



OHIO AUDITOR OF STATE  
**KEITH FABER**





**PORTAGE COUNTY  
DECEMBER 31, 2020**

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See attachment: Annual Comprehensive Financial Report

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# OHIO AUDITOR OF STATE KEITH FABER



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

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

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Portage County, (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2021, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 83, *Certain Asset Retirement Obligations* and we referred to the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 financial statements. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

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



Keith Faber  
Auditor of State  
Columbus, Ohio

June 28, 2021

# OHIO AUDITOR OF STATE KEITH FABER



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

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

To the Board of County Commissioners:

### ***Report on Compliance for each Major Federal Program***

We have audited Portage County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Portage County's major federal programs for the year ended December 31, 2020. 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, the 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, 2020.

***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 was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified 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, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency, described in the accompanying schedule of findings as item 2020-001.

The County's response to the internal control over compliance finding we identified is described in the accompanying schedule of findings and the corrective action plan. We did not subject the County's response to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on the 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 the Portage County (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 28, 2021, wherein we referred to the financial impact of COVID-19 and the ensuing emergency measures that will impact subsequent periods. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 83* during the year. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 28, 2021. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 20, 2021

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**PORTAGE COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

<b>Federal Grantor/ Pass Through Grantor Program Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b><u>U.S. Department of Agriculture</u></b>				
<i>Passed through Ohio Department of Job &amp; Family Services:</i>				
<i>SNAP Cluster</i>				
<i>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Administrative Costs)</i>				
Food Assistance 20	10.561	G-1819-11-5795/G-2021-11-5982		370,998
Food Assistance 21	10.561	G-1819-11-5795/G-2021-11-5982		142,886
Food Assist. Employment & Training (FAET) 20	10.561	G-1819-11-5795/G-2021-11-5982		24,786
Food Assist. Employment & Training (FAET) 21	10.561	G-1819-11-5795/G-2021-11-5982		13,287
FAET Participation Allowance 20	10.561	G-1819-11-5795/G-2021-11-5982		3,114
FAET Participation Allowance 21	10.561	G-1819-11-5795/G-2021-11-5982		0
FAET 50% Operating 20	10.561	G-1819-11-5795/G-2021-11-5982		13,152
<i>Total SNAP Cluster</i>				<b>568,223</b>
<b>Total U.S. Department of Agriculture</b>				<b>568,223</b>
<b><u>U.S. Department of Housing and Urban Development (HUD)</u></b>				
<i>Passed through Ohio Development Services Agency:</i>				
<i>Community Development Block Grants/ State's Program and Non-Entitlement Grants</i>				
18 CDBG Community Development	14.228	B-F-18-1CJ-1		130,142
20 CDBG Community Development	14.228	B-F-20-1CJ-1		12,396
18 Critical Infrastructure Grant-Windham	14.228	B-X-18-1CJ-1		152,248
18 Critical Infrastructure Grant-Ravenna	14.228	B-X-18-1CJ-2		405,777
<i>Total Community Development Block Grants/ State's Program and Non-Entitlement Grants</i>				<b>700,563</b>
<b>Total U.S. Department of Housing and Urban Development (HUD)</b>				<b>700,563</b>
<b><u>U.S. Department of Justice</u></b>				
<i>Passed through Ohio Governor's Office of Criminal Justice Services:</i>				
<i>Crime Victim Assistance</i>				
Victims of Crime Assistance (VOCA)	16.575	2020-VOCA-132923585		201,125
Victims of Crime Assistance (VOCA)	16.575	2021-VOCA-134144761		62,288
<i>Total Crime Victim Assistance</i>				<b>263,413</b>
<i>Violence Against Women Formula Grants</i>				
Violence Against Women Act Title IV	16.588	2019-WF-VA2-8222		59,998
<i>Federal Equitable Sharing - Sheriff</i>				
Federal Equitable Sharing - Sheriff	16.922	Not Available		5,405
<b>Total U.S. Department of Justice</b>				<b>328,816</b>

PORTAGE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Grantor/ Pass Through Grantor Program Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. Department of Labor</u></b>				
<i>Passed through Ohio Department of Job &amp; Family Services:</i>				
<i>Workforce Innovation &amp; Opportunity Act (WIOA) Cluster</i>				
<i>Workforce Innovation &amp; Opportunity Act</i>				
480 Adult	17.258	G-1819-15-0424/G-2021-15-0024		<u>217,801</u>
WIOA - Youth In-School/Out-of-School				
WIOA CCMEP Youth Program	17.259	G-1819-15-0424/G-2021-15-0024		<u>530,110</u>
WIOA - Dislocated Workers				
WIOA Dislocated Workers 485	17.278	G-1819-15-0424/G-2021-15-0024		249,365
WIOA FY20 Rapid Response	17.278	G-1819-15-0424/G-2021-15-0024		<u>32,747</u>
Total WIOA - Dislocated Workers				<u>282,112</u>
<i>Total Workforce Innovation &amp; Opportunity Act (WIOA) 'Cluster</i>				<u><b>1,030,023</b></u>
NDWG Opioid Crisis	17.277	G-1819-15-0424/G-2021-15-0024		<u>144,511</u>
<b>Total U.S. Department of Labor</b>				<u><b>1,174,534</b></u>
<b><u>U.S. Department of Transportation</u></b>				
<i>Passed through Ohio Department of Transportation:</i>				
<i>Highway Planning and Construction Cluster</i>				
Tallmadge Rd Corridor	20.205	PID 98585		90,148
Infirmiry Rd Resurfacing #32805	20.205	PID 107679		281,361
Ravenna Rd Bridge Replacement #40448	20.205	PID 105556		<u>14,297</u>
<i>Total Highway Planning &amp; Construction Cluster</i>				<u><b>385,806</b></u>
<i>Passed through Ohio Emergency Management Agency</i>				
<i>State Emergency Response Commission</i>				
Hazardous Materials Emerg Planning (HMEP)	20.703	693JK31940044HMEP		<u>6,364</u>
<b>Total U.S. Department of Transportation</b>				<u><b>392,170</b></u>
<b><u>U.S. Department of Treasury</u></b>				
<i>Passed through the Supreme Court of Ohio</i>				
<i>CARES Act Local Government Assistance Program</i>				
Remote Technology Grants #20-RTG-0100	21.019	HB481-CRF-Local		<u>80,787</u>
<i>Passed through the Ohio Department of Education</i>				
<i>Coronavirus Relief Fund</i>				
Other Education Entities	21.019	Not Available		<u>2,437</u>
<i>Passed thru the Ohio Dept of Budget &amp; Management</i>				
<i>Coronavirus Relief Fund</i>				
Coronavirus Aid, Relief, Economic Security Act	21.019	Not Available		<u>8,678,483</u>
<b>Total U.S. Department of Treasury</b>				<u><b>8,761,707</b></u>

**PORTAGE COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

<b>Federal Grantor/ Pass Through Grantor Program Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b><u>U.S. Department of Education</u></b>				
<i>Passed through Ohio Department of Education:</i>				
<i>Special Education Cluster:</i>				
<i>Special Education Grants to States (IDEA, Part B)</i>				
Title VI-B Div. of Special Education Flow-through	84.027	069773-2019		12,297
Title VI-B Div. of Special Education Flow-through	84.027	069773-2020		2,786
<i>Total Special Education Cluster (IDEA)</i>				<b>15,083</b>
 <i>Passed thru Ohio Dept of Developmental Disabilities</i>				
Help Me Grow 18	84.181	H181A180024	188,782	188,782
Help Me Grow 18	84.181	H181A180024	63,543	63,543
Help Me Grow 19	84.181	H181A190024	66,801	66,801
<i>Total Special Education-Grants for Infants and Families with Disabilities</i>			<b>319,126</b>	<b>319,126</b>
<b>Total U.S. Department of Education</b>			<b>319,126</b>	<b>334,209</b>
 <b><u>U.S. Election Assistance Commission</u></b>				
<i>Passed through Ohio Secretary of State</i>				
Elections Security Grant	90.404	Not Available		19,444
Election Security & Accessibility Grant (0B404)	90.404	Not Available		22,785
Election Security (CARES) Grant (0C404)	90.404	Not Available		113,302
<b>Total U.S. Election Assistance Commission</b>				<b>155,531</b>
 <b><u>U.S. Department of Health and Human Services</u></b>				
<i>Passed through Ohio Dept of Mental Health &amp; Addiction Services</i>				
MH Awareness & Training/Peer Support 18	93.243	1800602	41,603	41,603
MH Awareness & Training/Peer Support 19	93.243	1800602	682	682
<i>Total Substance Abuse and Mental Health Svcs</i>			<b>42,285</b>	<b>42,285</b>
 <i>Passed through Ohio Department of Job &amp; Family Svcs:</i>				
<i>Promoting Safe and Stable Families</i>				
Caseworker Visits Admin 20	93.556	G-1819-11-5795/G-2021-11-5982		20
Caseworker Visits Admin 21	93.556	G-1819-11-5795/G-2021-11-5982		924
Caseworker Visits 20	93.556	G-1819-11-5795/G-2021-11-5982		169
Caseworker Visits 21	93.556	G-1819-11-5795/G-2021-11-5982		9,237
ESSA/Family Preservation 20	93.556	G-1819-11-5795/G-2021-11-5982		7,207
ESSA/Family Reunification Operating 20	93.556	G-1819-11-5795/G-2021-11-5982		500
ESSA/Family Reunification 20	93.556	G-1819-11-5795/G-2021-11-5982		9,110
ESSA/Family Reunification 21	93.556	G-1819-11-5795/G-2021-11-5982		104
Post Adoption Special 20	93.556	G-1819-11-5795/G-2021-11-5982		7,593
Post Adoption Special 21	93.556	G-1819-11-5795/G-2021-11-5982		2,971
<i>Total Promoting Safe and Stable Families</i>				<b>37,835</b>

PORTAGE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Grantor/ Pass Through Grantor Program Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. Department of Health and Human Services (Continued)</u></b>				
<u>477 Cluster</u>				
Temporary Assistance for Needy Families (TANF)				
TANF Admin 20	93.558	G-1819-11-5795/G-2021-11-5982		783,074
TANF Earn/Collections 20	93.558	G-1819-11-5795/G-2021-11-5982		8,340
TANF Performance Incentives 20	93.558	G-1819-11-5795/G-2021-11-5982		81,590
Regular TANF 20	93.558	G-1819-11-5795/G-2021-11-5982		1,713,981
TANF Summer Youth 20	93.558	G-1819-11-5795/G-2021-11-5982		53,513
CCMEP TANF Regular 20	93.558	G-1819-11-5795/G-2021-11-5982		616,517
CCMEP TANF Regular 21	93.558	G-1819-11-5795/G-2021-11-5982		82,401
CCMEP TANF Admin 20	93.558	G-1819-11-5795/G-2021-11-5982		7,457
Fraud Awareness 20	93.558	G-1819-11-5795/G-2021-11-5982		1,946
Kinship Caregiver 20	93.558	G-1819-11-5795/G-2021-11-5982		6,095
Kinship Caregiver 20	93.558	G-1819-11-5795/G-2021-11-5982		15,984
<i>Total 477 Cluster</i>				<b><u>3,370,898</u></b>
Child Support Enforcement				
CSEA Incentives	93.563	G-1819-11-5795/G-2021-11-5982		377,165
Federal Child Support 18	93.563	G-1819-11-5795/G-2021-11-5982		766,183
Federal Child Support 19	93.563	G-1819-11-5795/G-2021-11-5982		388,838
Child Support Awareness Month	93.563	G-1819-11-5795/G-2021-11-5982		690
<i>Total Child Support Enforcement</i>				<b><u>1,532,876</u></b>
<u>CCDF Cluster:</u>				
Child Care Admin 21	93.575	G-1819-11-5795/G-2021-11-5982		19,938
Child Care Non-Admin 20	93.575	G-1819-11-5795/G-2021-11-5982		68,867
Child Care Non-Admin 21	93.575	G-1819-11-5795/G-2021-11-5982		59,798
<i>Total CCDF Cluster</i>				<b><u>148,603</u></b>
Child Welfare Services State Grants				
Title IV-B 20	93.645	G-1819-11-5795/G-2021-11-5982		195,206
Title IV-B Administration 20	93.645	G-1819-11-5795/G-2021-11-5982		231
Title IV-B Administration 21	93.645	G-1819-11-5795/G-2021-11-5982		6,298
<i>Total Child Welfare Services State Grants</i>				<b><u>201,735</u></b>
Foster Care Title IV-E				
IV-E Contract Services FCM 20	93.658	G-1819-11-5795/G-2021-11-5982		41,878
IV-E Contract Services FCM 21	93.658	G-1819-11-5795/G-2021-11-5982		2,904
IV-E Admin and Training - Foster Care 20	93.658	G-1819-11-5795/G-2021-11-5982		337,435
IV-E Admin and Training - Foster Care 21	93.658	G-1819-11-5795/G-2021-11-5982		89,199
Protect Ohio 20	93.658	G-1819-11-5795/G-2021-11-5982		24,917
<i>Total Foster Care Title IV-E</i>				<b><u>496,333</u></b>
Adoption Assistance				
IV-E Contract Services Adopt Assist 20	93.659	G-1819-11-5795/G-2021-11-5982		51,855
IV-E Contract Services Adopt Assist 21	93.659	G-1819-11-5795/G-2021-11-5982		4,272
IV-E Admin and Training - Adopt Assist 20	93.659	G-1819-11-5795/G-2021-11-5982		394,089
IV-E Admin and Training - Adopt Assist 21	93.659	G-1819-11-5795/G-2021-11-5982		131,219
Non-Recurring Adoption 20	93.659	G-1819-11-5795/G-2021-11-5982		2,774
Non-Recurring Adoption 21	93.659	G-1819-11-5795/G-2021-11-5982		913
<i>Total Adoption Assistance</i>				<b><u>585,122</u></b>

PORTAGE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Grantor/ Pass Through Grantor Program Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. Department of Health and Human Services (Continued)</u></b>				
Chafee Foster Care Independence Program				
Chafee Federal Allocation 20	93.674	G-1819-11-5795/G-2021-11-5982		16,033
Chafee Federal Allocation 21	93.674	G-1819-11-5795/G-2021-11-5982		2,445
<i>Total Chafee Foster Care Independence Program</i>				<b>18,478</b>
Social Services Block Grant				
Title XX - Base Subsidy - 20	93.667	G-1819-11-5795/G-2021-11-5982	59,061 58,171	210,339
Title XX - Base Subsidy - 21	93.667	G-1819-11-5795/G-2021-11-5982	13,175 20,010	93,241
Title XX - Transfer Subsidy - 20	93.667	G-1819-11-5795/G-2021-11-5982		390,973
Title XX - Transfer Subsidy - 21	93.667	G-1819-11-5795/G-2021-11-5982		202,768
<i>Total Title XX Passed Through Ohio Dept of Job &amp; Family Services</i>			<b>150,417</b>	<b>897,321</b>
<i>Passed through Ohio Dept of Mental Health &amp; Addiction Services</i>				
Social Services Block Grant				
Title XX FY20	93.667	MH-36-FY20		546
Title XX FY21	93.667	MH-36-FY21	66,823 10,000	76,823
<i>Total Title XX Passed Through Ohio Dept of Mental Health &amp; Addiction Services</i>			<b>76,823</b>	<b>77,369</b>
<i>Passed through Ohio Dept of Developmental Disabilities:</i>				
Social Services Block Grant				
Title XX Block Grant	93.667	Not Available		80,179
<i>Total Social Services Block Grant</i>				<b>1,054,869</b>
Medical Assistance Program - Project Grants				
<i>Passed through Ohio Dept of Job &amp; Family Services:</i>				
State Children Health Inc Prog (SCHIP) 20	93.767	G-1819-11-5795/G-2021-11-5982		306,381
State Children Health Inc Prog (SCHIP) 21	93.767	G-1819-11-5795/G-2021-11-5982		34,669
State Children Health Ins Prog (SCHIP) 21-COV	93.767	G-1819-11-5795/G-2021-11-5982		2,019
<i>Total SCHIP Program</i>				<b>343,069</b>
Medical Assistance Program				
<i>Passed through Ohio Dept of Developmental Disabilities:</i>				
<u>Medicaid Cluster</u>				
Medicaid Admin Claiming	93.778	Not Available		<b>576,585</b>
Medical Assistance Program				
Medicaid NET 20	93.778	G-1819-11-5795/G-2021-11-5982		193,478
Medicaid NET 21	93.778	G-1819-11-5795/G-2021-11-5982		58,088
Medicaid 20	93.778	G-1819-11-5795/G-2021-11-5982		1,261,830
Medicaid 21	93.778	G-1819-11-5795/G-2021-11-5982		439,615
<i>Total Medicaid Program</i>				<b>1,953,011</b>
<i>Total Medicaid Cluster</i>				<b>2,529,596</b>

PORTAGE COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

Federal Grantor/ Pass Through Grantor Program Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. Department of Health and Human Services (Continued)</u></b>				
<i>Passed through Ohio Dept of Mental Health &amp; Addiction Services</i>				
State Targeted Response to the Opioid Crisis Grants				
State Opioid Response/Opiate Treatment 20	93.788	336644-4221T	139,322	139,322
State Opioid Response/Opiate Treatment 21	93.788	336644-4221T	17,790	17,790
<i>Total State Targeted Response to the Opioid Crisis Grants</i>			<b>157,112</b>	<b>157,112</b>
<i>Total Medical Assistance Program</i>			<b>157,112</b>	<b>3,029,777</b>
<i>Passed through Ohio Dept of Mental Health &amp; Addiction Services</i>				
Block Grants for Community Mental Health Services				
Community Plan Grant 20	93.958	Not Available	62,939	62,939
Community Plan Grant 21	93.958	Not Available	39,337	39,337
Criminal Justice Innovations	93.958	Not Available	2,586	2,586
<i>Total Block Grants for Community Mental Health Services</i>			<b>104,862</b>	<b>104,862</b>
<i>Passed through Ohio Dept of Mental Health &amp; Addiction Services</i>				
Block Grants for Prevention and Treatment of Substance Abuse				
SAPT Alc/Drug Block Grt/Treatment 20	93.959	SAPT PERCAPBG67	171,100	171,100
SAPT Alc/Drug Block Grt/Prevention 20	93.959	SAPT PERCAPBG67	52,104	52,104
SAPT Alc/Drug Block Grt/Treatment 21	93.959	SAPT PERCAPBG67	103,915	103,915
SAPT Alc/Drug Block Grt/Prevention 21	93.959	SAPT PERCAPBG67	74,834	74,834
Youth Led Prevention 20	93.959	Not Available	3,798	3,798
<i>Total Block Grants for Prevention and Treatment of Substance Abuse</i>			<b>405,751</b>	<b>405,751</b>
<b>Total U.S. Department of Health and Human Services</b>			<b>937,250</b>	<b>11,029,424</b>
<b><u>U.S. Department of Homeland Security</u></b>				
<i>Passed thru Ohio Department of Public Safety</i>				
Hazard Mitigation Planning Grant	97.039	FEMA-DR-4360.05P-OH		<b>6,140</b>
<i>Passed through Ohio Emergency Management Agency:</i>				
FEMA Public Assistance Grant Program				
COVID-19 Pandemic Response	97.036	133-99133-00		<b>280,291</b>
Emergency Management Performance Grants				
EMPG Grant 19	97.042	EMC-2019-EP-00005		39,422
EMPG Grant 20	97.042	EMC-2020-EP-00004		18,099
<i>Total Emergency Management Performance Grants</i>				<b>57,521</b>
<b>Total U.S. Department of Homeland Security</b>				<b>343,952</b>
<b>Total Schedule of Federal Awards</b>			<b>1,256,376</b>	<b>23,789,129</b>

**PORTAGE COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**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, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE C – INDIRECT COST RATE**

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

**NOTE D - SUBRECIPIENTS**

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

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

**NOTE E – SNAP CLUSTER**

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

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

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Developmental 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 mortgage on the property and by liens recorded with the County.

**NOTE G - MATCHING REQUIREMENTS**

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

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**PORTAGE COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2020**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	Yes
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	WIOA Cluster Medicaid Cluster Coronavirus Relief Fund
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	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**

**1. Supporting Documentation**

<b>Finding Number:</b>	<b>2020-001</b>
<b>CFDA Number and Title:</b>	<b>CFDA #21.019 Coronavirus Relief Fund</b>
<b>Federal Award Identification Number / Year:</b>	<b>2020</b>
<b>Federal Agency:</b>	<b>U.S. Department of Treasury</b>
<b>Compliance Requirement:</b>	<b>Reporting Requirement</b>
<b>Pass-Through Entity:</b>	<b>Ohio Dept of Budget and Management</b>
<b>Repeat Finding from Prior Audit?</b>	<b>No</b>

SIGNIFICANT DEFICIENCY

**2 C.F.R. § 200.303** provides that non-Federal recipients and subrecipients of a Federal award must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

(b) Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal awards.

(c) Evaluate and monitor the non-Federal entity's compliance with statutes, regulations and the terms and conditions of Federal awards.

(d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.

(e) Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

The County could not provide support for the encumbrances of \$578,210 of the \$1,298,218 reported as obligated/encumbered for the reporting period of March 1, 2020 to September 30, 2020. We were unable to substantiate the total amount reported by the County.

The County has not established effective internal controls over retention of reporting records, which support the amounts reported to OBM. Failure to maintain appropriate records and supporting documentation could result in reporting errors or the misuse of federal funds.

The County should retain adequate records and supporting documentation for all the balances reported to OBM.

**Official's Response:** The County supplied supporting documentation for a portion of the reported amount. In the absence of two key positions, we cannot provide adequate supporting documentation for the requested timeframe. Action steps have been developed to avoid a similar situation in the future.



**Board of Commissioners**

Sabrina Christian-Bennett, President  
Anthony J. Badalamenti, Vice President  
Vicki A. Kline, Board Member

**CORRECTIVE ACTION PLAN  
2 CFR § 200.511(c)  
DECEMBER 31, 2020**

**Finding Number:**

2020-001

**Planned Corrective Action:**

For all future reporting requirements that fall under the purview of the Commissioners, we will make sure we have the following procedures in place:

Copies of supporting documentation will be filed with the Director of Budget and Finance and the Clerk, and copies will be sent down to the Auditor's office for future audits.

County Administrator and Director of Budget and Finance will be in direct communication with one another, and both will sign off on all future reporting, ensuring it has been reviewed for accuracy and completeness

**Anticipated Completion Date:**

6/1/2021

**Responsible Contact Person:**

Joe Harris, Director of Budget and Finance  
Michelle Crombie, County Administrator



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Portage County  
Ohio

Comprehensive  
Annual  
Financial  
Report

For the Year Ended  
December 31, 2020



# Introductory Section

# **Portage County, Ohio**

## **Comprehensive Annual Financial Report**

**For the Year Ended December 31, 2020**

**Prepared by the Portage County Auditor's Office:**

**Janet Esposito, Auditor**

**Portage County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2020*  
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# Portage County Auditor's Office

*Janet Esposito, Auditor*

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June 28, 2021

To the Citizens of Portage County

Portage County Commissioners  
Honorable Anthony Badalamenti  
Honorable Vicki A. Kline  
Honorable Sabrina Christian-Bennett

Portage County Treasurer  
Honorable Bradley Cromes

It is my privilege to present to you Portage County's (the County) Comprehensive Annual Financial Report for the year ended December 31, 2020. 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 2020, 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 2020 population of 161,419 placed it as the 15<sup>th</sup> most populated of the State's 88 counties. Portage County enjoys the benefits of urbanization while also offering a rural atmosphere and a variety of lifestyles for its inhabitants.

Equal Opportunity Employer

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

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

[www.co.portage.oh.us](http://www.co.portage.oh.us)

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

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

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

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

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

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

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

### ***The County Form of Government***

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### ***Local Economy***

Overall residential sales for the County have increased the last two years. New listings are barely on the market before they are snatched up, oftentimes sold for over the initial asking price. There were 71 residential sales for \$500,000 or more.

New Streetsboro and Brimfield residential developments are doing very well. A mixed-use residential/retail project in Aurora is also in the development stage right now.

Millions have been invested in commercial, industrial, and retail projects, such as the Menards Inc Warehouse, Triple Rock Holding LLC, Master Builders, and DSI Trucking. Ravenna Oil also sold to Bandy's Inc. during 2020.

Sales tax increased by \$1.6 million in 2020 over 2019, to the surprise of many.

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

## ***Relevant Financial Policies***

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

## ***Major Initiatives***

The most significant project going on in the County is the construction of the new jail pod, which began late 2017. This project is for the expansion of both the male and female holding areas, as well as some rehabilitation on the 22-year-old structure. 2020 saw expenditures of around \$2 million. Construction is nearly completed.

The County Engineer had a challenging 2020 due to COVID-19. However, using gas tax and license plate revenues, 11.29 lane miles were replaced, over 18 miles were double-sealed, 9 culverts were replaced, and 15 drive pipes were installed. The department also purchased 4 trucks: 2 pickups, a utility truck, and a dump truck for a total of \$244,000, as well as a Western Star tractor for \$113,000. The Sheriff's department purchased 6 Chevy Tahoes and a Ford transit van at a cost of \$315,000.

The Clerk of Courts is undergoing an upgrade to security, including a reconfiguration of the office space; work will continue into 2021. Happy Day School saw a complete roof replacement. The County used nearly a million dollars in CARES funding from the federal government for sanitizing equipment in several buildings and much-needed servers for storage and systems backups.

## ***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, 2019. 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 twenty-first 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.

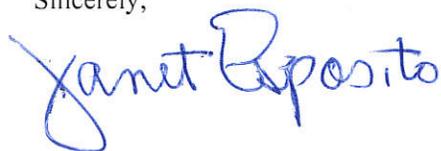
The Government Finance Officers Association of the United States and Canada (GFOA) gave Portage County the Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for its PAFR report for the year ended December 31, 2019. The Award is a prestigious national award recognizing conformance with the highest standards for preparation of popular annual financial reports. This was the fifth year that the government has received this prestigious award.

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

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

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

Sincerely,

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

Janet Esposito  
Portage County Auditor

**Portage County, Ohio**

*Elected Officials*

*December 31, 2020*

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

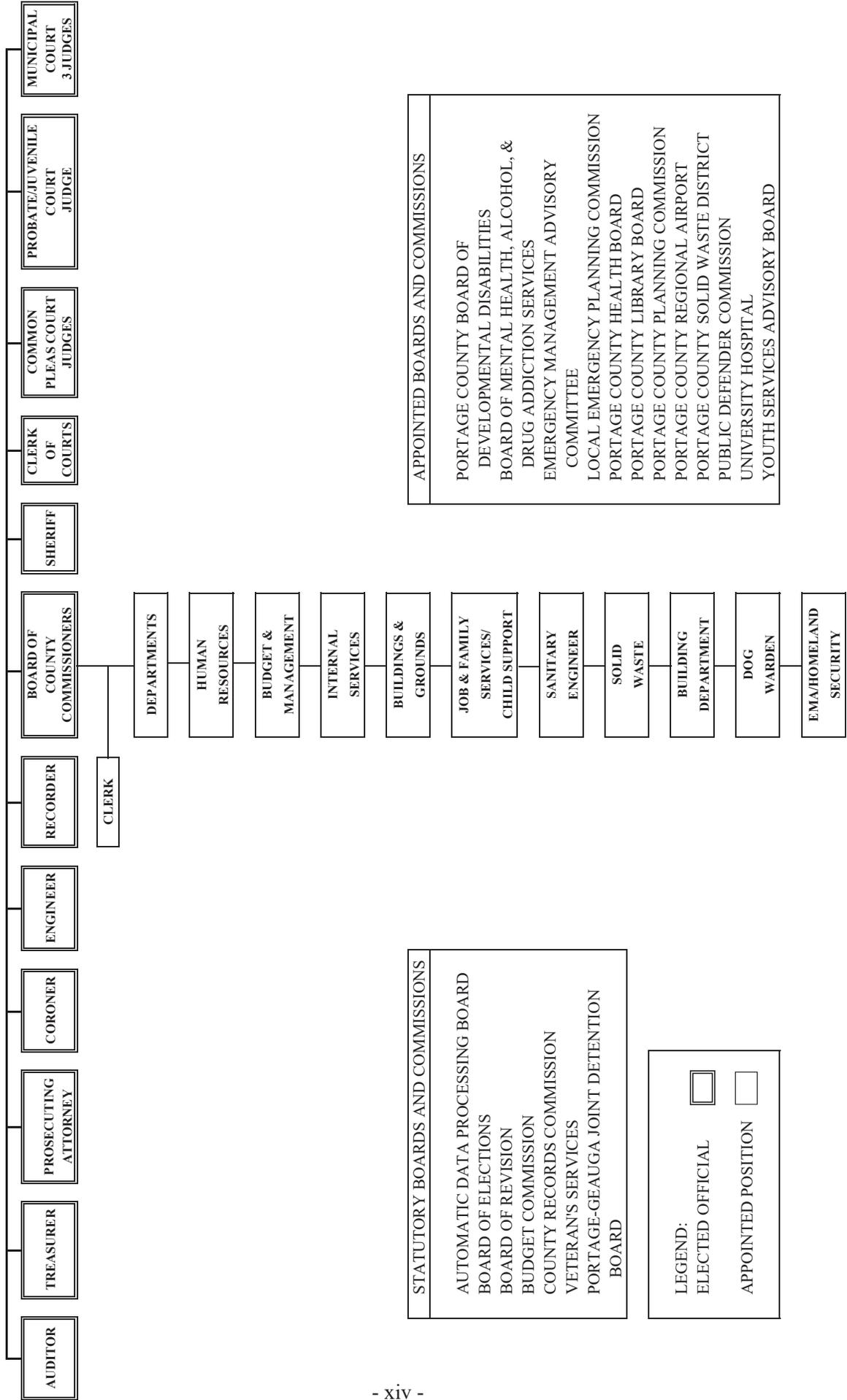
(A) Anthony Badalamenti was elected in the November 3, 2020 general election and began his term on January 2, 2021.

(B) Bruce Zuchowski was elected in the November 3, 2020 general election and began his term on January 4, 2021.

(C) Judge Patricia Smith was elected in the November 3, 2020 general election and began her term on February 9, 2021.

# 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, 2019

*Christopher P. Morill*

Executive Director/CEO

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# Financial Section



# OHIO AUDITOR OF STATE KEITH FABER



Conference Center, Suite 154  
6000 Frank Ave. NW  
North Canton, OH 44720  
EastRegion@ohioauditor.gov  
(800) 443-9272

## 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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund and Mental Health and Recovery Board Fund, Developmental Disabilities Fund and the Job and Family Services Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

As discussed in Note 3 to the financial statements, during 2020, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 83, *Certain Asset Retirement Obligations*. Additionally, as discussed in Note 29 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. We did not modify our opinion regarding these matters.

### **Other Matters**

#### *Required Supplementary Information*

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

#### *Supplementary and Other Information*

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

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

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

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2021, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 28, 2021

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**Portage County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2020*  
*Unaudited*

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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, 2020. 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 2020 are as follows:

- The County faced a challenging year with a global pandemic but were able to complete work on several capital items:
  - The County Engineer replaced 11.29 lane miles of road, over 18 miles of road was double sealed, 9 culverts were replaced and 15 drive pipes were installed.
  - The County Engineer purchased two pickup trucks, utility truck and a dump truck for a total cost of \$244,000 as well as a Western Star tractor for \$113,000.
  - The Sheriff's Department purchased six Chevy Tahoes and a Ford Transit van at a cost of \$315,000.
  - The County used nearly a million dollars of CARES funding from the federal government for sanitizing equipment in several buildings in addition to purchasing much needed servers for storage and system backups.
- During 2020, the County completed construction of a new jail pod. The project expands both male and female holding areas as well as rehabilitation of the current 22 year old structure. Completed construction in progress of \$19 million was moved to depreciable capital assets.
- 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**

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, 2020*  
*Unaudited*

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## **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 2020?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all non-fiduciary *assets* and *deferred outflows of resources* and *liabilities* and *deferred inflows of resources* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

## **Reporting the County's Most Significant Funds**

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

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

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

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

**Portage County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2020*  
*Unaudited*

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

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

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

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

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

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

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

### **The County as a Whole**

You may recall that the *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2020 compared to 2019 as follows:

**Portage County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2020*  
*Unaudited*

(Table 1)						
<i>Net Position</i>						
<i>(In Millions)</i>						
	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	Restated 2019	2020	Restated 2019
<b>Assets</b>						
Current and Other Assets	\$165.3	\$145.9	\$43.1	\$39.5	\$208.4	\$185.4
Capital Assets, Net	134.3	132.9	118.4	120.7	252.7	253.6
<i>Total Assets</i>	<u>299.6</u>	<u>278.8</u>	<u>161.5</u>	<u>160.2</u>	<u>461.1</u>	<u>439.0</u>
<b>Deferred Outflows of Resources</b>						
Excess Consideration						
Provided for Acquisition	0.0	0.0	0.1	0.2	0.1	0.2
Pension	9.3	25.8	1.0	3.1	10.3	28.9
OPEB	6.3	3.6	0.7	0.3	7.0	3.9
Asset Retirement Obligation	0.0	0.0	0.7	0.7	0.7	0.7
<i>Total Deferred Outflows of Resources</i>	<u>15.6</u>	<u>29.4</u>	<u>2.5</u>	<u>4.3</u>	<u>18.1</u>	<u>33.7</u>
<b>Liabilities</b>						
Current Liabilities	8.5	8.2	2.2	1.5	10.7	9.7
Long-term Liabilities						
Due within one Year	5.4	4.8	2.3	2.7	7.7	7.5
Due in More than one Year						
Net Pension Liability	58.5	84.1	6.2	8.9	64.7	93.0
Net OPEB Liability	39.1	38.5	4.2	4.1	43.3	42.6
Other Amounts	13.5	15.2	10.9	12.5	24.4	27.7
<i>Total Liabilities</i>	<u>125.0</u>	<u>150.8</u>	<u>25.8</u>	<u>29.7</u>	<u>150.8</u>	<u>180.5</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	30.3	29.7	0.0	0.0	30.3	29.7
Pension	16.0	5.2	1.6	0.5	17.6	5.7
OPEB	7.7	2.5	0.7	0.2	8.4	2.7
<i>Total Deferred Inflows of Resources</i>	<u>54.0</u>	<u>37.4</u>	<u>2.3</u>	<u>0.7</u>	<u>56.3</u>	<u>38.1</u>
<b>Net Position</b>						
Net Investment in Capital Assets	118.5	115.6	107.6	107.7	226.1	223.3
Restricted for:						
Capital Projects	0.6	0.5	0.0	0.0	0.6	0.5
Debt Service	0.2	0.3	0.0	0.0	0.2	0.3
General Government	8.6	7.7	0.0	0.0	8.6	7.7
Public Safety	4.4	3.7	0.0	0.0	4.4	3.7
Public Works	12.9	13.8	0.0	0.0	12.9	13.8
Health	40.5	33.9	0.0	0.0	40.5	33.9
Human Services	0.3	0.2	0.0	0.0	0.3	0.2
Unclaimed Monies	0.8	0.7	0.0	0.0	0.8	0.7
Streetsboro Sewer	0.0	0.0	0.0	0.3	0.0	0.3
Unrestricted (Deficit)	(50.6)	(56.4)	28.3	26.1	(22.3)	(30.3)
<i>Total Net Position</i>	<u>\$136.2</u>	<u>\$120.0</u>	<u>\$135.9</u>	<u>\$134.1</u>	<u>\$272.1</u>	<u>\$254.1</u>

**Portage County, Ohio**  
*Management's Discussion and Analysis*  
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*Unaudited*

The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2020. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

Governmental activities saw an increase in net position due to increases in property taxes and sales taxes which can be attributed to an increase in assessed property values as well as the economy holding strong despite experiencing a global pandemic. In addition, the net pension liability decreased from the prior year. Business-type activities saw an increase in net position due to the continued pay-down on long-term liabilities related to debt. The County’s balances remain healthy while the County continues to provide the services that the residents expect while maintaining the costs of providing those services.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2020 and 2019.

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

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	Restated 2019	2020	Restated 2019
<b>Program Revenues</b>						
Charges for Services and Sales	\$21.3	\$20.4	\$22.5	\$23.1	\$43.8	\$43.5
Operating Grants and Contributions	42.9	40.6	0.0	0.0	42.9	40.6
Capital Grants and Contributions	0.1	1.6	0.0	0.3	0.1	1.9
<b>Total Program Revenues</b>	<b>\$64.3</b>	<b>\$62.6</b>	<b>\$22.5</b>	<b>\$23.4</b>	<b>\$86.8</b>	<b>\$86.0</b>

(continued)

**Portage County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2020*  
*Unaudited*

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

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	Restated 2019	2020	Restated 2019
<b>General Revenues</b>						
Property Taxes	\$29.9	\$28.3	\$0.0	\$0.0	\$29.9	\$28.3
Sales Taxes	30.0	28.4	0.0	0.0	30.0	28.4
Grants and Entitlements	6.4	7.7	0.0	0.0	6.4	7.7
Interest	3.4	4.2	0.0	0.0	3.4	4.2
Gain on Sale of Capital Assets	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.0	0.7	0.1	0.1	1.1	0.8
<i>Total General Revenues</i>	<u>70.7</u>	<u>69.3</u>	<u>0.1</u>	<u>0.1</u>	<u>70.8</u>	<u>69.4</u>
<i>Total Revenues</i>	<u>135.0</u>	<u>131.9</u>	<u>22.6</u>	<u>23.5</u>	<u>157.6</u>	<u>155.4</u>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	16.9	17.8	0.0	0.0	16.9	17.8
Judicial	11.1	12.0	0.0	0.0	11.1	12.0
Public Safety	27.4	26.9	0.0	0.0	27.4	26.9
Public Works	15.1	11.2	0.0	0.0	15.1	11.2
Health	22.6	26.8	0.0	0.0	22.6	26.8
Human Services	25.1	27.2	0.0	0.0	25.1	27.2
Interest and Fiscal Charges	0.4	0.5	0.0	0.0	0.4	0.5
Solid Waste Recycling Center	0.0	0.0	3.2	3.0	3.2	3.0
Portage County Sewer	0.0	0.0	7.9	9.1	7.9	9.1
Portage County Water	0.0	0.0	4.8	4.6	4.8	4.6
Streetsboro Sewer	0.0	0.0	4.3	4.3	4.3	4.3
Other Enterprise Funds	0.0	0.0	0.8	1.1	0.8	1.1
<i>Total Program Expenses</i>	<u>118.6</u>	<u>122.4</u>	<u>21.0</u>	<u>22.1</u>	<u>139.6</u>	<u>144.5</u>
<i>Change in Net Position before Transfers</i>	16.4	9.5	1.6	1.4	18.0	10.9
Transfers	(0.2)	0.0	0.2	0.0	0.0	0.0
<i>Change in Net Position</i>	16.2	9.5	1.8	1.4	18.0	10.9
Net Position Beginning of Year	120.0	110.5	134.1	132.7	254.1	243.2
Net Position End of Year	<u>\$136.2</u>	<u>\$120.0</u>	<u>\$135.9</u>	<u>\$134.1</u>	<u>\$272.1</u>	<u>\$254.1</u>

**Governmental Activities**

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

- The County saw an increase in property taxes, sales taxes, and miscellaneous revenue. All of these revenues are further indicators of economic improvement County-wide as property values and spending increase.

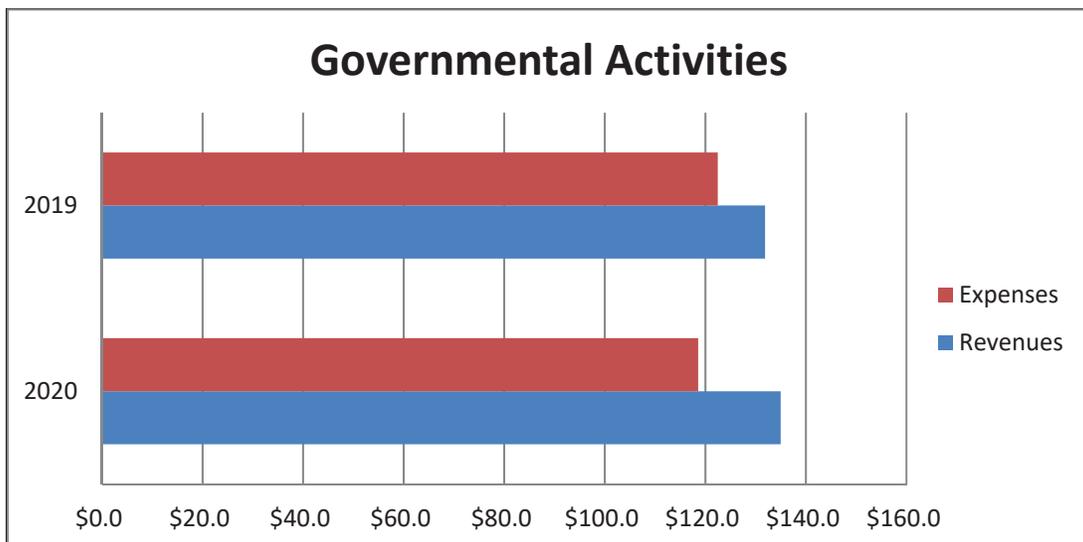
**Portage County, Ohio**  
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*Unaudited*

- The increase in property tax revenues was helped by an increase in home values throughout the County as well as increased home sales. The six year revaluation that was completed during 2018 with a continued increase in property taxes in 2019. The revaluation saw an increase in home values ranging from 5 to 13 percent.

Program expenses of governmental activities decreased in 2020. The decrease in program expenses is largely due to a decrease in pension expense related to net pension. Pension expense decreased from 20,073,131 in 2019 to \$8,712,683 in 2020.

**Graph 1**  
 Governmental Revenues and Expenses  
 (In Millions)

	2020	2019
Revenues	\$135.0	\$131.9
Expenses	118.6	122.4



***Business-Type Activities***

The County's business-type activities are comprised of six enterprise funds. Charges for services continued to be the major revenue source in 2020 for business-type activities. Revenues and expenses decreased during 2020. With revenues outpacing the expenses the County is able to continue viability and health for these funds.

**Financial Analysis of the Government's Funds**

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

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

**Portage County, Ohio**  
*Management's Discussion and Analysis*  
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As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$100,481,059. Of the total amount, \$28,078,375 constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance contains some level of restriction to indicate that it is not available for new spending.

The general fund had an increase in fund balance mainly due to increases in property taxes due to increased home values and home sales and an increase in permissive sales tax as the economy remains strong and consumers continue to spend. The mental health and recovery board and developmental disabilities special revenue funds saw increases in fund balance due to diligent monitoring of spending to keep expenditures in line with revenues so there is no overspending as well as an increase in property taxes due to the first year of collections on a .50 mill replacement levy. The job and family services special revenue fund saw an increase in fund balance due to an increase charges for services resulting from the department making their disbursement requests prior to year end. The County continues to strive for excellence in service for these public segments and the remaining balances were healthy.

