113</u>	<u>4,797,096</u>	<u>3,032,370</u>	<u>1,764,726</u>
Motor Pool:				
Personal Services	272,909	283,917	283,799	118
Materials and Supplies	185,248	377,248	368,457	8,791
Contractual Services	36,057	32,076	30,762	1,314
Capital Outlay	43,275	87,972	86,250	1,722
Total Motor Pool	<u>537,489</u>	<u>781,213</u>	<u>769,268</u>	<u>11,945</u>
Building Maintenance:				
Personal Services	552,594	597,554	593,182	4,372
Materials and Supplies	184,150	184,150	154,612	29,538
Contractual Services	1,755,050	1,750,592	1,639,614	110,978
Capital Outlay	23,600	104,966	97,753	7,213
Other	50	50	0	50
Total Building Maintenance	<u>\$2,515,444</u>	<u>\$2,637,312</u>	<u>\$2,485,161</u>	<u>\$152,151</u>

(continued)

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Microfilm:				
Personal Services	\$85,492	\$100,716	\$100,713	\$3
Materials and Supplies	4,800	6,130	5,113	1,017
Contractual Services	1,350	1,639	1,327	312
Capital Outlay	10,000	34,225	34,224	1
Total Microfilm	101,642	142,710	141,377	1,333
Human Resources:				
Personal Services	128,194	120,194	116,705	3,489
Materials and Supplies	4,669	12,669	12,213	456
Contractual Services	23,700	24,588	18,668	5,920
Total Human Resources	156,563	157,451	147,586	9,865
Auditor:				
Personal Services	665,661	684,308	684,265	43
Materials and Supplies	20,025	18,776	16,920	1,856
Contractual Services	59,249	49,553	47,325	2,228
Total Auditor	744,935	752,637	748,510	4,127
Budget Commission:				
Personal Services	54,474	55,830	55,827	3
Materials and Supplies	750	750	722	28
Contractual Services	5,400	7,186	5,270	1,916
Total Budget Commission	60,624	63,766	61,819	1,947
Data Processing Board:				
Personal Services	447,709	488,757	488,593	164
Materials and Supplies	17,900	17,900	15,316	2,584
Contractual Services	270,560	269,135	267,534	1,601
Total Data Processing Board	736,169	775,792	771,443	4,349
Treasurer:				
Personal Services	347,469	347,469	336,971	10,498
Materials and Supplies	6,400	6,400	6,101	299
Contractual Services	92,600	93,607	92,600	1,007
Total Treasurer	446,469	447,476	435,672	11,804
Prosecutor:				
Personal Services	2,310,323	2,472,786	2,471,608	1,178
Materials and Supplies	52,570	58,970	51,229	7,741
Contractual Services	143,606	144,225	120,161	24,064
Total Prosecutor	\$2,506,499	\$2,675,981	\$2,642,998	\$32,983

(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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Recorder:				
Personal Services	\$263,194	\$263,194	\$262,003	\$1,191
Materials and Supplies	2,700	2,700	1,769	931
Contractual Services	6,040	6,040	2,454	3,586
Total Recorder	271,934	271,934	266,226	5,708
Board of Elections:				
Personal Services	976,335	1,002,339	1,002,339	0
Materials and Supplies	152,385	152,385	135,360	17,025
Contractual Services	380,910	383,333	242,681	140,652
Capital Outlay	1,644,667	1,910,687	1,695,257	215,430
Other	15,000	6,998	464	6,534
Total Board of Elections	3,169,297	3,455,742	3,076,101	379,641
Unclaimed Monies:				
Contractual Services	194,340	194,340	8,600	185,740
Other	300,000	300,000	276,976	23,024
Total Unclaimed Monies	494,340	494,340	285,576	208,764
Total General Government - Legislative and Executive	19,096,167	18,205,314	15,598,098	2,607,216
General Government - Judicial:				
Public Defender:				
Personal Services	680,393	759,322	758,265	1,057
Materials and Supplies	6,200	7,800	6,492	1,308
Contractual Services	103,182	102,940	94,964	7,976
Other	0	2,500	2,500	0
Total Public Defender	789,775	872,562	862,221	10,341
Clerk of Courts:				
Personal Services	2,040,485	2,133,621	2,127,188	6,433
Materials and Supplies	85,154	101,274	97,280	3,994
Contractual Services	200,350	209,080	204,037	5,043
Capital Outlay	0	8,522	8,521	1
Other	0	174	174	0
Total Clerk of Courts	2,325,989	2,452,671	2,437,200	15,471
Court of Appeals:				
Contractual Services	\$100,000	\$103,725	\$103,725	\$0

(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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Municipal Court:				
Personal Services	\$1,071,220	\$1,091,601	\$1,091,600	\$1
Materials and Supplies	15,000	23,025	22,785	240
Contractual Services	57,700	118,688	118,686	2
Other	0	72	72	0
	1,143,920	1,233,386	1,233,143	243
Total Municipal Court				
Common Pleas Court:				
Personal Services	888,808	942,547	940,830	1,717
Materials and Supplies	14,144	16,579	15,916	663
Contractual Services	77,230	121,685	108,805	12,880
Other	0	10,029	29	10,000
	980,182	1,090,840	1,065,580	25,260
Total Common Pleas Court				
Jury Commission:				
Personal Services	3,577	3,577	3,514	63
Contractual Services	75	678	670	8
	3,652	4,255	4,184	71
Total Jury Commission				
Domestic Relations:				
Personal Services	631,858	650,996	650,643	353
Materials and Supplies	16,610	32,825	28,942	3,883
Contractual Services	53,109	57,739	41,819	15,920
Capital Outlay	0	31,949	31,949	0
Other	0	208	207	1
	701,577	773,717	753,560	20,157
Total Domestic Relations				
Probate Court:				
Personal Services	783,804	778,782	772,375	6,407
Materials and Supplies	18,129	21,064	19,549	1,515
Contractual Services	32,900	41,504	37,726	3,778
Other	0	29,427	29,426	1
	834,833	870,777	859,076	11,701
Total Probate Court				
Juvenile Court:				
Personal Services	838,622	873,621	871,340	2,281
Materials and Supplies	32,000	32,669	27,332	5,337
Contractual Services	1,730,511	1,740,053	1,531,721	208,332
Capital Outlay	0	82,126	73,348	8,778
	2,601,133	2,728,469	2,503,741	224,728
Total Juvenile Court				
Total General Government - Judicial	\$9,481,061	\$10,130,402	\$9,822,430	\$307,972

(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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Building Regulations and Inspections:				
Personal Services	\$366,437	\$428,550	\$424,238	\$4,312
Materials and Supplies	19,962	22,769	18,391	4,378
Contractual Services	33,500	33,842	15,860	17,982
Capital Outlay	0	38,907	36,070	2,837
Total Building Regulations and Inspections	419,899	524,068	494,559	29,509
Juvenile Probation:				
Personal Services	291,289	301,407	301,407	0
Materials and Supplies	3,500	5,669	5,182	487
Contractual Services	9,750	13,989	10,005	3,984
Total Juvenile Probation	304,539	321,065	316,594	4,471
Adult Probation:				
Personal Services	947,002	1,162,910	1,094,765	68,145
Materials and Supplies	28,000	38,000	33,891	4,109
Contractual Services	54,672	75,129	52,442	22,687
Total Adult Probation	1,029,674	1,276,039	1,181,098	94,941
Coroner:				
Personal Services	253,714	254,840	254,839	1
Materials and Supplies	4,250	11,450	10,056	1,394
Contractual Services	119,350	136,544	123,347	13,197
Total Coroner	377,314	402,834	388,242	14,592
Sheriff:				
Personal Services	10,291,973	11,097,966	11,097,939	27
Materials and Supplies	777,021	754,712	745,837	8,875
Contractual Services	1,345,887	1,564,550	1,560,060	4,490
Capital Outlay	118,740	498,809	498,425	384
Other	5,000	7,441	7,441	0
Total Sheriff	12,538,621	13,923,478	13,909,702	13,776
Emergency Management Agency:				
Materials and Supplies	0	7,500	147	7,353
Contractual Services	0	10,950	3,450	7,500
Total Emergency Management Agency	0	18,450	3,597	14,853
Total Public Safety	\$14,670,047	\$16,465,934	\$16,293,792	\$172,142

(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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Works:				
County Engineer Tax Map:				
Personal Services	\$174,744	\$176,097	\$174,482	\$1,615
Materials and Supplies	1,850	2,231	1,995	236
Contractual Services	8,500	8,121	2,884	5,237
Total Public Works	185,094	186,449	179,361	7,088
Human Services:				
Veterans Services Commission:				
Personal Services	485,722	487,038	358,007	129,031
Materials and Supplies	34,800	34,800	25,499	9,301
Contractual Services	274,980	274,373	213,826	60,547
Capital Outlay	0	32,880	32,880	0
Other	1,000	11,341	10,461	880
Total Human Services	796,502	840,432	640,673	199,759
Capital Outlay	303,473	2,575,100	1,047,802	1,527,298
<i>Total Expenditures</i>	44,532,344	48,403,631	43,582,156	4,821,475
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,694,177)	(6,121,776)	1,726,079	7,847,855
Other Financing Sources (Uses)				
Advances In	105,118	105,118	231,522	126,404
Advances Out	(350,000)	(651,500)	(367,626)	283,874
Transfers Out	(27,000)	(202,827)	(160,713)	42,114
<i>Total Other Financing Sources (Uses)</i>	(271,882)	(749,209)	(296,817)	452,392
<i>Net Change in Fund Balance</i>	(6,966,059)	(6,870,985)	1,429,262	8,300,247
<i>Fund Balance Beginning of Year</i>	6,354,027	6,354,027	6,354,027	0
Prior Year Encumbrances Appropriated	2,447,075	2,447,075	2,447,075	0
<i>Fund Balance End of Year</i>	\$1,835,043	\$1,930,117	\$10,230,364	\$8,300,247

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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$4,036,621	\$3,630,914	\$3,688,575	\$57,661
Intergovernmental	2,390,915	2,450,173	2,564,328	114,155
Fines and Forfeitures	158,050	119,739	149,916	30,177
Charges for Services	2,500	2,500	2,370	(130)
Other	87,935	87,935	102,093	14,158
<i>Total Revenues</i>	<u>6,676,021</u>	<u>6,291,261</u>	<u>6,507,282</u>	<u>216,021</u>
Expenditures				
Current:				
Health:				
Mental Health and Recovery:				
Personal Services	506,819	506,819	459,824	46,995
Materials and Supplies	7,500	9,193	6,792	2,401
Contractual Services	6,843,516	7,228,221	6,491,450	736,771
Other	0	320	311	9
Total Mental Health and Recovery	<u>7,357,835</u>	<u>7,744,553</u>	<u>6,958,377</u>	<u>786,176</u>
Indigent Driver, Alcohol Treatment:				
Contractual Services	<u>224,990</u>	<u>284,990</u>	<u>171,897</u>	<u>113,093</u>
<i>Total Expenditures</i>	<u>7,582,825</u>	<u>8,029,543</u>	<u>7,130,274</u>	<u>899,269</u>
<i>Net Change in Fund Balance</i>	(906,804)	(1,738,282)	(622,992)	1,115,290
<i>Fund Balance Beginning of Year</i>	5,343,100	5,343,100	5,343,100	0
Prior Year Encumbrances Appropriated	<u>641,155</u>	<u>641,155</u>	<u>641,155</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$5,077,451</u>	<u>\$4,245,973</u>	<u>\$5,361,263</u>	<u>\$1,115,290</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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$14,684,504	\$13,238,410	\$13,508,865	\$270,455
Intergovernmental	6,108,328	7,061,662	7,522,689	461,027
Interest	600	800	857	57
Charges for Services	102,814	95,217	92,975	(2,242)
Contributions and Donations	7,300	7,700	4,915	(2,785)
Other	4,700	2,500	114,930	112,430
<i>Total Revenues</i>	<u>20,908,246</u>	<u>20,406,289</u>	<u>21,245,231</u>	<u>838,942</u>
Expenditures				
Current:				
Health:				
DD:				
Personal Services	12,582,000	12,153,900	11,078,001	1,075,899
Materials and Supplies	456,912	513,512	252,041	261,471
Contractual Services	10,770,670	11,823,475	9,848,790	1,974,685
Capital Outlay	190,000	69,000	0	69,000
Other	20,736	34,336	29,750	4,586
Total DD	<u>24,020,318</u>	<u>24,594,223</u>	<u>21,208,582</u>	<u>3,385,641</u>
DD Title VI:				
Personal Services	9,861	43,700	43,679	21
Materials and Supplies	32,139	0	0	0
Total DD Title VI	<u>42,000</u>	<u>43,700</u>	<u>43,679</u>	<u>21</u>
DD Gifts and Donations:				
Materials and Supplies	0	20,000	1,125	18,875
Contractual Services	0	20,000	1,620	18,380
Capital Outlay	0	10,000	0	10,000
Total DD Gifts and Donations	<u>0</u>	<u>50,000</u>	<u>2,745</u>	<u>47,255</u>
<i>Total Expenditures</i>	<u>24,062,318</u>	<u>24,687,923</u>	<u>21,255,006</u>	<u>3,432,917</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,154,072)	(4,281,634)	(9,775)	4,271,859
Other Financing Sources (Uses)				
Transfers Out	(1,000)	(1,000)	0	1,000
<i>Net Change in Fund Balance</i>	(3,155,072)	(4,282,634)	(9,775)	4,272,859
<i>Fund Balance Beginning of Year</i>	16,973,013	16,973,013	16,973,013	0
Prior Year Encumbrances Appropriated	<u>784,918</u>	<u>784,918</u>	<u>784,918</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$14,602,859</u>	<u>\$13,475,297</u>	<u>\$17,748,156</u>	<u>\$4,272,859</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Welfare Levy Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$2,768,990	\$2,487,684	\$2,534,561	\$46,877
Intergovernmental	2,871,100	2,867,129	2,598,186	(268,943)
Charges for Services	2,571,000	2,738,060	2,945,481	207,421
Contributions and Donations	0	0	5,176	5,176
<i>Total Revenues</i>	<u>8,211,090</u>	<u>8,092,873</u>	<u>8,083,404</u>	<u>(9,469)</u>
Expenditures				
Current:				
Human Services:				
Child Welfare Levy:				
Materials and Supplies	53,000	53,000	1,835	51,165
Contractual Services	7,808,500	10,847,323	8,886,522	1,960,801
Capital Outlay	25,000	25,000	17,739	7,261
Other	500	11,677	11,176	501
<i>Total Expenditures</i>	<u>7,887,000</u>	<u>10,937,000</u>	<u>8,917,272</u>	<u>2,019,728</u>
<i>Net Change in Fund Balance</i>	324,090	(2,844,127)	(833,868)	2,010,259
<i>Fund Balance Beginning of Year</i>	<u>2,852,193</u>	<u>2,852,193</u>	<u>2,852,193</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,176,283</u></u>	<u><u>\$8,066</u></u>	<u><u>\$2,018,325</u></u>	<u><u>\$2,010,259</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$10,038,111	\$10,169,616	\$9,239,316	(\$930,300)
Charges for Services	3,100,000	3,100,000	3,701,223	601,223
Contributions and Donations	4,000	4,000	1,927	(2,073)
<i>Total Revenues</i>	<u>13,142,111</u>	<u>13,273,616</u>	<u>12,942,466</u>	<u>(331,150)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	8,837,133	9,168,333	9,124,417	43,916
Materials and Supplies	111,800	111,800	99,185	12,615
Contractual Services	2,446,010	3,536,010	3,151,285	384,725
Capital Outlay	10,000	0	0	0
Other	9,500	8,300	5,398	2,902
Total Public Assistance	<u>11,414,443</u>	<u>12,824,443</u>	<u>12,380,285</u>	<u>444,158</u>
Help Me Grow Allocation:				
Personal Services	2,034	767	765	2
Materials and Supplies	286,454	262,684	262,682	2
Total Help Me Grow Allocation	<u>288,488</u>	<u>263,451</u>	<u>263,447</u>	<u>4</u>
Other Allocations:				
Personal Services	676,794	560,340	549,176	11,164
Materials and Supplies	20,254	20,254	3,399	16,855
Contractual Services	738,545	434,444	377,065	57,379
Capital Outlay	4,000	4,000	0	4,000
Total Other Allocations	<u>1,439,593</u>	<u>1,019,038</u>	<u>929,640</u>	<u>89,398</u>
<i>Total Expenditures</i>	<u>13,142,524</u>	<u>14,106,932</u>	<u>13,573,372</u>	<u>533,560</u>
<i>Net Change in Fund Balance</i>	(413)	(833,316)	(630,906)	202,410
<i>Fund Balance Beginning of Year</i>	1,198,981	1,198,981	1,198,981	0
Prior Year Encumbrances Appropriated	<u>443</u>	<u>443</u>	<u>443</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,199,011</u>	<u>\$366,108</u>	<u>\$568,518</u>	<u>\$202,410</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$2,900,000	\$2,491,600	\$2,525,063	\$33,463
Intergovernmental	0	492,191	445,317	(46,874)
Other	0	24,400	24,928	528
<i>Total Revenues</i>	<u>2,900,000</u>	<u>3,008,191</u>	<u>2,995,308</u>	<u>(12,883)</u>
Expenses				
Personal Services	1,498,326	1,498,326	1,469,693	28,633
Materials and Supplies	498,426	919,782	758,342	161,440
Contractual Services	212,070	1,328,873	1,266,280	62,593
Other	4,000	13,360	13,134	226
Debt Service:				
Principal Retirement	428,869	428,869	428,869	0
<i>Total Expenses</i>	<u>2,641,691</u>	<u>4,189,210</u>	<u>3,936,318</u>	<u>252,892</u>
<i>Excess of Revenues Over (Under)</i>				
<i>Expenses Before Advances</i>	258,309	(1,181,019)	(941,010)	240,009
Advances Out	0	(101,641)	0	101,641
<i>Net Change in Fund Equity</i>	258,309	(1,282,660)	(941,010)	341,650
<i>Fund Equity Beginning of Year</i>	1,419,984	1,419,984	1,419,984	0
Prior Year Encumbrances Appropriated	53,786	53,786	53,786	0
<i>Fund Equity End of Year</i>	<u>\$1,732,079</u>	<u>\$191,110</u>	<u>\$532,760</u>	<u>\$341,650</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$7,637,556	\$7,389,365	\$7,691,373	\$302,008
Other	0	0	1,509	1,509
<i>Total Revenues</i>	<u>7,637,556</u>	<u>7,389,365</u>	<u>7,692,882</u>	<u>303,517</u>
Expenses				
Personal Services	1,827,560	1,827,560	1,659,690	167,870
Materials and Supplies	796,928	896,928	867,027	29,901
Contractual Services	2,522,761	2,522,761	2,163,603	359,158
Other	103,800	103,800	25,068	78,732
Capital Outlay	1,349,616	2,849,616	851,677	1,997,939
Debt Service:				
Principal Retirement	1,080,770	1,136,370	1,136,364	6
Interest and Fiscal Charges	501,870	496,002	495,998	4
<i>Total Expenses</i>	<u>8,183,305</u>	<u>9,833,037</u>	<u>7,199,427</u>	<u>2,633,610</u>
<i>Excess of Revenues Over (Under) Expenses</i>				
<i>Before Advances and Transfers</i>	(545,749)	(2,443,672)	493,455	2,937,127
Advances Out	(750,000)	(750,000)	0	750,000
Transfers Out	(569,291)	(522,401)	0	522,401
<i>Net Change in Fund Equity</i>	(1,865,040)	(3,716,073)	493,455	4,209,528
<i>Fund Equity Beginning of Year</i>	5,470,053	5,470,053	5,470,053	0
Prior Year Encumbrances Appropriated	252,091	252,091	252,091	0
<i>Fund Equity End of Year</i>	<u>\$3,857,104</u>	<u>\$2,006,071</u>	<u>\$6,215,599</u>	<u>\$4,209,528</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Portage County Water Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$4,611,000	\$4,601,675	\$5,814,316	\$1,212,641
Intergovernmental	0	9,325	9,325	0
Other	0	0	11,099	11,099
<i>Total Revenues</i>	<u>4,611,000</u>	<u>4,611,000</u>	<u>5,834,740</u>	<u>1,223,740</u>
Expenses				
Personal Services	835,072	1,094,809	1,042,034	52,775
Materials and Supplies	620,208	690,208	546,886	143,322
Contractual Services	2,252,544	2,574,990	2,414,578	160,412
Other	41,000	41,000	5,574	35,426
Capital Outlay	4,107,574	4,102,391	3,561,055	541,336
Debt Service:				
Principal Retirement	99,000	308,724	308,724	0
Interest and Fiscal Charges	52,064	74,682	74,681	1
<i>Total Expenses</i>	<u>8,007,462</u>	<u>8,886,804</u>	<u>7,953,532</u>	<u>933,272</u>
<i>Excess of Revenues Over (Under) Expenses</i> <i> Before Advances and Transfers</i>	(3,396,462)	(4,275,804)	(2,118,792)	2,157,012
Advances Out	(500,000)	(500,000)	0	500,000
Transfers Out	(277,936)	(45,594)	0	45,594
<i>Net Change in Fund Equity</i>	(4,174,398)	(4,821,398)	(2,118,792)	2,702,606
<i>Fund Equity Beginning of Year</i>	6,840,225	6,840,225	6,840,225	0
Prior Year Encumbrances Appropriated	416,521	416,521	416,521	0
<i>Fund Equity End of Year</i>	<u>\$3,082,348</u>	<u>\$2,435,348</u>	<u>\$5,137,954</u>	<u>\$2,702,606</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$3,952,611	\$3,952,511	\$4,189,991	\$237,480
Other	0	0	12,740	12,740
<i>Total Revenues</i>	<u>3,952,611</u>	<u>3,952,511</u>	<u>4,202,731</u>	<u>250,220</u>
Expenses				
Personal Services	1,004,450	1,004,450	1,003,672	778
Materials and Supplies	488,310	513,310	451,419	61,891
Contractual Services	1,722,178	1,722,178	1,268,408	453,770
Other	33,500	33,500	8,975	24,525
Capital Outlay	1,069,896	1,089,896	591,667	498,229
Debt Service:				
Principal Retirement	736,316	736,316	736,316	0
Interest and Fiscal Charges	95,011	94,653	94,649	4
<i>Total Expenses</i>	<u>5,149,661</u>	<u>5,194,303</u>	<u>4,155,106</u>	<u>1,039,197</u>
<i>Excess of Revenues Over (Under) Expenses</i> <i> Before Advances and Transfers</i>	(1,197,050)	(1,241,792)	47,625	1,289,417
Advances Out	(1,500,000)	(1,500,000)	0	1,500,000
Transfers Out	(873,784)	(886,880)	0	886,880
<i>Net Change in Fund Equity</i>	(3,570,834)	(3,628,672)	47,625	3,676,297
<i>Fund Equity Beginning of Year</i>	5,816,035	5,816,035	5,816,035	0
Prior Year Encumbrances Appropriated	478,863	478,863	478,863	0
<i>Fund Equity End of Year</i>	<u>\$2,724,064</u>	<u>\$2,666,226</u>	<u>\$6,342,523</u>	<u>\$3,676,297</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Licenses and Permits	\$200	\$200	\$95	(\$105)
Fines and Forfeitures	100	100	30	(70)
Charges for Services	<u>1,739,450</u>	<u>1,739,450</u>	<u>2,026,860</u>	<u>287,410</u>
<i>Total Revenues</i>	<u>1,739,750</u>	<u>1,739,750</u>	<u>2,026,985</u>	<u>287,235</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Real Estate Assessment Auditor:				
Personal Services	472,254	472,254	412,867	59,387
Materials and Supplies	20,507	20,482	7,226	13,256
Contractual Services	269,708	1,278,708	1,233,136	45,572
Capital Outlay	127,700	116,700	0	116,700
Other	<u>0</u>	<u>25</u>	<u>25</u>	<u>0</u>
Total Real Estate Assessment - Auditor	<u>890,169</u>	<u>1,888,169</u>	<u>1,653,254</u>	<u>234,915</u>
Real Estate Assessment Information Technology:				
Personal Services	153,155	197,923	197,415	508
Materials and Supplies	735,000	535,000	0	535,000
Contractual Services	<u>86,470</u>	<u>241,702</u>	<u>91,679</u>	<u>150,023</u>
Total Real Estate Assessment - Information Technology	<u>974,625</u>	<u>974,625</u>	<u>289,094</u>	<u>685,531</u>
<i>Total Expenditures</i>	<u>1,864,794</u>	<u>2,862,794</u>	<u>1,942,348</u>	<u>920,446</u>
<i>Net Change in Fund Balance</i>	(125,044)	(1,123,044)	84,637	1,207,681
<i>Fund Balance Beginning of Year</i>	8,215,732	8,215,732	8,215,732	0
Prior Year Encumbrances Appropriated	<u>10,208</u>	<u>10,208</u>	<u>10,208</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,100,896</u></u>	<u><u>\$7,102,896</u></u>	<u><u>\$8,310,577</u></u>	<u><u>\$1,207,681</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$3,000	\$3,000	\$9,859	\$6,859
Charges for Services	650,700	650,700	761,056	110,356
<i>Total Revenues</i>	<u>653,700</u>	<u>653,700</u>	<u>770,915</u>	<u>117,215</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Treasurer:				
Personal Services	139,440	139,440	112,340	27,100
Materials and Supplies	6,500	6,500	1,827	4,673
Contractual Services	495,000	620,000	434,414	185,586
Total Treasurer	<u>640,940</u>	<u>765,940</u>	<u>548,581</u>	<u>217,359</u>
Treasurer - Prepayments:				
Personal Services	3,000	3,000	0	3,000
Treasurer - Tax Certificates				
Personal Services	29,570	29,570	15,375	14,195
Contractual Services	10,024	10,024	9,044	980
Other	0	27,000	0	27,000
Total Treasurer - Tax Certificates	<u>39,594</u>	<u>66,594</u>	<u>24,419</u>	<u>42,175</u>
Prosecutor:				
Personal Services	251,338	251,338	217,678	33,660
Materials and Supplies	5,000	5,000	1,158	3,842
Total Prosecutor	<u>256,338</u>	<u>256,338</u>	<u>218,836</u>	<u>37,502</u>
<i>Total Expenditures</i>	<u>939,872</u>	<u>1,091,872</u>	<u>791,836</u>	<u>300,036</u>
<i>Net Change in Fund Balance</i>	(286,172)	(438,172)	(20,921)	417,251
<i>Fund Balance Beginning of Year</i>	<u>1,141,192</u>	<u>1,141,192</u>	<u>1,141,192</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$855,020</u>	<u>\$703,020</u>	<u>\$1,120,271</u>	<u>\$417,251</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, 2016

