

# **County of Summit, Ohio**

*Reports Issued Pursuant to  
OMB Circular A-133*

*Year Ended December 31, 2008*





Mary Taylor, CPA  
Auditor of State

County Council  
Summit County  
175 South Main Street  
Akron, Ohio 44308

We have reviewed the *Independent Auditor's Report* of Summit County, prepared by Rea & Associates, Inc., for the audit period January 1, 2008 through December 31, 2008. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

*Mary Taylor*

Mary Taylor, CPA  
Auditor of State

July 13, 2009

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**COUNTY OF SUMMIT, OHIO**

**DECEMBER 31, 2008**

*Table of Contents*

*Page*

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards .....	1-2
Independent Auditor’s Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133 .....	3-4
Schedule of Expenditures of Federal Awards .....	5-10
Notes to the Schedule of Expenditures of Federal Awards .....	11-12
Schedule of Findings and Questioned Costs .....	13



**Rea & Associates, Inc.**  
ACCOUNTANTS AND BUSINESS CONSULTANTS

122 4th St. NW | PO Box 1020  
New Philadelphia, OH 44663-5120

June 29, 2009

Summit County Council  
Summit County, OH 44308

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Summit (the "County") as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 29, 2009 which identified the Children's Services Board, a major fund of the governmental activities as being audited by other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected in the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

County of Summit  
Independent Auditor's Report on Internal Control over Financial  
Reporting and on Compliance and other Matters Based on an Audit  
of Financial Statements Performed in Accordance with  
Government Auditing Standards  
June 29, 2009  
Page 2

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we noted certain matters that we have reported to management of the County in a separate letter dated June 29, 2009.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 29, 2009.

This report is intended solely for the information and use of the audit committee, management, federal awarding agencies, pass-through entities, and County Council and is not intended to be and should not be used by anyone other than those specified parties.

*Hea & Associates, Inc.*



## Rea & Associates, Inc.

ACCOUNTANTS AND BUSINESS CONSULTANTS

122 4th St. NW | PO Box 1020  
New Philadelphia, OH 44663-5120

June 29, 2009

Summit County Council  
Summit County, OH 44308

### INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

#### Compliance

We have audited the compliance of the County of Summit (the "County") with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2008. The County's major federal programs are identified in the summary of auditor's results section of the accompanying *schedule of findings and questioned costs*. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County of Summit complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.

#### Internal Control over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance but, not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.



A *control deficiency* in an entity's internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by an entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above.

#### Schedule of Expenditures of Federal Awards

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 the County of Summit, Ohio as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 29, 2009, which identified the Children's Services Board, a major fund of the governmental activities as being audited by other auditors. Our audit was performed for the purpose of forming opinions on the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, federal awarding agencies, pass-through entities, and County Council and is not intended to be and should not be used by anyone other than those specified parties.

*Hea & Associates, Inc.*

COUNTY OF SUMMIT, OHIO  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2008

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
Community Development Block Grant (Direct)			
Entitlement Grant	14.218	B-07-UC-39-0006	\$ 924,841
		B-08-UC-39-0006	69,985
Total Community Development Block Grant			994,826
HOME Investment Partnerships Program (Direct)			
Entitlement Grant	14.239	M-00-UC-39-0217	18,250
		M-03-UC-39-0217	226,198
		M-04-UC-39-0217	55,739
		M-05-UC-39-0217	40,000
		M-06-UC-39-0217	138,500
		M-07-UC-39-0217	30,283
		M-08-UC-39-0217	25,984
Total HOME Investment Partnerships Program			534,954
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>1,529,780</b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
Office of Justice (Direct)			
Comprehensive Approaches To Sex Offender Management			
Discretionary Grant	16.203	2004-WP-BX-0003	129,903
Grants to Encourage Arrest Policies and Enforcement of Protection Orders			
	16.590	2005-WE-AX-0049	368,834
Criminal Alien Assistance Program			
	16.606	2004-AP-BX-0086	10,640
		2006-AP-BX-0520	13,712
		2007-AP-BX-0520	8,120
		2008-AP-BX-0520	5,534
Total Criminal Alien Assistance Program			38,006
Gang Resistance Education and Training (GREAT)			
	16.737	2007-JV-FX-0217	126,470
(Passed through Ohio Attorney General's Office)			
Crime Victim Assistance - Prosecutor's Office - Adult			
	16.575	2007VAGENE072T	50,867
		2008VAGENE072T	17,124
Crime Victim Assistance - Guardian Ad Litem Program			
	16.575	2008VACHAE509	26,744
		2009VACHAE509	6,981
Total Crime Victim Assistance			101,716
(Passed through Ohio Office of Criminal Justice Services)			
Violence Against Women - Prosecutor's Office			
	16.588	2007-WF-VA2-8505	28,799
Community Prosecution and Project Safe Neighborhoods			
PSN - NE Ohio Violent Fugitive Task Force	16.609	2006-PS-PSN-305	67,428
Edward Byrne Memorial Justice Assistance Grant			
Victims Advocacy - Prosecutor's Office	16.738	2007-JG-D01-6461	39,149
Summit County Drug Unit		2007-JG-A01-6401	148,781
Summit County Reentry Court Program		2007-JG-D01-6576	83,000
Total Edward Byrne Memorial Justice Assistance Grant			270,930
(Passed through Ohio Department of Youth Services)			
JABG - Juvenile Intensive Probation Supervision			
	16.523	2007-JB-013-A014	34,956
(Passed through City of Akron)			
Public Safety Partnership and Community Policing Grants			
Methamphetamine Initiative	16.710	2007-CK-WX-0291	76,069

COUNTY OF SUMMIT, OHIO  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2008

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
(Passed through City of Akron) Edward Byrne Memorial Discretionary Grant Akron/Summit County Gang Initiative	16.580	2007-DD-BX-0680	\$ 163,659
TOTAL U.S. DEPARTMENT OF JUSTICE			1,406,770
<b><u>U.S. DEPARTMENT OF LABOR</u></b>			
(Passed through Ohio Department of Jobs and Family Services)			
Workforce Investment Act Workforce Services Program	17.207	SYF2008	6,319
(Passed through Ohio Department of Jobs and Family Services)			
Workforce Investment Act - WIA Cluster			
Adult Program	17.258	SFY2008	982,568
Administration			149,702
Adult Program		SFY2009	1,062,558
Administration			125,280
Youth Program	17.259	SFY2008	2,522,859
Administration			168,235
Youth Program		SFY2009	983,952
Administration			66,471
Department of Youth Services Jobs Program	17.259	8AS900	25,226
		8AS901	31,323
Dislocated Workers	17.260	SFY2008	522,280
Administration			80,714
Dislocated Workers		SFY2009	443,392
Administration			73,762
Veteran's Short-term Training	17.260	SFY2008	3,755
Administration			2,088
Veteran's Short-term Training	17.260	SFY2009	14,999
Administration			1,653
Total Workforce Investment Act - ODJFS			7,260,817
Total WIA - Cluster			7,267,136
Disability Program Navigator	17.266	SFY2008	12,784
TOTAL U.S. DEPARTMENT OF LABOR			7,279,920
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
(Passed through Ohio Department of Transportation)			
Highway Planning and Construction	20.205		
South Main Street Project Phase IV		PID-24504/DOT1-E032000467	952,238
Kendall Park/Truxell Road		PID-80656	1,250
Waterloo Road		PID-22078/FAN-E033255	333,705
Akron-Cleveland Road		PID-76269/FAN-E041(259)	15,475
Canton Road (Engineering)		PID-82594/FAN-E070(673)	169,406
Hametown Road Improvement (Engineering)		PID -14992/TE21-G020000354	89,231
Triplet BLVD (Engineering)		PID-20745/TE21E033(231)	34,997
Wye Road Bridge (Engineering)		PID-18513/TE21E032000506	51,801
Tuscarawas Bridge SIB		PID-77511/SB0405	12,524
CEAO S Main Phase 4		PID-24504-DOT1E032-000467	825
Total Highway Planning and Construction			1,661,452

COUNTY OF SUMMIT, OHIO  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2008

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
(Passed through Ohio Department of Public Safety)			
State and Community Highway Safety	20.600		
High Visibility Enforcement Overtime		HVEO-2008-77-00-00-00245-00	\$ 11,881
High Visibility Enforcement Overtime		HVEO-2009-77-00-00-00542-00	2,900
Law Enforcement Liaison		GG-2008-77-00-00-00201-00	61,813
Law Enforcement Liaison		GG-2009-77-00-00-00195-00	21,209
Total State and Community Highway Safety			97,803
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601		
High Visibility Enforcement Overtime		HVEO-2008-77-00-00-00245-00	11,881
		HVEO-2009-77-00-00-00542-00	2,900
OVI Task Force		OVITF-2008-77-00-00-00550-00	72,589
		OVITF-2009-77-00-00-00444-00	6,521
Total Alcohol Impaired Driving Countermeasures Incentive Grants I			93,891
Minimum Penalties for Repeat Offenders for Driving While Intoxicated OVI Task Force	20.608		
		OVITF-2008-77-00-00-00550-00	23,222
State Traffic Safety Information System Improvement Grants Location Based Response System	20.610		
		GG-2008-77-00-00-00586-00	39,920
<b>TOTAL U.S.DEPARTMENT OF TRANSPORTATION</b>			<b>1,916,288</b>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
(Passed through Ohio Department of Education)			
Nutrition Cluster			
School Breakfast - Juvenile Court	10.553	SFY 07-08	18,642
		SFY 08-09	20,832
Total School Breakfast			39,474
National School Lunch Program MR/DD National School Lunch Program - Juvenile Court	10.555	066258-LLP4-2008	2,362
		SFY 07-08	28,453
		SFY 08-09	31,668
Total National School Lunch Program			62,483
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>101,957</b>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
(Passed through the Ohio Department of Education)			
Special Education Cluster:			
Special Education, Part B-IDEA	84.027	066258-6BSF-2008P	45,142
Early Childhood Special Education IDEA	84.173	066258-PGS1-2008P	8,450
		066258-PGS1-2009P	2,413
Total Early Childhood Special Education IDEA			10,863
Total Special Education Cluster			56,005
Title V Innovative Education Program	84.298	066258-C2S1-2008	197
		066258-C2S1-2009	7
Total Title VI Innovation Education Program			204
(Passed Through Ohio Department of Alcohol & Drug Addiction Services)			
Safe and Drug-Free Schools and Communities-State Grants	84.186		
Asian Services in Action International Community Empowerment Project	84.186A	FY2008	31,662
		FY2009	16,175
Total Safe and Drug-Free Schools and Communitites-State Grants			47,837

COUNTY OF SUMMIT, OHIO  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2008

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
(Passed Through Summit County Health District)			
Special Education - Grants for Infants and Families	84.181		
Help Me Grow Part C		07710011HG0108	\$ 3,500
Total Special Education - Grants for Infants and Families		07710011HG0209	500
			<u>4,000</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>108,046</u>
<b><u>U.S. DEPARTMENT OF ENERGY</u></b>			
(Passed Through Ohio Department of Development)			
Weatherization Assistance for Low Income Persons	81.042	FY07-08 DOE	98,553
		FY08-09 DOE	250,724
Total Weatherization Assistance for Low Income Persons			<u>349,277</u>
TOTAL U.S. DEPARTMENT OF ENERGY			<u>349,277</u>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
(Passed through Ohio Department of Mental Retardation & Developmental Disabilities)			
Social Services Block Grant - Title XX	93.667	SFY 2008	218,135
		SFY 2009	219,347
Total Social Services Block Grant			<u>437,482</u>
Center for Medicare and Medicaid Services - Title XXI			
State Children's Insurance Program (SCHIP)	93.767	FY2008	3,352
Medical Assistance Program	93.778		
Medicaid Title XIX - Community Alternative Funding System			
Target Case Management (TCM)		CY08 77000181	1,070,952
L1 Waiver		CY08 77000181	2,025,460
I/O Waiver		CY08 77000181	5,005,172
Waiver Administration		77000181	312,692
Total Medicaid Title XIX			<u>8,414,276</u>
(Passed through Ohio Department of Mental Health)			
Projects for Assistance in Transition from Homelessness (PATH)	93.150		
PATH - Homelessness		FY2008	72,870
		FY2009	68,909
Total Projects for Assistance in Transition from Homelessness			<u>141,779</u>
Promoting Safe and Stable Families	93.556		
Fast\$		FY2008	62,690
		FY2009	50,243
Total Promoting Safe and Stable Families			<u>112,933</u>
Community Based Child Abuse Prevention Grant	93.590		
Early Childhood Initiative		FY2008	30,403
Social Services Block Grant - Title XX	93.667		
		FY2008	296,269
		FY2009	54,724
Total Social Services Block Grant			<u>350,993</u>
Medical Assistance Program	93.778		
PASARR		FY2008	8,247
		FY2009	2,671
Medicaid - ODMH		2008-2009	14,397,868
Total Medical Assistance Program			<u>14,408,786</u>

COUNTY OF SUMMIT, OHIO  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2008

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
Block Grants for Community Mental Health Services	93.958		
Block Grant Base 2008		FY2008	\$ 139,920
Block Grant Base 2009		FY2009	86,254
CCOE Jail Diversion		CCOEBG-08-424	163,157
		CCOEBG-09-424	38,468
Total Block Grants for Community Mental Health Services			<u>427,799</u>
(Passed Through Ohio Department of Alcohol & Drug Addiction Services)			
Medical Assistance Program	93.778		
Title XIX Medicaid - ODADAS		2008-2009	2,140,414
Substance Abuse and Mental Health Services			
STAR-SI	93.243	FY2009	5,214
Access to Recovery	93.275		
		FY2008	15,000
		FY2009	8,001
Total Access to Recovery			<u>23,001</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959		
Federal Block Grant - Per Capita (Treatment)		FY2008	872,398
Federal Block Grant - Per Capita (Treatment)		FY2009	718,862
UMADAOP		77-6838-00-UMDOP-P-08-9172	84,745
UMADAOP		77-6838-00-UMDOP-P-09-9172	84,746
Women's Set Aside:			
Community Health Center - Intensive Outpatient		77-03232-00-WOMEN-T-08-9019	389,367
Community Health Center - Intensive Outpatient		77-03232-00-WOMEN-T-09-9019	303,850
Community Health Center - Community Pride		77-01508-00-WOMEN-T-08-0004	110,933
Community Health Center - Community Pride		77-01508-00-WOMEN-T-09-0004	110,932
Interval Brotherhood Homes		77-01505-00-WOMEN-T-08-9021	49,497
Interval Brotherhood Homes		77-01505-00-WOMEN-T-09-9021	49,497
Mature Services		77-01059-00-WOMEN-T-08-8999	34,433
Mature Services		77-01059-00-WOMEN-T-09-8999	34,433
Community Partnership - Combating Underage Drinking		77-02953-01-CPREV-P-08-9943	20,000
Community Partnership - Combating Underage Drinking		77-02953-01-CPREV-P-09-9943	20,000
Drug Free Teen Leadership		FY2009	19,250
Federal Block Grant - Per Capita (Prevention)		FY2008	340,039
Federal Block Grant - Per Capita (Prevention)		FY2009	330,167
Drug Court Block Grant		77-6779-DCRT-08-0076	18,817
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>3,591,966</u>
(Passed through Ohio Department of Development)			
Low Income Home Energy Assistance	93.568		
		FY07-08 HHS	164,467
		FY08-09 HHS	475,083
Total Low Income Home Energy Assistance			<u>639,550</u>
(Passed through Ohio Department of Health)			
Centers for Disease Control and Prevention - Investigation & Tech. Assistance	93.283		
Public Health Infrastructure 2008 M392		077-1-002-2-PI-0108	82,543
Public Health Infrastructure 8/08 to 8/09		077-1-002-2-PI-0209	82,543
			<u>165,086</u>
(Passed through Summit County Department Job and Family Services)			
Social Services Block Grant - Title XX ( Child Advocacy Team)	93.667		
		SFY 2008	296,723
		SFY 2009	279,661
Total Social Services Block Grant - Title XX ( Child Advocacy Team)			<u>576,384</u>

COUNTY OF SUMMIT, OHIO  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2008

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
Temporary Assistance for Needy Families	93.558		
Family Strengthening Program		SFY 2008	\$ 153,605
Family Strengthening Program		SFY 2009	170,556
			<u>324,161</u>
Temporary Assistance for Needy Families	93.558		
Youth Employment for Success Program		SFY 2008	130,264
		SFY 2009	117,151
Total Youth Employment for Success Program			<u>247,415</u>
(Passed Through Summit County Health District)			
Temporary Assistance for Needy Families	93.558		
Help Me Grow part C		07710011HG0209	3,000
Total Social Services Block Grant - Title XX	93.667		1,364,859
Total Medical Assistance Program	93.778		24,963,476
Total Temporary Assistance for Needy Families	93.558		<u>574,576</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>32,043,994</u>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
(Passed through Ohio Department of Public Safety)			
Emergency Management Performance Grants	97.042		
Emergency Management Performance Grants FY07 Supplemental E115		2007-EM-E7-0085	32,432
Emergency Management Performance Grants FY08 Supplemental E122		2008-EM-E8-0002	101,147
Total Emergency Management Performance Grants			<u>133,579</u>
Metropolitan Medical Response System FY 2007 E105	97.071	2007-GE-T7-0030	67,829
State Homeland Security Program (SHSP) 2007 E102	97.067	2005-GE-T5-0001	40,452
State Homeland Security Program (SHSP-Regional) 2006 M467		2006-GE-T6-0051	592
State Homeland Security Program (SHSP) 2007 E102		2007-GE-T7-0030	25,147
Total State Homeland Security Program			<u>66,191</u>
Law Enforcement Terrorism Prevention Program (LETPP) FY2007	97.074	2007-GE-T7-0030	13,919
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>281,518</u>
<b><u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u></b>			
(Passed through Ohio Department of Youth Services)			
AmeriCorps: Youth Training and Employment Program	94.006	JWC-016-07	5,519
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>5,519</u>
<b><u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u></b>			
(Passed through Ohio Environmental Protection Agency)			
Nonpoint Source Implementation	66.460		
Middle Cuyahoga River Water Quality Implementation Project Phase II		C997550005-0	37,318
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY			<u>37,318</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><b>\$ 45,060,387</b></u>

SEE ACCOMPANYING NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**COUNTY OF SUMMIT, OHIO**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2008**

**NOTE 1: SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County of Summit and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of State and Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

The Schedule of Expenditures of Federal Awards excludes all federal expenditures incurred by the County related to monies they expend on Temporary Assistance for Needy Families (TANF) programs. A separate OMB Circular A-133 audit is performed.

**NOTE 2: MEDICAL ASSISTANCE PROGRAM**

The amount received from Medicaid in 2008 represents only a portion of the total amount billed by the County. The federal expenditures amount reported represents the actual receipts at the Federal Financial Participation reimbursement rate.

**NOTE 3: FIFO METHOD**

Federal funds are commingled with non-Federal funds for the Title XX Medicare Grant CFDA No. 93.667. A first-in first-out (FIFO) method was used to arrive at grant expenditures for the federal program.



**COUNTY OF SUMMIT, OHIO**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
DECEMBER 31, 2008**

NOTE 4: SUBRECIPIENTS:

Of the federal expenditures presented in the Schedule, the County provided federal awards to subrecipients as follows:

<b><u>Program Title</u></b>	<b><u>CFDA Number</u></b>	<b><u>Amount Provided to Subrecipient</u></b>
Community Development Block Grant - Entitlement	14.218	248,498
Domestic Violence/Safe Program	16.59	68,084
Grants to Encourage Arrest Policies & Enforcement of Protection Orders	16.590	-
Project Safe Neighborhoods	16.609	-
Edward Byrne Justice Assistance Grant	16.738	75,453
Workforce Investment Act - Adult Program	17.258	443,728
Workforce Investment Act - Youth Program	17.259	1,742,686
Workforce Investment Act - Dislocated Workers	17.260	412,126
Safe and Drug Free Schools and Community - State Grants	84.186A	47,837
Projects for Assistance in Transition from Homelessness (PATH)	93.150	141,779
Substance Abuse and Mental Health Services (STAR-SI)	93.243	5,093
Substance Abuse and Mental Health Services (Choice for Recovery)	93.275	15,000
Promoting Safe and Stable Families (FAST)	93.556	112,933
Social Services Block Grant	93.667	350,993
Medical Assistance Program	93.778	13,589,135
Block Grants for Community Mental Health Services	93.958	389,143
Block Grants for Prevention and Treatment of Substance Abuse	93.959	3,591,966
Community Based Child Abuse Prevention Grant	96.590	30,403
State Homeland Security Program	97.073	22,140
Construction Paid by State to Vendors	20.205	1,365,405
Total Amount Provided to Subrecipients		<u>22,652,402</u>

**COUNTY OF SUMMIT, OHIO**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2008**

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

A-133 Ref.  
.505(d)

(d) (1) (i)	Type of Financial Statement Opinion	Unqualified
(d) (1) (ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d) (1) (ii)	Were there any other internal control deficiencies reported at the financial statement level (GAGAS)?	No
(d) (1) (iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d) (1) (iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d) (1) (iv)	Were there any internal control deficiencies reported for major programs which were not considered to be material?	No
(d) (1) (v)	Type of Major Programs' Compliance Opinion	Unqualified
(d) (1) (vi)	Are there any reportable findings under Section 510(a) of Circular A-133?	No
(d) (1) (vii)	Major Programs (list): Highway Planning and Construction Workforce Investments Act Cluster  Social Services Block Grant Substance Abuse Block Grant	CFDA # 20.205 17.258 17.259 17.260 93.667 93.959
(d) (1) (viii)	Dollar Threshold: Type A/B Programs	Type A: >\$1,352,150 Type B: All others
(d) (1) (ix)	Low Risk Auditee?	Yes

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

**NONE**

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

**NONE**

**4. SCHEDULE OF PRIOR AUDIT FINDINGS**

**NONE**

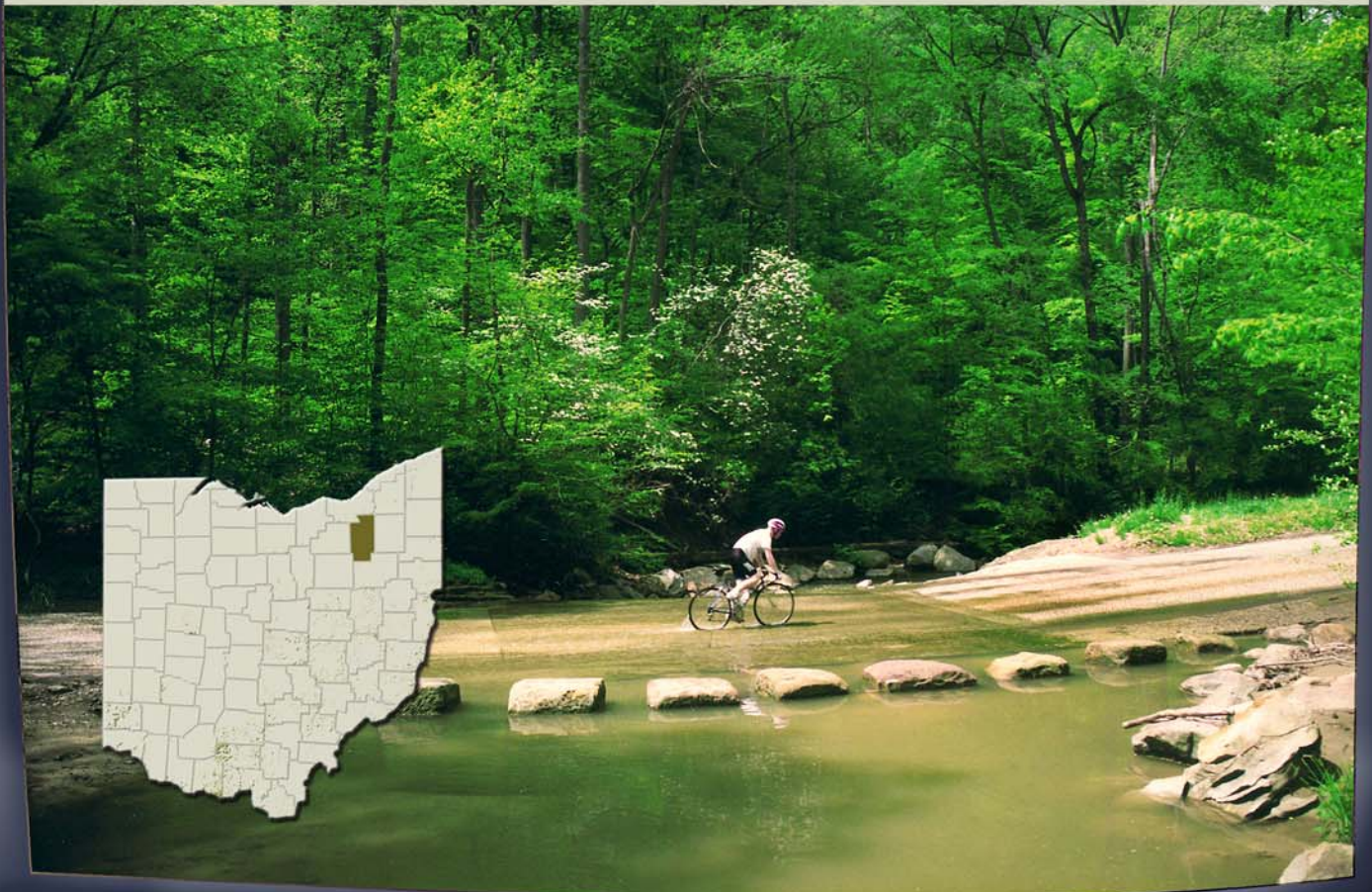
# CAFR

**County of Summit, Ohio**

**Fiscal Officer  
John A. Donofrio**



**Comprehensive Annual Financial Report  
For the Fiscal Year Ended December 31, 2008**



COUNTY OF SUMMIT,  
OHIO

**COMPREHENSIVE  
ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2008**

**JOHN A. DONOFRIO**  
COUNTY OF SUMMIT FISCAL OFFICER

Prepared by the County of Summit Fiscal Office

Chief Deputy Fiscal Officer of Finance  
**Dan Hawke**

Deputy Fiscal Officer of Finance  
**Dennis M. Menendez**

Manager of Financial Reporting  
**Allen R. Beck**

Financial Reporting  
**Andrew Baumann, CPA**  
**Steven D. Nestor, CPA**

# County of Summit, Ohio

Fiscal Officer  
John A. Donofrio



# CAFR

## 2008

### INTRODUCTORY SECTION



COUNTY OF SUMMIT, OHIO  
ELECTED OFFICIALS  
DECEMBER 31, 2008

COUNTY COUNCIL

Nick Kostandaras, President	Jon Poda
Tim Crawford, Vice President	Paula Prentice
Frank Comunale	John Schmidt
Daniel A. Congrove	Ilene Shapiro
Pete Crossland	Cazzell M. Smith, Jr.
Louise Heydorn	

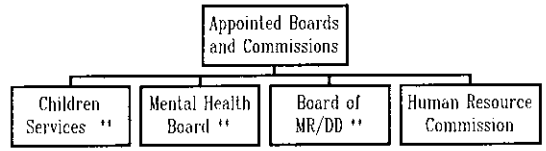
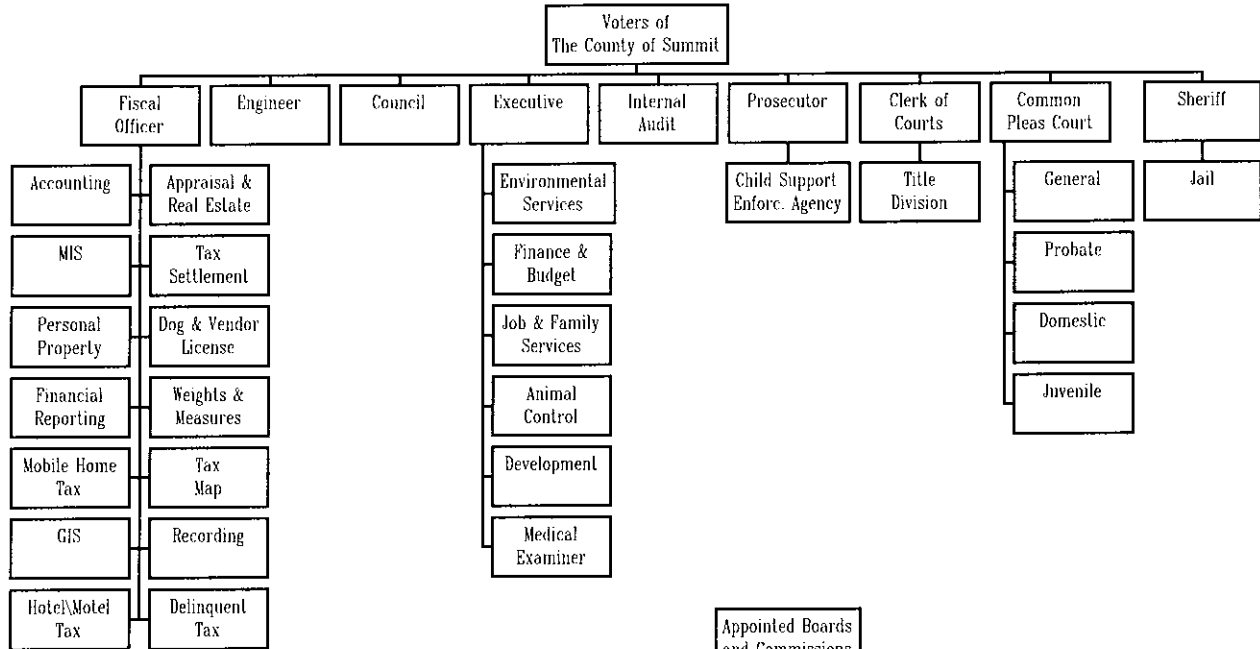
COUNTY OFFICIALS

Daniel Horrigan	CLERK OF COURTS
Greg Bachman	ENGINEER
Russel M. Pry	EXECUTIVE
John A. Donofrio	FISCAL OFFICER
Sherri Bevan Walsh	PROSECUTOR
Drew Alexander	SHERIFF