**Proprietary Funds** Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The Portage County Sewer saw a decrease in net position with expenses exceeding revenues. The solid waste recycling center, Portage County water and Streetsboro sewer saw an increase to net position resulting from revenues exceeding expenses 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 2020, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$3,708,785 higher than certification primarily due to conservative estimates in permissive sales tax, intergovernmental, and charges for services, all signs of the rebounding economy. Actual expenditures were \$8,405,325 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 \$173,194. The County also made multiple revisions from the original appropriations to the final appropriations approved by the County Commissioners. During the year, adjustments made were mainly done in the general government-legislative and executive, public safety and capital outlay expenditures.

### **Capital Assets and Debt Administration**

#### *Capital Assets*

During 2020, the County continued to see major improvements and additions to their capital assets. Additions to construction in progress include security upgrades and office space configuration in the Clerk of Courts as well as work on the construction of a new jail pod. The jail pod project was completed during 2020 and moved to depreciable capital assets. Several County vehicles were purchased, including two pickup trucks, a dump truck, a utility truck and a Western Star tractor. The County Engineer replaced 11.29 lane miles of road, double sealed 18 miles of road, replaced 9 and installed 15 drive pipes. Table 3 shows 2020 values compared to 2019.

**Portage County, Ohio**  
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(Table 3)  
 Capital Assets at December 31  
 (Net of Accumulated Depreciation)  
 (in millions)

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$2.9	\$3.0	\$2.8	\$2.8	\$5.7	\$5.8
Construction in Progress	1.2	17.3	3.2	2.3	4.4	19.6
Buildings and Improvements	68.2	51.8	9.5	9.7	77.7	61.5
Furniture and Fixtures	0.0	0.0	4.7	5.0	4.7	5.0
Equipment	4.9	4.1	0.0	0.0	4.9	4.1
Vehicles	3.2	3.4	5.6	6.1	8.8	9.5
Infrastructure	53.9	53.3	6.9	87.7	60.8	141.0
Sewer Rights	0.0	0.0	85.7	7.1	85.7	7.1
<b>Total Capital Assets</b>	<b>\$134.3</b>	<b>\$132.9</b>	<b>\$118.4</b>	<b>\$120.7</b>	<b>\$252.7</b>	<b>\$253.6</b>

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

*Long-term Obligations*

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

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

	Governmental Activities		Business Type Activities		Total	
	2020	2019	2020	Restated 2019	2020	Restated 2019
General Obligation Bonds	\$13.4	\$14.9	\$0.0	\$0.0	\$13.4	\$14.9
Special Assessment Bonds	0.1	0.1	0.0	0.0	0.1	0.1
Revenue Bonds	0.0	0.0	6.4	6.9	6.4	6.9
OPWC Loans	0.0	0.0	0.4	0.2	0.4	0.2
OWDA Loans	0.0	0.1	1.1	2.0	1.1	2.1
Intergovernmental Loans	0.0	0.0	2.1	2.5	2.1	2.5
Capital Leases	0.0	0.0	0.9	1.3	0.9	1.3
Post-closure Liability	0.0	0.0	0.1	0.1	0.1	0.1
Asset Retirement Obligation	0.0	0.0	1.8	1.8	1.8	1.8
Net Pension Liability	58.5	84.1	6.2	8.9	64.7	93.0
Net OPEB Liability	39.1	38.5	4.2	4.1	43.3	42.6
Compensated Absences	4.7	4.1	0.5	0.4	5.2	4.5
Claims Payable	0.7	0.8	0.0	0.0	0.7	0.8
<b>Total</b>	<b>\$116.5</b>	<b>\$142.6</b>	<b>\$23.7</b>	<b>\$28.2</b>	<b>\$140.2</b>	<b>\$170.8</b>

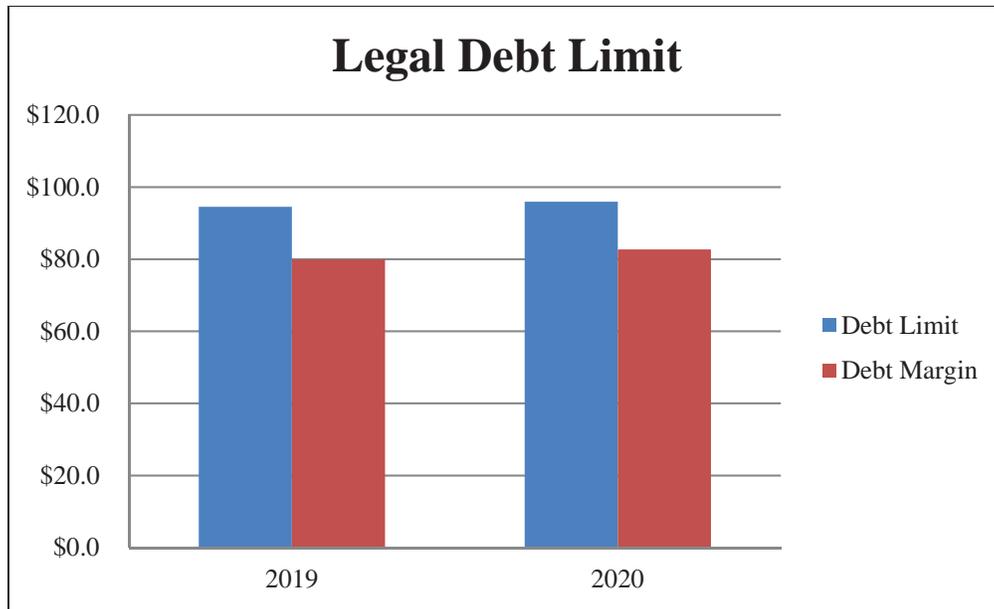
At December 31, 2020, the County's net change in long-term obligations was a decrease of \$30.7 million largely due to decreases in the net pension and net OPEB liabilities.

**Portage County, Ohio**  
*Management's Discussion and Analysis*  
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The County maintains an AA credit rating from Standard & Poors. The County's overall legal debt margin increased to \$82.7 million. This is the additional amount of debt the County could issue. The debt margin increased \$2.8 million from 2019 to 2020 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)

	2020	2019
Overall Debt Limit	\$95.9	\$94.5
Overall Debt Margin	82.7	79.9



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

**Current Issues**

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

**Contacting the County's Financial Management**

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

**Portage County, Ohio**  
*Statement of Net Position*  
*December 31, 2020*

	Primary Government		
	Governmental Activities	Business-Type Activities	Total*
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$109,434,564	\$34,785,910	\$144,220,474
Cash and Cash Equivalents			
In Segregated Accounts	911,616	0	911,616
Materials and Supplies Inventory	447,887	190,459	638,346
Accounts Receivable	298,054	6,859,899	7,157,953
Internal Balances	(899,074)	899,074	0
Intergovernmental Receivable	9,139,018	0	9,139,018
Prepaid Items	472,169	0	472,169
Sales Taxes Receivable	8,258,447	0	8,258,447
Property Taxes Receivable	31,085,163	0	31,085,163
Special Assessments Receivable	193,939	0	193,939
Loans Receivable	5,433,345	248,287	5,681,632
Net Pension Asset	455,055	49,343	504,398
Net OPEB Asset	66,816	0	66,816
Nondepreciable Capital Assets	4,111,969	5,946,373	10,058,342
Depreciable Capital Assets, Net	130,189,767	112,502,608	242,692,375
<i>Total Assets</i>	<u>299,598,735</u>	<u>161,481,953</u>	<u>461,080,688</u>
<b>Deferred Outflows of Resources</b>			
Excess Consideration Provided for Acquisition	0	166,340	166,340
Pension	9,298,072	994,515	10,292,240
OPEB	6,278,688	679,771	6,958,459
Asset Retirement Obligation	0	703,102	703,102
<i>Total Deferred Outflows of Resources</i>	<u>15,576,760</u>	<u>2,543,728</u>	<u>18,120,141</u>
<b>Liabilities</b>			
Accounts Payable	4,124,682	733,270	4,857,952
Accrued Wages	2,344,670	253,858	2,598,528
Contracts Payable	0	192,441	192,441
Intergovernmental Payable	1,501,494	741,975	2,243,469
Payroll Withholding Payable	167,850	17,687	185,537
Accrued Interest Payable	32,921	79,211	112,132
Claims Payable	256,397	0	256,397
Long-Term Liabilities:			
Due Within One Year	5,400,639	2,343,783	7,744,422
Due In More Than One Year:			
Net Pension Liability (See Note 19)	58,479,131	6,241,364	64,720,495
Net OPEB Liability (See Note 20)	39,115,922	4,241,485	43,357,407
Other Amounts	13,552,618	10,920,079	24,472,697
<i>Total Liabilities</i>	<u>124,976,324</u>	<u>25,765,153</u>	<u>150,741,477</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	30,301,987	0	30,301,987
Pension	15,967,062	1,585,777	17,552,492
OPEB	7,727,199	754,214	8,481,413
<i>Total Deferred Inflows of Resources</i>	<u>53,996,248</u>	<u>2,339,991</u>	<u>56,335,892</u>
<b>Net Position</b>			
Net Investment in Capital Assets	118,527,010	107,565,638	226,092,648
Restricted for:			
Capital Projects	600,433	0	600,433
Debt Service	174,974	0	174,974
General Government	8,598,733	0	8,598,733
Public Safety	4,397,594	0	4,397,594
Public Works	12,887,070	0	12,887,070
Health	40,547,318	0	40,547,318
Human Services	291,478	0	291,478
Unclaimed Monies	765,879	0	765,879
Unrestricted (Deficit)	(50,587,566)	28,354,899	(22,232,667)
<i>Total Net Position</i>	<u>\$136,202,923</u>	<u>\$135,920,537</u>	<u>\$272,123,460</u>

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

See accompanying notes to the basic financial statements

**Portage County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2020

	Program Revenues			
	Expenses	Charges for Services, Sales and Assessments	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$16,869,194	\$10,474,269	\$822,190	\$0
Judicial	11,089,292	4,875,945	268,568	0
Public Safety	27,376,359	1,911,122	2,979,372	0
Public Works	15,073,856	319,691	15,035,540	69,445
Health	22,600,959	1,129,934	5,897,702	0
Human Services	25,122,463	2,647,769	17,877,195	0
Interest and Fiscal Charges	425,384	0	0	0
<i>Total Governmental Activities</i>	<u>118,557,507</u>	<u>21,358,730</u>	<u>42,880,567</u>	<u>69,445</u>
<b>Business-Type Activities:</b>				
Solid Waste Recycling Center	3,177,639	3,193,010	0	0
Portage County Sewer	7,952,046	7,742,727	0	0
Portage County Water	4,820,828	5,856,264	0	0
Streetsboro Sewer	4,271,010	4,678,768	0	0
Storm Water Management	820,793	1,048,769	0	0
<i>Total Business-Type Activities</i>	<u>21,042,316</u>	<u>22,519,538</u>	<u>0</u>	<u>0</u>
<i>Total</i>	<u><u>\$139,599,823</u></u>	<u><u>\$43,878,268</u></u>	<u><u>\$42,880,567</u></u>	<u><u>\$69,445</u></u>

**General Revenues**

Property Taxes Levied for:

General Purposes

Health - Mental Health and Recovery Board

Health - Developmental Disabilities

Human Services - Job and Family Services

Bond Retirement

Sales Tax Levied for General Purposes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

*Total General Revenues*

Transfers

*Total General Revenues and Transfers*

Change in Net Position

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

*Net Position End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
(\$5,572,735)	\$0	(\$5,572,735)
(5,944,779)	0	(5,944,779)
(22,485,865)	0	(22,485,865)
350,820	0	350,820
(15,573,323)	0	(15,573,323)
(4,597,499)	0	(4,597,499)
(425,384)	0	(425,384)
(54,248,765)	0	(54,248,765)
0	15,371	15,371
0	(209,319)	(209,319)
0	1,035,436	1,035,436
0	407,758	407,758
0	227,976	227,976
0	1,477,222	1,477,222
(54,248,765)	1,477,222	(52,771,543)
5,772,057	0	5,772,057
6,047,856	0	6,047,856
14,307,434	0	14,307,434
2,667,905	0	2,667,905
1,183,999	0	1,183,999
30,004,209	0	30,004,209
6,360,961	0	6,360,961
3,363,762	0	3,363,762
1,006,513	81,665	1,088,178
70,714,696	81,665	70,796,361
(197,000)	197,000	0
70,517,696	278,665	70,796,361
16,268,931	1,755,887	18,024,818
119,933,992	134,164,650	254,098,642
<u>\$136,202,923</u>	<u>\$135,920,537</u>	<u>\$272,123,460</u>

**Portage County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2020*

	General	Mental Health and Recovery Board	Developmental Disabilities	Job and Family Services
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$30,648,021	\$10,239,540	\$29,669,253	\$2,220,238
Cash and Cash Equivalents In Segregated Accounts	510,786	3,809	0	1,241
Accounts Receivable	290,310	0	7,744	0
Materials and Supplies Inventory	86,590	0	31,413	8,796
Interfund Receivable	2,177,238	0	0	0
Intergovernmental Receivable	2,392,100	631,498	819,887	758,317
Prepaid Items	167,919	3,336	17,666	4,632
Sales Taxes Receivable	8,258,447	0	0	0
Property Taxes Receivable	6,030,755	6,254,294	14,850,591	2,765,964
Special Assessments Receivable	0	0	0	0
Loans Receivable	203,831	0	0	0
Restricted Assets: Equity in Pooled Cash and Cash and Cash Equivalents	765,879	0	0	0
<i>Total Assets</i>	<u>\$51,531,876</u>	<u>\$17,132,477</u>	<u>\$45,396,554</u>	<u>\$5,759,188</u>
<b>Liabilities</b>				
Accounts Payable	\$452,831	\$614,740	\$181,094	\$2,300,691
Accrued Wages	1,260,214	20,889	239,595	461,040
Intergovernmental Payable	599,933	14,064	183,459	538,459
Payroll Withholding Payable	91,409	2,053	16,982	32,121
Interfund Payable	448,277	3,959	98,709	919,856
<i>Total Liabilities</i>	<u>2,852,664</u>	<u>655,705</u>	<u>719,839</u>	<u>4,252,167</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	5,848,994	6,096,720	14,476,437	2,696,277
Unavailable Revenue	4,670,785	382,624	1,191,604	459,104
<i>Total Deferred Inflows of Resources</i>	<u>10,519,779</u>	<u>6,479,344</u>	<u>15,668,041</u>	<u>3,155,381</u>
<b>Fund Balances</b>				
Nonspendable	1,224,219	3,336	49,079	13,428
Restricted	0	9,994,092	28,959,595	0
Committed	71,662	0	0	0
Assigned	7,123,389	0	0	0
Unassigned (Deficit)	29,740,163	0	0	(1,661,788)
<i>Total Fund (Deficit) Balances</i>	<u>38,159,433</u>	<u>9,997,428</u>	<u>29,008,674</u>	<u>(1,648,360)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$51,531,876</u>	<u>\$17,132,477</u>	<u>\$45,396,554</u>	<u>\$5,759,188</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, 2020*

Other Governmental Funds	Total Governmental Funds	<b>Total Governmental Funds Balances</b>	\$100,481,059
		<i>Amounts reported for governmental activities in the statement of net position are different because</i>	
\$19,346,632	\$92,123,684	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	134,301,736
395,780	911,616	Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.	
0	298,054	Intergovernmental	6,003,297
232,136	358,935	Special Assessments	193,939
41,640	2,218,878	Delinquent Property Taxes	783,176
4,537,216	9,139,018	Permissive Sales Tax	<u>3,009,812</u>
10,505	204,058	Total	9,990,224
0	8,258,447	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.	
1,183,559	31,085,163	Net Position	16,321,735
193,939	193,939	Capital Assets	(526)
5,229,514	5,433,345	Compensated Absences	112,964
0	765,879	Claims Payable	693,155
<u>\$31,170,921</u>	<u>\$150,991,016</u>	Internal Balances	<u>(1,520,563)</u>
\$374,651	\$3,924,007	Total	15,606,765
335,075	2,316,813	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(32,921)
153,963	1,489,878	The net pension asset, net pension liability and net OPEB liability are not due and payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not reported in the governmental funds.	
23,344	165,909	Net Pension Asset	455,055
850,338	2,321,139	Deferred Outflows - Pension	9,298,072
1,737,371	10,217,746	Deferred Inflows - Pension	(15,967,062)
1,183,559	30,301,987	Net Pension Liability	(58,479,131)
3,286,107	9,990,224	Net OPEB Asset	66,816
4,469,666	40,292,211	Deferred Outflows - OPEB	6,278,688
242,641	1,532,703	Deferred Inflows - OPEB	(7,727,199)
24,721,243	63,674,930	Net OPEB Liability	<u>(39,115,922)</u>
0	71,662	Total	(105,190,683)
0	7,123,389	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
0	28,078,375	General Obligation Bonds	(13,439,945)
24,963,884	100,481,059	Special Assessment Bonds	(61,298)
<u>\$31,170,921</u>	<u>\$150,991,016</u>	OWDA Loans	(29,621)
		Compensated Absences	(4,729,238)
		Claims Payable	<u>(693,155)</u>
		Total	<u>(18,953,257)</u>
		<i>Net Position of Governmental Activities</i>	<u>\$136,202,923</u>

**Portage County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2020*

	General	Mental Health and Recovery Board	Developmental Disabilities	Job and Family Services
<b>Revenues</b>				
Property Taxes	\$5,733,908	\$6,012,272	\$14,228,821	\$2,653,332
Permissive Sales Tax	29,847,068	0	0	0
Intergovernmental	4,805,615	2,768,343	3,132,509	17,502,617
Interest	3,277,975	0	783	0
Licenses and Permits	8,533	0	0	0
Fines and Forfeitures	3,540,697	135,786	0	0
Rentals and Royalties	412,954	0	0	0
Charges for Services	7,830,315	150,480	245,533	2,163,337
Contributions and Donations	250	3,550	7,020	7,847
Special Assessments	0	0	0	0
Other	322,120	2,539	583,917	6,772
<i>Total Revenues</i>	<u>55,779,435</u>	<u>9,072,970</u>	<u>18,198,583</u>	<u>22,333,905</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	13,664,007	0	0	0
Judicial	9,351,093	0	0	0
Public Safety	21,261,410	0	0	0
Public Works	204,574	0	0	0
Health	0	7,072,962	13,680,475	0
Human Services	564,374	0	0	22,852,386
Capital Outlay	1,948,607	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>46,994,065</u>	<u>7,072,962</u>	<u>13,680,475</u>	<u>22,852,386</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>8,785,370</u>	<u>2,000,008</u>	<u>4,518,108</u>	<u>(518,481)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	716,488
Transfers Out	(1,255,656)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,255,656)</u>	<u>0</u>	<u>0</u>	<u>716,488</u>
<i>Net Change in Fund Balances</i>	7,529,714	2,000,008	4,518,108	198,007
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>30,629,719</u>	<u>7,997,420</u>	<u>24,490,566</u>	<u>(1,846,367)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$38,159,433</u>	<u>\$9,997,428</u>	<u>\$29,008,674</u>	<u>(\$1,648,360)</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, 2020*

Other Governmental Funds	Total Governmental Funds		
		<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$15,848,771</b>
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
\$1,183,999	\$29,812,332	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	
0	29,847,068	Capital Asset Additions	7,865,697
20,240,580	48,449,664	Current Year Depreciation	<u>(4,694,411)</u>
85,004	3,363,762	Total	3,171,286
654,528	663,061	Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(1,765,376)
2,282,915	5,959,398	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
430,907	843,861	Property Taxes	166,919
3,507,832	13,897,497	Sales Tax	157,141
11,799	30,466	Intergovernmental	(740,780)
82,714	82,714	Special Assessments	<u>(87,801)</u>
61,090	976,438	Total	(504,521)
<u>28,541,368</u>	<u>133,926,261</u>	Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	1,564,798
		Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	
		Pension	6,088,477
		OPEB	<u>36,174</u>
		Total	6,124,651
		Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities.	
2,913,153	16,577,160	Pension	(7,509,085)
971,166	10,322,259	OPEB	<u>(3,180,820)</u>
3,910,357	25,171,767	Total	(10,689,905)
16,053,377	16,257,951	Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
527,823	21,281,260	Accrued Interest on Bonds	4,367
750,962	24,167,722	Amortization of Bond Premium	<u>26,917</u>
132,298	2,080,905	Total	31,284
1,564,798	1,564,798	Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
456,668	456,668	Compensated Absences	(616,645)
<u>27,280,602</u>	<u>117,880,490</u>	Claims Payable	<u>(123,362)</u>
		Total	(740,007)
1,260,766	16,045,771	The internal service funds used by management are not reported in the County-wide statement of activities. Governmental fund expenditures and related internal service fund revenue are eliminated. The net revenue (expense) of the internal service funds is allocated amount the governmental activities.	
1,107,735	1,824,223	Change in Net Position	3,319,580
(765,567)	(2,021,223)	Capital Assets	639
<u>342,168</u>	(197,000)	Compensated Absences	19,196
1,602,934	15,848,771	Claims Payable	123,362
23,360,950	84,632,288	Internal Balances	<u>(234,827)</u>
<u>\$24,963,884</u>	<u>\$100,481,059</u>	Total	3,227,950
		<i>Change in Net Position of Governmental Activities</i>	<u><u>\$16,268,931</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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$5,696,658	\$5,756,431	\$5,756,431	\$0
Permissive Sales Tax	26,750,000	26,750,000	29,341,345	2,591,345
Intergovernmental	4,998,200	4,888,078	5,386,758	498,680
Interest	2,002,000	2,002,000	1,851,399	(150,601)
Licenses and Permits	6,000	6,586	8,533	1,947
Fines and Forfeitures	2,015,650	2,015,650	1,775,316	(240,334)
Rentals and Royalties	412,000	412,000	412,954	954
Charges for Services	6,397,163	6,492,350	7,333,289	840,939
Contributions and Donations	0	0	250	250
Other	28,745	156,515	322,120	165,605
<i>Total Revenues</i>	48,306,416	48,479,610	52,188,395	3,708,785
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	17,436,901	18,351,305	13,052,946	5,298,359
Judicial	9,621,493	9,905,483	9,319,202	586,281
Public Safety	21,115,648	22,814,802	20,981,596	1,833,206
Public Works	226,641	239,655	202,067	37,588
Human Services	816,961	841,961	556,611	285,350
Capital Outlay	1,767,734	3,195,366	2,830,825	364,541
<i>Total Expenditures</i>	50,985,378	55,348,572	46,943,247	8,405,325
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,678,962)	(6,868,962)	5,245,148	12,114,110
<b>Other Financing Sources (Uses)</b>				
Advances In	105,122	105,122	154,652	49,530
Advances Out	(2,750,000)	(3,354,480)	(1,080,480)	2,274,000
Transfers In	357,000	357,000	382,128	25,128
Transfers Out	(874,740)	(1,255,656)	(1,255,656)	0
<i>Total Other Financing Sources (Uses)</i>	(3,162,618)	(4,148,014)	(1,799,356)	2,348,658
<i>Net Change in Fund Balance</i>	(5,841,580)	(11,016,976)	3,445,792	14,462,768
<i>Fund Balance Beginning of Year</i>	17,749,566	17,749,566	17,749,566	0
Prior Year Encumbrances Appropriated	2,195,785	2,195,785	2,195,785	0
<i>Fund Balance End of Year</i>	\$14,103,771	\$8,928,375	\$23,391,143	\$14,462,768

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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$6,387,999	\$6,437,999	\$6,027,695	(\$410,304)
Intergovernmental	0	1,607,787	2,777,128	1,169,341
Fines and Forfeitures	158,800	108,175	131,977	23,802
Charges for Services	0	0	150,480	150,480
Contributions and Donations	0	1,000	3,550	2,550
Other	0	61,142	2,539	(58,603)
<i>Total Revenues</i>	6,546,799	8,216,103	9,093,369	877,266
<b>Expenditures</b>				
Current:				
Health	10,169,241	10,326,243	8,168,960	2,157,283
<i>Net Change in Fund Balance</i>	(3,622,442)	(2,110,140)	924,409	3,034,549
<i>Fund Balance Beginning of Year</i>	6,163,303	6,163,303	6,163,303	0
Prior Year Encumbrances Appropriated	2,009,309	2,009,309	2,009,309	0
<i>Fund Balance End of Year</i>	<u>\$4,550,170</u>	<u>\$6,062,472</u>	<u>\$9,097,021</u>	<u>\$3,034,549</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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$13,985,364	\$14,219,240	\$14,275,050	\$55,810
Intergovernmental	5,454,365	4,470,465	3,154,923	(1,315,542)
Interest	1,000	1,000	783	(217)
Charges for Services	132,218	222,800	237,789	14,989
Contributions and Donations	5,200	5,000	7,020	2,020
Other	5,000	80,150	583,917	503,767
<i>Total Revenues</i>	19,583,147	18,998,655	18,259,482	(739,173)
<b>Expenditures</b>				
Current:				
Health	18,637,509	19,136,622	13,997,207	5,139,415
<i>Excess of Revenues Over (Under) Expenditures</i>	945,638	(137,967)	4,262,275	4,400,242
<b>Other Financing Sources (Uses)</b>				
Transfers In	100,730	0	0	0
<i>Net Change in Fund Balance</i>	1,046,368	(137,967)	4,262,275	4,400,242
<i>Fund Balance Beginning of Year</i>	23,901,309	23,901,309	23,901,309	0
Prior Year Encumbrances Appropriated	545,634	545,634	545,634	0
<i>Fund Balance End of Year</i>	<u>\$25,493,311</u>	<u>\$24,308,976</u>	<u>\$28,709,218</u>	<u>\$4,400,242</u>

See accompanying notes to the basic financial statements

**Portage County, Ohio**  
*Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Job and Family Services Fund  
For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$2,934,404	\$2,662,053	\$2,662,054	\$1
Intergovernmental	17,851,743	17,610,374	17,610,375	1
Charges for Services	1,552,000	2,163,336	2,163,337	1
Contributions and Donations	3,350	7,846	7,847	1
Other	0	6,000	6,772	772
<i>Total Revenues</i>	22,341,497	22,449,609	22,450,385	776
<b>Expenditures</b>				
Current:				
Human Services	24,114,726	24,112,522	23,392,898	719,624
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,773,229)	(1,662,913)	(942,513)	720,400
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	320,000	320,000
Transfers In	1,773,229	684,224	716,488	32,264
<i>Total Other Financing Sources (Uses)</i>	1,773,229	684,224	1,036,488	352,264
<i>Net Change in Fund Balance</i>	0	(978,689)	93,975	1,072,664
<i>Fund Balance Beginning of Year</i>	978,689	978,689	978,689	0
<i>Fund Balance End of Year</i>	\$978,689	\$0	\$1,072,664	\$1,072,664

See accompanying notes to the basic financial statements

**Portage County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2020*

	Enterprise Funds			
	Solid Waste Recycling Center	Portage County Sewer	Portage County Water	Streetsboro Sewer
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$621,450	\$8,120,641	\$12,986,809	\$11,204,952
Accounts Receivable	1,359,619	2,421,381	853,782	1,030,681
Materials and Supplies Inventory	9,989	72,774	23,584	84,112
Prepaid Items	0	0	0	0
Interfund Receivable	0	0	0	0
<i>Total Current Assets</i>	<u>1,991,058</u>	<u>10,614,796</u>	<u>13,864,175</u>	<u>12,319,745</u>
<i>Noncurrent Assets:</i>				
Loans Receivable	0	0	0	0
Net Pension Asset	10,965	16,448	10,965	10,965
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	90,570	3,716,164	1,794,761	344,878
Depreciable Capital Assets, Net	4,975,210	55,470,756	24,922,543	27,134,099
<i>Total Noncurrent Assets</i>	<u>5,076,745</u>	<u>59,203,368</u>	<u>26,728,269</u>	<u>27,489,942</u>
<i>Total Assets</i>	<u>7,067,803</u>	<u>69,818,164</u>	<u>40,592,444</u>	<u>39,809,687</u>
<b>Deferred Outflows of Resources</b>				
Excess Consideration Provided for Acquisition	166,340	0	0	0
Pension	221,274	331,388	220,927	220,926
OPEB	151,059	226,594	151,059	151,059
Asset Retirement Obligation	0	487,102	0	216,000
<i>Total Deferred Outflows of Resources</i>	<u>538,673</u>	<u>1,045,084</u>	<u>371,986</u>	<u>587,985</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	95,755	316,440	231,231	89,844
Accrued Wages	50,402	97,363	56,789	48,849
Contracts Payable	0	192,441	0	0
Intergovernmental Payable	32,898	411,115	135,950	161,821
Payroll Withholding Payable	3,512	6,783	3,957	3,403
Interfund Payable	517,652	58,008	18,406	27,416
Compensated Absences Payable	54,207	144,865	84,496	72,682
Accrued Interest Payable	0	76,545	2,666	0
Revenue Bonds Payable	0	399,047	122,000	0
OPWC Loans Payable	0	56,980	0	13,502
OWDA Loans Payable	142,075	24,217	0	0
Intergovernmental Loans Payable	0	800,843	0	0
Capital Leases Payable	428,869	0	0	0
Claims Payable	0	0	0	0
<i>Total Current Liabilities</i>	<u>1,325,370</u>	<u>2,584,647</u>	<u>655,495</u>	<u>417,517</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	16,601	59,259	34,563	29,732
Revenue Bonds Payable	0	5,025,448	820,795	0
OPWC Loans Payable	0	312,190	0	24,252
OWDA Loans Payable	963,525	0	0	0
Intergovernmental Loans Payable	0	1,320,731	0	0
Capital Leases Payable	428,869	0	0	0
Post-closure Liability	59,114	0	0	0
Claims Payable	0	0	0	0
Net Pension Liability	1,386,970	2,080,454	1,386,970	1,386,970
Net OPEB Liability	942,552	1,413,829	942,552	942,552
Asset Retirement Obligation	0	1,225,000	0	600,000
<i>Total Long-Term Liabilities</i>	<u>3,797,631</u>	<u>11,436,911</u>	<u>3,184,880</u>	<u>2,983,506</u>
<i>Total Liabilities</i>	<u>5,123,001</u>	<u>14,021,558</u>	<u>3,840,375</u>	<u>3,401,023</u>
<b>Deferred Inflows of Resources</b>				
Pension	351,771	528,965	352,155	352,886
OPEB	167,603	251,403	167,604	167,604
<i>Total Deferred Inflows of Resources</i>	<u>519,374</u>	<u>780,368</u>	<u>519,759</u>	<u>520,490</u>
<b>Net Position</b>				
Net Investment in Capital Assets	3,102,442	51,247,464	25,774,509	27,441,223
Unrestricted (Deficit)	(1,138,341)	4,813,858	10,829,787	9,034,936
<i>Total Net Position</i>	<u>\$1,964,101</u>	<u>\$56,061,322</u>	<u>\$36,604,296</u>	<u>\$36,476,159</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

Nonmajor - Storm Water Management	Total	Internal Service
\$1,852,058	\$34,785,910	\$16,545,001
1,194,436	6,859,899	0
0	190,459	88,952
0	0	268,111
0	0	894,681
3,046,494	41,836,268	17,796,745
248,287	248,287	0
0	49,343	0
0	5,946,373	0
0	112,502,608	526
248,287	118,746,611	526
3,294,781	160,582,879	17,797,271
0	166,340	0
0	994,515	0
0	679,771	0
0	703,102	0
0	2,543,728	0
0	733,270	200,675
455	253,858	27,857
0	192,441	0
191	741,975	11,616
32	17,687	1,941
7	621,489	170,931
0	356,250	73,909
0	79,211	0
0	521,047	0
0	70,482	0
0	166,292	0
0	800,843	0
0	428,869	0
0	0	562,429
685	4,983,714	1,049,358
0	140,155	39,055
0	5,846,243	0
0	336,442	0
0	963,525	0
0	1,320,731	0
0	428,869	0
0	59,114	0
0	0	387,123
0	6,241,364	0
0	4,241,485	0
0	1,825,000	0
0	21,402,928	426,178
685	26,386,642	1,475,536
0	1,585,777	0
0	754,214	0
0	2,339,991	0
0	107,565,638	526
3,294,096	26,834,336	16,321,209
<u>\$3,294,096</u>	<u>134,399,974</u>	<u>\$16,321,735</u>
	<u>1,520,563</u>	
	<u>\$135,920,537</u>	

**Portage County, Ohio**  
*Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2020*

	Enterprise Funds			
	Solid Waste Recycling Center	Portage County Sewer	Portage County Water	Streetsboro Sewer
<b>Operating Revenues</b>				
Charges for Services	\$3,193,010	\$7,742,727	\$5,856,264	\$4,678,768
Other	42,684	16,668	14,047	8,266
<i>Total Operating Revenues</i>	<u>3,235,694</u>	<u>7,759,395</u>	<u>5,870,311</u>	<u>4,687,034</u>
<b>Operating Expenses</b>				
Personal Services	1,339,841	3,247,672	1,552,912	1,664,007
Materials and Supplies	510,763	795,531	486,940	404,888
Contractual Services	596,396	1,608,045	1,325,437	941,647
Depreciation and Amortization	491,865	2,033,869	1,440,883	1,291,550
Claims	0	0	0	0
Change in Worker's Compensation Estimate	0	0	0	0
Other	13,804	63,735	14,435	7,346
<i>Total Operating Expenses</i>	<u>2,952,669</u>	<u>7,748,852</u>	<u>4,820,607</u>	<u>4,309,438</u>
<i>Operating Income (Loss)</i>	<u>283,025</u>	<u>10,543</u>	<u>1,049,704</u>	<u>377,596</u>
<b>Non-Operating Revenues (Expenses)</b>				
Intergovernmental	0	0	0	0
Interest and Fiscal Charges	(42,068)	(313,848)	(35,595)	(14,564)
Loss on Disposal of Capital Assets	(217,022)	(1,471)	(201)	(1)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(259,090)</u>	<u>(315,319)</u>	<u>(35,796)</u>	<u>(14,565)</u>
<i>Income (Loss) before Capital Contributions, Special Item and Transfers</i>	23,935	(304,776)	1,013,908	363,031
Transfers In	197,000	0	0	0
<i>Change in Net Position</i>	220,935	(304,776)	1,013,908	363,031
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	1,743,166	56,366,098	35,590,388	36,113,128
<i>Net Position End of Year</i>	<u>\$1,964,101</u>	<u>\$56,061,322</u>	<u>\$36,604,296</u>	<u>\$36,476,159</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

Nonmajor - Storm Water Management	Total	Internal Service
\$1,048,769	\$22,519,538	\$17,359,664
0	81,665	30,075
1,048,769	22,601,203	17,389,739
10,051	7,814,483	758,411
0	2,198,122	45,709
810,756	5,282,281	3,767,477
0	5,258,167	639
0	0	11,498,940
0	0	(429,394)
0	99,320	0
820,807	20,652,373	15,641,782
227,962	1,948,830	1,747,957
0	0	1,571,623
0	(406,075)	0
0	(218,695)	0
0	(624,770)	1,571,623
227,962	1,324,060	3,319,580
0	197,000	0
227,962	1,521,060	3,319,580
3,066,134		13,002,155
\$3,294,096		\$16,321,735
	234,827	
	\$1,755,887	

**Portage County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2020

	Enterprise Funds			
	Solid Waste Recycling Center	Portage County Sewer	Portage County Water	Streetsboro Sewer
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$2,893,251	\$7,835,790	\$5,964,220	\$5,145,309
Cash Received from Interfund Services Provided	0	0	0	0
Other Cash Receipts	42,727	16,668	14,047	8,266
Cash Payments to Employees for Services	(1,367,659)	(2,750,152)	(1,344,220)	(1,277,237)
Cash Payments for Interfund Services Provided	(17,652)	(58,008)	(18,406)	(27,416)
Cash Payments for Goods and Services	(1,119,429)	(2,060,461)	(1,651,927)	(1,307,746)
Cash Payments for Claims	0	0	0	0
Other Cash Payments	(13,804)	(63,735)	(14,435)	(7,346)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>417,434</u>	<u>2,920,102</u>	<u>2,949,279</u>	<u>2,533,830</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Intergovernmental	0	0	0	0
Advances In	500,000	0	0	0
Transfers In	197,000	0	0	0
Transfers Out	0	0	0	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>697,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Capital Contributions	0	250,000	0	0
Proceeds from OPWC Loans	0	150,000	0	0
Principal Paid on Revenue Bonds	0	(444,173)	(115,000)	0
Interest Paid on Revenue Bonds	0	(231,919)	(37,029)	0
Principal Paid on OWDA Loans	(137,256)	(23,392)	0	(694,408)
Interest Paid on OWDA Loans	(42,068)	(1,254)	0	(14,564)
Principal Paid on Intergovernmental Loans	0	(385,729)	0	0
Interest Paid on Intergovernmental Loans	0	(58,797)	0	0
Principal Paid on Capital Lease	(428,869)	0	0	0
Payments for Capital Acquisitions	(99,075)	(1,642,563)	(1,265,299)	(182,394)
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(707,268)</u>	<u>(2,387,827)</u>	<u>(1,417,328)</u>	<u>(891,366)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalent</i>	407,166	532,275	1,531,951	1,642,464
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>214,284</u>	<u>7,588,366</u>	<u>11,454,858</u>	<u>9,562,488</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$621,450</u></u>	<u><u>\$8,120,641</u></u>	<u><u>\$12,986,809</u></u>	<u><u>\$11,204,952</u></u>

Other Enterprise Funds	Total	Internal Service
\$1,038,205	\$22,876,775	\$0
0	0	17,280,228
13,401	95,109	30,075
(9,969)	(6,749,237)	(727,695)
(7)	(121,489)	(5,931)
(908,328)	(7,047,891)	(3,842,839)
0	0	(11,226,240)
0	(99,320)	0
<u>133,302</u>	<u>8,953,947</u>	<u>1,507,598</u>
0	0	1,571,623
0	500,000	0
0	197,000	0
<u>(25,128)</u>	<u>(25,128)</u>	<u>0</u>
<u>(25,128)</u>	<u>671,872</u>	<u>1,571,623</u>
0	250,000	0
0	150,000	0
0	(559,173)	0
0	(268,948)	0
0	(855,056)	0
0	(57,886)	0
0	(385,729)	0
0	(58,797)	0
0	(428,869)	0
0	(3,189,331)	0
<u>0</u>	<u>(5,403,789)</u>	<u>0</u>
108,174	4,222,030	3,079,221
<u>1,743,884</u>	<u>30,563,880</u>	<u>13,465,780</u>
<u>\$1,852,058</u>	<u>\$34,785,910</u>	<u>\$16,545,001</u>

(continued)

**Portage County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2020

	Enterprise Funds			
	Solid Waste Recycling Center	Portage County Sewer	Portage County Water	Streetsboro Sewer
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>				
Operating Income (Loss)	\$283,025	\$10,543	\$1,049,704	\$377,596
Adjustments:				
Depreciation and Amortization	491,865	2,033,869	1,440,883	1,291,550
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	(299,759)	93,063	107,956	82,985
Materials and Supplies Inventory	3,212	6,200	(6,842)	(5,138)
Prepaid Items	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	43	0	0	289,651
Loans Receivable	0	0	0	0
Net Pension Asset	(1,595)	(2,393)	(1,595)	(1,595)
Deferred Outflows - Pension	292,475	651,318	308,309	497,166
Deferred Outflows - OPEB	144,239	216,358	144,239	144,239
Deferred Outflows - Asset Retirement Obligation	0	23,372	0	12,000
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	(26,610)	76,784	59,720	(17,667)
Accrued Wages	789	8,177	11,694	6,725
Contracts Payable	0	(19,399)	0	0
Intergovernmental Payable	4,539	234,887	105,294	134,175
Employee Withholding	3,512	6,783	3,957	3,403
Interfund Payable	1,587	15,159	4,759	8,530
Compensated Absences Payable	2,314	30,924	31,485	20,610
Claims Payable	0	0	0	0
Post-closure Liability	988	0	0	0
Net Pension Liability	31,423	47,133	31,422	31,423
Net OPEB Liability	57,356	86,034	57,356	57,357
Deferred Inflows - Pension	(459,491)	(429,992)	(286,585)	(286,702)
Deferred Inflows - OPEB	(112,478)	(168,718)	(112,477)	(112,478)
<i>Total Adjustments</i>	<u>134,409</u>	<u>2,909,559</u>	<u>1,899,575</u>	<u>2,156,234</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$417,434</u>	<u>\$2,920,102</u>	<u>\$2,949,279</u>	<u>\$2,533,830</u>

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

See accompanying notes to the basic financial statements

Other Enterprise Funds	Total	Internal Service
\$227,962	\$1,948,830	\$1,747,957
0	5,258,167	639
(10,564)	(26,319)	0
0	(2,568)	(34,664)
0	0	28,194
0	0	(119,135)
0	289,694	39,699
(79,854)	(79,854)	0
0	(7,178)	0
0	1,749,268	0
0	649,075	0
0	35,372	0
(4,317)	87,910	(23,083)
65	27,450	4,196
0	(19,399)	0
(22)	478,873	(1,297)
32	17,687	1,941
0	30,035	649
0	85,333	19,196
0	0	(156,694)
0	988	0
0	141,401	0
0	258,103	0
0	(1,462,770)	0
0	(506,151)	0
(94,660)	7,005,117	(240,359)
\$133,302	\$8,953,947	\$1,507,598

**Portage County, Ohio**  
*Statement of Fiduciary Net Position*  
*Fiduciary Funds*  
*December 31, 2020*

	Private Purpose Trust	Custodial
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$10,204	\$12,301,137
Cash and Cash Equivalents In Segregated Accounts	0	1,770,205
Intergovernmental Receivable	0	6,438,649
Property Taxes Receivable	0	196,801,176
Special Assessment Receivable	0	2,878,729
<i>Total Assets</i>	<u>10,204</u>	<u>220,189,896</u>
<b>Liabilities</b>		
Accounts Payable	0	203,831
Intergovernmental Payable	0	13,547,264
<i>Total Liabilities</i>	<u>0</u>	<u>13,751,095</u>
<b>Deferred Inflows of Resources</b>		
Property Taxes	0	186,409,995
<b>Net Position</b>		
<i>Restricted for:</i>		
Individuals, Organizations and Other Governments	0	20,028,806
Flags:		
Non-Expendable	1,000	0
Expendable	310	0
Children Detention Center:		
Non-Expendable	2,500	0
Expendable	6,394	0
<i>Total Net Position</i>	<u>\$10,204</u>	<u>\$20,028,806</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, 2020*

	Private Purpose Trust	Custodial
<b>Additions</b>		
Interest	\$118	\$0
Intergovernmental	0	21,530,747
Amounts Received as Fiscal Agent	0	14,045,034
Licenses, Permits and Fees for Other Governments	0	68,409,356
Fines and Forfeitures for Other Governments	0	11,037,795
Property Tax Collections for Other Governments	0	189,032,579
<i>Total Additions</i>	<u>118</u>	<u>304,055,511</u>
<b>Deductions</b>		
Distributions to the State of Ohio	0	78,654,737
Distributions of State Funds to Other Governments	0	22,809,864
Property Tax Distributions to Other Governments	0	188,388,735
Distributions as Fiscal Agent	0	13,606,658
<i>Total Deductions</i>	<u>0</u>	<u>303,459,994</u>
<i>Change in Net Position</i>	118	595,517
<i>Net Position Beginning of Year</i>	<u>10,086</u>	<u>19,433,289</u>
<i>Net Position End of Year</i>	<u><u>\$10,204</u></u>	<u><u>\$20,028,806</u></u>

See accompanying notes to the basic financial statements

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2020*

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**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 23, 24, 25 and 26 to the basic financial statements. These organizations are:

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2020*

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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 custodial funds within Portage County's financial statements:

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

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

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

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

### ***Basis of Presentation***

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

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

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

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2020*

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***Fund Accounting***

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

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

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

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

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

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

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

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

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

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

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

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

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2020*

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

***Fiduciary Funds*** Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

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

***Measurement Focus***

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

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

Like the government-wide statements, all proprietary and fiduciary funds are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. In fiduciary funds, a liability to the beneficiaries of a fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.