	<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	\$8,000	\$8,000	\$8,240	\$240
Charges for Services	421,250	415,750	416,032	282
<i>Total Revenues</i>	<u>429,250</u>	<u>423,750</u>	<u>424,272</u>	<u>522</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Law Library:				
Personal Services	68,200	68,200	52,410	15,790
Materials and Supplies	379,200	387,448	315,709	71,739
Contractual Services	23,800	15,552	13,694	1,858
<i>Total Expenditures</i>	<u>471,200</u>	<u>471,200</u>	<u>381,813</u>	<u>89,387</u>
<i>Net Change in Fund Balance</i>	(41,950)	(47,450)	42,459	89,909
<i>Fund Balance Beginning of Year</i>	<u>709,304</u>	<u>709,304</u>	<u>709,304</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$667,354</u></u>	<u><u>\$661,854</u></u>	<u><u>\$751,763</u></u>	<u><u>\$89,909</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Computer Legal Research Fund
For the Year Ended December 31, 2016

	<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	\$0	\$12,850	\$54,852	\$42,002
Charges for Services	479,750	479,501	522,724	43,223
<i>Total Revenues</i>	<u>479,750</u>	<u>492,351</u>	<u>577,576</u>	<u>85,225</u>
Expenditures				
Current:				
General Government - Judicial:				
Municipal Court:				
Personal Services	43,573	43,573	40,831	2,742
Materials and Supplies	29,037	29,037	13,058	15,979
Contractual Services	60,000	60,000	27,534	32,466
Capital Outlay	15,000	15,000	0	15,000
Total Municipal Court	<u>147,610</u>	<u>147,610</u>	<u>81,423</u>	<u>66,187</u>
Common Pleas Court:				
Contractual Services	6,000	10,300	10,300	0
Clerk of Common Pleas Court:				
Personal Services	27,675	27,675	21,866	5,809
Materials and Supplies	6,645	6,645	3,406	3,239
Contractual Services	23,292	23,292	16,347	6,945
Total Clerk of Common Pleas Court	<u>57,612</u>	<u>57,612</u>	<u>41,619</u>	<u>15,993</u>
Probate Court:				
Materials and Supplies	5,400	5,400	1,837	3,563
Contractual Services	16,100	16,100	4,624	11,476
Capital Outlay	12,000	12,000	0	12,000
Other	250	250	0	250
Total Probate Court	<u>\$33,750</u>	<u>\$33,750</u>	<u>\$6,461</u>	<u>\$27,289</u>

(continued)

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Computer Legal Research Fund (continued)
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Clerk of Municipal Court:				
Personal Services	\$198,435	\$198,435	\$195,787	\$2,648
Materials and Supplies	27,500	10,933	7,223	3,710
Contractual Services	98,220	114,787	114,785	2
Capital Outlay	24,788	24,788	17,300	7,488
Total Clerk of Municipal Court	<u>348,943</u>	<u>348,943</u>	<u>335,095</u>	<u>13,848</u>
Juvenile Court:				
Materials and Supplies	1,100	1,100	0	1,100
Contractual Services	12,400	12,400	0	12,400
Total Juvenile Court	<u>13,500</u>	<u>13,500</u>	<u>0</u>	<u>13,500</u>
Common Pleas Support:				
Materials and Supplies	36,082	36,082	21,466	14,616
Contractual Services	5,000	5,000	2,995	2,005
Capital Outlay	847	847	0	847
Total Common Pleas Support	<u>41,929</u>	<u>41,929</u>	<u>24,461</u>	<u>17,468</u>
Common Pleas Tech Support:				
Personal Services	0	11,473	11,459	14
GAL 2303.201:				
Contractual Services	3,000	3,000	0	3,000
<i>Total Expenditures</i>	<u>652,344</u>	<u>668,117</u>	<u>510,818</u>	<u>157,299</u>
<i>Net Change in Fund Balance</i>	(172,594)	(175,766)	66,758	242,524
<i>Fund Balance Beginning of Year</i>	442,417	442,417	442,417	0
Prior Year Encumbrances Appropriated	<u>27,452</u>	<u>27,452</u>	<u>27,452</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$297,275</u></u>	<u><u>\$294,103</u></u>	<u><u>\$536,627</u></u>	<u><u>\$242,524</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Mediation and Dispute Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	<u>\$68,000</u>	<u>\$68,000</u>	<u>\$72,364</u>	<u>\$4,364</u>
Expenditures				
Current:				
General Government - Judicial:				
Mediation and Dispute Common Pleas:				
Personal Services	71,547	73,608	73,415	193
Mediation and Dispute Domestic Relations:				
Personal Services	<u>20,748</u>	<u>20,748</u>	<u>19,342</u>	<u>1,406</u>
<i>Total Expenditures</i>	<u>92,295</u>	<u>94,356</u>	<u>92,757</u>	<u>1,599</u>
<i>Net Change in Fund Balance</i>	(24,295)	(26,356)	(20,393)	5,963
<i>Fund Balance Beginning of Year</i>	<u>136,996</u>	<u>136,996</u>	<u>136,996</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$112,701</u></u>	<u><u>\$110,640</u></u>	<u><u>\$116,603</u></u>	<u><u>\$5,963</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Grants Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$114,922	\$112,095	\$115,172	\$3,077
Licenses and Permits	110,000	130,000	210,127	80,127
Fines and Forfeitures	2,500	2,500	2,677	177
Charges for Services	350,000	430,000	482,530	52,530
Contributions and Donations	6,000	11,000	12,601	1,601
<i>Total Revenues</i>	<u>583,422</u>	<u>685,595</u>	<u>823,107</u>	<u>137,512</u>
Expenditures				
Current:				
Public Safety:				
Concealed Handgun Licenses:				
Personal Services	61,700	93,200	81,230	11,970
Materials and Supplies	15,500	21,000	16,432	4,568
Contractual Services	52,500	84,500	79,729	4,771
Total Concealed Handgun Licenses	<u>129,700</u>	<u>198,700</u>	<u>177,391</u>	<u>21,309</u>
Enforcement and Education:				
Materials and Supplies	2,500	2,500	324	2,176
Contractual Services	2,000	2,000	0	2,000
Total Enforcement and Education	<u>4,500</u>	<u>4,500</u>	<u>324</u>	<u>4,176</u>
Marine Patrol:				
Personal Services	16,577	20,207	20,207	0
Materials and Supplies	2,723	1,152	1,152	0
Contractual Services	4,770	2,838	2,767	71
Total Marine Patrol	<u>24,070</u>	<u>24,197</u>	<u>24,126</u>	<u>71</u>
Drug Abuse Resistance Education:				
Personal Services	80,064	54,126	54,126	0
Traffic Enforcement Program:				
Personal Services	9,700	15,301	15,299	2
Materials and Supplies	400	631	631	0
Total Traffic Enforcement Program	<u>\$10,100</u>	<u>\$15,932</u>	<u>\$15,930</u>	<u>\$2</u>

(continued)

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Grants Fund (continued)
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Law Enforcement Assessment:				
Personal Services	\$5,053	\$13,053	\$6,747	\$6,306
Materials and Supplies	1,000	4,000	2,585	1,415
Contractual Services	5,000	7,000	1,170	5,830
Total Law Enforcement Assessment	<u>11,053</u>	<u>24,053</u>	<u>10,502</u>	<u>13,551</u>
Sheriff's Inmate Commissary:				
Personal Services	78,250	131,250	129,716	1,534
Materials and Supplies	237,772	262,772	246,698	16,074
Contractual Services	34,100	23,100	14,903	8,197
Capital Outlay	20,000	0	0	0
Total Sheriff's Inmate Commissary	<u>370,122</u>	<u>417,122</u>	<u>391,317</u>	<u>25,805</u>
Police Services:				
Personal Services	<u>38,800</u>	<u>118,800</u>	<u>118,800</u>	<u>0</u>
Sheriffs Gift's and Donations DARE:				
Materials and Supplies	6,009	9,009	7,916	1,093
Contractual Services	1,100	2,924	2,433	491
Total Sheriffs Gift's and Donations DARE	<u>7,109</u>	<u>11,933</u>	<u>10,349</u>	<u>1,584</u>
Sheriff's Gifts and Donations K-9:				
Materials and Supplies	1,000	3,400	2,897	503
Contractual Services	1,000	500	120	380
Total Sheriff's Gifts and Donations K-9	<u>2,000</u>	<u>3,900</u>	<u>3,017</u>	<u>883</u>
<i>Total Expenditures</i>	<u>677,518</u>	<u>873,263</u>	<u>805,882</u>	<u>67,381</u>
<i>Net Change in Fund Balance</i>	(94,096)	(187,668)	17,225	204,893
<i>Fund Balance Beginning of Year</i>	207,220	207,220	207,220	0
Prior Year Encumbrances Appropriated	<u>6,172</u>	<u>6,172</u>	<u>6,172</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$119,296</u>	<u>\$25,724</u>	<u>\$230,617</u>	<u>\$204,893</u>

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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$540,686	\$538,938	\$538,938	\$0
Expenditures				
Current:				
Public Safety:				
Felony Delinquent Care and Custody:				
Personal Services	485,380	459,296	459,289	7
Materials and Supplies	4,000	6,213	6,212	1
Contractual Services	41,750	76,634	76,632	2
<i>Total Expenditures</i>	<u>531,130</u>	<u>542,143</u>	<u>542,133</u>	<u>10</u>
<i>Net Change in Fund Balance</i>	9,556	(3,205)	(3,195)	10
<i>Fund Balance Beginning of Year</i>	<u>317,715</u>	<u>317,715</u>	<u>317,715</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$327,271</u></u>	<u><u>\$314,510</u></u>	<u><u>\$314,520</u></u>	<u><u>\$10</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probation Services Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$562,616	\$372,316	\$379,250	\$6,934
Fines and Forfeitures	25	25	0	(25)
Charges for Services	295,000	295,000	367,336	72,336
<i>Total Revenues</i>	<u>857,641</u>	<u>667,341</u>	<u>746,586</u>	<u>79,245</u>
Expenditures				
Current:				
Public Safety:				
Probation Services:				
Personal Services	287,989	287,989	263,130	24,859
Materials and Supplies	2,000	2,000	500	1,500
Contractual Services	4,500	4,500	1,047	3,453
Other	0	44	44	0
Total Probation Services	<u>294,489</u>	<u>294,533</u>	<u>264,721</u>	<u>29,812</u>
Adult Probation:				
Personal Services	272,913	264,214	263,162	1,052
Materials and Supplies	15,395	9,129	9,128	1
Contractual Services	48,210	50,286	50,285	1
Total Adult Probation	<u>336,518</u>	<u>323,629</u>	<u>322,575</u>	<u>1,054</u>
Repeat Offender Program:				
Personal Services	27,012	32,340	31,596	744
Materials and Supplies	5,500	6,654	6,653	1
Contractual Services	800	900	100	800
Total Repeat Offender Program	<u>33,312</u>	<u>39,894</u>	<u>38,349</u>	<u>1,545</u>
Smart Ohio Pilot Program:				
Personal Services	30,243	18,171	18,171	0
Materials and Supplies	10,000	2,498	2,497	1
Contractual Services	40,000	9,617	9,616	1
Total Smart Ohio Pilot Program	<u>80,243</u>	<u>30,286</u>	<u>30,284</u>	<u>2</u>
<i>Total Expenditures</i>	<u>744,562</u>	<u>688,342</u>	<u>655,929</u>	<u>32,413</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	113,079	(21,001)	90,657	111,658
Other Financing Sources (Uses)				
Advances Out	0	(12,000)	0	12,000
<i>Net Change in Fund Balance</i>	113,079	(33,001)	90,657	123,658
<i>Fund Balance Beginning of Year</i>	<u>461,525</u>	<u>461,525</u>	<u>461,525</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$574,604</u>	<u>\$428,524</u>	<u>\$552,182</u>	<u>\$123,658</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$350	\$350	\$798	\$448
Expenditures				
Current:				
Public Safety:				
Probate Court Conduct:				
Materials and Supplies	1,650	1,650	0	1,650
Contractual Services	3,000	3,000		3,000
Capital Outlay	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>5,650</u>	<u>5,650</u>	<u>0</u>	<u>5,650</u>
<i>Net Change in Fund Balance</i>	(5,300)	(5,300)	798	6,098
<i>Fund Balance Beginning of Year</i>	<u>13,772</u>	<u>13,772</u>	<u>13,772</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,472</u></u>	<u><u>\$8,472</u></u>	<u><u>\$14,570</u></u>	<u><u>\$6,098</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$247,208	\$230,993	\$234,720	\$3,727
Licenses and Permits	33,628	30,628	36,724	6,096
Charges for Services	18,500	13,500	12,160	(1,340)
<i>Total Revenues</i>	<u>299,336</u>	<u>275,121</u>	<u>283,604</u>	<u>8,483</u>
Expenditures				
Current:				
Public Safety:				
Hazmat Operations:				
Materials and Supplies	11,000	11,000	4,529	6,471
Contractual Services	35,100	35,100	7,356	27,744
Total Hazmat Operations	<u>46,100</u>	<u>46,100</u>	<u>11,885</u>	<u>34,215</u>
EMA Urban Search & Rescue:				
Materials and Supplies	<u>0</u>	<u>2,600</u>	<u>1,287</u>	<u>1,313</u>
FEMA Planning:				
Contractual Services	<u>0</u>	<u>6,500</u>	<u>6,500</u>	<u>0</u>
EMPG Homeland Security:				
Personal Services	117,000	197,786	197,783	3
Materials and Supplies	30,000	27,145	26,951	194
Contractual Services	63,000	21,835	21,828	7
Capital Outlay	36,000	28,937	28,937	0
Total EMPG Homeland Security	<u>\$246,000</u>	<u>\$275,703</u>	<u>\$275,499</u>	<u>\$204</u>

(continued)