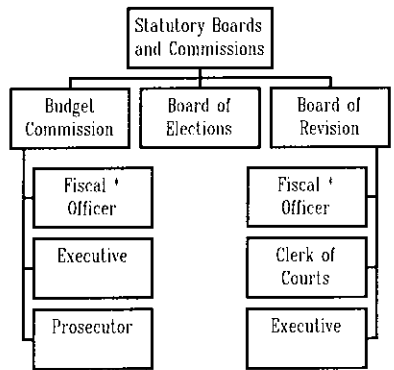
COMMON PLEAS COURT JUDGES

GENERAL DIVISION	DOMESTIC RELATIONS DIVISION
Patricia Cosgrove	Carol J. Dezso
Paul Gallagher	John P. Quinn
Judith Hunter	
Robert Gippen	PROBATE DIVISION
Mary Spicer	Willard Spicer
Elinore Marsh Stormer	
Thomas A. Teodosio	JUVENILE DIVISION
Brenda Unruh	Linda T. Teodosio

ORGANIZATION OF THE COUNTY OF SUMMIT, OHIO



- \*\* Appointed by County Executive with approval of County Council



- \* Secretary to Board or Commission

**COUNTY OF SUMMIT, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR FISCAL YEAR ENDED DECEMBER 31, 2008**

**TABLE OF CONTENTS**

**INTRODUCTORY SECTION**

	<u>Page</u>
Elected Officials	1
Organization of the County of Summit, Ohio	2
Table of Contents	3
Transmittal Letter	5
Certificate of Achievement for Excellence in Financial Reporting	9

**FINANCIAL SECTION**

Report of Independent Auditors	11
Management's Discussion and Analysis	13
 <b><u>BASIC FINANCIAL STATEMENTS</u></b>	
Government-wide Financial Statements:	
Statement of Net Assets	20
Statement of Activities	21
Fund Financial Statements:	
Balance Sheet - Governmental Funds	22
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	24
Statement of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual:	
General Fund	26
Job & Family Services Fund	27
Children Services Board Fund	28
Alcohol, Drug Addiction & Mental Health Fund	29
Board of Mental Retardation Fund	30
Statement of Net Assets - Proprietary Funds	31
Statement of Revenues, Expenses and Changes in Fund Net Assets - Proprietary Funds	32
Statement of Cash Flows - Proprietary Funds	33
Statement of Fiduciary Assets and Liabilities - Agency Funds	35
Notes To Financial Statements	36
 <b><u>COMBINING FINANCIAL STATEMENTS and INDIVIDUAL FUND SCHEDULES</u></b>	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - General Fund	
	58
Combining Statements - Nonmajor Governmental Funds:	
Fund Description	67
Combining Balance Sheet - Nonmajor Governmental Funds	68
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	69
Combining Balance Sheet - Nonmajor Special Revenue Funds	70
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds	72
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - Special Revenue Funds	
Major Funds:	
Job & Family Services Fund	74
Children Services Board Fund	76
Alcohol, Drug Addiction & Mental Health Fund	77
Board of Mental Retardation Fund	78
Nonmajor Funds:	
Motor Vehicle and Gas Tax Fund	79
Real Estate Assessment Fund	80
Delinquent Tax Assessment Collection Fund	81
Governmental Grants Fund	82
Dog & Kennel Fund - Other Special Revenue	83
Computer Acquisition Fund - Other Special Revenue	84
Enterprise Zone Fund - Other Special Revenue	85
Coroner's Lab Fund - Other Special Revenue	86
Courts Special Projects Fund - Other Special Revenue	87
Concealed Weapons Administration Fund - Other Special Revenue	89
Drainage Maintenance Fund - Other Special Revenue	90
Domestic Violence Trust Fund - Other Special Revenue	91
Legal Research Fund - Other Special Revenue	92
County Nursing Home Fund - Other Special Revenue	93
911 Wireless Service - Other Special Revenue	94
Veteran Services - Donations - Other Special Revenue	95
Child Support Enforcement Fund	96
Title Administration Fund	97
Emergency Management Agency Fund	98



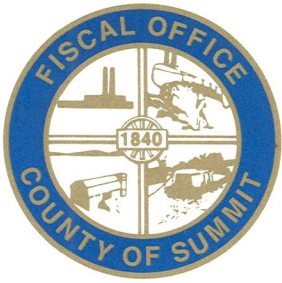
**COUNTY OF SUMMIT, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR FISCAL YEAR ENDED DECEMBER 31, 2008**

**TABLE OF CONTENTS  
 (Continued)**

	<u>Page</u>
Combining Statements - Nonmajor Governmental Funds (Continued):	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - Debt Service Fund	99
Combining Balance Sheet - Nonmajor Capital Projects Funds	100
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds	101
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - Capital Project Funds	
Nonmajor Funds:	
General Capital Improvements Fund	102
Other Capital Improvements Fund	103
Proprietary Fund Descriptions	104
Schedule of Revenues, Expenditures and Changes in Retained Earnings - Budget (Non-GAAP Basis) and Actual - Enterprise Funds	
Major Funds:	
Water Revenue Fund	105
Sewer Revenue Fund	106
Combining Statements - Internal Service Funds:	
Combining Statement of Net Assets	107
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets	108
Combining Statement of Cash Flows	109
Schedule of Revenues, Expenditures and Changes in Retained Earnings - Budget (Non-GAAP Basis) and Actual - Internal Service Funds	
Nonmajor Funds:	
Office Services Fund	110
Medical Self-Insurance Fund	111
Workers' Compensation Fund	112
Telephone Services Fund	113
Internal Audit Fund	114
Combining Statements - Fiduciary Funds:	
Fund Description	115
Combining Statement of Changes in Assets and Liabilities - Agency Funds	116

**STATISTICAL SECTION**

	<u>Table</u>	<u>Page</u>
Statistical Table Descriptions		119
Net Assets by Component - Last Seven Fiscal Years	1	120
Changes in Net Assets - Last Seven Fiscal Years	2	121
Program Revenues by Function/Program - Last Seven Fiscal Years	3	122
Fund Balances, Governmental Funds - Last Ten Fiscal Years	4	123
Changes in Funds Balances, Governmental Funds - Last Ten Fiscal Years	5	124
Assessed and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years	6	125
Property Tax Rates - Direct and Overlapping Governments - Last Ten Fiscal Years	7	126
Principal Taxpayers - Current and Nine Years Ago	8	128
Property Tax Levies and Collections Real and Public Utility - Last Ten Fiscal Years	9	129
Ratios of Outstanding Debt by Type - Last Ten Years	10	130
Ratios of Net General Bonded Debt Outstanding - Last Ten Fiscal Years	11	131
Computation of Direct and Overlapping Debt Attributable to Governmental Activities - As of December 31, 2006	12	132
Computation of Legal Debt Margin - Last Ten Fiscal Years	13	133
Pledged Revenue coverage - Last Ten Fiscal Years	14	134
Demographic and Economic Statistics - Last Ten Fiscal Years	15	135
Principal Employers - Current Year and Nine Years Ago	16	136
County Government Employees by Function/Activity - Last Seven Years	17	137
Operating Indicators by Function/Activity - Last Ten Years	18	138
Capital Assets Statistics by Function/Activity - Last Six Years	19	140
Acknowledgments		142



# JOHN A. DONOFRIO

## Fiscal Officer

### County of Summit

June 29, 2009

To the Honorable County of Summit Executive, Council Members,  
and Citizens of the County of Summit:

As Fiscal Officer of the County of Summit (County), I am pleased to present the Comprehensive Annual Financial Report (CAFR) of the County of Summit, Ohio for the year ended December 31, 2008. This CAFR was prepared in conformity with Generally Accepted Accounting Principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB).

Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including disclosures, lays with the management of the County, and in particular the Fiscal Office of the County. To provide a reasonable basis of making these representations, management of the County has established a comprehensive internal control framework that is designed to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements. To the best of my knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly and completely the financial position of the County and the results of its operations.

The County financial statements have been audited by Rea & Associates, Inc., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended December 31, 2008, are free of material misstatements. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors issued an unqualified opinion that the County financial statements for the fiscal year ended December 31, 2008, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the government's compliance and internal controls over financial reporting, and compliance with laws, regulations, contracts and reports requirements and internal control requirements of federal awards. These reports are available in the County's separately issued Single Audit Report.

GAAP require that management provide a narrative introduction, overview, an analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

#### Profile of the Government

The County of Summit, Ohio, formed in 1840, is located in northeastern Ohio, approximately 25 miles south of Cleveland, and covers an area of 416 square miles. As of the 2000 census, the County was the fifth most populous of the 88 counties in Ohio with a population of 542,899. The County seat is the City of Akron, which is the largest municipality in the County with a 2000 population of 217,074. In addition to the City of Akron, there are 21 other cities and villages and 9 townships located within the County.

The County is in the Akron Metropolitan Statistical Area (MSA) comprised of Summit and Portage Counties with a population of 695,986 according to the 2000 census. It is also in the Cleveland-Akron-Elyria Combined Statistical Area (CSA) with a population of 2,947,020 according to the 2000 census, making it the 14<sup>th</sup> most populous CSA of 123 in the country.

In 1979, the voters of the County adopted a Charter establishing the first charter form of county government in the State of Ohio (State). The Charter became effective January 1, 1981. It replaced the statutory form of county government. The Charter currently provides for a County Executive and an 11 member County Council, comprised of three members elected at large and eight members representing districts.

**AUDITOR DIVISION**  
175 S. Main Street  
Akron, Ohio 44308  
Phone: 330.643.2625  
Fax: 330.643.2622

**RECORDING DIVISION**  
175 S. Main Street  
Akron, Ohio 44308  
Phone: 330.643.2719

**SERVICE DIVISION**  
1030 E. Tallmadge Ave.  
Akron, Ohio 44310  
Phone: 330.630.7226  
Fax: 330.630.7240

**TREASURER DIVISION**  
175 S. Main Street  
Akron, Ohio 44308  
Phone: 330.643.2606  
Fax: 330.643.7760

In addition to the County Executive and the Council, there are five elected administrative officials of the County, each of whom has independent authority within the limits of the State statutes affecting the particular office. These officials, elected to four year terms, are the Fiscal Officer, Clerk of Courts, Engineer, Sheriff, and Prosecuting Attorney. Common Pleas Judges, including Domestic Relations, Juvenile and Probate Courts, are also elected on a county-wide basis and serve six-year terms.

The County has significant responsibilities in the areas of general government, human services and social services, civil and criminal justice systems, police protection, road and bridge maintenance, and other miscellaneous County services. The County's Department of Environmental Services operates a sewer system and a water system

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 39, "Determining Whether Certain Organizations Are Component Units - An Amendment of GASB Statement No.14," the County's financial statements include organizations, activities and functions for which the County is primarily accountable.

#### **Factors Affecting Financial Condition**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

#### **Local Economy**

Historically, the County's economy has been associated with the rubber industry. Although the rubber industry's contributions to the economy remain substantial, the focus of that industry in the region has changed from manufacturing to research and development and administration. The Goodyear Tire & Rubber Company is the largest manufacturing employer in the County with approximately 3,000 Akron area employees.

More recently, spawned from the rubber industry, Summit County has become a national leader in the field of plastics and polymers. A recent study ranked Ohio number one in plastics and polymers. It is also ranked number one in rubber and miscellaneous plastic products. The greater Akron region is home to the largest number of polymer companies in Ohio and the industry employs more than 31,000 people in the area. Custom molders, captive molders, resin processors, and equipment manufacturers all call Ohio home. More than half of the total U.S. plastic consumption occurs within 500 miles of Northeastern Ohio.

The combined resources of three major Universities, including The University of Akron, the only college in the world devoted to the study of polymers, and an international industrial consortium makes greater Akron one of the leading liquid crystal and polymer research and development centers in the world.

The Greater Akron Region is home to more than 600 metal working firms, often combining in a unique industrial resource network. They provide capabilities unmatched in the United States in areas ranging from steel manufacturing, metal finishing, heat treating, welding, complex machining, mold making and mold repairing using the best available technology, machinery building, rebuilding and design. More than 800 suppliers of critical elements of machine making such as steel, castings and forging, large capacity machining, molds, heat treating and plating services and commercial items including hydraulic assemblies and industrial controls are located in close proximity to Greater Akron, Ohio.

The County is the corporate headquarters for four corporations with annual sales or revenues of more than one billion dollars each. These are FirstEnergy Corp., The Goodyear Tire & Rubber Company, Jo-Ann Stores, Inc and A. Schulman, Inc.

Like most of the counties in Ohio and across the United States, the County has felt the affects of the economic recession. According to the Ohio Department of Job and Family Services, as of April 2009, the County's unemployment rate was 9.7 percent, up from 5.2 percent a year ago, which ranks the County 64<sup>th</sup> against the other 88 counties in Ohio. Ohio's unemployment rate, at 10.2 percent in April 2009, was up from 6.2 percent in April 2008. The national rate rose from 5.0 percent to 8.9 percent over the year. Total employment in Ohio was 224,000 lower than April 2008, while total unemployment was up 235,000.

In the Akron Metropolitan Statistical Area, nonagricultural wage and salary employment fell 11,300 between April 2008 and April 2009. Reductions in professional and business services and trade, transportation, and utilities lowered employment in service-providing industries 6,400. Smaller decreases occurred in leisure and hospitality, financial activities, information, and other services. Employment in educational and health services and government increases over the year. The goods-producing sector lost 4,900 jobs as losses were posted in manufacturing and mining, logging, and construction.

#### **Long-term Financial Planning**

Annually, Summit County Council adopts a six year Capital Improvement Program (CIP). This six year program invests in the County's facilities and infrastructure, providing space for critical county programs and encouraging the growth and development of the County.

County Officials continued to worked diligently with representatives from the Goodyear Tire and Rubber Company, the Industrial Reality Group, the City of Akron, and the State of Ohio to put together a comprehensive package of public and private improvements designed to not only retain Goodyear's World and North American Headquarters in Akron but also to re-make a portion of the east side of Akron as a destination location, designed to bring new jobs to Summit County along with additional shopping, entertainment, and tourism dollars. Summit County's participation in this project culminated with County Council's approval of the County's participation in a development agreement which outlines the County's investment of \$15 million to support the creation of public parking facilities for the project. General obligation debt will be used to finance construction.

Over the course of the year, County Officials worked with the State, Port Authority and the City of Akron to put together a comprehensive package of public and private improvements to construct a new technical center in Akron for the Bridgestone Firestone North American Tire Company. The new Technical Center will serve as the research and development headquarters for Bridgestone Firestone North American Tire Company for North and South America.

2008 also saw the County move forward with design plans and land purchases for several new and much needed county facilities, including a new Sheriff Administration Building, Animal Control facility, and Veteran Services facility, and expanded space for Adult Probation in the Stubbs Safety Center.

In 2008, contracts for construction management were awarded for the new Animal Control Building. Construction is scheduled to begin this year. General Obligation Debt will be issued to finance construction.

In an effort to address declining revenues, in April of 2009, Summit County Council approved the Voluntary Separation Plan (VSP). This plan offers a one time incentive payment to any employee who chooses to separate from the County by August 31, 2009. The incentive payment is equivalent to 30 percent of the first \$50,000 in annual salary and 5 percent of the salary above \$50,000. Participating officeholders must sign a memorandum of understanding agreeing to the terms before their employees may participate. The terms require any department supported by general fund revenues to give up 75 percent of the salary and benefit costs of separating employees from their budgets. The plan was designed to pay for itself in roughly six months and begin saving the county money by early 2010. 129 employees signed up for the VSP and County Officials estimate a savings of approximately \$5.6 million in the first year. In addition a hiring freeze was implemented and raises were suspended for nonunion workers for the current year.

In the years ahead, the County will continue to improve the delivery and cost effectiveness of County services by investing in new technologies and energy saving facility improvements. In addition, a plan to create opportunities for new development through the expansion of the County's sewer system into the southern portion of the County.

#### **Cash Management Policies and Practices**

Investments and deposits of County money are governed by the State's Uniform Depository Act (the "UDA"), which is applicable to all counties. The Fiscal Officer is responsible for making investments and deposits of County moneys. The UDA requires the Fiscal Officer to comply with continuing education requirements established by the State Treasurer. As the Fiscal Officer of the County of Summit, I have completed all of those requirements. Under the UDA, the County has created an Investment Advisory Board, composed of the County Executive, the President of Council and the Fiscal Officer. The Investment Advisory Board has adopted an investment policy and has filed a copy of that investment policy with the State Auditor, as required by the UDA. The Investment Advisory Board meets quarterly to review or revise its policies and to advise the Fiscal Officer on the investment of County moneys.

As more completely described in Note 2(F) of the Notes to Financial Statements, the County employs a consolidated cash pool to facilitate the investment of all County funds. Additional information concerning legal requirements of Ohio law and the level of custodial risk as required by GASB Statement No. 40, can be found in Note 6 of the Notes to Financial Statements.

#### **Risk Management**

The County Risk Manager monitors and directs the entire insurance program of County of Summit. The County maintains its property and liability coverage with various private insurance companies.

The County participates in the State of Ohio Retrospective Rated Workers' Compensation self insurance program. This program involves the payment of a minimum premium for administrative services and stop-loss coverage up front plus the actual claim costs for employees injured. The County maintains a self-insurance program for health care benefits for County employees and their dependents. The transactions relating to these self-insurance programs are accounted for in internal service funds. Additional information on these self-insurance programs can be found in Note 20 of the Notes to Financial Statements.

**Pension and Postemployment Benefits**

The County participates in statewide pension plans, which provide healthcare benefits for their retirees. These pension plans and benefits are discussed in Notes 11 and 12 in the Notes to Financial Statements.

**Awards and Acknowledgments**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2007. This was the twenty-second consecutive year the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

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

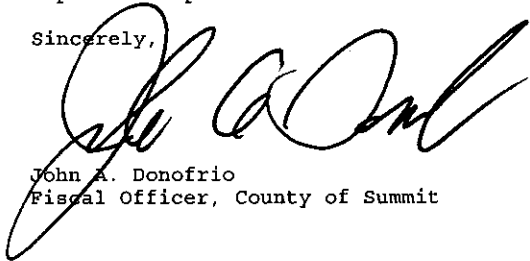
The Government Finance Officers Association (GFOA) presented an award of Distinguished Budget Presentation to the County for its annual budget for the year beginning January 1, 2008. This was the sixth consecutive year, eighth year that the County has received this prestigious award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. This award is valid for a period of one year only.

Preparing this report for publication would not have been possible without the cooperation of each elected official and a large number of County employees. I am grateful for their assistance and cooperation.

I would like to extend my sincere appreciation to the members of my staff in the Fiscal Office. I am grateful for their professionalism and dedication in producing this report. Sincere appreciation is also extended to the County's external auditors, Rea & Associates, Inc., for their guidance and constructive assistance.

Finally, I wish to thank the citizens of the County of Summit for this opportunity to continue to improve the professionalism of financial reporting for the County.

Sincerely,



John A. Donofrio  
Fiscal Officer, County of Summit

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Summit  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2007

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

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**Rea & Associates, Inc.**  
ACCOUNTANTS AND BUSINESS CONSULTANTS

122 4th St. NW | PO Box 1020  
New Philadelphia, OH 44663-5120

June 29, 2009

Summit County Council  
Summit County, Ohio 44308

**INDEPENDENT AUDITOR'S REPORT**

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 the County of Summit, Ohio (the County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial results of the Children's Services Board, a major fund of the governmental activities. Those financial results were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Children's Services Board, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, 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 of Summit, Ohio, as of December 31, 2008, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General, Job & Family Services, Children's Services Board, Alcohol, Drug Addiction & Mental Health, and Board of Mental Retardation Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.



In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2009, 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, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of the audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management's Discussion and Analysis on pages 13 through 19 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and other schedules, listed in the table of contents as supplementary information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The accompanying introductory and statistical sections, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

*Hea & Associates, Inc.*

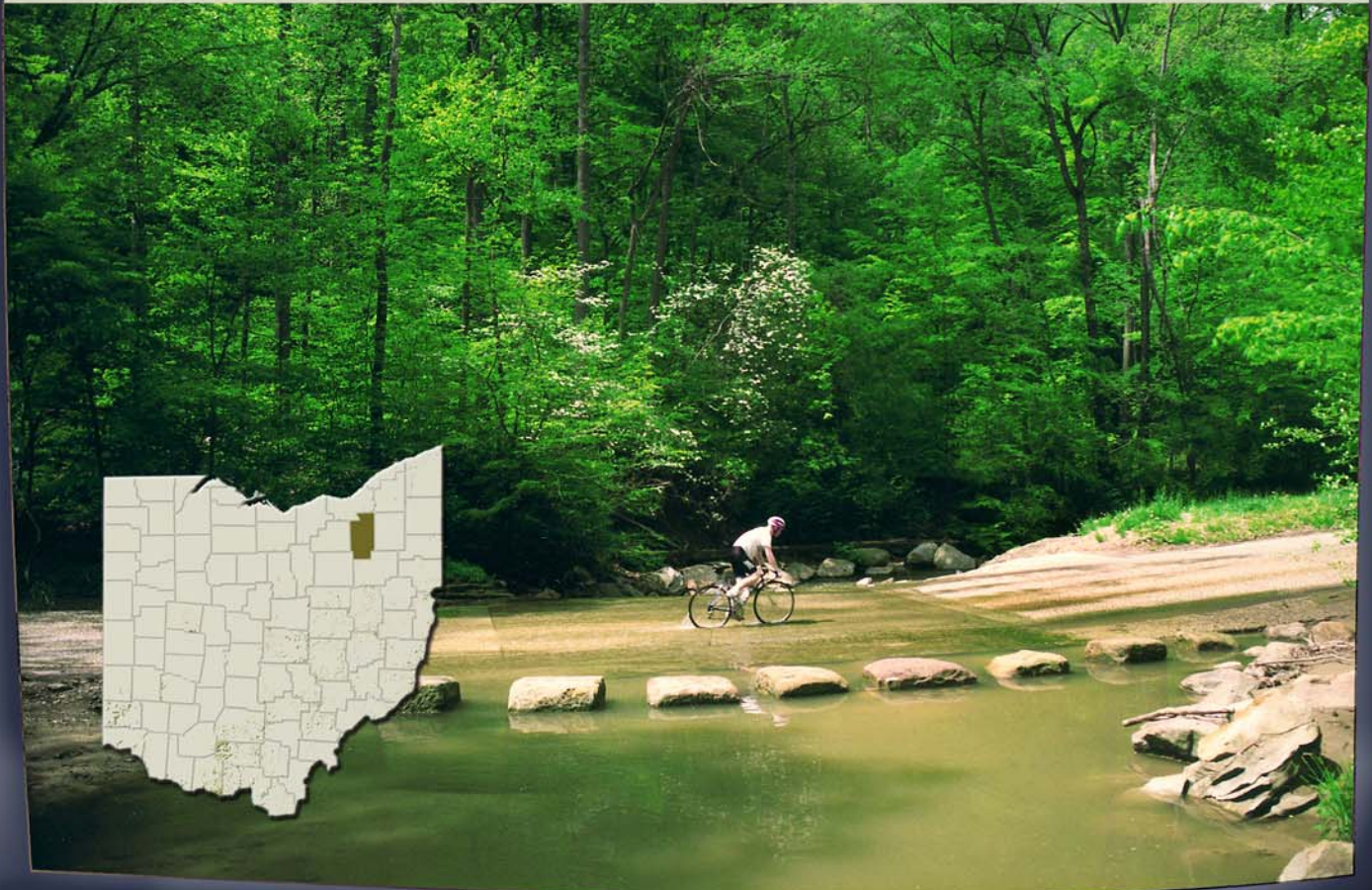
# CAFR

**County of Summit, Ohio**

**Fiscal Officer  
John A. Donofrio**



## **BASIC FINANCIAL STATEMENTS**



**COUNTY OF SUMMIT, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**  
**UNAUDITED**

*Management's Discussion and Analysis* (MD&A) provides the reader with a narrative overview and analysis of the County of Summit, Ohio's (the County) financial activities for the year ended December 31, 2008. The intent of this discussion and analysis is to look at the County's financial performance as a whole. The MD&A should be read in conjunction with the County's transmittal letter, notes to financial statements and financial statements to enhance their understanding of the County's financial performance.

**FINANCIAL HIGHLIGHTS**

Key financial highlights for 2008 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2008, by \$562.9 million (net assets). Of this amount, \$117.8 million may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets decreased \$6.1 million. Net assets related to governmental activities decreased \$6.6 million, which represents a decrease of 109 percent from 2007. Net assets related to business-type activities increased \$.5 million, which represents an increase of 9 percent from 2007, due to restatement.
- For governmental activities, general revenues accounted for \$203.5 million in revenues or 45 percent of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$248.3 million or 55 percent of total revenues of \$451.8 million.
- The County had \$458.4 million in expenses related to governmental activities; only \$248.3 million of these expenses were offset by program specific charges for services, operating and capital grants or contributions. General revenues (primarily taxes) of \$203.5 million were inadequate to provide for these programs by approximately \$6.6 million.
- Among major funds, the General Fund had \$120.2 million in revenues and \$123.6 million in expenditures. The General Fund's balance decreased to \$62.3 million, a decrease of \$10.5 million from 2007.
- At the end of the current fiscal year, unreserved undesignated fund balance for the General Fund was \$54.9 million or 44.4 percent of total General Fund expenditures.
- The County's total debt decreased \$6.5 million during the current year. The key factor for this decrease was scheduled debt payments of approximately \$12.6 million and early payments made in December 2008, due January 2009.

**USING THIS COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)**

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

The County's basic financial statements comprise three components: 1) county-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

The *Statement of Net Assets and Statement of Activities* provide information about the activities of the County as a whole and presents a long-term view of the County's finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell the reader 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. In the case of the County, the General Fund is the most significant fund.

**REPORTING THE COUNTY AS A WHOLE**

*Statement of Net Assets and the Statement of Activities*

The analysis of the County as a whole begins on page 20. One of the most important questions asked about the County's finances is, "How did we do financially during 2008?" The *Statement of Net Assets and the Statement of Activities* report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual method of accounting similar to the accounting used by most private-sector companies. This method of accounting takes into account, all of the current year's revenues and expenses regardless of when cash is received or paid.

**COUNTY OF SUMMIT, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

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These two statements report the County's net assets and changes in those assets. This change in net assets 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 Assets 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 general government, public safety, public works, and health and human services. 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.

The government-wide financial statements can be found on pages 20-21 of this report.

**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 objectives. 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, not on the County as a whole. The County's major governmental funds are: the General Fund; Job & Family Services; Children Services Board; Alcohol, Drug Addiction & Mental Health; and Board of Mental Retardation and Debt Service Fund. The major proprietary funds are the Water Revenue and Sewer 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 events that produce near-term inflows and outflows of spendable resources, as well as on the balances of spendable resources available at the end of the year. This information may be useful in evaluating a government's near-term financing requirements.

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 non-major governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 22-25 of this report.

The County adopts an annual appropriated budget for its General Fund. Budgetary comparison statements have been provided for all annually budgeted funds to demonstrate compliance.

**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 an enterprise fund to account for its water and sewer operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its office services, self-insurance programs, workers' compensation, telephone systems and Internal Audit. The basic proprietary fund financial statements can be found on pages 31-34 of this report.

**Fiduciary funds:** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. 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 basic fiduciary fund financial statements can be found on page 35 of this report.

**Notes to 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. Notes to Financial Statements can be found on pages 36-55 of this report.

**Other information:** In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements, schedules and statistical section, which can be found on pages 57-141 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$562.9 million (\$396.9 million in governmental activities and \$166 million in business-type activities) at the close of the most recent year. The County's financial position improved for both governmental and business-type activities.

A large portion of all of the County's net assets (64.3 percent) reflect its investment in capital assets (e.g., land, buildings, infrastructure, and machinery and equipment), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

**County of Summit, Ohio - Net Assets**  
 (in thousands)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
				Restated		Restated
<b>Assets</b>						
Current and Other Assets	\$ 386,892	\$ 380,120	\$ 22,869	\$ 22,646	\$ 409,761	\$ 402,766
Capital Assets	<u>271,954</u>	<u>277,740</u>	<u>217,752</u>	<u>221,531</u>	<u>489,706</u>	<u>499,271</u>
<b>Total Assets</b>	<u>658,846</u>	<u>657,860</u>	<u>240,621</u>	<u>244,177</u>	<u>899,467</u>	<u>902,037</u>
<b>Liabilities</b>						
Long-Term Liabilities	93,772	103,896	71,666	76,591	165,438	180,487
Other Liabilities	<u>168,209</u>	<u>150,522</u>	<u>2,941</u>	<u>2,089</u>	<u>171,158</u>	<u>152,611</u>
<b>Total Liabilities</b>	<u>261,981</u>	<u>254,418</u>	<u>74,607</u>	<u>78,680</u>	<u>336,588</u>	<u>333,098</u>
<b>Net Assets</b>						
Invested in Capital assets, Net of Related Debt	212,838	213,066	149,245	147,923	362,083	360,989
Restricted	82,994	81,551	-	-	82,994	81,551
Unrestricted	<u>101,033</u>	<u>108,825</u>	<u>16,769</u>	<u>17,574</u>	<u>117,802</u>	<u>126,399</u>
<b>Total Net Assets</b>	<u>\$ 396,865</u>	<u>\$ 403,442</u>	<u>\$ 166,014</u>	<u>\$ 165,497</u>	<u>\$ 562,879</u>	<u>\$ 568,939</u>

An additional portion of the County's net assets, \$83 million (14.7 percent), represents resources that are subject to external restrictions on how they may be used. The remaining balance, \$117.8 million (20.9 percent), of unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors.

At the end of the current year, the County is able to report positive balances in all three categories of net assets, both for the County as a whole, as well as for its separate governmental and business-type activities.

**GOVERNMENTAL ACTIVITIES**

Governmental activities decreased the County's net assets by \$6.6 million, thereby accounting for 109 percent decrease in the net assets of County. Key elements of this decrease are as follows:

- Decreases in the County's collection of property taxes (\$2.6 million), sales taxes (\$1.3 million) and other taxes (\$1.9 million) are the direct result of lackluster consumer spending and a stagnant housing market in Ohio's economy.
- Investment income decreased by \$3.4 million (23.6 percent) primarily due to the rate cuts by the Federal Reserve.
- For the most part, the increases in operating grants and contributions closely paralleled the expenditures in health and human services programs.

**BUSINESS-TYPE ACTIVITIES**

Business-type activities increased the County's net assets by \$.5 million, accounting for a 9 percent increase in the growth of the County's net assets. The key element for this increase was the increase in charges for services (\$.9 million) for business-type activities in the Sewer Revenue fund. This increase was due to a rate increase (7.4 percent) and a modest increase in demand.