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

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2020*

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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 9). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (See Note 8), interest, federal and state grants and subsidies, state-levied locally shared taxes (including gasoline tax and motor vehicle license fees), fees and rentals.

***Deferred Outflows/Inflows of Resources*** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for excess consideration provided for an acquisition, asset retirement obligations, pension and OPEB. The deferred outflows of resources related to asset retirement obligations is originally measured at the amount of the corresponding liability. This amount is expensed in a systematic and rational manner over the tangible asset's useful life. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 19 and 20.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2020, but which were levied to finance 2021 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, special assessments, permissive sales tax, homestead and rollback and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2020*

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the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities found on page 19. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 19 and 20)

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

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

***Pensions/Other Postemployment Benefits (OPEB)***

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

***Cash and Cash Equivalents***

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

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

During 2020, investments were limited to STAR Ohio, federal farm credit bank notes, federal home loan bank notes, federal national mortgage association notes, federal home loan mortgage corporation notes, municipal and corporate bonds, negotiable certificates of deposit, commercial paper, U.S. treasury obligations and money market accounts.

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

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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For 2020, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$100 million or more. STAR Ohio reserves the right to limit the transaction to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2020 amounted to \$3,277,975, which includes \$2,538,049 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, 2020, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

***Inventory***

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

***Excess Consideration Provided for Acquisition***

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

***Restricted Assets***

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or imposed by law through constitutional provisions. Restricted assets in the general fund represent money set aside for unclaimed monies.

***Contributions of Capital***

Contributions of capital in proprietary fund financial statements arise from contributions of capital assets from the outside contributions of resources restricted to capital acquisition and construction.

***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.

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Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.

All capital assets are depreciated or amortized except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement.

Depreciation and amortization is computed using the straight-line method over the following useful lives:

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

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

***Interfund Balances***

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

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

***Internal 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 allocations of overhead expenses from one function to another or within the same function are eliminated on the Statement of Activities. Interfund payments for services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating 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.

***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.

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

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

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

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

***Net Position***

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

***Fund Balance***

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

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

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

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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**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 2021'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, storm water management, central services, workers' compensation and health benefits self-insurance programs. Operating expenses are necessary costs that have been incurred in order to provide the good or service that is the primary activity of the fund. Any revenues and expenses not meeting the definitions of operating are reported as nonoperating.

### ***Estimates***

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

### ***Budgetary Process***

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

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

**Portage County, Ohio**  
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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 to the bond escrow agent.

**Note 3 – Change in Accounting Principle and Restatement of Net Position**

For 2020, the County implemented the Governmental Accounting Standard Board’s (GASB) Statement No. 83, Certain Asset Retirement Obligations. GASB Statement 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. The implementation of GASB Statement No. 83 had the following effect on net position of enterprise funds as reported as of December 31, 2019:

	Solid Waste Recycling Center	Portage County Sewer	Portage County Water	Streetsboro Sewer	Other Enterprise	Total
Net Position						
at December 31, 2019	\$1,743,166	\$57,080,624	\$35,590,388	\$36,485,128	\$3,066,134	\$133,965,440
Adjustments:						
GASB Statement 83	<u>0</u>	<u>(714,526)</u>	<u>0</u>	<u>(372,000)</u>	<u>0</u>	<u>(1,086,526)</u>
Restated Net Position						
at December 31, 2019	<u>\$1,743,166</u>	<u>\$56,366,098</u>	<u>\$35,590,388</u>	<u>\$36,113,128</u>	<u>\$3,066,134</u>	132,878,914
					Internal Activity	<u>1,285,736</u>
					Restated Net Position December 31, 2019	<u>134,164,650</u>

The implementation of GASB 83 also impacted net position reported at December 31, 2019 on the entity wide statements as follows:

	Governmental Activities	Business - Type Activities
Net Position December 31, 2019	\$119,933,992	\$135,251,176
Adjustments:		
GASB Statement 83	<u>0</u>	<u>(1,086,526)</u>
Restated Net Position December 31, 2019	<u>\$119,933,992</u>	<u>\$134,164,650</u>

**Portage County, Ohio**  
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**Note 4 - Fund Balances**

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

Fund Balances	General	Mental Health and Recovery Board	Developmental Disabilities	Job and Family Services	Other Governmental Funds	Total
<b><i>Nonspendable</i></b>						
Prepays	\$167,919	\$3,336	\$17,666	\$4,632	\$10,505	\$204,058
Inventory	86,590	0	31,413	8,796	232,136	358,935
Unclaimed Monies	765,879	0	0	0	0	765,879
Loans	203,831	0	0	0	0	203,831
<b><i>Total Nonspendable</i></b>	<b>1,224,219</b>	<b>3,336</b>	<b>49,079</b>	<b>13,428</b>	<b>242,641</b>	<b>1,532,703</b>
<b><i>Restricted for</i></b>						
Capital Projects	0	0	0	0	600,433	600,433
Debt Service	0	0	0	0	95,500	95,500
General Government	0	0	0	0	11,326,906	11,326,906
Public Safety	0	0	0	0	1,530,869	1,530,869
Public Works	0	0	0	0	10,229,130	10,229,130
Health	0	9,994,092	28,959,595	0	0	38,953,687
Human Services	0	0	0	0	938,405	938,405
<b><i>Total Restricted</i></b>	<b>0</b>	<b>9,994,092</b>	<b>28,959,595</b>	<b>0</b>	<b>24,721,243</b>	<b>63,674,930</b>
<b><i>Committed to</i></b>						
Professional Services	71,662	0	0	0	0	71,662
<b><i>Assigned to</i></b>						
2021 Operations	6,125,891	0	0	0	0	6,125,891
Purchases on Order:						
General Government:						
Legislative and Executive	379,470	0	0	0	0	379,470
Judicial	51,527	0	0	0	0	51,527
Public Safety	118,028	0	0	0	0	118,028
Capital Improvements	448,473	0	0	0	0	448,473
<b><i>Total Assigned</i></b>	<b>7,123,389</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,123,389</b>
<b><i>Unassigned (Deficit)</i></b>	<b>29,740,163</b>	<b>0</b>	<b>0</b>	<b>(1,661,788)</b>	<b>0</b>	<b>28,078,375</b>
<b><i>Total Fund (Deficit) Balances</i></b>	<b>\$38,159,433</b>	<b>\$9,997,428</b>	<b>\$29,008,674</b>	<b>(\$1,648,360)</b>	<b>\$24,963,884</b>	<b>\$100,481,059</b>

**Note 5 - Budgetary Basis of Accounting**

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

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

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

	Net Change in Fund Balances			
	General	Mental Health and Recovery Board	Developmental Disabilities	Job and Family Services
GAAP Basis	\$7,529,714	\$2,000,008	\$4,518,108	\$198,007
Net Adjustment for				
Revenue Accruals	134,432	327	(31,824)	19,967
Beginning Fair Value				
Adjustment for Investments	(177,018)	0	0	0
Ending Fair Value				
Adjustment for Investments	(1,603,594)	0	0	0
Beginning Unrecorded Cash	660,258	208,904	570,157	254,936
Ending Unrecorded Cash	(431,513)	(188,832)	(477,434)	(158,423)
Advances In	154,652	0	0	320,000
Net Adjustment for				
Expenditure Accruals	174,360	(142,311)	165,869	448,639
Perspective Differences:				
a) Recorder	(9,723)	0	0	0
b) Certificate of Title	(604,296)	0	0	0
Advances Out	(1,080,480)	0	0	0
Encumbrances	(1,301,000)	(953,687)	(482,601)	(989,151)
Budget Basis	<u>\$3,445,792</u>	<u>\$924,409</u>	<u>\$4,262,275</u>	<u>\$93,975</u>

**Note 6 – Accountability**

At December 31, 2020, the job and family services special revenue fund had a deficit fund balance in the amount of \$1,648,360 as a result of adjustments made on the modified accrual basis of accounting. The general fund is liable for any deficit in this fund and provides transfers when cash is required, rather than when accruals occur.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 7 - Deposits and Investments**

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

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

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

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

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

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

At year end, the County had \$135,376 in undeposited cash on hand which is included as part of "Equity in Pooled Cash and Cash Equivalents".

### **Deposits**

***Custodial Credit Risk*** Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2020, \$2,904,184 of the County's total bank balance of \$28,850,705 was exposed to custodial credit risk because those deposits were uninsured and collateralized with securities held by the pledging financial institution.

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

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

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

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**Investments**

Investments are reported at fair value. As of December 31, 2020, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Net Asset Value Per Share				
STAR Ohio	\$38,271,892	55.8 Days	AAAm	N/A
Fair Value - Level One Inputs				
Money Market	589,078	Less Than One Year	AAA	N/A
Fair Value - Level Two Inputs				
Federal Farm Credit Bank Notes	25,338,620	More Than One Year	AAA	18.88%
Federal Home Loan Bank Notes	2,895,129	More Than One Year	AAA	N/A
Federal National Mortgage Association Notes	9,372,731	More Than One Year	AAA	6.98
Federal Home Loan Mortgage Corporation Notes	15,089,211	More Than One Year	AAA	11.24
Municipal Bond	2,377,230	Less Than Six Months	AAA	N/A
Municipal Bond	836,521	Less Than One Year	AAA	N/A
Municipal Bond	5,607,197	More Than One Year	AAA	N/A
Corporate Bond	3,010,883	Less Than One Year	AAA	N/A
Corporate Bond	4,573,485	More Than One Year	AAA	N/A
Negotiable Certificates of Deposit	500,834	Less Than One Year	N/A	N/A
Negotiable Certificates of Deposit	14,582,832	More Than One Year	N/A	10.87
Commercial Paper	9,959,087	Less Than One Year	N/A	N/A
U.S. Treasury Obligations	1,197,886	More Than One Year	AAA	N/A
Total Fair Value - Level Two Inputs	95,341,646			
Total Investments	\$134,202,616			

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, 2020. The Money Market Mutual Fund is measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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

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*Notes to the Basic Financial Statements*  
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**Concentration of Credit Risk** The County places no limit on the amount it may invest in any one issuer.

**Note 8 - Permissive Sales and Use Tax**

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

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

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

**Note 9 – Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2020 for real and public utility property taxes represents collections of 2019 taxes.

2020 real property taxes were levied after October 1, 2020, on the assessed value as of January 1, 2020, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2020 real property taxes are collected in and intended to finance 2021.

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. 2020 public utility property taxes which became a lien December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2020, was \$13.62 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2020 property tax receipts were based are as follows:

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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Real Estate	
Residential/Agricultural	\$2,989,030,380
Other Real Estate	741,119,010
Tangible Personal Property	
Public Utility	165,507,460
Real	1,268,600
Total	\$3,896,925,450

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County’s tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which were measurable as of December 31, 2020, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2020 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 2020, the County’s property taxes were reduced by \$462,021 under various tax abatement agreements entered into by the following subdivisions:

Overlapping Government	Amount of 2020 Taxes Abated
<i>Community Reinvestment Areas:</i>	
City of Aurora	\$254,199
City of Kent	93,556
City of Tallmadge	25,578
City of Ravenna	7,221
Suffield Township	1,259
Nelson Township	77
<i>Enterprise Zone Agreements:</i>	
City of Streetsboro	39,095
Brimfield Township	24,617
City of Ravenna	16,419

**Note 10 - Receivables**

Receivables at December 31, 2020, 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.

**Portage County, Ohio**  
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The loans receivable at December 31, 2020, primarily represent revolving loans made to private enterprises under the United States Department of Housing and Urban Development Community Development Block Grant Program, Section 17 and Home Affordability Act programs. The notes are due on various dates with a large portion not due until the related property is sold or the debtor becomes deceased. Generally the loans are collateralized by the property that is improved with the proceeds of the notes; however, the County's security interest is usually subordinate to that of another creditor. Many notes are non-interest bearing while other notes bear interest at various rates. The loans are administered by the County. Loans expected to be collected in more than one year amount to \$203,831 in the general fund.

Special assessments expected to be collected in more than one year amount to \$131,531 in the special assessment bond retirement fund. At December 31, 2020 the amount of delinquent special assessments was \$93,112.

A summary of the principal items of intergovernmental receivables follows:

	Amount
<b><i>Governmental Activities</i></b>	
<b>General Fund</b>	
Casino Disbursement	\$943,266
Undivided Local Government Tax	852,912
Homestead and Rollback	438,954
Court Fines	112,201
Election Costs	35,970
Delinquent Advertising	8,797
<i>Total General Fund</i>	2,392,100
<b>Special Revenue Funds</b>	
<b><i>Major</i></b>	
Mental Health and Recovery Board	631,498
Developmental Disabilities	819,887
Job and Family Services	758,317
<b><i>Nonmajor</i></b>	
Sheriff's Fund	82,250
Hazmat Operations and Planning	285,381
Motor Vehicle and Gas Tax	4,131,845
Women, Infants and Children	
Victim Assistance	37,740
<i>Total Special Revenue Funds</i>	6,746,918
<b><i>Total Governmental Activities</i></b>	<b>\$9,139,018</b>

**Note 11 - Compensated Absences**

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

**Portage County, Ohio**  
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**Note 12 - Capital Assets**

Capital asset activity for the year ended December 31, 2020 was as follows:

	Balance 12/31/19	Additions	Reductions	Balance 12/31/20
<b>Governmental Activities:</b>				
<i>Capital assets not being depreciated</i>				
Land	\$3,036,504	\$16,075	(\$138,100)	\$2,914,479
Construction in Progress	17,265,996	3,024,270	(19,092,776)	1,197,490
<i>Total capital assets not being depreciated</i>	<u>20,302,500</u>	<u>3,040,345</u>	<u>(19,230,876)</u>	<u>4,111,969</u>
<i>Capital assets being depreciated</i>				
Buildings and Improvements	90,363,414	20,251,064	(6,881,675)	103,732,803
Equipment	9,605,382	1,408,568	(225,422)	10,788,528
Vehicles	8,222,575	559,140	(932,085)	7,849,630
Infrastructure	79,206,662	1,699,356	(799,543)	80,106,475
<i>Total capital assets being depreciated</i>	<u>187,398,033</u>	<u>23,918,128</u>	<u>(8,838,725)</u>	<u>202,477,436</u>
<i>Accumulated depreciation</i>				
Buildings and Improvements	(38,605,794)	(2,346,497)	5,403,940	(35,548,351)
Equipment	(5,480,255)	(610,144)	196,766	(5,893,633)
Vehicles	(4,837,613)	(567,685)	811,200	(4,594,098)
Infrastructure	(25,881,045)	(1,170,085)	799,543	(26,251,587)
Total accumulated depreciation	<u>(74,804,707)</u>	<u>(4,694,411) *</u>	<u>7,211,449</u>	<u>(72,287,669)</u>
Capital assets being depreciated, net	<u>112,593,326</u>	<u>19,223,717</u>	<u>(1,627,276)</u>	<u>130,189,767</u>
<b>Governmental activities capital assets, net</b>	<u>\$132,895,826</u>	<u>\$22,264,062</u>	<u>(\$20,858,152)</u>	<u>\$134,301,736</u>

\* Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$771,839
Judicial	557,583
Public Safety	1,361,330
Public Works	1,608,031
Health	340,755
Human Services	54,873
Total	<u>\$4,694,411</u>

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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	Balance 12/31/19	Additions	Reductions	Balance 12/31/20
<b>Business type activities</b>				
<i>Capital assets not being depreciated</i>				
Land	\$2,758,051	\$0	\$0	\$2,758,051
Construction in Progress	2,355,034	1,220,357	(387,069)	3,188,322
<i>Total capital assets not being depreciated</i>	<u>5,113,085</u>	<u>1,220,357</u>	<u>(387,069)</u>	<u>5,946,373</u>
<i>Capital assets being depreciated</i>				
Buildings and Improvement	13,177,639	151,575	0	13,329,214
Furniture and Fixtures	9,303,661	323,240	(18,808)	9,608,093
Vehicles	9,884,505	588,766	(858,694)	9,614,577
Infrastructure	145,689,044	1,292,462	0	146,981,506
Sewer Rights	10,893,349	0	0	10,893,349
<i>Total capital assets being depreciated</i>	<u>188,948,198</u>	<u>2,356,043</u>	<u>(877,502)</u>	<u>190,426,739</u>
<i>Accumulated depreciation and amortization</i>				
Buildings and Improvement	(3,454,006)	(325,732)	0	(3,779,738)
Furniture and Fixtures	(4,268,544)	(688,889)	15,270	(4,942,163)
Vehicles	(3,825,166)	(721,486)	643,537	(3,903,115)
Infrastructure	(57,972,103)	(3,291,868)	0	(61,263,971)
Sewer Rights	(3,817,277)	(217,867)	0	(4,035,144)
<i>Total accumulated depreciation and amortization</i>	<u>(73,337,096)</u>	<u>(5,245,842) **</u>	<u>658,807</u>	<u>(77,924,131)</u>
<i>Capital assets being depreciated, net</i>	<u>115,611,102</u>	<u>(2,889,799)</u>	<u>(218,695)</u>	<u>112,502,608</u>
<b>Business type activities capital assets, net</b>	<u><u>\$120,724,187</u></u>	<u><u>(\$1,669,442)</u></u>	<u><u>(\$605,764)</u></u>	<u><u>\$118,448,981</u></u>

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

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

### Note 13 - Contingent Liabilities

#### Grants

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

#### Litigation

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2020

**Note 14 - Long-Term Debt**

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

	Original Issue Date	Interest Rate	Original Issue Amount
<b>Business-type Activities:</b>			
<b>Loans from Direct Borrowings:</b>			
<b>OWDA Loans:</b>			
<i>Solid Waste Recycling Center</i>			
Recycling Trucks and Bins	2017	3.48%	\$1,503,563
<i>Portage County Sewer:</i>			
Mantua Corners	2001	3.50	352,046
<i>Streetsboro Sewer:</i>			
Plant Improvements	2002	2.79	10,558,374
<b>OPWC Loans:</b>			
<i>Portage County Sewer:</i>			
Various	2006	0.00	450,000
Twin Lakes & Red Fox	2010	0.00	150,000
Wastewater Improvements	2014	0.00	69,802
Wastewater Improvements	2014	0.00	50,000
Oakwood Acres Subdivision	2020	0.00	150,000
<i>Streetsboro Sewer:</i>			
Trunk Sewer Rehab	2011	0.00	85,022
WWTP UV Disinfection	2014	0.00	50,000
<b>Intergovernmental Loans:</b>			
<i>Portage County Sewer:</i>			
Summit County - 2001	2001	4.00 - 5.00	2,359,570
Ravenna City - 2005	2005	3.65	6,500,000
Mantua Village	2004	3.54	330,750
<b>Revenue Bonds from Direct Placements:</b>			
<i>Portage County Sewer:</i>			
USDA Various	2007	4.25	2,400,000
USDA Various	2009	4.125	1,266,000
USDA Aurora Meadows	2011	2.375	577,000
<b>Revenue Bonds:</b>			
<i>Portage County Sewer:</i>			
Various Refunding	2010	2.00 - 4.00	475,000
Various	2007	3.65 - 7.00	4,443,240
Twin Lakes	2010	2.00 - 4.00	525,000
<i>Portage County Water:</i>			
Various Refunding	2010	2.00 - 4.00	342,000
Cleveland to Aurora	2010	2.00 - 4.00	1,535,000
<b>Governmental-type Activities:</b>			
<b>General Obligation Bonds from Direct Placements:</b>			
USDA Building Improvement Bonds	1998	4.75	326,000
USDA Building Improvement Bonds	2001	4.75	133,000
<b>General Obligation Bonds:</b>			
Riddle Block Building Refunding	2010	2.00 - 4.00	2,376,000
County Buildings Refunding	2010	2.00 - 4.00	3,474,000
Prosecutor's Building	2010	2.00 - 4.00	4,165,000
Kent Courthouse (Assumption of Debt)	2013	2.00 - 4.00	6,577,000
Energy Conservation	2014	2.00 - 3.00	7,070,000

(continued)

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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	Original Issue Date	Interest Rate	Original Issue Amount
<b>Governmental-type Activities:</b> (continued)			
<b>Special Assessment Bonds with Governmental Commitment:</b>			
Portage County Water Patricia Water Line	2007	3.65 - 7.00%	56,760
Portage County Sewer Brimfield Township State Route 43 Refunding	2010	2.00 - 4.00	301,000
<b>OWDA Loans from Direct Borrowings:</b>			
Mantua Corners - Sewer Improvements	2001	3.50	437,953
Horning/Rhodes - Sewer Improvements	1999	3.50	84,485

Changes in the County's long-term obligations during 2020 were as follows:

	Balance 12/31/19	Increase	Decrease	Balance 12/31/20	Amounts Due in One Year
<b>Business-type Activities</b>					
<b>Loans from Direct Borrowings:</b>					
<b>OWDA Loans:</b>					
Solid Waste Recycling Center Recycling Trucks and Bins	\$1,242,856	\$0	\$137,256	\$1,105,600	\$142,075
Portage County Sewer: Mantua Corners	47,609	0	23,392	24,217	24,217
Streetsboro Sewer: Plant Improvements	694,408	0	694,408	0	0
<i>Total OWDA Loans Payable</i>	1,984,873	0	855,056	1,129,817	166,292
<b>OPWC Loans:</b>					
Portage County Sewer: Various	146,250	0	0	146,250	22,500
Twin Lakes & Red Fox	22,500	0	0	22,500	15,000
Wastewater Improvements	27,920	0	0	27,920	6,980
Wastewater Improvements	22,500	0	0	22,500	5,000
Oakwood Acres Subdivision	0	150,000	0	150,000	7,500
Total Portage County Sewer	219,170	150,000	0	369,170	56,980
Streetsboro Sewer: Trunk Sewer Rehab	12,754	0	0	12,754	8,502
WWTP UV Disinfection	25,000	0	0	25,000	5,000
Total Streetsboro Sewer	37,754	0	0	37,754	13,502
<i>Total OPWC Loans Payable</i>	\$256,924	\$150,000	\$0	\$406,924	\$70,482

(continued)

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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	Balance 12/31/19	Increase	Decrease	Balance 12/31/20	Amounts Due in One Year
<b>Business-type Activities</b>					
<b>Loans from Direct Borrowings (continued):</b>					
<b>Intergovernmental Loans:</b>					
Portage County Sewer:					
Summit County - 2001	\$353,280	\$0	\$172,380	\$180,900	\$180,900
Ravenna City - 2005	2,088,490	0	192,266	1,896,224	598,108
Mantua Village	65,533	0	21,083	44,450	21,835
<i>Total Intergovernmental Loans</i>	<u>2,507,303</u>	<u>0</u>	<u>385,729</u>	<u>2,121,574</u>	<u>800,843</u>
<i>Total Loans from Direct Borrowings</i>	<u>4,749,100</u>	<u>150,000</u>	<u>1,240,785</u>	<u>3,658,315</u>	<u>1,037,617</u>
<b>Revenue Bonds from Direct Placements:</b>					
Portage County Sewer:					
2007 USDA Various	1,570,300	0	99,100	1,471,200	41,000
2009 USDA Various	1,109,800	0	19,300	1,090,500	20,200
2011 USDA Aurora Meadows	508,100	0	10,800	497,300	11,000
<i>Revenue Bonds from Direct Placements:</i>	<u>3,188,200</u>	<u>0</u>	<u>129,200</u>	<u>3,059,000</u>	<u>72,200</u>
<b>Revenue Bonds:</b>					
Portage County Sewer:					
2010 Various Refunding	108,000	0	53,000	55,000	55,000
Premium on 2010 Various Refunding	2,567	0	1,467	1,100	0
2007 Various	2,241,368	0	236,973	2,004,395	246,847
2010 Twin Lakes	330,000	0	25,000	305,000	25,000
Total Portage County Sewer	<u>2,681,935</u>	<u>0</u>	<u>316,440</u>	<u>2,365,495</u>	<u>326,847</u>
Portage County Water:					
2010 Various Refunding	82,000	0	40,000	42,000	42,000
Premium on 2010 Various Refunding	1,851	0	1,056	795	0
2010 Cleveland to Aurora	975,000	0	75,000	900,000	80,000
Total Portage County Water	<u>1,058,851</u>	<u>0</u>	<u>116,056</u>	<u>942,795</u>	<u>122,000</u>
<i>Total Revenue Bonds</i>	<u>3,740,786</u>	<u>0</u>	<u>432,496</u>	<u>3,308,290</u>	<u>448,847</u>
<b>Net Pension Liability - OPERS:</b>					
Solid Waste Recycling Center	1,977,653	0	590,683	1,386,970	0
Portage County Sewer	2,966,479	0	886,025	2,080,454	0
Portage County Water	1,977,653	0	590,683	1,386,970	0
Streetsboro Sewer	1,977,653	0	590,683	1,386,970	0
<i>Total Net Pension Liability - OPERS</i>	<u>8,899,438</u>	<u>0</u>	<u>2,658,074</u>	<u>6,241,364</u>	<u>0</u>
<b>Net OPEB Liability - OPERS:</b>					
Solid Waste Recycling Center	915,946	26,606	0	942,552	0
Portage County Sewer	1,373,919	39,910	0	1,413,829	0
Portage County Water	915,946	26,606	0	942,552	0
Streetsboro Sewer	915,946	26,606	0	942,552	0
<i>Total Net OPEB Liability - OPERS</i>	<u>4,121,757</u>	<u>119,728</u>	<u>0</u>	<u>4,241,485</u>	<u>0</u>
<b>Asset Retirement Obligation</b>	1,825,000	0	0	1,825,000	0
<b>Post-closure Liability</b>	58,126	988	0	59,114	0
<b>Capital Leases Payable</b>	1,286,607	0	428,869	857,738	428,869
<b>Compensated Absences</b>	411,072	394,525	309,192	496,405	356,250
<i>Total Business-type Activities</i>	<u>\$28,280,086</u>	<u>\$665,241</u>	<u>\$5,198,616</u>	<u>\$23,746,711</u>	<u>\$2,343,783</u>

**Portage County, Ohio**  
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	Balance 12/31/19	Increase	Decrease	Balance 12/31/20	Amounts Due in One Year
<b>Governmental Activities</b>					
<b>General Obligation Bonds from Direct Placements:</b>					
1998 USDA Building Improvements	\$80,512	\$0	\$18,749	\$61,763	\$19,640
2001 USDA Building Improvements	53,798	0	6,653	47,145	6,976
<i>Total General Obligation Bonds from Direct Placements</i>	<u>134,310</u>	<u>0</u>	<u>25,402</u>	<u>108,908</u>	<u>26,616</u>
<b>General Obligation Bonds:</b>					
2010 Riddle Block Building Refunding	1,333,000	0	151,000	1,182,000	159,000
Premium on 2010 Riddle Block Building Refunding	36,799	0	4,748	32,051	0
2010 County Buildings Refunding	1,831,000	0	236,000	1,595,000	247,000
Premium on 2010 County Buildings Refunding	49,792	0	7,376	42,416	0
2010 Prosecutors Building	2,645,000	0	200,000	2,445,000	210,000
2013 Kent Courthouse	3,907,000	0	431,000	3,476,000	452,000
Premium on 2013 Kent Courthouse	107,433	0	13,863	93,570	0
2014 Energy Conservation	4,915,000	0	450,000	4,465,000	455,000
<i>Total General Obligation Bonds</i>	<u>14,825,024</u>	<u>0</u>	<u>1,493,987</u>	<u>13,331,037</u>	<u>1,523,000</u>
<b>Special Assessment Bonds with Governmental Commitments:</b>					
Portage County Water					
2007 Patricia Water Line	28,632	0	3,027	25,605	3,153
2010 Portage County Sewer Brimfield					
State Route 43 Refunding	69,000	0	34,000	35,000	35,000
Premium on 2010 Township State Route 43 Refunding	1,623	0	930	693	0
<i>Total Special Assessment Bonds</i>	<u>99,255</u>	<u>0</u>	<u>37,957</u>	<u>61,298</u>	<u>38,153</u>
<b>OWDA Loans from Direct Borrowings:</b>					
Mantua Corners - Sewer Improvements	58,232	0	28,611	29,621	29,621
Horning/Rhodes - Sewer Improvements	5,758	0	5,758	0	0
<i>Total OWDA Loans from Direct Borrowings</i>	<u>63,990</u>	<u>0</u>	<u>34,369</u>	<u>29,621</u>	<u>29,621</u>
<b>Other Long-term Obligations</b>					
Net Pension Liability					
OPERS	83,061,410	0	25,502,176	57,559,234	0
STRS	1,043,859	0	123,962	919,897	0
Total Net Pension Liability	<u>84,105,269</u>	<u>0</u>	<u>25,626,138</u>	<u>58,479,131</u>	<u>0</u>
Net OPEB Liability					
OPERS	38,469,745	646,177	0	39,115,922	0
Compensated Absences	4,112,593	3,975,261	3,358,616	4,729,238	3,477,217
Claims Payable	816,517	306,032	429,394	693,155	306,032
<i>Total Other Long-term Obligations</i>	<u>127,504,124</u>	<u>4,927,470</u>	<u>29,414,148</u>	<u>103,017,446</u>	<u>3,783,249</u>
<i>Total Governmental Activities</i>	<u>\$142,626,703</u>	<u>\$4,927,470</u>	<u>\$31,005,863</u>	<u>\$116,548,310</u>	<u>\$5,400,639</u>

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2020*

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

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

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

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

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

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

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

In 2001, Portage County entered into a contractual agreement with Summit County for the construction and future maintenance of a wastewater treatment plant. The project was financed mainly by OWDA debt issued in 2001 by Summit County. All proceeds were received by Summit County and Summit County is responsible for the debt retirement and maintenance. The plant and lines will be a capital asset of Summit County. Cost overruns increased Portage County's share of the cost. The total amount owed to Summit County as of December 31, 2020 is \$180,900. This amount has been recorded on Portage County's books as a long-term liability in the portage county sewer enterprise fund. The annual interest rate of the obligation is 4.00 to 5.00 percent.

In 2005, Portage County entered into a contractual agreement with the City of Ravenna for the construction and future maintenance of a wastewater treatment plant that is in Portage County and that Portage County residents will be able to tap into. The project was financed mainly by OWDA debt issued in 2005 by the City of Ravenna. All proceeds were received by the City of Ravenna and the City of Ravenna is responsible for the debt retirement and maintenance. The plant will be a capital asset of the City of Ravenna. Cost overruns increased Portage County's share of the cost. The total amount owed to the City of Ravenna as of December 31, 2020 is \$1,896,224. 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, 2020*

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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, 2020 is \$44,450. 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 2020, payments were made to Summit County (\$172,380), the City of Ravenna (\$192,266) and the Village of Mantua (\$21,083) from the Portage County sewer enterprise fund.

The County's outstanding OWDA loans from direct borrowings of \$1,129,817 related to business-type activities and \$29,621 related to governmental activities contain provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during with the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

The County's outstanding OPWC loans from direct borrowings related to business-type activities of \$406,924 contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

The County's outstanding intergovernmental loans from direct borrowings of \$2,121,574 related to business-type activities contain provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the individual entities (Summit County, Ravenna City, Mantua Village) to be paid to OWDA, and (3) for each additional 30 days during with the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

The County's outstanding USDA bonds from direct placements related to business-type activities and governmental activities of \$3,059,000 and \$108,908, respectively, contain a provision that in an event of default, outstanding amounts become immediately due if the County is unable to make payments.

The County has pledged future revenues, net of operating expenses, to repay various debt issues in the solid waste recycling center fund. The debt is payable solely from net revenues and are payable through 2028. Annual principal and interest payments on the debt issues are expected to require 23.14 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$1,255,269. Principal and interest paid for the current year and total net revenues were \$179,324 and \$774,890 respectively.

The County has pledged future revenues, net of operating expenses, to repay various debt issues in the Portage County sewer fund. The debt is payable solely from net revenues and are payable through 2047. Annual principal and interest payments on the debt issues are expected to require 34.28 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$8,076,439. Principal and interest paid for the current year and total net revenues were \$700,738 and \$2,044,412 respectively.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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The County has pledged future revenues, net of operating expenses, to repay various debt issues in the Portage County water fund. The debt is payable solely from net revenues and are payable through 2024. Annual principal and interest payments on the debt issues are expected to require 6.10 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$1,130,173. Principal and interest paid for the current year and total net revenues were \$152,029 and \$2,490,587 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 42.47 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$37,754. Principal and interest paid for the current year and total net revenues were \$708,972 and \$1,669,146 respectively.

Compensated absences reported in the "compensated absences payable" account will be paid from the fund from which the employees' salaries are paid. These funds include the general fund, mental health and recovery board, developmental disabilities, job and family services, real estate assessment, law library, hazmat operations and planning, county engineer, dog and kennel, women, infants and children, solid waste recycling, Portage County sewer, Portage County water and Streetsboro sewer. There is no repayment schedule for the net pension liability and net OPEB liability. However, employer pension/OPEB contributions are made from the following funds: general fund, mental health and recovery board, developmental disabilities, job and family services, real estate assessment, delinquent real estate tax assessment collection, law library, court fund, probation services, hazmat operations and planning, county engineer, dog and kennel, women, infants and children, victim assistance, solid waste recycling, Portage County sewer, Portage County water and Streetsboro sewer. For additional information related to the net pension liability and net OPEB liability see Notes 19 and 20. The post-closure liability and capital leases payable will be paid from the solid waste recycling fund. During 2020, the EPA required a final closure cost estimate from the County. (See Note 28) The asset retirement obligation will be paid from the Portage County sewer and Streetsboro sewer enterprise funds. For additional information related to the asset retirement obligation see Note 15.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2020 are as follows:

Business-Type Activities

	<i>From Direct Borrowings</i>				
	OWDA Loans		OPWC Loans	Intergovernmental Loans	
	Principal	Interest		Principal	Interest
2021	\$166,292	\$37,797	\$70,482	\$800,843	\$103,914
2022	147,062	32,262	66,232	439,766	44,211
2023	152,224	27,100	54,480	432,517	28,244
2024	157,567	21,757	54,480	448,448	12,313
2025	163,098	16,225	45,000	0	0
2026-2030	343,574	15,074	108,750	0	0
2031-2035	0	0	7,500	0	0
2036-2040	0	0	0	0	0
2041-2045	0	0	0	0	0
2046-2050	0	0	0	0	0
2051-2052	0	0	0	0	0
<b>Total</b>	<b>\$1,129,817</b>	<b>\$150,215</b>	<b>\$406,924</b>	<b>\$2,121,574</b>	<b>\$188,682</b>

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2020

	<i>From Direct Placements</i>			
	Revenue Bonds		Revenue Bonds	
	Principal	Interest	Principal	Interest
2021	\$72,200	\$119,322	\$448,847	\$126,799
2022	75,000	116,482	361,721	110,876
2023	78,000	113,534	376,594	97,325
2024	80,700	110,463	391,468	82,820
2025	84,200	107,283	411,279	67,748
2026-2030	473,300	481,429	1,316,486	119,544
2031-2035	575,200	382,247	0	0
2036-2040	699,000	258,238	0	0
2041-2045	559,100	117,571	0	0
2046-2050	339,000	35,012	0	0
2050-2052	23,300	591	0	0
<b>Total</b>	<b>\$3,059,000</b>	<b>\$1,842,172</b>	<b>\$3,306,395</b>	<b>\$605,112</b>

Governmental Activities

	<i>From Direct Placement</i>				<i>From Direct Borrowings</i>			
	General Obligation Bonds		General Obligation Bonds		Special Assessment Bonds		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$26,616	\$5,173	\$1,523,000	\$393,269	\$38,153	\$2,110	\$29,621	\$668
2022	27,880	3,909	1,555,000	352,129	3,279	923	0	0
2023	29,204	2,585	1,610,000	308,766	3,406	792	0	0
2024	8,014	1,201	1,660,000	262,441	3,532	653	0	0
2025	8,398	817	1,705,000	214,616	3,721	508	0	0
2026-2030	8,796	418	5,110,000	382,574	8,514	534	0	0
<b>Total</b>	<b>\$108,908</b>	<b>\$14,103</b>	<b>\$13,163,000</b>	<b>\$1,913,795</b>	<b>\$60,605</b>	<b>\$5,520</b>	<b>\$29,621</b>	<b>\$668</b>

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, 2020, are an overall debt margin of \$82,744,498 and an unvoted debt margin of \$25,790,617.

**Note 15 – Asset Retirement Obligation**

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. These public safety issues would include removing/filling any tankage, cleaning/removing certain equipment, and backfilling certain exposed areas. This asset retirement obligation (ARO) of \$1,825,000 associated with the County waste water treatment facilities were estimated by the County engineer. There may be additional AROs related to the public safety issues; however these amounts are not reasonably estimable. Currently, there is significant uncertainty as to what additional items would need addressed; therefore, a reliable estimated amount could not be determined. The remaining useful life of these facilities range from 1 to 36 years.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2020*

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**Note 16 – 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, 2020 for business-type activities follows:

	Business-Type Activities
Vehicles	\$3,002,082
Less: Accumulated depreciation	(1,601,112)
Leased property, net of depreciation	\$1,400,970

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, 2020.

	Business-Type Activities
2021	\$428,868
2022	428,870
Present value of minimum lease payments	\$857,738

**Note 17 - 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, 2020, there were nine series of Industrial Revenue Bonds with an aggregate outstanding principal amount payable of \$125,370,000 and an original issue amount of \$137,290,000.

**Note 18 - 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**  
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Type	Coverage
Property Insurance (Blanket)	\$308,011,290
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	250,000

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 2020 was \$323.67 for single coverage and \$950.39 for family coverage. The monthly premium paid by employees that chose PPO Plan was \$36.26 for single coverage and \$135.24 for family coverage. An excess coverage insurance policy covers individual claims in excess of \$150,000 per year and aggregate claims in excess of \$9,000,000 per year. The liability for unpaid claims costs of \$256,397 reported in the fund at December 31, 2020, was established by the third party administrator and is based on requirements of GASB Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred, but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

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

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2019	\$289,993	\$9,914,155	\$9,914,419	\$289,729
2020	289,729	11,192,908	11,226,240	256,397

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 2020. The maintenance of these benefits is accounted for in the workers' compensation internal service fund.

Incurred but not reported claims of \$693,155 have been accrued as a liability at December 31, 2020, 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, 2020, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses.

**Portage County, Ohio**  
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Changes in the fund's claim liability amounts for the past two years are as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2019	\$903,842	\$328,163	\$266,594	(\$148,894)	\$816,517
2020	816,517	306,032	0	(429,394)	693,155

**Note 19 - Defined Benefit Pension Plans**

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

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

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

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

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

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

The proportionate share of each plan's unfunded benefits is presented as a *net pension/OPEB asset* or long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 20 for the required OPEB disclosures.

**Portage County, Ohio**  
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**Plan Description – Ohio Public Employees Retirement System (OPERS)**

County employees, other than certified teachers, participate in the OPERS. OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

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

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

Final average salary 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. The initial amount of a member’s pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a COLA on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the COLA is 3 percent.

**Portage County, Ohio**  
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For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

Beginning in 2022, the combined plan will be consolidated under the traditional pension plan (defined benefit plan) and the combined plan option will no longer be available for new hires beginning in 2022.

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

	State and Local
<b>2020 Statutory Maximum Contribution Rates</b>	
Employer	14.0 %
Employee *	10.0 %
 <b>2020 Actual Contribution Rates</b>	
Employer:	
Pension **	14.0 %
Post-employment Health Care Benefits **	0.0
Total Employer	14.0 %
 Employee	 10.0 %

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

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

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

For 2020, the County's contractually required contribution was \$6,557,981 for the traditional plan, \$131,254 for the combined plan and \$152,548 for the member-directed plan. Of these amounts, \$355,340 is reported as an intergovernmental payable for the traditional plan, \$6,985 for the combined plan, and \$7,484 for the member-directed plan.

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

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 Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS website at [www.strsoh.org](http://www.strsoh.org).

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

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

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

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

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

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

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

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Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2020 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2020, the full employer contribution was allocated to pension.

The County’s contractually required contribution to STRS was \$53,623 for fiscal year 2020. Of this amount \$3,016 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2019, and the net pension liability for STRS was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.32278476%	0.24189008%	0.00380179%	
Prior Measurement Date	<u>0.33577092%</u>	<u>0.21270495%</u>	<u>0.00472027%</u>	
Change in Proportionate Share	<u>-0.01298616%</u>	<u>0.02918513%</u>	<u>-0.00091848%</u>	
Proportionate Share of the:				
Net Pension Liability	\$63,800,598	\$0	\$919,897	\$64,720,495
Net Pension Asset	0	(504,398)	0	(504,398)
Pension Expense	8,668,026	44,657	(128,496)	8,584,187

2020 pension expense for the member-directed defined contribution plan was \$152,548. The aggregate pension expense for all pension plans was \$8,736,735 for 2020.