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazmat Operations and Planning Fund (continued)
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Local Emergency Planning Committee:				
Personal Services	\$14,280	\$14,280	\$1,501	\$12,779
Materials and Supplies	1,000	6,800	4,649	2,151
Contractual Services	10,900	39,900	31,271	8,629
Total Local Emergency Planning Committee	<u>26,180</u>	<u>60,980</u>	<u>37,421</u>	<u>23,559</u>
<i>Total Expenditures</i>	<u>318,280</u>	<u>391,883</u>	<u>332,592</u>	<u>59,291</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(18,944)	(116,762)	(48,988)	67,774
Other Financing Sources (Uses)				
Advances Out	<u>0</u>	<u>(6,500)</u>	<u>(6,500)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(18,944)	(123,262)	(55,488)	67,774
<i>Fund Balance Beginning of Year</i>	<u>308,486</u>	<u>308,486</u>	<u>308,486</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$289,542</u></u>	<u><u>\$185,224</u></u>	<u><u>\$252,998</u></u>	<u><u>\$67,774</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$7,069,124	\$7,069,124	\$7,798,355	\$729,231
Interest	0	0	25,165	25,165
Licenses and Permits	3,000	3,000	1,875	(1,125)
Fines and Forfeitures	101,000	101,000	102,811	1,811
Charges for Services	360,500	360,500	323,189	(37,311)
Contributions and Donations	500	500	1,894	1,394
Other	15,000	15,000	30,537	15,537
<i>Total Revenues</i>	<u>7,549,124</u>	<u>7,549,124</u>	<u>8,283,826</u>	<u>734,702</u>
Expenditures				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personal Services	4,152,465	4,183,657	3,913,737	269,920
Materials and Supplies	1,986,338	2,336,338	1,954,617	381,721
Contractual Services	564,861	973,891	642,307	331,584
Capital Outlay	466,949	937,713	766,346	171,367
Other	6,401	8,901	5,313	3,588
<i>Total Expenditures</i>	<u>7,177,014</u>	<u>8,440,500</u>	<u>7,282,320</u>	<u>1,158,180</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	372,110	(891,376)	1,001,506	1,892,882
Other Financing Sources (Uses)				
Advances Out	(105,122)	(105,122)	(105,122)	0
<i>Net Change in Fund Balance</i>	266,988	(996,498)	896,384	1,892,882
<i>Fund Balance Beginning of Year</i>	1,578,452	1,578,452	1,578,452	0
Prior Year Encumbrances Appropriated	3,787	3,787	3,787	0
<i>Fund Balance End of Year</i>	<u>\$1,849,227</u>	<u>\$585,741</u>	<u>\$2,478,623</u>	<u>\$1,892,882</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Special Assessments	\$4,839	\$5,217	\$9,932	\$4,715
Expenditures				
Current:				
Public Works:				
Engineer Administration:				
Contractual Services	950	11,732	11,057	675
<i>Net Change in Fund Balance</i>	3,889	(6,515)	(1,125)	5,390
<i>Fund Balance Beginning of Year</i>	43,855	43,855	43,855	0
<i>Fund Balance End of Year</i>	<u>\$47,744</u>	<u>\$37,340</u>	<u>\$42,730</u>	<u>\$5,390</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$878,500	\$470,401	\$470,400	(\$1)
Expenditures				
Current:				
Public Works:				
County Formula:				
Contractual Services	<u>662,323</u>	<u>357,278</u>	<u>357,275</u>	<u>3</u>
<i>Net Change in Fund Balance</i>	216,177	113,123	113,125	2
<i>Fund Balance Beginning of Year</i>	<u>24,517</u>	<u>24,517</u>	<u>24,517</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$240,694</u></u>	<u><u>\$137,640</u></u>	<u><u>\$137,642</u></u>	<u><u>\$2</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and Permits	\$24,000	\$24,000	\$27,292	\$3,292
Expenditures				
Current:				
Health:				
Marriage License:				
Contractual Services	<u>27,000</u>	<u>30,300</u>	<u>27,564</u>	<u>2,736</u>
<i>Net Change in Fund Balance</i>	(3,000)	(6,300)	(272)	6,028
<i>Fund Balance Beginning of Year</i>	<u>14,470</u>	<u>14,470</u>	<u>14,470</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$11,470</u></u>	<u><u>\$8,170</u></u>	<u><u>\$14,198</u></u>	<u><u>\$6,028</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Licenses and Permits	\$379,000	\$379,000	\$540,709	\$161,709
Fines and Forfeitures	3,100	3,100	4,416	1,316
Charges for Services	43,000	43,000	23,684	(19,316)
Contributions and Donations	0	0	14,272	14,272
<i>Total Revenues</i>	<u>425,100</u>	<u>425,100</u>	<u>583,081</u>	<u>157,981</u>
Expenditures				
Current:				
Health:				
Dog Warden:				
Personal Services	332,281	354,108	351,135	2,973
Materials and Supplies	37,200	37,200	15,653	21,547
Contractual Services	65,600	68,100	44,408	23,692
Total Dog Warden	<u>435,081</u>	<u>459,408</u>	<u>411,196</u>	<u>48,212</u>
Auditor:				
Personal Services	47,169	47,169	34,245	12,924
Materials and Supplies	9,517	4,812	3,811	1,001
Contractual Services	18,584	23,289	20,264	3,025
Other	120	120	15	105
Total Auditor	<u>75,390</u>	<u>75,390</u>	<u>58,335</u>	<u>17,055</u>
<i>Total Expenditures</i>	<u>510,471</u>	<u>534,798</u>	<u>469,531</u>	<u>65,267</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(85,371)	(109,698)	113,550	223,248
Other Financing Sources (Uses)				
Advances Out	(20,000)	(20,000)	(20,000)	0
<i>Net Change in Fund Balance</i>	(105,371)	(129,698)	93,550	223,248
<i>Fund Balance Beginning of Year</i>	<u>296,198</u>	<u>296,198</u>	<u>296,198</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$190,827</u>	<u>\$166,500</u>	<u>\$389,748</u>	<u>\$223,248</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$1,025,064</u>	<u>\$1,022,989</u>	<u>\$784,144</u>	<u>(\$238,845)</u>
Expenditures				
Current:				
Health:				
Women, Infants and Children:				
Personal Services	924,102	914,155	914,152	3
Materials and Supplies	19,732	11,603	11,601	2
Contractual Services	<u>83,570</u>	<u>71,741</u>	<u>71,732</u>	<u>9</u>
<i>Total Expenditures</i>	<u>1,027,404</u>	<u>997,499</u>	<u>997,485</u>	<u>14</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,340)</u>	<u>25,490</u>	<u>(213,341)</u>	<u>(238,831)</u>
Other Financing Sources (Uses)				
Advances In	0	0	350,000	0
Advances Out	0	(90,000)	(90,000)	0
Transfers In	<u>0</u>	<u>2,075</u>	<u>2,075</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(87,925)</u>	<u>262,075</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(2,340)	(62,435)	48,734	111,169
<i>Fund Balance Beginning of Year</i>	143,606	143,606	143,606	0
Prior Year Encumbrances Appropriated	<u>2,340</u>	<u>2,340</u>	<u>2,340</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$143,606</u>	<u>\$83,511</u>	<u>\$194,680</u>	<u>\$111,169</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$15,000	\$15,000	\$16,862	\$1,862
Expenditures				
Current:				
Human Services:				
Indigent Guardianship:				
Materials and Supplies	3,000	3,000	0	3,000
Contractual Services	28,000	28,000	11,346	16,654
Capital Outlay	10,000	10,000	0	10,000
<i>Total Expenditures</i>	41,000	41,000	11,346	29,654
<i>Net Change in Fund Balance</i>	(26,000)	(26,000)	5,516	31,516
<i>Fund Balance Beginning of Year</i>	171,360	171,360	171,360	0
<i>Fund Balance End of Year</i>	<u>\$145,360</u>	<u>\$145,360</u>	<u>\$176,876</u>	<u>\$31,516</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Administration Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$2,047,941	\$1,927,295	\$2,053,656	\$126,361
Charges for Services	575,000	575,000	558,346	(16,654)
Contributions and Donations	0	0	3,644	3,644
<i>Total Revenues</i>	<u>2,622,941</u>	<u>2,502,295</u>	<u>2,615,646</u>	<u>113,351</u>
Expenditures				
Current:				
Human Services:				
Child Support:				
Personal Services	1,983,000	1,666,600	1,636,814	29,786
Materials and Supplies	31,700	3,222	595	2,627
Contractual Services	607,680	1,115,106	883,411	231,695
Capital Outlay	3,700	0	0	0
Other	50	1,202	1,201	1
<i>Total Expenditures</i>	<u>2,626,130</u>	<u>2,786,130</u>	<u>2,522,021</u>	<u>264,109</u>
<i>Net Change in Fund Balance</i>	(3,189)	(283,835)	93,625	377,460
<i>Fund Balance Beginning of Year</i>	280,646	280,646	280,646	0
Prior Year Encumbrances Appropriated	3,189	3,189	3,189	0
<i>Fund Balance End of Year</i>	<u>\$280,646</u>	<u>\$0</u>	<u>\$377,460</u>	<u>\$377,460</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim Assistance Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$367,056	\$301,291	\$283,665	(\$17,626)
Expenditures				
Current:				
Human Services:				
Violence Against Women:				
Personal Services	84,273	87,852	87,653	199
Contractual Services	26,995	20,795	20,795	0
Total Violence Against Women	111,268	108,647	108,448	199
Prosecutors State Grant				
Personal Services	219,612	304,527	304,509	18
Contractual Services	793	7,824	7,822	2
Total Prosecutors State Grant	220,405	312,351	312,331	20
<i>Total Expenditures</i>	331,673	420,998	420,779	219
<i>Excess of Revenues Over (Under) Expenditures</i>	35,383	(119,707)	(137,114)	(17,407)
Other Financing Sources (Uses)				
Advances In	0	0	17,626	17,626
Advances Out	0	(9,900)	(9,900)	0
Transfers In	92,264	109,100	109,101	1
<i>Total Other Financing Sources (Uses)</i>	92,264	99,200	116,827	17,627
<i>Net Change in Fund Balance</i>	127,647	(20,507)	(20,287)	220
<i>Fund Balance Beginning of Year</i>	28,349	28,349	28,349	0
<i>Fund Balance End of Year</i>	\$155,996	\$7,842	\$8,062	\$220

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Outside Assistance Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$24,000	\$0	\$0	\$0
Expenditures				
Current:				
Human Services:				
Drug Task Force:				
Materials and Supplies	10,000	0	0	0
Contractual Services	14,000	0	0	0
<i>Total Expenditures</i>	<u>24,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$1,075,000	\$1,075,000	\$1,075,000	\$0
Interest	44,725	35,484	50,274	14,790
Charges for Services	625	667	1,289	622
Other	127,800	95,211	190,804	95,593
<i>Total Revenues</i>	<u>1,248,150</u>	<u>1,206,362</u>	<u>1,317,367</u>	<u>111,005</u>
Expenditures				
Current:				
Public Works:				
CDBG Housing:				
Contractual Services	571,645	571,645	571,645	0
CDBG Home Rehab:				
Contractual Services	503,355	503,355	503,355	0
Housing Revolving Loans:				
Contractual Services	12,493	20,617	20,617	0
CDBG Home Rehab Revolving Loans:				
Contractual Services	14,906	189,635	189,634	1
Section 17 Revolving Loans:				
Contractual Services	56,177	50,177	50,177	0
Other	20,000	0	0	0
Total Section 17 Revolving Loans	<u>76,177</u>	<u>50,177</u>	<u>50,177</u>	<u>0</u>
Foreclosure Revolving Loans:				
Contractual Services	1,600	0	0	0
Other	1,600	0	0	0
Total Foreclosure Revolving Loans	<u>\$3,200</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

(continued)

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan Fund (continued)
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Micro Enterprises Revolving Loans:				
Contractual Services	\$3,625	\$0	\$0	\$0
Economic Development Revolving Loans:				
Contractual Services	33,158	118,491	118,491	0
Other	100,000	0	0	0
Total Economic Development Revolving Loans	133,158	118,491	118,491	0
<i>Total Expenditures</i>	<u>1,318,559</u>	<u>1,453,920</u>	<u>1,453,919</u>	<u>1</u>
<i>Net Change in Fund Balance</i>	(70,409)	(247,558)	(136,552)	111,006
<i>Fund Balance Beginning of Year</i>	950,488	950,488	950,488	0
Prior Year Encumbrances Appropriated	<u>50,177</u>	<u>50,177</u>	<u>50,177</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$930,256</u></u>	<u><u>\$753,107</u></u>	<u><u>\$864,113</u></u>	<u><u>\$111,006</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$80,000	\$80,000	\$93,105	\$13,105
Expenditures				
Current:				
General Government - Legislative and Executive:				
Recorder:				
Materials and Supplies	48,335	48,335	4,997	43,338
Contractual Services	118,240	118,240	39,948	78,292
<i>Total Expenditures</i>	<u>166,575</u>	<u>166,575</u>	<u>44,945</u>	<u>121,630</u>
<i>Net Change in Fund Balance</i>	(86,575)	(86,575)	48,160	134,735
<i>Fund Balance Beginning of Year</i>	541,241	541,241	541,241	0
Prior Year Encumbrances Appropriated	<u>18,240</u>	<u>18,240</u>	<u>18,240</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$472,906</u></u>	<u><u>\$472,906</u></u>	<u><u>\$607,641</u></u>	<u><u>\$134,735</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Fund
For the Year Ended December 31, 2016

	<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	\$900,000	\$900,000	\$1,409,157	\$509,157
Expenditures				
Current:				
General Government - Legislative and Executive:				
Certificate of Title:				
Personal Services	553,143	553,143	548,721	4,422
Materials and Supplies	15,200	15,200	10,537	4,663
Contractual Services	22,200	22,200	11,938	10,262
Other	357,000	437,200	437,195	5
<i>Total Expenditures</i>	<u>947,543</u>	<u>1,027,743</u>	<u>1,008,391</u>	<u>19,352</u>
<i>Net Change in Fund Balance</i>	(47,543)	(127,743)	400,766	528,509
<i>Fund Balance Beginning of Year</i>	<u>1,796,753</u>	<u>1,796,753</u>	<u>1,796,753</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,749,210</u></u>	<u><u>\$1,669,010</u></u>	<u><u>\$2,197,519</u></u>	<u><u>\$528,509</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Bond Retirement Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$2,002,371	\$2,002,371	\$2,002,371	\$0
Rentals and Royalties	196,073	132,388	133,953	1,565
<i>Total Revenues</i>	<u>2,198,444</u>	<u>2,134,759</u>	<u>2,136,324</u>	<u>1,565</u>
Expenditures				
Debt Service:				
Principal Retirement:				
1997 County Buildings	827,687	827,687	827,687	0
1998 USDA	15,573	15,573	15,573	0
2001/2010 USDA	131,000	131,000	131,000	0
2001 County Buildings	585,000	585,000	585,000	0
2001/2010 Riddle Block Building	5,522	5,522	5,522	0
2004 Courthouse	185,000	185,000	185,000	0
2010 Prosecutors Building	175,000	175,000	175,000	0
2014 County Buildings	425,000	425,000	425,000	0
Total Principal Retirement	<u>2,349,782</u>	<u>2,349,782</u>	<u>2,349,782</u>	<u>0</u>
Interest and Fiscal Charges:				
1997 County Buildings	89,262	89,262	89,262	0
1998 USDA	7,002	7,002	7,001	1
2001/2010 USDA	65,073	65,073	65,072	1
2001 County Buildings	282,859	282,859	282,859	0
2001/2010 Riddle Block Building	3,694	3,694	3,683	11
2004 Courthouse	5,460	5,460	5,460	0
2010 Prosecutors Building	119,500	119,500	119,500	0
2014 County Buildings	146,673	146,673	146,673	0
Total Interest and Fiscal Charges	<u>719,523</u>	<u>719,523</u>	<u>719,510</u>	<u>13</u>
<i>Total Expenditures</i>	<u>3,069,305</u>	<u>3,069,305</u>	<u>3,069,292</u>	<u>13</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(870,861)	(934,546)	(932,968)	1,578
Other Financing Sources (Uses)				
Transfers In	450,000	612,752	618,395	5,643
<i>Net Change in Fund Balance</i>	(420,861)	(321,794)	(314,573)	7,221
<i>Fund Balance Beginning of Year</i>	<u>761,708</u>	<u>761,708</u>	<u>761,708</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$340,847</u>	<u>\$439,914</u>	<u>\$447,135</u>	<u>\$7,221</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Bond Retirement Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Special Assessments	\$67,157	\$48,333	\$48,333	\$0
Expenditures				
Debt Service:				
Principal Retirement:				
1997 Portage County Sewer Various	1,836	1,836	1,836	0
2001/2010 Portage County Sewer Brimfield	29,000	29,000	29,000	0
2004 Portage County Sewer Various	5,000	5,000	5,000	0
2006 Portage County Water Fairacres Avenue	2,316	2,316	2,316	0
2007 Portage County Water Patricia Water Line	2,586	2,586	2,586	0
1999 Streetsboro Sewer Hale-McCraken	13,072	13,072	13,072	0
Total Principal Retirement	53,810	53,810	53,810	0
Interest and Fiscal Charges:				
1997 Portage County Sewer Various	248	217	217	0
2001/2010 Portage County Sewer Brimfield	7,046	7,362	7,361	1
2004 Portage County Sewer Various	740	822	822	0
2006 Portage County Water Fairacres Avenue	300	250	250	0
2007 Portage County Water Patricia Water Line	1,741	1,736	1,734	2
1999 Streetsboro Sewer Hale-McCraken	3,272	3,883	3,882	1
Total Interest and Fiscal Charges	13,347	14,270	14,266	4
Total Expenditures	67,157	68,080	68,076	4
Net Change in Fund Balance	0	(19,747)	(19,743)	4
Fund Balance Beginning of Year	78,893	78,893	78,893	0
Fund Balance End of Year	\$78,893	\$59,146	\$59,150	\$4

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment OWDA Loans Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Special Assessments	\$52,159	\$41,792	\$41,792	\$0
Expenditures				
Debt Service:				
Principal Retirement:				
1996 Patricia Avenue - Sewer Improvements	13,361	13,361	13,361	0
1999 Horning/Rhodes - Sewer Improvements	5,012	5,012	5,012	0
2001 Mantua Corners - Sewer Improvements	24,903	24,903	24,903	0
Total Principal Retirement	43,276	43,276	43,276	0
Interest and Fiscal Charges:				
1996 Patricia Avenue - Sewer Improvements	2,336	1,198	1,197	1
1999 Horning/Rhodes - Sewer Improvements	948	845	844	1
2001 Mantua Corners - Sewer Improvements	5,599	4,977	4,976	1
Total Interest and Fiscal Charges	8,883	7,020	7,017	3
<i>Total Expenditures</i>	52,159	50,296	50,293	3
<i>Net Change in Fund Balance</i>	0	(8,504)	(8,501)	3
<i>Fund Balance Beginning of Year</i>	39,603	39,603	39,603	0
<i>Fund Balance End of Year</i>	\$39,603	\$31,099	\$31,102	\$3

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$150,000	\$200,000	\$356,712	\$156,712
Charges for Services	534,000	522,650	522,645	(5)
Contributions and Donations	0	0	2,000	2,000
<i>Total Revenues</i>	<u>684,000</u>	<u>722,650</u>	<u>881,357</u>	<u>158,707</u>
Expenditures				
Capital Outlay:				
Kent Court	130,214	489,334	137,671	351,663
Veterans Memorial	0	4,000	2,982	1,018
Wireless 911 Upgrade	99,000	404,879	330,533	74,346
Kent Municipal Court	41,547	41,547	39,093	2,454
DD Capital Projects	0	150,000	0	150,000
<i>Total Expenditures</i>	<u>270,761</u>	<u>1,089,760</u>	<u>510,279</u>	<u>579,481</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	413,239	(367,110)	371,078	738,188
Other Financing Sources (Uses)				
Transfers Out	(500,000)	(568,858)	(568,858)	0
<i>Net Change in Fund Balance</i>	(86,761)	(935,968)	(197,780)	738,188
<i>Fund Balance Beginning of Year</i>	2,192,880	2,192,880	2,192,880	0
Prior Year Encumbrances Appropriated	130,214	130,214	130,214	0
<i>Fund Balance End of Year</i>	<u>\$2,236,333</u>	<u>\$1,387,126</u>	<u>\$2,125,314</u>	<u>\$738,188</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$654,008	\$2,368,204	\$1,769,924	(\$598,280)
Other	102,078	30,631	30,631	0
<i>Total Revenues</i>	<u>756,086</u>	<u>2,398,835</u>	<u>1,800,555</u>	<u>(598,280)</u>
Expenditures				
Capital Outlay:				
Prospect, Summit, Hayes Intersections	0	57,154	57,153	1
Sandy Lake	0	570,000	493,647	76,353
Safety Study	0	1,650	1,650	0
Summit/Powdermill	55,000	16,118	16,117	1
West Main Street Bridge	115,195	49,092	49,091	1
Brady Lake Road (A & B)	0	325,000	89,682	235,318
Liberty Street	1,772	43,195	43,195	0
Center Road Widening & Bridge	13,426	13,728	13,726	2
Newton Falls Road Culvert	110,000	13,426	0	13,426
2013 Culvert Replacement	0	21,293	5,214	16,079
Parkman Lake Road Resurfacing	1,746	2,197	2,197	0
2014 Culvert Replacement	57,709	60,547	60,545	2
Brady Lake Road Resurfacing	2,011	17,414	17,413	1
Prospect Street Resurfacing	13,547	49,366	43,048	6,318
2015 Culvert Replacement	0	525,000	202,485	322,515
High Street Bridge Replacement	29,298	681,736	668,766	12,970
Tallmadge Road	33,764	151,019	48,901	102,118
<i>Total Expenditures</i>	<u>433,468</u>	<u>2,597,935</u>	<u>1,812,830</u>	<u>785,105</u>
<i>Net Change in Fund Balance</i>	322,618	(199,100)	(12,275)	186,825
<i>Fund Balance Beginning of Year</i>	286,086	286,086	286,086	0
Prior Year Encumbrances Appropriated	92,446	92,446	92,446	0
<i>Fund Balance End of Year</i>	<u>\$701,150</u>	<u>\$179,432</u>	<u>\$366,257</u>	<u>\$186,825</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Freedom Secondary Railroad Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$1,000	\$880	\$1,760	\$880
Expenses				
Contractual Services	2,000	2,000	0	2,000
<i>Net Change in Fund Equity</i>	(1,000)	(1,120)	1,760	2,880
<i>Fund Equity Beginning of Year</i>	7,536	7,536	7,536	0
<i>Fund Equity End of Year</i>	<u>\$6,536</u>	<u>\$6,416</u>	<u>\$9,296</u>	<u>\$2,880</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
SCRAM Fund
For the Year Ended December 31, 2016