COUNTY OF SUMMIT, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS

County of Summit, Ohio - Changes in Net Assets  
(in thousands)

	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
<b>Revenues</b>						
Program Revenues:						
Charges for Services	\$ 52,774	\$ 46,940	\$ 32,862	\$ 32,007	\$ 85,636	\$ 78,947
Operating Grants and Contributions	195,567	193,111	-	-	195,567	193,111
Capital Grants and Contributions	-	-	3,299	3,109	3,299	3,109
Total Program Revenues	<u>248,341</u>	<u>240,051</u>	<u>36,161</u>	<u>35,116</u>	<u>284,502</u>	<u>275,167</u>
General Revenues:						
Property Taxes	120,702	123,291	-	-	120,702	123,291
Sales and Use Tax	35,371	36,715	-	-	35,371	36,715
Other Taxes	9,912	11,826	-	-	9,912	11,826
Sale of Capital Assets	-	383	11	9	11	392
Unrestricted Contributions	21,760	19,876	2,462	5,094	24,222	24,970
Investment Income	11,064	14,479	6	84	11,070	14,563
Miscellaneous	4,714	759	35	95	4,749	854
Total General Revenues	<u>203,523</u>	<u>207,329</u>	<u>2,514</u>	<u>5,282</u>	<u>206,037</u>	<u>212,611</u>
<b>Total Revenues</b>	<u>451,864</u>	<u>447,380</u>	<u>38,675</u>	<u>40,398</u>	<u>490,539</u>	<u>487,778</u>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	41,509	40,739	-	-	41,509	40,739
Judicial	33,686	32,711	-	-	33,686	32,711
Public Safety	79,482	80,425	-	-	79,482	80,425
Public Works	20,457	19,638	-	-	20,457	19,638
Health	131,939	122,774	-	-	131,939	122,774
Economic Development	3,313	3,786	-	-	3,313	3,786
Human Services	135,941	132,886	-	-	135,941	132,886
Recreation	8,983	5,869	-	-	8,963	5,869
Intergovernmental	-	344	-	-	-	344
Interest and Fiscal Charges	3,131	3,457	-	-	3,131	3,457
Water	-	-	23	63	23	63
Sewer	-	-	38,135	36,354	38,135	36,354
Total Expenses	<u>458,441</u>	<u>442,629</u>	<u>38,158</u>	<u>36,417</u>	<u>496,599</u>	<u>479,046</u>
<b>Increase (Decrease) in Net Assets</b>						
<b>Before Special Items and Transfers</b>	(6,577)	4,751	517	3,981	(6,060)	8,732
Special Item	-	(1,156)	-	-	-	(1,156)
<b>Increase (Decrease) In Net Assets</b>	(6,577)	3,595	517	3,981	(6,060)	7,576
<b>Beginning Net Assets - restated</b>	<u>403,442</u>	<u>399,847</u>	<u>165,497</u>	<u>161,516</u>	<u>568,939</u>	<u>561,363</u>
<b>Ending Net Assets</b>	<u>\$ 396,865</u>	<u>\$ 403,442</u>	<u>\$ 166,014</u>	<u>\$ 165,497</u>	<u>\$ 562,879</u>	<u>\$ 568,839</u>

**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

As discussed previously, 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 spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a county's net resources available for spending at the end of the year. As of the end of the current year, the County's governmental funds reported combined ending balances of \$164.9 million, a decrease of \$11.4 million in

**COUNTY OF SUMMIT, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

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comparison with the prior year. Approximately 72.5 percent of this total amount (\$119.6 million) constitutes unreserved undesignated fund balance, which is available for appropriation at the County's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed 1) to liquidate contracts and purchase orders of the prior period (\$40.1 million), 2) for loans receivable (\$3.8 million), or 3) for a variety of other restricted purposes (\$1.4 million). While the bulk of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets, due to their being restricted for use for a particular purpose mandated by the source of the resources, such as the State or federal government or the tax levy.

The General Fund is the chief operating fund of the County. The fund balance of the County's General Fund decreased \$10.5 million during the current year to \$62.3 million. The unreserved fund balance of the General Fund was \$54.9 million. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 44.4 percent of total General Fund expenditures, while total fund balance represents 50.4 percent of that same amount. Key factors for this decrease includes but is not limited to decreases in sales and property transfer tax revenues, decreases in investment income, and the increase in expenditures for General Government, Public Safety, Public Works, Health and Human Services far exceeded the increases of property taxes, charges for services, operating grants and contributions from the prior year.

Transfers from the General Fund to other governmental and internal service funds, amounted to \$7.1 million and are discussed later in this analysis.

Job and Family Services deficit fund balance decreased by less than \$.1 million. This is due to increases in grant funding which more than offset the increases in expenditures in the workforce development program and workforce investment act program.

Children Services Board fund balance increased by \$2.1 million. This is due to increases in grant funding and property taxes exceeded the increases in expenditures.

The Alcohol, Drug Addiction and Mental Health fund balance decreased by \$3.3 million. An increase in intergovernmental revenue of approximately \$2.5 million was not enough to offset the decrease of approximately \$1.3 million in property taxes and an increase in health expenditures of \$3.6 million during the year.

The Mental Retardation Board fund balance increased by \$9.2 million. Although revenues decreased from property taxes (\$2.7 million) and intergovernmental revenues (\$2 million), the revenues collected were more than adequate to offset the increase in expenditures of \$3.2 million in health expenditures.

The Debt Service Fund fund balance of \$2.5 million, which is unrestricted, decreased \$1.6 million during the current year. The decrease of property taxes (\$5.8 million) and the decrease in debt service (\$3.5 million) was due to the retirement of the Akron Zoo debt.

**Enterprise Funds:** The County's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activities, but in more detail.

Unrestricted net assets for Water Revenue (\$2.4 million) and Sewer Revenue (\$14.3 million) Funds at the end of the year amounted to \$16.7 million. The increase of net assets was due largely to an increase in revenues from customers (a new development was completed) and a reduction in the expenses.

#### **GENERAL FUND BUDGETARY HIGHLIGHTS**

The County's budgeting process 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 Ohio Revised Code. Therefore, the County's plans or desires cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity then the appropriations can be adjusted, accordingly. All elected officials worked closely with the County Council to reduce, maintain, or hold down increases in departmental expenditures.

During the year, there was a \$9.9 million increase in appropriations between the original and final budget. Following are the main components of the increase:

- \$1.7 million supplemental appropriations in General Government - Legislative and Executive, in the departments of; Physical Plants, Utilities and Rentals, Fiscal Office and Board of Elections.
- \$.5 million supplemental appropriations in General Government - Judicial, in Juvenile Court and Prosecutors Office.
- \$3.5 million supplemental appropriations in Public Safety, for the Sheriffs' General and Jail operations, Policing rotary services, and the Foreclosure rotary services.
- \$.4 million supplemental appropriations in Health for subsidies and shared revenues.
- \$3.6 million supplemental appropriations in Human Services for subsidies and shared revenues.

The addition of approximately \$8.2 million prior year commitments, not included in the original budget, are the primary sources for the increases in appropriations.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets:** The County's investment in capital assets, for its governmental and business-type activities as of December 31, 2008 amounts to \$489.7 million (net of accumulated depreciation). The investment in capital assets includes land, buildings, building improvements, machinery and equipment, sewer/water lines, and infrastructure. The total decrease in the County's investment in capital assets for the fiscal year was 1.9 percent (a 2.1 percent decrease in governmental activities and a 1.7 percent increase for business-type activities).

County of Summit, Ohio - Capital Assets\*  
 (in thousands)

	<u>Governmental</u>		<u>Business-type</u>		<u>Total</u>	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
				Restated		Restated
Land	\$ 12,946	\$ 12,231	\$ 1,116	\$ 1,115	\$ 14,062	\$ 13,346
Construction in Process	5,163	2,407	275	250	5,438	2,657
Buildings and Building Improvements	148,465	152,013	29,517	27,633	177,982	179,646
Land Improvements	520	595	-	-	520	595
Machinery and Equipment	8,181	11,148	11,864	10,813	20,045	21,961
Pump Stations	-	-	10,310	15,889	10,310	15,889
Treatment Plants	-	-	1,404	1,526	1,404	1,526
Sewer/Water Lines	-	-	163,266	164,305	163,266	164,306
Infrastructure	96,631	99,314	-	-	96,631	99,314
Intangibles	48	32	-	-	48	32
Total	<u>\$ 271,954</u>	<u>\$ 277,740</u>	<u>\$ 217,752</u>	<u>\$ 221,531</u>	<u>\$ 489,706</u>	<u>\$ 499,271</u>

\*Net of accumulated depreciation.

Major capital asset events during the current fiscal year included the following:

- Construction completed on the Safety Building Renovation Project.
- Construction completed on the Truxell/Kendal Park Road Improvement Project.
- Construction completed on the Waterloo Road Bridge Rehabilitation Project.
- Construction completed on the Hametown Road Project.
- Construction completed on the Tuscarwas Avenue Bridge Project.
- Construction completed on the Main Street Phase II and Phase III Projects.
- Construction completed on the Arlington Road Project.
- Continued construction on various sewer lines, plant/facility improvements and expansions, and wastewater treatment studies; construction in progress as of close of fiscal year had reached \$3.2 million.
- Continued construction on the Sheriff Office-Administration Building and Jail Expansion Project; construction in progress as of the close of the fiscal year had reached \$0.8 million.
- Continued construction on the Visitation/Respite Center building project; construction in progress as of the close of the fiscal year had reached \$0.2 million.
- Continued construction on the Parking Deck Skylight Replacement Project; construction in progress as of the close of the fiscal year had reached \$0.1 million.
- Continued construction on the Summit Center Renovation Project; construction in progress as of the close of the fiscal year had reached \$0.2 million.
- Continued construction on the Veteran Services Building Project; construction in progress as of the close of the fiscal year had reached \$0.2 million.
- Continued construction on the South Main Street Phase IV Project; construction in progress as of the close of the fiscal year had reached \$2.7 million.
- Continued construction on the Animal Control Facility Project; construction in progress as of the close of the fiscal year had reached \$1 million.

Additional information on the County's capital assets can be found in Note 10 of the Notes to Financial Statements.

**Long-term Debt:** At the end of the current fiscal year, the County had total bonded debt outstanding of \$108.8 million, net of the outstanding premium. Of this amount, \$56.7 million comprises debt backed by the full faith and credit of the County and \$52 million is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment. The County's long-term bonded debt decreased \$9.6 million (8.8 percent) during the current fiscal year.



County of Summit, Ohio - Long-term Debt  
 (in thousands)

	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
General Obligation Bonds	\$ 54,834	\$ 61,415	\$ 48,881	\$ 51,970	\$ 103,715	\$ 113,385
Capital Appreciation Bonds	1,914	2,031	3,123	2,951	5,037	4,982
O.D.D. Loans	-	-	29	29	29	29
O.P.W.C. Loans	-	-	438	531	438	531
O.W.D.A. Loans	-	-	15,057	16,846	15,057	16,846
S.I.B Loans	4,978	-	-	-	4,978	-
Total	<u>\$ 61,726</u>	<u>\$ 63,446</u>	<u>\$ 67,528</u>	<u>\$ 72,327</u>	<u>\$ 129,254</u>	<u>\$ 135,773</u>

The County's outstanding uninsured general obligation bonds are currently rated "AA" by Standard & Poor's Rating Services, "Aa2" by Moody's Investors Service, and "AA" by Fitch Ratings. Certain of the County's general obligation bonds are insured by AMBAC Indemnity Corporation, MBIA Insurance Corporation, and Financial Guaranty Insurance Company (FGIC). All of the insured general obligation bonds are rated "Aa2" by Moody's and "AA" by Standard & Poor's. The bonds insured by FGIC are also rated "AA" by Fitch. State statute limits the total amount of debt a government entity may issue. The current direct debt limitation for the County is \$313.1 million, which is significantly higher than the County's outstanding net debt.

In addition to the bonded debt, the County's other long-term obligations include compensated absences, claims and judgments, and capital leases. Additional information on the County's long-term debt can be found in Note 16 of this report. Notes 14 and 15 discuss capital leases and compensated absences, respectively.

Interest and fiscal charges amounted to less than .7 percent of the total expenses for governmental activities.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The unemployment rate for the County is currently 6.1 percent, which increased from a rate of 5.4 percent a year ago. This rate is close to the State's average unemployment rate of 6.5 percent and comparable to the national average of 5.8 percent.

Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the County's budget for 2009. At the end of the 2008 fiscal year, unreserved fund balance in the General Fund amounted to \$54.9 million, a decrease of approximately \$10.2 million.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in its finances and to show the County's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the County of Summit Fiscal Office, 175 South Main Street - Suite 400, Akron, Ohio 44308-1354.

**County of Summit, Ohio**

*Statement of Net Assets  
December 31, 2008*

	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 167,728,489	\$ 4,179,093	\$ 171,907,582
Cash and Cash Equivalents - Segregated Accounts	3,920,122	250	3,920,372
Cash With Fiscal Agent	5,744,456	-	5,744,456
Receivables (Net of Allowance for Uncollectibles)			
Taxes	157,765,595	-	157,765,595
Accounts	921,010	9,336,557	10,257,567
Special Assessments	284,166	2,016,476	2,300,642
Accrued Interest	1,640,227	-	1,640,227
Loans	5,736,589	-	5,736,589
Internal Balances	288,819	(288,819)	-
Due From Other Governments	40,627,111	6,919,178	47,546,289
Material and Supplies Inventory	1,007,591	208,578	1,216,169
Prepaid Items	736,090	90,632	826,722
Deferred Charges	492,206	407,976	900,182
Nondepreciable Capital Assets	18,108,380	1,390,863	19,499,243
Depreciable Capital Assets, Net	253,845,371	216,360,682	470,206,053
<i>Total Assets</i>	<u>658,846,222</u>	<u>240,621,466</u>	<u>899,467,688</u>
<b>Liabilities</b>			
Accounts Payable	16,150,818	346,434	16,497,252
Accrued Salaries and Wages Payable	4,817,283	211,656	5,028,939
Unearned Revenue	137,644,300	-	137,644,300
Matured Bonds and Interest Payable	10,597	5,586	16,183
Accrued Interest Payable	221,644	215,276	436,920
Due To Other Governments	4,606,969	1,948,701	6,555,670
Deposits Held and Due To Others	144,970	190,988	335,958
Insurance Claims Payable	4,612,235	22,000	4,634,235
Long-term Liabilities:	-		
Due Within One Year	13,770,059	4,718,007	18,488,066
Due In More Than One Year	80,002,189	66,948,442	146,950,631
<i>Total Liabilities</i>	<u>261,981,064</u>	<u>74,607,090</u>	<u>336,588,154</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	212,837,524	149,245,482	362,083,006
Restricted for:			
Capital Projects	104,445	-	104,445
Debt Service	3,382,120	-	3,382,120
Roads and Bridges	9,172,692	-	9,172,692
Health and Human Services	52,744,628	-	52,744,628
Recreation	1,047,240	-	1,047,240
Grant Programs	9,445,254	-	9,445,254
Real Estate Appraisal	5,623,977	-	5,623,977
Unclaimed Money	1,037,775	-	1,037,775
Other Purposes	435,938	-	435,938
Unrestricted	101,033,565	16,768,894	117,802,459
<i>Total Net Assets</i>	<u>\$ 396,865,158</u>	<u>\$ 166,014,376</u>	<u>\$ 562,879,534</u>

The Notes to Financial Statements are an integral part of this statement.

**County of Summit, Ohio**

**Statement of Activities  
For the Year Ended December 31, 2008**

	Program Revenues:				Net (Expense) Revenue and Changes in Net Asset:		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Primary Government</b>							
Governmental Activities							
General Government							
Legislative and Executive	\$ 41,509,280	\$ 20,013,242	\$ 730,410	\$ -	\$ (20,765,628)		\$ (20,765,628)
Judicial	33,686,132	7,240,940	2,904,488	-	(23,540,704)		(23,540,704)
Public Safety	79,481,857	15,590,761	13,854,424	-	(50,036,672)		(50,036,672)
Public Works	20,456,800	327,849	13,871,052	-	(6,257,899)		(6,257,899)
Health	131,938,662	2,016,404	68,614,884	-	(61,307,374)		(61,307,374)
Economic Developmen	3,313,440	54,073	2,750,914	-	(508,453)		(508,453)
Human Services	135,940,442	7,485,605	91,238,503	-	(37,216,334)		(37,216,334)
Recreation	8,983,180	45,086	1,601,910	-	(7,336,184)		(7,336,184)
Debt Service:	-	-	-	-	-		-
Interest and Fiscal Charges	3,131,175	-	-	-	(3,131,175)		(3,131,175)
<i>Total Governmental Activities</i>	<u>458,440,968</u>	<u>52,773,960</u>	<u>195,566,585</u>	<u>-</u>	<u>(210,100,423)</u>		<u>(210,100,423)</u>
Business-type Activities:							
Water	22,666	2,529	-	-	-	\$ (20,137)	(20,137)
Sewer	38,136,406	32,859,407	-	3,299,192	-	(1,977,807)	(1,977,807)
<i>Total Business-type Activities</i>	<u>38,159,072</u>	<u>32,861,936</u>	<u>-</u>	<u>3,299,192</u>	<u>-</u>	<u>(1,997,944)</u>	<u>(1,997,944)</u>
<i>Total - Primary Government</i>	<u>\$ 496,600,040</u>	<u>\$ 85,635,896</u>	<u>\$ 195,566,585</u>	<u>\$ 3,299,192</u>	<u>(210,100,423)</u>	<u>(1,997,944)</u>	<u>(212,098,367)</u>
<b>General Revenues</b>							
Property Taxes Levied for							
General Purposes					116,223,669	-	116,223,669
Debt Service					4,478,273	-	4,478,273
Sales and Use Tax Levied for							
General Purposes					35,371,417	-	35,371,417
Other Taxes							
Property Transfer Tax					5,948,466	-	5,948,466
Permissive Tax					3,963,495	-	3,963,495
Sale of Capital Assets						11,450	11,450
Unrestricted Contributions					21,760,258	2,462,220	24,222,478
Investment Income					11,063,518	5,981	11,069,499
Miscellaneous					4,714,265	34,893	4,749,158
<i>Total General Revenues</i>					<u>203,523,361</u>	<u>2,514,544</u>	<u>206,037,905</u>
<i>Change in Net Assets</i>					<u>(6,577,062)</u>	<u>516,600</u>	<u>(6,060,462)</u>
Net Assets Beginning of Year - Restated (See Note 3)					<u>403,442,220</u>	<u>165,497,776</u>	<u>568,939,996</u>
<i>Net Assets End of Year</i>					<u>\$ 396,865,158</u>	<u>\$ 166,014,376</u>	<u>\$ 562,879,534</u>

The Notes to Financial Statements are an integral part of this statement

**County of Summit, Ohio**

**Balance Sheet  
Governmental Funds  
December 31, 2008**

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health	Board of Mental Retardation
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 55,257,889	\$ -	\$ 33,203,920	\$ 6,309,584	\$ 40,729,575
Cash and Cash Equivalents - Segregated Accounts	609,651	69	2,254,773	-	50
Cash With Fiscal Agent	-	-	-	-	5,744,456
Receivables (Net of Allowance for Uncollectibles)					
Taxes	30,488,468	-	26,472,450	34,742,171	52,944,898
Accounts	522,662	12,143	1,746	600	139,852
Special Assessments	-	-	-	-	-
Accrued Interest	1,627,527	-	11,712	-	-
Loans	-	-	-	-	-
Due From Other Funds	2,790,677	294,935	228,858	-	23,736
Due From Other Governments	10,846,340	2,265,121	5,322,199	7,452,847	3,912,313
Material and Supplies Inventory	228,863	45,971	-	-	137,316
Prepaid Items	201,340	6,005	131,129	23,297	49,949
<i>Total Assets</i>	<u>\$ 102,573,417</u>	<u>\$ 2,624,244</u>	<u>\$ 67,626,787</u>	<u>\$ 48,528,499</u>	<u>\$103,682,145</u>
<b>Liabilities</b>					
Accounts Payable	\$ 1,542,643	\$ 4,130,362	\$ 2,107,394	\$ 5,844,230	\$ 913,437
Accrued Salaries and Wages Payable	2,123,500	533,843	599,956	45,105	709,065
Deferred Revenue	34,061,978	2,576,298	28,076,422	39,271,575	56,400,183
Matured Bonds and Interest Payable	-	-	-	-	-
Compensated Absences	186,997	30,095	55,556	-	59,001
Due To Other Funds	1,500,607	694,706	423,474	22,318	537,653
Due To Other Governments	826,168	1,024,356	31,411	404,037	90,451
Deposits Held and Due To Others	-	-	-	-	28,710
<i>Total Liabilities</i>	<u>40,241,893</u>	<u>8,989,660</u>	<u>31,294,213</u>	<u>45,587,265</u>	<u>58,738,500</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	6,986,945	10,332,045	1,569,243	2,469,970	2,362,830
Reserved for Prepaid Items	201,340	6,005	131,129	23,297	49,949
Reserved for Material and Supplies	228,863	45,971	-	-	137,316
Reserved for Loans	-	-	-	-	-
Unreserved Undesignated (Deficit):					
General	54,914,376	-	-	-	-
Special Revenue	-	(16,749,437)	34,632,202	447,967	42,393,550
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
<i>Total Fund Balances</i>	<u>62,331,524</u>	<u>(6,365,416)</u>	<u>36,332,574</u>	<u>2,941,234</u>	<u>44,943,645</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 102,573,417</u>	<u>\$ 2,624,244</u>	<u>\$ 67,626,787</u>	<u>\$ 48,528,499</u>	<u>\$103,682,145</u>

The Notes to Financial Statements are an integral part of this statement.

County of Summit, Ohio

*Reconciliation of Total Governmental Fund Balances to  
Net Assets of Governmental Activities  
December 31, 2008*

Debt Service	Other Governmental Funds	Total Governmental Funds
\$ 2,309,678	\$ 19,398,969	\$ 157,209,615
-	1,055,579	3,920,122
-	-	5,744,456
4,889,145	8,228,463	157,765,595
189,989	52,299	919,291
-	284,166	284,166
-	988	1,640,227
-	5,736,589	5,736,589
158,544	232,129	3,728,879
3,344,623	7,326,771	40,470,214
-	527,184	939,334
-	59,553	471,273
<u>\$ 10,891,979</u>	<u>\$ 42,902,690</u>	<u>\$ 378,829,761</u>
\$ -	\$ 1,417,854	\$ 15,955,920
-	767,852	4,779,321
8,423,263	14,893,053	183,702,772
10,597	-	10,597
-	117,513	449,162
-	3,220,296	6,399,054
-	128,287	2,504,710
-	116,260	144,970
<u>8,433,860</u>	<u>20,661,115</u>	<u>213,946,506</u>
-	16,359,127	40,080,160
-	59,553	471,273
-	527,184	939,334
-	3,829,602	3,829,602
-	-	54,914,376
-	9,872,062	70,596,344
2,458,119	-	2,458,119
-	(8,405,953)	(8,405,953)
<u>2,458,119</u>	<u>22,241,575</u>	<u>164,883,255</u>
<u>\$ 10,891,979</u>	<u>\$ 42,902,690</u>	<u>\$ 378,829,761</u>

<b>Total Governmental Funds Balances</b>	\$ 164,883,255
<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	271,953,751
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Property Taxes	\$ 10,670,249
Sales and Use Tax	3,686,662
Charges for Services	2,806,676
Intergovernmental	26,012,951
Investment Income	800,875
Other	2,081,058
<b>Total</b>	<b>46,058,471</b>
In the statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds a bond issuance expenditure is reported when bonds are issued.	492,206
Internal service funds are used by management to charge the costs of services provided to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	
Net Assets of Internal Service Funds	1,964,718
Capital Assets (included above)	(32,878)
Compensated Absences (included below)	203,357
Workers Compensation (included below)	3,587,551
Medical Self-Insurance (included below)	1,370,301
Capital Leases (included below)	6,136
Internal Balance Elimination	(76,980)
<b>Total</b>	<b>7,022,205</b>
Long-term liabilities, including bonds payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:	
Accrued Interest Payable	(221,644)
Compensated Absences	(21,637,320)
Claims and Judgements	(2,070,654)
Capital Leases	(2,034,972)
Workers Compensation	(3,587,551)
Medical Self-Insurance	(1,370,301)
General Obligation Debt	(57,644,781)
State Infrastructure Bank Loans	(4,977,507)
<b>Total</b>	<b>(93,544,730)</b>
<i>Net Assets of Governmental Activities</i>	<u><u>\$ 396,865,158</u></u>

**County of Summit, Ohio**

**Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2008**

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health	Board of Mental Retardation
<b>Revenues</b>					
Taxes:					
Property	\$ 19,407,960	\$ -	\$ 24,302,465	\$ 16,681,394	\$ 48,647,047
Sales and Use	35,672,063	-	-	-	-
Other	5,948,466	-	-	-	-
Licenses and Permits	26,862	-	-	-	-
Charges for Services	27,015,838	674,776	6,185,025	368,084	437,380
Fines and Forfeitures	919,402	192,905	-	-	-
Intergovernmental	18,223,525	63,785,854	22,266,368	44,798,492	22,684,596
Special Assessments	-	-	-	-	-
Investment Income	10,412,736	-	104,689	-	-
Other	2,582,000	239,962	454,921	115,427	511,770
<i>Total Revenues</i>	<u>120,208,852</u>	<u>64,893,497</u>	<u>53,313,468</u>	<u>61,963,397</u>	<u>72,280,793</u>
<b>Expenditures</b>					
General Government:					
Legislative and Executive	29,236,304	-	-	-	-
Judicial	27,738,814	-	-	-	-
Public Safety	60,360,010	-	-	-	-
Public Works	-	-	-	-	-
Health	1,006,235	-	-	65,239,169	61,828,957
Economic Development	-	-	-	-	-
Human Services	3,783,097	70,514,801	51,230,341	-	-
Recreation	-	-	-	-	-
Intergovernmental	369,548	-	-	-	-
Other	1,147,444	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>123,641,452</u>	<u>70,514,801</u>	<u>51,230,341</u>	<u>65,239,169</u>	<u>61,828,957</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(3,432,600)</u>	<u>(5,621,304)</u>	<u>2,083,127</u>	<u>(3,275,772)</u>	<u>10,451,836</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Assets	8,505	308	-	-	-
Capital Lease	21,946	-	-	-	51,992
Note Issued	-	-	-	-	-
Transfers In	40,484	6,430,290	-	-	-
Transfers Out	(7,139,699)	(742,301)	-	(63,277)	(1,300,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(7,068,764)</u>	<u>5,688,297</u>	<u>-</u>	<u>(63,277)</u>	<u>(1,248,008)</u>
<i>Net Change in Fund Balances</i>	(10,501,364)	66,993	2,083,127	(3,339,049)	9,203,828
Fund Balances (Deficit) Beginning of Year	72,832,888	(6,432,409)	34,249,447	6,280,283	35,739,817
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 62,331,524</u>	<u>\$ (6,365,416)</u>	<u>\$ 36,332,574</u>	<u>\$ 2,941,234</u>	<u>\$ 44,943,645</u>

The Notes to Financial Statements are an integral part of this statement.

County of Summit, Ohio

*Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances - Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2008*

Debt Service	Other Governmental Funds	Total Governmental Funds
\$ 4,927,982	\$ 7,311,905	\$ 121,278,753
-	-	35,672,063
-	3,963,495	9,911,961
-	319,054	345,916
-	13,318,556	47,999,659
-	888,905	2,001,212
1,694,072	41,680,102	215,133,009
-	115,040	115,040
-	123,183	10,640,608
299,721	413,100	4,616,901
<u>6,921,775</u>	<u>68,133,340</u>	<u>447,715,122</u>
-	10,212,726	39,449,030
-	3,855,789	31,594,603
-	14,922,453	75,282,463
-	18,231,446	18,231,446
-	800,798	128,875,159
-	3,063,803	3,063,803
-	9,506,782	135,035,021
-	8,906,124	8,906,124
-	-	369,548
-	-	1,147,444
-	6,600,074	6,600,074
6,820,991	811,521	7,632,512
2,871,505	175,695	3,047,200
<u>9,692,496</u>	<u>77,087,211</u>	<u>459,234,427</u>
(2,770,721)	(8,953,871)	(11,519,305)
-	5,750	14,563
-	13,188	87,126
-	12,523	12,523
1,148,065	3,005,662	10,624,501
-	(1,379,224)	(10,624,501)
<u>1,148,065</u>	<u>1,657,899</u>	<u>114,212</u>
(1,622,656)	(7,295,972)	(11,405,093)
<u>4,080,775</u>	<u>29,537,547</u>	<u>176,288,348</u>
<u>\$ 2,458,119</u>	<u>\$ 22,241,575</u>	<u>\$ 164,883,255</u>

**Net Change in Fund Balances - Total Governmental Funds** \$ (11,405,093)

*Amounts reported for governmental activities in the statement of activities are different because*

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 outlays exceeded depreciation in the current period.

Capital Assets	\$ 9,233,411	
Current Year Depreciation	(15,019,761)	
Total		(5,786,350)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Property Taxes	(691,851)	
Sales and Use Tax	(300,646)	
Charges for Services	235,634	
Intergovernmental	2,415,732	
Investment Income	400,181	
Other	(82,528)	
Capital Lease Proceeds	(94,546)	
State Infrastructure Bank Loans	(135,131)	
Total		1,746,845

Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

Bond Principal Payments	6,820,991	
State Infrastructure Bank Loan Payments	811,521	
Capital Lease Principal Payments	929,936	
Total		8,562,448

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.

(83,495)

Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Compensated Absences	(1,366,485)	
Claims and Judgements	370,019	
Total		(996,466)

Internal service funds used by management to charge the costs of services provided to individual funds are not reported in the entity-wide state of activities. Governmental fund expenditures and related internal service fund revenues are eliminated.