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>				
Differences between expected and actual experience	\$0	\$0	\$2,064	\$2,064
Changes of assumptions	3,407,699	52,010	49,381	3,509,090
Net difference between projected and actual earnings on pension plan investments	0	0	44,735	44,735
Changes in proportion and differences between County contributions and proportionate share of contributions	0	18,824	0	18,824
County contributions subsequent to the measurement date	<u>6,557,981</u>	<u>131,254</u>	<u>28,292</u>	<u>6,717,527</u>
Total Deferred Outflows of Resources	<u>\$9,965,680</u>	<u>\$202,088</u>	<u>\$124,472</u>	<u>\$10,292,240</u>

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	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
<b>Deferred Inflows of Resources</b>				
Differences between expected and actual experience	\$806,666	\$118,418	\$5,882	\$930,966
Net difference between projected and actual earnings on pension plan investments	12,726,786	65,422	0	12,792,208
Changes in proportion and differences between County contributions and proportionate share of contributions	3,544,585	50,443	234,290	3,829,318
<b>Total Deferred Inflows of Resources</b>	<b>\$17,078,037</b>	<b>\$234,283</b>	<b>\$240,172</b>	<b>\$17,552,492</b>

\$6,717,527 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2021	(\$4,422,728)	(\$36,603)	(\$66,515)	(\$4,525,846)
2022	(4,721,253)	(35,372)	(36,023)	(4,792,648)
2023	527,011	(17,132)	(23,655)	486,224
2024	(5,053,368)	(41,081)	(17,799)	(5,112,248)
2025	0	(11,293)	0	(11,293)
Thereafter	0	(21,968)	0	(21,968)
<b>Total</b>	<b>(\$13,670,338)</b>	<b>(\$163,449)</b>	<b>(\$143,992)</b>	<b>(\$13,977,779)</b>

**Actuarial Assumptions - OPERS**

Actuarial valuations of an ongoing plan involve estimates of the value 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, 2019, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2019, are presented below.

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	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	1.4 percent, simple through 2020, then 2.15 percent, simple	1.4 percent, simple through 2020, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

In October 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 3 percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 the 2.15 percent simple.

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

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 17.2 percent for 2019.

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 long-term expected 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. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00	5.75
Real Estate	10.00	5.20
Private Equity	12.00	10.70
International Equities	21.00	7.66
Other investments	13.00	4.98
<b>Total</b>	<b>100.00 %</b>	<b>5.61 %</b>

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

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

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
<b>County's proportionate share of the net pension liability (asset)</b>			
OPERS Traditional Plan	\$105,227,832	\$63,800,598	\$26,558,730
OPERS Combined Plan	(304,782)	(504,398)	(648,265)

**Actuarial Assumptions - STRS**

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2020, actuarial valuation are presented as follows:

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

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

Actuarial assumptions used in the July 1 2020, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

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

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

**Discount Rate** The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2020. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2020.

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

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$1,309,774	\$919,897	\$589,510

**Portage County, Ohio**  
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**Note 20 – Defined Benefit OPEB Plans**

See Note 19 for a description of the net OPEB liability (asset).

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

The OPERS administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Comprehensive Annual Financial Report referenced later 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 allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, 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.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2020, OPERS did not allocate any employer contribution to health care for members in the traditional pension plan and combined plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2020 was 4.0 percent.

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

The County's contractually required contribution was \$40,098 for 2020. Of this amount, \$2,138 is reported as an intergovernmental payable.

***Plan Description - State Teachers Retirement System (STRS)***

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2020, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	
Proportion of the Net OPEB Liability:			
Current Measurement Date	0.31389756%	0.00380179%	
Prior Measurement Date	0.32668110%	0.00472027%	
Change in Proportionate Share	-0.01278354%	-0.00091848%	
			Total
Proportionate Share of the Net			
OPEB Asset	\$0	(\$66,816)	(\$66,816)
OPEB Liability	\$43,357,407	\$0	\$43,357,407
OPEB Expense	\$3,590,383	(\$4,612)	\$3,585,771

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At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$1,163	\$4,281	\$5,444
Changes of assumptions	6,863,017	1,103	6,864,120
Net difference between projected and actual earnings on OPEB plan investments	0	2,342	2,342
Changes in proportion and differences between County contributions and proportionate share of contributions	46,455	0	46,455
County contributions subsequent to the measurement date	<u>40,098</u>	<u>0</u>	<u>40,098</u>
<b>Total Deferred Outflows of Resources</b>	<b><u>\$6,950,733</u></b>	<b><u>\$7,726</u></b>	<b><u>\$6,958,459</u></b>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$3,965,235	\$13,309	\$3,978,544
Changes of assumptions	0	63,465	63,465
Net difference between projected and actual earnings on OPEB plan investments	2,207,749	0	2,207,749
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>2,228,376</u>	<u>3,279</u>	<u>2,231,655</u>
<b>Total Deferred Inflows of Resources</b>	<b><u>\$8,401,360</u></b>	<b><u>\$80,053</u></b>	<b><u>\$8,481,413</u></b>

\$40,098 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or increase to the net OPEB asset in the year ending December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Year Ending December 31:			
2021	(\$638,094)	(\$17,893)	(\$655,987)
2022	89,006	(16,308)	72,698
2023	1,754	(15,753)	(13,999)
2024	(943,391)	(15,408)	(958,799)
2025	0	(3,525)	(3,525)
Thereafter	<u>0</u>	<u>(3,440)</u>	<u>(3,440)</u>
<b>Total</b>	<b><u>(\$1,490,725)</u></b>	<b><u>(\$72,327)</u></b>	<b><u>(\$1,563,052)</u></b>

***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.

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Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.16 percent
Prior measurement date	3.96 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.75 percent
Prior measurement date	3.71 percent
Health Care Cost Trend Rate:	
Current measurement date	10.0 percent, initial 3.50 percent, ultimate in 2030
Prior measurement date	7.25 percent, initial 3.25 percent, ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

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

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the traditional pension plan, combined plan and member-directed plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 19.7 percent for 2019.

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

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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. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other investments	14.00	4.90
<b>Total</b>	<b>100.00 %</b>	<b>4.55 %</b>

**Discount Rate** A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.75 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

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

The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.16 percent) or one percentage point higher (4.16 percent) than the current rate:

	1% Decrease (2.16%)	Current Discount Rate (3.16%)	1% Increase (4.16%)
County's proportionate share of the net OPEB liability	\$56,740,123	\$43,357,407	\$32,642,207

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

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

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Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	<u>1% Decrease</u>	<u>Current Health Care Cost Trend Rate Assumption</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB liability	\$42,077,968	\$43,357,407	\$44,620,538

***Changes between Measurement Date and Reporting Date***

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

***Actuarial Assumptions – STRS***

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2020, actuarial valuation are presented as follows:

Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	5.00 percent initial, 4 percent ultimate
Medicare	-6.69 percent initial, 4 percent ultimate
Prescription Drug	
Pre-Medicare	6.50 percent initial, 4 percent ultimate
Medicare	11.87 initial, 4 percent ultimate

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

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

**Portage County, Ohio**  
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Actuarial assumptions used in the June 30, 2020, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Since the prior measurement date, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 19.

**Discount Rate** The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2020. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2020.

**Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate** The following table represents the net OPEB asset as of June 30, 2020, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	(\$58,135)	(\$66,816)	(\$74,183)
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$73,725)	(\$66,816)	(\$58,400)

**Note 21 - 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:

**Portage County, Ohio**  
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<b>Governmental Funds</b>		<b>Proprietary Funds</b>	
General	\$1,301,000	Portage County Sewer	\$430,036
Mental Health and Recovery Board	953,687	Portage County Water	625,498
Developmental Disabilities	482,601	Streetsboro Sewer	1,312,153
Job and Family Services	989,151	Other Enterprise Funds	<u>34,007</u>
Other Governmental Funds	<u>414,477</u>		
<i>Total Governmental Funds</i>	<u><u>\$4,140,916</u></u>	<i>Total Enterprise Funds</i>	<u><u>\$2,401,694</u></u>
		Internal Service Funds	<u><u>\$692,673</u></u>

**Contractual Commitments**

As of December 31, 2020, the County had contractual commitments for the following projects:

	<u>Contract Amount</u>	<u>Amount Paid</u>	<u>Remaining on Contract</u>
General	\$3,291,576	\$2,482,003	\$809,573
Real Estate Assessment	200,300	140,321	59,979
Sheriff	50,994	45,911	5,083
Court	20,119	10,956	9,163
Motor Vehicle Gas Tax	1,595,859	1,436,396	159,463
Mental Health Services	3,062,268	2,123,118	939,150
Developmental Disabilities Services	527,089	142,949	384,140
Department of Job and Family Services	1,736,341	745,389	990,952
Roadwork Development	212,744	93,170	119,574
Health Benefits	12,347,070	11,783,580	563,490
Portage County Sewer	116,206	38,813	77,393
Portage County Water	1,052,224	483,028	569,196
Streetsboro Sewer	1,287,656	8,090	1,279,566
Storm Water Management	<u>40,674</u>	<u>6,667</u>	<u>34,007</u>
Total	<u><u>\$25,541,120</u></u>	<u><u>\$19,540,391</u></u>	<u><u>\$6,000,729</u></u>

Remaining commitment amounts were encumbered at year end.

**Note 22 - Interfund Transfers, Balances and Internal Balances**

**Interfund Transfers**

Interfund transfers for the year ended December 31, 2020, consisted of the following:

<u>Transfers In</u>	<u>Transfers Out</u>		
	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Job and Family Services	\$716,488	\$0	\$716,488
Solid Waste Recycling Center	197,000	0	197,000
Other Governmental Funds	<u>342,168</u>	<u>765,567</u>	<u>1,107,735</u>
<i>Total</i>	<u><u>\$1,255,656</u></u>	<u><u>\$765,567</u></u>	<u><u>\$2,021,223</u></u>

The general fund transfers to the job and family services major special revenue fund, solid waste recycling center enterprise fund, and to other governmental funds to cover approved compensation in excess of grant funding revenues and to make debt service payments. Other governmental funds made transfers to other governmental funds to cover capital related projects and to cover principal and interest on general obligation bonds.

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***Interfund Balances***

Interfund balances at December 31, 2020, 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	Other Governmental Funds	Internal Service	
General	\$0	\$0	\$448,277	\$448,277
Mental Health and Recovery Board	0	0	3,959	3,959
Developmental Disabilities	0	0	98,709	98,709
Job and Family Services	787,812		132,044	919,856
Solid Waste Recycling Center	500,000	0	17,652	517,652
Portage County Sewer	0	0	58,008	58,008
Portage County Water	0	0	18,406	18,406
Streetsboro Sewer	0	0	27,416	27,416
Other Governmental Funds	724,426	41,640	84,272	850,338
Other Enterprise Funds	0	0	7	7
Internal Service	165,000	0	5,931	170,931
<b>Total</b>	<b>\$2,177,238</b>	<b>\$41,640</b>	<b>\$894,681</b>	<b>\$3,113,559</b>

***Internal Balances – Change in Proportionate Share***

The County uses an internal proportionate share to allocate its net pension/OPEB liability (asset) and corresponding deferred outflows/inflows of resources and pension/OPEB expense to its various funds. This allocation creates a change in internal proportionate share. The effects of the internal proportionate share are eliminated from the pension/OPEB deferred outflows/inflows of resources in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts between governmental and business-type activities. These residual amounts are eliminated in the total column of the entity wide statement of net position, thus allowing the total column to present the change in proportionate share for the County as a whole.

Eliminations made in the total column of the entity wide statement of net position include deferred outflows of resources for the business type activities (\$174 Portage County sewer and \$173 Streetsboro sewer enterprise funds) and deferred inflows of resources for the governmental activities in the amount of \$347.

**Note 23 - 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.

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

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

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

**Note 24 - 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 2020, the County contributed \$218,486 to the Commission which represents 53.79 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 2020, the County contributed \$23,853 which represents three percent of total contributions. Complete financial statements may be obtained from the Organization at 969 Copley Road, Akron, Ohio 44320-2992.

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

The Akron Metropolitan Area Transportation Study is a jointly governed organization among Portage County, Summit County and Chippewa Township in Wayne County. Three County Commissioners and the County Engineer serve on the 42 member board. The Board controls the budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. Its purpose is to identify existing and potential transportation problems and to ensure planned improvements are consistent with area transportation goals and objectives. In 2020, the County contributed \$16,209 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.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2020*

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***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 2020. 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 2020.

***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 2020.

***Northeast Ohio Network (Organization)***

The constitution and laws of the State of Ohio establish the rights and privileges of the Northeast Ohio Network Council of Governments, Mahoning County (Organization), with all the powers and authority vested in regional councils of government by Chapter 167 of the Ohio Revised Code as a body corporate and political. The Organization commenced operations in 1996. The Organization is governed by a 14-member board consisting of the Superintendents of the member County Boards of Developmental Disabilities. The participating member County Boards are: Ashtabula, Columbiana, Cuyahoga, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull, and Wayne counties. Services provided include Family Support Services and other Locally Funded Programs, Waiver Administration, Major Unusual Incident Investigations, Quality

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2020*

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Assurance Reviews, Provider Compliance Reviews, and Training. The primary purpose of the Organization is to coordinate the power and duties of the member boards to better benefit and serve individuals with developmental disabilities in each of the organization's member counties. The County made no contributions to the Organization during the year 2020. Complete financial statement can be obtained from North East Ohio Network at 5121 Mahoning Ave, Suite 103, Austintown, OH 44515.

**Note 25 - Related Organizations**

***Portage County Transportation Improvement District (District)***

The Portage County Commissioners are responsible for appointing a voting majority of the Portage County Transportation Improvement District Board; however, the County is not financially accountable for the District nor is the District financial dependent on the County. The Transportation Improvement District provides the opportunity to construct roads, bridges and accompanying improvements within the County. The Transportation Improvement District Board, which consists of representatives from each of the participating governments, including the County, oversees the operation of the District. Complete financial statements can be obtained from the Transportation Improvement District, 5000 Newton Falls Road Ravenna, OH 44266.

***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 2020. 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 705 Oakwood Street STE-G4, Ravenna, Ohio 44266.

***Portage County Regional Airport Authority (Authority)***

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2020*

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**Note 26 - 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 2020, the County contributed \$2,146,637 to the Detention Center which represents 67.98 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 27 – Donor-Restricted Endowments**

The County's permanent funds include donor-restricted endowments. The Net Position-Non-Expendable amounts of \$1,000 and \$2,500 represent the principal portions of the endowments. The Net Position – Expendable amounts of \$310 and \$6,394 represents the interest earnings on donor- restricted investments and is available for expenditure by the governing board, for purposes consistent with the endowment's intent. State law permits the governing board to appropriate, for purposes consistent with the endowment's intent, net appreciation, realized and unrealized, unless the endowment terms specify otherwise.

**Note 28 – 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, 2020, the current final closure cost estimate is \$59,114, and is reported as a liability on the County's books.

**Note 29 – COVID 19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. Additional funding will be available through the Consolidated Appropriations Act, 2021, passed by Congress on December 21, 2020 and/or the American Rescue Plan Act, passed by Congress on March 11, 2021.

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## Required Supplementary Information

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**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 Seven Years (1)\**

	2020	2019	2018	2017
County's Proportion of the Net Pension Liability	0.32278476%	0.33577092%	0.36973440%	0.34363128%
County's Proportionate Share of the Net Pension Liability	\$63,800,598	\$91,960,848	\$58,004,160	\$78,032,820
County's Covered Payroll	\$44,794,357	\$45,818,828	\$46,254,188	\$43,383,659
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	142.43%	200.71%	125.40%	179.87%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.17%	74.70%	84.66%	77.25%

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

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

See accompanying notes to required supplementary information

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

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

	2020	2019	2018
County's Proportion of the Net Pension Asset	0.24189008%	0.21270495%	0.24070272%
County's Proportionate Share of the Net Pension Asset	\$504,398	\$237,852	\$327,675
County's Covered Payroll	\$1,021,371	\$938,979	\$945,131
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-49.38%	-25.33%	-34.67%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	145.28%	126.64%	137.28%

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

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

See accompanying notes to required supplementary information

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

	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.31389756%	0.32668110%	0.36079680%	0.34527360%
County's Proportionate Share of the Net OPEB Liability	\$43,357,407	\$42,591,502	\$39,179,874	\$34,873,807
County's Covered Payroll	\$46,815,828	\$47,925,282	\$48,504,494	\$44,553,134
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	92.61%	88.87%	80.78%	78.27%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%	46.33%	54.14%	54.04%

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

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

See accompanying notes to required supplementary information

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

	2020	2019	2018	2017
County's Proportion of the Net Pension Liability	0.00380179%	0.00472027%	0.00499017%	0.00501967%
County's Proportionate Share of the Net Pension Liability	\$919,897	\$1,043,859	\$1,097,228	\$1,192,432
County's Covered Payroll	\$458,814	\$554,179	\$567,300	\$551,850
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	200.49%	188.36%	193.41%	216.08%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.50%	77.40%	77.30%	75.30%

(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.

See accompanying notes to required supplementary information

2016	2015	2014	2013
0.00580607%	0.00840697%	0.01060681%	0.01060681%
\$1,943,467	\$2,323,440	\$2,579,943	\$3,073,212
\$610,907	\$877,129	\$1,167,805	\$1,286,319
318.13%	264.89%	220.92%	238.92%
66.80%	72.10%	74.70%	69.30%

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

	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability (Asset)	0.00380179%	0.00472027%	0.00499017%	0.00501967%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$66,816)	(\$78,180)	(\$80,186)	\$195,849
County's Covered Payroll	\$458,814	\$554,179	\$567,300	\$551,850
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-14.56%	-14.11%	-14.13%	35.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	182.10%	174.70%	176.00%	47.10%

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

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

See accompanying notes to required supplementary information

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

	2020	2019	2018	2017
<b>Net Pension Liability - Traditional Plan</b>				
Contractually Required Contribution	\$6,557,981	\$6,413,029	\$6,551,360	\$6,154,632
Contributions in Relation to the Contractually Required Contribution	(6,557,981)	(6,413,029)	(6,551,360)	(6,154,632)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$45,815,494	\$44,794,357	\$45,818,828	\$46,254,188
Contributions as a Percentage of Covered Payroll	<u>14.31%</u>	<u>14.32%</u>	<u>14.30%</u>	<u>13.31%</u>
<b>Net Pension Asset - Combined Plan</b>				
Contractually Required Contribution (2)	\$131,254	\$142,992	\$131,457	\$122,867
Contributions in Relation to the Contractually Required Contribution	(131,254)	(142,992)	(131,457)	(122,867)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$937,529	\$1,021,371	\$938,979	\$945,131
Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>
<b>Net OPEB Liability - OPERS Plan (3)</b>				
Contractually Required Contribution	\$40,098	\$40,004	\$46,699	\$524,201
Contributions in Relation to the Contractually Required Contribution	(40,098)	(40,004)	(46,699)	(524,201)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (4)	\$47,755,473	\$46,815,828	\$47,925,282	\$48,504,494
Contributions as a Percentage of Covered Payroll	<u>0.08%</u>	<u>0.09%</u>	<u>0.10%</u>	<u>1.08%</u>

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

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

(3) Information prior to 2016 is not available.

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

See accompanying notes to required supplementary information

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$5,337,242	\$5,150,534	\$5,064,026	\$5,499,261
<u>(5,337,242)</u>	<u>(5,150,534)</u>	<u>(5,064,026)</u>	<u>(5,499,261)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$43,383,659	\$41,900,689	\$41,217,871	\$41,379,724
<u>12.30%</u>	<u>12.29%</u>	<u>12.29%</u>	<u>13.29%</u>
\$86,270			
<u>(86,270)</u>			
<u>\$0</u>			
\$718,917			
<u>12.00%</u>			
\$914,453			
<u>(914,453)</u>			
<u>\$0</u>			
\$44,553,134			
<u>2.05%</u>			

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Net Pension Liability</b>				
Contractually Required Contribution	\$53,623	\$74,103	\$77,549	\$78,260
Contributions in Relation to the Contractually Required Contribution	<u>(53,623)</u>	<u>(74,103)</u>	<u>(77,549)</u>	<u>(78,260)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$383,021	\$529,307	\$553,921	\$559,000
Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
<b>Net OPEB Asset/Liability</b>				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$383,021	\$529,307	\$553,921	\$559,000
Contributions as a Percentage of Covered Payroll	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

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

See accompanying notes to required supplementary information

2016	2015	2014	2013	2012	2011
\$74,723	\$94,603	\$150,228	\$160,515	\$164,801	\$170,014
<u>(74,723)</u>	<u>(94,603)</u>	<u>(150,228)</u>	<u>(160,515)</u>	<u>(164,801)</u>	<u>(170,014)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$533,736	\$675,734	\$1,109,457	\$1,234,731	\$1,267,700	\$1,307,800
<u>14.00%</u>	<u>14.00%</u>	<u>13.54%</u>	<u>13.00%</u>	<u>13.00%</u>	<u>13.00%</u>
\$0	\$0	\$5,096	\$12,347	\$12,677	\$13,078
<u>0</u>	<u>0</u>	<u>(5,096)</u>	<u>(12,347)</u>	<u>(12,677)</u>	<u>(13,078)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$533,736	\$675,734	\$1,109,457	\$1,234,731	\$1,267,700	\$1,307,800
<u>0.00%</u>	<u>0.00%</u>	<u>0.46%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>

**Portage County, Ohio**  
*Notes to the Required Supplementary Information*  
For the year ended December 31, 2020

**Changes in Assumptions – OPERS Pension– Traditional Plan**

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

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

The assumptions related COLA or Ad Hoc COLA for Post-January 7, 2013 Retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

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

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

**Changes in Assumptions – OPERS Pension – Combined Plan**

For 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013 retirees as the Traditional Plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

**Portage County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the year ended December 31, 2020*

**Changes in Assumptions – STRS Pension**

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

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

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

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

**Portage County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the year ended December 31, 2020*

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**Changes in Assumptions – OPERS OPEB**

Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2020	10.0 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

**Changes in Assumptions – STRS OPEB**

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

**Changes in Benefit Terms – STRS OPEB**

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

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

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

**Combining and Individual Fund Statements and Schedules**

## Combining Statements – Nonmajor Governmental Funds

### *Nonmajor Special Revenue Funds*

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

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

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

***Law Library Fund*** - To account for and report the restricted fines and forfeitures used for the operations of the County's Law Library.

***Board of Election Security Fund*** – To account for and report restricted grants used for election security.

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

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

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

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

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

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

***County Engineer's Fund*** - To account for and report the restricted revenue derived from motor vehicle license and gasoline taxes and interest. Expenditures in this fund are used for County road and bridge repair and maintenance programs.

***Community Development Fund*** - To account for and report restricted revenues received from Federal grants to be expended for administrative and project costs of the Community Development Block Grant programs and loan repayments used to make loans for economic development projects within the County.

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

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

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds (continued)*

**CARES Fund** - To account for and report restricted federal monies used to assist local governments with the COVID-19 pandemic.

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

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

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

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

### *Nonmajor Debt Service Funds*

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

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

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

### *Nonmajor Capital Projects Funds*

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

**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, 2020*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Roadwork Improvements Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$18,556,187	\$143,391	\$647,054	\$19,346,632
Cash and Cash Equivalents In Segregated Accounts	395,780	0	0	395,780
Materials and Supplies Inventory	232,136	0	0	232,136
Interfund Receivable	41,640	0	0	41,640
Intergovernmental Receivable	4,537,216	0	0	4,537,216
Prepaid Items	10,505	0	0	10,505
Property Taxes Receivable	0	1,183,559	0	1,183,559
Special Assessments Receivable	20,246	173,693	0	193,939
Loans Receivable	5,229,514	0	0	5,229,514
<i>Total Assets</i>	<u>\$29,023,224</u>	<u>\$1,500,643</u>	<u>\$647,054</u>	<u>\$31,170,921</u>
<b>Liabilities</b>				
Accounts Payable	\$369,670	\$0	\$4,981	\$374,651
Accrued Wages	335,075	0	0	335,075
Intergovernmental Payable	153,963	0	0	153,963
Payroll Withholding Payable	23,344	0	0	23,344
Interfund Payable	760,807	47,891	41,640	850,338
<i>Total Liabilities</i>	<u>1,642,859</u>	<u>47,891</u>	<u>46,621</u>	<u>1,737,371</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	1,183,559	0	1,183,559
Unavailable Revenue	3,112,414	173,693	0	3,286,107
<i>Total Deferred Inflows of Resources</i>	<u>3,112,414</u>	<u>1,357,252</u>	<u>0</u>	<u>4,469,666</u>
<b>Fund Balances</b>				
Nonspendable	242,641	0	0	242,641
Restricted	24,025,310	95,500	600,433	24,721,243
<i>Total Fund Balances</i>	<u>24,267,951</u>	<u>95,500</u>	<u>600,433</u>	<u>24,963,884</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$29,023,224</u>	<u>\$1,500,643</u>	<u>\$647,054</u>	<u>\$31,170,921</u>

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2020*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Roadwork Improvements Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$0	\$1,183,999	\$0	\$1,183,999
Intergovernmental	20,171,135	0	69,445	20,240,580
Interest	85,004	0	0	85,004
Licenses and Permits	654,528	0	0	654,528
Fines and Forfeitures	2,282,915	0	0	2,282,915
Rentals and Royalties	269,621	161,286	0	430,907
Charges for Services	3,507,832	0	0	3,507,832
Contributions and Donations	11,799	0	0	11,799
Special Assessments	13,242	69,472	0	82,714
Other	61,090	0	0	61,090
<i>Total Revenues</i>	<u>27,057,166</u>	<u>1,414,757</u>	<u>69,445</u>	<u>28,541,368</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	2,913,153	0	0	2,913,153
Judicial	971,166	0	0	971,166
Public Safety	3,910,357	0	0	3,910,357
Public Works	16,053,377	0	0	16,053,377
Health	527,823	0	0	527,823
Human Services	750,962	0	0	750,962
Capital Outlay	0	0	132,298	132,298
Debt Service:				
Principal Retirement	0	1,564,798	0	1,564,798
Interest and Fiscal Charges	0	456,668	0	456,668
<i>Total Expenditures</i>	<u>25,126,838</u>	<u>2,021,466</u>	<u>132,298</u>	<u>27,280,602</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,930,328</u>	<u>(606,709)</u>	<u>(62,853)</u>	<u>1,260,766</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	342,168	562,823	202,744	1,107,735
Transfers Out	(765,567)	0	0	(765,567)
<i>Total Other Financing Sources (Uses)</i>	<u>(423,399)</u>	<u>562,823</u>	<u>202,744</u>	<u>342,168</u>
<i>Net Change in Fund Balances</i>	1,506,929	(43,886)	139,891	1,602,934
<i>Fund Balances Beginning of Year</i>	<u>22,761,022</u>	<u>139,386</u>	<u>460,542</u>	<u>23,360,950</u>
<i>Fund Balances End of Year</i>	<u>\$24,267,951</u>	<u>\$95,500</u>	<u>\$600,433</u>	<u>\$24,963,884</u>

**Portage County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2020*

	Real Estate Assessment	Delinquent Real Estate Tax Assessment Collection	Law Library	Board of Election Security
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,983,198	\$914,136	\$668,829	\$17,832
Cash and Cash Equivalents In Segregated Accounts	0	0	20,162	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Prepaid Items	0	0	130	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$4,983,198</u>	<u>\$914,136</u>	<u>\$689,121</u>	<u>\$17,832</u>
<b>Liabilities</b>				
Accounts Payable	\$8,440	\$6,561	\$26,278	\$0
Accrued Wages	22,546	14,113	1,985	0
Intergovernmental Payable	9,437	5,907	2,484	0
Payroll Withholding Payable	1,571	983	138	0
Interfund Payable	7,397	2,977	1,444	0
<i>Total Liabilities</i>	<u>49,391</u>	<u>30,541</u>	<u>32,329</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	0	0	0	0
<b>Fund Balances</b>				
Nonspendable	0	0	130	0
Restricted	4,933,807	883,595	656,662	17,832
<i>Total Fund Balances</i>	<u>4,933,807</u>	<u>883,595</u>	<u>656,792</u>	<u>17,832</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$4,983,198</u>	<u>\$914,136</u>	<u>\$689,121</u>	<u>\$17,832</u>

Courts Fund	Sheriff's Fund	Juvenile Court Grants	Probation Services	Probate Court Conduct	Hazmat Operations and Planning
\$2,174,227	\$1,148,983	\$344,706	\$2,316,412	\$17,713	\$418,709
85,957	258,578	0	25,602	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	82,250	0	0	0	285,381
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$2,260,184</u>	<u>\$1,489,811</u>	<u>\$344,706</u>	<u>\$2,342,014</u>	<u>\$17,713</u>	<u>\$704,090</u>
\$1,526	\$34,382	\$1,057	\$688	\$0	\$6,325
16,507	6,366	17,011	21,537	0	9,878
6,912	11,068	7,121	8,958	0	5,949
1,150	444	1,185	1,500	0	688
6,859	2,357	4,800	14,964	0	268,283
<u>32,954</u>	<u>54,617</u>	<u>31,174</u>	<u>47,647</u>	<u>0</u>	<u>291,123</u>
<u>0</u>	<u>54,833</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>280,291</u>
0	0	0	0	0	0
<u>2,227,230</u>	<u>1,380,361</u>	<u>313,532</u>	<u>2,294,367</u>	<u>17,713</u>	<u>132,676</u>
<u>2,227,230</u>	<u>1,380,361</u>	<u>313,532</u>	<u>2,294,367</u>	<u>17,713</u>	<u>132,676</u>
<u>\$2,260,184</u>	<u>\$1,489,811</u>	<u>\$344,706</u>	<u>\$2,342,014</u>	<u>\$17,713</u>	<u>\$704,090</u>

(continued)

**Portage County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2020*

	<u>County Engineer's Fund</u>	<u>Community Development</u>	<u>Marriage License</u>	<u>Dog and Kennel</u>
<b>Assets</b>				
Equity in Pooled Cash and				
Cash Equivalents	\$3,624,732	\$743,179	\$14,164	\$745,132
Cash and Cash Equivalents				
In Segregated Accounts	4,251	0	1,080	150
Materials and Supplies Inventory	232,136	0	0	0
Interfund Receivable	41,640	0	0	0
Intergovernmental Receivable	4,131,845	0	0	0
Prepaid Items	10,375	0	0	0
Special Assessments Receivable	20,246	0	0	0
Loans Receivable	0	5,229,514	0	0
<i>Total Assets</i>	<u>\$8,065,225</u>	<u>\$5,972,693</u>	<u>\$15,244</u>	<u>\$745,282</u>
<b>Liabilities</b>				
Accounts Payable	\$264,198	\$14,737	\$1,692	\$1,534
Accrued Wages	194,500	0	0	15,053
Intergovernmental Payable	82,609	0	0	6,874
Payroll Withholding Payable	13,551	0	0	1,049
Interfund Payable	221,873	0	0	106,599
<i>Total Liabilities</i>	<u>776,731</u>	<u>14,737</u>	<u>1,692</u>	<u>131,109</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	2,774,809	0	0	0
<b>Fund Balances</b>				
Nonspendable	242,511	0	0	0
Restricted	4,271,174	5,957,956	13,552	614,173
<i>Total Fund Balances</i>	<u>4,513,685</u>	<u>5,957,956</u>	<u>13,552</u>	<u>614,173</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$8,065,225</u>	<u>\$5,972,693</u>	<u>\$15,244</u>	<u>\$745,282</u>

Indigent Guardianship	Victim Assistance	Total Nonmajor Special Revenue Funds
\$206,400	\$217,835	\$18,556,187
0	0	395,780
0	0	232,136
0	0	41,640
0	37,740	4,537,216
0	0	10,505
0	0	20,246
0	0	5,229,514
<u>\$206,400</u>	<u>\$255,575</u>	<u>\$29,023,224</u>
\$2,252	\$0	\$369,670
0	15,579	335,075
120	6,524	153,963
0	1,085	23,344
0	123,254	760,807
<u>2,372</u>	<u>146,442</u>	<u>1,642,859</u>
<u>0</u>	<u>2,481</u>	<u>3,112,414</u>
0	0	242,641
<u>204,028</u>	<u>106,652</u>	<u>24,025,310</u>
<u>204,028</u>	<u>106,652</u>	<u>24,267,951</u>
<u>\$206,400</u>	<u>\$255,575</u>	<u>\$29,023,224</u>

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2020*

	Real Estate Assessment	Delinquent Real Estate Tax Assessment Collection	Law Library	Board of Election Security
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$0	\$166,451
Interest	0	13,294	0	809
Licenses and Permits	130	0	0	0
Fines and Forfeitures	211	0	329,815	0
Rentals and Royalties	0	0	0	0
Charges for Services	2,206,963	644,598	8,137	0
Contributions and Donations	0	0	100	0
Special Assessments	0	0	0	0
Other	0	0	205	0
<i>Total Revenues</i>	<u>2,207,304</u>	<u>657,892</u>	<u>338,257</u>	<u>167,260</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	912,424	729,370	447,040	168,680
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>912,424</u>	<u>729,370</u>	<u>447,040</u>	<u>168,680</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,294,880</u>	<u>(71,478)</u>	<u>(108,783)</u>	<u>(1,420)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	1,294,880	(71,478)	(108,783)	(1,420)
<i>Fund Balances Beginning of Year</i>	<u>3,638,927</u>	<u>955,073</u>	<u>765,575</u>	<u>19,252</u>
<i>Fund Balances End of Year</i>	<u>\$4,933,807</u>	<u>\$883,595</u>	<u>\$656,792</u>	<u>\$17,832</u>

Courts Fund	Sheriff's Fund	Juvenile Court Grants	Probation Services	Probate Court Conduct	Hazmat Operations and Planning	County Engineer's Fund
\$0	\$350,090	\$553,879	\$322,233	\$0	\$123,386	\$8,902,882
0	0	0	0	0	0	47,651
0	132,505	0	0	0	0	3,125
1,124,896	2,580	0	740,299	681	0	64,745
0	257,863	0	0	0	0	0
0	323,542	0	0	0	22,917	236,859
0	3,867	0	0	0	0	5,332
0	0	0	0	0	0	13,242
0	0	0	0	0	36,071	21,737
<u>1,124,896</u>	<u>1,070,447</u>	<u>553,879</u>	<u>1,062,532</u>	<u>681</u>	<u>182,374</u>	<u>9,295,573</u>
0	0	0	0	0	0	0
702,598	0	0	0	0	0	0
0	892,279	464,433	681,742	0	490,349	0
0	0	0	0	0	0	9,300,155
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>702,598</u>	<u>892,279</u>	<u>464,433</u>	<u>681,742</u>	<u>0</u>	<u>490,349</u>	<u>9,300,155</u>
<u>422,298</u>	<u>178,168</u>	<u>89,446</u>	<u>380,790</u>	<u>681</u>	<u>(307,975)</u>	<u>(4,582)</u>
0	7,843	0	0	0	139,620	0
(562,823)	0	0	0	0	0	(202,744)
<u>(562,823)</u>	<u>7,843</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>139,620</u>	<u>(202,744)</u>
(140,525)	186,011	89,446	380,790	681	(168,355)	(207,326)
<u>2,367,755</u>	<u>1,194,350</u>	<u>224,086</u>	<u>1,913,577</u>	<u>17,032</u>	<u>301,031</u>	<u>4,721,011</u>
<u>\$2,227,230</u>	<u>\$1,380,361</u>	<u>\$313,532</u>	<u>\$2,294,367</u>	<u>\$17,713</u>	<u>\$132,676</u>	<u>\$4,513,685</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, 2020*

	Community Development	Marriage License	Dog and Kennel	CARES
<b>Revenues</b>				
Intergovernmental	\$718,460	\$0	\$0	\$8,678,483
Interest	23,250	0	0	0
Licenses and Permits	0	22,776	495,992	0
Fines and Forfeitures	0	0	3,068	0
Rentals and Royalties	0	0	11,758	0
Charges for Services	275	0	64,541	0
Contributions and Donations	0	0	2,500	0
Special Assessments	0	0	0	0
Other	0	0	3,077	0
<i>Total Revenues</i>	<u>741,985</u>	<u>22,776</u>	<u>580,936</u>	<u>8,678,483</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	655,639
Judicial	0	0	0	268,568
Public Safety	0	0	0	1,381,554
Public Works	709,812	0	0	6,043,410
Health	0	22,776	464,774	40,273
Human Services	0	0	0	289,039
<i>Total Expenditures</i>	<u>709,812</u>	<u>22,776</u>	<u>464,774</u>	<u>8,678,483</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>32,173</u>	<u>0</u>	<u>116,162</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	32,173	0	116,162	0
<i>Fund Balances Beginning of Year</i>	<u>5,925,783</u>	<u>13,552</u>	<u>498,011</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$5,957,956</u></u>	<u><u>\$13,552</u></u>	<u><u>\$614,173</u></u>	<u><u>\$0</u></u>

Indigent Guardianship	Victim Assistance	Total Nonmajor Special Revenue Funds
\$0	\$355,271	\$20,171,135
0	0	85,004
0	0	654,528
16,620	0	2,282,915
0	0	269,621
0	0	3,507,832
0	0	11,799
0	0	13,242
0	0	61,090
<u>16,620</u>	<u>355,271</u>	<u>27,057,166</u>
0	0	2,913,153
0	0	971,166
0	0	3,910,357
0	0	16,053,377
0	0	527,823
9,838	452,085	750,962
<u>9,838</u>	<u>452,085</u>	<u>25,126,838</u>
<u>6,782</u>	<u>(96,814)</u>	<u>1,930,328</u>
0	194,705	342,168
0	0	(765,567)
<u>0</u>	<u>194,705</u>	<u>(423,399)</u>
6,782	97,891	1,506,929
<u>197,246</u>	<u>8,761</u>	<u>22,761,022</u>
<u>\$204,028</u>	<u>\$106,652</u>	<u>\$24,267,951</u>

**Portage County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Debt Service Funds*  
*December 31, 2020*

	Bond Retirement	Special Assessment Debt Retirement	Total Nonmajor Debt Service Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$93,270	\$50,121	\$143,391
Property Taxes Receivable	1,183,559	0	1,183,559
Special Assessments Receivable	0	173,693	173,693
<i>Total Assets</i>	<u>\$1,276,829</u>	<u>\$223,814</u>	<u>\$1,500,643</u>
<b>Liabilities</b>			
Interfund Payable	\$0	\$47,891	\$47,891
<b>Deferred Inflows of Resources</b>			
Property Taxes	1,183,559	0	1,183,559
Unavailable Revenue	0	173,693	173,693
<i>Total Deferred Inflows of Resources</i>	<u>1,183,559</u>	<u>173,693</u>	<u>1,357,252</u>
<b>Fund Balances</b>			
Restricted	93,270	2,230	95,500
<i>Total Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,276,829</u>	<u>\$223,814</u>	<u>\$1,500,643</u>

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Debt Service Funds*  
*For the Year Ended December 31, 2020*

	Bond Retirement	Special Assessment Debt Retirement	Total Nonmajor Debt Service Funds
<b>Revenues</b>			
Property Taxes	\$1,183,999	\$0	\$1,183,999
Rentals and Royalties	161,286	0	161,286
Special Assessments	0	69,472	69,472
<i>Total Revenues</i>	<u>1,345,285</u>	<u>69,472</u>	<u>1,414,757</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	1,493,402	71,396	1,564,798
Interest and Fiscal Charges	449,370	7,298	456,668
<i>Total Expenditures</i>	<u>1,942,772</u>	<u>78,694</u>	<u>2,021,466</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(597,487)	(9,222)	(606,709)
<b>Other Financing Sources (Uses)</b>			
Transfers In	562,823	0	562,823
<i>Net Change in Fund Balances</i>	(34,664)	(9,222)	(43,886)
<i>Fund Balances Beginning of Year</i>	<u>127,934</u>	<u>11,452</u>	<u>139,386</u>
<i>Fund Balances End of Year</i>	<u><u>\$93,270</u></u>	<u><u>\$2,230</u></u>	<u><u>\$95,500</u></u>

## **Combining Statements - Nonmajor Enterprise Funds**

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

***Freedom Secondary Railroad Fund*** - To account for grants and loans to maintain the Freedom Secondary Railroad. The Railroad was sold during 2019 for \$22,095.