	<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	\$288,000	\$288,000	\$348,548	\$60,548
Expenses				
Personal Services	105,597	108,178	108,178	0
Contractual Services	181,000	180,000	179,179	821
Other	1,000	364	364	0
<i>Total Expenses</i>	<u>287,597</u>	<u>288,542</u>	<u>287,721</u>	<u>821</u>
<i>Net Change in Fund Equity</i>	403	(542)	60,827	61,369
<i>Fund Equity Beginning of Year</i>	<u>289,725</u>	<u>289,725</u>	<u>289,725</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$290,128</u></u>	<u><u>\$289,183</u></u>	<u><u>\$350,552</u></u>	<u><u>\$61,369</u></u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Electronic Fingerprinting Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$18,000	\$18,000	\$18,811	\$811
Expenses				
Personal Services	7,220	4,220	631	3,589
Materials and Supplies	2,000	2,000	0	2,000
Contractual Services	13,000	16,000	12,361	3,639
<i>Total Expenses</i>	22,220	22,220	12,992	9,228
<i>Net Change in Fund Equity</i>	(4,220)	(4,220)	5,819	10,039
<i>Fund Equity Beginning of Year</i>	15,933	15,933	15,933	0
<i>Fund Equity End of Year</i>	\$11,713	\$11,713	\$21,752	\$10,039

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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$1,030,000	\$1,029,521	\$1,029,522	\$1
Expenses				
Personal Services	9,925	75,393	59,054	16,339
Materials and Supplies	200	200	0	200
Contractual Services	852,400	1,068,699	1,026,121	42,578
<i>Total Expenses</i>	<u>862,525</u>	<u>1,144,292</u>	<u>1,085,175</u>	<u>59,117</u>
<i>Net Change in Fund Equity</i>	167,475	(114,771)	(55,653)	59,118
<i>Fund Equity Beginning of Year</i>	1,500,363	1,500,363	1,500,363	0
Prior Year Encumbrances Appropriated	<u>11,250</u>	<u>11,250</u>	<u>11,250</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,679,088</u></u>	<u><u>\$1,396,842</u></u>	<u><u>\$1,455,960</u></u>	<u><u>\$59,118</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$2,071,500	\$1,582,116	\$2,068,469	\$486,353
Other	0	0	2,230	2,230
<i>Total Revenues</i>	<u>2,071,500</u>	<u>1,582,116</u>	<u>2,070,699</u>	<u>488,583</u>
Expenses				
Personal Services	623,678	634,063	618,699	15,364
Materials and Supplies	509,679	311,906	300,227	11,679
Contractual Services	927,950	1,111,723	1,017,236	94,487
Other	362	362	0	362
<i>Total Expenses</i>	<u>2,061,669</u>	<u>2,058,054</u>	<u>1,936,162</u>	<u>121,892</u>
<i>Net Change in Fund Equity</i>	9,831	(475,938)	134,537	610,475
<i>Fund Equity Beginning of Year</i>	525,800	525,800	525,800	0
Prior Year Encumbrances Appropriated	<u>5,779</u>	<u>5,779</u>	<u>5,779</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$541,410</u></u>	<u><u>\$55,641</u></u>	<u><u>\$666,116</u></u>	<u><u>\$610,475</u></u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Health Benefits Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$10,246,000	\$10,246,000	\$11,111,572	\$865,572
Other	5,000	5,000	15,550	10,550
<i>Total Revenues</i>	<u>10,251,000</u>	<u>10,251,000</u>	<u>11,127,122</u>	<u>876,122</u>
Expenses				
Personal Services	112,498	128,243	128,230	13
Materials and Supplies	4,500	4,500	4,467	33
Contractual Services	1,643,340	2,156,340	1,533,645	622,695
Claims	4,697,763	9,697,763	9,216,357	481,406
Other	1,000	1,000	0	1,000
<i>Total Expenses</i>	<u>6,459,101</u>	<u>11,987,846</u>	<u>10,882,699</u>	<u>1,105,147</u>
<i>Net Change in Fund Equity</i>	3,791,899	(1,736,846)	244,423	1,981,269
<i>Fund Equity Beginning of Year</i>	3,176,264	3,176,264	3,176,264	0
Prior Year Encumbrances Appropriated	<u>347,763</u>	<u>347,763</u>	<u>347,763</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$7,315,926</u>	<u>\$1,787,181</u>	<u>\$3,768,450</u>	<u>\$1,981,269</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$16,000	\$0	\$0	\$0
Charges for Services	1,700,000	819,201	872,136	52,935
<i>Total Revenues</i>	<u>1,716,000</u>	<u>819,201</u>	<u>872,136</u>	<u>52,935</u>
Expenses				
Personal Services	97,740	147,474	146,710	764
Materials and Supplies	45,588	50,779	10,766	40,013
Contractual Services	1,043,000	930,453	837,119	93,334
Claims	611,682	585,956	251,413	334,543
<i>Total Expenses</i>	<u>1,798,010</u>	<u>1,714,662</u>	<u>1,246,008</u>	<u>468,654</u>
<i>Excess of Revenues Over (Under) Expenses</i> <i>Before Advances and Transfers</i>	(82,010)	(895,461)	(373,872)	521,589
Advances Out	(300,000)	(400,000)	0	400,000
Transfers In	100,000	0	0	0
Transfers Out	0	(80,000)	0	80,000
<i>Net Change in Fund Equity</i>	(282,010)	(1,375,461)	(373,872)	1,001,589
<i>Fund Equity Beginning of Year</i>	4,578,548	4,578,548	4,578,548	0
Prior Year Encumbrances Appropriated	59	59	59	0
<i>Fund Equity End of Year</i>	<u>\$4,296,597</u>	<u>\$3,203,146</u>	<u>\$4,204,735</u>	<u>\$1,001,589</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$10	\$10	\$13	\$3
Expenses				
Contractual Services	10	10	0	10
<i>Net Change in Fund Equity</i>	0	0	13	13
<i>Fund Equity Beginning of Year</i>	1,218	1,218	1,218	0
<i>Fund Equity End of Year</i>	\$1,218	\$1,218	\$1,231	\$13

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$0	\$0	\$89	\$89
Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	0	0	89	89
<i>Fund Equity Beginning of Year</i>	<u>8,357</u>	<u>8,357</u>	<u>8,357</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$8,357</u></u>	<u><u>\$8,357</u></u>	<u><u>\$8,446</u></u>	<u><u>\$89</u></u>

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Statistical Section

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Statistical Section

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

Contents	Pages(s)
<i>Financial Trends</i>	<i>S2 – S13</i>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<i>Revenue Capacity</i>	<i>S14 – S35</i>
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax and the Hospital charges for services.	
<i>Debt Capacity</i>	<i>S36 – S48</i>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<i>Economic and Demographic Information</i>	<i>S49 – S41</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)

	2016	2015	2014 (1)	2013
Governmental Activities				
Net Investment in Capital Assets	\$90,053,054	\$87,123,155	\$85,236,468	\$81,855,828
Restricted:				
Capital Projects	2,878,753	2,805,600	3,621,791	3,962,558
Debt Service	754,927	1,127,326	684,173	1,356,091
General Government	11,799,118	10,609,457	9,589,188	8,718,607
Public Safety	1,438,558	1,391,765	1,404,285	1,249,942
Public Works	11,627,575	10,729,073	10,047,251	8,770,476
Health	25,524,893	24,552,729	26,841,630	27,409,901
Human Services	3,648,939	3,782,441	4,420,032	4,501,127
Unclaimed Monies	417,681	359,854	353,986	438,835
Unrestricted (Deficit)	(5,813,885)	(7,710,947)	(11,248,668)	15,914,627
<i>Total Governmental Activities Net Position</i>	<u>142,329,613</u>	<u>134,770,453</u>	<u>130,950,136</u>	<u>154,177,992</u>
Business Type - Activities				
Net Investment in Capital Assets	105,907,886	102,328,720	97,905,110	147,692,785
Restricted:				
Portage County Sewer	0	3,722	14,454	21,258
Streetsboro Sewer	834,055	926,939	1,108,774	1,285,491
Robinson Memorial Portage County Hospital	0	0	0	3,318,000
Unrestricted	24,763,881	25,024,261	21,887,384	84,580,103
<i>Total Business-Type Activities Net Position</i>	<u>131,505,822</u>	<u>128,283,642</u>	<u>120,915,722</u>	<u>236,897,637</u>
Primary Government				
Net Investment in Capital Assets	195,960,940	189,451,875	183,141,578	229,548,613
Restricted	58,924,499	56,288,906	58,085,564	61,032,286
Unrestricted	18,949,996	17,313,314	10,638,716	100,494,730
<i>Total Primary Government Net Position</i>	<u>\$273,835,435</u>	<u>\$263,054,095</u>	<u>\$251,865,858</u>	<u>\$391,075,629</u>

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

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

2012	2011	2010	2009	2008	2007
\$77,411,143	\$74,210,233	\$73,085,024	\$70,312,989	\$67,117,830	\$67,056,559
4,348,934	4,824,353	4,617,063	8,018,926	5,069,859	3,352,417
1,024,017	1,043,271	1,156,289	880,598	942,424	1,026,684
7,753,527	7,523,081	8,364,972	10,780,290	9,837,909	9,399,578
1,323,307	2,195,354	1,650,465	1,439,514	1,695,474	1,370,972
9,594,846	9,569,805	9,398,170	10,042,913	10,704,283	10,319,083
33,146,087	35,385,824	32,152,763	29,789,486	28,251,707	23,916,373
3,796,105	3,737,985	3,914,547	6,798,816	9,673,757	9,866,701
489,971	0	0	0	0	0
20,556,908	21,217,918	20,189,487	16,728,381	24,153,360	22,821,112
159,444,845	159,707,824	154,528,780	154,791,913	157,446,603	149,129,479
146,696,654	146,290,851	129,794,921	116,847,593	106,731,595	101,234,601
27,796	34,077	40,112	48,724	51,482	56,835
1,457,235	1,624,148	1,786,367	2,021,186	2,097,255	2,246,180
3,160,000	3,036,000	3,613,000	3,213,000	3,256,000	3,445,000
97,069,398	96,872,787	108,433,342	112,532,135	123,799,004	115,592,447
248,411,083	247,857,863	243,667,742	234,662,638	235,935,336	222,575,063
224,107,797	220,501,084	202,879,945	187,160,582	173,849,425	168,291,160
66,121,825	68,973,898	66,693,748	73,033,453	71,580,150	64,999,823
117,626,306	118,090,705	128,622,829	129,260,516	147,952,364	138,413,559
\$407,855,928	\$407,565,687	\$398,196,522	\$389,454,551	\$393,381,939	\$371,704,542

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

	2016	2015	2014	2013
Program Revenues				
Governmental Activities:				
Charges for Services, Sales and Assessments				
General Government:				
Legislative and Executive	\$10,355,422	\$6,677,085	\$8,596,728	\$7,340,656
Judicial	3,447,345	3,795,076	4,473,159	3,157,396
Public Safety	2,034,319	4,843,756	1,647,840	4,739,821
Public Works	449,380	371,936	273,457	535,499
Health	839,819	815,704	958,723	886,599
Human Services	7,221,912	7,218,849	4,898,649	2,900,374
Total Charges for Services, Sales and Assessments	24,348,197	23,722,406	20,848,556	19,560,345
Operating Grants and Contributions	36,941,472	34,241,517	34,849,105	31,172,976
Capital Grants and Contributions	2,126,636	2,460,515	3,416,553	1,864,059
<i>Total Governmental Activities Program Revenue</i>	<u>63,416,305</u>	<u>60,424,438</u>	<u>59,114,214</u>	<u>52,597,380</u>
Business-Type Activities:				
Charges for Services, Sales and Assessments				
Nursing Home (1)	0	0	0	432,545
Solid Waste Recycling Center	2,532,102	2,739,112	2,867,949	3,078,386
Portage County Sewer	7,631,131	7,536,406	7,775,311	8,508,256
Portage County Water	5,880,564	5,029,426	4,342,557	4,179,219
Streetsboro Sewer	4,104,787	4,124,902	4,687,819	4,207,331
Robinson Memorial Portage County Hospital (2)	0	0	0	126,374,000
Freedom Secondary Railroad	1,760	0	0	0
SCRAM	348,548	243,038	349,139	258,156
Electronic Fingerprinting	18,811	18,391	15,784	17,999
Storm Water Management	1,027,834	1,036,463	1,037,223	1,030,480
Other (3)	0	0	0	0
Total Charges for Services, Sales and Assessments	21,545,537	20,727,738	21,075,782	148,086,372
Operating Grants and Contributions	0	0	0	693,000
Capital Grants and Contributions	375,832	349,259	323,609	1,194,065
<i>Total Business-Type Activities Program Revenue</i>	<u>21,921,369</u>	<u>21,076,997</u>	<u>21,399,391</u>	<u>149,973,437</u>
<i>Total Primary Government Program Revenues</i>	<u>\$85,337,674</u>	<u>\$81,501,435</u>	<u>\$80,513,605</u>	<u>\$202,570,817</u>

2012	2011	2010	2009	2008	2007
\$8,972,657	\$4,418,618	\$7,020,962	\$6,527,362	\$6,348,180	\$8,985,963
4,279,381	5,797,290	3,362,582	2,779,627	2,880,547	3,258,583
1,725,800	4,435,545	4,014,425	3,904,168	3,973,720	1,527,926
427,225	413,229	449,310	992,087	883,357	1,055,347
865,876	957,051	798,961	710,935	650,903	639,527
2,840,523	3,114,124	2,699,171	3,246,928	2,964,832	3,196,471
19,111,462	19,135,857	18,345,411	18,161,107	17,701,539	18,663,817
36,882,561	42,006,358	43,134,213	36,453,298	43,821,116	51,567,202
2,989,306	4,562,695	4,535,512	862,113	3,265,904	611,554
58,983,329	65,704,910	66,015,136	55,476,518	64,788,559	70,842,573
6,196,085	6,782,391	6,264,291	6,446,931	6,155,276	6,151,411
3,491,340	4,373,906	3,839,676	3,111,702	3,785,091	3,779,876
8,282,949	8,216,652	7,132,086	6,368,313	7,729,523	7,125,572
4,294,066	4,155,852	4,637,129	3,917,932	4,178,191	4,466,435
4,175,615	4,178,067	4,003,862	3,844,159	4,194,684	3,642,309
137,534,000	143,122,000	146,194,000	139,363,000	142,796,000	137,298,000
580	1,130	750	880	0	0
258,492	205,398	189,774	273,915	0	0
14,487	18,336	19,066	25,726	0	0
1,030,659	1,033,969	1,037,339	734,468	0	0
0	0	0	0	295,603	213,759
165,278,273	172,087,701	173,317,973	164,087,026	169,134,368	162,677,362
556,883	413,496	881,244	324,803	1,110,234	1,711,256
1,544,576	2,372,645	862,375	300,081	1,021,516	3,414,662
167,379,732	174,873,842	175,061,592	164,711,910	171,266,118	167,803,280
\$226,363,061	\$240,578,752	\$241,076,728	\$220,188,428	\$236,054,677	\$238,645,853

(continued)

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

	2016	2015	2014	2013
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$17,383,868	\$14,822,794	\$14,383,986	\$15,393,443
Judicial	10,666,576	10,415,134	10,310,350	9,303,705
Public Safety	19,833,819	17,420,053	15,932,331	16,963,636
Public Works	10,949,095	10,942,717	8,099,243	10,404,282
Health	28,759,666	29,729,664	29,521,389	33,097,327
Human Services	26,229,643	25,517,708	22,987,975	18,633,983
Interest and Fiscal Charges	669,577	778,556	813,647	837,526
<i>Total Governmental Activities Expenses</i>	<u>114,492,244</u>	<u>109,626,626</u>	<u>102,048,921</u>	<u>104,633,902</u>
Business-Type Activities:				
Nursing Home (1)	0	0	0	671,697
Solid Waste Recycling Center	2,650,437	3,617,033	2,999,017	3,260,560
Portage County Sewer	6,818,031	5,757,168	9,201,349	5,575,767
Portage County Water	4,405,340	3,585,693	3,187,095	3,507,278
Streetsboro Sewer	3,547,313	3,698,484	2,020,492	5,236,761
Robinson Memorial Portage County Hospital (2)	0	0	0	152,982,000
Freedom Secondary Railroad	4,975	3,471	2,296	7,371
SCRAM	281,175	295,763	292,034	292,577
Electronic Fingerprinting	12,212	19,765	17,230	20,898
Storm Water Management	1,029,982	784,387	788,576	733,378
Other (3)	0	0	0	0
<i>Total Business-Type Activities Expenses</i>	<u>18,749,465</u>	<u>17,761,764</u>	<u>18,508,089</u>	<u>172,288,287</u>
<i>Total Primary Government Program Expenses</i>	<u>133,241,709</u>	<u>127,388,390</u>	<u>120,557,010</u>	<u>276,922,189</u>
Net (Expense)/Revenue				
Governmental Activities	(51,075,939)	(49,202,188)	(42,934,707)	(52,036,522)
Business-Type Activities	3,171,904	3,315,233	2,891,302	(22,314,850)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$47,904,035)</u>	<u>(\$45,886,955)</u>	<u>(\$40,043,405)</u>	<u>(\$74,351,372)</u>

2012	2011	2010	2009	2008	2007
\$15,650,431	\$16,368,920	\$20,223,876	\$16,187,591	\$16,497,501	\$16,363,308
10,220,577	10,047,637	10,384,799	10,194,530	10,067,912	10,150,300
17,083,543	16,766,816	16,633,078	16,106,352	16,542,880	16,524,551
8,932,633	9,673,124	9,109,063	7,255,012	9,042,327	9,866,316
34,897,816	32,287,200	34,831,584	33,377,712	33,204,346	34,676,228
18,599,585	21,237,013	22,847,102	25,494,447	26,337,284	27,630,851
698,181	1,017,474	1,087,187	843,965	941,204	934,713
106,082,766	107,398,184	115,116,689	109,459,609	112,633,454	116,146,267
6,269,290	6,900,325	6,608,943	5,875,673	6,667,354	6,512,251
3,429,672	3,521,755	3,655,671	2,350,593	3,670,488	3,479,747
5,297,668	6,361,657	7,057,194	7,432,239	7,889,824	6,260,415
3,099,114	3,342,205	3,381,903	2,036,563	3,498,182	2,805,174
3,151,727	3,866,177	3,528,699	3,045,310	3,014,470	3,215,320
151,067,000	153,148,000	149,284,000	150,716,000	143,772,000	138,903,000
7,421	35,903	5,525	4,864	0	0
151,033	242,043	151,447	249,828	0	0
18,916	21,710	13,620	21,844	0	0
751,911	543,762	488,442	180,302	0	0
0	0	0	0	213,255	130,273
173,243,752	177,983,537	174,175,444	171,913,216	168,725,573	161,306,180
279,326,518	285,381,721	289,292,133	281,372,825	281,359,027	277,452,447
(47,099,437)	(41,693,274)	(49,101,553)	(53,983,091)	(47,844,895)	(45,303,694)
(5,864,020)	(3,109,695)	886,148	(7,201,306)	2,540,545	6,497,100
(\$52,963,457)	(\$44,802,969)	(\$48,215,405)	(\$61,184,397)	(\$45,304,350)	(\$38,806,594)