1,385,049

*Change in Net Assets of Governmental Activities*

\$ (6,577,062)

**County of Summit, Ohio**

**Statement of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 2008**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ 22,148,806	\$ 22,148,805	\$ 21,958,681	\$ (190,124)
Sales and Use	36,657,200	36,657,200	36,021,603	(635,597)
Other	6,605,548	6,221,266	5,986,043	(235,223)
Licenses and Permits	32,244	30,368	26,962	(3,406)
Charges for Services	24,162,953	25,031,221	23,742,662	(1,288,559)
Fines and Forfeitures	1,036,435	976,139	938,736	(37,403)
Intergovernmental	15,978,410	15,776,352	15,305,819	(470,533)
Investment Income	9,449,493	8,907,907	8,544,784	(363,123)
Other	7,081,400	6,805,353	5,673,015	(1,132,338)
<i>Total Revenues</i>	<u>123,152,489</u>	<u>122,554,611</u>	<u>118,198,305</u>	<u>(4,356,306)</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	29,061,200	30,783,740	30,201,446	582,294
Judicial	28,063,600	28,533,862	27,822,462	711,400
Public Safety	59,462,100	62,934,590	62,215,400	719,190
Health	710,000	1,092,218	1,089,429	2,789
Human Services	7,902,000	11,499,467	11,359,201	140,266
Other	2,202,100	2,429,236	2,160,470	268,766
<i>Total Expenditures</i>	<u>127,401,000</u>	<u>137,273,113</u>	<u>134,848,408</u>	<u>2,424,705</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(4,248,511)</u>	<u>(14,718,502)</u>	<u>(16,650,103)</u>	<u>(1,931,601)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	175,000	234,498	40,484	(194,014)
Transfers Out	(1,000,000)	(1,345,000)	(1,285,371)	59,629
Other Financing Sources	801,512	754,885	738,497	(16,388)
<i>Total Other Financing Sources (Uses)</i>	<u>(23,488)</u>	<u>(355,617)</u>	<u>(506,390)</u>	<u>(150,773)</u>
<i>Net Change in Fund Balance</i>	<u>(4,271,999)</u>	<u>(15,074,119)</u>	<u>(17,156,493)</u>	<u>(2,082,374)</u>
Fund Balance - Beginning	29,450,746	29,450,746	29,450,746	
Prior Year Encumbrance Appropriations	8,215,589	8,215,589	8,215,589	
<i>Fund Balance - Ending</i>	<u>\$ 33,394,336</u>	<u>\$ 22,592,216</u>	<u>\$ 20,509,842</u>	<u>\$ (2,082,374)</u>

The Notes to Financial Statements are an integral part of this statement



**County of Summit, Ohio**

**Statement of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Job & Family Services Fund  
For the Year Ended December 31, 2008**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 9,000	\$ 10,996	\$ 5,972	\$ (5,024)
Fines and Forfeitures	234,000	285,881	192,905	(92,976)
Intergovernmental	84,348,000	103,049,065	70,822,453	(32,226,612)
Other	999,000	1,220,491	836,985	(383,506)
<i>Total Revenues</i>	<u>85,590,000</u>	<u>104,566,433</u>	<u>71,858,315</u>	<u>(32,708,118)</u>
<b>Expenditures</b>				
Human Services	89,560,500	106,000,808	86,660,962	19,339,846
<i>Total Expenditures</i>	<u>89,560,500</u>	<u>106,000,808</u>	<u>86,660,962</u>	<u>19,339,846</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	(3,970,500)	(1,434,375)	(14,802,647)	(13,368,272)
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	45,020	45,020	-
Transfers Out	-	(45,020)	(45,020)	-
Other Financing Sources	4,410,000	5,387,755	3,704,495	(1,683,260)
<i>Total Other Financing Sources (Uses)</i>	<u>4,410,000</u>	<u>5,387,755</u>	<u>3,704,495</u>	<u>(1,683,260)</u>
<i>Net Change in Fund balance</i>	439,500	3,953,380	(11,098,152)	(15,051,532)
Fund (Deficit) - Beginning	(19,544,639)	(19,544,639)	(19,544,639)	
Prior Year Encumbrance Appropriations	14,896,751	14,896,751	14,896,751	
<i>Fund (Deficit) - Ending</i>	<u>\$ (4,208,388)</u>	<u>\$ (694,508)</u>	<u>\$ (15,746,040)</u>	<u>\$ (15,051,532)</u>

The Notes to Financial Statements are an integral part of this statement.

County of Summit, Ohio

*Statement of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Children Services Board Fund  
For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ 28,244,594	\$ 27,527,004	\$ (717,590)
Charges For Services	6,176,520	6,176,520	6,438,428	261,908
Intergovernmental	17,406,122	17,406,122	18,145,656	739,534
Other	320,299	320,299	333,294	12,995
<i>Total Revenues</i>	<u>23,902,941</u>	<u>52,147,535</u>	<u>52,444,382</u>	<u>296,847</u>
<b>Expenditures</b>				
Human Services	54,057,036	58,019,089	57,070,298	948,791
<i>Total Expenditures</i>	<u>54,057,036</u>	<u>58,019,089</u>	<u>57,070,298</u>	<u>948,791</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	(30,154,095)	(5,871,554)	(4,625,916)	1,245,638
<b>Other Financing Sources</b>				
Other Financing Sources	-	-	1,852	1,852
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>1,852</u>	<u>1,852</u>
<i>Net Change in Fund Balance</i>	(30,154,095)	(5,871,554)	(4,624,064)	1,247,490
Fund Balance - Beginning	26,279,993	26,279,993	26,279,993	
Prior Year Encumbrance Appropriations	3,962,053	3,962,053	3,962,053	
<i>Fund Balance - Ending</i>	<u>\$ 87,951</u>	<u>\$ 24,370,492</u>	<u>\$ 25,617,982</u>	<u>\$ 1,247,490</u>

The Notes to Financial Statements are an integral part of this statement.

**County of Summit, Ohio**

***Statement of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Alcohol, Drug Addiction & Mental Health Fund  
For the Year Ended December 31, 2008***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 21,252,561	\$ 21,252,561	\$ 18,763,644	\$ (2,488,917)
Intergovernmental	38,797,962	41,235,607	43,403,901	2,168,294
Other	455,338	483,947	510,359	26,412
<i>Total Revenues</i>	<u>60,505,861</u>	<u>62,972,115</u>	<u>62,677,904</u>	<u>(294,211)</u>
<b>Expenditures</b>				
Health	63,290,184	69,177,381	69,055,441	121,940
<i>Total Expenditures</i>	<u>63,290,184</u>	<u>69,177,381</u>	<u>69,055,441</u>	<u>121,940</u>
<i>Net Change in Fund Balance</i>	(2,784,323)	(6,205,266)	(6,377,537)	(172,271)
Fund Balance - Beginning	318,070	318,070	318,070	
Prior Year Encumbrance Appropriations	<u>5,887,197</u>	<u>5,887,197</u>	<u>5,887,197</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 3,420,944</u>	<u>\$ 1</u>	<u>\$ (172,270)</u>	<u>\$ (172,271)</u>

The Notes to Financial Statements are an integral part of this statement.

**County of Summit, Ohio**

**Statement of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Board of Mental Retardation Fund  
For the Year Ended December 31, 2008**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 55,479,891	\$ 55,479,891	\$ 55,360,169	\$ (119,722)
Charges for Services	-	-	205,720	205,720
Intergovernmental	6,828,386	6,828,386	3,569,474	(3,258,912)
Other	29,396,473	29,396,473	15,363,311	(14,033,162)
<i>Total Revenues</i>	<u>91,704,750</u>	<u>91,704,750</u>	<u>74,498,674</u>	<u>(17,206,076)</u>
<b>Expenditures</b>				
Health	69,741,262	73,973,998	67,559,955	6,414,043
<i>Total Expenditures</i>	<u>69,741,262</u>	<u>73,973,998</u>	<u>67,559,955</u>	<u>6,414,043</u>
<i>Excess of Revenues Over Expenditures</i>	21,963,488	17,730,752	6,938,719	(10,792,033)
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	9,769,128	9,769,128
Transfers Out	(16,600,000)	(16,669,128)	(11,069,026)	5,600,102
<i>Total Other Financing Sources (Uses)</i>	<u>(16,600,000)</u>	<u>(16,669,128)</u>	<u>(1,299,898)</u>	<u>15,369,230</u>
<i>Net Change in Fund Balance</i>	5,363,488	1,061,624	5,638,821	4,577,197
Fund Balance - Beginning	25,246,541	25,246,541	25,246,541	
Prior Year Encumbrance Appropriations	4,232,736	4,232,736	4,232,736	
<i>Fund Balance - Ending</i>	<u>\$ 34,842,765</u>	<u>\$ 30,540,901</u>	<u>\$ 35,118,098</u>	<u>\$ 4,577,197</u>

The Notes to Financial Statements are an integral part of this statement.

**County of Summit, Ohio**

**Statement of Net Assets  
Proprietary Funds  
December 31, 2008**

	Business-type Activities			Governmental Activities
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ 2,559,316	\$ 1,619,777	\$ 4,179,093	\$ 10,518,874
Cash and Cash Equivalents - Segregated Accounts	-	250	250	-
Receivables (Net of Allowance for Uncollectibles):				
Accounts	-	9,336,557	9,336,557	1,719
Special Assessments	-	2,016,476	2,016,476	-
Due From Other Funds	-	6,702	6,702	3,176,654
Due From Other Governments	8,591	6,910,587	6,919,178	156,897
Material and Supplies Inventory	-	208,578	208,578	68,257
Prepaid Items	-	90,632	90,632	264,817
<i>Total Current Assets</i>	<u>2,567,907</u>	<u>20,189,559</u>	<u>22,757,466</u>	<u>14,187,218</u>
<i>Noncurrent Assets:</i>				
Deferred Charges	-	407,976	407,976	-
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	-	1,390,863	1,390,863	-
Depreciable Capital Assets, Net	-	216,360,682	216,360,682	32,878
<i>Total Noncurrent Assets</i>	<u>-</u>	<u>218,159,521</u>	<u>218,159,521</u>	<u>32,878</u>
<i>Total Assets</i>	<u>2,567,907</u>	<u>238,349,080</u>	<u>240,916,987</u>	<u>14,220,096</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	-	346,434	346,434	194,898
Accrued Salaries and Wages Payable	-	211,656	211,656	37,962
Matured Bonds and Interest Payable	128	5,458	5,586	-
Accrued Interest Payable	-	215,276	215,276	-
Compensated Absences	-	405,604	405,604	64,209
Due To Other Funds	-	372,504	372,504	140,680
Due To Other Governments	-	1,948,701	1,948,701	2,102,259
Deposits Held and Due To Others	-	190,988	190,988	-
Insurance Claims Payable	-	22,000	22,000	4,612,235
General Obligation Bonds Payable	-	3,136,376	3,136,376	-
Capital Leases Payable	-	-	-	1,141
OWDA Loans Payable	26,959	928,091	955,050	-
OPWC Loans Payable	-	31,250	31,250	-
ODD Loans Payable	-	29,458	29,458	-
WPCLF Loans Payable	-	160,269	160,269	-
<i>Total Current Liabilities</i>	<u>27,087</u>	<u>8,004,065</u>	<u>8,031,152</u>	<u>7,153,384</u>
<i>Long-term Liabilities:</i>				
Compensated Absences	-	878,998	878,998	139,147
Insurance Claims Payable	-	-	-	4,957,852
General Obligation Bonds Payable	-	47,479,996	47,479,996	-
Capital Leases Payable	-	-	-	4,995
OWDA Loans Payable	189,876	13,912,400	14,102,276	-
OPWC Loans Payable	-	406,250	406,250	-
WPCLF Loans Payable	-	4,080,922	4,080,922	-
<i>Total Long-term Liabilities</i>	<u>189,876</u>	<u>66,758,566</u>	<u>66,948,442</u>	<u>5,101,994</u>
<i>Total Liabilities</i>	<u>216,963</u>	<u>74,762,631</u>	<u>74,979,594</u>	<u>12,255,378</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	-	149,245,482	149,245,482	22,144
Unrestricted	2,350,944	14,340,967	16,691,911	1,942,574
<i>Total Net Assets</i>	<u>\$ 2,350,944</u>	<u>\$ 163,586,449</u>	<u>165,937,393</u>	<u>\$ 1,964,718</u>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise fund

*Net assets of business-type activities (page 20)*

76,983  
\$ 166,014,376

The Notes to Financial Statements are an integral part of this statement.

**County of Summit, Ohio**

*Statement of Revenues, Expenses and Changes in Fund Net Assets*

*Proprietary Funds*

*For the Year Ended December 31, 2008*

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
<b>Operating Revenues</b>				
Charges for Services	\$ 2,529	\$ 32,859,407	\$ 32,861,936	\$ 39,810,953
Other	-	34,893	34,893	26,360
<i>Total Operating Revenues</i>	<u>2,529</u>	<u>32,894,300</u>	<u>32,896,829</u>	<u>39,837,313</u>
<b>Operating Expenses</b>				
Personal Services	-	9,625,518	9,625,518	1,600,853
Contractual Services	-	13,053,529	13,053,529	4,037,074
Material and Supplies	3,857	1,157,177	1,161,034	690,909
Claims Expense	-	22,000	22,000	32,017,545
Depreciation	-	6,432,457	6,432,457	14,939
Other	-	3,743,126	3,743,126	178,025
<i>Total Operating Expenses</i>	<u>3,857</u>	<u>34,033,807</u>	<u>34,037,664</u>	<u>38,539,345</u>
<i>Operating Income (Loss)</i>	<u>(1,328)</u>	<u>(1,139,507)</u>	<u>(1,140,835)</u>	<u>1,297,968</u>
<b>Non-Operating Revenues (Expenses)</b>				
Intergovernmental Revenue	-	3,299,192	3,299,192	113,806
Investment Income	4,661	1,320	5,981	22,729
Sale of Capital Assets	-	11,450	11,450	-
Interest and Fiscal Charges	(18,809)	(4,149,071)	(4,167,880)	(480)
(Loss) on Sale of Capital Assets	-	(2,814)	(2,814)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(14,148)</u>	<u>(839,923)</u>	<u>(854,071)</u>	<u>136,055</u>
<i>Loss before Capital Contributions and Transfers</i>	<u>(15,476)</u>	<u>(1,979,430)</u>	<u>(1,994,906)</u>	<u>1,434,023</u>
Capital Contributions	-	2,462,220	2,462,220	-
<i>Change in Net Assets</i>	<u>(15,476)</u>	<u>482,790</u>	<u>467,314</u>	<u>1,434,023</u>
Net Assets - Beginning - Restated (See Note 3)	<u>2,366,420</u>	<u>163,103,659</u>		<u>530,695</u>
<i>Net Assets - Ending</i>	<u>\$ 2,350,944</u>	<u>\$ 163,586,449</u>		<u>\$ 1,964,718</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			49,286	
<i>Change in net assets of business-type activities (page 21)</i>			<u>\$ 516,600</u>	

The Notes to Financial Statements are an integral part of this statement.

**County of Summit, Ohio**

*Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2008*

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Activities Internal Service Funds
<b>Cash Flows from Operating Activities</b>				
Cash Receipts from Customers	\$ 2,529	\$ 32,188,924	\$ 32,191,453	\$ 39,615,248
Cash Receipts - Other	-	59,169	59,169	24,641
Cash Payments for Goods and Services	-	(17,208,418)	(17,208,418)	(4,887,914)
Cash Payments for Insurance Claims	-	-	-	(34,630,455)
Cash Payments to Employees	-	(9,227,826)	(9,227,826)	(1,625,023)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>2,529</u>	<u>5,811,849</u>	<u>5,814,378</u>	<u>(1,503,503)</u>
<b>Cash Flows from Non-Capital Financing Activities</b>				
Cash Receipts from Intergovernmental	-	3,299,192	3,299,192	113,806
Advances From Other Funds	-	-	-	117,200
<i>Net Cash Provided by Non-Capital Financing Activities</i>	<u>-</u>	<u>3,299,192</u>	<u>3,299,192</u>	<u>231,006</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Cash Proceeds from Sale of Capital Assets	-	11,450	11,450	-
Cash Receipts from Special Assessments	4,661	151,866	156,527	-
Cash Payments for Capital Acquisitions	-	(193,411)	(193,411)	-
Cash Payments for Debt Retirement	(51,869)	(5,239,370)	(5,291,239)	(1,284)
Cash Payments for Interest Expense	(18,809)	(3,849,044)	(3,867,853)	(480)
<i>Net Cash Used by Capital and Related Financing Activities</i>	<u>(66,017)</u>	<u>(9,118,509)</u>	<u>(9,184,526)</u>	<u>(1,764)</u>
<b>Cash Flows from Investing Activities</b>				
Interest on Investments	-	11,843	11,843	28,505
<i>Net Increase (Decrease) Equity in Pooled Cash and Investments</i>	<u>(63,488)</u>	<u>4,375</u>	<u>(59,113)</u>	<u>(1,245,756)</u>
Equity in Pooled Cash and Cash Equivalents - January 1	<u>2,622,804</u>	<u>1,615,652</u>	<u>4,238,456</u>	<u>11,764,630</u>
<i>Equity in Pooled Cash and Cash Equivalents - December 31</i>	<u>\$ 2,559,316</u>	<u>\$ 1,620,027</u>	<u>\$ 4,179,343</u>	<u>\$ 10,518,874</u>

Non-cash activity:

Business-type Activities funds received approximately; \$2.5 million of contributed assets

(continued)

**County of Summit, Ohio**

*Statement of Cash Flows  
Proprietary Funds (Continued)  
For the Year Ended December 31, 2008*

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Activities Internal Service Funds
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>				
Operating Income (Loss)	\$ (1,328)	\$ (1,139,507)	\$ (1,140,835)	\$ 1,297,968
Adjustments:				
Depreciation	-	6,432,457	6,432,457	14,939
(Increase) Decrease in Assets:				
Receivables	3,857	(873,477)	(869,620)	(1,719)
Due From Other Funds	-	(3,638)	(3,638)	(214,789)
Due From Other Governments	-	206,626	206,626	21,618
Material and Supplies Inventory	-	(11,856)	(11,856)	3,866
Other Operating Assets	-	1,771	1,771	22,499
Increase (Decrease) in Liabilities:				
Accounts Payable	-	(99,681)	(99,681)	(14,738)
Accrued Salaries and Wages Payable	-	56,142	56,142	(4,497)
Compensated Absences	-	88,561	88,561	(16,503)
Due To Other Funds	-	249,766	249,766	620
Due To Other Governments	-	858,403	858,403	2,134
Deposits Held and Due to Others	-	24,282	24,282	-
Insurance Claims Payable	-	-	-	(2,614,901)
Other Operating Liabilities	-	22,000	22,000	-
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>\$ 2,529</u>	<u>\$ 5,811,849</u>	<u>\$ 5,814,378</u>	<u>\$ (1,503,503)</u>

The Notes to Financial Statements are an integral part of this statement.



**County of Summit, Ohio**

***Statement of Fiduciary Assets and Liabilities  
Agency Funds  
December 31, 2008***

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	<u>Agency</u>
<b>Assets</b>	
Equity in Pooled Cash and Investment:	\$ 59,858,459
Cash and Cash Equivalents - Segregated Account:	14,573,155
Receivables (Net of Allowance for Uncollectibles:	
Taxes	544,513,622
Accounts	127,890
Due From Other Government:	27,737,101
<i>Total Assets</i>	<u><u>\$ 646,810,227</u></u>
<b>Liabilities</b>	
Due To Other Governments:	\$ 528,267,715
Unapportioned Monies:	118,542,512
<i>Total Liabilities</i>	<u><u>\$ 646,810,227</u></u>

The Notes to Financial Statements are an integral part of this statement

**County of Summit, Ohio**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2008**

**1. DESCRIPTION OF COUNTY OF SUMMIT and REPORTING ENTITY**

The County of Summit is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the Constitution and laws of the State of Ohio (State). The County was formed by an enabling act of the Ohio State Legislature in 1840. The County operates under a council-executive form of government, as provided by its charter, the only county in Ohio operating under a Home Rule Charter. Per the Charter, there are 11 elected County Council members and a County Executive. The County Fiscal Officer is the chief fiscal officer. In addition, there are four other elected administrative officials, each of whom is independent as set forth in Ohio Law. These officials are the Clerk of Courts, Engineer, Prosecutor, and Sheriff. There are also eight Common Pleas Court Judges, two Domestic Relations Court Judges, one Juvenile Court Judge, and one Probate Court Judge.

A reporting entity is comprised of the primary government, component unit and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of funds, departments, boards and agencies that are not legally separate from the County. For the County of Summit, this includes the Children Services Board (CSB), Board of Mental Retardation and Developmental Disabilities (MRDD), Alcohol, Drug Addiction & Mental Health Services Board (ADAMHS), Job & Family Services (JFS), 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 component unit's board and either 1) the County's ability to impose its will over the component unit, or 2) the possibility that the component unit will provide a financial benefit or impose a financial burden to the County. The County has no component units.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(A) BASIS OF PRESENTATION**

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 County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or after November 30, 1989, to its governmental and business-type activities and to its enterprise funds, provided they do not conflict with or contradict GASB pronouncements. The most significant of the County's accounting policies are described below.

The County's basic financial statements consist of government-wide statements, including a statement of net assets 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 assets 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 activities.

The statement of net assets presents the financial condition of the governmental and business-type activities for 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 are 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 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 business segment or governmental function 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. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

## **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### (B) 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 of the County 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 must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

*General* - This fund accounts for the general operating revenues and expenditures of the County not recorded elsewhere. 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. The primary revenue sources are property taxes, sales and use tax, charges for services, intergovernmental revenues and investment income.

*Job & Family Services* - This fund accounts for various Federal and State grants as well as transfers from the General fund used to provide public assistance to general relief recipients, medical assistance and certain public social services.

*Children Services Board* - This fund accounts for countywide property tax levy, Federal and State grants and reimbursements used for County child care programs. State law restricts the expenditure of these resources to programs designed to aid children from troubled families. Major expenditures are for foster homes, emergency shelters, medical costs, counseling and parental training.

*Alcohol, Drug Addiction & Mental Health Services* - This fund accounts for countywide property tax levy, Federal and State grants that are extended primarily to pay the costs of contracts with local mental health agencies which provide services to the public at large including mental health and alcohol and drug programs.

*Board of Mental Retardation* - This fund accounts for a countywide property tax levy, Federal and State grants and reimbursements used for care and services for the mentally handicapped and developmentally disabled.

*Debt Service* - This fund accounts for the accumulation of resources for, and the payment of, general long term debt principal, interest and related costs other than enterprise debt.

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

#### Proprietary Funds:

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

*Enterprise Funds* - These funds are used to account for operations that provide services, which are financed primarily by user charges, or activities where periodic measurement of income is appropriate for capital maintenance, public policy, management control or other purposes. These funds account for the provision of water and sewer services to external users throughout the County. All activities necessary to provide such services, including capital projects and debt financed by user charges, are accounted for in these funds. Water Revenue and Sewer Revenue funds are reported as major funds of the County.

*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 are: Office Services, Medical Self-Insurance, Workers' Compensation, Telephone Services and Internal Audit.

#### Fiduciary Funds:

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. The County only maintains agency funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds are primarily established to account for the collection of various taxes, as well as other intergovernmental resources that will be distributed to other taxing districts located within the County of Summit.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### (C) MEASUREMENT FOCUS

#### Government-wide Financial Statements

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the Statement of Net Assets.

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

Agency funds do not report a measurement focus as they do not report operations.

### (D) 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, 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 the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue and in the presentation of expenses versus expenditures.

1. **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 fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. The availability period used for the recognition of revenue is sixty days.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales and use taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. (See Note 7) Revenue from grants, entitlements and donations is recognized in the fiscal 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 a 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 and use tax (See Note 8), investment income, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

**Deferred Revenue:** Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2008, but which were levied to finance year 2009 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

**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.

## **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### (E) BUDGETARY DATA

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. 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 certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than certain special revenue funds (operating on a different fiscal year), capital project funds and agency funds, are required by law to be budgeted and appropriated. The legal level of budgetary control is at the object level within each department. Although statutory law requires that all funds be budgeted, it is not necessary to do so if the County Budget Commission does not anticipate any cash activity for certain funds. Budgetary modifications may only be made by resolution of County Council.

### TAX BUDGET

A budget of estimated revenues and expenditures is submitted to the County of Summit Fiscal Officer, by July 20 of each year, for the period January 1 to December 31 of the following year.

### ESTIMATED RESOURCES

The County Budget Commission reviews estimated revenues and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate is amended to include any unencumbered cash balances from the preceding year. The certificate may be amended further during the year if the County of Summit Fiscal Officer determines, and the Budget Commission agrees, that an estimate needs to be increased or decreased.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the amended certificate when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts in the final amended certificate issued during 2008.

### APPROPRIATIONS

A temporary resolution to control expenditures may be passed on or around January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. Each County department, in conjunction with the Office of Finance & Budget, prepares a budget that is approved by County Council. Throughout the year modifications and amendments to the original budget must be processed by the Office of Finance & Budget and approved through legal resolution by County Council. Each revised budget includes all modifications and supplemental appropriations that were necessary during the year. The County maintains budgetary control by fund, function, organizational unit, and object class and does not permit expenditures/expenses and encumbrances to exceed appropriations.

### LAPSING OF APPROPRIATIONS

At the close of each year, unencumbered and unexpended appropriations in annually budgeted funds revert to the respective fund from which they were appropriated. As required by State law, the Delinquent Tax Assessment Collection fund must rollover the unexpended appropriations at the end of the year.

### (F) DEPOSITS AND INVESTMENTS

To improve cash management, cash received by the County is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Investments" on the financial statements. The County has segregated bank accounts for monies held separate from the County's central bank account. These monies are presented in the financial statements as "Cash and Cash Equivalents - Segregated Accounts" since they are not required to be deposited into the County treasury.

The County utilizes a jointly governed organization (NEON), see Note 19, to service mentally disabled and developmentally disabled residents within the County. The balance in this account is presented as "Cash With Fiscal Agent" and represents the monies held for the County.

During 2008, investments were limited to Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Bonds, Government Treasury Certificates, Repurchase Agreements, Money Market Funds and STAROhio.

The County has the ability and the intent to hold all investments to maturity. County policy requires interest earned on investments to be credited to the General Fund except where there is a legal requirement that the interest income follow the principal. Any increase or decrease in fair value is reported as a component of interest income.

The County has invested in the State Treasury Assets Reserve of Ohio (STAROhio) during 2008. STAROhio, which is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner that is consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price, which is the price the investment could be sold for on December 31, 2008.

Equity in Pooled Cash and Investments include all liquid deposits and investments with maturity of three months or less when deposited or purchased.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(G) MATERIAL AND SUPPLIES INVENTORY

On government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used.

On fund financial statements, inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as expenditures in the governmental fund types when consumed. Inventories of the enterprise fund are expensed when used.

(H) PREPAID ITEMS

Payments made to vendors for services that will benefit periods beyond December 31, 2008, are recorded as prepaid items, using the allocation method by recording a current asset for the prepaid amount and reflecting the expenditure in the year in which services are consumed.

(I) CAPITAL ASSETS AND DEPRECIATION

Capital assets, including property, plant, equipment and infrastructure assets, are those assets, which are associated with and generally arise from governmental activities. Capital assets generally result from expenditures in the governmental funds. Capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements, except for internal service funds, which are reported in both. Capital assets utilized by the enterprise fund are reported both in the business-type activities column of the government-wide statement of net assets and in the fund financial statements.

In the case of the initial capitalization of general infrastructure assets, associated with governmental activities, the County chose to include all such items regardless of their acquisition date or amount. The County was able to estimate the historical cost for the initial reporting of these assets by estimating the current replacement cost of the infrastructure to be capitalized and using a price index to adjust the cost to the acquisition or estimated acquisition year. Capital assets, including infrastructure, are capitalized at cost (or estimated historical cost). Donated capital assets are recorded at estimated fair market value at the date of donation. Capital assets are defined as assets with an individual cost of \$5,000 and an estimated useful life in excess of one year. The County's infrastructure consists of roads, bridges, culverts and similar items. Improvements are capitalized, while 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. Interest incurred during the construction of capital assets utilized by the enterprise fund is also capitalized. The total interest expense incurred by the County during the current fiscal year was \$7,215,080. Of that, \$3,047,200 and \$4,167,880 represent governmental activity and proprietary activity, respectively.

All capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the 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 is computed using the straight-line method over the following estimated useful lives:

Governmental Activities- Estimated Lives

Land Improvements	15	years
Buildings and Building Improvements	40	years
Machinery and Equipment	3-7	years
Intangibles	3	years
Infrastructure	20-50	years

Business-Type Activities- Estimated Lives

Buildings and Building Improvements	35	years
Machinery and Equipment	15	years
Pump Stations	25	years
Treatment Plants	25	years
Water Towers	50	years
Sewer/Water Lines	75	years

(J) INTERFUND BALANCES

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Due To/From Other Funds". These amounts are eliminated in the governmental and business-type activities columns of the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

(K) COMPENSATED ABSENCES

The liability for compensated absences is based on the provisions of GASB Statement No. 16, "Accounting for Compensated Absences" as interpreted by Interpretation No.6 of the GASB, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements". 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 County will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. An accrual for earned sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is based on the County's past experience of making termination payments.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The entire compensated absence liability is recorded on the government-wide financial statements. For governmental funds, the County records a liability for accumulated, unused, vacation time when earned for all employees with more than one year of service. The County records a liability for accumulated, unused, sick leave for eligible employees in the period in which the employee becomes eligible to receive payment. The current portion of unpaid compensated absences is the expected amount to be paid using expendable available resources, and is reported in the governmental funds only if they have matured, as a result of resignations or retirements. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The non-current portion of the liability is not reported. In the proprietary funds, compensated absences are expensed when earned. The entire amount of compensated absences is reported as a fund liability.

### (L) ACCRUED LIABILITIES AND LONG-TERM OBLIGATIONS

County 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 in the proprietary fund financial statements.

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

### (M) FUND BALANCE RESERVES

Reserved fund balances indicate that a portion of fund equity is not available for current appropriation or use or is legally segregated for a specific future use. Fund balance reserves have been established for encumbrances, prepaid items, material & supplies and loans. The unreserved portions of fund equity reflected for the governmental funds are available for use within the specific purposes of the funds.

### (N) NET ASSETS

Net Assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

### (O) OPERATING REVENUES AND EXPENSES

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenditures not meeting these definitions are classified as Nonoperating.

### (P) CONTRIBUTIONS OF CAPITAL

Contributions of capital in the proprietary fund financial statements arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources restricted to capital acquisition and construction.

### (Q) INTERFUND ACTIVITY

During the normal course of operations, the County has numerous transactions between funds. These transactions include charges for services provided by one fund to other funds and transfers, which represent transfers of resources from a fund receiving revenue to a fund through which those resources will be expended. Transfers are recorded as other financing sources (uses) in governmental funds and transfers in (out) in the proprietary funds.

### (R) ESTIMATES

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results may differ from those estimates.