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

**Portage County, Ohio**  
*Combining Statement of Cash Flows*  
*Nonmajor Enterprise Funds*  
*For the Year Ended December 31, 2020*

	Freedom Secondary Railroad	Storm Water Management	Total Nonmajor Enterprise Funds
<b><i>Increase (Decrease) in Cash and Cash Equivalents</i></b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$0	\$1,038,205	\$1,038,205
Other Cash Receipts	0	13,401	13,401
Cash Payments to Employees for Services	0	(9,969)	(9,969)
Cash Payments for Interfund Services Provided	0	(7)	(7)
Cash Payments for Goods and Services	0	(908,328)	(908,328)
<i>Net Cash Provided by (Used for) Operating Activities</i>	0	133,302	133,302
<b>Cash Flows from Noncapital Financing Activities</b>			
Transfers Out	(25,128)	0	(25,128)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(25,128)	133,302	108,174
<i>Cash and Cash Equivalents Beginning of Year</i>	25,128	1,718,756	1,743,884
<i>Cash and Cash Equivalents End of Year</i>	\$0	\$1,852,058	\$1,852,058
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>			
Operating Income (Loss)	\$0	\$227,962	\$227,962
Adjustments:			
Increase in Assets:			
Accounts Receivable	0	(10,564)	(10,564)
Loans Receivable	0	(79,854)	(79,854)
Increase (Decrease) in Liabilities:			
Accounts Payable	0	(4,317)	(4,317)
Accrued Wages	0	65	65
Intergovernmental Payable	0	(22)	(22)
Interfund Payable	0	32	32
<i>Total Adjustments</i>	0	(94,660)	(94,660)
<i>Net Cash Provided by (Used for) Operating Activities</i>	\$0	\$133,302	\$133,302

## **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, 2020*

	Central Services	Health Benefits	Workers' Compensation	Total
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,299,122	\$7,171,639	\$8,074,240	\$16,545,001
Materials and Supplies Inventory	88,952	0	0	88,952
Prepaid Items	0	0	268,111	268,111
Interfund Receivable	210,179	640,408	44,094	894,681
<i>Total Current Assets</i>	1,598,253	7,812,047	8,386,445	17,796,745
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Depreciable Capital Assets, Net	526	0	0	526
<i>Total Assets</i>	1,598,779	7,812,047	8,386,445	17,797,271
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	174,535	25,476	664	200,675
Accrued Wages	17,756	5,320	4,781	27,857
Intergovernmental Payable	7,398	2,227	1,991	11,616
Payroll Withholding Payable	1,237	371	333	1,941
Interfund Payable	169,509	309	1,113	170,931
Compensated Absences Payable	11,749	6,650	55,510	73,909
Claims Payable	0	256,397	306,032	562,429
<i>Total Current Liabilities</i>	382,184	296,750	370,424	1,049,358
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable	3,472	2,265	33,318	39,055
Claims Payable	0	0	387,123	387,123
<i>Total Long-Term Liabilities</i>	3,472	2,265	420,441	426,178
<i>Total Liabilities</i>	385,656	299,015	790,865	1,475,536
<b>Net Position</b>				
Investment in Capital Assets Unrestricted	526	0	0	526
	1,212,597	7,513,032	7,595,580	16,321,209
<i>Total Net Position</i>	\$1,213,123	\$7,513,032	\$7,595,580	\$16,321,735

**Portage County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2020*

	Central Services	Health Benefits	Workers' Compensation	Total
<b>Operating Revenues</b>				
Charges for Services	\$2,402,209	\$14,041,844	\$915,611	\$17,359,664
Other	19,114	10,961	0	30,075
<i>Total Operating Revenues</i>	<u>2,421,323</u>	<u>14,052,805</u>	<u>915,611</u>	<u>17,389,739</u>
<b>Operating Expenses</b>				
Personal Services	415,235	141,681	201,495	758,411
Materials and Supplies	32,037	7,144	6,528	45,709
Contractual Services	1,670,050	1,766,047	331,380	3,767,477
Depreciation and Amortization	639	0	0	639
Claims	0	11,192,908	306,032	11,498,940
Change in Worker's Compensation Estimate	0	0	(429,394)	(429,394)
<i>Total Operating Expenses</i>	<u>2,117,961</u>	<u>13,107,780</u>	<u>416,041</u>	<u>15,641,782</u>
<i>Operating Income (Loss)</i>	303,362	945,025	499,570	1,747,957
<b>Non-Operating Revenues (Expenses)</b>				
Intergovernmental	0	0	1,571,623	1,571,623
<i>Change in Net Position</i>	303,362	945,025	2,071,193	3,319,580
<i>Net Position Beginning of Year</i>	<u>909,761</u>	<u>6,568,007</u>	<u>5,524,387</u>	<u>13,002,155</u>
<i>Net Position End of Year</i>	<u>\$1,213,123</u>	<u>\$7,513,032</u>	<u>\$7,595,580</u>	<u>\$16,321,735</u>

**Portage County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
For the Year Ended December 31, 2020

	Central Services	Health Benefits	Workers' Compensation	Total
<b><i>Increases (Decreases) in Cash and Cash Equivalents</i></b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Interfund Services Provided	\$2,416,219	\$13,955,019	\$908,990	\$17,280,228
Other Cash Receipts	19,114	10,961	0	30,075
Cash Payments to Employees for Services	(467,609)	(135,961)	(124,125)	(727,695)
Cash Payments for Interfund Services Provided	(4,509)	(309)	(1,113)	(5,931)
Cash Payments for Goods and Services	(1,767,129)	(1,766,491)	(309,219)	(3,842,839)
Cash Payments for Claims	0	(11,226,240)	0	(11,226,240)
<i>Net Cash Provided by (Used for) Operating Activities</i>	196,086	836,979	474,533	1,507,598
<b>Cash Flows from Noncapital Financing Activities</b>				
Intergovernmental	0	0	1,571,623	1,571,623
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	196,086	836,979	2,046,156	3,079,221
<i>Cash and Cash Equivalents Beginning of Year</i>	1,103,036	6,334,660	6,028,084	13,465,780
<i>Cash and Cash Equivalents End of Year</i>	\$1,299,122	\$7,171,639	\$8,074,240	\$16,545,001
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>				
Operating Income (Loss)	\$303,362	\$945,025	\$499,570	\$1,747,957
Adjustments:				
Depreciation and Amortization	639	0	0	639
(Increase) Decrease in Assets:				
Materials and Supplies Inventory	(34,664)	0	0	(34,664)
Prepaid Items	0	0	28,194	28,194
Interfund Receivable	(25,689)	(86,825)	(6,621)	(119,135)
Intergovernmental Receivable	39,699	0	0	39,699
Increase (Decrease) in Liabilities:				
Accounts Payable	(30,330)	6,719	528	(23,083)
Accrued Wages	2,625	827	744	4,196
Intergovernmental Payable	(871)	(223)	(203)	(1,297)
Employee Withholding	1,237	371	333	1,941
Interfund Payable	259	(5)	395	649
Compensated Absences Payable	(60,181)	4,422	74,955	19,196
Claims Payable	0	(33,332)	(123,362)	(156,694)
<i>Total Adjustments</i>	(107,276)	(108,046)	(25,037)	(240,359)
<i>Net Cash Provided by (Used for) Operating Activities</i>	\$196,086	\$836,979	\$474,533	\$1,507,598

## Combining Statements - Fiduciary Funds

### *Fiduciary Funds*

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

### *Private Purpose Trust Funds*

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

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

### *Custodial Funds*

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

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

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

**Portage County, Ohio**  
*Combining Statement of Fiduciary Net Position*  
*Private Purpose Trust Funds*  
*December 31, 2020*

	<u>McIntosh Bequest</u>	<u>Rodman Bequest</u>	<u>Totals</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	<u>\$1,310</u>	<u>\$8,894</u>	<u>\$10,204</u>
<b>Net Position</b>			
<i>Restricted for:</i>			
Flags:			
Non-Expendable	\$1,000	\$0	\$1,000
Expendable	310	0	310
Children Detention Center:			
Non-Expendable	0	2,500	2,500
Expendable	<u>0</u>	<u>6,394</u>	<u>6,394</u>
<i>Total Net Position</i>	<u>\$1,310</u>	<u>\$8,894</u>	<u>\$10,204</u>

**Portage County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2020*

	<u>McIntosh Bequest</u>	<u>Rodman Bequest</u>	<u>Totals</u>
<b>Additions</b>			
Interest	\$15	\$103	\$118
<b>Deductions</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Change in Net Position</i>	15	103	118
<i>Net Position Beginning of Year</i>	<u>1,295</u>	<u>8,791</u>	<u>10,086</u>
<i>Net Position End of Year</i>	<u><u>\$1,310</u></u>	<u><u>\$8,894</u></u>	<u><u>\$10,204</u></u>

**Portage County, Ohio**  
*Combining Statement of Fiduciary Net Position*  
*Custodial Funds*  
*December 31, 2020*

	Undivided Monies	Fiscal Agent	Miscellaneous Courts	Totals
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,261,709	\$6,802,815	\$236,613	\$12,301,137
Cash and Cash Equivalents In Segregated Accounts	0	0	1,770,205	1,770,205
Intergovernmental Receivable	6,234,818	203,831	0	6,438,649
Property Taxes Receivable	196,801,176	0	0	196,801,176
Special Assessments Receivable	2,878,729	0	0	2,878,729
<i>Total Assets</i>	<u>211,176,432</u>	<u>7,006,646</u>	<u>2,006,818</u>	<u>220,189,896</u>
<b>Liabilities</b>				
Accounts Payable	0	203,831	0	203,831
Intergovernmental Payable	11,496,527	43,919	2,006,818	13,547,264
<i>Total Liabilities</i>	<u>11,496,527</u>	<u>247,750</u>	<u>2,006,818</u>	<u>13,751,095</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	186,409,995	0	0	186,409,995
<b>Net Position</b>				
Restricted for Individuals, Organizations and Other Governments	<u>\$13,269,910</u>	<u>\$6,758,896</u>	<u>\$0</u>	<u>\$20,028,806</u>

**Portage County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Custodial Funds*  
*For the Year Ended December 31, 2020*

	Undivided Monies	Fiscal Agent	Miscellaneous Courts	Totals
<b>Additions</b>				
Intergovernmental	\$21,530,747	\$0	\$0	\$21,530,747
Amounts Received as Fiscal Agent	0	14,045,034	0	14,045,034
Licenses, Permits and Fees for Other Governments	0	0	68,409,356	68,409,356
Fines and Forfeitures for Other Governments	0	0	11,037,795	11,037,795
Property Tax Collections for Other Governments	189,032,579	0	0	189,032,579
<i>Total Additions</i>	<u>210,563,326</u>	<u>14,045,034</u>	<u>79,447,151</u>	<u>304,055,511</u>
<b>Deductions</b>				
Distributions to the State of Ohio	0	0	78,654,737	78,654,737
Distributions of State Funds to Other Governments	22,017,450	0	792,414	22,809,864
Property Tax Distributions to Other Governments	188,388,735	0	0	188,388,735
Distributions as Fiscal Agent	0	13,606,658	0	13,606,658
<i>Total Deductions</i>	<u>210,406,185</u>	<u>13,606,658</u>	<u>79,447,151</u>	<u>303,459,994</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	157,141	438,376	0	595,517
<i>Net Position Beginning of Year</i>	<u>13,112,769</u>	<u>6,320,520</u>	<u>0</u>	<u>19,433,289</u>
<i>Net Position End of Year</i>	<u>\$13,269,910</u>	<u>\$6,758,896</u>	<u>\$0</u>	<u>\$20,028,806</u>

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

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$5,696,658	\$5,756,431	\$5,756,431	\$0
Permissive Sales Tax	26,750,000	26,750,000	29,341,345	2,591,345
Intergovernmental	4,998,200	4,888,078	5,386,758	498,680
Interest	2,002,000	2,002,000	1,851,399	(150,601)
Licenses and Permits	6,000	6,586	8,533	1,947
Fines and Forfeitures	2,015,650	2,015,650	1,775,316	(240,334)
Rentals and Royalties	412,000	412,000	412,954	954
Charges for Services	6,397,163	6,492,350	7,333,289	840,939
Contributions and Donations	0	0	250	250
Other	28,745	156,515	322,120	165,605
<b>Total Revenues</b>	<b>48,306,416</b>	<b>48,479,610</b>	<b>52,188,395</b>	<b>3,708,785</b>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Commissioners:				
Personal Services	468,437	469,339	465,407	3,932
Materials and Supplies	14,057	14,057	5,417	8,640
Contractual Services	233,487	308,487	243,154	65,333
Other	0	225	225	0
<b>Total Commissioners</b>	<b>715,981</b>	<b>792,108</b>	<b>714,203</b>	<b>77,905</b>
Commissioners - Other:				
Personal Services	0	13,000	10,320	2,680
Materials and Supplies	0	400,000	190,017	209,983
Contractual Services	3,192,467	3,392,467	2,227,891	1,164,576
Other	2,575,120	2,660,724	105,869	2,554,855
<b>Total Commissioners - Other</b>	<b>5,767,587</b>	<b>6,466,191</b>	<b>2,534,097</b>	<b>3,932,094</b>
Building Maintenance:				
Personal Services	657,611	658,985	650,094	8,891
Materials and Supplies	178,933	178,933	120,561	58,372
Contractual Services	1,871,431	1,865,641	1,522,047	343,594
Capital Outlay	0	6,000	5,975	25
<b>Total Building Maintenance</b>	<b>2,707,975</b>	<b>2,709,559</b>	<b>2,298,677</b>	<b>410,882</b>
Microfilm:				
Personal Services	107,267	116,267	115,280	987
Materials and Supplies	6,150	3,650	2,199	1,451
Contractual Services	1,980	28,100	23,720	4,380
<b>Total Microfilm</b>	<b>\$115,397</b>	<b>\$148,017</b>	<b>\$141,199</b>	<b>\$6,818</b>

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Human Resources:				
Personal Services	\$134,230	\$135,185	\$134,776	\$409
Materials and Supplies	18,566	18,566	3,232	15,334
Contractual Services	23,060	23,060	11,990	11,070
<b>Total Human Resources</b>	<b>175,856</b>	<b>176,811</b>	<b>149,998</b>	<b>26,813</b>
Auditor:				
Personal Services	740,534	752,308	752,280	28
Materials and Supplies	24,225	23,725	23,319	406
Contractual Services	63,404	64,570	38,853	25,717
Other	0	500	407	93
<b>Total Auditor</b>	<b>828,163</b>	<b>841,103</b>	<b>814,859</b>	<b>26,244</b>
Budget Commission:				
Personal Services	59,856	59,856	59,599	257
Materials and Supplies	750	750	661	89
Contractual Services	6,682	6,682	2,089	4,593
<b>Total Budget Commission</b>	<b>67,288</b>	<b>67,288</b>	<b>62,349</b>	<b>4,939</b>
Data Processing Board:				
Personal Services	644,516	645,932	628,160	17,772
Materials and Supplies	20,250	20,950	20,907	43
Contractual Services	508,688	508,688	454,674	54,014
<b>Total Data Processing Board</b>	<b>1,173,454</b>	<b>1,175,570</b>	<b>1,103,741</b>	<b>71,829</b>
Treasurer:				
Personal Services	380,632	383,422	379,014	4,408
Materials and Supplies	6,300	8,400	8,195	205
Contractual Services	99,200	99,200	81,151	18,049
<b>Total Treasurer</b>	<b>486,132</b>	<b>491,022</b>	<b>468,360</b>	<b>22,662</b>
Prosecutor:				
Personal Services	2,716,591	2,740,982	2,661,618	79,364
Materials and Supplies	65,326	79,166	78,524	642
Contractual Services	182,868	206,080	193,770	12,310
Capital Outlay	77,775	90,175	89,175	1,000
<b>Total Prosecutor</b>	<b>3,042,560</b>	<b>3,116,403</b>	<b>3,023,087</b>	<b>93,316</b>
Recorder:				
Personal Services	280,272	287,272	283,057	4,215
Materials and Supplies	9,320	10,395	10,386	9
Contractual Services	6,524	6,524	4,120	2,404
Other	647	647	0	647
<b>Total Recorder</b>	<b>\$296,763</b>	<b>\$304,838</b>	<b>\$297,563</b>	<b>\$7,275</b>

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Board of Elections:				
Personal Services	\$1,103,601	\$1,106,251	\$1,026,463	\$79,788
Materials and Supplies	165,240	165,240	40,900	124,340
Contractual Services	515,804	515,804	373,400	142,404
Capital Outlay	80,000	80,000	0	80,000
Total Board of Elections	1,864,645	1,867,295	1,440,763	426,532
Unclaimed Monies:				
Other	195,100	195,100	4,050	191,050
Total General Government - Legislative and Executive	17,436,901	18,351,305	13,052,946	5,298,359
General Government - Judicial:				
Public Defender:				
Personal Services	975,086	995,310	994,302	1,008
Materials and Supplies	12,104	12,104	9,880	2,224
Contractual Services	107,161	123,161	112,555	10,606
Total Public Defender	1,094,351	1,130,575	1,116,737	13,838
Clerk of Courts:				
Personal Services	2,351,877	2,367,147	2,266,042	101,105
Materials and Supplies	139,959	139,959	121,099	18,860
Contractual Services	222,371	222,371	180,251	42,120
Total Clerk of Courts	2,714,207	2,729,477	2,567,392	162,085
Court of Appeals:				
Contractual Services	120,000	120,000	109,777	10,223
Municipal Court:				
Personal Services	1,184,722	1,188,686	1,119,781	68,905
Materials and Supplies	20,000	35,212	35,103	109
Contractual Services	121,313	123,293	118,792	4,501
Total Municipal Court	1,326,035	1,347,191	1,273,676	73,515
Common Pleas Court:				
Personal Services	979,745	1,073,429	1,055,711	17,718
Materials and Supplies	35,849	57,338	42,026	15,312
Contractual Services	85,410	85,410	58,365	27,045
Total Common Pleas Court	1,101,004	1,216,177	1,156,102	60,075
Jury Commission:				
Personal Services	4,005	4,005	3,515	490
Contractual Services	492	492	341	151
Total Jury Commission	\$4,497	\$4,497	\$3,856	\$641

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Domestic Relations:				
Personal Services	\$701,040	\$732,242	\$725,690	\$6,552
Materials and Supplies	66,101	102,225	77,582	24,643
Contractual Services	53,502	53,502	38,196	15,306
<b>Total Domestic Relations</b>	<b>820,643</b>	<b>887,969</b>	<b>841,468</b>	<b>46,501</b>
Probate Court:				
Personal Services	901,436	901,436	851,310	50,126
Materials and Supplies	20,026	23,226	23,148	78
Contractual Services	47,285	47,285	31,808	15,477
<b>Total Probate Court</b>	<b>968,747</b>	<b>971,947</b>	<b>906,266</b>	<b>65,681</b>
Juvenile Court:				
Personal Services	1,145,524	1,166,806	1,089,530	77,276
Materials and Supplies	48,160	52,519	41,135	11,384
Contractual Services	254,325	254,325	190,363	63,962
Capital Outlay	24,000	24,000	22,900	1,100
<b>Total Juvenile Court</b>	<b>1,472,009</b>	<b>1,497,650</b>	<b>1,343,928</b>	<b>153,722</b>
<b>Total General Government - Judicial</b>	<b>9,621,493</b>	<b>9,905,483</b>	<b>9,319,202</b>	<b>586,281</b>
Public Safety:				
Building Regulations and Inspections:				
Personal Services	551,301	551,301	542,075	9,226
Materials and Supplies	24,218	24,218	18,400	5,818
Contractual Services	16,050	29,421	29,406	15
<b>Total Building Regulations and Inspections</b>	<b>591,569</b>	<b>604,940</b>	<b>589,881</b>	<b>15,059</b>
Juvenile Detention Center:				
Contractual Services	1,842,240	2,099,763	1,544,837	554,926
Juvenile Probation:				
Personal Services	426,325	430,802	425,279	5,523
Materials and Supplies	6,100	6,210	5,959	251
Contractual Services	30,250	30,250	9,732	20,518
<b>Total Juvenile Probation</b>	<b>462,675</b>	<b>467,262</b>	<b>440,970</b>	<b>26,292</b>
Adult Probation:				
Personal Services	1,315,032	1,496,719	1,386,468	110,251
Materials and Supplies	60,376	70,376	52,540	17,836
Contractual Services	67,000	154,290	137,442	16,848
Other	6,000	6,000	4,811	1,189
<b>Total Adult Probation</b>	<b>\$1,448,408</b>	<b>\$1,727,385</b>	<b>\$1,581,261</b>	<b>\$146,124</b>

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Coroner:				
Personal Services	\$301,479	\$301,479	\$299,420	\$2,059
Materials and Supplies	13,200	13,200	8,621	4,579
Contractual Services	173,903	173,903	92,960	80,943
<b>Total Coroner</b>	<b>488,582</b>	<b>488,582</b>	<b>401,001</b>	<b>87,581</b>
Sheriff:				
Personal Services	13,335,330	13,420,682	12,650,226	770,456
Materials and Supplies	800,617	837,833	778,917	58,916
Contractual Services	2,066,227	2,882,227	2,756,252	125,975
Capital Outlay	55,000	261,069	225,376	35,693
Other	10,000	10,059	9,356	703
<b>Total Sheriff</b>	<b>16,267,174</b>	<b>17,411,870</b>	<b>16,420,127</b>	<b>991,743</b>
Emergency Management Agency:				
Materials and Supplies	7,500	7,500	69	7,431
Contractual Services	7,500	7,500	3,450	4,050
<b>Total Emergency Management Agency</b>	<b>15,000</b>	<b>15,000</b>	<b>3,519</b>	<b>11,481</b>
<b>Total Public Safety</b>	<b>21,115,648</b>	<b>22,814,802</b>	<b>20,981,596</b>	<b>1,833,206</b>
Public Works:				
County Engineer Tax Map:				
Personal Services	194,341	207,355	195,739	11,616
Materials and Supplies	29,100	29,100	4,274	24,826
Contractual Services	3,200	3,200	2,054	1,146
<b>Total Public Works</b>	<b>226,641</b>	<b>239,655</b>	<b>202,067</b>	<b>37,588</b>
Human Services:				
Veterans Services Commission:				
Personal Services	495,118	520,118	427,783	92,335
Materials and Supplies	40,243	40,243	30,524	9,719
Contractual Services	278,600	278,600	95,414	183,186
Other	3,000	3,000	2,890	110
<b>Total Human Services</b>	<b>816,961</b>	<b>841,961</b>	<b>556,611</b>	<b>285,350</b>
Capital Outlay	1,767,734	3,195,366	2,830,825	364,541
<b>Total Expenditures</b>	<b>\$50,985,378</b>	<b>\$55,348,572</b>	<b>\$46,943,247</b>	<b>\$8,405,325</b>

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund (continued)  
For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Excess of Revenues Over (Under) Expenditures</i>	(\$2,678,962)	(\$6,868,962)	\$5,245,148	\$12,114,110
<b>Other Financing Sources (Uses)</b>				
Advances In	105,122	105,122	154,652	49,530
Advances Out	(2,750,000)	(3,354,480)	(1,080,480)	2,274,000
Transfers In	357,000	357,000	382,128	25,128
Transfers Out	(874,740)	(1,255,656)	(1,255,656)	0
<i>Total Other Financing Sources (Uses)</i>	(3,162,618)	(4,148,014)	(1,799,356)	2,348,658
<i>Net Change in Fund Balance</i>	(5,841,580)	(11,016,976)	3,445,792	14,462,768
<i>Fund Balance Beginning of Year</i>	17,749,566	17,749,566	17,749,566	0
Prior Year Encumbrances Appropriated	2,195,785	2,195,785	2,195,785	0
<i>Fund Balance End of Year</i>	\$14,103,771	\$8,928,375	\$23,391,143	\$14,462,768

**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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$6,387,999	\$6,437,999	\$6,027,695	(\$410,304)
Intergovernmental	0	1,607,787	2,777,128	1,169,341
Fines and Forfeitures	158,800	108,175	131,977	23,802
Charges for Services	0	0	150,480	150,480
Contributions and Donations	0	1,000	3,550	2,550
Other	0	61,142	2,539	(58,603)
<i>Total Revenues</i>	<u>6,546,799</u>	<u>8,216,103</u>	<u>9,093,369</u>	<u>877,266</u>
<b>Expenditures</b>				
Current:				
Health:				
Mental Health and Recovery:				
Personal Services	516,703	545,249	544,094	1,155
Materials and Supplies	5,848	48,348	34,268	14,080
Contractual Services	9,471,690	9,497,646	7,509,398	1,988,248
Other	0	60,000	60,000	0
Total Mental Health and Recovery	<u>9,994,241</u>	<u>10,151,243</u>	<u>8,147,760</u>	<u>2,003,483</u>
Indigent Driver, Alcohol Treatment:				
Contractual Services	<u>175,000</u>	<u>175,000</u>	<u>21,200</u>	<u>153,800</u>
<i>Total Expenditures</i>	<u>10,169,241</u>	<u>10,326,243</u>	<u>8,168,960</u>	<u>2,157,283</u>
<i>Net Change in Fund Balance</i>	(3,622,442)	(2,110,140)	924,409	3,034,549
<i>Fund Balance Beginning of Year</i>	6,163,303	6,163,303	6,163,303	0
Prior Year Encumbrances Appropriated	<u>2,009,309</u>	<u>2,009,309</u>	<u>2,009,309</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$4,550,170</u>	<u>\$6,062,472</u>	<u>\$9,097,021</u>	<u>\$3,034,549</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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$13,985,364	\$14,219,240	\$14,275,050	\$55,810
Intergovernmental	5,454,365	4,470,465	3,154,923	(1,315,542)
Interest	1,000	1,000	783	(217)
Charges for Services	132,218	222,800	237,789	14,989
Contributions and Donations	5,200	5,000	7,020	2,020
Other	5,000	80,150	583,917	503,767
<i>Total Revenues</i>	<u>19,583,147</u>	<u>18,998,655</u>	<u>18,259,482</u>	<u>(739,173)</u>
<b>Expenditures</b>				
Current:				
Health:				
Developmental Disabilities:				
Personal Services	7,782,255	8,138,200	7,349,899	788,301
Materials and Supplies	208,503	274,088	131,290	142,798
Contractual Services	9,865,138	9,435,921	5,478,676	3,957,245
Capital Outlay	100,000	56,500	34,179	22,321
Other	24,113	27,913	10,911	17,002
Total Developmental Disabilities	<u>17,980,009</u>	<u>17,932,622</u>	<u>13,004,955</u>	<u>4,927,667</u>
Title VI:				
Personal Services	20,000	20,000	15,083	4,917
Capital Projects:				
Contractual Services	60,000	220,000	125,432	94,568
Capital Outlay	542,500	950,000	844,206	105,794
Total Capital Projects	<u>602,500</u>	<u>1,170,000</u>	<u>969,638</u>	<u>200,362</u>
Gifts and Donations:				
Materials and Supplies	11,000	2,900	0	2,900
Contractual Services	14,500	11,100	7,531	3,569
Capital Outlay	9,500	0	0	0
Total Gifts and Donations	<u>35,000</u>	<u>14,000</u>	<u>7,531</u>	<u>6,469</u>
<i>Total Expenditures</i>	<u>18,637,509</u>	<u>19,136,622</u>	<u>13,997,207</u>	<u>5,139,415</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	945,638	(137,967)	4,262,275	4,400,242
<b>Other Financing Sources (Uses)</b>				
Transfers In	100,730	0	0	0
<i>Net Change in Fund Balance</i>	1,046,368	(137,967)	4,262,275	4,400,242
<i>Fund Balance Beginning of Year</i>	23,901,309	23,901,309	23,901,309	0
Prior Year Encumbrances Appropriated	545,634	545,634	545,634	0
<i>Fund Balance End of Year</i>	<u>\$25,493,311</u>	<u>\$24,308,976</u>	<u>\$28,709,218</u>	<u>\$4,400,242</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Job and Family Services Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$2,934,404	\$2,662,053	\$2,662,054	\$1
Intergovernmental	17,851,743	17,610,374	17,610,375	1
Charges for Services	1,552,000	2,163,336	2,163,337	1
Contributions and Donations	3,350	7,846	7,847	1
Other	0	6,000	6,772	772
<i>Total Revenues</i>	22,341,497	22,449,609	22,450,385	776
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Personal Services	10,839,500	10,570,500	10,560,111	10,389
Materials and Supplies	77,600	67,600	34,712	32,888
Contractual Services	3,062,766	3,240,923	2,922,740	318,183
Capital Outlay	25,000	0	0	0
Other	5,000	5,000	30	4,970
Total Public Assistance	14,009,866	13,884,023	13,517,593	366,430
Child Support:				
Personal Services	1,846,400	1,911,400	1,887,622	23,778
Materials and Supplies	1,800	1,800	567	1,233
Contractual Services	621,048	880,276	658,593	221,683
Capital Outlay	550	550	536	14
Total Child Support	2,469,798	2,794,026	2,547,318	246,708
Child Welfare Levy:				
Personal Services	0	368,178	363,284	4,894
Materials and Supplies	10,500	22,800	19,778	3,022
Contractual Services	6,885,167	6,066,059	6,030,926	35,133
Capital Outlay	5,000	0	0	0
Other	100	235	235	0
Total Child Welfare Levy	6,900,767	6,457,272	6,414,223	43,049
WIA Allocation:				
Materials and Supplies	0	27,100	27,030	70
Contractual Services	477,512	528,962	473,745	55,217
Other	0	6,000	6,000	0
Total WIA Allocation	477,512	562,062	506,775	55,287
Help Me Grow Allocation:				
Contractual Services	256,783	415,139	406,989	8,150
<i>Total Expenditures</i>	\$24,114,726	\$24,112,522	\$23,392,898	\$719,624

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Job and Family Services Fund (continued)  
For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Excess of Revenues over (Under) Expenditures</i>	(\$1,773,229)	(\$1,662,913)	(\$942,513)	\$720,400
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	320,000	320,000
Transfers In	1,773,229	684,224	716,488	32,264
<i>Total Other Financing Sources (Uses)</i>	1,773,229	684,224	1,036,488	352,264
<i>Net Change in Fund Balance</i>	0	(978,689)	93,975	1,072,664
<i>Fund Balance Beginning of Year</i>	978,689	978,689	978,689	0
<i>Fund Balance End of Year</i>	\$978,689	\$0	\$1,072,664	\$1,072,664

**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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$2,900,000	\$2,900,000	\$2,893,251	(\$6,749)
Other	0	0	42,727	42,727
<i>Total Revenues</i>	<u>2,900,000</u>	<u>2,900,000</u>	<u>2,935,978</u>	<u>35,978</u>
<b>Expenses</b>				
Personal Services	1,330,000	1,374,319	1,374,319	0
Materials and Supplies	525,000	538,120	507,911	30,209
Contractual Services	690,000	642,364	636,518	5,846
Other	2,000	15,686	13,804	1,882
Capital Outlay	1,131	100,131	99,075	1,056
Debt Service:				
Principal Retirement	566,125	566,125	566,125	0
Interest and Fiscal Charges	28,332	54,805	42,068	12,737
<i>Total Expenses</i>	<u>3,142,588</u>	<u>3,291,550</u>	<u>3,239,820</u>	<u>51,730</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances and Transfers</i>	(242,588)	(391,550)	(303,842)	87,708
Advances In	0	0	500,000	500,000
Transfers In	18,060	198,685	197,000	(1,685)
<i>Net Change in Fund Equity</i>	(224,528)	(192,865)	393,158	586,023
<i>Fund Equity Beginning of Year</i>	<u>194,864</u>	<u>194,864</u>	<u>194,864</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>(\$29,664)</u>	<u>\$1,999</u>	<u>\$588,022</u>	<u>\$586,023</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, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$250,000	\$250,000
Charges for Services	8,447,000	7,700,000	7,835,790	135,790
OPWC Loans Issued	0	0	150,000	150,000
Other	0	0	16,668	16,668
<i>Total Revenues</i>	<u>8,447,000</u>	<u>7,700,000</u>	<u>8,252,458</u>	<u>552,458</u>
<b>Expenses</b>				
Personal Services	2,120,009	2,845,009	2,789,530	55,479
Materials and Supplies	862,750	937,750	810,753	126,997
Contractual Services	1,960,892	1,960,892	1,399,883	561,009
Other	103,800	103,800	63,735	40,065
Capital Outlay	4,862,193	4,137,193	1,642,563	2,494,630
Debt Service:				
Principal Retirement	1,098,548	1,098,548	1,098,548	0
Interest and Fiscal Charges	290,581	331,622	326,577	5,045
<i>Total Expenses</i>	<u>11,298,773</u>	<u>11,414,814</u>	<u>8,131,589</u>	<u>3,283,225</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances and Transfers</i>	(2,851,773)	(3,714,814)	120,869	3,835,683
Advances Out	(750,000)	(750,000)	0	750,000
Transfers Out	(787,953)	(724,617)	0	724,617
<i>Net Change in Fund Equity</i>	(4,389,726)	(5,189,431)	120,869	5,310,300
<i>Fund Equity Beginning of Year</i>	6,598,733	6,598,733	6,598,733	0
Prior Year Encumbrances Appropriated	954,723	954,723	954,723	0
<i>Fund Equity End of Year</i>	<u>\$3,163,730</u>	<u>\$2,364,025</u>	<u>\$7,674,325</u>	<u>\$5,310,300</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, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$6,015,000	\$5,574,738	\$5,964,220	\$389,482
Other	9,325	9,325	14,047	4,722
<i>Total Revenues</i>	<u>6,024,325</u>	<u>5,584,063</u>	<u>5,978,267</u>	<u>394,204</u>
<b>Expenses</b>				
Personal Services	926,515	1,376,515	1,354,471	22,044
Materials and Supplies	637,930	637,930	495,067	142,863
Contractual Services	1,919,691	1,919,691	1,782,358	137,333
Other	33,500	33,500	14,435	19,065
Capital Outlay	2,978,024	2,528,024	1,265,299	1,262,725
Debt Service:				
Principal Retirement	115,000	115,000	115,000	0
Interest and Fiscal Charges	33,789	39,429	37,029	2,400
<i>Total Expenses</i>	<u>6,644,449</u>	<u>6,650,089</u>	<u>5,063,659</u>	<u>1,586,430</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances and Transfers</i>	(620,124)	(1,066,026)	914,608	1,980,634
Transfers Out	(782,071)	(782,071)	0	782,071
<i>Net Change in Fund Equity</i>	(1,402,195)	(1,848,097)	914,608	2,762,705
<i>Fund Equity Beginning of Year</i>	10,960,356	10,960,356	10,960,356	0
Prior Year Encumbrances Appropriated	476,851	476,851	476,851	0
<i>Fund Equity End of Year</i>	<u>\$10,035,012</u>	<u>\$9,589,110</u>	<u>\$12,351,815</u>	<u>\$2,762,705</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, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$4,246,256	\$4,246,256	\$5,145,309	\$899,053
Other	0	0	8,266	8,266
<i>Total Revenues</i>	<u>4,246,256</u>	<u>4,246,256</u>	<u>5,153,575</u>	<u>907,319</u>
<b>Expenses</b>				
Personal Services	1,072,350	1,347,350	1,296,333	51,017
Materials and Supplies	519,839	519,839	406,446	113,393
Contractual Services	2,748,405	2,748,405	2,199,951	548,454
Other	23,500	23,500	7,346	16,154
Capital Outlay	294,233	319,233	182,394	136,839
Debt Service:				
Principal Retirement	707,910	707,910	707,910	0
Interest and Fiscal Charges	17,161	14,565	14,564	1
<i>Total Expenses</i>	<u>5,383,398</u>	<u>5,680,802</u>	<u>4,814,944</u>	<u>865,858</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances and Transfers</i>	(1,137,142)	(1,434,546)	338,631	1,773,177
Transfers Out	(1,500,749)	(986,038)	0	986,038
<i>Net Change in Fund Equity</i>	(2,637,891)	(2,420,584)	338,631	2,759,215
<i>Fund Equity Beginning of Year</i>	9,406,684	9,406,684	9,406,684	0
Prior Year Encumbrances Appropriated	139,316	139,316	139,316	0
<i>Fund Equity End of Year</i>	<u>\$6,908,109</u>	<u>\$7,125,416</u>	<u>\$9,884,631</u>	<u>\$2,759,215</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, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and Permits	\$45	\$45	\$130	\$85
Fines and Forfeitures	0	0	211	211
Charges for Services	1,740,650	1,740,650	2,206,963	466,313
<i>Total Revenues</i>	<u>1,740,695</u>	<u>1,740,695</u>	<u>2,207,304</u>	<u>466,609</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Real Estate Assessment Auditor:				
Personal Services	497,545	497,545	371,347	126,198
Materials and Supplies	16,759	16,759	6,362	10,397
Contractual Services	467,117	467,117	294,786	172,331
Other	25	25	0	25
Total Real Estate Assessment - Auditor	<u>981,446</u>	<u>981,446</u>	<u>672,495</u>	<u>308,951</u>
Real Estate Assessment Information Technology:				
Personal Services	250,344	250,344	231,032	19,312
Materials and Supplies	167,500	167,500	281	167,219
Contractual Services	98,470	98,470	55,183	43,287
Total Real Estate Assessment - Information Technology	<u>516,314</u>	<u>516,314</u>	<u>286,496</u>	<u>229,818</u>
<i>Total Expenditures</i>	<u>1,497,760</u>	<u>1,497,760</u>	<u>958,991</u>	<u>538,769</u>
<i>Net Change in Fund Balance</i>	242,935	242,935	1,248,313	1,005,378
<i>Fund Balance Beginning of Year</i>	3,609,386	3,609,386	3,609,386	0
Prior Year Encumbrances Appropriated	<u>59,456</u>	<u>59,456</u>	<u>59,456</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$3,911,777</u>	<u>\$3,911,777</u>	<u>\$4,917,155</u>	<u>\$1,005,378</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, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$13,044	\$12,875	\$13,294	\$419
Charges for Services	689,955	614,074	644,598	30,524
<i>Total Revenues</i>	<u>702,999</u>	<u>626,949</u>	<u>657,892</u>	<u>30,943</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Treasurer:				
Personal Services	124,212	128,212	123,500	4,712
Materials and Supplies	2,000	2,000	0	2,000
Contractual Services	377,250	417,250	359,645	57,605
Total Treasurer	<u>503,462</u>	<u>547,462</u>	<u>483,145</u>	<u>64,317</u>
Treasurer - Tax Certificates:				
Personal Services	17,437	23,437	23,114	323
Contractual Services	8,500	13,500	9,350	4,150
Other	250	250	0	250
Total Treasurer - Tax Certificates	<u>26,187</u>	<u>37,187</u>	<u>32,464</u>	<u>4,723</u>
Prosecutor:				
Personal Services	225,399	225,399	203,838	21,561
Materials and Supplies	5,000	5,000	0	5,000
Total Prosecutor	<u>230,399</u>	<u>230,399</u>	<u>203,838</u>	<u>26,561</u>
<i>Total Expenditures</i>	<u>760,048</u>	<u>815,048</u>	<u>719,447</u>	<u>95,601</u>
<i>Net Change in Fund Balance</i>	(57,049)	(188,099)	(61,555)	126,544
<i>Fund Balance Beginning of Year</i>	<u>973,331</u>	<u>973,331</u>	<u>973,331</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$916,282</u>	<u>\$785,232</u>	<u>\$911,776</u>	<u>\$126,544</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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$381,471	\$340,258	\$340,060	(\$198)
Charges for Services	7,490	7,490	8,137	647
Contributions and Donations	0	0	100	100
Other	0	0	205	205
<i>Total Revenues</i>	<u>388,961</u>	<u>347,748</u>	<u>348,502</u>	<u>754</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Law Library:				
Personal Services	79,500	82,000	76,418	5,582
Materials and Supplies	393,679	393,679	375,382	18,297
Contractual Services	19,300	19,300	17,769	1,531
<i>Total Expenditures</i>	<u>492,479</u>	<u>494,979</u>	<u>469,569</u>	<u>25,410</u>
<i>Net Change in Fund Balance</i>	(103,518)	(147,231)	(121,067)	26,164
<i>Fund Balance Beginning of Year</i>	<u>789,530</u>	<u>789,530</u>	<u>789,530</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$686,012</u>	<u>\$642,299</u>	<u>\$668,463</u>	<u>\$26,164</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Board of Election Security Fund  
For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$166,451	\$166,451	\$166,451	\$0
Interest	0	0	809	809
<i>Total Revenues</i>	<u>166,451</u>	<u>166,451</u>	<u>167,260</u>	<u>809</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Board of Elections Security:				
Personal Services	19,646	19,646	19,645	1
Materials and Supplies	51,043	51,043	34,022	17,021
Contractual Services	99,935	99,935	99,934	1
Capital Outlay	15,079	15,079	15,079	0
<i>Total Expenditures</i>	<u>185,703</u>	<u>185,703</u>	<u>168,680</u>	<u>17,023</u>
<i>Net Change in Fund Balance</i>	(19,252)	(19,252)	(1,420)	17,832
<i>Fund Balance Beginning of Year</i>	17,124	17,124	17,124	0
Prior Year Encumbrances Appropriated	<u>2,128</u>	<u>2,128</u>	<u>2,128</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$17,832</u></u>	<u><u>\$17,832</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
**Courts Fund**  
*For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$1,316,965	\$1,070,334	\$1,158,183	\$87,849
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Municipal Court:				
Personal Services	49,875	49,875	20,979	28,896
Materials and Supplies	23,000	23,000	10,845	12,155
Contractual Services	38,700	38,700	36,943	1,757
Capital Outlay	19,555	19,555	4,378	15,177
Total Municipal Court	<u>131,130</u>	<u>131,130</u>	<u>73,145</u>	<u>57,985</u>
Computerization Clerk Municipal Court:				
Personal Services	170,734	177,349	176,030	1,319
Materials and Supplies	24,715	24,715	6,242	18,473
Contractual Services	138,075	95,850	68,042	27,808
Capital Outlay	18,851	12,236	6,838	5,398
Total Computerization Clerk Municipal Court	<u>352,375</u>	<u>310,150</u>	<u>257,152</u>	<u>52,998</u>
Kent Municipal Court:				
Personal Services	45,181	49,370	49,324	46
Materials and Supplies	5,039	5,039	1,081	3,958
Contractual Services	0	15,000	2,851	12,149
Total Kent Municipal Court	<u>50,220</u>	<u>69,409</u>	<u>53,256</u>	<u>16,153</u>
Municipal Court Special:				
Personal Services	0	129,166	121,933	7,233
Materials and Supplies	5,000	5,000	0	5,000
Contractual Services	5,000	5,000	0	5,000
Total Municipal Court Special	<u>10,000</u>	<u>139,166</u>	<u>121,933</u>	<u>17,233</u>
Probate Court:				
Materials and Supplies	4,000	4,000	2,368	1,632
Contractual Services	16,100	16,100	7,027	9,073
Capital Outlay	12,000	12,000	0	12,000
Other	250	250	0	250
Total Probate Court	<u>32,350</u>	<u>32,350</u>	<u>9,395</u>	<u>22,955</u>
Probate IT Support:				
Personal Services	<u>\$11,000</u>	<u>\$13,000</u>	<u>\$13,000</u>	<u>\$0</u>

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Courts Fund (continued)*  
*For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Computer Legal Reseach Juvenile:				
Materials and Supplies	\$4,900	\$4,900	\$2,835	\$2,065
Contractual Services	6,100	6,100	3,677	2,423
Total Computer Legal Reseach Juvenile	11,000	11,000	6,512	4,488
Juvenile Court:				
Personal Services	5,000	5,000	5,000	0
Juvenile Court Special Projects:				
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	3,000	3,000	0	3,000
Total Juvenile Court Special Projects	4,000	4,000	0	4,000
Computer Legal Research Common Pleas:				
Contractual Services	6,321	6,321	6,247	74
Common Pleas Court:				
Personal Services	103,127	103,127	72,570	30,557
Computerization Clerk Common Pleas:				
Personal Services	18,517	18,517	8,870	9,647
Materials and Supplies	6,556	6,556	2,216	4,340
Contractual Services	20,992	20,992	14,527	6,465
Total Computerization Clerk Common Pleas	46,065	46,065	25,613	20,452
Common Pleas Tech Support:				
Materials and Supplies	29,085	29,085	9,083	20,002
Contractual Services	5,000	11,000	4,362	6,638
Capital Outlay	10,000	10,000	0	10,000
Total Common Pleas Tech Support	44,085	50,085	13,445	36,640
Mediation and Dispute Common Pleas:				
Personal Services	24,237	24,237	24,237	0
Mediation and Dispute Domestic Relations:				
Personal Services	25,130	25,130	23,304	1,826
GAL 2303.201:				
Contractual Services	10,000	10,000	0	10,000
<i>Total Expenditures</i>	<u>\$866,040</u>	<u>\$980,170</u>	<u>\$704,809</u>	<u>\$275,361</u>