(continued)

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

	2016	2015	2014	2013
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$4,029,323	\$3,448,578	\$4,069,806	\$3,572,758
Health - Mental Health and Recovery Board	3,601,888	3,588,756	3,521,165	3,490,537
Health - Developmental Disabilities	13,193,732	13,117,364	12,851,010	12,724,479
Human Services - Child Welfare Levy	2,475,017	2,465,065	2,418,045	2,397,054
Bond Retirement	2,002,371	2,458,342	1,578,875	2,167,314
Sales Tax Levied for General Purposes				
General Purposes	26,233,218	21,271,135	19,904,631	18,399,961
Grants and Entitlements not Restricted				
to Specific Programs	5,498,548	4,853,286	4,495,998	4,831,792
Investment Earnings	910,553	956,096	680,430	407,052
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	690,449	863,883	1,441,394	1,201,537
Special Item	0	0	4,141,813	0
Transfers	0	0	0	(2,422,815)
<i>Total Governmental Activities</i>	<u>58,635,099</u>	<u>53,022,505</u>	<u>55,103,167</u>	<u>46,769,669</u>
Business-Type Activities:				
Investment Earnings	0	0	5,574	269,026
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	50,276	27,850	41,617	8,136,955
Special Item	0	4,024,837	(115,902,000)	(27,392)
Transfers	0	0	0	2,422,815
<i>Total Business-Type Activities</i>	<u>50,276</u>	<u>4,052,687</u>	<u>(115,854,809)</u>	<u>10,801,404</u>
<i>Total Primary Government General</i>				
<i>Revenues and Changes in Net Position</i>	<u>58,685,375</u>	<u>57,075,192</u>	<u>(60,751,642)</u>	<u>57,571,073</u>
Change in Net Position				
Governmental Activities	7,559,160	3,820,317	12,168,460	(5,266,853)
Business-Type Activities	3,222,180	7,367,920	(112,963,507)	(11,513,446)
<i>Total Primary Government Change in Net Position</i>	<u>\$10,781,340</u>	<u>\$11,188,237</u>	<u>(\$100,795,047)</u>	<u>(\$16,780,299)</u>

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

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

2012	2011	2010	2009	2008	2007
\$4,299,828	\$4,320,033	\$4,639,442	\$4,689,995	\$4,725,109	\$4,874,408
3,404,643	3,382,329	3,599,777	3,475,692	3,523,173	3,684,255
12,404,664	12,309,336	13,100,980	12,684,475	12,949,817	13,782,990
2,338,022	2,322,468	2,471,589	2,386,289	2,419,157	2,528,936
1,589,537	1,425,570	1,395,310	1,399,531	1,397,524	1,425,811
17,375,231	16,719,150	16,017,457	15,887,390	15,133,051	14,884,819
3,371,174	3,566,900	4,564,296	8,079,481	9,714,340	6,726,277
1,219,179	1,672,673	1,580,211	2,287,174	5,638,206	7,185,817
9,361	0	0	0	0	0
824,819	1,153,859	1,817,774	450,374	661,642	382,291
0	0	0	0	0	0
0	0	(348,416)	(12,000)	0	0
46,836,458	46,872,318	48,838,420	51,328,401	56,162,019	55,475,604
562,445	1,911,351	2,757,204	1,136,198	6,757,500	7,212,249
0	0	51	0	0	0
5,854,795	5,388,465	5,013,285	4,780,410	4,062,228	4,127,465
0	0	0	0	0	0
0	0	348,416	12,000	0	0
6,417,240	7,299,816	8,118,956	5,928,608	10,819,728	11,339,714
53,253,698	54,172,134	56,957,376	57,257,009	66,981,747	66,815,318
(262,979)	5,179,044	(263,133)	(2,654,690)	8,317,124	10,171,910
553,220	4,190,121	9,005,104	(1,272,698)	13,360,273	17,836,814
\$290,241	\$9,369,165	\$8,741,971	(\$3,927,388)	\$21,677,397	\$28,008,724

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

	2016	2015	2014	2013
General Fund				
Nonspendable	\$983,287	\$832,505	\$854,705	\$1,074,046
Committed	61,640	70,763	3,787	13,056
Assigned	6,408,234	2,308,181	1,639,648	302,129
Unassigned	12,583,029	12,409,140	11,631,071	11,102,216
Reserved	0	0	0	0
Unreserved	0	0	0	0
Total General Fund	20,036,190	15,620,589	14,129,211	12,491,447
All Other Governmental Funds				
Nonspendable	463,519	478,539	502,406	267,821
Restricted	53,553,794	50,571,910	52,848,227	48,648,288
Assigned	0	0	0	0
Unassigned (Deficit)	0	(61,494)	0	(1,247,525)
Reserved	0	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue funds	0	0	0	0
Debt Service funds	0	0	0	0
Capital Projects funds (Deficit)	0	0	0	0
Total All Other Governmental Funds	54,017,313	50,988,955	53,350,633	47,668,584
Total Governmental Funds	\$74,053,503	\$66,609,544	\$67,479,844	\$60,160,031

Note: The County implemented GASB 54 in 2011.

2012	2011	2010	2009	2008	2007
\$1,130,194	\$1,185,954	\$1,162,623	\$0	\$0	\$0
27,339	27,212	0	0	0	0
310,466	156,105	130,325	0	0	0
14,476,907	14,406,292	13,987,468	0	0	0
0	0	0	1,116,964	1,588,332	1,851,224
0	0	0	11,534,365	15,187,393	15,581,029
15,944,906	15,775,563	15,280,416	12,651,329	16,775,725	17,432,253
326,151	295,152	217,949	0	0	0
55,138,985	57,884,206	54,015,010	0	0	0
22,772	22,558	131,310	0	0	0
(94,739)	(80,347)	(188,129)	0	0	0
0	0	0	7,972,563	8,018,884	11,430,353
0	0	0	45,261,931	42,470,940	38,289,501
0	0	0	542,990	545,061	591,869
0	0	0	3,787,231	(974,272)	(1,150,683)
55,393,169	58,121,569	54,176,140	57,564,715	50,060,613	49,161,040
\$71,338,075	\$73,897,132	\$69,456,556	\$70,216,044	\$66,836,338	\$66,593,293

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

	2016	2015	2014	2013
Revenues				
Property Taxes	\$25,842,394	\$24,204,085	\$24,696,480	\$24,480,849
Permissive Sales Tax	26,096,524	21,051,047	19,824,719	18,453,324
Intergovernmental	44,420,389	41,314,828	42,819,302	37,957,307
Interest	910,553	956,096	690,246	462,477
Licenses and Permits	822,515	681,195	706,458	667,523
Fines and Forfeitures	1,397,318	1,388,701	1,406,590	1,387,228
Rentals and Royalties	673,120	635,356	432,392	588,552
Charges for Services	21,439,702	20,951,567	18,298,580	16,902,146
Contributions and Donations	32,157	36,053	26,728	21,698
Special Assessments	100,057	114,173	157,505	157,918
Other	672,669	845,910	1,012,334	756,207
<i>Total Revenues</i>	<u>122,407,398</u>	<u>112,179,011</u>	<u>110,071,334</u>	<u>101,835,229</u>
Expenditures				
General Government:				
Legislative and Executive	17,536,499	14,416,347	14,636,161	14,909,363
Judicial	10,238,332	10,060,012	10,035,961	9,930,829
Public Safety	18,322,779	16,833,094	16,315,366	16,582,310
Public Works	9,230,612	8,526,366	6,648,903	8,764,857
Health	27,990,789	30,030,896	29,621,665	32,683,685
Human Services	25,704,997	25,787,892	23,157,428	18,279,278
Capital Outlay	2,751,770	4,103,565	6,748,917	13,351,804
Debt Service:				
Principal	2,446,868	2,438,969	1,776,068	1,732,768
Interest and Fiscal Charges	740,793	852,170	875,164	882,896
Bond Issuance Costs	0	0	5,888	0
<i>Total Expenditures</i>	<u>114,963,439</u>	<u>113,049,311</u>	<u>109,821,521</u>	<u>117,117,790</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>7,443,959</u>	<u>(870,300)</u>	<u>249,813</u>	<u>(15,282,561)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
General Obligation Bonds Issued	0	0	7,517,647	0
General Obligation Notes Issued	0	0	0	0
Special Assessment Bonds Issued	0	0	37,353	0
Premium on Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	(485,000)	0
Transfers In	729,571	1,255,353	213,618	8,459,660
Transfers Out	(729,571)	(1,255,353)	(213,618)	(4,355,143)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>7,070,000</u>	<u>4,104,517</u>
Net Change in Fund Balances	<u><u>\$7,443,959</u></u>	<u><u>(\$870,300)</u></u>	<u><u>\$7,319,813</u></u>	<u><u>(\$11,178,044)</u></u>
Debt Service as a Percentage of Noncapital Expenditures	2.89%	3.01%	2.77%	2.57%

2012	2011	2010	2009	2008	2007
\$24,761,739	\$24,290,406	\$24,796,479	\$24,283,281	\$24,797,602	\$26,246,567
17,375,231	16,512,176	15,924,811	14,468,520	15,133,051	14,884,819
44,159,878	49,618,368	52,669,012	52,427,702	55,266,725	56,912,448
1,226,793	1,672,673	1,580,211	2,287,174	5,638,206	7,185,817
538,383	492,508	467,262	428,144	349,881	307,195
1,453,955	1,744,657	1,999,430	1,938,190	1,978,215	1,835,303
653,947	583,730	603,554	640,100	617,658	737,836
16,459,785	16,306,368	15,261,866	15,162,171	14,750,779	15,783,483
24,616	33,594	36,474	65,762	54,515	151,283
165,354	353,112	169,642	187,439	156,716	166,744
815,958	1,133,687	1,817,774	450,374	627,840	365,772
<u>107,635,639</u>	<u>112,741,279</u>	<u>115,326,515</u>	<u>112,338,857</u>	<u>119,371,188</u>	<u>124,577,267</u>
15,192,054	15,230,245	18,947,055	15,679,054	16,335,588	14,610,626
9,714,004	9,455,783	9,781,026	9,935,782	10,364,707	9,614,323
16,567,292	15,741,676	15,672,135	15,963,729	16,383,634	14,787,475
8,253,201	8,092,524	9,175,105	7,880,399	7,402,669	8,219,537
34,314,897	31,701,851	35,017,741	32,830,003	33,619,238	32,753,221
18,405,900	21,113,505	22,116,484	26,021,871	26,323,253	26,350,990
5,774,512	4,864,983	5,008,028	2,932,435	6,766,711	2,134,970
1,329,284	1,353,512	5,225,957	1,028,713	985,747	913,715
647,585	740,518	729,377	840,165	937,446	892,999
0	0	67,805	0	0	0
<u>110,198,729</u>	<u>108,294,597</u>	<u>121,740,713</u>	<u>113,112,151</u>	<u>119,118,993</u>	<u>110,277,856</u>
<u>(2,563,090)</u>	<u>4,446,682</u>	<u>(6,414,198)</u>	<u>(773,294)</u>	<u>252,195</u>	<u>14,299,411</u>
139,033	83,894	10,165	0	0	0
0	0	10,015,000	0	0	56,760
0	0	0	4,165,000	0	0
0	0	301,000	0	0	0
0	0	208,964	0	0	0
0	0	(6,354,699)	0	0	0
335,499	182,227	1,853,660	419,565	703,837	2,895,088
(470,499)	(272,227)	(379,380)	(431,565)	(712,987)	(2,895,088)
<u>4,033</u>	<u>(6,106)</u>	<u>5,654,710</u>	<u>4,153,000</u>	<u>(9,150)</u>	<u>56,760</u>
<u>(\$2,559,057)</u>	<u>\$4,440,576</u>	<u>(\$759,488)</u>	<u>\$3,379,706</u>	<u>\$243,045</u>	<u>\$14,356,171</u>
1.95%	2.02%	5.22%	1.74%	1.73%	1.68%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU		Assessed Value	Estimated Actual Value
2016	\$2,614,942,020	\$665,830,115	\$9,373,634,671	\$117,733,710	\$133,788,307
2015	2,553,852,390	631,400,180	9,100,721,629	106,351,610	120,854,102
2014	2,539,040,940	638,398,300	9,078,397,829	98,421,910	111,843,080
2013	2,528,419,240	609,830,050	8,966,426,543	90,249,960	102,556,773
2012	2,648,704,410	611,165,440	9,313,913,857	83,346,320	94,711,727
2011	2,639,633,210	631,344,180	9,345,649,686	79,897,680	90,792,818
2010	2,629,045,580	646,635,170	9,359,087,857	77,794,170	88,402,466
2009	2,725,384,926	628,676,000	9,583,031,217	75,406,650	85,689,375
2008	2,688,801,083	622,826,390	9,461,792,780	74,426,490	84,575,557
2007	2,635,600,332	618,058,900	9,296,169,234	93,860,160	106,659,273

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	\$3,398,505,845	\$9,507,422,978	35.7%	\$8.41722
0	0	3,291,604,180	9,221,575,731	35.7	8.52668
0	0	3,275,861,150	9,190,240,908	35.6	8.51365
0	0	3,228,499,250	9,068,983,316	35.6	8.51401
0	0	3,343,216,170	9,408,625,584	35.5	8.24245
0	0	3,350,875,070	9,436,442,504	35.5	8.22785
3,628,145	58,050,320	3,357,103,065	9,505,540,643	35.3	8.21944
7,347,114	117,553,824	3,436,814,690	9,786,274,416	35.1	8.00103
75,486,205	1,207,779,280	3,461,540,168	10,754,147,617	32.2	8.11041
106,254,019	850,032,152	3,453,773,411	10,252,860,659	33.7	8.17751

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

	2016	2015	2014	2013
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	0.05483	0.05581	0.05584	0.05584
Commercial/Industrial and Public Utility Real	0.09203	0.09488	0.09455	0.09569
General Business and Public Utility Personal	0.30000	0.30000	0.30000	0.30000
1976 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	0.16085	0.16372	0.16378	0.16378
Commercial/Industrial and Public Utility Real	0.26994	0.27832	0.27735	0.28068
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	0.18278	0.18605	0.18612	0.18612
Commercial/Industrial and Public Utility Real	0.30675	0.31627	0.31517	0.31895
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
1979 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.14579	0.14840	0.14845	0.14845
Commercial/Industrial and Public Utility Real	0.20218	0.20846	0.20774	0.21023
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	0.79346	0.80766	0.80796	0.80796
Commercial/Industrial and Public Utility Real	0.92700	0.95578	0.95246	0.96388
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	0.95186	0.96889	0.96925	0.96925
Commercial/Industrial and Public Utility Real	1.09190	1.12581	1.12189	1.13535
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
1995 Child Welfare Current Expense				
Residential/Agricultural Real	0.31668	0.32234	0.32246	0.32246
Commercial/Industrial and Public Utility Real	0.33610	0.34654	0.34533	0.34947
General Business and Public Utility Personal	0.49000	0.49000	0.49000	0.49000
1995 Child Welfare Current Expense				
Residential/Agricultural Real	0.48471	0.49338	0.49356	0.49356
Commercial/Industrial and Public Utility Real	0.51444	0.53041	0.52857	0.53491
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	1.16330	1.18411	1.18455	1.18455
Commercial/Industrial and Public Utility Real	1.23465	1.27299	1.26856	1.28378
General Business and Public Utility Personal	1.80000	1.80000	1.80000	1.80000
2004 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.97742	0.99491	0.99528	0.99528
Commercial/Industrial and Public Utility Real	0.90708	0.93525	0.93200	0.94317
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000

2012	2011	2010	2009	2008	2007
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000
0.05323	0.05321	0.05317	0.05075	0.05070	0.05065
0.09416	0.09327	0.09251	0.09283	0.09270	0.09185
0.30000	0.30000	0.30000	0.30000	0.30000	0.30000
0.15613	0.15608	0.15596	0.14886	0.14880	0.14857
0.27619	0.27360	0.27135	0.27231	0.27200	0.26941
0.88000	0.88000	0.88000	0.88000	0.88000	0.88000
0.17742	0.17736	0.17723	0.16916	0.16910	0.16883
0.31385	0.31091	0.30836	0.30944	0.30910	0.30615
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.14152	0.14147	0.14136	0.13493	0.13490	0.13467
0.20687	0.20493	0.20324	0.20396	0.20380	0.20179
0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
0.77020	0.76996	0.76936	0.73434	0.73420	0.73294
0.94847	0.93959	0.93186	0.93512	0.93420	0.92520
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.92396	0.92367	0.92295	0.88094	0.88080	0.87925
1.11719	1.10673	1.09763	1.10148	1.10040	1.08978
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.30739	0.30729	0.30706	0.29308	0.29300	0.29252
0.34389	0.34067	0.33786	0.33905	0.33870	0.33545
0.49000	0.49000	0.49000	0.49000	0.49000	0.49000
0.47050	0.47035	0.46998	0.44859	0.44850	0.44773
0.52636	0.52143	0.51714	0.51895	0.51840	0.51344
0.75000	0.75000	0.75000	0.75000	0.75000	0.75000
1.12920	1.12884	1.12796	1.07662	1.07650	1.07456
1.26325	1.25143	1.24113	1.24548	1.24420	1.23226
1.80000	1.80000	1.80000	1.80000	1.80000	1.80000
0.94877	0.94847	0.94774	0.90459	0.90450	0.90286
0.92809	0.91940	0.91184	0.91504	0.91410	0.90532
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

	2016	2015	2014	2013
2004 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	\$0.87968	\$0.89542	\$0.89575	\$0.89575
Commercial/Industrial and Public Utility Real	0.81637	0.84172	0.83880	0.84886
General Business and Public Utility Personal	0.90000	0.90000	0.90000	0.90000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$6.11137	\$6.22069	\$6.22299	\$6.22299
Commercial/Industrial and Public Utility Real	6.69845	6.90642	6.88242	6.96495
General Business and Public Utility Personal	11.62000	11.62000	11.62000	11.62000
Total Millage by type of Property				
Residential/Agricultural Real	\$8.11137	\$8.22069	\$8.22299	\$8.22299
Commercial/Industrial and Public Utility Real	8.69845	8.90642	8.88242	8.96495
General Business and Public Utility Personal	13.62000	13.62000	13.62000	13.62000
Total Weighted Average Tax Rate	\$8.41722	\$8.52668	\$8.51365	\$8.51401
Overlapping Rates by Taxing District				
Cities				
Aurora				
Residential/Agricultural Real	\$5.75418	\$5.83161	\$5.85500	\$5.85590
Commercial/Industrial and Public Utility Real	5.86283	5.86523	5.84352	5.89966
General Business and Public Utility Personal	7.65000	7.66000	7.68000	7.68000
Kent - Field Local School District				
Residential/Agricultural Real	6.38853	6.46229	6.46150	6.46668
Commercial/Industrial and Public Utility Real	5.68866	6.15665	6.11522	6.16927
General Business and Public Utility Personal	6.84000	6.84000	6.84000	6.84000
Kent - Kent City School District				
Residential/Agricultural Real	9.08853	9.16229	9.16150	9.16668
Commercial/Industrial and Public Utility Real	8.38866	8.85665	8.81522	8.86927
General Business and Public Utility Personal	9.54000	9.54000	9.54000	9.54000
Ravenna				
Residential/Agricultural Real	3.40000	3.40000	3.40000	3.40000
Commercial/Industrial and Public Utility Real	3.40000	3.40000	3.40000	3.40000
General Business and Public Utility Personal	3.40000	3.40000	3.40000	3.40000
Streetsboro				
Residential/Agricultural Real	2.90000	2.90000	2.90000	2.90000
Commercial/Industrial and Public Utility Real	2.90000	2.90000	2.90000	2.90000
General Business and Public Utility Personal	2.90000	2.90000	2.90000	2.90000
Tallmadge - Field Local School District				
Residential/Agricultural Real	3.95000	3.95000	3.94946	3.95000
Commercial/Industrial and Public Utility Real	3.74335	3.76309	3.88351	3.95000
General Business and Public Utility Personal	3.95000	3.95000	3.95000	3.95000
Tallmadge - Tallmadge City School District				
Residential/Agricultural Real	5.05000	5.05000	5.04946	5.05000
Commercial/Industrial and Public Utility Real	4.84335	4.86309	4.98351	5.05000
General Business and Public Utility Personal	5.05000	5.05000	5.05000	5.05000