### (S) GRANTS AND OTHER INTERGOVERNMENTAL REVENUES

Local Government fund revenues are recorded as receivables and revenues when measurable and available. Assistance awards made on the basis of entitlement are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal and State reimbursement type grants for the acquisition or construction of capital assets are recorded as receivables and contributed capital when the related expenses are incurred. All other Federal and State type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred.

### (T) ACCOUNTING STANDARDS

The GASB issued Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, which provide guidance on how to calculate and report costs and obligations associated with pollution cleanup efforts. The implementation of this statement has made no impact on the County's financial reporting or results of financial position for 2008.

The GASB issued Statement No. 50, *Pension Disclosures an amendment of GASB Statements No. 25 & No. 27*, which more closely aligns the financial reporting requirements for pensions with those for other postemployment benefits. The implementation of this statement has made no impact on the County's financial reporting or results of financial position for 2008.

**3. RESTATEMENT OF NET ASSETS**

Net assets have been restated, in the Sewer Revenue fund to correct errors in the prior financial statements. Depreciation expense on buildings and building improvements, equipment and sewer lines had been overstated.

Those corrections had the following effects on the change in net assets:

	Sewer Revenue
Change in Net Assets as Previously Reported	\$ 3,405,053
Depreciation Expense	5,436,462
Change in Net Assets, December 31, 2007	<u>\$ 8,841,515</u>

The restatement to the beginning net assets is as follows:

Net Assets as Stated at December 31, 2007	\$ 157,667,197
Depreciation Expense	5,436,462
Net Assets as Restated at January 1, 2008	<u>\$ 163,103,659</u>

**4. DEFICIT FUND BALANCES AND DEFICIT NET ASSETS/LEGAL COMPLIANCE**

At December 31, 2008, the special revenue funds, Job & Family Services and Child Support Enforcement Agency, had deficit fund balances of \$6,365,416 and \$179,208, respectively. The capital project fund, Other Capital Improvement, had a deficit fund balance of \$2,947,308. And, the internal service funds, Medical Self-Insurance, Telephone Services and Internal Audit had deficit net assets of \$2,312,546, \$138,490 and \$125,458, respectively. The deficit fund balances/net assets occurred due to the recognition of liabilities applicable to accrued payables.

Contrary to Ohio Revised Code Section 5705.41(b), the following line items in the fund below had expenditures plus encumbrances in excess of appropriations at December 31, 2008:

Other Special Revenue Fund:	
Legal Research - Other Expenses	\$ 36,721
Probate Court - Conduct of Business - Other Expense	4,454
Indigent Guardianship - Other Expense	75,930
Mediation - Other Expense	3,900
Common Pleas Court - Special Projects - Personnel Services	463,420
Travel and Expenses	36
Courts - Other Nonoperating Expenses	545,057
Veteran Services - Other Nonoperating Expense	2,682
County Nursing Home - Transfer-Out	39,609
Drainage Maintenance - Other Nonoperating Expenses	165,632
Emergency Management Agency - Grants and Public Service	61,163
Water Revenue - Interest Expense	42,943

**5. BUDGETARY BASIS OF ACCOUNTING**

While 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 Statement 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 for those funds between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/Expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year-end encumbrances are treated as expenditures/expenses (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).

Transfers will not equal on a non-GAAP budget basis. The special revenue funds not budgeted annually are as follows: Governmental Grants, certain Other Special Revenue, Akron Zoo Project and Capital Project Funds.

The adjustments necessary to convert the results of operations for the year from the Non-GAAP Budget Basis to the GAAP Basis for the governmental funds are as follows:

	<u>Net Change in Fund Balance General and Major Special Revenue</u>				
	<u>General</u>	<u>Job &amp; Family Services</u>	<u>Children Services Board</u>	<u>Alcohol, Drug Addiction &amp; Mental Health</u>	<u>Board of Mental Retardation</u>
Budget Basis	\$ (17,156,493)	\$ (11,098,152)	\$ (4,624,064)	\$ (6,377,537)	\$ 5,638,821
Net Adjustments for Revenue Accruals	1,302,501	(4,283,735)	867,234	(714,507)	(11,935,017)
Net Adjustments for Expenditure Accruals	5,352,628	15,448,880	5,839,957	3,752,995	15,500,024
GAAP Basis	<u>\$ (10,501,364)</u>	<u>\$ 66,993</u>	<u>\$ 2,083,127</u>	<u>\$ (3,339,049)</u>	<u>\$ 9,203,828</u>



**6. DEPOSITS AND INVESTMENTS**

The County maintains a cash and investment pool that is available for use by all fund types, general, special revenue, debt service, capital projects, enterprise, internal service and agency. Each fund type's portion of the pool is presented on the Fund Balance Sheets as "Equity in Pooled Cash and Investments."

*Custodial Credit Risk - Deposits:* Pursuant to O.R.C. 135.181, financial institutions may establish a collateral pool to cover all public deposits. The face value of the pooled collateral must equal at least 105% of the public funds deposited. At least quarterly, the County determines the collateral has a market value adequate to cover deposits. Collateral is held by trustees, including the Federal Reserve Bank and designated third party trustees, of the financial institutions.

At December 31, 2008, the carrying amount of the County's deposits was \$10,405,489 and the bank balance was \$27,637,786. The difference in the carrying amount and the bank balance were items in transit. Of the bank balance:

1. \$2,788,047 was covered by federal depository insurance.
2. \$24,849,739 was held in a public fund collateral pool by third party trustees pursuant to Section 135.181, Ohio Revised Code. Although all statutory requirements for the deposit of money had been followed, under GASB Statement No. 3, this money is considered uninsured and uncollateralized.

Investments

The County Council and the County Investment Advisory Board has approved its investment policy and has filed the policy with the Auditor of State, pursuant to Ohio Revised Code 135.35. The County is authorized to invest in U.S. Treasury Bills, Notes and Bonds; various federal agency securities including issues of the Federal National Mortgage Association (FNMA), Federal Home Loan Mortgage Corporation (FHLMC), Federal Home Loan Bank (FHLB), Federal Farm Credit Bank (FFCB), Student Loan Marketing Association (SLMA), Government National Mortgage Association (GNMA), and other agencies or instrumentalities of the United States. Eligible investments include securities that may be purchased at premium or a discount. All Federal agency securities shall be direct issuances of the federal government agencies or instrumentalities. Commercial paper and Banker Acceptances rated in the highest category by a nationally recognized rating agency and must mature within 180 days. Commercial paper and corporate notes, if invested in, must mature within 270 days. The County may invest in Certificates of deposits from eligible institutions. No load money market funds rated in the highest category by a nationally recognized rating agency. Repurchase agreements and securities lending agreements and the State Treasurer's Investment pool.

Investments in stripped principal or interest obligations reverse repurchase agreements and derivatives are prohibited by the County investment policy. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited by the County investment policy. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

*Interest Rate Risk* - The market value of securities in the County's portfolio will increase or decrease based upon changes in the general level of interest rates. Maintaining adequate liquidity so that current obligations can be met without a sale of securities and diversification of assets will minimize the effects of the market value fluctuations.

*Credit Risk* - Credit risk will be minimized by diversifying assets by the issuer and ensuring that required minimum credit quality ratings exist prior to the purchase of commercial paper and bankers acceptances and maintaining adequate collateralization of CD's pursuant to the method as determined by the Chief Fiscal Officer. As of December 31, 2008, the County's investment in StarOhio were rated AAAM by Standard and Poor's. The County's investment in various federal agencies; FNMA, FHLMC, FHLB, FFCB and SLMA were rated AAA by both Standard and Poor's and Moody's Investor Services.

As of December 31, 2008, the county had the following investments:

Investment type	Fair Value	Investment Maturities (In Years)		
		Less Than 1	1 - 3	4 - 5
U.S. Treasury Notes	\$ 748,922	\$ 296,807	\$ 318,272	\$ 133,843
U.S. Agencies	158,760,281	38,320,313	92,280,238	28,159,730
Money Market Mutual Funds	42,982,861	42,982,861	-	-
StarOhio	32,618,199	32,618,199	-	-
Repurchase Agreements	4,292,481	4,292,481	-	-
<b>Total Fair Value</b>	<b>\$ 239,402,744</b>	<b>\$ 118,510,661</b>	<b>\$ 92,598,510</b>	<b>\$ 28,293,573</b>

*Custodial Credit Risk* - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's custodial credit risk policy is stated in Investments policy described above. Of the county's \$4,292,481 investment in repurchase agreements, \$4,292,481 of the underlying securities is held by the investment's counterparty, not in the name of the County.

A reconciliation of cash and investments as shown on the Financial Statements is as follows:

Cash on Hand	\$ 451,335	Equity in Pooled Cash and Investments	\$231,766,041
Carrying amount of Deposits	10,405,489	Cash and Cash Equivalents -	
Fair Value of Investments	239,402,744	Segregated Accounts	18,493,527
<b>Total</b>	<b>\$250,259,568</b>	<b>Total</b>	<b>\$250,259,568</b>

**6. DEPOSITS AND INVESTMENTS (Continued)**

Cash With Fiscal Agent

In addition to deposits and investments, the County has uninsured and uncollateralized cash in the amount of \$5,744,456 being held by NEON, a jointly governed organization (See Note 19).

Cash Deficits

Certain disbursements for accounts within various funds have been made from the "Equity in Pooled Cash and Investments" account in excess of their individual equities. The balance of these amounts has been reported in the balance sheet as "Due To/From Other Funds and Governments." The following funds had deficit cash balances:

<u>Fund</u>	<u>Cash Deficit</u>
Special Revenue Fund - Job & Family Services	\$ 1,778,963
Capital Project Fund - Other Capital Improvements	2,555,599
Internal Service Funds - Telephone Service	59,210
- Internal Audit	57,990
Agency Fund - Family Stability	127,512

**7. PROPERTY TAX REVENUES**

Property taxes include amounts levied against all real, public utility and tangible (used in business) property located in the County. Real property taxes, for 2007, were levied after October 1, 2007, on the assessed value as of January 1, 2007, the lien date, and were collected in 2008. Assessed values are established by State Law at 35% of appraised market value. Public utility property taxes received in 2008 attached as a lien on December 31, 2006, were levied after October 1, 2007, and were collected with real property taxes.

Public utility property taxes are assessed on tangible personal property at true value. Tangible personal property taxes, for 2008, were levied after October 1, 2007, on the value listed as of December 31, 2007, and were collected in 2008. Tangible personal property assessments are 6.25% of true value for capital assets and inventory. The assessed value upon which the 2007 taxes were collected was \$12,583,841,029. The full tax rate for all County operations applied to real property for fiscal year ended December 31, 2008, was \$12.80 per \$1,000 of assessed valuation. The assessed values of real and tangible personal property upon which 2008 property tax receipts were based are as follows:

Real Property	\$12,062,492,360
Public Utility	205,120,870
Tangible Personal Property	316,227,799
Total Assessed Value	<u>\$12,583,841,029</u>

Real and public utility property taxes are payable annually or semi-annually. If paid annually, payment is due January 20; if paid semi-annually, the first payment is due January 20 with the remainder payable by June 20. Under certain circumstances, state statute permits earlier or later payment dates to be established.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single-county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30 with the remainder payable by September 20.

The County Fiscal Officer collects property taxes on behalf of all taxing districts within the County. The County Fiscal Officer - Auditor's Division periodically remits to the taxing districts their portions of the taxes collected. Collection of the taxes and remittance of them to the taxing districts are accounted for in various funds of the County.

Property taxes receivable represents delinquent taxes and outstanding real property, public utility and tangible personal property taxes, which were measurable at December 31, 2008. Total property tax collections for the next fiscal year are measurable amounts. However, since these revenue collections to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 2008 operations, the receivable is offset by a credit to Deferred Revenue.

**8. SALES AND USE TAX**

For the purpose of providing additional revenues, the County has levied a tax at the rate of one-half of one percent upon certain retail sales and upon the storage, use, or consumption of tangible personal property within the County. This levy is in addition to the five and half percent statewide sales tax levy. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five (45) days after the end of each month. The State Auditor then has five (5) days in which to draw the warrant payable to the County.

Proceeds of the tax are credited entirely to the General Fund. Amounts that have been collected by the State and are to be received within sixty days of year-end are accrued as revenue, as measurable and available. A receivable is recognized at year-end for amounts that will be received from sales, which occurred during 2008. 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 deferred. As of December 31, 2008, sales tax revenues amounted to approximately \$35.4 million.

**9. RECEIVABLES**

Receivables, at December 31, 2008, consisted of taxes, accounts (billing for user charged services, including unbilled utility services), special assessments, accrued interest, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. The County has implemented GASB No. 38 "Certain Financial Statement Note Disclosures" which modifies disclosure requirements related to the summary of significant accounting policies. The County of Summit presents receivables on the statement of net assets and the combining balance sheet as disaggregated major components, therefore, full note disclosure is not required. Special assessments, accrued interest and intergovernmental receivables are deemed collectible in full. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. The County has \$1,801,913 in current special assessments at December 31, 2008, of that amount \$1,711,920 is delinquent and an allowance has been provided.

The County applies the provisions of GASB No. 6 in accounting for and reporting special assessments and related transactions. The County's special assessments are secured by liens on assessed properties and are also backed by the full faith and credit of the County. Accordingly, they are accounted for and reported in the government-wide financial statement as governmental or business-type activities based on the purpose of the assessment. Long-term special assessments expected to be collected in more than one year amount to \$568,463 in the Business-type activities column. The special assessments receivable in the Other Special Revenue Funds represent Engineer's ditch maintenance, a service-type assessment, which is expected to be collected in more than one year and amounted to \$225,295 at December 31, 2008.

**10. CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2008, was as follows:

	Beginning Balance	Additions/ Transfers	Deletions/ Transfers	Ending Balance
<b>Governmental Activities:</b>				
<u>Nondepreciable Capital Assets:</u>				
Land	\$ 12,231,427	\$ 714,194	\$ -	\$ 12,945,621
Construction in Progress	2,406,890	6,740,974	(3,985,105)	5,162,759
Total Nondepreciable Capital Assets	14,638,317	7,455,168	(3,985,105)	18,108,380
<u>Depreciable Capital Assets:</u>				
Land Improvements	1,710,593	7,800	-	1,718,393
Buildings and Building Improvements	221,692,222	2,007,834	-	223,700,056
Machinery and Equipment	46,541,468	1,472,538	(540,449)	47,473,557
Intangibles	3,096,093	46,108	-	3,142,201
Infrastructure	176,280,804	2,641,699	(387,246)	178,535,257
Total Depreciable Capital Assets	449,321,180	6,175,979	(927,695)	454,569,464
<u>Accumulated Depreciation:</u>				
Land Improvements	(1,115,700)	(82,393)	-	(1,198,093)
Buildings and Building Improvements	(69,679,079)	(5,556,312)	-	(75,235,391)
Machinery and Equipment	(35,393,769)	(4,413,354)	515,064	(39,292,059)
Intangibles	(3,063,796)	(30,383)	-	(3,094,179)
Infrastructure	(76,967,054)	(4,937,317)	-	(81,904,371)
Total Accumulated Depreciation	(186,219,398)	(15,019,759)	515,064	(200,724,093)
Depreciable Capital Assets, Net	263,101,782	(8,843,780)	(412,631)	253,845,371
Governmental activities Capital assets, net	\$ 277,740,099	\$ (1,388,612)	\$ (4,397,736)	\$ 271,953,751
<u>Business-type Activities:</u>				
<u>Nondepreciable Capital Assets:</u>				
Land	\$ 1,115,075	\$ 1,300	\$ (438)	\$ 1,115,937
Construction in Progress	250,009	24,917	-	274,926
Total Nondepreciable Capital Assets	1,365,084	26,217	(438)	1,390,863
<u>Depreciable Capital Assets:</u>				
Buildings and Building Improvements	57,756,647	-	-	57,756,647
Machinery and Equipment	39,360,218	167,194	(489,612)	39,037,800
Pump Stations	20,104,908	526,660	-	20,631,568
Treatment Plants	5,178,164	-	-	5,178,164
Sewer Lines	231,368,538	1,935,560	-	233,304,098
Total Depreciable Capital Assets	353,768,475	2,629,414	(489,612)	355,908,277
<u>Accumulated Depreciation:</u>				
Buildings and Building Improvements	(26,710,980)	(1,528,906)	-	(28,239,886)
Machinery and Equipment	(26,554,290)	(1,106,265)	487,236	(27,173,319)
Pump Stations	(9,652,809)	(669,176)	-	(10,321,985)
Treatment Plants	(3,652,074)	(122,553)	-	(3,774,627)
Sewer Lines	(67,032,221)	(3,005,557)	-	(70,037,778)
Total Accumulated Depreciation	(133,602,374)	(6,432,457)	487,236	(139,547,595)
Depreciable Capital Assets, Net	220,166,101	(3,803,043)	(2,376)	216,360,682
Business-type Activities Capital Assets, Net	\$ 221,531,185	\$ (3,776,826)	\$ (2,814)	\$ 217,751,545

**10. CAPITAL ASSETS (Continued)**

Depreciation expense was charged to functions/programs of the primary government as follows:

<u>Governmental activities:</u>	
Legislative and Executive	\$ 1,880,358
Judicial	1,435,238
Public Safety	3,233,406
Public Works	5,355,936
Health	2,278,617
Economic Development	15,979
Human Services	820,225
Total Governmental activities depreciation expense	<u>\$15,019,759</u>
<u>Business-type activities:</u>	
Sewer	\$ 6,432,457
Total Business-type activities depreciation expense	<u>\$ 6,432,457</u>

As of December 31, 2008, construction in progress for various capital projects of the County consisted of the following:

<u>Projects</u>	<u>Construction in Progress</u>	<u>Remaining Commitments</u>
<u>Governmental activities:</u>		
Sheriff Office Administration Building	\$ 833,409	\$ 10,286,591
Veteran Services Building	159,334	2,210,666
Animal Control Facility	962,336	1,867,664
Summit Center Renovation	196,943	383,057
Parking Deck Skylight Replacement	104,461	354,855
Board of Mental Retardation - Barberton Facility	15,000	2,485,000
Board of Mental Retardation - Cuyahoga Falls Facility	12,500	2,487,500
Visitation/Respite Center	175,053	675,000
South Main Street Phase 4	2,703,723	2,685,155
Totals Governmental activities	<u>5,162,759</u>	<u>23,435,488</u>
<u>Business-type activities:</u>		
Pump Station #26 Replacement	70,716	361,284
Whitefriar's Drive Sanitary Sewer Improvement	28,147	521,853
Kenneth/Samira Sanitary Sewer System Improvement	24,917	1,650,083
Various Pump Stations	151,146	274,854
Total Business-type activities	<u>274,926</u>	<u>2,808,074</u>
Total Construction-in-progress	<u>\$ 5,437,685</u>	<u>\$ 26,243,562</u>

**11. DEFINED BENEFIT PENSION PLAN**

All full-time employees of the County of Summit participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans: 1) Traditional Pension Plan (TP) - a cost-sharing multiple-employer defined benefit pension plan; 2) Member-Directed Plan (MD) - a defined plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year), under MD, members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings; and 3) Combined Plan (CO) - a cost-sharing multiple-employer defined benefit pension plan, under CO, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the Traditional Plan. Member contributions are self-directed investments by the member, which accumulate retirement assets in a manner similar to the Member-Directed Plan. OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional and Combined Plans. The MD does not qualify for ancillary benefits. The Ohio Revised Code, Chapter 145 assigns the authority to establish and amend benefits to the OPERS Board of Trustees. OPERS issues a stand-alone financial report, a copy of which may be obtained by mailing a written request to the Ohio Public Employees Retirement System, Attention: Finance Director, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for member and employer contributions. The contribution rates were consistent across all three plans (TP, MD and CO). Separate divisions for law enforcement and public safety exist only within the Traditional Plan. Member contributions rates are 10.0% for members other than law enforcement and public safety. Law enforcement and public safety division members contribute at 10.1%. The employer contribution rate is 14.0% of covered payroll except for the law enforcement and public safety divisions, which is 17.40%. The employer contributions from the County to OPERS for the years ended 2008, 2007 and 2006 were \$24,183,786, \$23,003,334 and \$22,460,246, respectively. 91.68% has been contributed for 2008 and 100% has been contributed for 2007 and 2006.

## **12. POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS**

In addition to the pension benefits described in Note 11, the Ohio Public Employees Retirement System (OPERS) maintains a cost-sharing multiple employer defined benefit post-employment health care plan, which includes a medical plan, prescription drug program and Medicare Part B premium to qualifying members of both the Traditional and Combined Plans. Participants of the Member Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. To qualify for postretirement health care coverage, age and service retirees under the Traditional and Combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and qualified survivor benefits recipients is available. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45. The Ohio Revised Code (ORC) permits, but does not mandate, OPERS to provide OPEB to its eligible members and beneficiaries. The ORC, Chapter 145 provides the authority to establish and amends benefits to the OPERS Board of Trustees. OPERS issues a stand-alone financial report, a copy of which may be obtained by mailing a written request to the Ohio Public Employees Retirement System, Attention: Finance Director, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 1-800-222-7377.

The ORC provides the statutory authority requiring public employers to fund post retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-employment health care benefits. Employer contribution rates are expressed as a percentage of the covered payroll of active members. The OPERS Law Enforcement program is separated into two divisions, law enforcement and public safety, which contribute at the same rate. For 2008, the employer contribution rate for local government employer units was 14% of covered payroll. Law enforcement and public safety employer units contributed at 17.4% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14% of covered payroll for local employer units, and 18.1% for law enforcement and public safety employer units. Active members do not make contributions to the OPEB Plan.

The retiree health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year the OPERS Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. For 2008, the employer contribution allocated to the health care plan 7% of covered payroll for local governments, law enforcement and public safety employer units. The OPERS Board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and coverage selected. The employer contributions that were used to fund post-employment benefits for local government, law enforcement and public safety for the years ended 2008, 2007 and 2006 were \$11,710,210, \$8,486,931 and \$7,157,444, respectively.

The OPERS Board adopted the Health Care Preservation Plan on September 9, 2004, to be effective January 1, 2007. OPERS took additional actions to improve the solvency of the Health Care Fund in 2005, by creating a separate investment pool for health care assets. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007 and January 1, 2008, which allow additional funds to be allocated to the health care plan.

## **13. DEFERRED COMPENSATION**

County employees and elected officials may participate in either of two state-wide deferred compensation plans or one insurance deferred compensation plans created in accordance with Internal Revenue Code Section 457, one offered by the State of Ohio, one by the County Commissioners Association of Ohio and the last offered by ING Life Insurance and Annuity Company. Participation is on a voluntary payroll deduction basis and is available to all employees. The plans permit deferral of compensation until future years. According to the plans, the deferred compensation is not available to employees until termination, retirement, death or emergency. As of December 1999, the two state-wide and one insurance deferred compensation plans were established as Trusts, as required by the amended Internal Revenue Code Section 457. This amended section requires that in order for a plan to be an eligible plan, all assets and income of the plan must be held in trust for the exclusive benefit of participants and their beneficiaries.

The County Commissioner's Plan Trust, the Ohio Deferred Compensation Program and the ING Life Insurance and Annuity Company are held for the exclusive benefit of participants and their beneficiaries. Except as otherwise provided in the Plan, it is impossible under any circumstances at any time for any part of the corpus or income of the Trust fund to be used for, or diverted to, purposes other than for the exclusive benefit of participants and their beneficiaries. And, in accordance with GASB Statement No. 32, the County has removed these Deferred Compensation Plans from the County's Agency Fund.

The Board of Mental Retardation and Developmental Disabilities and the Children Services Board employees and appointed officials may also participate in a deferred compensation plan, VALIC and Metropolitan Life, respectively, created in accordance with Internal Revenue Code Section 403(b). Participation is on a voluntary payroll deduction basis and is available to all employees. The plan permits deferral of compensation until future years. According to the plan, the deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

**14. OBLIGATIONS UNDER CAPITALIZED AND OPERATING LEASES**

The County has entered into agreements to lease office equipment and vehicles, which qualify for capitalization under Statement of Financial Accounting Standards No. 13, "Accounting for Leases". The County also has operating leases for building space and equipment in various offices. These lease payments are recorded as expense/expenditures for the current period. Future minimum lease payments under capital lease obligations and operating leases are as follows:

Year	Governmental Activities Capital Leases	Operating Leases
2009	\$ 801,121	\$ 572,479
2010	605,499	307,199
2011	553,422	118,638
2012	253,311	102,069
2013	4,902	19,687
Later Years	_____	33,027
Total Operating Leases		<u>\$1,153,099</u>
Total Minimum Lease Payments	2,218,255	
Less: Amount Representing Interest	(183,283)	
Present Value Minimum Lease Payments	<u>\$ 2,034,972</u>	

The assets acquired through capital leases are as follows:

	Governmental Activities
Assets:	
Machinery and Equipment	\$ 4,744,016
Less: Accumulated Depreciation	(2,676,455)
Total	<u>\$ 2,067,561</u>

A summary of capital lease obligations transactions for the year ended December 31, 2008, follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Government Activities:					
General Government	\$ 2,870,362	\$ 87,126	\$ (928,652)	\$ 2,028,836	\$ 713,827
Internal Service	-	7,420	(1,284)	6,136	1,141
Total	<u>\$ 2,870,362</u>	<u>\$ 94,546</u>	<u>\$ (929,936)</u>	<u>\$ 2,034,972</u>	<u>\$ 714,968</u>

The County of Summit's total lease expenses for 2008, was approximately \$810,255.

**15. COMPENSATED ABSENCES**

Vacation is accumulated at varying rates ranging from two to six weeks per year depending on length of service. Accumulated vacation may be carried over into the next year. However, the maximum amount allowed to carry forward is three times the employee's annual accrual rate, which is based on years of service. However, unused vacation at the time of retirement or termination of employment cannot exceed three times the annual accrual rate. This maximum payment of accumulated vacation time would be equal to 720 hours. All employees earn sick leave at the rate of 4.6 hours for each 80 hours of work completed. Sick leave vests with 10 years service at age 60, 25 years service at age 55 or 30 years service at any age. Although the sick leave vests as noted above, the County records a liability for sick leave for all employees with service time of more than 12 years. Employees are paid at one-half of the accumulated sick time up to a maximum payment equal to 720 hours. All sick leave and vacation payments are made at employees current wage rates.

**16. LONG TERM DEBT OBLIGATIONS**

The original issue date, interest rate and original issue amount for each of the County's bonds, long-term notes and loans are as follows:

General Long-Term Obligations	Original Issue Date	Interest Rate	Original Issue Amount
Governmental Activities:			
Embassy Parkway	12-1-96	3.70-5.50	\$ 2,335,000
Human Services Facility	10-1-98	3.30-4.65	5,414,512
Power Street	10-1-98	3.30-4.65	450,271
Fairgrounds Arena	10-1-98	3.30-4.65	849,290
Mental Health Facilities	10-1-98	3.30-4.65	1,651,398
Engineer Capital Projects	10-1-98	3.30-4.65	2,937,129
District Health Building AR98	10-1-98	3.30-4.65	47,173
Ohio Building Parking Deck	5-1-02	3.00-5.75	7,090,000
Executive-800 Mhz Communications	5-1-02	3.00-5.75	7,345,000
Juvenile Court Expansion	5-1-02	3.00-5.75	14,595,000
Series 2003 Bonds	5-1-03	2.50-5.25	25,100,000
Series 2004 Bonds AR	5-1-04	2.00-5.00	25,652,000

**16. LONG TERM DEBT OBLIGATIONS (Continued)**

	Original Issue Date	Interest Rate	Original Issue Amount
<u>Business-Type Activities:</u>			
Elmcrest Sewer AR98	10-1-98	3.30-4.65	108,403
Ledge Road Sewer AR98	10-1-98	3.30-4.65	229,188
Bedford Road Sewer AR98	10-1-98	3.30-4.65	22,626
Sewer Bond	11-1-99	4.20-6.25	13,075,000
Sewer Bond	6-1-00	4.80-6.25	30,330,000
Sewer Bond	5-31-01	4.00-5.50	18,000,000
Sewer Bond	5-1-02	3.00-5.75	975,000
Sewer Bond Series 2002 AR	5-1-02	3.00-5.75	30,350,000
Sewer Bond Series 2004 AR	5-1-04	2.00-5.00	14,678,000
<u>Capital Appreciation Bonds</u>			
Canton Akron Business Park	11-4-99	4.65-6.00	\$ 1,753,627
Sewer Rehab Q938	11-4-99	5.50-5.85	1,871,557
<u>State Infrastructure Bank Loan</u>			
Ohio State Infrastructure Bank Loan	12-1-08	3.00	\$ 5,789,028
<u>Long-term Loans:</u>			
<u>OWDA Loans</u>			
Montrose Water Tower Q590	1989	8.23	\$ 774,482
Plant #6 Abandonment Q134	1990	8.48	2,603,002
WWTP #5 Abandonment Q125	1990	8.26	2,397,980
Melody Village Q803	1990	8.09	591,687
Abandonment #15 Q145	1992	8.40	10,687,359
Fishcreek #25 Q402	1992	7.11	1,907,185
Country Club Village #30 Q905	1992	8.31	271,523
Copley-Medina Route 18 Q526	1992	7.51	358,711
Roseland Plant #1 Q148	1993	7.66	1,678,877
Gilwood-Call Q432	1997	6.72	5,139,732
Gilwood-Call Q432 Supplement I	1997	6.49	500,000
Fishcreek Plant 25 Q403	1997	7.21	2,756,098
Plant 30 Abandonment Q929	1997	6.72	2,831,030
Plant 18 Abandonment Q929	1997	6.02	60,389
Plant 29 Expansion Q157	2000	5.88	600,000
<u>OPWC Loans</u>			
Plant #30 Abandonment I	1995	N\A	\$ 721,000
Plant #30 Abandonment II	1995	N\A	529,000
<u>ODD Loan</u>			
Springfield Agricultural Assessment	4-17-78	N/A	\$ 29,458

General obligation bonds are direct obligations of the County for which its full faith and credit are pledged and are payable from taxes levied on all taxable property located in the County. The County has issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities. In government-wide financial statements and proprietary fund types in the fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. The County's long term debt at December 31, 2008, consists of general obligation bonds, capital appreciation bonds, long term general obligation notes, State Infrastructure Bank (SIB) Loans, Ohio Water Development Authority (OWDA) Loans, Ohio Public Works Commission (OPWC) Loans and Ohio Department of Development (ODD) Loans.