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Courts Fund (continued)*  
*For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<i>Excess of Revenues Over (Under) Expenditures</i>	\$450,925	\$90,164	\$453,374	\$363,210
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(562,883)</u>	<u>(562,883)</u>	<u>(562,823)</u>	<u>60</u>
<i>Net Change in Fund Balance</i>	(111,958)	(472,719)	(109,449)	363,270
<i>Fund Balance Beginning of Year</i>	2,265,908	2,265,908	2,265,908	0
Prior Year Encumbrances Appropriated	<u>14,686</u>	<u>14,686</u>	<u>14,686</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,168,636</u>	<u>\$1,807,875</u>	<u>\$2,171,145</u>	<u>\$363,270</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff's Fund*  
*For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$344,990	\$324,901	\$351,912	\$27,011
Licenses and Permits	180,000	119,088	132,505	13,417
Fines and Forfeitures	2,500	2,500	2,580	80
Rentals and Royalties	0	0	257,863	257,863
Charges for Services	520,000	492,375	323,542	(168,833)
Contributions and Donations	1,000	1,000	3,867	2,867
<i>Total Revenues</i>	<u>1,048,490</u>	<u>939,864</u>	<u>1,072,269</u>	<u>132,405</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Concealed Handgun Licenses:				
Personal Services	119,020	119,020	82,443	36,577
Materials and Supplies	35,273	38,498	23,809	14,689
Contractual Services	83,000	83,000	47,095	35,905
Total Concealed Handgun Licenses	<u>237,293</u>	<u>240,518</u>	<u>153,347</u>	<u>87,171</u>
Enforcement and Education:				
Personal Services	3,530	730	0	730
Materials and Supplies	2,000	6,800	196	6,604
Contractual Services	3,000	1,000	528	472
Total Enforcement and Education	<u>8,530</u>	<u>8,530</u>	<u>724</u>	<u>7,806</u>
Marine Patrol:				
Personal Services	18,300	14,368	14,368	0
Materials and Supplies	6,200	9,176	9,176	0
Contractual Services	4,820	7,828	7,828	0
Total Marine Patrol	<u>29,320</u>	<u>31,372</u>	<u>31,372</u>	<u>0</u>
Traffic Enforcement Program:				
Personal Services	12,150	0	0	0
Materials and Supplies	850	0	0	0
Other	0	4,449	4,449	0
Total Traffic Enforcement Program	<u>\$13,000</u>	<u>\$4,449</u>	<u>\$4,449</u>	<u>\$0</u>

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff's Fund (continued)*  
*For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Byrne Justice Grant:				
Contractual Services	\$19,530	\$0	\$0	\$0
Law Enforcement Assessment:				
Personal Services	10,240	10,240	0	10,240
Materials and Supplies	5,000	11,200	0	11,200
Contractual Services	18,000	11,800	7,653	4,147
Total Law Enforcement Assessment	33,240	33,240	7,653	25,587
Sheriff's Inmate Commissary:				
Personal Services	114,435	114,435	71,750	42,685
Materials and Supplies	210,000	170,000	31,982	138,018
Contractual Services	61,700	91,700	66,839	24,861
Capital Outlay	20,000	30,000	20,800	9,200
Total Sheriff's Inmate Commissary	406,135	406,135	191,371	214,764
Police Services:				
Personal Services:	121,300	157,978	157,978	0
Other	0	63,322	63,222	100
Total Police Services	121,300	221,300	221,200	100
Wireless 911:				
Personal Services	60,000	60,000	60,000	0
Materials and Supplies	20,000	20,000	646	19,354
Contractual Services	261,000	261,000	186,707	74,293
Capital Outlay	20,000	20,000	0	20,000
Total Wireless 911	361,000	361,000	247,353	113,647
Federal Equity Sharing:				
Materials and Supplies	0	27,663	11,340	16,323
Contractual Services	0	23,170	1,200	21,970
Total Federal Equity Sharing	\$0	\$50,833	\$12,540	\$38,293

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff's Fund (continued)*  
*For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Electronic Fingerprinting:				
Personal Services	\$6,460	\$9,960	\$7,148	\$2,812
Materials and Supplies	3,000	300	0	300
Contractual Services	16,000	26,417	22,768	3,649
Total Electronic Fingerprinting	<u>25,460</u>	<u>36,677</u>	<u>29,916</u>	<u>6,761</u>
Sheriffs Gifts and Donations				
School Resource Officer				
Materials and Supplies	4,000	4,000	0	4,000
Contractual Services	1,000	1,000	0	1,000
Total Sheriffs Gifts and Donations				
School Resource Officer	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>
Sheriff's Gifts and Donations K-9:				
Materials and Supplies	1,000	3,000	1,246	1,754
Contractual Services	600	1,552	475	1,077
Total Sheriff's Gifts and Donations K-9	<u>1,600</u>	<u>4,552</u>	<u>1,721</u>	<u>2,831</u>
<i>Total Expenditures</i>	<u>1,261,408</u>	<u>1,403,606</u>	<u>901,646</u>	<u>501,960</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(212,918)</u>	<u>(463,742)</u>	<u>170,623</u>	<u>634,365</u>
<b>Other Financing Sources (Uses)</b>				
Advances Out	0	(49,530)	(49,530)	0
Transfers In	7,330	7,843	7,843	0
<i>Total Other Financing Sources (Uses)</i>	<u>7,330</u>	<u>(41,687)</u>	<u>(41,687)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(205,588)</u>	<u>(505,429)</u>	<u>128,936</u>	<u>634,365</u>
<i>Fund Balance Beginning of Year</i>	977,930	977,930	977,930	0
Prior Year Encumbrances Appropriated	<u>13,773</u>	<u>13,773</u>	<u>13,773</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$786,115</u></u>	<u><u>\$486,274</u></u>	<u><u>\$1,120,639</u></u>	<u><u>\$634,365</u></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, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$607,542	\$553,878	\$553,879	\$1
<b>Expenditures</b>				
Current:				
Public Safety:				
Felony Delinquent Care & Custody:				
Materials and Supplies	442,300	476,599	435,425	41,174
Contractual Services	6,000	6,000	4,566	1,434
Capital Outlay	60,500	65,500	27,565	37,935
<i>Total Expenditures</i>	<u>508,800</u>	<u>548,099</u>	<u>467,556</u>	<u>80,543</u>
<i>Net Change in Fund Balance</i>	98,742	5,779	86,323	80,544
<i>Fund Balance Beginning of Year</i>	<u>255,539</u>	<u>255,539</u>	<u>255,539</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$354,281</u>	<u>\$261,318</u>	<u>\$341,862</u>	<u>\$80,544</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, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$567,688	\$289,433	\$322,233	\$32,800
Fines and Forfeitures	767,391	690,572	741,795	51,223
<i>Total Revenues</i>	<u>1,335,079</u>	<u>980,005</u>	<u>1,064,028</u>	<u>84,023</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Probation Services:				
Personal Services	301,817	301,817	145,747	156,070
Materials and Supplies	2,000	4,000	1,338	2,662
Contractual Services	8,787	8,787	334	8,453
Other	1,200	1,200	210	990
Total Probation Services	<u>313,804</u>	<u>315,804</u>	<u>147,629</u>	<u>168,175</u>
Adult Probation:				
Personal Services	393,786	280,542	273,613	6,929
Materials and Supplies	19,674	4,900	4,899	1
Contractual Services	98,212	34,882	34,880	2
Total Adult Probation	<u>511,672</u>	<u>320,324</u>	<u>313,392</u>	<u>6,932</u>
Reinvestment Incentive:				
Personal Services	84,604	72	0	72
Materials and Supplies	10,500	0	0	0
Contractual Services	5,000	0	0	0
Total Reinvestment Incentive	<u>100,104</u>	<u>72</u>	<u>0</u>	<u>72</u>
Municipal Court Alcohol Monitoring:				
Contractual Services	40,000	40,000	20,447	19,553
SCRAM Monitoring:				
Personal Services	122,103	122,103	119,555	2,548
Materials and Supplies	1,000	1,000	250	750
Contractual Services	342,437	342,437	102,825	239,612
Total SCRAM Monitoring	<u>465,540</u>	<u>465,540</u>	<u>222,630</u>	<u>242,910</u>
<i>Total Expenditures</i>	<u>1,431,120</u>	<u>1,141,740</u>	<u>704,098</u>	<u>437,642</u>
<i>Net Change in Fund Balance</i>	(96,041)	(161,735)	359,930	521,665
<i>Fund Balance Beginning of Year</i>	1,826,124	1,826,124	1,826,124	0
Prior Year Encumbrances Appropriated	<u>117,594</u>	<u>117,594</u>	<u>117,594</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,847,677</u>	<u>\$1,781,983</u>	<u>\$2,303,648</u>	<u>\$521,665</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, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$400	\$400	\$681	\$281
<b>Expenditures</b>				
Current:				
Public Safety:				
Probate Court Conduct:				
Materials and Supplies	1,650	1,650	0	1,650
Contractual Services	3,000	3,000	0	3,000
Capital Outlay	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>5,650</u>	<u>5,650</u>	<u>0</u>	<u>5,650</u>
<i>Net Change in Fund Balance</i>	(5,250)	(5,250)	681	5,931
<i>Fund Balance Beginning of Year</i>	<u>17,032</u>	<u>17,032</u>	<u>17,032</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$11,782</u></u>	<u><u>\$11,782</u></u>	<u><u>\$17,713</u></u>	<u><u>\$5,931</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, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$335,200	\$108,348	\$119,831	\$11,483
Charges for Services	12,000	12,000	22,917	10,917
Other	34,000	33,136	36,071	2,935
<i>Total Revenues</i>	<u>381,200</u>	<u>153,484</u>	<u>178,819</u>	<u>25,335</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Hazmat Operations:				
Materials and Supplies	11,000	11,000	6,421	4,579
Contractual Services	99,100	99,100	18,911	80,189
Total Hazmat Operations	<u>110,100</u>	<u>110,100</u>	<u>25,332</u>	<u>84,768</u>
EMA Urban Search & Rescue:				
Personal Services				0
Materials and Supplies	798	798	0	798
Contractual Services	2,500	2,500	0	2,500
Total EMA Urban Search & Rescue	<u>3,298</u>	<u>3,298</u>	<u>0</u>	<u>3,298</u>
FEMA Planning:				
Contractual Services	0	13,815	13,815	0
EMPG Homeland Security:				
Personal Services	251,300	151,548	89,289	62,259
Materials and Supplies	10,942	211,467	207,585	3,882
Contractual Services	44,575	118,610	111,025	7,585
Total EMPG Homeland Security	<u>306,817</u>	<u>481,625</u>	<u>407,899</u>	<u>73,726</u>
Local Emergency Planning Committee:				
Personal Services	\$5,300	\$9,300	\$2,183	\$7,117
Materials and Supplies	5,000	6,000	255	5,745
Contractual Services	6,900	38,855	37,890	965
Total Local Emergency Planning Committee	<u>17,200</u>	<u>54,155</u>	<u>40,328</u>	<u>13,827</u>
<i>Total Expenditures</i>	<u>\$437,415</u>	<u>\$662,993</u>	<u>\$487,374</u>	<u>\$175,619</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, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Excess of Revenues Over (Under) Expenditures</i>	(\$56,215)	(\$509,509)	(\$308,555)	\$200,954
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	250,000	250,000
Transfers In	95,050	334,462	139,620	(194,842)
<i>Total Other Financing Sources (Uses)</i>	95,050	334,462	389,620	55,158
<i>Net Change in Fund Balance</i>	38,835	(175,047)	81,065	256,112
<i>Fund Balance Beginning of Year</i>	322,857	322,857	322,857	0
Prior Year Encumbrances Appropriated	2,667	2,667	2,667	0
<i>Fund Balance End of Year</i>	<u>\$364,359</u>	<u>\$150,477</u>	<u>\$406,589</u>	<u>\$256,112</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Engineer's Fund*  
*For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$8,475,000	\$8,475,000	\$9,236,153	\$761,153
Interest	0	0	47,651	47,651
Licenses and Permits	3,000	3,000	3,125	125
Fines and Forfeitures	96,500	96,500	67,381	(29,119)
Charges for Services	120,500	120,500	236,859	116,359
Contributions and Donations	0	0	5,332	5,332
Special Assessments	15,700	12,440	13,242	802
Other	10,000	10,000	21,737	11,737
<i>Total Revenues</i>	<u>8,720,700</u>	<u>8,717,440</u>	<u>9,631,480</u>	<u>914,040</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personal Services	4,664,647	4,806,815	4,614,686	192,129
Materials and Supplies	1,986,438	2,486,438	1,860,299	626,139
Contractual Services	536,811	712,311	481,689	230,622
Capital Outlay	972,146	2,294,402	2,111,690	182,712
Other	29,380	30,380	5,510	24,870
Total Motor Vehicle Gas Tax	<u>8,189,422</u>	<u>10,330,346</u>	<u>9,073,874</u>	<u>1,256,472</u>
Ditch Maintenance:				
Contractual Services	946	4,258	3,291	967
<i>Total Expenditures</i>	<u>8,190,368</u>	<u>10,334,604</u>	<u>9,077,165</u>	<u>1,257,439</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>530,332</u>	<u>(1,617,164)</u>	<u>554,315</u>	<u>2,171,479</u>
<b>Other Financing Sources (Uses)</b>				
Advances Out	(105,122)	(146,762)	(146,762)	0
Transfers In	100,000	100,000	0	(100,000)
Transfers Out	(260,000)	(321,104)	(202,744)	118,360
<i>Total Other Financing Sources (Uses)</i>	<u>(265,122)</u>	<u>(367,866)</u>	<u>(349,506)</u>	<u>18,360</u>
<i>Net Change in Fund Balance</i>	265,210	(1,985,030)	204,809	2,189,839
<i>Fund Balance Beginning of Year</i>	3,165,250	3,165,250	3,165,250	0
Prior Year Encumbrances Appropriated	62,687	62,687	62,687	0
<i>Fund Balance End of Year</i>	<u>\$3,493,147</u>	<u>\$1,242,907</u>	<u>\$3,432,746</u>	<u>\$2,189,839</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, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$504,000	\$718,460	\$718,460	\$0
Interest	35,745	17,535	23,250	5,715
Charges for Services	600	434	275	(159)
Other	96,537	51,280	211,304	160,024
<i>Total Revenues</i>	<u>636,882</u>	<u>787,709</u>	<u>953,289</u>	<u>165,580</u>
<b>Expenditures</b>				
Current:				
Public Works:				
County Formula:				
Contractual Services	473,500	143,242	142,538	704
Critical Infrastructure:				
Contractual Services	0	575,484	575,483	1
LGIP Innovation:				
Contractual Services	30,500	24,858	24,858	0
Housing Loan Program:				
Contractual Services	15,775	41,543	36,334	5,209
Section 17 Housing Program:				
Contractual Services	1,844	7,206	1,905	5,301
Foreclosure Program:				
Contractual Services	200	200	0	200
Home Rehab Program:				
Contractual Services	25,750	25,750	7,218	18,532
Economic Development Program:				
Contractual Services	70,262	73,390	18,210	55,180
<i>Total Expenditures</i>	<u>617,831</u>	<u>891,673</u>	<u>806,546</u>	<u>85,127</u>
<i>Net Change in Fund Balance</i>	19,051	(103,964)	146,743	250,707
<i>Fund Balance Beginning of Year</i>	<u>596,436</u>	<u>596,436</u>	<u>596,436</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$615,487</u>	<u>\$492,472</u>	<u>\$743,179</u>	<u>\$250,707</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, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and Permits	\$11,000	\$22,076	\$22,688	\$612
<b>Expenditures</b>				
Current:				
Health:				
Marriage License:				
Contractual Services	<u>22,000</u>	<u>24,350</u>	<u>22,756</u>	<u>1,594</u>
<i>Net Change in Fund Balance</i>	(11,000)	(2,274)	(68)	2,206
<i>Fund Balance Beginning of Year</i>	<u>14,232</u>	<u>14,232</u>	<u>14,232</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,232</u></u>	<u><u>\$11,958</u></u>	<u><u>\$14,164</u></u>	<u><u>\$2,206</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, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and Permits	\$500,000	\$500,000	\$495,992	(\$4,008)
Fines and Forfeitures	3,600	3,600	3,524	(76)
Rentals and Royalties	22,000	22,000	11,758	(10,242)
Charges for Services	0	0	64,541	64,541
Contributions and Donations	0	0	2,500	2,500
Other	0	0	3,077	3,077
<i>Total Revenues</i>	<u>525,600</u>	<u>525,600</u>	<u>581,392</u>	<u>55,792</u>
<b>Expenditures</b>				
Current:				
Health:				
Dog Warden:				
Personal Services	364,940	364,940	357,361	7,579
Materials and Supplies	37,200	37,200	6,713	30,487
Contractual Services	49,600	49,600	32,367	17,233
Total Dog Warden	<u>451,740</u>	<u>451,740</u>	<u>396,441</u>	<u>55,299</u>
Auditor:				
Personal Services	67,298	67,298	38,819	28,479
Materials and Supplies	10,190	10,190	4,308	5,882
Contractual Services	22,500	22,500	19,660	2,840
Other	120	120	65	55
Total Auditor	<u>100,108</u>	<u>100,108</u>	<u>62,852</u>	<u>37,256</u>
<i>Total Expenditures</i>	<u>551,848</u>	<u>551,848</u>	<u>459,293</u>	<u>92,555</u>
<i>Net Change in Fund Balance</i>	(26,248)	(26,248)	122,099	148,347
<i>Fund Balance Beginning of Year</i>	619,526	619,526	619,526	0
Prior Year Encumbrances Appropriated	<u>190</u>	<u>190</u>	<u>190</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$593,468</u>	<u>\$593,468</u>	<u>\$741,815</u>	<u>\$148,347</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
**CARES Fund**  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$8,678,487	\$8,678,487	\$8,678,483	(\$4)
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Commissioners:				
Materials and Supplies	7,988	7,988	7,988	0
Department of Budget and Finance				
Materials and Supplies	2,595	2,595	2,595	0
Internal Services				
Materials and Supplies	3,487	3,487	3,487	0
Building Maintenance:				
Materials and Supplies	30,102	30,102	30,102	0
Capital Outlay	75,441	75,441	75,441	0
Total Building Maintenance	105,543	105,543	105,543	0
Auditor:				
Materials and Supplies	2,379	2,379	2,379	0
Data Processing Board:				
Personal Services				0
Materials and Supplies	7,228	7,228	7,228	0
Capital Outlay	444,612	444,612	444,612	0
Total Data Processing Board	451,840	451,840	451,840	0
Prosecutor:				
Capital Outlay	75,441	75,441	75,441	0
Recorder:				
Materials and Supplies	2,775	2,775	2,775	0
Board of Elections:				
Materials and Supplies	998	998	998	0
Contractual Services	2,593	2,593	2,593	0
Total Board of Elections	3,591	3,591	3,591	0
Total General Government - Legislative and Executive	\$655,639	\$655,639	\$655,639	\$0

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*CARES Fund (continued)*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
General Government - Judicial:				
Public Defender:				
Materials and Supplies	\$14,790	\$14,790	\$14,790	\$0
Clerk of Courts:				
Materials and Supplies	20,120	20,120	20,120	0
Common Pleas:				
Contractual Services	12,056	12,056	12,056	0
Municipal Court:				
Materials and Supplies	33,204	33,204	33,204	0
Capital Outlay	86,383	86,383	86,383	0
Total Municipal Court	119,587	119,587	119,587	0
Common Pleas Court:				
Contractual Services	4,996	4,996	4,996	0
Capital Outlay	75,441	75,441	75,441	0
Total Common Pleas Court	80,437	80,437	80,437	0
Domestic Relations:				
Materials and Supplies	14,188	14,188	14,188	0
Contractual Services	3,850	3,850	3,850	0
Total Domestic Relations	18,038	18,038	18,038	0
Juvenile Court:				
Materials and Supplies	3,540	3,540	3,540	0
Total General Government - Judicial	268,568	268,568	268,568	0
Public Safety:				
Building Regulations and Inspections:				
Materials and Supplies	840	840	840	0
Adult Probation:				
Materials and Supplies	23,324	23,324	23,324	0
Contractual Services	17,286	17,286	17,286	0
Total Adult Probation	40,610	40,610	40,610	0
Coroner:				
Materials and Supplies	\$5,378	\$5,378	\$5,378	\$0

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*CARES Fund (continued)*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Sheriff:				
Personal Services	\$667,310	\$667,310	\$667,310	\$0
Materials and Supplies	146,175	146,175	146,175	0
Capital Outlay	191,434	191,434	191,434	0
<b>Total Sheriff</b>	<b>1,004,919</b>	<b>1,004,919</b>	<b>1,004,919</b>	<b>0</b>
Emergency Management Agency:				
Materials and Supplies	146,639	146,639	146,639	0
Contractual Services	183,168	183,168	183,168	0
<b>Total Emergency Management Agency</b>	<b>329,807</b>	<b>329,807</b>	<b>329,807</b>	<b>0</b>
<b>Total Public Safety</b>	<b>1,381,554</b>	<b>1,381,554</b>	<b>1,381,554</b>	<b>0</b>
Public Works:				
County Engineer:				
Materials and Supplies	8,037	8,037	8,037	0
Water Resources:				
Materials and Supplies	23,429	23,429	23,429	0
Regional Planning:				
Materials and Supplies	4,034	4,034	4,034	0
Soil and Water:				
Materials and Supplies	2,248	2,248	2,248	0
NDS:				
Contractual Services	6,005,662	6,005,662	6,005,662	0
<b>Total Public Works</b>	<b>6,043,410</b>	<b>6,043,410</b>	<b>6,043,410</b>	<b>0</b>
Health:				
Developmental Disabilities:				
Contractual Services	\$40,273	\$40,273	\$40,273	\$0

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*CARES Fund (continued)*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Human Services:				
Job and Family Services:				
Personal Services	\$7,225	\$7,225	\$7,225	\$0
Materials and Supplies	130,105	130,105	130,105	0
Contractual Services	139,706	139,706	139,703	3
Total Job and Family Services	277,036	277,036	277,033	3
Veterans Services Commission:				
Materials and Supplies	12,006	12,006	12,006	0
Total Human Services	289,042	289,042	289,039	3
<i>Total Expenditures</i>	8,678,486	8,678,486	8,678,483	3
<i>Net Change in Fund Balance</i>	1	1	0	(1)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$1	\$1	\$0	(\$1)

**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, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$15,000	\$12,707	\$16,620	\$3,913
<b>Expenditures</b>				
Current:				
Human Services:				
Indigent Guardianship:				
Materials and Supplies	3,000	3,000	0	3,000
Contractual Services	32,000	32,000	9,509	22,491
Capital Outlay	6,000	6,000	0	6,000
<i>Total Expenditures</i>	41,000	41,000	9,509	31,491
<i>Net Change in Fund Balance</i>	(26,000)	(28,293)	7,111	35,404
<i>Fund Balance Beginning of Year</i>	199,289	199,289	199,289	0
<i>Fund Balance End of Year</i>	\$173,289	\$170,996	\$206,400	\$35,404

**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, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$426,709	\$288,100	\$342,451	\$54,351
<b>Expenditures</b>				
Current:				
Human Services:				
Violence Against Women:				
Personal Services	114,028	92,317	85,970	6,347
Contractual Services	15,676	23,983	23,983	0
Total Violence Against Women	129,704	116,300	109,953	6,347
Victim Assistance:				
Personal Services	445,516	362,935	338,984	23,951
Contractual Services	10,185	5,385	0	5,385
Total Victim Assistance	455,701	368,320	338,984	29,336
<i>Total Expenditures</i>	585,405	484,620	448,937	35,683
<i>Excess of Revenues Over (Under) Expenditures</i>	(158,696)	(196,520)	(106,486)	90,034
<b>Other Financing Sources (Uses)</b>				
Transfers In	158,839	120,281	194,705	74,424
<i>Net Change in Fund Balance</i>	143	(76,239)	88,219	164,458
<i>Fund Balance Beginning of Year</i>	127,011	127,011	127,011	0
<i>Fund Balance End of Year</i>	\$127,154	\$50,772	\$215,230	\$164,458

**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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$90,000	\$90,000	\$107,490	\$17,490
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Recorder:				
Personal Services	17,098	23,098	20,223	2,875
Materials and Supplies	56,998	56,998	13,484	43,514
Contractual Services	151,249	151,249	64,060	87,189
<i>Total Expenditures</i>	<u>225,345</u>	<u>231,345</u>	<u>97,767</u>	<u>133,578</u>
<i>Net Change in Fund Balance</i>	(135,345)	(141,345)	9,723	151,068
<i>Fund Balance Beginning of Year</i>	<u>558,079</u>	<u>558,079</u>	<u>558,079</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$422,734</u></u>	<u><u>\$416,734</u></u>	<u><u>\$567,802</u></u>	<u><u>\$151,068</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, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	<u>\$1,300,000</u>	<u>\$1,300,000</u>	<u>\$1,683,987</u>	<u>\$383,987</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Certificate of Title:				
Personal Services	659,400	687,000	679,945	7,055
Materials and Supplies	15,229	17,229	16,456	773
Contractual Services	<u>30,600</u>	<u>30,600</u>	<u>26,290</u>	<u>4,310</u>
<i>Total Expenditures</i>	<u>705,229</u>	<u>734,829</u>	<u>722,691</u>	<u>12,138</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	594,771	565,171	961,296	396,125
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(357,000)</u>	<u>(357,000)</u>	<u>(357,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	237,771	208,171	604,296	396,125
<i>Fund Balance Beginning of Year</i>	<u>3,514,552</u>	<u>3,514,552</u>	<u>3,514,552</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,752,323</u></u>	<u><u>\$3,722,723</u></u>	<u><u>\$4,118,848</u></u>	<u><u>\$396,125</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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$1,183,999	\$1,183,999	\$1,183,999	\$0
Rentals and Royalties	196,438	116,371	161,286	44,915
<i>Total Revenues</i>	<u>1,380,437</u>	<u>1,300,370</u>	<u>1,345,285</u>	<u>44,915</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement:				
1998 USDA Building Improvements	18,749	18,749	18,749	0
2001 USDA Building Improvements	6,653	6,653	6,653	0
2001 Riddle Block Building Refunding	151,000	151,000	151,000	0
2010 County Buildings Refunding	236,000	236,000	236,000	0
2010 Prosecutors Building	200,000	200,000	200,000	0
2013 Kent Courthouse	431,000	431,000	431,000	0
2014 Energy Conservation	450,000	450,000	450,000	0
Total Principal Retirement	<u>1,493,402</u>	<u>1,493,402</u>	<u>1,493,402</u>	<u>0</u>
Interest and Fiscal Charges:				
1998 USDA Building Improvements	3,825	3,825	3,825	0
2001 USDA Building Improvements	2,562	2,562	2,555	7
2001 Riddle Block Building Refunding	44,958	44,958	44,958	0
2010 County Buildings Refunding	44,958	44,958	44,958	0
2010 Prosecutors Building	92,725	92,725	92,725	0
2013 Kent Courthouse	148,276	148,276	148,276	0
2014 Energy Conservation	112,073	112,073	112,073	0
Total Interest and Fiscal Charges	<u>449,377</u>	<u>449,377</u>	<u>449,370</u>	<u>7</u>
<i>Total Expenditures</i>	<u>1,942,779</u>	<u>1,942,779</u>	<u>1,942,772</u>	<u>7</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(562,342)	(642,409)	(597,487)	44,922
<b>Other Financing Sources (Uses)</b>				
Transfers In	570,702	562,822	562,823	1
<i>Net Change in Fund Balance</i>	8,360	(79,587)	(34,664)	44,923
<i>Fund Balance Beginning of Year</i>	<u>127,934</u>	<u>127,934</u>	<u>127,934</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$136,294</u>	<u>\$48,347</u>	<u>\$93,270</u>	<u>\$44,923</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Special Assessment Retirement Fund  
For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Special Assessments	\$67,605	\$79,430	\$69,472	(\$9,958)
<b>Expenditures</b>				
Debt Service:				
Principal Retirement:				
2001/2010 Portage County Sewer Brimfield	22,200	34,000	34,000	0
2007 Portage County Water Patricia Water Line	3,027	3,027	3,027	0
1999 OWDA Portage County Sewer Horning/Rhodes	5,758	5,758	5,758	0
2001 OWDA Portage County Sewer Mantua Corners	28,611	28,611	28,611	0
Total Principal Retirement	59,596	71,396	71,396	0
Interest and Fiscal Charges:				
2001/2010 Portage County Sewer Brimfield	0	3,151	3,150	1
2004 Portage County Sewer Various	146	169	168	1
2007 Portage County Water Patricia Water Line	1,401	1,401	1,288	113
1999 Streetsboro Sewer Hale-McCraken	0	156	155	1
1996 OWDA Portage County Sewer Patricia Avenue	94	94	0	94
1999 OWDA Portage County Sewer Horning/Rhodes	465	465	294	171
2001 OWDA Portage County Sewer Mantua Corners	4,234	4,234	2,243	1,991
Total Interest and Fiscal Charges	6,340	9,670	7,298	2,372
Total Expenditures	65,936	81,066	78,694	2,372
Excess of Revenues Over (Under) Expenditures	1,669	(1,636)	(9,222)	(7,586)
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	10,480	10,480
Transfers Out	0	(2,138)	0	2,138
Total Other Financing Sources (Uses)	0	(2,138)	10,480	12,618
Net Change in Fund Balance	1,669	(3,774)	1,258	5,032
Fund Balance Beginning of Year	48,863	48,863	48,863	0
Fund Balance End of Year	\$50,532	\$45,089	\$50,121	\$5,032

**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, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$1,060,274	\$279,261	\$69,445	(\$209,816)
<b>Expenditures</b>				
Capital Outlay:				
No Passing Zone	38,714	0	0	0
Crain Avenue Bridge Replacement	237,795	0	0	0
Tallmadge Road	0	237,795	5,563	232,232
Lakewood	248,616	6,907	3,453	3,454
Infirmary Road Resurfacing	808,455	5,992	2,209	3,783
2019 Resurfacing	31,398	34,021	5,245	28,776
Notman Rd Bridge Replacement	3,542	11,217	4,486	6,731
Ravenna Road Bridge Replcement	0	300,000	226,377	73,623
<i>Total Expenditures</i>	<u>1,368,520</u>	<u>595,932</u>	<u>247,333</u>	<u>348,599</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(308,246)</u>	<u>(316,671)</u>	<u>(177,888)</u>	<u>138,783</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	41,640	41,640
Transfer In	261,000	200,000	202,744	2,744
<i>Total Other Financing Sources (Uses)</i>	<u>261,000</u>	<u>200,000</u>	<u>244,384</u>	<u>44,384</u>
<i>Net Change in Fund Balance</i>	(47,246)	(116,671)	66,496	183,167
<i>Fund Balance Beginning of Year</i>	421,336	421,336	421,336	0
Prior Year Encumbrances Appropriated	39,647	39,647	39,647	0
<i>Fund Balance End of Year</i>	<u>\$413,737</u>	<u>\$344,312</u>	<u>\$527,479</u>	<u>\$183,167</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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenses</b>	0	0	0	0
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	0	0	0	0
Transfers Out	(25,128)	(25,128)	(25,128)	0
<i>Net Change in Fund Equity</i>	(25,128)	(25,128)	(25,128)	0
<i>Fund Equity Beginning of Year</i>	25,128	25,128	25,128	0
<i>Fund Equity End of Year</i>	\$0	\$0	\$0	\$0

**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, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$1,025,000	\$1,025,000	\$1,038,205	\$13,205
Other	5,000	5,000	13,401	8,401
<i>Total Revenues</i>	<u>1,030,000</u>	<u>1,030,000</u>	<u>1,051,606</u>	<u>21,606</u>
<b>Expenses</b>				
Personal Services	16,149	16,149	9,899	6,250
Materials and Supplies	200	100	0	100
Contractual Services	1,244,728	1,244,728	942,335	302,393
Other	0	100	0	100
<i>Total Expenses</i>	<u>1,261,077</u>	<u>1,261,077</u>	<u>952,234</u>	<u>308,843</u>
<i>Net Change in Fund Equity</i>	(231,077)	(231,077)	99,372	330,449
<i>Fund Equity Beginning of Year</i>	1,702,990	1,702,990	1,702,990	0
Prior Year Encumbrances Appropriated	<u>15,613</u>	<u>15,613</u>	<u>15,613</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,487,526</u></u>	<u><u>\$1,487,526</u></u>	<u><u>\$1,817,975</u></u>	<u><u>\$330,449</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, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$1,956,376	\$1,910,460	\$2,416,219	\$505,759
Other	0	0	19,114	19,114
<i>Total Revenues</i>	<u>1,956,376</u>	<u>1,910,460</u>	<u>2,435,333</u>	<u>524,873</u>
<b>Expenses</b>				
Personal Services	445,281	521,122	469,164	51,958
Materials and Supplies	175,028	163,868	66,881	96,987
Contractual Services	1,389,499	1,921,728	1,826,462	95,266
Other	362	362	0	362
<i>Total Expenses</i>	<u>2,010,170</u>	<u>2,607,080</u>	<u>2,362,507</u>	<u>244,573</u>
<i>Net Change in Fund Equity</i>	(53,794)	(696,620)	72,826	769,446
<i>Fund Equity Beginning of Year</i>	1,003,588	1,003,588	1,003,588	0
Prior Year Encumbrances Appropriated	<u>93,525</u>	<u>93,525</u>	<u>93,525</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,043,319</u></u>	<u><u>\$400,493</u></u>	<u><u>\$1,169,939</u></u>	<u><u>\$769,446</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, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$12,940,000	\$12,940,000	\$13,955,019	\$1,015,019
Other	400	400	10,961	10,561
<i>Total Revenues</i>	<u>12,940,400</u>	<u>12,940,400</u>	<u>13,965,980</u>	<u>1,025,580</u>
<b>Expenses</b>				
Personal Services	136,291	136,291	135,401	890
Materials and Supplies	5,745	8,745	7,349	1,396
Contractual Services	1,996,151	2,235,151	1,759,328	475,823
Claims	11,525,574	12,325,574	11,789,730	535,844
Other	1,300	1,453	0	1,453
<i>Total Expenses</i>	<u>13,665,061</u>	<u>14,707,214</u>	<u>13,691,808</u>	<u>1,015,406</u>
<i>Net Change in Fund Equity</i>	(724,661)	(1,766,814)	274,172	2,040,986
<i>Fund Equity Beginning of Year</i>	5,395,864	5,395,864	5,395,864	0
Prior Year Encumbrances Appropriated	<u>937,037</u>	<u>937,037</u>	<u>937,037</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$5,608,240</u>	<u>\$4,566,087</u>	<u>\$6,607,073</u>	<u>\$2,040,986</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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$1,571,623	\$1,571,623
Charges for Services	1,733,000	875,000	908,990	33,990
<i>Total Revenues</i>	<u>1,733,000</u>	<u>875,000</u>	<u>2,480,613</u>	<u>1,605,613</u>
<b>Expenses</b>				
Personal Services	240,000	240,000	124,457	115,543
Materials and Supplies	37,500	37,500	6,561	30,939
Contractual Services	565,000	565,000	305,441	259,559
Claims	805,000	890,000	0	890,000
<i>Total Expenses</i>	<u>1,647,500</u>	<u>1,732,500</u>	<u>436,459</u>	<u>1,296,041</u>
<i>Excess of Revenues Over (Under) Expenses Before and Transfers</i>	85,500	(857,500)	2,044,154	2,901,654
Transfers Out	(1,088,202)	(1,127,183)	0	1,127,183
<i>Net Change in Fund Equity</i>	(1,002,702)	(1,984,683)	2,044,154	4,028,837
<i>Fund Equity Beginning of Year</i>	<u>6,026,504</u>	<u>6,026,504</u>	<u>6,026,504</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$5,023,802</u>	<u>\$4,041,821</u>	<u>\$8,070,658</u>	<u>\$4,028,837</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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$10	\$10	\$15	\$5
<b>Expenses</b>				
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	10	10	15	5
<i>Fund Equity Beginning of Year</i>	<u>1,295</u>	<u>1,295</u>	<u>1,295</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,305</u></u>	<u><u>\$1,305</u></u>	<u><u>\$1,310</u></u>	<u><u>\$5</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Rodman Bequest Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$0	\$0	\$103	\$103
<b>Expenses</b>	0	0	0	0
<i>Net Change in Fund Equity</i>	0	0	103	103
<i>Fund Equity Beginning of Year</i>	8,791	8,791	8,791	0
<i>Fund Equity End of Year</i>	\$8,791	\$8,791	\$8,894	\$103

# Statistical Section



## Statistical Section

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

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<b>Contents</b>	<b>Pages(s)</b>
<b><i>Financial Trends</i></b> .....	<b><i>S2 – S13</i></b>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b><i>Revenue Capacity</i></b> .....	<b><i>S14 – S35</i></b>
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.	
<b><i>Debt Capacity</i></b> .....	<b><i>S36 – S48</i></b>
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.	
<b><i>Economic and Demographic Information</i></b> .....	<b><i>S49 – S51</i></b>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<b><i>Operating Information</i></b> .....	<b><i>S52 – S58</i></b>
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)*

	2020	2019	2018	2017
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$118,527,010	\$115,605,178	\$105,091,855	\$96,610,038
Restricted:				
Capital Projects	600,433	460,542	792,073	2,548,474
Debt Service	174,974	264,517	230,728	400,296
General Government	8,598,733	7,690,029	6,000,858	12,998,499
Public Safety	4,397,594	3,733,802	3,181,188	1,968,861
Public Works	12,887,070	13,782,286	11,855,407	11,474,251
Health	40,547,318	33,907,476	29,091,802	25,018,715
Human Services	291,478	227,690	189,093	1,552,005
Unclaimed Monies	765,879	718,353	570,630	538,965
Unrestricted (Deficit)	<u>(50,587,566)</u>	<u>(56,455,881)</u>	<u>(46,460,256)</u>	<u>(37,619,812)</u>
<i>Total Governmental Activities Net Position</i>	<u>136,202,923</u>	<u>119,933,992</u>	<u>110,543,378</u>	<u>115,490,292</u>
<b>Business Type - Activities</b>				
Net Investment in Capital Assets	107,565,638	107,759,494	106,664,692	106,718,376
Restricted:				
Portage County Sewer	0	0	0	0
Streetsboro Sewer	0	289,651	383,556	607,514
Robinson Memorial Portage County Hospital	0	0	0	0
Unrestricted	<u>28,354,899</u>	<u>26,115,505</u>	<u>26,047,932</u>	<u>22,868,396</u>
<i>Total Business-Type Activities Net Position</i>	<u>135,920,537</u>	<u>134,164,650</u>	<u>133,096,180</u>	<u>130,194,286</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	226,092,648	223,364,672	211,756,547	203,328,414
Restricted	68,263,479	61,074,346	52,295,335	57,107,580
Unrestricted	<u>(22,232,667)</u>	<u>(30,340,376)</u>	<u>(20,412,324)</u>	<u>(14,751,416)</u>
<i>Total Primary Government Net Position</i>	<u>\$272,123,460</u>	<u>\$254,098,642</u>	<u>\$243,639,558</u>	<u>\$245,684,578</u>

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

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

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

Note: The County reported the impact of GASB Statement No. 83 beginning in 2020.