2012	2011	2010	2009	2008	2007
\$0.85390	\$0.85362	\$0.85296	\$0.81414	\$0.81400	\$0.81258
0.83528	0.82746	0.82066	0.82354	0.82270	0.81479
0.90000	0.90000	0.90000	0.90000	0.90000	0.90000
\$5.93222	\$5.93032	\$5.92573	\$5.65599	\$5.65500	\$5.64516
6.85359	6.78942	6.73358	6.75718	6.75030	6.68544
11.62000	11.62000	11.62000	11.62000	11.62000	11.62000
\$7.93222	\$7.93032	\$7.92573	\$7.65599	\$7.65500	\$7.64516
8.85359	8.78942	8.73358	8.75718	8.75030	8.68544
13.62000	13.62000	13.62000	13.62000	13.62000	13.62000
\$8.24245	\$8.22785	\$8.21944	\$8.00103	\$8.11041	\$8.17751
\$5.89495	\$5.89469	\$7.21247	\$6.90473	\$7.02391	\$6.61087
6.00727	6.01674	7.04261	7.12499	7.24649	6.90665
7.77000	7.77000	10.27000	8.84000	8.96000	8.78000
6.27752	6.27223	6.13082	5.89677	5.89301	5.89379
6.51026	6.47753	6.33809	6.25192	6.23869	6.20174
6.84000	6.84000	6.84000	6.84000	6.84000	6.84000
8.97752	8.97223	8.83082	8.59677	8.59301	8.59379
9.21026	9.17753	9.03809	8.95192	8.93869	8.90174
9.54000	9.54000	9.54000	9.54000	9.54000	9.54000
3.40000	3.40000	3.40000	3.40000	3.40000	3.40000
3.40000	3.40000	3.40000	3.40000	3.40000	3.40000
3.40000	3.40000	3.40000	3.40000	3.40000	3.40000
2.90000	2.90000	2.90000	2.90000	2.90000	2.90000
2.90000	2.90000	2.90000	2.90000	2.90000	2.90000
2.90000	2.90000	2.90000	2.90000	2.90000	2.90000
3.95000	3.95000	3.95000	3.95000	3.93745	2.62294
3.95000	3.94814	3.95000	3.95000	3.84698	3.17892
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
5.05000	5.05000	5.05000	5.05000	5.03745	3.72294
5.05000	5.04814	5.05000	5.05000	4.94698	4.27892
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

	2016	2015	2014	2013
Villages				
Brady Lake				
Residential/Agricultural Real	\$9.32345	\$9.55146	\$9.56813	\$9.55152
Commercial/Industrial and Public Utility Real	10.64735	10.64735	10.64735	10.64735
General Business and Public Utility Personal	13.95000	13.95000	13.95000	13.95000
Garrettsville				
Residential/Agricultural Real	2.60000	2.60000	2.60000	2.60000
Commercial/Industrial and Public Utility Real	2.60000	2.60000	2.60000	2.60000
General Business and Public Utility Personal	2.60000	2.60000	2.60000	2.60000
Hiram				
Residential/Agricultural Real	12.02042	9.05842	9.05842	9.05586
Commercial/Industrial and Public Utility Real	10.86759	7.88163	7.88163	7.88163
General Business and Public Utility Personal	12.20000	9.20000	9.20000	9.20000
Mantua				
Residential/Agricultural Real	6.65000	6.64851	2.80000	2.80000
Commercial/Industrial and Public Utility Real	6.64396	6.65000	2.80000	2.80000
General Business and Public Utility Personal	6.65000	6.65000	2.80000	2.80000
Mogadore				
Residential/Agricultural Real	2.15000	2.15000	2.15000	2.15000
Commercial/Industrial and Public Utility Real	2.15000	2.15000	2.15000	2.15000
General Business and Public Utility Personal	2.15000	2.15000	2.15000	2.15000
Sugar Bush Knolls				
Residential/Agricultural Real	12.20000	12.20000	9.20000	9.20000
Commercial/Industrial and Public Utility Real	12.20000	12.20000	9.20000	9.20000
General Business and Public Utility Personal	12.20000	12.20000	9.20000	9.20000
Windham				
Residential/Agricultural Real	3.50000	3.50000	3.50000	3.50000
Commercial/Industrial and Public Utility Real	3.50000	3.50000	3.50000	3.50000
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
Townships				
Atwater				
Residential/Agricultural Real	8.45371	8.65272	8.64832	8.64733
Commercial/Industrial and Public Utility Real	8.99483	9.02111	9.01553	9.00658
General Business and Public Utility Personal	9.35000	9.35000	9.35000	9.35000
Brimfield				
Residential/Agricultural Real	16.05212	15.54556	14.74783	14.76143
Commercial/Industrial and Public Utility Real	14.68759	14.24266	13.59234	13.83127
General Business and Public Utility Personal	19.35000	18.75000	17.90000	17.90000
Charlestown				
Residential/Agricultural Real	5.47017	5.50085	5.50430	5.50046
Commercial/Industrial and Public Utility Real	4.85051	4.85051	4.85051	4.86193
General Business and Public Utility Personal	8.10000	8.10000	8.10000	8.10000
Deerfield				
Residential/Agricultural Real	5.81191	5.88966	5.88642	5.88299
Commercial/Industrial and Public Utility Real	5.94084	6.01470	5.99996	5.92327
General Business and Public Utility Personal	6.15000	6.15000	6.15000	6.15000

2012	2011	2010	2009	2008	2007
\$9.06102	\$9.05756	\$9.05282	\$8.81216	\$8.80196	\$8.77604
10.55294	10.55294	10.64060	10.64060	10.64060	11.14725
13.95000	13.95000	13.95000	13.95000	13.95000	13.95000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
9.20000	9.20000	9.20000	9.18885	9.18885	9.13432
7.70977	7.51477	9.20000	9.20000	9.20000	9.19537
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	6.00732	6.00600	5.99647
9.20000	9.20000	9.20000	8.20000	8.20000	8.20000
9.20000	9.20000	9.20000	8.20000	8.20000	8.20000
3.50000	3.50000	5.50000	3.50000	3.50000	3.50000
3.50000	3.50000	5.50000	3.50000	3.50000	3.50000
3.50000	3.50000	5.50000	3.50000	3.50000	3.50000
8.56058	8.55761	8.55378	7.35161	7.34883	7.30126
8.93095	8.91446	8.95768	8.56857	8.56857	8.55924
9.35000	9.35000	9.35000	9.35000	9.35000	9.35000
12.17059	12.17622	11.24110	10.04424	10.04592	9.09362
11.71657	11.67808	11.83330	11.35134	10.69902	9.85825
15.60000	15.60000	14.65000	13.80000	13.80000	13.80000
5.27265	5.26708	5.26725	5.12007	5.10857	5.05003
4.76713	4.76713	4.76713	4.77211	4.62100	4.76210
8.10000	8.10000	8.10000	8.10000	8.10000	8.10000
4.09985	4.09915	4.09667	4.00578	4.00238	3.97898
4.28537	4.27276	4.22571	4.21876	4.21963	4.20921
4.40000	4.40000	4.40000	4.40000	4.40000	4.40000

(continued)

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

	2016	2015	2014	2013
Edinburg				
Residential/Agricultural Real	\$5.95263	\$6.20090	\$5.65369	\$5.65798
Commercial/Industrial and Public Utility Real	6.09853	6.11732	5.47953	5.59108
General Business and Public Utility Personal	6.70000	6.70000	6.70000	6.70000
Franklin				
Residential/Agricultural Real	7.34960	7.46609	7.45936	7.45528
Commercial/Industrial and Public Utility Real	6.55934	6.92874	6.93756	7.25016
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	12.37855	12.58294	11.58746	11.60000
Commercial/Industrial and Public Utility Real	12.25458	12.53756	11.49594	11.35038
General Business and Public Utility Personal	12.60000	12.60000	11.60000	11.60000
Mantua				
Residential/Agricultural Real	4.23666	4.29953	4.29926	4.30000
Commercial/Industrial and Public Utility Real	4.29970	4.29860	4.30000	4.30000
General Business and Public Utility Personal	4.30000	4.30000	4.30000	4.30000
Nelson				
Residential/Agricultural Real	6.01618	6.11180	6.12391	6.12340
Commercial/Industrial and Public Utility Real	6.24336	6.24781	6.24712	6.24643
General Business and Public Utility Personal	7.60000	7.60000	7.60000	7.60000
Palmyra				
Residential/Agricultural Real	4.87106	4.90000	4.90000	4.90000
Commercial/Industrial and Public Utility Real	4.79840	4.79665	4.79561	4.74036
General Business and Public Utility Personal	4.90000	4.90000	4.90000	4.90000
Paris				
Residential/Agricultural Real	5.44480	5.59570	4.59550	4.60417
Commercial/Industrial and Public Utility Real	5.59393	5.63471	4.63471	4.63515
General Business and Public Utility Personal	6.90000	6.90000	5.90000	5.90000
Randolph				
Residential/Agricultural Real	8.30877	8.60224	7.60683	7.61118
Commercial/Industrial and Public Utility Real	8.28228	8.35801	7.36267	7.32025
General Business and Public Utility Personal	8.70000	8.70000	7.70000	7.70000
Ravenna				
Residential/Agricultural Real	9.59744	9.78431	9.77864	9.77143
Commercial/Industrial and Public Utility Real	9.13415	9.37837	9.44074	9.41322
General Business and Public Utility Personal	11.90000	11.90000	11.90000	11.90000
Rootstown				
Residential/Agricultural Real	7.49836	7.53303	7.57673	7.56546
Commercial/Industrial and Public Utility Real	7.63563	7.53570	7.66538	7.64816
General Business and Public Utility Personal	7.85000	7.85000	7.89000	7.88000

2012	2011	2010	2009	2008	2007
\$5.55199	\$5.55319	\$5.55304	\$5.47573	\$4.97913	\$4.96797
5.69682	5.69682	5.69762	5.69899	5.28329	5.20643
6.70000	6.70000	6.70000	6.70000	6.70000	6.70000
7.22191	7.22047	7.21247	6.97974	6.97706	6.95086
7.22360	7.20966	7.04261	7.05810	7.05549	7.04531
10.27000	10.27000	10.27000	10.27000	10.27000	10.27000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
11.60000	11.60000	11.25350	11.07609	10.11420	10.91850
11.60000	11.60000	11.00611	10.95232	10.33972	11.18657
11.60000	11.60000	11.60000	11.60000	11.60000	12.60000
4.30000	3.73458	3.73296	3.69292	3.69776	3.69204
4.30000	3.76216	3.76129	3.77614	3.77614	3.80278
4.30000	4.30000	4.30000	4.30000	4.30000	4.30000
6.10449	6.10052	6.09773	5.97525	5.97102	5.96568
6.26582	6.40537	6.40432	6.40448	6.33197	6.23627
7.60000	7.60000	7.60000	7.60000	7.60000	7.60000
4.73768	4.74153	4.74380	4.62952	4.62856	4.61755
4.50077	4.50077	4.48619	4.48755	4.48755	4.44229
4.90000	4.90000	4.90000	4.90000	4.90000	4.90000
4.40895	4.41147	4.41439	4.31407	4.31373	4.29761
4.47648	4.47648	4.47648	4.46820	4.46820	4.46810
5.90000	5.90000	5.90000	5.90000	5.90000	5.90000
7.48127	7.48069	7.48123	7.30710	7.30484	7.28796
7.40528	7.40110	7.37398	7.37398	7.37398	7.37193
7.70000	7.70000	7.70000	7.70000	7.70000	7.70000
9.28280	9.27127	9.23998	8.97674	8.97395	8.94238
9.33166	9.33929	9.29170	9.20645	9.42728	9.40688
11.90000	11.90000	11.90000	11.90000	11.90000	11.90000
7.38525	7.38786	7.36670	7.15003	7.15624	7.11319
7.58369	7.57641	7.41439	7.14491	7.15118	7.13033
7.88000	7.88000	7.86000	7.85000	7.86000	7.84000

(continued)

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

	2016	2015	2014	2013
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	8.21084	7.00000	6.99946	7.00000
Commercial/Industrial and Public Utility Real	8.11113	7.00000	7.00000	7.00000
General Business and Public Utility Personal	8.25000	7.00000	7.00000	7.00000
Windham				
Residential/Agricultural Real	3.50000	3.50000	3.50000	3.50000
Commercial/Industrial and Public Utility Real	3.50000	3.50000	3.50000	3.50000
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
Special Districts				
Community Emergency Medical Service				
Residential/Agricultural Real	2.53605	2.58814	2.59345	2.59576
Commercial/Industrial and Public Utility Real	2.57038	2.69265	2.70000	2.69216
General Business and Public Utility Personal	2.70000	2.70000	2.70000	2.70000
Garrettsville Freedom Nelson Joint Fire				
Residential/Agricultural Real	2.64766	2.70205	2.70759	2.71001
Commercial/Industrial and Public Utility Real	2.95676	3.09740	3.10586	3.08236
General Business and Public Utility Personal	3.20000	3.20000	3.20000	3.20000
Mantua Shalersville Fire and Ambulance				
Residential/Agricultural Real	7.54606	7.77079	7.76067	7.79209
Commercial/Industrial and Public Utility Real	7.47672	7.52432	7.50803	7.48591
General Business and Public Utility Personal	9.18000	9.22000	9.21000	9.24000
WVFD Joint Fire District				
Residential/Agricultural Real	4.00000	4.00000	4.00000	4.00000
Commercial/Industrial and Public Utility Real	4.00000	4.00000	4.00000	4.00000
General Business and Public Utility Personal	4.00000	4.00000	4.00000	4.00000
General Health				
Residential/Agricultural Real	0.39262	0.39977	0.40000	0.07337
Commercial/Industrial and Public Utility Real	0.39340	0.39826	0.39708	0.12094
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
Portage Park District				
Residential/Agricultural Real	0.49103	0.49982	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.48494	0.50000	0.00000	0.00000
General Business and Public Utility Personal	5.00000	0.50000	0.00000	0.00000
Akron Summit Library				
Residential/Agricultural Real	2.62000	2.10000	2.11000	2.14000
Commercial/Industrial and Public Utility Real	2.58540	2.06097	2.11000	2.14000
General Business and Public Utility Personal	2.62000	2.10000	2.11000	2.14000
Kent Free Library				
Residential/Agricultural Real	1.77021	1.79983	1.79928	1.80000
Commercial/Industrial and Public Utility Real	1.49734	1.67031	1.66148	1.70633
General Business and Public Utility Personal	1.80000	1.80000	1.80000	1.80000

2012	2011	2010	2009	2008	2007
\$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
6.94452	6.94358	6.94432	6.81362	6.40985	6.39024
6.68487	6.68820	6.66879	6.67402	6.31921	6.33497
7.00000	7.00000	7.00000	7.00000	7.00000	7.00000
3.50000	3.50000	5.44530	5.31752	5.31628	5.29696
3.50000	3.50000	5.32305	5.14610	5.14585	5.12579
3.50000	3.50000	5.50000	5.50000	5.50000	5.50000
2.56994	2.57178	2.57431	2.47764	2.47622	2.48059
2.51452	2.48179	2.45879	2.37495	2.36791	2.35006
2.70000	2.70000	2.70000	2.70000	2.70000	2.70000
2.68305	2.68497	2.68762	2.58669	2.58521	2.58976
2.87897	2.84149	2.81517	2.71917	2.71111	2.69067
3.20000	3.20000	3.20000	3.20000	3.20000	3.20000
7.65077	7.64616	7.62934	7.40571	7.42183	5.49837
7.76895	7.67422	7.34338	7.35218	7.35544	5.52347
9.28000	9.28000	9.26000	9.23000	9.23000	7.33000
4.00000	4.00000	0.00000	0.00000	0.00000	0.00000
4.00000	4.00000	0.00000	0.00000	0.00000	0.00000
4.00000	4.00000	0.00000	0.00000	0.00000	0.00000
0.07038	0.07037	0.07033	0.06720	0.06720	0.06708
0.11867	0.11751	0.11610	0.11717	0.11663	0.11556
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
2.10000	2.10000	2.01696	1.99208	1.95820	1.92059
2.10000	2.09723	2.01992	1.97987	2.02522	1.98961
2.10000	2.10000	2.10000	2.08000	2.07000	2.03000
1.80000	0.00000	0.00000	0.00000	0.00000	0.00000
1.80000	0.00000	0.00000	0.00000	0.00000	0.00000
1.80000	0.00000	0.00000	0.00000	0.00000	0.00000

(continued)

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

	2016	2015	2014	2013
Stark County Library				
Residential/Agricultural Real	1.57095	1.69488	1.69726	1.70000
Commercial/Industrial and Public Utility Real	1.59941	1.69661	1.70000	1.70000
General Business and Public Utility Personal	1.70000	1.70000	1.70000	1.70000
Reed Memorial Library				
Residential/Agricultural Real	3.01126	3.02450	3.02250	3.02078
Commercial/Industrial and Public Utility Real	2.96018	2.94639	2.94732	3.05107
General Business and Public Utility Personal	3.11000	3.11000	3.11000	3.11000
Stow Munroe Falls Library				
Residential/Agricultural Real	2.00000	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	1.99309	1.99483	1.99125	2.00000
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
Joint Vocational Schools				
Mahoning JVS				
Residential/Agricultural Real	\$2.07523	\$2.07406	\$2.09809	\$2.09933
Commercial/Industrial and Public Utility Real	2.03773	2.02455	2.01264	2.00249
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000
Maplewood JVS				
Residential/Agricultural Real	3.09198	3.14078	3.14000	3.13945
Commercial/Industrial and Public Utility Real	3.39393	3.41798	3.42537	3.43926
General Business and Public Utility Personal	4.00000	4.00000	4.00000	4.00000
Portage Lakes JVS				
Residential/Agricultural Real	2.24519	2.24405	2.21132	2.20784
Commercial/Industrial and Public Utility Real	2.22615	2.22139	2.38351	2.39715
General Business and Public Utility Personal	4.35000	4.35000	4.35000	4.35000
Schools				
Aurora City				
Residential/Agricultural Real	48.06901	49.14332	49.28636	49.41440
Commercial/Industrial and Public Utility Real	49.64867	49.64003	49.10402	49.99688
General Business and Public Utility Personal	80.68000	80.78000	80.84000	80.93000
Crestwood Local				
Residential/Agricultural Real	29.27833	29.94208	29.94568	29.97135
Commercial/Industrial and Public Utility Real	29.18344	29.40645	29.39014	29.27267
General Business and Public Utility Personal	51.71000	51.91000	51.91000	51.93000
Field Local				
Residential/Agricultural Real	29.84064	29.67295	29.83283	29.97510
Commercial/Industrial and Public Utility Real	31.88954	31.62490	31.83144	32.26057
General Business and Public Utility Personal	55.01000	54.70000	54.82000	54.94000
Garfield Local				
Residential/Agricultural Real	28.42241	28.96031	29.05781	29.07202
Commercial/Industrial and Public Utility Real	32.08538	33.20299	33.32636	33.17807
General Business and Public Utility Personal	65.33000	65.56000	65.63000	65.63000
Kent City				
Residential/Agricultural Real	56.80554	57.86442	57.86928	49.37901
Commercial/Industrial and Public Utility Real	57.51868	63.43471	63.16545	56.12458
General Business and Public Utility Personal	110.97000	111.22000	111.24000	102.73000