General obligation bonds are secured by the County of Summit's ability to levy a voted or unvoted property tax within limitations of Ohio law. Self-supporting bonds are secured by an unvoted property tax levy (special assessments) with principal and interest to be paid from enterprise fund user charges, and other revenue sources. OWDA and OPWC Loans will be repaid by special assessments and/or enterprise funds user charges.

During 1999, the County issued Long term General Obligation Notes. The notes are unvoted general obligations of the County. These notes are not subject to redemption before their maturity date. The Long-term General Obligation Notes are issued under the authority of the general laws of the State of Ohio, Ohio Revised Code, Chapter 133.

During 1999, the County issued various purpose Capital Appreciation (deep discount) Bonds. These bonds were purchased at a discount at the time of issuance and at maturity all compound interest is paid and the bondholder collects the face value. Since interest associated with these bonds is earned and compounded semi-annually, the value of the bond increases in proportion to the interest. Therefore, as the value increases, the accretion is recorded as principal. The capital appreciation bonds are not subject to redemption before their maturity date.

**16. LONG TERM DEBT OBLIGATIONS (Continued)**

In 2003, the County Engineer was authorized to enter into loan agreements with the Ohio Department of Transportation regarding the State Infrastructure Bank Act. In 2008, the county finalized the loans. These loans are secured with the County's motor vehicle license registration fees and gas tax revenue. The amount is presented in our long term debt schedule under Long-term Liabilities.

The Ohio Department of Development Loans were issued to property owners in 1977 and 1978. The Loans are to defer the collection of assessments on agricultural land. The Loans are being deferred so long as the land is used for agricultural purposes. If the land is ever used for purposes other than agricultural, the loans are due and payable, the assessments are then due and collectible by the County, and the monies collected are to be remitted to the ODD within one year of collection. The ODD Loans are non-interest bearing so long as, once the assessment is due and payable, the amounts collected are paid to the ODD within one year.

The notes above have been issued once and are not subject to payment and reissue each year. Therefore, for reporting purposes the County has deemed these long-term obligations and has reported them in the financial statements as long-term debt.

The following is a summary of changes in long-term debt and other obligations, of the County, for the year ended December 31, 2008:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>					
<b>Long-term Payables:</b>					
General Obligation Bonds	\$ 61,414,960	\$ -	\$ 6,580,991	\$ 54,833,969	\$ 4,916,834
Capital Appreciation Bonds	1,267,672	-	148,637	1,119,035	142,524
Accreted Interest	763,769	122,543	91,363	794,949	102,476
State Infrastructure Bank	5,653,897	135,131	811,521	4,977,507	883,530
Bond Premiums	3,470,146	-	244,653	3,225,493	244,653
Less Deferred on Refunding	(2,522,721)	-	(194,056)	(2,328,665)	(194,056)
<b>Total Long-term Payables</b>	<b>70,047,723</b>	<b>257,674</b>	<b>7,683,109</b>	<b>62,622,288</b>	<b>6,095,961</b>
<b>Other Liabilities:</b>					
Compensated Absences	20,694,315	14,551,953	13,159,786	22,086,482	6,959,130
Insurance Claims	7,842,522	4,957,852	7,842,522	4,957,852	-
Legal Judgments	2,440,673	105,000	475,019	2,070,654	-
Capital Leases	2,870,362	94,546	929,936	2,034,972	714,968
<b>Total Other Liabilities</b>	<b>33,847,872</b>	<b>19,709,351</b>	<b>22,407,263</b>	<b>31,149,960</b>	<b>7,674,098</b>
<b>Total Governmental Activities</b>	<b>\$ 103,895,595</b>	<b>\$ 19,967,025</b>	<b>\$ 30,090,372</b>	<b>\$ 93,772,248</b>	<b>\$ 13,770,059</b>
<b>Business-type Activities:</b>					
<b>Long-term Payables:</b>					
General Obligation Bonds	\$ 51,970,040	\$ -	\$ 3,089,009	\$ 48,881,031	\$ 3,243,166
Capital Appreciation Bonds	1,871,557	-	-	1,871,557	-
Accreted Interest	1,079,840	171,133	-	1,250,973	-
OWDA Loans	16,846,030	-	1,788,705	15,057,325	955,050
OPWC Loans	531,250	-	93,750	437,500	31,250
ODD Loans	29,458	-	-	29,458	29,458
Bond Premiums	2,612,149	-	186,505	2,425,644	186,505
Less deferred on refunding	(4,106,130)	-	(293,295)	(3,812,835)	(293,295)
<b>Total Long-term Payables</b>	<b>70,834,194</b>	<b>171,133</b>	<b>4,864,674</b>	<b>66,140,653</b>	<b>4,152,134</b>
<b>Other Liabilities:</b>					
WPCLF-Temporary	4,560,969	-	319,776	4,241,193	160,269
Compensated Absences	1,196,041	432,054	343,492	1,284,603	405,604
<b>Total Other Liabilities</b>	<b>5,757,010</b>	<b>432,054</b>	<b>663,268</b>	<b>5,525,796</b>	<b>565,873</b>
<b>Total Business-type Activities</b>	<b>\$ 76,591,204</b>	<b>\$ 603,187</b>	<b>\$ 5,527,942</b>	<b>\$ 71,666,449</b>	<b>\$ 4,718,007</b>

The following is a summary of the County's future annual debt service requirements for long-term debt:

Year	Governmental Activities					
	Long-term					
	General Obligation Bonds		Capital Appreciation Bonds		Infrastructure Bank Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ 4,916,834	\$ 2,586,897	\$ 142,524	\$ 102,476	\$ 883,530	\$ 156,795
2010	5,074,808	2,410,859	133,616	111,384	826,613	116,666
2011	4,503,230	2,188,452	125,018	119,982	851,598	91,682
2012	4,480,097	2,004,992	116,750	128,250	877,337	65,942
2013	3,928,000	1,806,801	111,037	138,963	903,855	39,424
2014-2018	17,262,000	6,237,860	423,558	826,442	634,574	12,105
2019-2023	14,669,000	2,125,726	66,532	178,468	-	-
<b>Total</b>	<b>\$ 54,833,969</b>	<b>\$ 19,361,587</b>	<b>\$ 1,119,035</b>	<b>\$ 1,605,965</b>	<b>\$ 4,977,507</b>	<b>\$ 482,614</b>



16. LONG TERM DEBT OBLIGATIONS (Continued)

Year	Business-type Activities					
	General Obligation Bonds		Ohio Water Development Authority		Capital Appreciation Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ 3,243,166	\$ 2,535,645	\$ 955,050	\$ 572,300	\$ -	\$ -
2010	2,540,192	2,365,473	1,972,253	1,045,539	466,291	388,709
2011	2,661,770	2,228,534	2,022,675	890,615	436,290	418,710
2012	2,739,903	2,100,220	2,080,550	737,725	407,433	447,567
2013	2,817,000	1,994,927	1,958,092	574,060	379,748	475,252
2014-2018	20,313,000	7,196,668	4,209,322	1,440,344	181,795	258,205
2019-2022	14,566,000	1,573,911	1,859,383	254,702	-	-
Total	<u>\$ 48,881,031</u>	<u>\$ 19,995,378</u>	<u>\$ 15,057,325</u>	<u>\$ 5,515,285</u>	<u>\$ 1,871,557</u>	<u>\$ 1,988,443</u>

Year	Ohio Public Works Commission	Ohio Department of Development
	Principal	Principal
2009	\$ 31,250	\$ 29,458
2010	62,500	-
2011	62,500	-
2012	62,500	-
2013	62,500	-
2014-2016	156,250	-
Total	<u>\$ 437,500</u>	<u>\$ 29,458</u>

Long-term liability activity for the year ended December 31, 2008, was as follows:

**Governmental Activities:**

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
<b>General Obligation Bonds:</b>					
Embassy Parkway	\$ 1,820,000	\$ -	\$ 1,820,000	\$ -	\$ -
Human Services Facility	2,796,410	-	526,229	2,270,181	543,626
Power Street	232,550	-	43,762	188,788	45,208
Fairgrounds Arena	747,871	-	100,645	647,226	103,742
Mental Health Facilities	1,454,194	-	195,699	1,258,495	201,720
Engineer Capital Projects	2,593,587	-	335,265	2,258,322	348,581
District Health Building AR98	34,348	-	18,395	15,957	15,957
Ohio Building Parking Deck	2,560,000	-	270,000	2,290,000	285,000
Executive 800 Mhz Communication	2,370,000	-	435,000	1,935,000	455,000
Juvenile Court Expansion	5,280,000	-	560,000	4,720,000	585,000
Series 2003 Bonds	21,465,000	-	970,000	20,495,000	995,000
Series 2004 Bonds AR	20,061,000	-	1,306,000	18,755,000	1,338,000
Total General Obligation Bonds	<u>61,414,960</u>	<u>-</u>	<u>6,580,991</u>	<u>54,833,969</u>	<u>4,916,834</u>
<b>Capital Appreciation Bonds</b>					
Canton Akron Business Park	1,267,672	-	148,637	1,119,035	142,524
Accreted Interest	763,769	122,543	91,363	794,949	102,476
Total Capital Appreciation Bonds	<u>2,031,441</u>	<u>122,543</u>	<u>240,000</u>	<u>1,913,984</u>	<u>245,000</u>
<b>State Infrastructure Bank Loans</b>					
Hametown Road	620,675	19,406	116,843	523,238	122,180
Tuscarawas Avenue Bridge	1,225,484	32,392	177,220	1,080,656	183,551
Main Street Phase II	1,053,988	28,260	153,175	929,073	157,805
Arlington Road	1,226,048	19,344	160,384	1,085,008	167,645
Main Street Phase III	605,996	9,582	80,282	535,296	124,996
Five Various Projects	921,706	26,147	123,617	824,236	127,353
Total State Infrastructure Bank	<u>5,653,897</u>	<u>135,131</u>	<u>811,521</u>	<u>4,977,507</u>	<u>883,530</u>
Total Governmental Activities	<u>\$ 69,100,298</u>	<u>\$ 257,674</u>	<u>\$ 7,632,512</u>	<u>\$ 61,725,460</u>	<u>\$ 6,045,364</u>

**Business-type Activities:**

<b>General Obligation Bonds:</b>					
Elmcrest Sewer AR98	\$ 55,986	\$ -	\$ 10,535	\$ 45,451	\$ 10,884
Ledge Road Sewer AR98	118,368	-	22,275	96,093	23,011
Bedford Road Sewer AR98	11,686	-	2,199	9,487	2,271
Sewer Bond	1,580,000	-	770,000	810,000	810,000
Sewer Bond	3,570,000	-	1,120,000	2,450,000	1,190,000
Sewer Bond	3,120,000	-	725,000	2,395,000	765,000
Sewer Bond Retirement	350,000	-	40,000	310,000	40,000
Sewer Bond Series 2002 AR	28,910,000	-	145,000	28,765,000	150,000
Sewer Bond Series 2004 AR	14,254,000	-	254,000	14,000,000	252,000
Total General Obligation Bonds	<u>51,970,040</u>	<u>-</u>	<u>3,089,009</u>	<u>48,881,031</u>	<u>3,243,166</u>

**16. LONG TERM DEBT OBLIGATIONS (Continued)**

**Business-type Activities:**

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
<b>Capital Appreciation Bonds</b>					
Sewer Rehab Q938	\$ 1,871,557	\$ -	\$ -	\$ 1,871,557	\$ -
Accreted Interest	1,079,840	171,133	-	1,250,973	-
Total Capital Appreciation Bonds	<u>2,951,397</u>	<u>171,133</u>	<u>-</u>	<u>3,122,530</u>	<u>-</u>
<b>OWDA Loans:</b>					
Montrose Water Tower Q590	268,704	-	51,869	216,835	26,959
Plant #6 Abandonment Q134	1,021,141	-	172,397	848,744	93,508
WWTP #5 Abandonment Q125	1,056,188	-	143,033	913,155	77,424
Melody Village Q803	257,567	-	35,031	222,536	18,932
Abandonment #15 Q145	4,731,612	-	638,406	4,093,206	346,037
Fishcreek #25 Q402	675,661	-	117,243	558,418	62,789
Country Club Village #30 Q905	38,186	-	25,123	13,063	13,063
Copley-Medina Route 18 Q526	91,555	-	28,338	63,217	15,233
Roseland Plant #1 Q148	432,229	-	133,585	298,644	71,909
Gilwood-Call Q432	3,737,839	-	178,792	3,559,047	92,302
Gilwood-Call Q432 Supplement I	333,840	-	16,218	317,622	8,364
Fishcreek Plant 25 Q403	1,732,361	-	116,090	1,616,271	60,065
Plant 30 Abandonment Q929	2,058,849	-	98,481	1,960,368	50,841
Plant 18 Abandonment Q929	11,412	-	5,539	5,873	2,936
Plant 29 Expansion Q157	398,886	-	28,560	370,326	14,688
Total OWDA Loans	<u>16,846,030</u>	<u>-</u>	<u>1,788,705</u>	<u>15,057,325</u>	<u>955,050</u>
<b>OPWC Loans:</b>					
Plant #30 Abandonment	306,425	-	54,075	252,350	18,025
Plant #30 Abandonment	224,825	-	39,675	185,150	13,225
Total OPWC Loans	<u>531,250</u>	<u>-</u>	<u>93,750</u>	<u>437,500</u>	<u>31,250</u>
<b>ODD Loan:</b>					
Springfield Agricultural	29,458	-	-	29,458	29,458
Total Business-type Activities	<u>\$ 72,328,175</u>	<u>\$ 171,133</u>	<u>\$ 4,971,464</u>	<u>\$ 67,527,844</u>	<u>\$ 4,258,924</u>

In addition to the above loans presented in the foregoing schedule, the County has entered into an agreement with OWDA for a loan from the Water Pollution Control Loan Fund (WPCLF) for a project within the county. The project is still under construction and funds received thus far are for reimbursement of expenses incurred. Therefore, the County's liability for this loan, as of December 31, 2008, is for the amounts forwarded to the County as of this date. Although these payments are made on a "temporary" amortization schedule provided by the WPCLF, these liabilities are not reflected within the accompanying summary of the County's future annual debt service requirements for long-term debt. These "temporary" amortization schedules are based on the estimated total amount of funds to be borrowed by the County even though only a portion may have been received at December 31, 2008. The County also pays interest on these temporary loans. Upon completion WPCLF will present the County with a one-time adjustment for any amounts on the temporary amortization schedule that will be applied to the County's next payment. Permanent amortization schedules are then compiled and all future debt payments by the County will be based on that schedule. At December 31, 2008, the loan liability amounted to \$4,241,193 with a scheduled payment of \$160,269 due in 2009.

The compensated absences liability will be paid from the funds from which the employees' salaries are paid. This includes all the funds except Akron Zoo Project, Debt Service and Other Capital Improvements. The claims and judgments liability will be paid from the General, Job & Family Services and Child Support Enforcement, Medical Self-Insurance and Workers' Compensation Funds. As of December 31, 2008, the claims and judgments are related to court claims and audit findings. At December 31, there are no litigation claims that are considered current or due within one year. The capital lease obligations will be paid from the General, Job & Family Services, Board of Mental Retardation and Child Support Enforcement Agency Funds.

The Ohio Revised Code provides that the net principal amount of unvoted general obligation debt of the County, excluding exempt debt, may not exceed 1% of the total assessed valuation of all property in the County, and that the principal amount of both voted and unvoted general obligation debt of the County, excluding the exempt debt, may not exceed a sum equal to \$6,000,000 plus 2.5% of the assessed valuation in excess of \$300 million. These two limitations are referred to as the "direct debt limitations" and may be amended by the Ohio General Assembly.

At December 31, 2008, the County had net indebtedness (voted and unvoted) of \$50.2 million. A direct debt margin of \$262.8 million and a unvoted debt margin of \$75.6 million.

During 2002, the County issued \$30,350,000 of general obligation refunding bonds for the Department of Environmental Service's Sewer Division to provide resources to purchase U.S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$28,240,000 of general obligation bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the business-type activities column of the statement of net assets. The principal balance outstanding on the defeased bonds was \$28,240,000. These defeased obligations are callable beginning December 2010.

**16. LONG TERM DEBT OBLIGATIONS (Continued)**

During 2004, the County issued \$40,330,000 of general obligation refunding bonds to provide resources to purchase U.S. Government, State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$37,730,000 of general obligation bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the appropriate activities column of the statement of net assets. The principal balance outstanding on these defeased bonds was \$31,995,000, with scheduled payments ending December 1, 2021.

**17. CONDUIT DEBT OBLIGATIONS**

The County has issued Industrial Development Revenue Bonds (IDRB) 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.

As of December 31, 2008, there were eighty-three series of IDRB's outstanding. The County was a party to one IDRB during 2008 totaling \$4,000,000. The aggregate remaining principal amount payable for the eighty-two issued prior to 2008 could not be determined; however, their original issue amounts totaled \$447,641,000. Industrial Development Revenue Bonds are not obligations of the County and, therefore, are not reported as liabilities in the accompanying financial statements.

**18. INTERNAL BALANCES**

Due to/from other funds balances at December 31, 2008, consist of the following individual fund receivables and payables:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amounts</u>
General	Job & Family Services	\$ 6,087
	Children Services Board	9,762
	Nonmajor Governmental Funds	2,657,538
	Sewer	70
	Internal Service Funds	117,220
Job & Family Services	General	231,316
	Board of Mental Retardation	15,536
Children Services Board	Children Services Board	48,083
Board of Mental Retardation	Job & Family Services	228,858
	General	20
	Job & Family Services	916
	Children Services Board	22,800
Debt Service	Nonmajor Governmental Funds	158,544
Nonmajor Governmental funds	General	9,837
	Job & Family Services	189,609
	Children Services Board	32,683
Sewer	General	4,605
	Job & Family Services	440
	Board of Mental Retardation	1,374
	Nonmajor Governmental Funds	85
	Internal Service Funds	198
Internal Service funds	General	1,254,829
	Job & Family Services	268,796
	Alcohol, Drug Addiction & Mental Health	22,318
	Board of Mental Retardation	520,743
	Children Services Board	310,144
	Nonmajor Governmental Funds	404,128
	Sewer	372,434
	Internal Service Funds	23,262
Total		<u>\$ 6,912,235</u>

The balances between funds result mainly from (1) interfund goods and services provided or reimbursable expenditures, (2) costs for operation of internal service funds, and (3) payments made between funds. These balances also include amounts associated with negative cash balances that will be collected in the subsequent year.

**18. INTERNAL BALANCES (Continued)**

Interfund transfers for the year ended December 31, 2008, consisted of the following:

<u>Transfer Out</u>	<u>General</u>	<u>Job &amp; Family Services</u>	<u>Debt Service</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
General	\$ -	\$6,385,270	\$ -	\$ 754,429	\$ 7,139,699
Job & Family Services	-	-	682,106	60,195	742,301
Alcohol, Drug Addiction & Mental Health	-	-	-	63,277	63,277
Board of Mental Retardation	-	-	-	1,300,000	1,300,000
Nonmajor Governmental Funds	40,484	45,020	465,959	827,761	1,379,224
Total	<u>\$ 40,484</u>	<u>\$6,430,290</u>	<u>\$ 1,148,065</u>	<u>\$ 3,005,662</u>	<u>\$ 10,624,501</u>

Transfers are used to move revenues from the fund with collection authorization to the debt service fund as debt service principal and interest payments become due and move unrestricted general fund revenues to finance various programs that the government must account for in other funds. This includes amounts provided as subsidies or matching funds for various grant programs from other funds. The transfer from the Alcohol, Drug Addiction & Mental Health fund to Nonmajor Governmental represents transfers for local matches on grants. The transfers into the General fund represent the closing of various fund balances into the General fund. The transfer from the Board of Mental Retardation to Nonmajor Governmental funds is for the Board's capital improvement fund, in the Capital Projects fund. That transfer is the only source for that capital improvement project fund.

**19. JOINTLY GOVERNED ORGANIZATIONS**

AKRON-CANTON REGIONAL AIRPORT

The Akron-Canton Regional Airport is a 50% jointly governed organization by the County of Summit and Stark County. An eight-member board of trustees oversees the operation of the Regional Airport. Each county appoints four board members. The board exercises total authority for the day-to-day operations of the Regional Airport. These include budgeting, appropriating, contracting and designating management. Management at the Airport prepares its own Annual Financial Report, which is audited separately. The County of Summit has no financial responsibility for any of the Airport's liabilities. Complete financial statements may be obtained from the Akron-Canton Regional Airport, North Canton, Ohio 44720-1598.

NORTHEAST OHIO TRADE AND ECONOMIC CONSORTIUM

The Consortium is a jointly governed organization by the counties of Columbiana, Mahoning, Portage, Trumbull, Stark and Summit. A six member regional council oversees the operation of the Consortium. Each county appoints one council member. The Council exercises total authority for the day-to-day operations of the Consortium. These include budgeting, appropriating, contracting and designating management. The County has no financial responsibility for any of the Consortium's liabilities. Complete financial statements may be obtained from the Northeast Ohio Trade and Economic Consortium, Kent, Ohio 44242.

NORTH EAST OHIO NETWORK (NEON)

North East Ohio Network is a Council of Governments that is jointly governed organization among fourteen counties. The Council is made up of the superintendents of each county's Board of Mental Retardation and Developmental Disabilities. The Council exercises total authority for the day-to-day operations of the organization. These include budgeting, appropriating, contracting and designating management. Revenues are generated by fees and State grants. The Council does not have any outstanding debt. The County has no financial responsibility for any of the Council's liabilities. Complete financial statements may be obtained from NEON, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515.

**20. SELF-INSURANCE**

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

The County participates in the State Worker's Compensation Retrospective Rating and Payment Option Plan. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured during 2008. At December 31, 2008, the County recorded a claims liability of \$5,270,987 in its Workers' Compensation Fund. This is the latest information provided by the State of Ohio Bureau of Workers' Compensation. At December 31, 2008, \$8,708,026 of Workers' Compensation Fund Equity in Pooled Cash and Investments was held to fund this liability.

The County offers its employees an alternative form of health insurance coverage, for which the County is self-insured. All claim liabilities related to this coverage are reported in the Medical Self-Insurance Fund. The County's health-care benefits are administered by Medical Mutual, which provides claims reviews and processing. The County maintains specific stop-loss coverage with a commercial insurance company for claims in excess of \$200,000 individually with no aggregate stop loss coverage in 2008. Claims expenditures and liabilities are recognized when it is probable a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not paid and incurred but not reported.

**20. SELF-INSURANCE (Continued)**

At December 31, 2008, the amount of the workers' compensation and health insurance liability was \$9,570,087 which is the County's best estimate based on available information. Changes in the self-insurance claims liability accounts were as follows:

	Liability January 1	Current Year Claims and Estimates	Claim Payments	Liability December 31
2007	\$11,227,717	\$32,312,997	\$31,355,726	\$12,184,988
2008	12,184,988	30,280,440	32,895,341	9,570,087

At December 31, 2008, \$1,810,848 of Medical Self-Insurance Fund Equity in Pooled Cash and Investments was held for the purpose of funding the County's \$4,299,100 liability for health self-insurance.

Beginning in January of 2007, the County Board of Mental Retardation and Developmental Disabilities (Board) discontinued offering its employees an alternative form of health insurance coverage and joined the County's self-insured program. The Board maintains their self-insurance fund to pay any runoff claims. In January 2008, the Board made their final runoff claim payment, therefore, at December 31, 2008, there was no health insurance liability. Changes in the self-insurance claims liability account were as follows:

	Liability January 1	Current Year Claims and Estimates	Claim Payments	Liability December 31
2007	\$506,100	\$ 525,724	\$1,031,397	\$ 427
2008	427	-	427	-

The Board closed their self-insurance fund in 2008.

**21. CONTINGENCIES**

Grants

The County received financial assistance from Federal and state agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies.

The County recorded an accrual of approximately \$1.6 million for an audit of Child Support Enforcement Agency (CSEA) performed by the Ohio Department of Job and Family Services. This audit was completed during 2001, and the County is negotiating with the State to resolve this issue.

Other such audits could be undertaken by federal and state granting agencies and result in the disallowance of claims and expenditures; however, in the opinion of management, any such disallowed claims or expenditures will not have a material effect on the overall financial position of the County at December 31, 2008.

Litigation

The County is subject to continuing civil and criminal investigations by Federal and State agencies, and their ultimate outcome, and the impact on the County, cannot be determined at this time.

The County is currently, and from time to time, subject to claims and suits arising in the normal course of providing services and conducting business. Management intends to vigorously defend the County and believes that these claims and litigation will not have a material adverse effect on the County's operations or financial position.

**22. SUBSEQUENT EVENT**

In May 2009, the County issued \$3,298,000 in short term notes. These notes were issued in anticipation of the issuance of various purpose improvements along with acquiring land and providing architectural design services for the County Sheriff's Administration Building.

Early in 2009, the County entered in two agreements with OWDA and one with OPWC for Sewer Improvement and Repair projects in the amounts of \$930,000, \$565,825, and \$487,500 respectively.

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**County of Summit, Ohio**

**Fiscal Officer  
John A. Donofrio**



## **COMBINING FINANCIAL STATEMENTS**



COUNTY OF SUMMIT, OHIO

GENERAL FUND

The General Fund is used to account for all financial resources and activities of the County that are not to be accounted for in other specified funds.



**County of Summit, Ohio**

**Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 2008**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes				
Property	\$ 22,148,806	\$ 22,148,805	\$ 21,958,681	\$ (190,124)
Sales and Use	36,657,200	36,657,200	36,021,603	(635,597)
Other	6,605,548	6,221,266	5,986,043	(235,223)
Licenses and Permits	32,244	30,368	26,962	(3,406)
Charges for Services	24,162,953	25,031,221	23,742,662	(1,288,559)
Fines and Forfeitures	1,036,435	976,139	938,736	(37,403)
Intergovernmental	15,978,410	15,776,352	15,305,819	(470,533)
Investment Income	9,449,493	8,907,907	8,544,784	(363,123)
Other	7,081,400	6,805,353	5,673,015	(1,132,338)
<i>Total Revenues</i>	<u>123,152,489</u>	<u>122,554,611</u>	<u>118,198,305</u>	<u>(4,356,306)</u>
<b>Expenditures</b>				
General Government - Legislative and Executive				
Council				
Personal Services	815,800	632,800	625,972	6,828
Professional Services	12,500	12,526	10,286	2,240
Internal Charge Back	14,900	14,900	14,900	-
Supplies	6,500	9,523	5,506	4,017
Travel and Expenses	17,500	36,749	34,107	2,642
Contract Services	45,000	73,479	68,938	4,541
Advertising and Printing	9,100	12,207	9,855	2,352
Other Expenses	8,700	18,014	12,368	5,646
Equipment	2,500	2,707	1,799	908
Total Council	<u>932,500</u>	<u>812,905</u>	<u>783,731</u>	<u>29,174</u>
Executive - General Administration				
Personal Services	180,500	175,500	172,760	2,740
Professional Services	30,000	32,856	24,281	8,575
Internal Charge Back	10,200	10,200	6,573	3,627
Supplies	2,000	2,252	300	1,952
Travel and Expenses	5,000	5,406	2,089	3,317
Contract Services	24,000	19,301	18,804	497
Advertising and Printing	1,000	1,000	150	850
Other Expenses	2,000	2,000	1,959	41
Total Executive - General Administration	<u>254,700</u>	<u>248,515</u>	<u>226,916</u>	<u>21,599</u>
Executive - Finance & Budget				
Personal Services	668,900	648,900	648,439	461
Professional Services	18,000	36,000	36,000	-
Internal Charge Back	13,700	13,700	11,404	2,296
Supplies	3,000	5,038	5,025	13
Travel and Expenses	3,000	5,784	5,071	713
Contract Services	2,500	3,756	957	2,799
Other Expenses	2,500	3,050	2,426	624
Total Executive - Finance & Budget	<u>711,600</u>	<u>716,228</u>	<u>709,322</u>	<u>6,906</u>
Executive - Personnel				
Personal Services	634,700	616,700	615,499	1,201
Professional Services	40,000	57,368	52,348	5,020
Internal Charge Back	9,000	9,000	8,737	263
Supplies	5,000	5,988	5,747	241
Travel and Expenses	4,000	4,470	2,265	2,205
Contract Services	10,700	15,993	11,209	4,784
Advertising and Printing	2,000	2,000	2,000	-
Other Expenses	4,000	6,000	5,734	266
Equipment	2,500	2,500	2,498	2
Total Executive - Personnel	<u>711,900</u>	<u>720,019</u>	<u>706,037</u>	<u>13,982</u>

(continued)

County of Summit, 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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Executive - Department of Law				
Personal Services	\$ 992,700	\$ 981,055	\$ 981,053	\$ 2
Professional Services	112,000	180,586	153,055	27,531
Internal Charge Back	15,100	15,100	15,100	-
Supplies	3,000	3,000	3,000	-
Travel and Expenses	3,000	2,645	2,433	212
Contract Services	2,800	2,800	2,787	13
Other Expenses	1,000	1,000	980	20
Total Executive - Department of Law	<u>1,129,600</u>	<u>1,186,186</u>	<u>1,158,408</u>	<u>27,778</u>
Executive - Purchasing				
Personal Services	283,700	276,700	272,378	4,322
Internal Charge Back	10,000	6,000	6,000	-
Supplies	10,000	12,483	11,112	1,371
Travel and Expenses	3,000	5,400	5,176	224
Contract Services	2,500	3,982	1,482	2,500
Advertising and Printing	5,000	5,000	818	4,182
Other Expenses	4,000	5,550	3,950	1,600
Equipment	500	500	-	500
Total Executive - Purchasing	<u>318,700</u>	<u>315,615</u>	<u>300,916</u>	<u>14,699</u>
Executive - Communications				
Personal Services	573,100	561,100	557,080	4,020
Internal Charge Back	13,700	13,700	11,740	1,960
Supplies	12,500	15,571	14,126	1,445
Travel and Expenses	1,500	1,500	485	1,015
Contract Services	5,000	7,802	6,802	1,000
Advertising and Printing	16,000	17,400	15,791	1,609
Other Expenses	1,500	2,136	1,972	164
Total Executive - Communications	<u>623,300</u>	<u>619,209</u>	<u>607,996</u>	<u>11,213</u>
Executive - Operations				
Personal Services	304,600	297,580	295,800	1,780
Internal Charge Back	5,300	5,300	5,300	-
Supplies	1,900	1,900	841	1,059
Travel and Expenses	4,700	4,700	4,075	625
Motor Vehicle Fuel/Repair	500	500	-	500
Total Executive - Operations	<u>317,000</u>	<u>309,980</u>	<u>306,016</u>	<u>3,964</u>
Physical Plants				
Personal Services	2,495,400	2,484,211	2,481,503	2,708
Internal Charge Back	24,300	24,300	24,300	-
Supplies	236,600	260,190	259,555	635
Motor Vehicle Fuel/Repair	6,000	6,000	6,000	-
Contract Services	651,300	880,829	876,062	4,767
Other Expenses	4,100	4,469	4,449	20
Equipment	6,500	6,500	6,500	-
Total Physical Plants	<u>3,424,200</u>	<u>3,666,499</u>	<u>3,658,369</u>	<u>8,130</u>
Planning Commission				
Personal Services	718,400	693,400	688,657	4,743
Internal Charge Back	35,800	35,800	22,993	12,807
Supplies	25,800	29,847	20,188	9,659
Travel and Expenses	4,500	4,500	4,243	257
Motor Vehicle Fuel/Repair	1,200	1,200	651	549
Contract Services	12,000	12,000	11,665	335
Other Expenses	4,000	4,458	4,458	-
Subsidies/Shared Revenue	285,000	285,000	285,000	-
Total Planning Commission	<u>1,086,700</u>	<u>1,066,205</u>	<u>1,037,855</u>	<u>28,350</u>