2016	2015	2014 (1)	2013	2012	2011
\$90,053,054	\$87,123,155	\$85,236,468	\$81,855,828	\$77,411,143	\$74,210,233
2,878,753	2,805,600	3,621,791	3,962,558	4,348,934	4,824,353
754,927	1,127,326	684,173	1,356,091	1,024,017	1,043,271
11,799,118	10,609,457	9,589,188	8,718,607	7,753,527	7,523,081
1,438,558	1,391,765	1,404,285	1,249,942	1,323,307	2,195,354
11,627,575	10,729,073	10,047,251	8,770,476	9,594,846	9,569,805
25,524,893	24,552,729	26,841,630	27,409,901	33,146,087	35,385,824
3,648,939	3,782,441	4,420,032	4,501,127	3,796,105	3,737,985
417,681	359,854	353,986	438,835	489,971	0
(5,813,885)	(7,710,947)	(11,248,668)	15,914,627	20,556,908	21,217,918
142,329,613	134,770,453	130,950,136	154,177,992	159,444,845	159,707,824
105,907,886	102,328,720	97,905,110	147,692,785	146,696,654	146,290,851
0	3,722	14,454	21,258	27,796	34,077
834,055	926,939	1,108,774	1,285,491	1,457,235	1,624,148
0	0	0	3,318,000	3,160,000	3,036,000
24,763,881	25,024,261	21,887,384	84,580,103	97,069,398	96,872,787
131,505,822	128,283,642	120,915,722	236,897,637	248,411,083	247,857,863
195,960,940	189,451,875	183,141,578	229,548,613	224,107,797	220,501,084
58,924,499	56,288,906	58,085,564	61,032,286	66,121,825	68,973,898
18,949,996	17,313,314	10,638,716	100,494,730	117,626,306	118,090,705
\$273,835,435	\$263,054,095	\$251,865,858	\$391,075,629	\$407,855,928	\$407,565,687

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

	2020	2019	2018	2017
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services, Sales and Assessments				
General Government:				
Legislative and Executive	\$10,474,269	\$9,916,931	\$9,751,993	\$10,040,223
Judicial	4,875,945	5,581,778	5,079,059	5,886,968
Public Safety	1,911,122	2,566,374	2,374,262	2,556,109
Public Works	319,691	397,707	122,070	394,002
Health	1,129,934	890,524	366,161	995,652
Human Services	2,647,769	1,070,897	2,026,115	1,130,291
Total Charges for Services, Sales and Assessments	21,358,730	20,424,211	19,719,660	21,003,245
Operating Grants and Contributions	42,880,567	40,575,661	36,833,667	36,259,560
Capital Grants and Contributions	69,445	1,644,350	1,609,659	2,068,100
<i>Total Governmental Activities Program Revenue</i>	<u>64,308,742</u>	<u>62,644,222</u>	<u>58,162,986</u>	<u>59,330,905</u>
Business-Type Activities:				
Charges for Services, Sales and Assessments				
Nursing Home (1)	0	0	0	0
Solid Waste Recycling Center	3,193,010	3,006,076	2,811,683	2,413,851
Portage County Sewer	7,742,727	8,121,850	8,202,179	7,708,569
Portage County Water	5,856,264	5,915,435	6,284,521	5,822,540
Streetsboro Sewer	4,678,768	5,034,331	4,494,928	4,259,315
Robinson Memorial Portage County Hospital (2)	0	0	0	0
Freedom Secondary Railroad (3)	0	0	0	0
SCRAM (4)	0	0	0	0
Electronic Fingerprinting (4)	0	0	0	0
Storm Water Management	1,048,769	1,049,806	343,069	1,723,688
Total Charges for Services, Sales and Assessments	22,519,538	23,127,498	22,136,380	21,927,963
Operating Grants and Contributions	0	0	0	0
Capital Grants and Contributions	0	250,000	0	130,208
<i>Total Business-Type Activities Program Revenue</i>	<u>22,519,538</u>	<u>23,377,498</u>	<u>22,136,380</u>	<u>22,058,171</u>
<i>Total Primary Government Program Revenues</i>	<u>\$86,828,280</u>	<u>\$86,021,720</u>	<u>\$80,299,366</u>	<u>\$81,389,076</u>

2016	2015	2014	2013	2012	2011
\$10,355,422	\$6,677,085	\$8,596,728	\$7,340,656	\$8,972,657	\$4,418,618
3,447,345	3,795,076	4,473,159	3,157,396	4,279,381	5,797,290
2,034,319	4,843,756	1,647,840	4,739,821	1,725,800	4,435,545
449,380	371,936	273,457	535,499	427,225	413,229
839,819	815,704	958,723	886,599	865,876	957,051
1,301,940	1,891,040	3,211,303	1,222,263	1,065,573	1,254,408
18,428,225	18,394,597	19,161,210	17,882,234	17,336,512	17,276,141
37,720,717	34,767,319	33,682,894	31,493,584	37,131,204	41,952,341
2,126,636	2,460,515	3,416,553	1,864,059	2,989,306	4,562,695
58,275,578	55,622,431	56,260,657	51,239,877	57,457,022	63,791,177
0	0	0	432,545	6,196,085	6,782,391
2,532,102	2,739,112	2,867,949	3,078,386	3,491,340	4,373,906
7,631,131	7,536,406	7,775,311	8,508,256	8,282,949	8,216,652
5,880,564	5,029,426	4,342,557	4,179,219	4,294,066	4,155,852
4,104,787	4,124,902	4,687,819	4,207,331	4,175,615	4,178,067
0	0	0	126,374,000	137,534,000	143,122,000
1,760	0	0	0	580	1,130
348,548	243,038	349,139	258,156	258,492	205,398
18,811	18,391	15,784	17,999	14,487	18,336
1,027,834	1,036,463	1,037,223	1,030,480	1,030,659	1,033,969
21,545,537	20,727,738	21,075,782	148,086,372	165,278,273	172,087,701
0	0	0	693,000	556,883	413,496
375,832	349,259	323,609	1,194,065	1,544,576	2,372,645
21,921,369	21,076,997	21,399,391	149,973,437	167,379,732	174,873,842
\$80,196,947	\$76,699,428	\$77,660,048	\$201,213,314	\$224,836,754	\$238,665,019

(continued)

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

	2020	2019	2018	2017
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive	\$16,869,194	\$17,823,680	\$26,810,239	\$18,011,039
Judicial	11,089,292	12,023,516	10,983,872	12,352,135
Public Safety	27,376,359	26,919,740	25,457,356	22,686,286
Public Works	15,073,856	11,238,641	9,498,365	7,539,519
Health	22,600,959	26,757,695	27,899,343	30,005,010
Human Services	25,122,463	27,259,248	25,851,149	25,415,007
Interest and Fiscal Charges	425,384	478,879	530,520	592,248
<i>Total Governmental Activities Expenses</i>	<u>118,557,507</u>	<u>122,501,399</u>	<u>127,030,844</u>	<u>116,601,244</u>
Business-Type Activities:				
Nursing Home (1)	0	0	0	0
Solid Waste Recycling Center	3,177,639	3,044,103	2,655,735	3,643,120
Portage County Sewer	7,952,046	9,110,621	7,433,839	7,364,188
Portage County Water	4,820,828	4,567,229	4,269,568	3,875,080
Streetsboro Sewer	4,271,010	4,380,310	4,125,155	4,018,925
Robinson Memorial Portage County Hospital (2)	0	0	0	0
Freedom Secondary Railroad (3)	0	0	9,334	8,449
SCRAM (4)	0	0	0	0
Electronic Fingerprinting (4)	0	0	0	0
Storm Water Management	820,793	939,080	879,197	911,819
<i>Total Business-Type Activities Expenses</i>	<u>21,042,316</u>	<u>22,041,343</u>	<u>19,372,828</u>	<u>19,821,581</u>
<i>Total Primary Government Program Expenses</i>	<u>139,599,823</u>	<u>144,542,742</u>	<u>146,403,672</u>	<u>136,422,825</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(54,248,765)	(59,857,177)	(68,867,858)	(57,270,339)
Business-Type Activities	<u>1,477,222</u>	<u>1,336,155</u>	<u>2,763,552</u>	<u>2,236,590</u>
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$52,771,543)</u>	<u>(\$58,521,022)</u>	<u>(\$66,104,306)</u>	<u>(\$55,033,749)</u>

2016	2015	2014	2013	2012	2011
\$16,687,911	\$14,117,238	\$13,702,711	\$14,708,862	\$15,015,719	\$15,706,630
10,666,576	10,415,134	10,310,350	9,303,705	10,220,577	10,047,637
19,833,819	17,420,053	15,932,331	16,963,636	17,083,543	16,766,816
10,537,584	10,407,091	7,756,139	9,765,613	8,113,038	8,726,359
28,759,666	29,729,664	29,521,389	33,097,327	34,897,816	32,287,200
22,196,384	21,956,883	21,158,797	18,599,730	18,527,585	20,932,335
669,577	778,556	813,647	837,526	698,181	1,017,474
109,351,517	104,824,619	99,195,364	103,276,399	104,556,459	105,484,451
0	0	0	671,697	6,269,290	6,900,325
2,650,437	3,617,033	2,999,017	3,260,560	3,429,672	3,521,755
6,818,031	5,757,168	9,201,349	5,575,767	5,297,668	6,361,657
4,405,340	3,585,693	3,187,095	3,507,278	3,099,114	3,342,205
3,547,313	3,698,484	2,020,492	5,236,761	3,151,727	3,866,177
0	0	0	152,982,000	151,067,000	153,148,000
4,975	3,471	2,296	7,371	7,421	35,903
281,175	295,763	292,034	292,577	151,033	242,043
12,212	19,765	17,230	20,898	18,916	21,710
1,029,982	784,387	788,576	733,378	751,911	543,762
18,749,465	17,761,764	18,508,089	172,288,287	173,243,752	177,983,537
128,100,982	122,586,383	117,703,453	275,564,686	277,800,211	283,467,988
(51,075,939)	(49,202,188)	(42,934,707)	(52,036,522)	(47,099,437)	(41,693,274)
3,171,904	3,315,233	2,891,302	(22,314,850)	(5,864,020)	(3,109,695)
(\$47,904,035)	(\$45,886,955)	(\$40,043,405)	(\$74,351,372)	(\$52,963,457)	(\$44,802,969)

(continued)

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

	2020	2019	2018	2017
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$5,772,057	\$5,684,879	\$5,177,206	\$4,299,356
Health - Mental Health and Recovery Board	6,047,856	4,671,401	4,553,625	3,758,399
Health - Developmental Disabilities	14,307,434	14,007,864	13,803,150	13,630,820
Human Services - Job and Family Services	2,667,905	2,614,775	2,580,077	2,550,945
Bond Retirement	1,183,999	1,188,799	1,084,345	1,898,273
Sales Tax Levied for General Purposes				
General Purposes	30,004,209	28,378,772	26,817,686	27,107,309
Grants and Entitlements not Restricted to Specific Programs	6,360,961	7,756,636	6,375,454	6,371,982
Investment Earnings	3,363,762	4,186,200	2,345,485	1,080,665
Miscellaneous	1,006,513	733,337	1,183,916	704,386
Special Item	0	0	0	0
Transfers	(197,000)	25,128	0	0
<i>Total Governmental Activities</i>	<u>70,517,696</u>	<u>69,247,791</u>	<u>63,920,944</u>	<u>61,402,135</u>
Business-Type Activities:				
Investment Earnings	0	0	0	0
Miscellaneous	81,665	83,713	138,342	26,212
Special Item	0	21,782	0	0
Transfers	197,000	(25,128)	0	0
<i>Total Business-Type Activities</i>	<u>278,665</u>	<u>80,367</u>	<u>138,342</u>	<u>26,212</u>
<i>Total Primary Government General Revenues and Changes in Net Position</i>	<u>70,796,361</u>	<u>69,328,158</u>	<u>64,059,286</u>	<u>61,428,347</u>
<b>Change in Net Position</b>				
Governmental Activities	16,268,931	9,390,614	(4,946,914)	4,131,796
Business-Type Activities	1,755,887	1,416,522	2,901,894	2,262,802
<i>Total Primary Government Change in Net Position</i>	<u>\$18,024,818</u>	<u>\$10,807,136</u>	<u>(\$2,045,020)</u>	<u>\$6,394,598</u>

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

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

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

2016	2015	2014	2013	2012	2011
\$4,029,323	\$3,448,578	\$4,069,806	\$3,572,758	\$4,299,828	\$4,320,033
3,601,888	3,588,756	3,521,165	3,490,537	3,404,643	3,382,329
13,193,732	13,117,364	12,851,010	12,724,479	12,404,664	12,309,336
2,475,017	2,465,065	2,418,045	2,397,054	2,338,022	2,322,468
2,002,371	2,458,342	1,578,875	2,167,314	1,589,537	1,425,570
26,233,218	21,271,135	19,904,631	18,399,961	17,375,231	16,719,150
5,498,548	4,853,286	4,495,998	4,831,792	3,371,174	3,566,900
910,553	956,096	680,430	407,052	1,219,179	1,672,673
690,449	863,883	1,441,394	1,201,537	824,819	1,153,859
0	0	4,141,813	0	0	0
0	0	0	(2,422,815)	0	0
58,635,099	53,022,505	55,103,167	46,769,669	46,836,458	46,872,318
0	0	5,574	269,026	562,445	1,911,351
50,276	27,850	41,617	8,136,955	5,854,795	5,388,465
0	4,024,837	(115,902,000)	(27,392)	0	0
0	0	0	2,422,815	0	0
50,276	4,052,687	(115,854,809)	10,801,404	6,417,240	7,299,816
58,685,375	57,075,192	(60,751,642)	57,571,073	53,253,698	54,172,134
7,559,160	3,820,317	12,168,460	(5,266,853)	(262,979)	5,179,044
3,222,180	7,367,920	(112,963,507)	(11,513,446)	553,220	4,190,121
\$10,781,340	\$11,188,237	(\$100,795,047)	(\$16,780,299)	\$290,241	\$9,369,165

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

	2020	2019	2018	2017
<b>General Fund</b>				
Nonspendable	\$1,224,219	\$1,205,624	\$1,048,247	\$1,076,474
Committed	71,662	118,131	1,389,549	42,118
Assigned	7,123,389	6,815,722	15,009,131	5,591,448
Unassigned	29,740,163	22,490,242	10,148,345	20,729,619
Total General Fund	38,159,433	30,629,719	27,595,272	27,439,659
<b>All Other Governmental Funds</b>				
Nonspendable	308,484	386,303	367,164	353,867
Restricted	63,674,930	55,476,857	47,833,607	51,362,695
Assigned	0	0	0	0
Unassigned (Deficit)	(1,661,788)	(1,860,591)	(186,096)	(495,016)
Total All Other Governmental Funds	62,321,626	54,002,569	48,014,675	51,221,546
<b>Total Governmental Funds</b>	<u>\$100,481,059</u>	<u>\$84,632,288</u>	<u>\$75,609,947</u>	<u>\$78,661,205</u>

2016	2015	2014	2013	2012	2011
\$983,287	\$832,505	\$854,705	\$1,074,046	\$1,130,194	\$1,185,954
61,640	70,763	3,787	13,056	27,339	27,212
6,408,234	2,308,181	1,639,648	302,129	310,466	156,105
12,583,029	12,409,140	11,631,071	11,102,216	14,476,907	14,406,292
20,036,190	15,620,589	14,129,211	12,491,447	15,944,906	15,775,563
463,519	478,539	502,406	267,821	326,151	295,152
53,553,794	50,571,910	52,848,227	48,648,288	55,138,985	57,884,206
0	0	0	0	22,772	22,558
0	(61,494)	0	(1,247,525)	(94,739)	(80,347)
54,017,313	50,988,955	53,350,633	47,668,584	55,393,169	58,121,569
\$74,053,503	\$66,609,544	\$67,479,844	\$60,160,031	\$71,338,075	\$73,897,132

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

	2020	2019	2018	2017
<b>Revenues</b>				
Property Taxes	\$29,812,332	\$28,325,901	\$28,082,699	\$26,084,148
Permissive Sales Tax	29,847,068	28,004,416	26,895,898	26,652,603
Intergovernmental	48,449,664	47,602,389	45,610,361	43,449,143
Interest	3,363,762	4,186,200	2,345,485	1,080,665
Licenses and Permits	663,061	717,841	785,600	793,981
Fines and Forfeitures	5,959,398	6,804,088	6,647,162	4,647,655
Rentals and Royalties	843,861	621,583	516,245	662,688
Charges for Services	13,897,497	12,281,275	11,840,416	14,967,861
Contributions and Donations	30,466	57,045	50,501	37,355
Special Assessments	82,714	94,663	103,230	109,765
Other	976,438	705,395	1,097,039	701,306
<i>Total Revenues</i>	<u>133,926,261</u>	<u>129,400,796</u>	<u>123,974,636</u>	<u>119,187,170</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	16,577,160	15,388,159	24,838,803	16,263,830
Judicial	10,322,259	9,833,561	9,268,348	10,698,475
Public Safety	25,171,767	22,349,706	22,306,123	19,209,876
Public Works	16,257,951	9,189,038	7,735,571	8,694,635
Health	21,281,260	25,187,032	26,352,192	28,857,189
Human Services	24,167,722	24,615,981	24,047,290	23,653,460
Capital Outlay	2,080,905	11,774,129	10,413,967	4,093,547
Debt Service:				
Principal	1,564,798	1,540,704	1,502,036	2,448,394
Interest and Fiscal Charges	456,668	509,981	561,564	660,062
Bond Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>117,880,490</u>	<u>120,388,291</u>	<u>127,025,894</u>	<u>114,579,468</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>16,045,771</u>	<u>9,012,505</u>	<u>(3,051,258)</u>	<u>4,607,702</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
Special Assessment Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	1,824,223	2,336,526	2,484,832	2,342,528
Transfers Out	<u>(2,021,223)</u>	<u>(2,326,690)</u>	<u>(2,484,832)</u>	<u>(2,342,528)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(197,000)</u>	<u>9,836</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	<u>\$15,848,771</u>	<u>\$9,022,341</u>	<u>(\$3,051,258)</u>	<u>\$4,607,702</u>
Debt Service as a Percentage of Noncapital Expenditures	1.84%	1.90%	1.78%	2.92%

2016	2015	2014	2013	2012	2011
\$25,842,394	\$24,204,085	\$24,696,480	\$24,480,849	\$24,761,739	\$24,290,406
26,096,524	21,051,047	19,824,719	18,453,324	17,375,231	16,512,176
44,585,792	41,374,898	40,409,185	37,266,730	43,289,743	48,324,721
910,553	956,096	690,246	462,477	1,226,793	1,672,673
822,515	681,195	706,458	667,523	538,383	492,508
3,792,399	3,784,972	3,822,656	3,921,445	4,117,461	4,087,357
673,120	635,356	432,392	588,552	653,947	583,730
13,124,649	13,227,487	14,195,168	12,689,818	12,134,678	12,312,029
32,157	36,053	26,728	21,698	24,616	33,594
100,057	114,173	157,505	157,918	165,354	353,112
672,669	845,910	1,012,334	756,207	815,958	1,133,687
116,652,829	106,911,272	105,973,871	99,466,541	105,103,903	109,795,993
16,840,542	13,710,791	13,954,886	14,224,782	14,557,342	14,567,955
10,238,332	10,060,012	10,035,961	9,930,829	9,714,004	9,455,783
18,322,779	16,833,094	16,315,366	16,582,310	16,567,292	15,741,676
8,819,101	7,990,740	6,305,799	8,126,188	7,433,606	7,145,759
27,990,789	30,030,896	29,621,665	32,683,685	34,314,897	31,701,851
21,057,896	21,761,335	20,084,344	17,233,840	17,328,471	19,777,274
2,751,770	4,103,565	6,748,917	13,351,804	5,774,512	4,864,983
2,446,868	2,438,969	1,776,068	1,732,768	1,329,284	1,353,512
740,793	852,170	875,164	882,896	647,585	740,518
0	0	5,888	0	0	0
109,208,870	107,781,572	105,724,058	114,749,102	107,666,993	105,349,311
7,443,959	(870,300)	249,813	(15,282,561)	(2,563,090)	4,446,682
0	0	0	0	139,033	83,894
0	0	7,517,647	0	0	0
0	0	37,353	0	0	0
0	0	(485,000)	0	0	0
1,837,039	2,496,535	1,324,276	9,817,163	1,861,806	2,095,960
(1,837,039)	(2,496,535)	(1,324,276)	(5,712,646)	(1,996,806)	(2,185,960)
0	0	7,070,000	4,104,517	4,033	(6,106)
\$7,443,959	(\$870,300)	\$7,319,813	(\$11,178,044)	(\$2,559,057)	\$4,440,576
3.05%	3.16%	2.89%	2.63%	2.00%	2.08%

**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
2020	\$2,989,030,380	\$741,119,010	\$10,657,569,686	\$166,776,060	\$189,518,250
2019	2,951,001,850	731,670,580	10,521,921,229	157,656,250	179,154,830
2018	2,656,825,380	698,885,780	9,587,746,171	146,357,140	166,314,932
2017	2,633,713,750	671,208,050	9,442,633,714	136,785,380	155,437,932
2016	2,614,942,020	665,830,115	9,373,634,671	117,733,710	133,788,307
2015	2,553,852,390	631,400,180	9,100,721,629	106,351,610	120,854,102
2014	2,539,040,940	638,398,300	9,078,397,829	98,421,910	111,843,080
2013	2,528,419,240	609,830,050	8,966,426,543	90,249,960	102,556,773
2012	2,648,704,410	611,165,440	9,313,913,857	83,346,320	94,711,727
2011	2,639,633,210	631,344,180	9,345,649,686	79,897,680	90,792,818

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.

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

Totals			Weighted Average Tax Rate (per 1,000 of Assessed Value)
Assessed Value	Estimated Actual Value	Ratio	
\$3,896,925,450	\$10,847,087,936	35.9	\$8.49165
3,840,328,680	10,701,076,058	35.9	8.16367
3,502,068,300	9,754,061,103	35.9	8.65639
3,441,707,180	9,598,071,646	35.9	8.43159
3,398,505,845	9,507,422,978	35.7	8.41722
3,291,604,180	9,221,575,731	35.7	8.52668
3,275,861,150	9,190,240,909	35.6	8.51365
3,228,499,250	9,068,983,316	35.6	8.51401
3,343,216,170	9,408,625,584	35.5	8.24245
3,350,875,070	9,436,442,504	35.5	8.22785

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

	2020	2019	2018	2017
<b>Unvoted Millage</b>				
Operating	\$2.00000	\$2.00000	\$2.00000	\$2.00000
<b>Voted Millage - by levy</b>				
1976 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.05478
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.09140
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.30000
1976 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	0.14526	0.14545	0.16046	0.16070
Commercial/Industrial and Public Utility Real	0.25719	0.26033	0.26626	0.26810
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	0.16507	0.16529	0.18234	0.18261
Commercial/Industrial and Public Utility Real	0.29226	0.29583	0.30256	0.30466
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
1979 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.00000	0.13184	0.14544	0.14566
Commercial/Industrial and Public Utility Real	0.00000	0.19499	0.19942	0.20080
General Business and Public Utility Personal	0.00000	0.50000	0.50000	0.50000
1981 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	0.71656	0.71753	0.79155	0.79274
Commercial/Industrial and Public Utility Real	0.88321	0.89400	0.91434	0.92066
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	0.85961	0.86077	0.94957	0.95099
Commercial/Industrial and Public Utility Real	1.04033	1.05304	1.07700	1.08445
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
1995 Child Welfare Current Expense				
Residential/Agricultural Real	0.28598	0.28637	0.31591	0.31639
Commercial/Industrial and Public Utility Real	0.32022	0.32414	0.33151	0.33380
General Business and Public Utility Personal	0.49000	0.49000	0.49000	0.49000
1995 Child Welfare Current Expense				
Residential/Agricultural Real	0.43773	0.43832	0.48354	0.48427
Commercial/Industrial and Public Utility Real	0.49014	0.49613	0.50742	0.51093
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	1.05055	1.05198	1.16049	1.16224
Commercial/Industrial and Public Utility Real	1.17633	1.19071	1.21780	1.22622
General Business and Public Utility Personal	1.80000	1.80000	1.80000	1.80000
2004 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	\$0.88269	0.88388	0.97506	0.97653
Commercial/Industrial and Public Utility Real	0.86424	0.87479	0.89470	0.90089
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000

2016	2015	2014	2013	2012	2011
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000
0.05483	0.05581	0.05584	0.05584	0.05323	0.05321
0.09203	0.09488	0.09455	0.09569	0.09416	0.09327
0.30000	0.30000	0.30000	0.30000	0.30000	0.30000
0.16085	0.16372	0.16378	0.16378	0.15613	0.15608
0.26994	0.27832	0.27735	0.28068	0.27619	0.27360
0.88000	0.88000	0.88000	0.88000	0.88000	0.88000
0.18278	0.18605	0.18612	0.18612	0.17742	0.17736
0.30675	0.31627	0.31517	0.31895	0.31385	0.31091
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.14579	0.14840	0.14845	0.14845	0.14152	0.14147
0.20218	0.20846	0.20774	0.21023	0.20687	0.20493
0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
0.79346	0.80766	0.80796	0.80796	0.77020	0.76996
0.92700	0.95578	0.95246	0.96388	0.94847	0.93959
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.95186	0.96889	0.96925	0.96925	0.92396	0.92367
1.09190	1.12581	1.12189	1.13535	1.11719	1.10673
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.31668	0.32234	0.32246	0.32246	0.30739	0.30729
0.33610	0.34654	0.34533	0.34947	0.34389	0.34067
0.49000	0.49000	0.49000	0.49000	0.49000	0.49000
0.48471	0.49338	0.49356	0.49356	0.47050	0.47035
0.51444	0.53041	0.52857	0.53491	0.52636	0.52143
0.75000	0.75000	0.75000	0.75000	0.75000	0.75000
1.16330	1.18411	1.18455	1.18455	1.12920	1.12884
1.23465	1.27299	1.26856	1.28378	1.26325	1.25143
1.80000	1.80000	1.80000	1.80000	1.80000	1.80000
0.97742	0.99491	0.99528	0.99528	0.94877	0.94847
0.90708	0.93525	0.93200	0.94317	0.92809	0.91940
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*

	2020	2019	2018	2017
<b>2004 Mental Retardation Developmental and Disabilities Current Expense</b>				
Residential/Agricultural Real	\$0.79442	\$0.79550	\$0.87756	\$0.87888
Commercial/Industrial and Public Utility Real	0.77781	0.78732	0.80523	0.81080
General Business and Public Utility Personal	0.90000	0.90000	0.90000	0.90000
<b>2017 Mental Health Recovery Board Current Expense</b>				
Residential/Agricultural Real	0.27117	0.27154	0.29955	0.00000
Commercial/Industrial and Public Utility Real	0.28780	0.29131	0.29794	0.00000
General Business and Public Utility Personal	0.30000	0.30000	0.30000	0.00000
<b>2019 Mental Health Recovery Board Current Expense</b>				
Residential/Agricultural Real	0.49932	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.49397	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.50000	0.00000	0.00000	0.00000
<b>Total Voted Millage by type of Property</b>				
Residential/Agricultural Real	\$6.10836	\$5.74847	\$6.34146	\$6.10578
Commercial/Industrial and Public Utility Real	6.88350	6.66258	6.81416	6.65269
General Business and Public Utility Personal	11.62000	11.62000	11.62000	11.62000
<b>Total Millage by type of Property</b>				
Residential/Agricultural Real	\$8.10836	\$7.74847	\$8.34146	\$8.10578
Commercial/Industrial and Public Utility Real	8.88350	8.66258	8.81416	8.65269
General Business and Public Utility Personal	13.62000	13.62000	13.62000	13.62000
<b>Total Weighted Average Tax Rate</b>				
	\$8.49165	\$8.16367	\$8.65639	\$8.43159
<b>Overlapping Rates by Taxing District</b>				
<b>Cities</b>				
<b>Aurora</b>				
Residential/Agricultural Real	\$5.29304	\$5.32085	\$5.70284	\$5.72672
Commercial/Industrial and Public Utility Real	5.61029	5.62011	5.86523	5.84428
General Business and Public Utility Personal	7.53000	7.55000	7.62000	7.63000
<b>Kent - Field Local School District</b>				
Residential/Agricultural Real	5.91082	5.90998	6.38879	6.39147
Commercial/Industrial and Public Utility Real	5.28205	5.34329	5.42034	5.52666
General Business and Public Utility Personal	6.84000	6.84000	6.84000	6.84000
<b>Kent - Kent City School District</b>				
Residential/Agricultural Real	8.61082	8.60998	9.08879	9.09147
Commercial/Industrial and Public Utility Real	7.98205	8.04329	8.12034	8.22666
General Business and Public Utility Personal	9.54000	9.54000	9.54000	9.54000
<b>Ravenna</b>				
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
<b>Streetsboro</b>				
Residential/Agricultural Real	3.70000	2.90000	2.90000	2.90000
Commercial/Industrial and Public Utility Real	3.70000	2.90000	2.90000	2.90000
General Business and Public Utility Personal	3.70000	2.90000	2.90000	2.90000
<b>Tallmadge - Field Local School District</b>				
Residential/Agricultural Real	3.59017	3.59316	3.60152	3.95000
Commercial/Industrial and Public Utility Real	3.53006	3.65712	6.38629	3.71248
General Business and Public Utility Personal	3.95000	3.95000	3.95000	3.95000
<b>Tallmadge - Tallmadge City School District</b>				
Residential/Agricultural Real	4.69017	4.69316	4.70152	5.05000
Commercial/Industrial and Public Utility Real	4.63006	4.75712	4.78629	4.81248
General Business and Public Utility Personal	5.05000	5.05000	5.05000	5.05000

2016	2015	2014	2013	2012	2011
\$0.87968	\$0.89542	\$0.89575	\$0.89575	\$0.85390	\$0.85362
0.81637	0.84172	0.83880	0.84886	0.83528	0.82746
0.90000	0.90000	0.90000	0.90000	0.90000	0.90000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
\$6.11137	\$6.22069	\$6.22299	\$6.22299	\$5.93222	\$5.93032
6.69845	6.90642	6.88242	6.96495	6.85359	6.78942
11.62000	11.62000	11.62000	11.62000	11.62000	11.62000
\$8.11137	\$8.22069	\$8.22299	\$8.22299	\$7.93222	\$7.93032
8.69845	8.90642	8.88242	8.96495	8.85359	8.78942
13.62000	13.62000	13.62000	13.62000	13.62000	13.62000
\$8.41722	\$8.52668	\$8.51365	\$8.51401	\$8.24245	\$8.22785
\$5.75418	\$5.83161	\$5.85500	\$5.85590	\$5.89495	\$5.89469
5.86283	5.86523	5.84352	5.89966	6.00727	6.01674
7.65000	7.66000	7.68000	7.68000	7.77000	7.77000
6.38853	6.46229	6.46150	6.46668	6.27752	6.27223
5.68866	6.15665	6.11522	6.16927	6.51026	6.47753
6.84000	6.84000	6.84000	6.84000	6.84000	6.84000
9.08853	9.16229	9.16150	9.16668	8.97752	8.97223
8.38866	8.85665	8.81522	8.86927	9.21026	9.17753
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	3.94946	3.95000	3.95000	3.95000
3.74335	3.76309	3.88351	3.95000	3.95000	3.94814
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
5.05000	5.05000	5.04946	5.05000	5.05000	5.05000
4.84335	4.86309	4.98351	5.05000	5.05000	5.04814
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*

	2020	2019	2018	2017
<b>Villages</b>				
Brady Lake				
Residential/Agricultural Real	\$0.00000	\$0.00000	\$0.00000	\$12.03345
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	13.35735
General Business and Public Utility Personal	0.00000	0.00000	0.00000	16.66000
Garrettsville				
Residential/Agricultural Real	2.60000	2.60000	2.60000	2.60000
Commercial/Industrial and Public Utility Real	2.60000	2.60000	2.60000	2.60000
General Business and Public Utility Personal	2.60000	2.60000	2.60000	2.60000
Hiram				
Residential/Agricultural Real	11.73137	11.71662	12.02825	12.03572
Commercial/Industrial and Public Utility Real	9.49631	9.49054	9.70758	10.86759
General Business and Public Utility Personal	12.20000	12.20000	12.20000	12.20000
Mantua				
Residential/Agricultural Real	6.51116	6.51138	6.65000	6.65000
Commercial/Industrial and Public Utility Real	6.62593	6.61899	6.63167	6.63624
General Business and Public Utility Personal	6.65000	6.65000	6.65000	6.65000
Mogadore				
Residential/Agricultural Real	2.15000	2.15000	2.15000	2.15000
Commercial/Industrial and Public Utility Real	2.15000	2.15000	2.15000	2.15000
General Business and Public Utility Personal	2.15000	2.15000	2.15000	2.15000
Sugar Bush Knolls				
Residential/Agricultural Real	12.19858	11.20270	12.20000	12.20000
Commercial/Industrial and Public Utility Real	12.20000	12.20000	12.19448	12.20000
General Business and Public Utility Personal	12.20000	12.20000	12.20000	12.20000
Windham				
Residential/Agricultural Real	3.50000	3.50000	3.50000	3.50000
Commercial/Industrial and Public Utility Real	3.50000	3.50000	3.50000	3.50000
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
<b>Townships</b>				
Atwater				
Residential/Agricultural Real	8.22442	8.22738	8.46695	8.47021
Commercial/Industrial and Public Utility Real	9.23331	9.19775	9.18093	9.01331
General Business and Public Utility Personal	9.35000	9.35000	9.35000	9.35000
Brimfield				
Residential/Agricultural Real	17.18109	17.17503	17.61259	17.64293
Commercial/Industrial and Public Utility Real	16.16399	17.22947	15.86209	16.17165
General Business and Public Utility Personal	19.25000	19.25000	19.25000	19.25000
Charlestown				
Residential/Agricultural Real	5.15128	5.15097	5.47037	5.47143
Commercial/Industrial and Public Utility Real	4.83929	4.83315	4.93304	4.91290
General Business and Public Utility Personal	8.10000	8.10000	8.10000	8.10000
Deerfield				
Residential/Agricultural Real	5.53269	5.52997	5.80520	5.80986
Commercial/Industrial and Public Utility Real	5.57618	5.56307	6.06310	5.94810
General Business and Public Utility Personal	6.15000	6.15000	6.15000	6.15000

2016	2015	2014	2013	2012	2011
\$9.32345	\$9.55146	\$9.56813	\$9.55152	\$9.06102	\$9.05756
10.64735	10.64735	10.64735	10.64735	10.55294	10.55294
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
12.02042	9.05842	9.05842	9.05586	9.20000	9.20000
10.86759	7.88163	7.88163	7.88163	7.70977	7.51477
12.20000	9.20000	9.20000	9.20000	9.20000	9.20000
6.65000	6.64851	2.80000	2.80000	2.80000	2.80000
6.64396	6.65000	2.80000	2.80000	2.80000	2.80000
6.65000	6.65000	2.80000	2.80000	2.80000	2.80000
2.15000	2.15000	2.15000	2.15000	2.15000	2.15000
2.15000	2.15000	2.15000	2.15000	2.15000	2.15000
2.15000	2.15000	2.15000	2.15000	2.15000	2.15000
12.20000	12.20000	9.20000	9.20000	9.20000	9.20000
12.20000	12.20000	9.20000	9.20000	9.20000	9.20000
12.20000	12.20000	9.20000	9.20000	9.20000	9.20000
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
8.45371	8.65272	8.64832	8.64733	8.56058	8.55761
8.99483	9.02111	9.01553	9.00658	8.93095	8.91446
9.35000	9.35000	9.35000	9.35000	9.35000	9.35000
16.05212	15.54556	14.74783	14.76143	12.17059	12.17622
14.68759	14.24266	13.59234	13.83127	11.71657	11.67808
19.35000	18.75000	17.90000	17.90000	15.60000	15.60000
5.47017	5.50085	5.50430	5.50046	5.27265	5.26708
4.85051	4.85051	4.85051	4.86193	4.76713	4.76713
8.10000	8.10000	8.10000	8.10000	8.10000	8.10000
5.81191	5.88966	5.88642	5.88299	4.09985	4.09915
5.94084	6.01470	5.99996	5.92327	4.28537	4.27276
6.15000	6.15000	6.15000	6.15000	4.40000	4.40000

(continued)

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

	2020	2019	2018	2017
<b>Edinburg</b>				
Residential/Agricultural Real	\$7.56917	\$7.57926	\$8.05084	\$8.05098
Commercial/Industrial and Public Utility Real	8.07299	8.09212	8.20550	8.16156
General Business and Public Utility Personal	8.80000	8.80000	8.80000	8.80000
<b>Franklin</b>				
Residential/Agricultural Real	8.66168	7.69114	7.35642	7.35488
Commercial/Industrial and Public Utility Real	8.80461	7.48280	6.48574	6.58539
General Business and Public Utility Personal	10.27000	0.00000	10.27000	10.27000
<b>Freedom</b>				
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
<b>Hiram</b>				
Residential/Agricultural Real	11.76419	11.79053	12.60000	12.35992
Commercial/Industrial and Public Utility Real	12.60000	12.52627	12.60000	12.35868
General Business and Public Utility Personal	12.60000	12.60000	12.60000	12.60000
<b>Mantua</b>				
Residential/Agricultural Real	4.11774	4.11885	4.23187	4.23203
Commercial/Industrial and Public Utility Real	4.27793	4.27558	4.30000	4.30000
General Business and Public Utility Personal	4.30000	4.30000	4.30000	4.30000
<b>Nelson</b>				
Residential/Agricultural Real	5.68708	5.68580	6.01706	6.02117
Commercial/Industrial and Public Utility Real	6.31256	6.30487	6.25298	6.24336
General Business and Public Utility Personal	7.60000	7.60000	7.60000	7.60000
<b>Palmyra</b>				
Residential/Agricultural Real	6.41096	6.41327	6.86685	6.85896
Commercial/Industrial and Public Utility Real	6.86030	6.79602	6.87508	6.79840
General Business and Public Utility Personal	6.90000	6.90000	6.90000	6.90000
<b>Paris</b>				
Residential/Agricultural Real	7.11924	7.11463	7.42955	7.44927
Commercial/Industrial and Public Utility Real	7.32418	7.32235	7.59576	7.59393
General Business and Public Utility Personal	8.90000	8.90000	8.90000	8.90000
<b>Randolph</b>				
Residential/Agricultural Real	9.67754	7.72054	8.30479	8.31106
Commercial/Industrial and Public Utility Real	10.16876	8.20685	8.32463	8.28358
General Business and Public Utility Personal	10.66000	8.70000	8.70000	8.70000
<b>Ravenna</b>				
Residential/Agricultural Real	10.91920	10.91526	11.58930	9.59571
Commercial/Industrial and Public Utility Real	10.93986	11.05620	11.19889	9.07471
General Business and Public Utility Personal	13.90000	13.90000	13.90000	11.90000
<b>Rootstown</b>				
Residential/Agricultural Real	8.22988	8.24548	7.43160	7.45157
Commercial/Industrial and Public Utility Real	8.73462	8.72853	7.54450	7.75759
General Business and Public Utility Personal	9.27000	9.27000	7.79000	7.81000

2016	2015	2014	2013	2012	2011
\$5.95263	\$6.20090	\$5.65369	\$5.65798	\$5.55199	\$5.55319
6.09853	6.11732	5.47953	5.59108	5.69682	5.69682
6.70000	6.70000	6.70000	6.70000	6.70000	6.70000
7.34960	7.46609	7.45936	7.45528	7.22191	7.22047
6.55934	6.92874	6.93756	7.25016	7.22360	7.20966
10.27000	10.27000	10.27000	10.27000	10.27000	10.27000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
12.37855	12.58294	11.58746	11.60000	11.60000	11.60000
12.25458	12.53756	11.49594	11.35038	11.60000	11.60000
12.60000	12.60000	11.60000	11.60000	11.60000	11.60000
4.23666	4.29953	4.29926	4.30000	4.30000	3.73458
4.29970	4.29860	4.30000	4.30000	4.30000	3.76216
4.30000	4.30000	4.30000	4.30000	4.30000	4.30000
6.01618	6.11180	6.12391	6.12340	6.10449	6.10052
6.24336	6.24781	6.24712	6.24643	6.26582	6.40537
7.60000	7.60000	7.60000	7.60000	7.60000	7.60000
4.87106	4.90000	4.90000	4.90000	4.73768	4.74153
4.79840	4.79665	4.79561	4.74036	4.50077	4.50077
4.90000	4.90000	4.90000	4.90000	4.90000	4.90000
5.44480	5.59570	4.59550	4.60417	4.40895	4.41147
5.59393	5.63471	4.63471	4.63515	4.47648	4.47648
6.90000	6.90000	5.90000	5.90000	5.90000	5.90000
8.30877	8.60224	7.60683	7.61118	7.48127	7.48069
8.28228	8.35801	7.36267	7.32025	7.40528	7.40110
8.70000	8.70000	7.70000	7.70000	7.70000	7.70000
9.59744	9.78431	9.77864	9.77143	9.28280	9.27127
9.13415	9.37837	9.44074	9.41322	9.33166	9.33929
11.90000	11.90000	11.90000	11.90000	11.90000	11.90000
7.49836	7.53303	7.57673	7.56546	7.38525	7.38786
7.63563	7.53570	7.66538	7.64816	7.58369	7.57641
7.85000	7.85000	7.89000	7.88000	7.88000	7.88000

(continued)

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

	2020	2019	2018	2017
<b>Shalersville</b>				
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
<b>Suffield</b>				
Residential/Agricultural Real	7.50003	7.50763	8.20094	8.20498
Commercial/Industrial and Public Utility Real	7.99676	7.99459	8.16143	8.14807
General Business and Public Utility Personal	8.25000	8.25000	8.25000	8.25000
<b>Windham</b>				
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
<b>Special Districts</b>				
<b>Community Emergency Medical Service</b>				
Residential/Agricultural Real	3.19695	3.50000	3.50000	2.53521
Commercial/Industrial and Public Utility Real	3.37082	3.19936	3.50000	2.68624
General Business and Public Utility Personal	3.50000	3.36079	3.50000	2.70000
<b>Garrettsville Freedom Nelson Joint Fire</b>				
Residential/Agricultural Real	2.41844	2.42026	2.64769	2.64679
Commercial/Industrial and Public Utility Real	2.97862	2.96976	3.09277	3.09003
General Business and Public Utility Personal	3.20000	3.20000	3.20000	3.20000
<b>Mantua Shalersville Fire and Ambulance</b>				
Residential/Agricultural Real	7.72188	7.72482	7.51620	7.53664
Commercial/Industrial and Public Utility Real	8.16214	8.16249	7.53768	7.53963
General Business and Public Utility Personal	9.08000	9.08000	9.16000	9.18000
<b>WVFD Joint Fire District</b>				
Residential/Agricultural Real	5.73973	5.73457	3.99645	4.00000
Commercial/Industrial and Public Utility Real	6.00000	6.00000	4.00000	4.00000
General Business and Public Utility Personal	6.00000	6.00000	4.00000	4.00000
<b>General Health</b>				
Residential/Agricultural Real	0.35462	0.35515	0.39158	0.39220
Commercial/Industrial and Public Utility Real	0.38074	0.38504	0.39397	0.39405
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
<b>Portage Park District</b>				
Residential/Agricultural Real	0.44344	0.44404	0.48985	0.49058
Commercial/Industrial and Public Utility Real	0.46204	0.46768	0.47832	0.48163
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000
<b>Akron Summit Library</b>				
Residential/Agricultural Real	2.40236	2.44193	2.44136	2.60000
Commercial/Industrial and Public Utility Real	2.49256	2.54132	2.56000	2.52698
General Business and Public Utility Personal	2.52000	2.56000	2.56000	2.60000
<b>Kent Free Library</b>				
Residential/Agricultural Real	1.60868	1.60805	1.77135	1.77137
Commercial/Industrial and Public Utility Real	1.37386	1.39497	1.41261	1.45223
General Business and Public Utility Personal	1.80000	1.80000	1.80000	1.80000

2016	2015	2014	2013	2012	2011
\$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
8.21084	7.00000	6.99946	7.00000	6.94452	6.94358
8.11113	7.00000	7.00000	7.00000	6.68487	6.68820
8.25000	7.00000	7.00000	7.00000	7.00000	7.00000
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
2.53605	2.58814	2.59345	2.59576	2.56994	2.57178
2.57038	2.69265	2.70000	2.69216	2.51452	2.48179
2.70000	2.70000	2.70000	2.70000	2.70000	2.70000
2.64766	2.70205	2.70759	2.71001	2.68305	2.68497
2.95676	3.09740	3.10586	3.08236	2.87897	2.84149
3.20000	3.20000	3.20000	3.20000	3.20000	3.20000
7.54606	7.77079	7.76067	7.79209	7.65077	7.64616
7.47672	7.52432	7.50803	7.48591	7.76895	7.67422
9.18000	9.22000	9.21000	9.24000	9.28000	9.28000
4.00000	4.00000	4.00000	4.00000	4.00000	4.00000
4.00000	4.00000	4.00000	4.00000	4.00000	4.00000
4.00000	4.00000	4.00000	4.00000	4.00000	4.00000
0.39262	0.39977	0.40000	0.07337	0.07038	0.07037
0.39340	0.39826	0.39708	0.12094	0.11867	0.11751
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
0.49103	0.49982	0.00000	0.00000	0.00000	0.00000
0.48494	0.50000	0.00000	0.00000	0.00000	0.00000
0.50000	0.50000	0.00000	0.00000	0.00000	0.00000
2.62000	2.10000	2.11000	2.14000	2.10000	2.10000
2.58540	2.06097	2.11000	2.14000	2.10000	2.09723
2.62000	2.10000	2.11000	2.14000	2.10000	2.10000
1.77021	1.79983	1.79928	1.80000	1.80000	0.00000
1.49734	1.67031	1.66148	1.70633	1.80000	0.00000
1.80000	1.80000	1.80000	1.80000	1.80000	0.00000

(continued)