2012	2011	2010	2009	2008	2007
1.00000	0.99986	1.00000	1.00000	0.90082	0.90066
1.00000	1.00000	1.00000	1.00000	0.91438	0.88940
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
2.86623	1.36414	1.35994	1.29262	1.29152	1.28516
2.89433	1.38827	1.39861	1.39078	1.43319	1.41311
3.11000	1.61000	1.61000	1.61000	1.61000	1.61000
2.00000	2.00000	0.92620	0.92633	0.92722	0.92858
2.00000	1.99590	0.84484	0.83688	0.93853	0.95354
2.00000	2.00000	1.00000	1.00000	1.00000	1.00000
\$2.10000	\$2.00100	\$2.00000	\$2.00000	\$2.00000	\$2.00000
2.00000	2.01838	2.00330	2.00431	2.00781	2.00000
2.10000	2.10000	2.10000	2.10000	2.10000	2.10000
2.99487	2.99120	2.99033	2.86158	2.86014	2.85663
3.29419	3.22390	3.22606	3.21072	3.21442	3.19381
4.00000	4.00000	4.00000	4.00000	4.00000	4.00000
2.20361	2.03343	2.03055	2.02160	2.00000	2.00000
2.39300	2.06223	2.04987	2.00000	2.00000	2.00000
4.35000	4.35000	4.35000	4.35000	4.35000	4.35000
42.43639	42.37708	42.24309	41.09108	35.08285	33.72810
44.12890	44.20470	42.88210	44.41248	38.42087	37.14837
74.81000	74.77000	74.67000	74.51000	68.50000	68.51000
24.43322	24.55438	24.54502	23.76597	23.77930	23.75370
25.01663	24.75812	24.19379	24.13537	24.14637	24.37364
47.06000	47.20000	47.20000	47.13000	47.14000	55.87000
28.79961	28.73460	28.70255	27.47474	27.33132	27.46481
31.77810	31.55670	32.78781	32.73395	31.60126	31.58834
54.46000	54.39000	54.34000	53.95000	53.81000	53.91000
28.78235	28.80140	28.83630	28.04653	28.09003	28.16002
31.81144	31.58448	31.32487	30.49966	30.49897	30.44054
65.53000	65.54000	65.56000	65.34000	65.39000	65.46000
47.15515	47.45908	46.77681	44.73109	44.98186	44.87828
58.54432	58.55830	57.29116	56.54181	56.74621	56.37855
102.57000	102.91000	102.32000	102.18000	102.46000	102.42000

(continued)

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

	2016	2015	2014	2013
Lake Local				
Residential/Agricultural Real	43.24110	41.23400	41.23379	41.30796
Commercial/Industrial and Public Utility Real	47.10479	44.37282	44.10731	44.24179
General Business and Public Utility Personal	76.70000	71.70000	71.70000	71.70000
Mogadore Local				
Residential/Agricultural Real	50.61180	43.85837	44.88368	43.86119
Commercial/Industrial and Public Utility Real	58.18623	51.71202	54.63595	54.57646
General Business and Public Utility Personal	87.86000	81.28000	82.73000	81.72000
Ravenna City				
Residential/Agricultural Real	38.50493	38.65888	38.85925	38.83369
Commercial/Industrial and Public Utility Real	41.89194	41.75423	41.99480	43.18156
General Business and Public Utility Personal	65.97000	65.99000	66.22000	66.22000
Rootstown Local				
Residential/Agricultural Real	\$35.19479	\$36.01550	\$36.14940	\$36.36635
Commercial/Industrial and Public Utility Real	41.09711	41.12919	41.68398	41.76694
General Business and Public Utility Personal	67.90000	68.59000	68.71000	68.95000
Southeast Local				
Residential/Agricultural Real	32.04491	32.80241	32.84966	32.88413
Commercial/Industrial and Public Utility Real	31.16389	31.59111	31.64340	31.72722
General Business and Public Utility Personal	39.38000	39.69000	39.76000	39.80000
Springfield Local				
Residential/Agricultural Real	40.63943	40.31369	40.81933	40.74859
Commercial/Industrial and Public Utility Real	43.01673	42.54451	44.98604	45.35141
General Business and Public Utility Personal	56.23000	55.92000	56.88000	56.84000
Stow City				
Residential/Agricultural Real	42.82824	42.89298	42.46148	42.53066
Commercial/Industrial and Public Utility Real	43.59932	43.69466	43.47310	43.63021
General Business and Public Utility Personal	53.58000	53.66000	53.47000	53.55000
Streetsboro City				
Residential/Agricultural Real	41.08379	41.39920	41.69584	36.62492
Commercial/Industrial and Public Utility Real	43.66015	44.29336	44.50980	39.22863
General Business and Public Utility Personal	68.09000	68.21000	68.49000	63.44000
Tallmadge City				
Residential/Agricultural Real	46.10593	46.23087	45.00333	46.32725
Commercial/Industrial and Public Utility Real	54.11878	54.48361	54.89631	56.90943
General Business and Public Utility Personal	72.27000	72.41000	71.66000	72.99000
Waterloo Local				
Residential/Agricultural Real	31.31717	32.52806	32.54900	26.98886
Commercial/Industrial and Public Utility Real	35.02424	35.71267	35.73190	30.02964
General Business and Public Utility Personal	59.69000	60.18000	60.20000	54.63000
West Branch Local				
Residential/Agricultural Real	23.06586	23.06453	23.07984	23.21725
Commercial/Industrial and Public Utility Real	23.98728	23.82240	23.43552	23.43064
General Business and Public Utility Personal	33.20000	33.20000	33.20000	33.20000

2012	2011	2010	2009	2008	2007
38.96412	38.88996	38.97966	37.65529	37.45130	37.23523
42.39335	41.93907	41.32785	40.62766	39.54825	40.00462
71.50000	71.50000	71.50000	71.50000	71.30000	71.00000
45.07624	34.78884	34.70010	34.23702	33.68551	31.03013
56.13158	41.25555	40.38737	40.25973	41.29364	38.55935
83.29000	73.70000	73.64000	73.68000	73.54000	70.90000
35.83172	35.56896	35.62334	34.01058	33.95814	33.65829
39.34471	38.98832	39.36108	38.94486	39.86908	39.24739
65.91000	65.69000	65.83000	65.59000	65.56000	65.39000
\$35.02595	\$29.12563	\$29.11132	\$28.09104	\$28.08691	\$28.10106
39.89465	33.82628	32.83540	31.41871	31.41192	31.50810
68.48000	62.57000	62.56000	62.31000	62.32000	62.42000
31.67277	31.93428	31.86549	31.01717	31.06277	30.95043
31.29948	31.53335	31.35650	31.11007	31.16341	30.98611
39.37000	39.63000	39.56000	39.31000	39.37000	39.36000
39.14334	36.11777	30.69582	30.60883	30.09277	29.07337
43.87421	38.86889	33.46964	32.52752	33.64185	32.68085
55.29000	53.53000	48.13000	48.09000	47.85000	46.83000
42.20207	32.78916	32.87002	32.97002	33.65002	32.68001
43.01648	32.88359	33.01515	32.97002	33.65023	32.68002
53.24000	45.05000	45.15000	45.25000	45.93000	45.62000
35.65932	35.65495	33.03092	30.34505	31.14891	29.55426
38.20928	37.77131	34.94489	33.22273	33.93862	31.95608
63.37000	63.36000	60.67000	59.04000	59.80000	57.93000
46.08351	42.52232	42.51067	35.51776	35.20003	34.89406
56.40952	49.08302	49.07120	41.75168	40.48651	41.04684
72.80000	71.56000	71.57000	64.63000	64.46000	64.07000
26.48686	26.04638	26.04104	26.42052	26.40259	26.47553
30.06351	29.59376	29.57227	30.45533	30.44533	30.58849
54.57000	54.13000	54.13000	55.04000	55.03000	55.19000
23.21590	23.08321	23.08462	23.08421	23.58549	23.85045
23.39298	23.12249	23.12943	23.12947	23.63021	23.87963
33.20000	33.20000	33.20000	33.20000	33.70000	33.95000

(continued)

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

	0	0	0	0
Windham Exempted Village				
Residential/Agricultural Real	35.20896	35.18571	35.12590	34.94687
Commercial/Industrial and Public Utility Real	37.61454	37.45932	37.35988	36.20153
General Business and Public Utility Personal	53.27000	53.25000	53.21000	53.11000

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

2012	2011	2010	2009	2008	2007
32.75179	32.48520	32.14960	31.02047	30.76952	30.33902
33.46096	32.04940	31.63701	31.04724	30.80484	30.34972
52.23000	51.99000	51.86000	51.46000	51.22000	50.96000

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
2016	\$28,402,515	\$27,702,159	97.53 %	\$1,157,940	\$28,860,099
2015	27,914,912	27,150,233	97.26	891,940	28,042,173
2014	27,674,763	26,808,843	96.87	840,393	27,649,236
2013	27,247,179	26,520,120	97.33	974,192	27,494,312
2012	27,330,390	26,476,667	96.88	1,077,264	27,553,931
2011	27,288,516	26,136,262	95.78	973,550	27,109,812
2010	27,205,663	25,985,209	95.51	922,947	26,908,156
2009	27,150,318	25,922,828	95.48	939,630	26,862,458
2008	26,668,047	25,761,576	96.60	813,533	26,575,109
2007	26,277,454	21,777,316	82.87	780,495	22,557,811
2006	25,552,791	24,565,089	96.13	881,186	25,446,275

(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
101.61 %	\$1,420,792	5.00 %
100.46	1,663,023	5.96
99.91	1,842,449	6.66
100.91	1,773,377	6.51
100.82	1,994,149	7.30
99.35	2,594,974	9.51
98.91	2,442,945	8.98
98.94	2,205,889	8.12
99.65	1,783,963	6.69
85.84	1,239,530	4.72
99.58	1,646,208	6.44

Portage County, Ohio
Principal Real Property Taxpayers
 2016 and 2007

Taxpayer	2016	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Province Kent Ohio LLC	\$12,600,000	0.38%
Lexington Streetsboro LLC	9,866,190	0.30
University Edge Kent LLC	9,406,250	0.29
Pebblebrook Associates LLC	8,925,010	0.27
Ashton Lane LLC	8,225,010	0.25
CPG Partners	7,885,750	0.24
CDC Kent LLC	6,488,000	0.20
AERC Barrington, Inc.	6,275,920	0.19
ARC LLC	5,415,850	0.17
Shady Lake Apartments LLC	5,041,050	0.15
Total	\$80,129,030	2.44%
Total Real Assessed Valuation	\$3,280,772,135	

Taxpayer	2007	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
CPG Partners	\$7,514,720	0.23%
Cedar Fair	6,319,630	0.19
AERC Barrington, Inc.	6,058,360	0.19
Heritage Capital Corporation	5,914,900	0.18
Shady Lake Apartments LLC	5,018,020	0.15
Settlers Landing at Greentree, LLC	4,713,400	0.15
Lake of Aurora	4,639,260	0.14
Step 2 Real Estate Company	4,476,160	0.14
Portage Pointe Apartments	3,884,720	0.12
Coral Market Square Limited	3,843,810	0.12
Total	\$52,382,980	1.61%
Total Real Assessed Valuation	\$3,253,659,232	

Source: Portage County Auditor

Portage County, Ohio
Principal Public Utility Property Taxpayers
 2016 and 2007

2016		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$69,532,130	59.06%
American Transmission	31,718,170	26.94
East Ohio Gas Company	12,125,110	10.30
Total	<u>\$113,375,410</u>	<u>96.30%</u>
Total Public Utility Assessed Valuation	<u>\$117,733,710</u>	
2007		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$50,279,470	53.57%
American Transmission	13,319,700	14.19
Ohio Bell Telephone Company	12,802,120	13.64
Total	<u>\$76,401,290</u>	<u>81.40%</u>
Total Public Utility Assessed Valuation	<u>\$93,860,160</u>	

Source: Portage County Auditor

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

Year	Population	Estimated True Values of Taxable Property	Gross Bonded Debt (1)(2)	Ratio of Bonded Debt to Estimated True Values of Taxable Property	Bonded Debt Per Capita
2016	161,419	\$9,507,422,978	\$20,261,121	0.21%	\$125.52
2015	161,419	9,221,575,731	22,674,361	0.25	140.47
2014	161,419	9,190,240,908	24,995,918	0.27	154.85
2013	161,419	9,068,983,316	19,627,072	0.22	121.59
2012	161,419	9,408,625,584	14,510,842	0.15	89.90
2011	161,419	9,436,442,504	15,761,668	0.17	97.64
2010	161,419	9,505,540,643	16,631,014	0.17	103.03
2009	152,061	9,786,274,416	13,067,522	0.13	85.94
2008	152,061	10,754,147,617	13,981,721	0.13	91.95
2007	152,061	10,252,860,659	14,857,624	0.14	97.71

(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 - 2016 The 2010 US Census
 2007 - 2009 The 2000 US Census

Portage County Auditor

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

Year	Governmental Activities						
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	Long-term Notes Payable	OWDA Loans	OPWC Loans	ORDC Loans
2016	\$20,261,121	\$277,675	\$188,628	\$0	\$2,778,939	\$567,325	\$0
2015	22,674,361	332,602	231,904	0	3,450,717	680,991	0
2014	24,995,918	472,866	273,627	0	4,132,911	794,657	0
2013	19,627,072	570,785	315,197	0	4,855,316	731,020	0
2012	14,510,842	661,495	356,586	0	5,614,814	827,705	0
2011	15,761,668	750,774	396,477	0	6,351,273	924,390	0
2010	16,631,014	922,074	434,923	0	7,065,408	853,204	0
2009	13,067,522	994,885	471,979	4,165,000	7,757,923	914,061	16,366
2008	13,981,721	1,072,358	509,020	0	8,429,489	955,058	32,484
2007	14,857,624	1,145,130	546,092	0	8,936,331	985,411	59,573

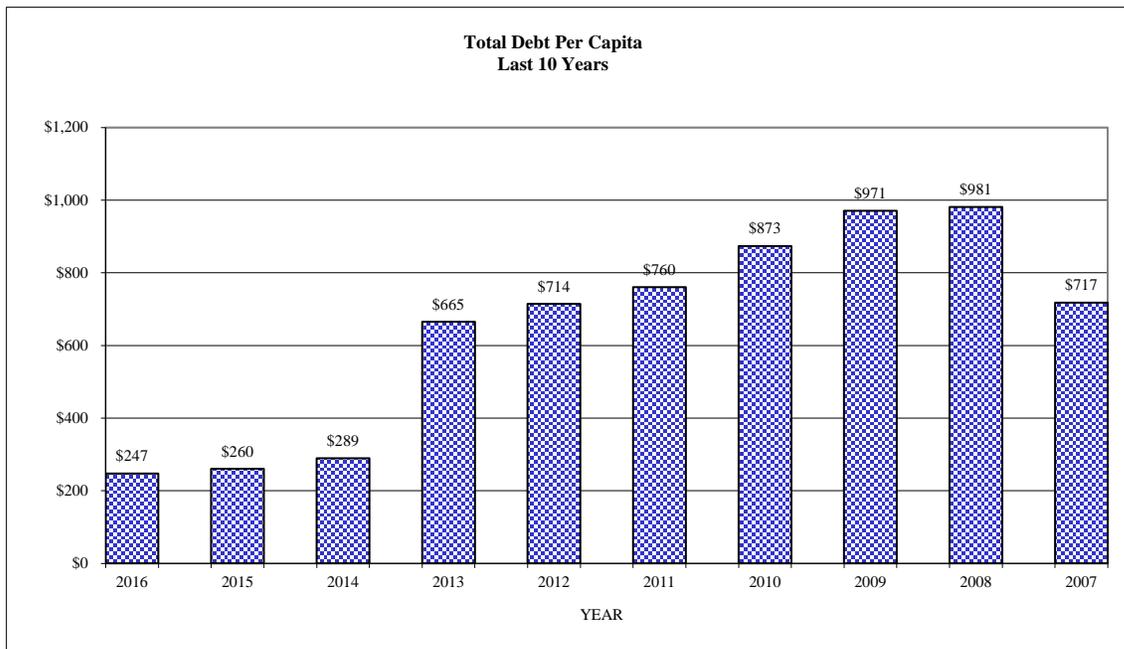
(1) Personal Income and population are located on S48.

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

Source: Portage County Auditor

Business-Type Activities

Revenue Bonds	Intergovernmental Loans	Long-term Notes Payable	Capital Leases Payable	Hospital Long-Term Debt (2)	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$8,791,045	\$4,406,541	\$0	\$2,573,213	\$0	\$39,844,487	1.00 %	\$247
9,660,610	4,952,127	0	0	0	41,983,312	1.06	260
10,489,943	5,473,888	0	0	0	46,633,810	1.17	289
13,626,264	5,978,398	0	0	61,586,000	107,290,052	2.70	665
21,764,244	6,457,778	0	0	65,086,000	115,279,464	2.90	714
23,426,774	6,992,607	0	0	68,121,000	122,724,963	3.09	760
24,070,007	7,505,726	0	0	83,473,000	140,955,356	3.55	873
23,148,520	8,014,227	1,835,000	0	87,198,000	147,583,483	4.75	971
23,196,991	8,486,130	0	0	92,482,000	149,145,251	4.80	981
24,430,380	8,937,784	0	0	49,157,000	109,055,325	3.51	717



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

	2016		2015	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year	\$3,398,505,845	\$3,398,505,845	\$3,291,604,180	\$3,291,604,180
Debt Limitation	83,462,646	33,985,058	80,790,105	32,916,042
Total Outstanding Debt:				
General Obligation Bonds	19,956,351	19,956,351	22,306,133	22,306,133
Special Assessment Bonds	273,087	273,087	326,897	326,897
Intergovernmental Loans	4,406,541	4,406,541	4,952,127	4,952,127
Revenue Bonds	8,764,483	8,764,483	9,614,857	9,614,857
Long-Term Debt-Enterprise (3)	0	0	0	0
OWDA Loans	2,967,567	2,967,567	3,682,621	3,682,621
OPWC Loans	567,325	567,325	680,991	680,991
ORDC Loans	0	0	0	0
Notes	0	0	0	0
Total	36,935,354	36,935,354	41,563,626	41,563,626
Exemptions:				
Intergovernmental Loans	4,406,541	4,406,541	4,952,127	4,952,127
Revenue Bonds	8,764,483	8,764,483	9,614,857	9,614,857
Long-Term Debt-Enterprise (3)	0	0	0	0
Special Assessment Bonds	273,087	273,087	326,897	326,897
OWDA Loans	2,967,567	2,967,567	3,682,621	3,682,621
OPWC Loans	567,325	567,325	680,991	680,991
ORDC Loans	0	0	0	0
Enterprise Fund Notes	0	0	0	0
Amount Available in Debt Service Fund	447,135	447,135	761,708	761,708
Total	17,426,138	17,426,138	20,019,201	20,019,201
Net Debt	19,509,216	19,509,216	21,544,425	21,544,425
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$63,953,430	\$14,475,842	\$59,245,680	\$11,371,617
Legal Debt Margin as a Percentage of the Debt Limit	76.63%	42.59%	73.33%	34.55%

(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	77,462,646	74,790,105
	<u>\$83,462,646</u>	<u>\$80,790,105</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

2014		2013		2012	
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)
\$3,275,861,150	\$3,275,861,150	\$3,228,499,250	\$3,228,499,250	\$3,343,216,170	\$3,343,216,170
80,396,529	32,758,612	79,212,481	32,284,993	82,080,404	33,432,162
24,564,232	24,564,232	19,131,928	19,131,928	14,156,714	14,156,714
466,044	466,044	562,846	562,846	652,439	652,439
5,473,888	5,473,888	5,978,398	5,978,398	6,457,778	6,457,778
10,424,999	10,424,999	13,542,129	13,542,129	21,456,444	21,456,444
0	0	61,586,000	61,586,000	65,086,000	65,086,000
4,406,538	4,406,538	5,170,513	5,170,513	5,971,400	5,971,400
794,657	794,657	731,020	731,020	827,705	827,705
0	0	0	0	0	0
0	0	14,650,000	14,650,000	15,150,000	15,150,000
46,130,358	46,130,358	121,352,834	121,352,834	129,758,480	129,758,480
5,473,888	5,473,888	5,978,398	5,978,398	6,457,778	6,457,778
10,424,999	10,424,999	13,542,129	13,542,129	21,456,444	21,456,444
0	0	61,586,000	61,586,000	65,086,000	65,086,000
466,044	466,044	562,846	562,846	652,439	652,439
4,406,538	4,406,538	5,170,513	5,170,513	5,971,400	5,971,400
794,657	794,657	731,020	731,020	827,705	827,705
0	0	0	0	0	0
0	0	7,500,000	7,500,000	8,000,000	8,000,000
45,870	45,870	641,035	641,035	206,940	206,940
21,611,996	21,611,996	95,711,941	95,711,941	108,658,706	108,658,706
24,518,362	24,518,362	25,640,893	25,640,893	21,099,774	21,099,774
\$55,878,167	\$8,240,250	\$53,571,588	\$6,644,100	\$60,980,630	\$12,332,388
69.50%	25.15%	67.63%	20.58%	74.29%	36.89%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	74,396,529		73,212,481		76,080,404
	\$80,396,529		\$79,212,481		\$82,080,404

(continued)