(continued)

County of Summit, 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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Utilities and Rentals				
Utilities	\$ 3,200,000	\$ 3,306,453	\$ 3,305,926	\$ 527
Rentals	400,000	474,622	271,126	203,496
Total Utilities and Rentals	<u>3,600,000</u>	<u>3,781,075</u>	<u>3,577,052</u>	<u>204,023</u>
Bureau of Inspection				
Other Expenses	263,500	263,500	263,500	-
Total Bureau of Inspection	<u>263,500</u>	<u>263,500</u>	<u>263,500</u>	<u>-</u>
Auto Insurance Repair				
Personal Services	59,300	59,300	55,895	3,405
Professional Services	2,500	2,500	-	2,500
Motor Vehicle Fuel/Repair	90,000	90,000	82,737	7,263
Contract Services	4,000	4,000	3,900	100
Total Auto Insurance Repair	<u>155,800</u>	<u>155,800</u>	<u>142,532</u>	<u>13,268</u>
Consumer Affairs				
Personal Services	188,700	183,886	182,820	1,066
Professional Services	2,000	8,293	8,211	82
Internal Charge Back	3,600	2,600	2,138	462
Supplies	1,800	11,120	10,969	151
Travel and Expenses	2,000	9,630	7,714	1,916
Utilities	1,000	2,448	1,048	1,400
Rentals	-	714	679	35
Advertising and Printing	-	15,533	14,829	704
Other Expenses	3,500	11,054	9,157	1,897
Equipment	-	912	900	12
Total Consumer Affairs	<u>202,600</u>	<u>246,190</u>	<u>238,465</u>	<u>7,725</u>
Fiscal Officer - Administration				
Personal Services	5,421,800	5,355,800	5,350,440	5,360
Internal Charge Back	240,000	284,390	283,668	722
Supplies	105,000	102,926	100,976	1,950
Travel and Expenses	46,000	46,190	40,816	5,374
Motor Vehicle Fuel/Repair	10,000	10,000	3,758	6,242
Contract Services	142,300	284,089	280,462	3,627
Rentals	5,000	9,260	9,240	20
Advertising and Printing	26,000	29,074	28,288	786
Total Fiscal Officer - Administration	<u>5,996,100</u>	<u>6,121,729</u>	<u>6,097,648</u>	<u>24,081</u>
Fiscal Officer - MIS				
Personal Services	1,430,400	1,406,400	1,398,690	7,710
Internal Charge Back	14,000	14,000	12,759	1,241
Supplies	50,000	66,569	65,142	1,427
Contract Services	500,800	655,346	653,013	2,333
Total Fiscal Officer - MIS	<u>1,995,200</u>	<u>2,142,315</u>	<u>2,129,604</u>	<u>12,711</u>
Fiscal Officer - Hotel/Motel				
Personal Services	58,100	58,100	57,073	1,027
Internal Charge Back	2,000	2,000	907	1,093
Supplies	2,000	2,000	-	2,000
Travel and Expenses	1,000	1,000	15	985
Other Expenses	5,000	5,000	-	5,000
Total Fiscal Officer - Hotel/Motel	<u>68,100</u>	<u>68,100</u>	<u>57,995</u>	<u>10,105</u>
Fiscal Officer - Delinquent Tax				
Advertising and Printing	200,000	400,000	400,000	-
Total Fiscal Officer - Delinquent Tax	<u>200,000</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>

(continued)

County of Summit, 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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Fiscal Officer - R.E.D. Administration				
Personal Services	\$ 119,500	\$ 119,500	\$ 106,665	\$ 12,835
Internal Charge Back	10,000	10,000	2,484	7,516
Supplies	5,000	5,000	-	5,000
Total Fiscal Officer - R.E.D. Administration	<u>134,500</u>	<u>134,500</u>	<u>109,149</u>	<u>25,351</u>
Human Resources Commission				
Personal Services	152,200	152,200	150,280	1,920
Internal Charge Back	6,000	6,000	5,590	410
Supplies	1,000	1,305	1,305	-
Travel and Expenses	2,000	2,000	2,000	-
Contract Services	2,000	2,591	2,591	-
Advertising and Printing	1,000	1,000	997	3
Other Expenses	1,500	1,685	1,685	-
Equipment	1,000	1,000	1,000	-
Total Human Resources Commission	<u>166,700</u>	<u>167,781</u>	<u>165,448</u>	<u>2,333</u>
Board of Elections				
Personal Services	5,502,900	5,954,926	5,954,434	492
Internal Charge Back	40,000	40,000	40,000	-
Supplies	225,000	343,578	339,088	4,490
Travel and Expenses	20,600	15,282	15,012	270
Motor Vehicle Fuel/Repair	5,000	-	-	-
Contract Services	735,000	1,179,425	1,074,339	105,086
Rentals	130,000	52,254	47,595	4,659
Advertising and Printing	100,000	52,663	50,993	1,670
Other Expenses	10,000	3,261	3,026	235
Total Board of Elections	<u>6,768,500</u>	<u>7,641,389</u>	<u>7,524,487</u>	<u>116,902</u>
Total General Government - Legislative and Executive	<u>29,061,200</u>	<u>30,783,740</u>	<u>30,201,446</u>	<u>582,294</u>
General Government - Judicial				
Court of Appeals				
Professional Services	1,000	2,446	2,335	111
Internal Charge Back	21,200	21,200	18,738	2,462
Supplies	26,000	33,787	33,525	262
Travel and Expenses	12,900	16,697	16,609	88
Contract Services	25,300	50,015	49,815	200
Other Expenses	28,300	35,249	35,128	121
Equipment	-	2,032	-	2,032
Total Court of Appeals	<u>114,700</u>	<u>161,426</u>	<u>156,150</u>	<u>5,276</u>
Court of Common Pleas - General Office				
Personal Services	4,592,400	4,565,713	4,565,327	386
Professional Services	3,140,000	2,848,789	2,740,832	107,957
Internal Charge Back	190,000	190,000	170,891	19,109
Supplies	40,000	44,376	44,029	347
Travel and Expenses	15,000	15,321	15,280	41
Contract Services	22,000	34,723	32,802	1,921
Other Expenses	550,000	565,531	493,679	71,852
Equipment	10,000	11,321	6,573	4,748
Total Court of Common Pleas - General Office	<u>8,559,400</u>	<u>8,275,774</u>	<u>8,069,413</u>	<u>206,361</u>
Court of Common Pleas - Grand Jury				
Other Expenses	74,000	74,000	62,948	11,052
Total Court of Common Pleas - Grand Jury	<u>74,000</u>	<u>74,000</u>	<u>62,948</u>	<u>11,052</u>

(continued)

County of Summit, 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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Law Library				
Personal Services	\$ 112,900	\$ 112,900	\$ 110,613	\$ 2,287
Internal Charge Back	4,800	4,800	2,736	2,064
Total Law Library	<u>117,700</u>	<u>117,700</u>	<u>113,349</u>	<u>4,351</u>
Probate Court				
Personal Services	2,140,600	2,134,825	2,133,979	846
Professional Services	5,000	8,903	8,903	-
Internal Charge Back	52,000	52,000	50,373	1,627
Supplies	35,000	42,887	42,887	-
Motor Vehicle Fuel/Repair	5,000	5,000	4,941	59
Contract Services	25,100	27,063	27,063	-
Utilities	1,300	1,418	1,418	-
Advertising and Printing	4,000	4,000	4,000	-
Other Expenses	118,000	123,775	123,770	5
Total Probate Court	<u>2,386,000</u>	<u>2,399,871</u>	<u>2,397,334</u>	<u>2,537</u>
Domestic Relations Court				
Personal Services	2,599,600	2,597,900	2,597,851	49
Professional Services	20,800	24,938	24,599	339
Internal Charge Back	55,000	55,000	48,923	6,077
Supplies	20,000	25,440	24,470	970
Travel and Expenses	20,000	21,400	21,343	57
Contract Services	64,000	73,052	72,564	488
Advertising and Printing	8,000	9,999	9,680	319
Other Expenses	8,000	10,587	10,587	-
Equipment	2,000	3,650	3,650	-
Total Domestic Relations Court	<u>2,797,400</u>	<u>2,821,966</u>	<u>2,813,667</u>	<u>8,299</u>
Juvenile Court - General Office				
Personal Services	1,696,300	1,696,300	1,688,918	7,382
Professional Services	884,000	1,349,200	1,346,226	2,974
Internal Charge Back	273,000	273,000	273,000	-
Supplies	75,000	75,407	75,407	-
Travel and Expenses	20,000	20,000	19,989	11
Contract Services	244,200	244,864	244,857	7
Other Expenses	10,000	10,000	9,871	129
Total Juvenile Court - General Office	<u>3,202,500</u>	<u>3,668,771</u>	<u>3,658,268</u>	<u>10,503</u>
Clerk of Courts - Legal				
Personal Services	2,506,000	2,415,000	2,411,116	3,884
Internal Charge Back	35,400	35,400	34,686	714
Supplies	120,000	156,341	136,390	19,951
Travel and Expenses	10,000	10,558	5,638	4,920
Contract Services	39,700	46,446	44,685	1,761
Rentals	9,900	18,964	9,039	9,925
Advertising and Printing	3,000	3,342	467	2,875
Other Expenses	300,000	283,514	185,141	98,373
Equipment	-	2,007	2,007	-
Total Clerk of Courts - Legal	<u>3,024,000</u>	<u>2,971,572</u>	<u>2,829,169</u>	<u>142,403</u>
Prosecutor				
Personal Services	5,957,100	5,930,595	5,930,595	-
Internal Charge Back	115,000	108,405	106,226	2,179
Supplies	38,500	39,960	39,796	164
Travel and Expenses	5,000	5,571	5,571	-
Motor Vehicle Fuel/Repair	7,500	13,168	13,167	1
Contract Services	85,300	93,860	92,142	1,718
Other Expenses	123,500	147,432	146,735	697
Subsidies/Shared Revenue	68,000	47,600	47,600	-
Total Prosecutor	<u>6,399,900</u>	<u>6,386,591</u>	<u>6,381,832</u>	<u>4,759</u>

(continued)

County of Summit, 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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
SBC Inmate Phone Commission - Prosecutor				
Personal Services	\$ 144,500	\$ 63,850	\$ 63,742	\$ 108
Internal Charge Back	-	2,100	-	2,100
Supplies	-	350	-	350
Motor Vehicle Fuel/Repair	-	1,200	-	1,200
Total SBC Inmate Phone Commission - Prosecutor	144,500	67,500	63,742	3,758
PR Direct Indictment Program				
Personal Services	-	345,191	35,630	309,561
Total PR Direct Indictment Program	-	345,191	35,630	309,561
County/Municipal Courts				
Personal Services	695,900	695,900	695,811	89
Other Expenses	70,000	70,000	67,549	2,451
Total County/Municipal Courts	765,900	765,900	763,360	2,540
Public Defender				
Contract Services	477,600	477,600	477,600	-
Total Public Defender	477,600	477,600	477,600	-
Total General Government - Judicial	28,063,600	28,533,862	27,822,462	711,400
Public Safety				
Sheriff				
Personal Services	10,495,200	10,760,200	10,725,813	34,387
Internal Charge Back	200,000	200,000	174,454	25,546
Supplies	120,000	144,236	142,730	1,506
Travel and Expenses	6,000	7,444	7,444	-
Motor Vehicle Fuel/Repair	375,000	530,588	529,676	912
Contract Services	370,000	430,014	426,499	3,515
Other Expenses	140,000	141,938	141,337	601
Subsidies/Shared Revenue	50,000	12,000	1,998	10,002
Equipment	44,000	51,194	49,408	1,786
Total Sheriff	11,800,200	12,277,614	12,199,359	78,255
Sheriff - Jail				
Personal Services	18,025,400	18,095,400	18,085,273	10,127
Professional Services	-	3,297	2,917	380
Internal Charge Back	130,000	130,000	114,465	15,535
Supplies	300,000	322,855	322,842	13
Travel and Expenses	10,000	15,840	15,739	101
Motor Vehicle Fuel/Repair	125,000	182,620	180,701	1,919
Contract Services	2,947,600	4,132,693	4,125,931	6,762
Other Expenses	240,000	313,754	312,695	1,059
Equipment	90,000	97,964	97,322	642
Total Sheriff - Jail	21,868,000	23,294,423	23,257,885	36,538
Marine Patrol				
Personal Services	55,000	41,000	40,232	768
Other Expenses	10,000	13,214	13,214	-
Equipment	-	11,000	11,000	-
Total Marine Patrol	65,000	65,214	64,446	768
Court Security				
Personal Services	483,700	490,700	487,376	3,324
Contract Services	-	3,361	3,361	-
Supplies	2,500	2,500	2,143	357
Travel and Expenses	500	500	96	404
Equipment	5,000	5,000	4,946	54
Total Court Security	491,700	502,061	497,922	4,139

(continued)

County of Summit, 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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Policing Rotary				
Personal Services	\$ 4,276,400	\$ 4,457,076	\$ 4,457,076	\$ -
Supplies	59,000	65,555	61,729	3,826
Motor Vehicle Fuel/Repair	280,000	325,923	323,225	2,698
Contract Services	60,000	60,437	40,412	20,025
Insurance	45,000	45,000	38,210	6,790
Other Expenses	74,500	135,136	127,649	7,487
Equipment	239,900	436,464	290,532	145,932
Total Policing Rotary	5,034,800	5,525,591	5,338,833	186,758
Training Rotary				
Personal Services	9,100	10,900	9,799	1,101
Supplies	25,200	31,849	26,384	5,465
Contract Services	20,000	18,200	3,758	14,442
Equipment	15,700	25,700	14,349	11,351
Total Training Rotary	70,000	86,649	54,290	32,359
Inmate Welfare				
Supplies	135,900	135,900	130,846	5,054
Total Inmate Welfare	135,900	135,900	130,846	5,054
Insurance Retention				
Other Expenses	-	70,233	16,961	53,272
Total Insurance Retention	-	70,233	16,961	53,272
SBC Inmate Phone Commission - Sheriff				
Personal Services	-	144,500	144,149	351
Total SBC Inmate Phone Commission - Sheriff	-	144,500	144,149	351
Building Regulations				
Personal Services	1,650,200	1,572,200	1,565,869	6,331
Professional Services	-	73	73	-
Internal Charge Back	62,400	62,400	62,400	-
Supplies	6,000	7,689	7,683	6
Travel and Expenses	9,500	9,500	9,500	-
Motor Vehicle Fuel/Repair	13,000	13,037	9,617	3,420
Contract Services	31,000	38,294	37,897	397
Advertising and Printing	7,500	9,312	9,311	1
Other Expenses	180,000	135,000	134,756	244
Equipment	1,000	1,000	998	2
Total Building Regulations	1,960,600	1,848,505	1,838,104	10,401
Medical Examiner				
Personal Services	1,834,700	1,843,200	1,841,660	1,540
Internal Charge Back	12,500	12,500	9,645	2,855
Supplies	10,000	5,520	5,493	27
Travel and Expenses	2,500	1,000	943	57
Motor Vehicle Fuel/Repair	2,500	2,893	2,843	50
Contract Services	51,900	59,605	59,075	530
Rentals	1,500	1,846	1,839	7
Advertising and Printing	500	500	450	50
Other Expenses	3,000	3,496	3,436	60
Total Medical Examiner	1,919,100	1,930,560	1,925,384	5,176

(continued)

County of Summit, 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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Foreclosure Rotary				
Personal Services	\$ -	\$ 431,900	\$ 308,295	\$ 123,605
Supplies	-	10,000	4,599	5,401
Motor Vehicle Fuel/Repair	-	44,000	16,526	27,474
Contract Services	-	100,000	25,366	74,634
Other Expenses	-	8,000	2,098	5,902
Equipment	-	127,600	119,336	8,264
Total Foreclosure Rotary	-	721,500	476,220	245,280
800 Mhz Maintenance				
Personal Services	122,100	58,448	58,448	-
Internal Charge Back	1,000	1,000	58	942
Supplies	1,000	1,000	869	131
Contract Services	100,700	165,126	155,771	9,355
Rentals	41,800	67,843	67,843	-
Other Expenses	4,000	4,000	3,550	450
Total 800 Mhz Maintenance	270,600	297,417	286,539	10,878
Adult Probation				
Personal Services	3,662,000	3,711,773	3,711,772	1
Internal Charge Back	60,000	85,000	85,000	-
Rentals	136,000	121,508	121,507	1
Total Adult Probation	3,858,000	3,918,281	3,918,279	2
Alternative Corrections				
Contract Services	5,489,600	5,689,600	5,689,591	9
Total Alternative Corrections	5,489,600	5,689,600	5,689,591	9
Psycho-Diagnostic Clinic				
Personal Services	89,800	94,500	94,259	241
Professional Services	37,500	35,401	11,216	24,185
Internal Charge Back	9,100	9,100	6,311	2,789
Supplies	5,000	5,374	5,373	1
Subsidies/Shared Revenue	45,000	3,167	-	3,167
Total Psycho-Diagnostic Clinic	186,400	147,542	117,159	30,383
Juvenile Probation				
Personal Services	3,385,400	3,231,500	3,227,694	3,806
Internal Charge Back	21,300	21,300	16,304	4,996
Travel and Expenses	10,000	8,500	8,494	6
Other Expenses	5,000	5,000	5,000	-
Total Juvenile Probation	3,421,700	3,266,300	3,257,492	8,808
Juvenile Detention Home				
Personal Services	2,394,400	2,505,300	2,494,700	10,600
Internal Charge Back	3,000	3,000	3,000	-
Supplies	60,000	60,000	59,964	36
Contract Repairs	228,800	251,800	251,783	17
Other Expenses	152,300	5,000	4,894	106
Subsidies/Shared Revenue	52,000	187,600	187,600	-
Total Juvenile Detention Home	2,890,500	3,012,700	3,001,941	10,759
Total Public Safety	59,462,100	62,934,590	62,215,400	719,190
Health				
Crippled Childrens Aid				
Subsidies/Shared Revenue	700,000	1,082,218	1,082,218	-
Vital Statistics				
Subsidies/Shared Revenue	10,000	10,000	7,211	2,789
Total Health	710,000	1,092,218	1,089,429	2,789

(continued)



**County of Summit, 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, 2008**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Human Services				
Soldiers Relief Commission				
Personal Services	1,265,000	1,224,775	1,203,164	21,611
Professional Services	32,000	-	-	-
Internal Charge Back	35,000	35,000	26,656	8,344
Supplies	30,000	29,385	29,385	-
Travel and Expenses	35,000	35,380	35,141	239
Motor Vehicle Fuel/Repair	5,000	5,000	5,000	-
Contract Services	72,000	72,000	71,928	72
Advertising and Printing	90,000	96,949	96,910	39
Other Expenses	112,000	142,560	142,520	40
Subsidies/Shared Revenue	1,509,000	1,282,814	1,280,314	2,500
Total Soldiers Relief Commission	<u>3,185,000</u>	<u>2,923,863</u>	<u>2,891,018</u>	<u>32,845</u>
Veterans Monument Fund				
Supplies	-	30,000	-	30,000
Contract Services	-	21,000	-	21,000
Subsidies/Shared Revenue	-	4,000	-	4,000
Capital Outlay	-	5,000	-	5,000
Total Veterans Monument Fund	<u>-</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>
FSET Settlement				
Contract Services	-	76,285	76,285	-
Total FSET Settlement	<u>-</u>	<u>76,285</u>	<u>76,285</u>	<u>-</u>
Human Services				
Subsidies/Shared Revenue	4,717,000	8,439,319	8,391,898	47,421
Total Human Services	<u>4,717,000</u>	<u>8,439,319</u>	<u>8,391,898</u>	<u>47,421</u>
Total Human Services	<u>7,902,000</u>	<u>11,499,467</u>	<u>11,359,201</u>	<u>140,266</u>
Other				
Insurance/Pension/Taxes				
Insurance	740,000	720,000	621,952	98,048
Other Expenses	110,000	119,726	119,726	-
Total Insurance/Pension/Taxes	<u>850,000</u>	<u>839,726</u>	<u>741,678</u>	<u>98,048</u>
Miscellaneous				
Miscellaneous	907,600	1,119,686	949,295	170,391
Victims Assistance	75,000	75,000	75,000	-
Humane Society	25,000	50,000	50,000	-
Agriculture	142,300	142,624	142,297	327
Historical Society	60,000	60,000	60,000	-
Soil and Water	142,200	142,200	142,200	-
Total Miscellaneous	<u>1,352,100</u>	<u>1,589,510</u>	<u>1,418,792</u>	<u>170,718</u>
Total Other	<u>2,202,100</u>	<u>2,429,236</u>	<u>2,160,470</u>	<u>268,766</u>
Total Expenditures	<u>127,401,000</u>	<u>137,273,113</u>	<u>134,848,408</u>	<u>2,424,705</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(4,248,511)</u>	<u>(14,718,502)</u>	<u>(16,650,103)</u>	<u>(1,931,601)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	175,000	234,498	40,484	(194,014)
Transfers Out	(1,000,000)	(1,345,000)	(1,285,371)	59,629
Other Financing Sources	801,512	754,885	738,497	(16,388)
Total Other Financing Sources (Uses)	<u>(23,488)</u>	<u>(355,617)</u>	<u>(506,390)</u>	<u>(150,773)</u>
Net Change in Fund Balance	(4,271,999)	(15,074,119)	(17,156,493)	(2,082,374)
Fund Balance - Beginning	29,450,746	29,450,746	29,450,746	
Prior Year Encumbrance Appropriations	8,215,589	8,215,589	8,215,589	
Fund Balance - Ending	<u>\$ 33,394,336</u>	<u>\$ 22,592,216</u>	<u>\$ 20,509,842</u>	<u>\$ (2,082,374)</u>

## COUNTY OF SUMMIT, OHIO

### **Nonmajor Governmental Funds**

#### **Special Revenue Funds**

The special revenue funds are used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. Following is a description of all special revenue funds:

Motor Vehicle and Gas Tax - To account for revenue derived from taxes on motor vehicle licenses and gasoline. By state law, expenditures are restricted to road and bridges, for maintenance and minor construction. The townships reimburse the County its expenditures for work done on townships' road and bridges.

Real Estate Assessment - To account for monies from Auditor's fees to assess real property within the County for tax valuation purposes as required by law.

Delinquent Tax Assessment Collection - To account for 5% of all certified delinquent taxes and assessments collected by the County Fiscal Office on any tax duplicate. The funds shall be used by the County Fiscal Office and County Prosecutor, solely in connection with the collection of delinquent taxes and assessments.

Governmental Grants - To account for federal, state and local grants received from various granting agencies for the administration and operation of following; Local Government, Police Traffic Services, Psycho-Diagnostic Services, Child Care Food Programs, Adult Probation Programs, Hazardous Materials Programs and various employment projects. Funding for group homes for juvenile delinquency prevention and similar programs. The Community Development Block Grant Program funding is used for various housing rehabilitation and similar projects within the County. Each individual grant is accounted for in a separate subfund for compliance and reporting purposes.

Other Special Revenue - To account for smaller special revenue funds operated by the County and subsidized in part by fees, local and state monies as well as other miscellaneous sources. Each individual fund is accounted for in a separate subfund for compliance and reporting purposes.

Child Support Enforcement - To account for the collection of fees restricted as to use for the administration of the Child Support Enforcement Agency and court operated support enforcement activities.

Title Administration - The Clerk of Courts collects fees for contract services, equipment and maintenance fees and other costs associated with processing titles.

Akron Zoo Project - The primary revenue source is a special property tax levy approved by County voters. Per an agreement with the Akron Zoological Park, a non-profit agency, the County collects the revenue that is used for the purpose of operations and capital expenses at the Akron Zoo.

Emergency Management Agency - To account for federal, state and local grants received from various granting agencies for the administration and operations of Homeland Security and Disaster relief within the County. Each individual grant is accounted for in a separate subfund for compliance and reporting purposes.

#### **Capital Project Funds**

The capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by enterprise funds or special revenue funds).

General Capital Improvements - To account for costs of various projects and certain purchases of capital equipment. The primary financing source consists of proceeds from the sale of lands, buildings and other County owned assets.

Other Capital Improvements - To account for the activity associated with construction and/or renovation of various county buildings and other projects. Bond anticipation notes and general tax revenues provide the source of financing.

**County of Summit, Ohio**

***Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2008***

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 17,660,018	\$ 1,738,951	\$ 19,398,969
Cash and Cash Equivalents - Segregated Accounts	1,055,579	-	1,055,579
Receivables (Net of Allowance for Uncollectibles)			
Taxes	8,228,463	-	8,228,463
Accounts	52,299	-	52,299
Special Assessments	284,166	-	284,166
Accrued Interest	988	-	988
Loans	3,829,602	1,906,987	5,736,589
Due From Other Funds	232,129	-	232,129
Due From Other Governments	7,326,771	-	7,326,771
Material and Supplies Inventory	527,184	-	527,184
Prepaid Items	59,553	-	59,553
<i>Total Assets</i>	<u>\$ 39,256,752</u>	<u>\$ 3,645,938</u>	<u>\$ 42,902,690</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$ 937,913	\$ 479,941	\$ 1,417,854
Accrued Salaries and Wages Payable	761,728	6,124	767,852
Unearned Revenue	13,011,066	1,881,987	14,893,053
Compensated Absences	117,513	-	117,513
Due To Other Funds	659,169	2,561,127	3,220,296
Due To Other Governments	127,449	838	128,287
Deposits Held and Due To Others	116,260	-	116,260
<i>Total Liabilities</i>	<u>15,731,098</u>	<u>4,930,017</u>	<u>20,661,115</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	9,237,253	7,121,874	16,359,127
Reserved for Prepaid Items	59,553	-	59,553
Reserved for Material and Supplies	527,184	-	527,184
Reserved for Loans	3,829,602	-	3,829,602
Unreserved	9,872,062	(8,405,953)	1,466,109
<i>Total Fund Balances</i>	<u>23,525,654</u>	<u>(1,284,079)</u>	<u>22,241,575</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 39,256,752</u>	<u>\$ 3,645,938</u>	<u>\$ 42,902,690</u>

County of Summit, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2008*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>			
Taxes:			
Property	\$ 7,311,905	\$ -	\$ 7,311,905
Other	3,963,495	-	3,963,495
Licenses and Permits	319,054	-	319,054
Charges for Services	13,310,256	8,300	13,318,556
Fines and Forfeitures	888,905	-	888,905
Intergovernmental	41,580,064	100,038	41,680,102
Special Assessments	115,040	-	115,040
Investment Income	120,545	2,638	123,183
Other	347,532	65,568	413,100
<i>Total Revenues</i>	<u>67,956,796</u>	<u>176,544</u>	<u>68,133,340</u>
<b>Expenditures</b>			
General Government:			
Legislative and Executive	9,951,207	261,519	10,212,726
Judicial	3,855,789	-	3,855,789
Public Safety	14,922,453	-	14,922,453
Public Works	18,194,214	37,232	18,231,446
Health	800,798	-	800,798
Economic Development	3,063,803	-	3,063,803
Human Services	9,506,782	-	9,506,782
Recreation	8,906,124	-	8,906,124
Capital Outlay	-	6,600,074	6,600,074
Debt Service:			
Principal Retirement	811,521	-	811,521
Interest and Fiscal Charges	175,695	-	175,695
<i>Total Expenditures</i>	<u>70,188,386</u>	<u>6,898,825</u>	<u>77,087,211</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(2,231,590)	(6,722,281)	(8,953,871)
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	5,750	-	5,750
Capital Lease Proceeds	13,188	-	13,188
Note Proceeds	-	12,523	12,523
Transfers In	1,375,162	1,630,500	3,005,662
Transfers Out	(717,094)	(662,130)	(1,379,224)
<i>Total Other Financing Sources (Uses)</i>	<u>677,006</u>	<u>980,893</u>	<u>1,657,899</u>
<i>Net Change in Fund Balances</i>	(1,554,584)	(5,741,388)	(7,295,972)
Fund Balances - Beginning	<u>25,080,238</u>	<u>4,457,309</u>	<u>29,537,547</u>
<i>Fund Balances - Ending</i>	<u>\$ 23,525,654</u>	<u>\$ (1,284,079)</u>	<u>\$ 22,241,575</u>

**County Of Summit, Ohio**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2008**

	Motor Vehicle and Gas Tax	Real Estate Assessment	Delinquent Tax Assessment Collection	Governmental Grants
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 4,182,984	\$ 4,045,171	\$ 3,056,039	\$ 2,158,013
Cash and Cash Equivalents - Segregated Accounts	-	-	-	613,317
Receivables (Net of Allowance for Uncollectibles)				
Taxes	307,872	-	-	-
Accounts	35,061	-	-	598
Special Assessments	58,871	-	-	-
Accrued Interest	988	-	-	-
Loans	-	-	-	3,829,602
Due From Other Funds	-	-	1,136	222,292
Due From Other Governments	5,550,522	-	-	725,816
Material and Supplies Inventory	499,745	-	-	5,341
Prepaid Items	1,644	848	539	2,188
<i>Total Assets</i>	<u>\$ 10,637,687</u>	<u>\$ 4,046,019</u>	<u>\$ 3,057,714</u>	<u>\$ 7,557,167</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 142,093	\$ 105,826	\$ 45,161	\$ 362,397
Accrued Salaries and Wages Payable	232,800	102,947	47,007	116,950
Deferred Revenue	3,799,405	-	-	279,832
Compensated Absences	101,789	438	876	1,725
Due To Other Funds	118,345	54,743	25,607	251,951
Due To Other Governments	18,801	8,987	4,120	67,793
Deposits Held and Due To Others	-	-	-	82,700
<i>Total Liabilities</i>	<u>4,413,233</u>	<u>272,941</u>	<u>122,771</u>	<u>1,163,348</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	1,700,795	297,686	444,299	5,840,419
Reserved for Prepaid Items	1,644	848	539	2,188
Reserved for Material and Supplies	499,745	-	-	5,341
Reserved for Loans	-	-	-	3,829,602
Unreserved	4,022,270	3,474,544	2,490,105	(3,283,731)
<i>Total Fund Balances</i>	<u>6,224,454</u>	<u>3,773,078</u>	<u>2,934,943</u>	<u>6,393,819</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 10,637,687</u>	<u>\$ 4,046,019</u>	<u>\$ 3,057,714</u>	<u>\$ 7,557,167</u>