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

	2020	2019	2018	2017
<b>Stark County Library</b>				
Residential/Agricultural Real	\$1.99131	\$1.41821	\$1.55504	\$1.56413
Commercial/Industrial and Public Utility Real	2.00000	1.41133	1.60227	1.59559
General Business and Public Utility Personal	2.00000	1.70000	1.70000	1.70000
<b>Reed Memorial Library</b>				
Residential/Agricultural Real	2.80010	2.79872	3.01134	3.01125
Commercial/Industrial and Public Utility Real	2.99627	3.03694	2.97895	2.96155
General Business and Public Utility Personal	3.11000	3.11000	3.11000	3.11000
<b>Stow Munroe Falls Library</b>				
Residential/Agricultural Real	1.84358	1.84300	1.84361	1.99940
Commercial/Industrial and Public Utility Real	2.00000	1.99333	2.00000	2.00000
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
<b>Joint Vocational Schools</b>				
<b>Mahoning JVS</b>				
Residential/Agricultural Real	2.01180	2.01782	2.01795	2.07319
Commercial/Industrial and Public Utility Real	2.05709	2.05844	2.04749	2.06460
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000
<b>Maplewood JVS</b>				
Residential/Agricultural Real	2.81717	2.82002	3.08211	3.08992
Commercial/Industrial and Public Utility Real	3.30234	3.33659	3.38988	3.39849
General Business and Public Utility Personal	4.00000	4.00000	4.00000	4.00000
<b>Portage Lakes JVS</b>				
Residential/Agricultural Real	2.05126	2.05156	2.05226	2.24401
Commercial/Industrial and Public Utility Real	2.23185	2.24782	2.25721	2.21319
General Business and Public Utility Personal	4.35000	4.35000	4.35000	4.35000
<b>Schools</b>				
<b>Aurora City</b>				
Residential/Agricultural Real	46.58521	46.76904	51.99784	46.37166
Commercial/Industrial and Public Utility Real	51.34473	51.23807	54.40583	48.09952
General Business and Public Utility Personal	84.63000	84.69000	84.99000	79.11000
<b>Crestwood Local</b>				
Residential/Agricultural Real	27.67917	27.73042	29.09768	29.19267
Commercial/Industrial and Public Utility Real	28.35152	28.37348	29.02318	29.29041
General Business and Public Utility Personal	51.07000	51.12000	51.56000	51.65000
<b>Field Local</b>				
Residential/Agricultural Real	39.17055	27.50921	29.62793	29.81872
Commercial/Industrial and Public Utility Real	40.52978	30.36308	31.21101	31.88600
General Business and Public Utility Personal	66.37000	54.71000	54.84000	55.00000
<b>Garfield Local</b>				
Residential/Agricultural Real	22.23002	27.05003	28.11867	28.15653
Commercial/Industrial and Public Utility Real	26.42908	31.19309	32.64825	32.66648
General Business and Public Utility Personal	59.53000	64.35000	65.03000	65.07000
<b>Kent City</b>				
Residential/Agricultural Real	51.83523	51.88789	56.69692	56.78729
Commercial/Industrial and Public Utility Real	52.91415	53.67555	54.60324	55.99110
General Business and Public Utility Personal	110.41000	110.48000	110.83000	110.92000

2016	2015	2014	2013	2012	2011
\$1.57095	\$1.69488	\$1.69726	\$1.70000	\$1.00000	\$0.99986
1.59941	1.69661	1.70000	1.70000	1.00000	1.00000
1.70000	1.70000	1.70000	1.70000	1.00000	1.00000
3.01126	3.02450	3.02250	3.02078	2.86623	1.36414
2.96018	2.94639	2.94732	3.05107	2.89433	1.38827
3.11000	3.11000	3.11000	3.11000	3.11000	1.61000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
1.99309	1.99483	1.99125	2.00000	2.00000	1.99590
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.07523	2.07406	2.09809	2.09933	2.10000	2.00100
2.03773	2.02455	2.01264	2.00249	2.00000	2.01838
2.10000	2.10000	2.10000	2.10000	2.10000	2.10000
3.09198	3.14078	3.14000	3.13945	2.99487	2.99120
3.39393	3.41798	3.42537	3.43926	3.29419	3.22390
4.00000	4.00000	4.00000	4.00000	4.00000	4.00000
2.24519	2.24405	2.21132	2.20784	2.20361	2.03343
2.22615	2.22139	2.38351	2.39715	2.39300	2.06223
4.35000	4.35000	4.35000	4.35000	4.35000	4.35000
48.06901	49.14332	49.28636	49.41440	42.43639	42.37708
49.64867	49.64003	49.10402	49.99688	44.12890	44.20470
80.68000	80.78000	80.84000	80.93000	74.81000	74.77000
29.27833	29.94208	29.94568	29.97135	24.43322	24.55438
29.18344	29.40645	29.39014	29.27267	25.01663	24.75812
51.71000	51.91000	51.91000	51.93000	47.06000	47.20000
29.84064	29.67295	29.83283	29.97510	28.79961	28.73460
31.88954	31.62490	31.83144	32.26057	31.77810	31.55670
55.01000	54.70000	54.82000	54.94000	54.46000	54.39000
28.42241	28.96031	29.05781	29.07202	28.78235	28.80140
32.08538	33.20299	33.32636	33.17807	31.81144	31.58448
65.33000	65.56000	65.63000	65.63000	65.53000	65.54000
56.80554	57.86442	57.86928	49.37901	47.15515	47.45908
57.51868	63.43471	63.16545	56.12458	58.54432	58.55830
110.97000	111.22000	111.24000	102.73000	102.57000	102.91000

(continued)

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

	2020	2019	2018	2017
<b>Lake Local</b>				
Residential/Agricultural Real	\$38.86557	\$39.64774	\$43.32532	\$43.34644
Commercial/Industrial and Public Utility Real	45.01453	45.53608	48.79541	48.36068
General Business and Public Utility Personal	75.90000	76.50000	77.10000	76.90000
<b>Mogadore Local</b>				
Residential/Agricultural Real	45.75553	46.11019	46.37706	49.01449
Commercial/Industrial and Public Utility Real	60.25092	57.68396	57.23685	57.22737
General Business and Public Utility Personal	85.95000	86.30000	85.69000	86.28000
<b>Ravenna City</b>				
Residential/Agricultural Real	38.85447	38.83921	41.39579	38.44484
Commercial/Industrial and Public Utility Real	44.95598	45.46008	44.99669	41.84768
General Business and Public Utility Personal	68.66000	68.66000	68.86000	65.91000
<b>Rootstown Local</b>				
Residential/Agricultural Real	31.46267	31.65740	34.36935	34.62922
Commercial/Industrial and Public Utility Real	37.78561	37.95263	40.14441	40.46086
General Business and Public Utility Personal	65.82000	66.01000	67.10000	67.36000
<b>Southeast Local</b>				
Residential/Agricultural Real	29.90679	29.97690	31.86085	31.93804
Commercial/Industrial and Public Utility Real	29.95223	30.00538	31.26153	31.09311
General Business and Public Utility Personal	38.32000	38.39000	39.21000	39.28000
<b>Springfield Local</b>				
Residential/Agricultural Real	39.42040	39.51016	39.48298	41.36985
Commercial/Industrial and Public Utility Real	42.24495	42.49159	42.42250	43.50951
General Business and Public Utility Personal	55.96000	56.04000	55.95000	56.95000
<b>Stow City</b>				
Residential/Agricultural Real	41.61962	41.64420	41.87987	44.58263
Commercial/Industrial and Public Utility Real	44.88718	44.51131	44.80883	45.45172
General Business and Public Utility Personal	53.84000	53.87000	54.10000	55.34000
<b>Streetsboro City</b>				
Residential/Agricultural Real	46.15725	37.36414	40.70973	41.00654
Commercial/Industrial and Public Utility Real	51.00715	42.32973	43.17214	43.49489
General Business and Public Utility Personal	76.44000	67.51000	67.82000	68.06000
<b>Tallmadge City</b>				
Residential/Agricultural Real	53.37858	46.26748	46.58955	50.88643
Commercial/Industrial and Public Utility Real	61.92591	56.54935	56.96811	58.52783
General Business and Public Utility Personal	82.23000	75.09000	75.35000	77.03000
<b>Waterloo Local</b>				
Residential/Agricultural Real	29.37088	29.45109	30.60253	30.73539
Commercial/Industrial and Public Utility Real	33.63692	33.61740	34.67823	34.44393
General Business and Public Utility Personal	58.11000	58.19000	58.97000	59.09000
<b>West Branch Local</b>				
Residential/Agricultural Real	22.64993	23.07389	23.29968	23.05909
Commercial/Industrial and Public Utility Real	24.63726	24.67470	24.75771	24.22226
General Business and Public Utility Personal	32.80000	33.10000	33.30000	33.20000

2016	2015	2014	2013	2012	2011
\$43.24110	\$41.23400	\$41.23379	\$41.30796	\$38.96412	\$38.88996
47.10479	44.37282	44.10731	44.24179	42.39335	41.93907
76.70000	71.70000	71.70000	71.70000	71.50000	71.50000
50.61180	43.85837	44.88368	43.86119	45.07624	34.78884
58.18623	51.71202	54.63595	54.57646	56.13158	41.25555
87.86000	81.28000	82.73000	81.72000	83.29000	73.70000
38.50493	38.65888	38.85925	38.83369	35.83172	35.56896
41.89194	41.75423	41.99480	43.18156	39.34471	38.98832
65.97000	65.99000	66.22000	66.22000	65.91000	65.69000
35.19479	36.01550	36.14940	36.36635	35.02595	29.12563
41.09711	41.12919	41.68398	41.76694	39.89465	33.82628
67.90000	68.59000	68.71000	68.95000	68.48000	62.57000
32.04491	32.80241	32.84966	32.88413	31.67277	31.93428
31.16389	31.59111	31.64340	31.72722	31.29948	31.53335
39.38000	39.69000	39.76000	39.80000	39.37000	39.63000
40.63943	40.31369	40.81933	40.74859	39.14334	36.11777
43.01673	42.54451	44.98604	45.35141	43.87421	38.86889
56.23000	55.92000	56.88000	56.84000	55.29000	53.53000
42.82824	42.89298	42.46148	42.53066	42.20207	32.78916
43.59932	43.69466	43.47310	43.63021	43.01648	32.88359
53.58000	53.66000	53.47000	53.55000	53.24000	45.05000
41.08379	41.39920	41.69584	36.62492	35.65932	35.65495
43.66015	44.29336	44.50980	39.22863	38.20928	37.77131
68.09000	68.21000	68.49000	63.44000	63.37000	63.36000
46.10593	46.23087	45.00333	46.32725	46.08351	42.52232
54.11878	54.48361	54.89631	56.90943	56.40952	49.08302
72.27000	72.41000	71.66000	72.99000	72.80000	71.56000
31.31717	32.52806	32.54900	26.98886	26.48686	26.04638
35.02424	35.71267	35.73190	30.02964	30.06351	29.59376
59.69000	60.18000	60.20000	54.63000	54.57000	54.13000
23.06586	23.06453	23.07984	23.21725	23.21590	23.08321
23.98728	23.82240	23.43552	23.43064	23.39298	23.12249
33.20000	33.20000	33.20000	33.20000	33.20000	33.20000

(continued)

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

	2020	2019	2018	2017
Windham Exempted Village				
Residential/Agricultural Real	\$34.28046	\$34.26460	\$35.39302	\$35.19936
Commercial/Industrial and Public Utility Real	38.49290	38.43893	38.26256	37.63306
General Business and Public Utility Personal	53.14000	53.14000	53.46000	53.25000

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

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

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

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

Source: Portage County Auditor

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2016	2015	2014	2013	2012	2011
\$35.20896	\$35.18571	\$35.12590	\$34.94687	\$32.75179	\$32.48520
37.61454	37.45932	37.35988	36.20153	33.46096	32.04940
53.27000	53.25000	53.21000	53.11000	52.23000	51.99000

**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
2020	\$32,944,119	\$32,132,481	97.54 %	\$809,613	\$32,942,094
2019	31,255,289	30,493,514	97.56	725,955	31,219,469
2018	30,161,917	29,417,198	97.53	810,350	30,227,548
2017	28,860,481	28,254,006	97.90	727,304	28,981,310
2016	28,402,515	27,702,159	97.53	1,157,940	28,860,099
2015	27,914,912	27,150,233	97.26	891,940	28,042,173
2014	27,674,763	26,808,843	96.87	840,393	27,649,236
2013	27,247,179	26,520,120	97.33	974,192	27,494,312
2012	27,330,390	26,476,667	96.88	1,077,264	27,553,931
2011	27,288,516	26,136,262	95.78	973,550	27,109,812

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

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

Source: Portage County Auditor

Percent of Total Tax Collections to Current Tax Levy (1)	Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
99.99 %	\$1,484,257	4.51 %
99.89	1,509,021	4.83
100.22	1,428,152	4.73
100.42	1,313,700	4.55
101.61	1,420,792	5.00
100.46	1,663,023	5.96
99.91	1,842,449	6.66
100.91	1,773,377	6.51
100.82	1,994,149	7.30
99.35	2,594,974	9.51

**Portage County, Ohio**  
*Principal Real Property Taxpayers*  
 2020 and 2011

Taxpayer	2020	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Province Kent Ohio LLC	\$15,218,710	0.41%
University Edge Kent LLC	10,188,330	0.27
Lexington Streetsboro LLC	9,805,640	0.26
Ashton Lane LLC	9,299,610	0.25
CPG Partners	8,476,100	0.23
Pebblebrook Associates LLC	8,403,430	0.23
CDC Kent LLC	7,383,010	0.20
ARC LLC	7,219,120	0.19
AERC Barrington, Inc.	6,962,870	0.19
Walmart	6,038,360	0.16
<b>Total</b>	<b>\$88,995,180</b>	<b>2.39%</b>
<b>Total Real Assessed Valuation</b>	<b>\$3,730,149,390</b>	

Taxpayer	2011	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
CPG Partners	\$7,525,780	0.23%
AERC Barrington, Inc.	6,058,360	0.19
Cedar Fair	5,839,230	0.18
Campus Pointe Associates	5,104,650	0.16
Shady Lake Apartments LLC	4,998,210	0.15
Pebblebrook Associates LLC	4,992,150	0.15
Settlers Landing at Greentree, LLC	4,713,400	0.14
Portage County (Hospital)	4,497,960	0.14
Portage County	4,497,510	0.14
Step 2 Real Estate Company	4,476,160	0.13
<b>Total</b>	<b>\$52,703,410</b>	<b>1.61%</b>
<b>Total Real Assessed Valuation</b>	<b>\$3,270,977,390</b>	

Source: Portage County Auditor

**Portage County, Ohio**  
*Principal Public Utility Property Taxpayers*  
 2020 and 2011

2020		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$74,229,700	44.50 %
American Transmission	71,609,990	42.94
East Ohio Gas Company	15,569,630	9.34
<b>Total</b>	<b>\$161,409,320</b>	<b>96.78 %</b>
<b>Total Public Utility Assessed Valuation</b>	<b>\$166,776,060</b>	

2011		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$55,897,720	69.96 %
American Transmission	11,373,680	14.23
East Ohio Gas Company	9,377,350	11.74
<b>Total</b>	<b>\$76,648,750</b>	<b>95.93 %</b>
<b>Total Public Utility Assessed Valuation</b>	<b>\$79,897,680</b>	

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
2020	161,419	\$10,847,087,936	\$13,439,945	0.12%	\$83.26
2019	161,419	10,701,076,058	14,959,334	0.14	92.67
2018	161,419	9,754,061,103	16,443,578	0.17	101.87
2017	161,419	9,598,071,646	17,876,722	0.19	110.75
2016	161,419	9,507,422,978	20,261,121	0.21	125.52
2015	161,419	9,221,575,731	22,674,361	0.25	140.47
2014	161,419	9,190,240,909	24,995,918	0.27	154.85
2013	161,419	9,068,983,316	19,627,072	0.22	121.59
2012	161,419	9,408,625,584	14,510,842	0.15	89.90
2011	161,419	9,436,442,504	15,761,668	0.17	97.64

(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: 2011 - 2020 The 2010 US Census

Portage County Auditor

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

Year	Governmental Activities			Business-Type Activities		
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	OWDA Loans	OPWC Loans	Revenue Bonds
2020	\$13,439,945	\$61,298	\$29,621	\$1,129,817	\$406,924	\$6,367,290
2019	14,959,334	99,255	63,990	1,984,873	256,924	6,928,986
2018	16,443,578	149,436	97,186	2,805,687	349,993	7,475,408
2017	17,876,722	198,690	143,741	3,044,415	458,657	7,939,556
2016	20,261,121	277,675	188,628	2,778,939	567,325	8,791,045
2015	22,674,361	332,602	231,904	3,450,717	680,991	9,660,610
2014	24,995,918	472,866	273,627	4,132,911	794,657	10,489,943
2013	19,627,072	570,785	315,197	4,855,316	731,020	13,626,264
2012	14,510,842	661,495	356,586	5,614,814	827,705	21,764,244
2011	15,761,668	750,774	396,477	6,351,273	924,390	23,426,774

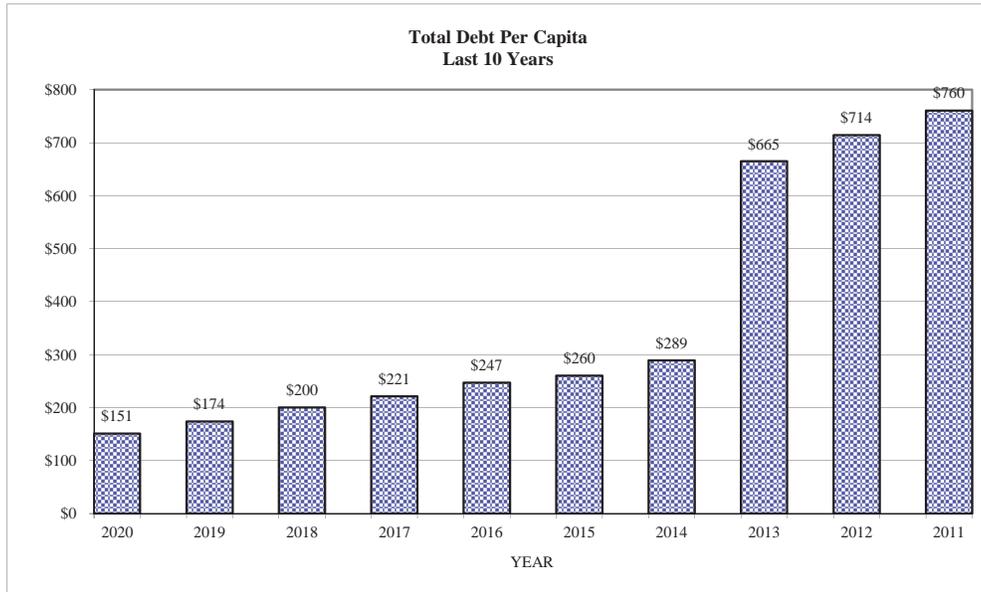
(1) Personal Income and population are located on S50.

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

Source: Portage County Auditor

**Business-Type Activities**

<u>Intergovernmental Loans</u>	<u>Capital Leases Payable</u>	<u>Hospital Long-Term Debt (2)</u>	<u>Total Debt</u>	<u>Percentage of Personal Income (1)</u>	<u>Per Capita (1)</u>
\$2,121,574	\$857,738	\$0	\$24,414,207	0.61 %	\$151
2,507,303	1,286,607	0	28,087,272	0.71	174
3,243,654	1,715,476	0	32,280,418	0.81	200
3,891,956	2,144,344	0	35,698,081	0.90	221
4,406,541	2,573,213	0	39,844,487	1.00	247
4,952,127	0	0	41,983,312	1.06	260
5,473,888	0	0	46,633,810	1.17	289
5,978,398	0	61,586,000	107,290,052	2.70	665
6,457,778	0	65,086,000	115,279,464	2.90	714
6,992,607	0	68,121,000	122,724,963	3.09	760



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

	2020		2019	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year	\$3,896,925,450	\$3,896,925,450	\$3,840,328,680	\$3,840,328,680
Debt Limitation	95,923,136	38,969,255	94,508,217	38,403,287
Total Outstanding Debt:				
General Obligation Bonds	13,271,908	13,271,908	14,765,310	14,765,310
Special Assessment Bonds	60,605	60,605	97,632	97,632
Intergovernmental Loans	2,121,574	2,121,574	2,507,303	2,507,303
Revenue Bonds	6,365,395	6,365,395	6,924,568	6,924,568
Long-Term Debt-Enterprise (3)	0	0	0	0
OWDA Loans	1,159,438	1,159,438	2,048,863	2,048,863
OPWC Loans	406,924	406,924	256,924	256,924
Notes	0	0	0	0
<b>Total</b>	<b>23,385,844</b>	<b>23,385,844</b>	<b>26,600,600</b>	<b>26,600,600</b>
Exemptions:				
Intergovernmental Loans	2,121,574	2,121,574	2,507,303	2,507,303
Revenue Bonds	6,365,395	6,365,395	6,924,568	6,924,568
Long-Term Debt-Enterprise (3)	0	0	0	0
Special Assessment Bonds	60,605	60,605	97,632	97,632
OWDA Loans	1,159,438	1,159,438	2,048,863	2,048,863
OPWC Loans	406,924	406,924	256,924	256,924
Enterprise Fund Notes	0	0	0	0
Amount Available in Debt Service Fund	93,270	93,270	127,934	127,934
<b>Total</b>	<b>10,207,206</b>	<b>10,207,206</b>	<b>11,963,224</b>	<b>11,963,224</b>
Net Debt	13,178,638	13,178,638	14,637,376	14,637,376
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$82,744,498</u>	<u>\$25,790,617</u>	<u>\$79,870,841</u>	<u>\$23,765,911</u>
Legal Debt Margin as a Percentage of the Debt Limit	86.26%	66.18%	84.51%	61.89%

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	89,923,136	88,508,217
	<u>\$95,923,136</u>	<u>\$94,508,217</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

2018		2017		2016	
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)
\$3,502,068,300	\$3,502,068,300	\$3,441,707,180	\$3,441,707,180	\$3,398,505,845	\$3,398,505,845
86,051,708	35,020,683	84,542,680	34,417,072	83,462,646	33,985,058
16,223,567	16,223,567	17,630,724	17,630,724	19,956,351	19,956,351
146,883	146,883	195,207	195,207	273,087	273,087
3,243,654	3,243,654	3,891,956	3,891,956	4,406,541	4,406,541
7,468,467	7,468,467	7,930,092	7,930,092	8,764,483	8,764,483
0	0	0	0	0	0
2,902,873	2,902,873	3,188,156	3,188,156	2,967,567	2,967,567
349,993	349,993	458,657	458,657	567,325	567,325
0	0	0	0	0	0
30,335,437	30,335,437	33,294,792	33,294,792	36,935,354	36,935,354
3,243,654	3,243,654	3,891,956	3,891,956	4,406,541	4,406,541
7,468,467	7,468,467	7,930,092	7,930,092	8,764,483	8,764,483
0	0	0	0	0	0
146,883	146,883	195,207	195,207	273,087	273,087
2,902,873	2,902,873	3,188,156	3,188,156	2,967,567	2,967,567
349,993	349,993	458,657	458,657	567,325	567,325
0	0	0	0	0	0
41,052	41,052	137,602	137,602	447,135	447,135
14,152,922	14,152,922	15,801,670	15,801,670	17,426,138	17,426,138
16,182,515	16,182,515	17,493,122	17,493,122	19,509,216	19,509,216
\$69,869,193	\$18,838,168	\$67,049,558	\$16,923,950	\$63,953,430	\$14,475,842
81.19%	53.79%	79.31%	49.17%	76.63%	42.59%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	80,051,708		78,542,680		77,462,646
	\$86,051,708		\$84,542,680		\$83,462,646

(continued)

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

	2015		2014	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year	\$3,291,604,180	\$3,291,604,180	\$3,275,861,150	\$3,275,861,150
Debt Limitation	80,790,105	32,916,042	80,396,529	32,758,612
Total Outstanding Debt:				
General Obligation Bonds	22,306,133	22,306,133	24,564,232	24,564,232
Special Assessment Bonds	326,897	326,897	466,044	466,044
Intergovernmental Loans	4,952,127	4,952,127	5,473,888	5,473,888
Revenue Bonds	9,614,857	9,614,857	10,424,999	10,424,999
Long-Term Debt-Enterprise (3)	0	0	0	0
OWDA Loans	3,682,621	3,682,621	4,406,538	4,406,538
OPWC Loans	680,991	680,991	794,657	794,657
Notes	0	0	0	0
<b>Total</b>	<b>41,563,626</b>	<b>41,563,626</b>	<b>46,130,358</b>	<b>46,130,358</b>
Exemptions:				
Intergovernmental Loans	4,952,127	4,952,127	5,473,888	5,473,888
Revenue Bonds	9,614,857	9,614,857	10,424,999	10,424,999
Long-Term Debt-Enterprise (3)	0	0	0	0
Special Assessment Bonds	326,897	326,897	466,044	466,044
OWDA Loans	3,682,621	3,682,621	4,406,538	4,406,538
OPWC Loans	680,991	680,991	794,657	794,657
Enterprise Fund Notes	0	0	0	0
Amount Available in Debt Service Fund	761,708	761,708	45,870	45,870
<b>Total</b>	<b>20,019,201</b>	<b>20,019,201</b>	<b>21,611,996</b>	<b>21,611,996</b>
Net Debt	21,544,425	21,544,425	24,518,362	24,518,362
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$59,245,680</u>	<u>\$11,371,617</u>	<u>\$55,878,167</u>	<u>\$8,240,250</u>
Legal Debt Margin as a Percentage of the Debt Limit	73.33%	34.55%	69.50%	25.15%

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	74,790,105	74,396,529
	<u>\$80,790,105</u>	<u>\$80,396,529</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

2013		2012		2011	
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)
\$3,228,499,250	\$3,228,499,250	\$3,343,216,170	\$3,343,216,170	\$3,350,875,070	\$3,350,875,070
79,212,481	32,284,993	82,080,404	33,432,162	82,271,877	33,508,751
19,131,928	19,131,928	14,156,714	14,156,714	15,357,945	15,357,945
562,846	562,846	652,439	652,439	740,601	740,601
5,978,398	5,978,398	6,457,778	6,457,778	6,992,607	6,992,607
13,542,129	13,542,129	21,456,444	21,456,444	23,085,920	23,085,920
61,586,000	61,586,000	65,086,000	65,086,000	68,121,000	68,121,000
5,170,513	5,170,513	5,971,400	5,971,400	6,747,750	6,747,750
731,020	731,020	827,705	827,705	924,390	924,390
14,650,000	14,650,000	15,150,000	15,150,000	0	0
121,352,834	121,352,834	129,758,480	129,758,480	121,970,213	121,970,213
5,978,398	5,978,398	6,457,778	6,457,778	6,992,607	6,992,607
13,542,129	13,542,129	21,456,444	21,456,444	23,085,920	23,085,920
61,586,000	61,586,000	65,086,000	65,086,000	68,121,000	68,121,000
562,846	562,846	652,439	652,439	740,601	740,601
5,170,513	5,170,513	5,971,400	5,971,400	6,747,750	6,747,750
731,020	731,020	827,705	827,705	924,390	924,390
7,500,000	7,500,000	8,000,000	8,000,000	0	0
641,035	641,035	206,940	206,940	155,255	155,255
95,711,941	95,711,941	108,658,706	108,658,706	106,767,523	106,767,523
25,640,893	25,640,893	21,099,774	21,099,774	15,202,690	15,202,690
\$53,571,588	\$6,644,100	\$60,980,630	\$12,332,388	\$67,069,187	\$18,306,061
67.63%	20.58%	74.29%	36.89%	81.52%	54.63%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	73,212,481		76,080,404		76,271,877
	\$79,212,481		\$82,080,404		\$82,271,877

**Portage County, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
 December 31, 2020

Political Subdivision	General Obligation Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
<b>Direct - Portage County</b>			
General Obligation Bonds	\$13,439,945	100.00%	\$13,439,945
Special Assessment Bonds	61,298	100.00	61,298
OWDA Loans	29,621	100.00	29,621
<i>Total Direct - Portage County</i>	<u>13,530,864</u>	<u>100.00</u>	<u>13,530,864</u>
<b>Overlapping</b>			
Townships Wholly Within County	110,000	100.00	110,000
Cities Wholly Within the County	29,092,000	100.00	29,092,000
Villages Wholly Within the County	278,000	100.00	278,000
Schools Wholly Within the County	90,815,316	100.00	90,815,316
Tallmadge City	5,605,000	3.82	214,111
Mogadore Village	480,000	30.22	145,056
Aurora City School District	17,588,071	96.40	16,954,900
Stow-Munroe Falls City School District	3,431,810	0.41	14,070
Tallmadge City School District	53,489,489	1.64	877,228
Lake Local School District	46,300,000	0.33	152,790
Mogadore Local School District	5,985,000	35.92	2,149,812
Springfield Local School District	27,935,000	2.32	648,092
West Branch Local School District	2,719,018	1.25	33,988
Mahoning County J.V.S.D.	2,514,999	0.09	2,263
Akron-Summit Library District	5,135,000	0.60	30,810
Mantua-Shalersville Fire and Ambulance	525,000	100.00	525,000
<i>Total Overlapping</i>	<u>292,003,703</u>		<u>142,043,437</u>
<i>Totals</i>	<u>\$305,534,567</u>		<u>\$155,574,301</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, 2020. Debt for all other political subdivisions is shown as of December 31, 2019.

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	
2020	\$3,235,694	\$2,460,804	\$774,890	\$137,256	\$42,068	\$179,324	4.32
2019	3,008,768	2,560,589	448,179	122,789	42,799	165,588	2.71
2018	2,912,928	2,125,468	787,460	137,918	55,143	193,061	4.08
2017	2,413,851	2,834,180	(420,329)	0	18,736	18,736	N/A
2016	2,557,030	2,462,323	94,707	0	0	0	N/A
2015	2,752,135	2,996,558	(244,423)	0	0	0	N/A
2014	2,908,225	2,735,055	173,170	75,816	2,730	78,546	2.20
2013	3,078,386	2,941,149	137,237	72,624	5,271	77,895	1.76
2012	3,491,340	3,133,307	358,033	70,230	7,642	77,872	4.60
2011	4,445,132	3,083,179	1,361,953	67,835	87,528	155,363	8.77

\* Total operating expenses exclusive of depreciation.

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

Source: Portage County Auditor

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

Year	Operating Revenue	Expenses, Net of Depreciation and Interest *	Net Revenue Available for Debt Service	Debt Service Requirement **			Coverage
				Principal	Interest	Total	
2020	\$7,759,395	\$5,714,983	\$2,044,412	\$467,565	\$233,173	\$700,738	2.92
2019	8,189,382	6,386,240	1,803,142	535,465	251,017	786,482	2.29
2018	8,202,297	5,107,451	3,094,846	465,552	265,525	731,077	4.23
2017	7,714,853	5,017,710	2,697,143	552,815	284,562	837,377	3.22
2016	7,632,640	3,993,516	3,639,124	590,778	303,571	894,349	4.07
2015	7,549,620	3,728,748	3,820,872	578,003	324,827	902,830	4.23
2014	7,775,311	6,695,405	1,079,906	1,427,237	381,940	1,809,177	0.60
2013	8,602,199	3,007,017	5,595,182	711,824	405,096	1,116,920	5.01
2012	8,285,454	2,778,856	5,506,598	678,006	427,671	1,105,677	4.98
2011	6,212,369	3,650,540	2,561,829	728,396	445,998	1,174,394	2.18

\* 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.

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	
2020	\$5,870,311	\$3,379,724	\$2,490,587	\$115,000	\$37,029	\$152,029	16.38
2019	5,916,062	3,722,132	2,193,930	108,000	41,349	149,349	14.69
2018	6,303,219	3,431,189	2,872,030	106,000	45,589	151,589	18.95
2017	5,841,588	3,072,451	2,769,137	321,083	61,198	382,281	7.24
2016	5,891,663	3,609,231	2,282,432	308,724	74,681	383,405	5.95
2015	5,029,426	2,843,194	2,186,232	290,238	88,781	379,019	5.77
2014	4,342,557	2,436,918	1,905,639	1,731,469	158,866	1,890,335	1.01
2013	4,180,876	2,705,752	1,475,124	718,110	184,053	902,163	1.64
2012	4,294,066	2,278,434	2,015,632	699,624	207,558	907,182	2.22
2011	4,155,852	2,566,280	1,589,572	688,183	241,085	929,268	1.71

\* 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.

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	
2020	\$4,687,034	\$3,017,888	\$1,669,146	\$694,408	\$14,564	\$708,972	2.35
2019	5,046,313	2,932,921	2,113,392	691,528	33,542	725,070	2.91
2018	4,499,071	2,878,679	1,620,392	677,534	52,000	729,534	2.22
2017	4,399,441	2,749,507	1,649,934	729,261	73,604	802,865	2.06
2016	4,117,527	2,247,552	1,869,975	736,316	94,649	830,965	2.25
2015	4,126,515	2,423,619	1,702,896	737,761	117,121	854,882	1.99
2014	4,687,819	960,292	3,727,527	711,178	137,852	849,030	4.39
2013	4,209,845	4,070,445	139,400	690,940	158,033	848,973	0.16
2012	4,277,808	2,062,215	2,215,593	671,760	175,273	847,033	2.62
2011	4,178,067	2,805,928	1,372,139	672,985	196,914	869,899	1.58

\*\* 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*

<b>2020</b>		
Employer	Employees	Percentage of Total County Employment
Kent State University	3,255	4.07%
UH Hospitals Portage Medical Center	1,537	1.92
Portage County	981	1.23
McMaster-Carr Supply Company	635	0.79
East Manufacturing Corporation	560	0.70
Kent City School District	547	0.68
Davey Tree Expert Company	500	0.63
Rovisys	450	0.56
Automated Packaging	440	0.55
Step II Corporation	413	0.52
Total	<u>9,318</u>	<u>11.65%</u>
Total Employment within the County	<u>80,000</u>	

<b>2011</b>		
Employer	Employees	Percentage of Total County Employment
Kent State University	3,150	3.77%
Robinson Memorial Hospital	1,537	1.84
Portage County	1,089	1.30
GE Lighting Incorporated	600	0.72
Kent City School District	585	0.70
Step II Corporation	500	0.60
Ravenna City School District	499	0.60
St. Gobain Performance Plastics	475	0.57
McMaster-Carr Supply Company	453	0.54
Northeast Ohio Medical University	400	0.48
Total	<u>9,288</u>	<u>11.12%</u>
Total Employment within the County	<u>83,500</u>	

Sources: Portage Development Board

**Portage County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

Year	Population (1)	Total Personal Income (2)	Personal Income Per Capita (1)	Population Density (1) (Persons per Square Mile)	Employed (3)	Unemployed (3)
2020	161,419	\$3,969,938,886	\$24,594	320.3	80,000	4,100
2019	161,419	3,969,938,886	24,594	320.3	81,900	4,700
2018	161,419	3,969,938,886	24,594	320.3	83,600	4,100
2017	161,419	3,969,938,886	24,594	320.3	83,600	4,100
2016	161,419	3,969,938,886	24,594	320.3	82,600	4,300
2015	161,419	3,969,938,886	24,594	320.3	83,800	4,200
2014	161,419	3,969,938,886	24,594	320.3	83,200	4,200
2013	161,419	3,969,938,886	24,594	320.3	85,100	6,000
2012	161,419	3,969,938,886	24,594	320.3	85,600	5,600
2011	161,419	3,969,938,886	24,594	320.3	83,500	7,600

Source:

- (1) 2011 - 2020 The 2010 Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Portage County Auditor
- (5) Federal Deposit Insurance Corporation, Washington DC

County	Unemployment Rate (3)		New Construction (4)				
	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	Bank Deposits (5)	
	4.9%	5.2%	6.7%	\$36,985,870	\$5,981,650	\$42,967,520	\$2,558,066,000
	5.4	5.1	4.0	26,998,690	11,236,460	38,235,150	2,204,482,000
	4.8	4.6	3.9	19,335,060	20,418,340	39,753,400	2,098,707,000
	4.7	4.9	4.1	18,915,440	5,665,690	24,581,130	2,015,000,000
	4.9	4.7	4.5	17,609,290	5,533,580	23,142,870	1,902,000,000
	4.8	4.6	4.8	16,413,700	25,270,230	41,683,930	1,789,000,000
	4.8	4.7	5.4	14,638,890	31,219,900	45,858,790	1,722,000,000
	6.6	7.2	6.5	13,671,650	7,781,650	21,453,300	1,706,000,000
	6.2	6.6	7.6	13,890,150	3,258,000	17,148,150	1,629,000,000
	8.3	8.6	8.9	14,281,950	6,716,950	20,998,900	1,629,000,000

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

Function/Program	2020	2019	2018	2017
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
County Offices	102	95	94	93
Certificate of Title	0	0	13	13
Real Estate Assessment	9	9	8	7
Judicial				
County Offices	129	150	151	147
Public Safety				
County Offices	221	217	198	210
Hazmat Operations	5	4	5	5
Public Works				
County Offices	3	3	3	3
Motor Vehicle and Gas Tax	64	61	63	64
Health				
Mental Health and Recovery Board	6	6	6	5
Developmental Disabilities	84	91	100	132
Dog and Kennel	6	6	6	6
Women, Infants and Children	0	0	21	21
Human Services				
County Offices	12	12	10	10
Public Assistance	190	206	192	198
Central Purchasing	9	9	9	11
Health Benefits	1	1	1	1
Workers Compensation Retro Rating Plan	1	1	1	1
<b><i>Business-Type Activities</i></b>				
Solid Waste	17	17	18	19
Portage County Sewer	30	33	32	27
Portage County Water	18	17	15	13
Streetsboro Sewer	15	16	16	15
Totals	<u>922</u>	<u>954</u>	<u>962</u>	<u>1,001</u>

Source: Portage County Auditor

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

2016	2015	2014	2013	2012	2011
95	96	105	121	102	92
8	9	8	7	7	7
7	8	8	8	8	8
137	138	123	125	127	126
222	214	200	194	193	158
5	4	3	2	3	3
3	3	3	2	3	3
62	60	62	63	61	56
4	5	6	5	5	6
161	198	219	218	222	219
6	6	6	6	6	5
21	20	19	19	18	16
10	10	11	11	11	7
195	183	178	178	163	152
13	11	12	17	16	12
1	1	1	2	2	2
2	1	1	2	2	1
21	28	30	29	31	30
25	21	26	23	23	19
13	14	10	10	8	8
15	14	14	14	13	13
<u>1,026</u>	<u>1,044</u>	<u>1,045</u>	<u>1,056</u>	<u>1,024</u>	<u>943</u>

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

Function/Program	2020	2019	2018	2017
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	108,884	104,052	109,364	107,872
Voter Turnout in November	83,475	25,357	61,919	35,396
Percentage of Voter Turnout	76.66%	24.37%	56.62%	32.81%
Recorder				
Deeds Issued	4,950	5,039	4,799	4,810
Mortgages Issued	6,956	5,465	5,250	5,725
Judicial				
Kent and Ravenna Municipal Courts				
Cases Filed	22,868	31,966	33,533	31,412
Cases Disposed	27,156	36,309	37,580	36,085
DUI Misdemeanors Filed	908	1,176	1,236	1,253
Domestic Violence Misdemeanors Filed	369	346	342	340
Common Pleas Courts Cases				
Civil	784	1,034	1,045	1,096
Criminal	1,073	1,333	1,303	1,142
Domestic	862	934	882	911
Felony Indictments	1,021	1,293	1,238	1,199
Health				
Dog and Kennel				
Dogs Licensed	26,435	29,798	29,594	29,594
Number of Penalties Assessed	1,650	3,944	6,039	6,039
Kennels	73	74	88	88
Number of Kennel Penalties Assessed	0	2	7	7
<b>Business-Type Activities</b>				
Portage County Sewer				
Number of Customers	9,397	9,277	9,215	9,102
Number of Units	12,161	12,047	11,942	11,754
Portage County Water				
Number of Customers	3,792	3,724	3,649	3,547
Streetsboro Sewer				
Number of Customers	4,983	4,872	4,754	4,702
Number of Units	6,580	6,469	6,356	6,300

Source: Portage County Auditor

2016	2015	2014	2013	2012	2011
107,195	99,434	104,943	108,594	108,154	103,230
77,602	44,518	42,314	31,662	76,776	50,548
72.39%	44.80%	40.30%	29.16%	70.99%	48.97%
4,478	4,413	4,280	4,360	4,192	3,516
5,489	5,130	4,770	6,142	6,058	4,923
33,315	35,481	33,040	33,044	33,822	33,354
37,695	39,458	37,101	37,761	37,514	37,505
1,459	1,467	1,377	1,318	1,332	1,237
335	362	378	430	398	384
1,123	1,038	1,048	1,243	1,514	1,644
1,042	972	881	914	894	829
973	937	905	873	976	1,048
989	904	966	915	893	827
29,682	29,311	29,031	28,953	28,363	27,463
4,861	3,293	3,837	5,683	5,358	4,627
89	91	217	246	255	277
7	5	7	19	9	11
9,024	8,954	8,944	8,891	8,852	8,731
11,594	11,481	11,456	11,407	11,377	11,269
3,459	3,303	1,229	1,189	1,169	1,151
4,695	4,665	4,612	4,561	4,534	4,491
6,297	6,407	6,349	6,286	6,251	6,204

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

	2020	2019	2018	2017
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
County Offices' Vehicles	18	21	20	19
Real Estate Assessment's Vehicles	2	2	2	2
Delinquent Real Estate Tax				
Assessment Collections' Vehicles	1	1	1	1
Judicial				
County Offices' Vehicles	3	4	7	7
Public Safety				
County Offices' Vehicles	49	53	60	55
Probation Services' Vehicles	2	2	2	2
Hazmat Operations' Vehicles	9	10	13	12
Public Works				
County Engineer's Vehicles	63	63	57	57
Health				
Mental Retardation and				
Developmental Disabilities' Vehicles	16	20	22	33
Dog and Kennel Vehicles	4	5	4	5
Human Services				
County Offices' Vehicles	3	3	3	3
Public Assistance's Vehicles	9	9	9	8
Central Purchasing's Vehicles	0	0	1	1
<b><i>Business-Type Activities</i></b>				
Sanitary Engineer's Vehicles	56	56	55	51
Solid Waste's Vehicles	18	22	22	20

Source: Portage County Auditor

2016	2015	2014	2013	2012	2011
20	22	23	20	19	19
2	2	2	1	1	1
1	1	1	1	1	1
7	7	8	6	8	8
61	50	58	53	61	48
2	2	2	2	2	2
11	11	11	11	11	11
60	60	61	62	61	60
34	44	48	54	50	59
3	4	4	4	4	3
3	3	3	3	3	2
7	7	7	7	8	8
1	1	5	5	5	5
47	46	45	43	38	41
27	30	30	30	25	23

**Portage County, Ohio**

*Miscellaneous Statistics*

*December 31, 2020*

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***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***

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

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

- WNIR-FM National Public Radio 100.1 FM

- WJMP-AM National Public Radio 1400 AM

3 Television Stations - 45/49 WNEO-WEAO

- 29/35 WAOH-WAX

- 67 WOACTV

Sources: Portage County Auditors Office

# OHIO AUDITOR OF STATE KEITH FABER



## PORTAGE COUNTY

### AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 10/5/2021

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

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[www.ohioauditor.gov](http://www.ohioauditor.gov)