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

	2011		2010	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year	\$3,350,875,070	\$3,350,875,070	\$3,357,103,065	\$3,357,103,065
Debt Limitation	82,271,877	33,508,751	82,427,577	33,571,031
Total Outstanding Debt:				
General Obligation Bonds	15,357,945	15,357,945	16,631,014	16,631,014
Special Assessment Bonds	740,601	740,601	922,074	922,074
Intergovernmental Loans	6,992,607	6,992,607	7,505,726	7,505,726
Revenue Bonds	23,085,920	23,085,920	24,070,007	24,070,007
Long-Term Debt-Enterprise (3)	68,121,000	68,121,000	83,473,000	83,473,000
OWDA Loans	6,747,750	6,747,750	7,500,331	7,500,331
OPWC Loans	924,390	924,390	853,204	853,204
ORDC Loans	0	0	0	0
Notes	0	0	1,550,000	1,550,000
Total	121,970,213	121,970,213	142,505,356	142,505,356
Exemptions:				
Intergovernmental Loans	6,992,607	6,992,607	7,505,726	7,505,726
Revenue Bonds	23,085,920	23,085,920	24,070,007	24,070,007
Long-Term Debt-Enterprise (3)	68,121,000	68,121,000	83,473,000	83,473,000
Special Assessment Bonds	740,601	740,601	922,074	922,074
OWDA Loans	6,747,750	6,747,750	7,500,331	7,500,331
OPWC Loans	924,390	924,390	853,204	853,204
ORDC Loans	0	0	0	0
Enterprise Fund Notes	0	0	1,550,000	1,550,000
Amount Available in Debt Service Fund	155,255	155,255	363,985	363,985
Total	106,767,523	106,767,523	126,238,327	126,238,327
Net Debt	15,202,690	15,202,690	16,267,029	16,267,029
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$67,069,187</u>	<u>\$18,306,061</u>	<u>\$66,160,548</u>	<u>\$17,304,002</u>
Legal Debt Margin as a Percentage of the Debt Limit	81.52%	54.63%	80.27%	51.54%

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	76,271,877	76,427,577
	<u>\$82,271,877</u>	<u>\$82,427,577</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

2009		2008		2007	
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)
\$3,436,814,690	\$3,436,814,690	\$3,461,540,168	\$3,461,540,168	\$3,453,773,411	\$3,453,773,411
84,420,367	34,368,147	85,038,504	34,615,402	84,844,335	34,537,734
13,067,522	13,067,522	13,981,721	13,981,721	14,857,624	14,857,624
994,885	994,885	1,072,358	1,072,358	1,145,130	1,145,130
8,014,227	8,014,227	8,486,130	8,486,130	8,937,784	8,937,784
23,148,520	23,148,520	23,196,991	23,196,991	24,430,380	24,430,380
87,198,000	87,198,000	92,482,000	92,482,000	49,157,000	49,157,000
8,229,902	8,229,902	8,938,509	8,938,509	9,482,423	9,482,423
914,061	914,061	955,058	955,058	985,411	985,411
16,366	16,366	32,484	32,484	59,573	59,573
6,200,000	6,200,000	8,300,000	8,300,000	6,700,000	6,700,000
147,783,483	147,783,483	157,445,251	157,445,251	115,755,325	115,755,325
8,014,227	8,014,227	8,486,130	8,486,130	8,937,784	8,937,784
23,148,520	23,148,520	23,196,991	23,196,991	24,430,380	24,430,380
87,198,000	87,198,000	92,482,000	92,482,000	49,157,000	49,157,000
994,885	994,885	1,072,358	1,072,358	1,145,130	1,145,130
8,229,902	8,229,902	8,938,509	8,938,509	9,482,423	9,482,423
914,061	914,061	955,058	955,058	985,411	985,411
16,366	16,366	32,484	32,484	59,573	59,573
1,950,000	1,950,000	4,050,000	4,050,000	2,370,000	2,370,000
302,473	302,473	283,197	283,197	296,930	296,930
130,768,434	130,768,434	139,496,727	139,496,727	96,864,631	96,864,631
17,015,049	17,015,049	17,948,524	17,948,524	18,890,694	18,890,694
<u>\$67,405,318</u>	<u>\$17,353,098</u>	<u>\$67,089,980</u>	<u>\$16,666,878</u>	<u>\$65,953,641</u>	<u>\$15,647,040</u>
79.84%	50.49%	78.89%	48.15%	77.73%	45.30%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>78,420,367</u>		<u>79,038,504</u>		<u>78,844,335</u>
	<u>\$84,420,367</u>		<u>\$85,038,504</u>		<u>\$84,844,335</u>

Portage County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
 December 31, 2016

Political Subdivision	General Obligation Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Portage County			
General Obligation Bonds	\$20,261,121	100.00%	\$20,261,121
Special Assessment Bonds	277,675	100.00	277,675
OWDA Loans	188,628	100.00	188,628
<i>Total Direct - Portage County</i>	<u>20,727,424</u>	<u>100.00</u>	<u>20,727,424</u>
Overlapping			
Townships Wholly Within County	301,000	100.00	301,000
Cities Wholly Within the County	23,413,000	100.00	23,413,000
Villages Wholly Within the County	637,215	100.00	637,215
Schools Wholly Within the County	116,265,519	100.00	116,265,519
Tallmadge City	7,890,000	3.64	287,196
Mogadore Village	530,000	27.14	143,842
Aurora City School District	23,349,982	96.98	22,644,813
Stow-Munroe Falls City School District	5,282,385	0.41	21,658
Tallmadge City School District	21,569,480	1.64	353,739
Lake Local School District	54,295,000	0.37	200,892
Mogadore Local School District	7,314,997	32.84	2,402,245
Springfield Local School District	31,160,000	2.05	638,780
West Branch Local School District	4,975,623	1.10	54,732
Mahoning County J.V.S.D.	1,704,999	0.08	1,364
Akron-Summit Library District	23,590,000	0.54	127,386
Mantua-Shalersville Fire and Ambulance	1,490,000	100.00	1,490,000
<i>Total Overlapping</i>	<u>323,769,200</u>		<u>168,983,381</u>
<i>Totals</i>	<u>\$344,496,624</u>		<u>\$189,710,805</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, 2016. Debt for all other political subdivisions is shown as of December 31, 2015.

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	
2016	\$2,557,030	\$2,462,323	\$94,707	\$0	\$0	\$0	N/A
2015	2,752,135	2,996,558	(244,423)	0	0	0	N/A
2014	2,908,225	2,735,055	173,170	75,816	2,730	78,546	2.20
2013	3,078,386	2,941,149	137,237	72,624	5,271	77,895	1.76
2012	3,491,340	3,133,307	358,033	70,230	7,642	77,872	4.60
2011	4,445,132	3,083,179	1,361,953	67,835	87,528	155,363	8.77
2010	3,844,812	3,302,932	541,880	82,605	61,101	143,706	3.77
2009	3,111,702	2,144,007	967,695	80,762	130,913	211,675	4.57
2008	3,796,692	3,327,819	468,873	78,068	17,844	95,912	4.89
2007	3,781,534	3,264,518	517,016	61,451	16,888	78,339	6.60

* Total operating expenses exclusive of depreciation.

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

Source: Portage County Auditor

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

Year	Operating Revenue	Expenses, Net of Depreciation and Interest *	Net Revenue Available for Debt Service	Debt Service Requirement **			Coverage
				Principal	Interest	Total	
2016	\$7,632,640	\$3,993,516	\$3,639,124	\$590,778	\$303,571	\$894,349	4.07
2015	7,549,620	3,728,748	3,820,872	578,003	324,827	902,830	4.23
2014	7,775,311	6,695,405	1,079,906	1,427,237	381,940	1,809,177	0.60
2013	8,602,199	3,007,017	5,595,182	711,824	405,096	1,116,920	5.01
2012	8,285,454	2,778,856	5,506,598	678,006	427,671	1,105,677	4.98
2011	6,212,369	3,650,540	2,561,829	728,396	445,998	1,174,394	2.18
2010	7,168,653	4,043,343	3,125,310	1,094,094	438,572	1,532,666	2.04
2009	6,368,313	4,759,949	1,608,364	588,997	474,741	1,063,738	1.51
2008	7,750,075	5,294,179	2,455,896	542,397	459,112	1,001,509	2.45
2007	7,169,625	3,612,420	3,557,205	337,432	163,136	500,568	7.11

* 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	
2016	\$5,891,663	\$3,609,231	\$2,282,432	\$308,724	\$74,681	\$383,405	5.95
2015	5,029,426	2,843,194	2,186,232	290,238	88,781	379,019	5.77
2014	4,342,557	2,436,918	1,905,639	1,731,469	158,866	1,890,335	1.01
2013	4,180,876	2,705,752	1,475,124	718,110	184,053	902,163	1.64
2012	4,294,066	2,278,434	2,015,632	699,624	207,558	907,182	2.22
2011	4,155,852	2,566,280	1,589,572	688,183	241,085	929,268	1.71
2010	4,670,632	1,963,806	2,706,826	974,932	196,034	1,170,966	2.31
2009	3,929,775	1,289,868	2,639,907	602,556	229,592	832,148	3.17
2008	4,185,537	2,801,315	1,384,222	611,447	243,026	854,473	1.62
2007	4,466,435	2,091,798	2,374,637	604,517	265,378	869,895	2.73

* 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	
2016	\$4,117,527	\$2,247,552	\$1,869,975	\$736,316	\$94,649	\$830,965	2.25
2015	4,126,515	2,423,619	1,702,896	737,761	117,121	854,882	1.99
2014	4,687,819	960,292	3,727,527	711,178	137,852	849,030	4.39
2013	4,209,845	4,070,445	139,400	690,940	158,033	848,973	0.16
2012	4,277,808	2,062,215	2,215,593	671,760	175,273	847,033	2.62
2011	4,178,067	2,805,928	1,372,139	672,985	196,914	869,899	1.58
2010	4,003,862	2,222,767	1,781,095	650,244	215,774	866,018	2.06
2009	3,849,536	1,972,618	1,876,918	631,872	232,662	864,534	2.17
2008	4,223,212	1,833,882	2,389,330	456,273	405,571	861,844	2.77
2007	3,642,309	2,225,355	1,416,954	666,214	193,517	859,731	1.65

** 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

2016

Employer	Employees	Percentage of Total County Employment
Kent State University	3,500	4.24%
UH Hospitals Portage Medical Center	1,400	1.69
Portage County	1,026	1.24
Walmart Supercenter	800	0.97
Step II Corporation	500	0.61
East Manufacturing Corporation	500	0.61
Residence Services	460	0.56
Kent City School District	453	0.55
Anna Maria of Aurora, Inc.	400	0.48
Coleman Professional Service	400	0.48
Total	9,439	11.43%
Total Employment within the County	82,600	

2007

Employer	Employees	Percentage of Total County Employment
Kent State University	3,150	3.66%
Robinson Memorial Hospital	1,520	1.77
Portage County	1,192	1.38
Kent City School District	606	0.71
GE Lighting Incorporated	600	0.70
McMaster-Carr Supply Company	529	0.61
St. Gobain Performance Plastics	528	0.61
Ravenna City School District	499	0.58
Step II Corporation	459	0.53
East Manufacturing Corporation	450	0.52
Total	9,533	11.07%
Total Employment within the County	86,100	

Sources: Portage Development Board

Portage County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita (1)</u>	<u>Population Density (1) (Persons per Square Mile)</u>	<u>Employed (3)</u>	<u>Unemployed (3)</u>
2016	161,419	\$3,969,938,886	24,594	320.3	82,600	4,300
2015	161,419	3,969,938,886	24,594	320.3	83,800	4,200
2014	161,419	3,969,938,886	24,594	320.3	83,200	4,200
2013	161,419	3,969,938,886	24,594	320.3	85,100	6,000
2012	161,419	3,969,938,886	24,594	320.3	85,600	5,600
2011	161,419	3,969,938,886	24,594	320.3	83,500	7,600
2010	161,419	3,969,938,886	24,594	320.3	82,400	8,900
2009	152,061	3,106,302,108	20,428	308.8	83,200	9,200
2008	152,061	3,106,302,108	20,428	308.8	86,900	5,800
2007	152,061	3,106,302,108	20,428	308.8	86,100	4,900

Source:

- (1) 2010 - 2016 The 2010 Census Bureau
2007 - 2009 The 2000 Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Portage County Auditor
- (5) Federal Deposit Insurance Corporation, Washington DC

Unemployment Rate (3)			New Construction (4)			
County	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	Bank Deposits (5)
4.9%	4.7%	4.5%	\$17,609,290	\$5,533,580	\$23,142,870	\$1,902,000,000
4.8	4.6	4.8	16,413,700	25,270,230	41,683,930	1,789,000,000
4.8	4.7	5.4	14,638,890	31,219,900	45,858,790	1,722,000,000
6.6	7.2	6.5	13,671,650	7,781,650	21,453,300	1,706,000,000
6.2	6.6	7.6	13,890,150	3,258,000	17,148,150	1,629,000,000
8.3	8.6	8.9	14,281,950	6,716,950	20,998,900	1,629,000,000
9.8	10.1	9.6	25,661,910	21,950,560	47,612,470	1,581,000,000
9.9	10.2	9.3	36,405,270	20,906,900	57,312,170	1,549,000,000
6.3	6.5	5.8	55,363,950	21,099,150	76,463,100	1,515,000,000
5.4	5.6	4.6	56,223,070	20,522,080	76,745,150	1,521,000,000

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

Function/Program	2016	2015	2014	2013
Governmental Activities				
General Government				
Legislative and Executive				
County Offices	95	96	105	121
Certificate of Title	8	9	8	7
Real Estate Assessment	7	8	8	8
Judicial				
County Offices	135	138	123	125
Computer Legal Research	0	0	0	0
Prosecutors Grants	2	0	0	0
Public Safety				
County Offices	222	214	200	194
Probation Services	0	0	0	0
Kids in Treatment	0	0	0	0
Hazmat Operations	5	4	3	2
Public Works				
County Offices	3	3	3	2
Motor Vehicle and Gas Tax	62	60	62	63
Health				
Mental Health and Recovery Board	4	5	6	5
Developmental Disabilities	161	198	219	218
Dog and Kennel	6	6	6	6
Child Health Services	0	0	0	0
Women, Infants and Children	21	20	19	19
Human Services				
County Offices	10	10	11	11
Public Assistance	195	183	178	178
Child Support Administration	0	0	0	0
Central Purchasing	13	11	12	17
Health Benefits	1	1	1	2
Workers Compensation Retro Rating Plan	2	1	1	2
Business-Type Activities				
Solid Waste	21	28	30	29
Portage County Sewer	25	21	26	23
Portage County Water	13	14	10	10
Streetsboro Sewer	15	14	14	14
Totals	<u>1,026</u>	<u>1,044</u>	<u>1,045</u>	<u>1,056</u>

Source: Portage County Auditor and Robinson Memorial Hospital

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

2012	2011	2010	2009	2008	2007
102	92	104	118	123	192
7	7	9	22	10	10
8	8	8	8	8	10
127	126	128	127	127	123
0	0	0	0	1	1
0	0	0	0	5	5
193	158	205	200	200	201
0	0	0	10	9	10
0	0	0	0	4	9
3	3	4	4	4	1
3	3	3	4	8	19
61	56	60	62	63	62
5	6	6	6	7	7
222	219	215	219	224	213
6	5	6	7	4	3
0	0	0	0	6	7
18	16	23	22	22	22
11	7	13	17	7	7
163	152	167	170	180	155
0	0	0	0	29	29
16	12	8	9	8	8
2	2	2	2	2	2
2	1	1	1	1	1
31	30	37	43	44	47
23	19	23	23	23	33
8	8	10	15	12	5
13	13	17	13	16	10
<u>1,024</u>	<u>943</u>	<u>1,049</u>	<u>1,102</u>	<u>1,147</u>	<u>1,192</u>

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

Function/Program	2016	2015	2014	2013
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	107,195	99,434	104,943	108,594
Voter Turnout in November	77,602	44,518	42,314	31,662
Percentage of Voter Turnout	72.39%	44.80%	40.30%	29.16%
Recorder				
Deeds Issued	4,478	4,413	4,280	4,360
Mortgages Issued	5,489	5,130	4,770	6,142
Judicial				
Kent and Ravenna Municipal Courts				
Cases Filed	33,315	35,481	33,040	33,044
Cases Disposed	37,695	39,458	37,101	37,761
DUI Misdemeanors Filed	1,459	1,467	1,377	1,318
Domestic Violence Misdemeanors Filed	335	362	378	430
Common Pleas Courts Cases				
Civil	1,123	1,038	1,048	1,243
Criminal	1,042	972	881	914
Domestic	973	937	905	873
Felony Indictments	989	904	966	915
Health				
Dog and Kennel				
Dogs Licensed	29,682	29,311	29,031	28,953
Number of Penalties Assessed	4,861	3,293	3,837	5,683
Kennels	89	91	217	246
Number of Kennel Penalties Assessed	7	5	7	19
<i>Business-Type Activities</i>				
Portage County Sewer				
Number of Customers	9,024	8,954	8,944	8,891
Number of Units	11,594	11,481	11,456	11,407
Portage County Water				
Number of Customers	3,459	3,303	1,229	1,189
Streetsboro Sewer				
Number of Customers	4,695	4,665	4,612	4,561
Number of Units	6,297	6,407	6,349	6,286

Source: Portage County Auditor

2012	2011	2010	2009	2008	2007
108,154	103,230	110,446	108,706	109,626	99,305
76,776	50,548	50,755	45,113	78,402	27,485
70.99%	48.97%	45.95%	41.50%	71.52%	27.68%
4,192	3,516	3,496	3,819	4,230	5,065
6,058	4,923	5,280	5,733	5,667	8,383
33,822	33,354	34,279	35,511	36,860	36,324
37,514	37,505	37,902	39,167	39,241	40,070
1,332	1,237	1,217	1,517	1,508	1,446
398	384	423	387	374	415
1,514	1,644	1,955	1,989	2,051	1,844
894	829	886	755	776	692
976	1,048	1,213	1,257	1,260	3,144
893	827	784	784	769	692
28,363	27,463	24,800	22,320	20,323	20,053
5,358	4,627	3,844	2,915	1,650	1,920
255	277	276	266	279	248
9	11	22	11	8	12
8,852	8,731	8,684	8,599	8,462	8,332
11,377	11,269	11,108	11,024	10,818	10,171
1,169	1,151	1,131	1,110	1,078	911
4,534	4,491	4,452	4,389	4,326	4,253
6,251	6,204	6,167	6,107	6,038	5,956

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

	2016	2015	2014	2013
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices' Vehicles	20	22	23	20
Real Estate Assessment's Vehicles	2	2	2	1
Delinquent Real Estate Tax				
Assessment Collections' Vehicles	1	1	1	1
Judicial				
County Offices' Vehicles	7	7	8	6
Public Safety				
County Offices' Vehicles	61	50	58	53
Probation Services' Vehicles	2	2	2	2
Hazmat Operations' Vehicles	11	11	11	11
Public Works				
County Engineer's Vehicles	60	60	61	62
Health				
Mental Retardation and				
Developmental Disabilities' Vehicles	34	44	48	54
Dog and Kennel Vehicles	3	4	4	4
Human Services				
County Offices' Vehicles	3	3	3	3
Public Assistance's Vehicles	7	7	7	7
Central Purchasing's Vehicles	1	1	5	5
<i>Business-Type Activities</i>				
Sanitary Engineer's Vehicles	47	46	45	43
Solid Waste's Vehicles	27	30	30	30

Source: Portage County Auditor

2012	2011	2010	2009	2008	2007
19	19	19	21	30	99
1	1	2	2	2	2
1	1	1	1	1	1
8	8	11	11	10	8
61	48	51	51	52	50
2	2	4	4	8	4
11	11	11	11	11	10
61	60	61	59	57	33
50	59	57	54	54	66
4	3	3	1	2	3
3	2	2	2	2	2
8	8	10	10	10	18
5	5	7	7	3	4
38	41	40	41	42	54
25	23	24	24	21	20

Portage County, Ohio

Miscellaneous Statistics

December 31, 2016

Date of Incorporation 1808

County Seat Ravenna, Ohio

Higher Education

Fortis Business College

Hiram College

Kent State University

Northeastern Ohio College of Medicine and Pharmacy

North Coast Medical Training Academy

Hospitals

University Hospital - Located in Ravenna

Communications

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

3 Radio Stations - WKSU-FM National Public Radio 89.7 FM

- WNIR-FM National Public Radio 100.1 FM

- WJMP-AM National Public Radio 1400 AM

3 Television Stations - 45/49 WNEO-WEAO

- 29/35 WAOH-WAX

- 67 WOACTV

Sources: Portage County Auditors Office



Dave Yost • Auditor of State

PORTAGE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 29, 2017