Other Special Revenue	Child Support Enforcement	Title Administration	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
\$ 3,980,639	\$ 12,309	\$ 154,640	\$ -	\$ 70,223	\$ 17,660,018
272,587	33,560	136,115	-	-	1,055,579
-	-	-	7,920,591	-	8,228,463
16,640	-	-	-	-	52,299
225,295	-	-	-	-	284,166
-	-	-	-	-	988
-	-	-	-	-	3,829,602
8,701	-	-	-	-	232,129
9,834	294,314	-	468,640	277,645	7,326,771
12,136	5,726	4,236	-	-	527,184
51,600	2,718	16	-	-	59,553
<u>\$ 4,577,432</u>	<u>\$ 348,627</u>	<u>\$ 295,007</u>	<u>\$ 8,389,231</u>	<u>\$ 347,868</u>	<u>\$ 39,256,752</u>
\$ 247,560	\$ 882	\$ 2,594	\$ -	\$ 31,400	\$ 937,913
47,792	162,676	44,084	-	7,472	761,728
225,295	142,033	-	8,389,231	175,270	13,011,066
-	12,685	-	-	-	117,513
19,529	161,142	23,993	-	3,859	659,169
8,262	14,857	3,979	-	650	127,449
-	33,560	-	-	-	116,260
<u>548,438</u>	<u>527,835</u>	<u>74,650</u>	<u>8,389,231</u>	<u>218,651</u>	<u>15,731,098</u>
269,122	483,071	33,582	-	168,279	9,237,253
51,600	2,718	16	-	-	59,553
12,136	5,726	4,236	-	-	527,184
-	-	-	-	-	3,829,602
3,696,136	(670,723)	182,523	-	(39,062)	9,872,062
<u>4,028,994</u>	<u>(179,208)</u>	<u>220,357</u>	<u>-</u>	<u>129,217</u>	<u>23,525,654</u>
<u>\$ 4,577,432</u>	<u>\$ 348,627</u>	<u>\$ 295,007</u>	<u>\$ 8,389,231</u>	<u>\$ 347,868</u>	<u>\$ 39,256,752</u>

**County of Summit, Ohio**

*Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008*

	Motor Vehicle and Gas Tax	Real Estate Assessment	Delinquent Tax Assessment Collection	Governmental Grants
<b>Revenues</b>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Other	3,963,495	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	28,369	5,946,276	2,387,818	206,478
Fines and Forfeitures	252,195	-	-	492,036
Intergovernmental	13,699,430	71,884	102,162	16,708,698
Special Assessments	58,631	-	-	-
Investment Income	120,295	-	-	250
Other	62,012	-	402	181,417
<i>Total Revenues</i>	<u>18,184,427</u>	<u>6,018,160</u>	<u>2,490,382</u>	<u>17,588,879</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	-	5,581,606	1,528,191	295,293
Judicial	-	-	1,164,608	921,071
Public Safety	-	-	-	13,489,265
Public Works	18,131,628	-	-	62,586
Health	-	-	-	-
Economic Development	-	-	-	3,033,632
Human Services	-	-	-	60,195
Recreation	-	-	-	-
Debt Service:				
Principal Retirement	811,521	-	-	-
Interest and Fiscal Charges	175,695	-	-	-
<i>Total Expenditures</i>	<u>19,118,844</u>	<u>5,581,606</u>	<u>2,692,799</u>	<u>17,862,042</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(934,417)	436,554	(202,417)	(273,163)
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	5,750	-	-	-
Capital Lease Proceeds	13,188	-	-	-
Transfers In	827,761	-	-	180,674
Transfers Out	(450,509)	-	-	(45,894)
<i>Total Other Financing Sources (Uses)</i>	<u>396,190</u>	<u>-</u>	<u>-</u>	<u>134,780</u>
<i>Net Change in Fund Balances</i>	(538,227)	436,554	(202,417)	(138,383)
Fund Balances (Deficits) - Beginning	<u>6,762,681</u>	<u>3,336,524</u>	<u>3,137,360</u>	<u>6,532,202</u>
<i>Fund Balances - Ending</i>	<u>\$ 6,224,454</u>	<u>\$ 3,773,078</u>	<u>\$ 2,934,943</u>	<u>\$ 6,393,819</u>

Other Special Revenue	Child Support Enforcement	Title Administration	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ 7,311,905	\$ -	\$ 7,311,905
-	-	-	-	-	3,963,495
319,054	-	-	-	-	319,054
2,781,702	-	1,959,613	-	-	13,310,256
144,674	-	-	-	-	888,905
318,134	8,595,261	-	1,594,219	490,276	41,580,064
56,409	-	-	-	-	115,040
-	-	-	-	-	120,545
24,683	505	-	-	78,513	347,532
<u>3,644,656</u>	<u>8,595,766</u>	<u>1,959,613</u>	<u>8,906,124</u>	<u>568,789</u>	<u>67,956,796</u>
249,002	-	2,297,115	-	-	9,951,207
1,770,110	-	-	-	-	3,855,789
643,598	-	-	-	789,590	14,922,453
-	-	-	-	-	18,194,214
800,798	-	-	-	-	800,798
30,171	-	-	-	-	3,063,803
2,682	9,443,905	-	-	-	9,506,782
-	-	-	8,906,124	-	8,906,124
-	-	-	-	-	811,521
-	-	-	-	-	175,695
<u>3,496,361</u>	<u>9,443,905</u>	<u>2,297,115</u>	<u>8,906,124</u>	<u>789,590</u>	<u>70,188,386</u>
148,295	(848,139)	(337,502)	-	(220,801)	(2,231,590)
-	-	-	-	-	5,750
-	-	-	-	-	13,188
244,575	-	-	-	122,152	1,375,162
(205,241)	-	-	-	(15,450)	(717,094)
<u>39,334</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>106,702</u>	<u>677,006</u>
187,629	(848,139)	(337,502)	-	(114,099)	(1,554,584)
<u>3,841,365</u>	<u>668,931</u>	<u>557,859</u>	<u>-</u>	<u>243,316</u>	<u>25,080,238</u>
<u>\$ 4,028,994</u>	<u>\$ (179,208)</u>	<u>\$ 220,357</u>	<u>\$ -</u>	<u>\$ 129,217</u>	<u>\$ 23,525,654</u>



**County of Summit, Ohio**

*Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Job & Family Services Fund  
For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 9,000	\$ 10,996	\$ 5,972	\$ (5,024)
Fines and Forfeitures	234,000	285,881	192,905	(92,976)
Intergovernmental	84,348,000	103,049,065	70,822,453	(32,226,612)
Other	999,000	1,220,491	836,985	(383,506)
<i>Total Revenues</i>	<u>85,590,000</u>	<u>104,566,433</u>	<u>71,858,315</u>	<u>(32,708,118)</u>
<b>Expenditures</b>				
<b>Human Services</b>				
Shared Costs				
Personal Services	8,240,700	7,870,135	6,982,922	887,213
Operations	4,154,000	5,548,725	5,436,631	112,094
Total Shared Costs	<u>12,394,700</u>	<u>13,418,860</u>	<u>12,419,553</u>	<u>999,307</u>
Family Support Services				
Personal Services	15,178,400	15,178,400	14,164,470	1,013,930
Operations	410,200	640,733	577,467	63,266
Total Family Support Services	<u>15,588,600</u>	<u>15,819,133</u>	<u>14,741,937</u>	<u>1,077,196</u>
Children and Adult Services				
Personal Services	1,591,900	1,601,900	1,483,733	118,167
Operations	509,200	512,943	181,287	331,656
Total Children and Adult Services	<u>2,101,100</u>	<u>2,114,843</u>	<u>1,665,020</u>	<u>449,823</u>
Workforce Development				
Maintenance/Medical	2,000,000	2,068,679	2,043,562	25,117
Purchased Services	8,357,700	11,489,108	10,873,085	616,023
Total Workforce Development	<u>10,357,700</u>	<u>13,557,787</u>	<u>12,916,647</u>	<u>641,140</u>
Title XX				
Purchased Services	3,042,000	3,873,725	3,365,092	508,633
Total Title XX	<u>3,042,000</u>	<u>3,873,725</u>	<u>3,365,092</u>	<u>508,633</u>
Child Care Services				
Purchased Services	40,000,000	49,713,352	34,151,819	15,561,533
Total Child Care Services	<u>40,000,000</u>	<u>49,713,352</u>	<u>34,151,819</u>	<u>15,561,533</u>
Refugee Services				
Purchased Services	201,000	235,362	235,344	18
Total Refugee Services	<u>201,000</u>	<u>235,362</u>	<u>235,344</u>	<u>18</u>
Workforce Investment Act - Summit				
Purchased Services	4,824,900	6,153,396	6,095,814	57,582
Total Workforce Investment Act - Summit	<u>4,824,900</u>	<u>6,153,396</u>	<u>6,095,814</u>	<u>57,582</u>
Workforce Investment Act - Medina				
Purchased Services	1,050,500	1,076,043	1,067,036	9,007
Total Workforce Investment Act - Medina	<u>1,050,500</u>	<u>1,076,043</u>	<u>1,067,036</u>	<u>9,007</u>

(continued)

**County of Summit, Ohio**

*Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Job & Family Services Fund (Continued)  
For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
TANF Demo Grant - Project Reality				
Operations	\$ -	\$ 2,200	\$ -	\$ 2,200
Purchased Services	-	36,107	2,700	33,407
Total TANF Demo Grant - Project Reality	-	38,307	2,700	35,607
<i>Total Human Services</i>	<u>89,560,500</u>	<u>106,000,808</u>	<u>86,660,962</u>	<u>19,339,846</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	(3,970,500)	(1,434,375)	(14,802,647)	(13,368,272)
<b>Other Financing Sources(Uses)</b>				
Transfers In	-	45,020	45,020	-
Transfers Out	-	(45,020)	(45,020)	-
Other Financing Sources	4,410,000	5,387,755	3,704,495	(1,683,260)
<i>Total Other Financing Sources(Uses)</i>	<u>4,410,000</u>	<u>5,387,755</u>	<u>3,704,495</u>	<u>(1,683,260)</u>
<i>Net Change in Fund Balance</i>	439,500	3,953,380	(11,098,152)	(15,051,532)
Fund (Deficit) - Beginning	(19,544,639)	(19,544,639)	(19,544,639)	
Prior Year Encumbrance Appropriations	14,896,751	14,896,751	14,896,751	
<i>Fund (Deficit) - Ending</i>	<u>\$ (4,208,388)</u>	<u>\$ (694,508)</u>	<u>\$ (15,746,040)</u>	<u>\$ (15,051,532)</u>

**County of Summit, Ohio**

***Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Children Services Board Fund  
For the Year Ended December 31, 2008***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ 28,244,594	\$ 27,527,004	\$ (717,590)
Charges For Services	6,176,520	6,176,520	6,438,428	261,908
Intergovernmental	17,406,122	17,406,122	18,145,656	739,534
Other	320,299	320,299	333,294	12,995
<i>Total Revenues</i>	<u>23,902,941</u>	<u>52,147,535</u>	<u>52,444,382</u>	<u>296,847</u>
<b>Expenditures</b>				
Human Services				
Personal Services	26,327,666	26,497,666	26,400,661	97,005
Supplies	756,470	866,795	833,599	33,196
Materials	34,850	48,527	41,581	6,946
Travel and Expenses	557,830	791,517	773,698	17,819
Contract Services	23,490,900	26,560,858	26,293,750	267,108
Other Expenses	1,286,950	1,392,481	1,285,568	106,913
Medical Assistance	724,140	880,388	805,243	75,145
Equipment	878,230	831,704	636,198	195,506
Subsidies/Shared Revenues	-	149,153	-	149,153
<i>Total Expenditures</i>	<u>54,057,036</u>	<u>58,019,089</u>	<u>57,070,298</u>	<u>948,791</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	(30,154,095)	(5,871,554)	(4,625,916)	1,245,638
<b>Other Financing Sources</b>				
Other Financing Sources	-	-	1,852	1,852
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>1,852</u>	<u>1,852</u>
<i>Net Change in Fund Balance</i>	(30,154,095)	(5,871,554)	(4,624,064)	1,247,490
Fund Balance - Beginning	26,279,993	26,279,993	26,279,993	
Prior Year Encumbrance Appropriations	3,962,053	3,962,053	3,962,053	
<i>Fund Balance - Ending</i>	<u>\$ 87,951</u>	<u>\$ 24,370,492</u>	<u>\$ 25,617,982</u>	<u>\$ 1,247,490</u>

**County of Summit, Ohio**

***Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Alcohol, Drug Addiction & Mental Health Fund  
For the Year Ended December 31, 2008***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 21,252,561	\$ 21,252,561	\$ 18,763,644	\$ (2,488,917)
Intergovernmental	38,797,962	41,235,607	43,403,901	2,168,294
Other	455,338	483,947	510,359	26,412
<i>Total Revenues</i>	<u>60,505,861</u>	<u>62,972,115</u>	<u>62,677,904</u>	<u>(294,211)</u>
<b>Expenditures</b>				
Health				
Personal Services	2,231,011	1,888,011	1,881,871	6,140
Professional Services	67,164	48,798	36,131	12,667
Supplies	45,000	37,222	36,588	634
Travel and Expenses	82,000	84,830	83,080	1,750
Contract Services	60,512,087	66,768,267	66,679,144	89,123
Insurance	63,359	49,642	47,920	1,722
Utilities	26,000	18,715	15,864	2,851
Rentals	203,595	192,088	190,411	1,677
Advertising and Printing	29,268	29,268	28,678	590
Other Expenses	3,000	3,040	2,839	201
Equipment	27,700	57,500	52,915	4,585
<i>Total Health</i>	<u>63,290,184</u>	<u>69,177,381</u>	<u>69,055,441</u>	<u>121,940</u>
<i>Net Change in Fund Balance</i>	(2,784,323)	(6,205,266)	(6,377,537)	(172,271)
Fund Balance - Beginning	318,070	318,070	318,070	
Prior Year Encumbrance Appropriations	<u>5,887,197</u>	<u>5,887,197</u>	<u>5,887,197</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 3,420,944</u>	<u>\$ 1</u>	<u>\$ (172,270)</u>	<u>\$ (172,271)</u>

**County of Summit, Ohio**

**Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Board of Mental Retardation Fund  
For the Year Ended December 31, 2008**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 55,479,891	\$ 55,479,891	\$ 55,360,169	\$ (119,722)
Charges for Services	-	-	205,720	205,720
Intergovernmental	6,828,386	6,828,386	3,569,474	(3,258,912)
Other	29,396,473	29,396,473	15,363,311	(14,033,162)
<i>Total Revenues</i>	<u>91,704,750</u>	<u>91,704,750</u>	<u>74,498,674</u>	<u>(17,206,076)</u>
<b>Expenditures</b>				
Health				
Board Operating				
Personal Services	34,304,932	34,385,621	32,315,630	2,069,991
Supplies	1,669,036	2,167,559	1,982,879	184,680
Travel and Expenses	470,104	549,882	454,052	95,830
Contract Services	30,845,831	34,096,325	30,489,150	3,607,175
Rentals	815,064	823,989	724,207	99,782
Advertising and Printing	128,500	198,265	179,112	19,153
Other Expenses	542,223	563,252	390,343	172,909
Equipment	965,572	1,116,551	1,024,140	92,411
Total Board Operating	<u>69,741,262</u>	<u>73,901,444</u>	<u>67,559,513</u>	<u>6,341,931</u>
Self-Insurance				
Contract Services	-	810	15	795
Other Expenses	-	71,744	427	71,317
Total Self-Insurance	<u>-</u>	<u>72,554</u>	<u>442</u>	<u>72,112</u>
<i>Total Expenditures</i>	<u>69,741,262</u>	<u>73,973,998</u>	<u>67,559,955</u>	<u>6,414,043</u>
<i>Excess of Revenues Over Expenditures</i>	21,963,488	17,730,752	6,938,719	(10,792,033)
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	9,769,128	9,769,128
Transfers Out	(16,600,000)	(16,669,128)	(11,069,026)	5,600,102
<i>Total Other Financing Sources (Uses)</i>	<u>(16,600,000)</u>	<u>(16,669,128)</u>	<u>(1,299,898)</u>	<u>15,369,230</u>
<i>Net Change in Fund Balance</i>	5,363,488	1,061,624	5,638,821	4,577,197
Fund Balance - Beginning	25,246,541	25,246,541	25,246,541	
Prior Year Encumbrance Appropriations	4,232,736	4,232,736	4,232,736	
<i>Fund Balance - Ending</i>	<u>\$ 34,842,765</u>	<u>\$ 30,540,901</u>	<u>\$ 35,118,098</u>	<u>\$ 4,577,197</u>

**County of Summit, Ohio**

***Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Motor Vehicle and Gas Tax Fund  
For the Year Ended December 31, 2008***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes - Other	\$ 3,700,900	\$ 3,700,900	\$ 3,955,055	\$ 254,155
Fines and Forfeitures	236,300	236,300	252,037	15,737
Intergovernmental	11,927,200	11,927,200	12,747,000	819,800
Investment Income	122,400	122,400	130,955	8,555
Other	1,013,200	1,013,200	1,083,529	70,329
<i>Total Revenues</i>	<u>17,000,000</u>	<u>17,000,000</u>	<u>18,168,576</u>	<u>1,168,576</u>
<b>Expenditures</b>				
<b>Public Works</b>				
<b>Administration</b>				
Personal Services	1,576,300	1,531,300	1,444,818	86,482
Internal Charge Back	72,500	60,500	60,500	-
Supplies	274,900	348,354	295,670	52,684
Travel and Expenses	43,300	43,335	27,597	15,738
Utilities	199,700	202,616	199,587	3,029
Rentals	38,100	44,728	39,025	5,703
Advertising and Printing	16,000	17,367	16,289	1,078
Other Expenses	25,800	26,530	24,862	1,668
Equipment	69,700	68,939	59,397	9,542
<i>Total Administration</i>	<u>2,316,300</u>	<u>2,343,669</u>	<u>2,167,745</u>	<u>175,924</u>
<b>Maintenance</b>				
Personal Services	5,281,400	5,368,400	5,364,584	3,816
Supplies	315,000	462,999	458,787	4,212
Materials	825,200	1,054,996	995,718	59,278
Contract Services	150,000	2,211,318	2,190,785	20,533
Rentals	13,100	13,100	13,100	-
Other Expenses	544,500	655,143	643,201	11,942
Equipment	54,000	47,874	41,667	6,207
Capital Outlay	-	30,000	30,000	-
<i>Total Maintenance</i>	<u>7,183,200</u>	<u>9,843,830</u>	<u>9,737,842</u>	<u>105,988</u>
<b>Engineering</b>				
Personal Services	2,495,000	2,460,000	2,389,992	70,008
Supplies	-	5,312	433	4,879
Materials	5,200	-	-	-
Contract Services	-	573,213	573,213	-
Other Expenses	25,800	27,749	26,239	1,510
<i>Total Engineering</i>	<u>2,526,000</u>	<u>3,066,274</u>	<u>2,989,877</u>	<u>76,397</u>
<b>Capital Improvement</b>				
Capital Outlay	-	4,956,325	4,516,543	439,782
<i>Total Capital Improvement</i>	<u>-</u>	<u>4,956,325</u>	<u>4,516,543</u>	<u>439,782</u>
<i>Total Public Works</i>	<u>12,025,500</u>	<u>20,210,098</u>	<u>19,412,007</u>	<u>798,091</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>				
	4,974,500	(3,210,098)	(1,243,431)	1,966,667
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	513,981	513,981
Debt Service - Principal	(1,395,900)	(1,489,900)	(1,437,726)	52,174
<i>Total Other Financing Sources (Uses)</i>	<u>(1,395,900)</u>	<u>(1,489,900)</u>	<u>(923,745)</u>	<u>566,155</u>
<i>Net Change in Fund Balance</i>	3,578,600	(4,699,998)	(2,167,176)	2,532,822
Fund Balance - Beginning	2,549,452	2,549,452	2,549,452	
Prior Year Encumbrance Appropriations	1,948,330	1,948,330	1,948,330	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 8,076,382</u>	<u>\$ (202,216)</u>	<u>\$ 2,330,606</u>	<u>\$ 2,532,822</u>

**County of Summit, 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, 2008***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 4,850,000	\$ 4,850,000	\$ 5,955,941	\$ 1,105,941
<i>Total Revenues</i>	<u>4,850,000</u>	<u>4,850,000</u>	<u>5,955,941</u>	<u>1,105,941</u>
<b>Expenditures</b>				
General Government - Legislative and Executive				
Personal Services	4,784,700	4,784,700	4,337,191	447,509
Internal Charge Back	200,000	200,000	152,233	47,767
Supplies	60,000	62,942	24,721	38,221
Contract Services	650,000	1,158,230	1,040,346	117,884
Travel and Expenses	100,000	100,000	61,993	38,007
Motor Vehicle Fuel/Repair	10,000	10,000	2,313	7,687
Advertising and Printing	200,000	200,000	40,892	159,108
Other Expenses	200,000	200,000	191,034	8,966
Equipment	100,000	135,901	133,176	2,725
Rentals/Leases	45,000	49,552	48,911	641
<i>Total Real Estate Assessment</i>	<u>6,349,700</u>	<u>6,901,325</u>	<u>6,032,810</u>	<u>868,515</u>
 <i>(Deficiency) of Revenues (Under) Expenditures</i>	 <u>(1,499,700)</u>	 <u>(2,051,325)</u>	 <u>(76,869)</u>	 <u>1,974,456</u>
<b>Other Financing Sources</b>				
Non-Operating Revenue	-	-	84,193	84,193
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>84,193</u>	<u>84,193</u>
 <i>Net Change in Fund Balance</i>	 <u>(1,499,700)</u>	 <u>(2,051,325)</u>	 <u>7,324</u>	 <u>2,058,649</u>
Fund Balance - Beginning	2,819,205	2,819,205	2,819,205	
Prior Year Encumbrance Appropriations	551,625	551,625	551,625	
 <i>Fund Balance - Ending</i>	 <u>\$ 1,871,130</u>	 <u>\$ 1,319,505</u>	 <u>\$ 3,378,154</u>	 <u>\$ 2,058,649</u>

**County of Summit, Ohio**

**Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Delinquent Tax Assessment Collection Fund  
For the Year Ended December 31, 2008**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 2,396,283	\$ 2,396,283	\$ 2,386,231	\$ (10,052)
Other	102,705	102,705	102,162	(543)
<i>Total Revenues</i>	<u>2,498,988</u>	<u>2,498,988</u>	<u>2,488,393</u>	<u>(10,595)</u>
<b>Expenditures</b>				
General Government - Legislative and Executive				
Fiscal Officer				
Personal Services	1,310,200	1,646,564	1,216,566	429,998
Internal Charge Back	76,200	103,828	42,338	61,490
Supplies	31,200	68,272	2,676	65,596
Travel and Expenses	10,000	31,669	4,601	27,068
Contract Services	200,000	480,507	208,592	271,915
Rentals/Leases	-	6,582	6,279	303
Advertising and Printing	160,000	164,049	145,394	18,655
Other Expenses	175,000	211,304	128,826	82,478
Equipment	30,000	33,716	27,051	6,665
Refunds	50,000	50,000	6,198	43,802
Total Fiscal Officer	<u>2,042,600</u>	<u>2,796,491</u>	<u>1,788,521</u>	<u>1,007,970</u>
General Government - Judicial				
Prosecutor				
Personal Services	825,400	977,327	953,660	23,667
Internal Charge Back	16,000	17,305	9,720	7,585
Supplies	3,000	4,029	3,988	41
Travel and Expenses	-	4,194	3,499	695
Contract Services	172,200	366,789	208,109	158,680
Rentals/Leases	60,000	60,000	58,496	1,504
Advertising and Printing	60,000	60,752	50,500	10,252
Other Expenses	150,000	140,462	28,186	112,276
Equipment	-	6,488	3,844	2,644
Refunds	100,000	144,875	24,674	120,201
Total Prosecutor	<u>1,386,600</u>	<u>1,782,221</u>	<u>1,344,676</u>	<u>437,545</u>
<i>Total Expenditures</i>	<u>3,429,200</u>	<u>4,578,712</u>	<u>3,133,197</u>	<u>1,445,515</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	(930,212)	(2,079,724)	(644,804)	1,434,920
<b>Other Financing Sources</b>				
Other Financing Sources	6,012	6,012	6,164	152
<i>Total Other Financing Sources</i>	<u>6,012</u>	<u>6,012</u>	<u>6,164</u>	<u>152</u>
<i>Net Change in Fund Balance</i>	(924,200)	(2,073,712)	(638,640)	1,435,072
Fund Balance - Beginning	2,725,506	2,725,506	2,725,506	
Prior Year Encumbrance Appropriations	<u>452,693</u>	<u>452,693</u>	<u>452,693</u>	
<i>Fund Balance - Ending</i>	<u>\$ 2,253,999</u>	<u>\$ 1,104,487</u>	<u>\$ 2,539,559</u>	<u>\$ 1,435,072</u>



**County of Summit, Ohio**

*Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Governmental Grants  
For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 56,440	\$ 325,452	\$ 201,088	\$ (124,364)
Intergovernmental	4,560,515	26,297,662	16,202,279	(10,095,383)
Other	206,463	1,190,544	733,638	(456,906)
<i>Total Revenues</i>	<u>4,823,418</u>	<u>27,813,658</u>	<u>17,137,005</u>	<u>(10,676,653)</u>
<b>Expenditures</b>				
Personal Services	857,312	6,585,828	5,357,799	1,228,029
Professional Services	-	367,508	233,064	134,444
Internal Charge Back	216,200	28,482	22,053	6,429
Supplies	102,745	169,146	119,764	49,382
Travel/Continuing Education	16,500	181,800	102,721	79,079
Motor Vehicle Fuel/Repair	4,500	4,809	3,226	1,583
Contract Services	14,000	3,992,973	2,836,090	1,156,883
Utilities	-	34,019	-	34,019
Rentals	-	6,000	6,000	-
Advertising and Printing	9,000	14,175	9,856	4,319
Other Expenses	119,680	1,594,636	1,163,380	431,256
Subsidies/Shared Revenue	2,720,540	14,486,660	13,499,250	987,410
Equipment	200,450	134,605	102,304	32,301
<i>Total Expenditures</i>	<u>4,260,927</u>	<u>27,600,641</u>	<u>23,455,507</u>	<u>4,145,134</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	562,491	213,017	(6,318,502)	(6,531,519)
<b>Other Financing Sources (Uses)</b>				
Transfers-In	-	-	817,471	817,471
Transfers-Out	-	(666,966)	(666,966)	-
Interest Income	-	-	250	250
Other Financing Sources	482	2,782	218	(2,564)
<i>Total Other Financing Sources (Uses)</i>	<u>482</u>	<u>(664,184)</u>	<u>150,973</u>	<u>815,157</u>
<i>Net Change in Fund Balance</i>	562,973	(451,167)	(6,167,529)	(5,716,362)
Fund (Deficit) - Beginning	(196,914)	(196,914)	(196,914)	
Prior Year Encumbrance Appropriations	2,125,711	2,125,711	2,125,711	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 2,491,770</u>	<u>\$ 1,477,630</u>	<u>\$ (4,238,732)</u>	<u>\$ (5,716,362)</u>

**County of Summit, Ohio**

**Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Dog & Kennel Fund - Other Special Revenue  
For the Year Ended December 31, 2008**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Licenses and Permits	\$ 377,663	\$ 414,506	\$ 318,938	\$ (95,568)
Charges For Services	260,213	285,598	219,756	(65,842)
Fines and Forfeitures	7,898	8,668	6,654	(2,014)
Other	29,228	32,079	24,684	(7,395)
<i>Total Revenues</i>	<u>675,002</u>	<u>740,851</u>	<u>570,032</u>	<u>(170,819)</u>
<b>Expenditures</b>				
<b>Health</b>				
Animal Control				
Personal Services	673,600	673,600	637,197	36,403
Professional Services	20,800	31,216	21,009	10,207
Internal Charge Back	19,400	19,400	13,892	5,508
Supplies	25,000	35,508	34,406	1,102
Travel and Expenses	3,200	3,200	3,200	-
Motor Vehicle Fuel/Repair	6,100	6,100	1,057	5,043
Contract Services	7,000	7,166	7,129	37
Insurance	5,600	5,600	2,799	2,801
Advertising and Printing	5,000	5,480	5,448	32
Other Expenses	8,000	8,548	8,495	53
Equipment	13,400	15,198	15,117	81
Total Animal Control	<u>787,100</u>	<u>811,016</u>	<u>749,749</u>	<u>61,267</u>
Fiscal Officer - Dog License				
Personal Services	53,600	54,050	53,895	155
Contract Services	30,000	34,495	34,495	-
Total Fiscal Officer - Dog License	<u>83,600</u>	<u>88,545</u>	<u>88,390</u>	<u>155</u>
<i>Total Health</i>	<u>870,700</u>	<u>899,561</u>	<u>838,139</u>	<u>61,422</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	(195,698)	(158,710)	(268,107)	(109,397)
<b>Other Financing Sources</b>				
Transfers In	300,000	300,000	230,000	(70,000)
<i>Total Other Financing Sources</i>	<u>300,000</u>	<u>300,000</u>	<u>230,000</u>	<u>(70,000)</u>
<i>Net Change in Fund Balance</i>	104,302	141,290	(38,107)	(179,397)
Fund (Deficit) - Beginning	(170,149)	(170,149)	(170,149)	
Prior Year Encumbrance Appropriations	28,861	28,861	28,861	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (36,986)</u>	<u>\$ 2</u>	<u>\$ (179,395)</u>	<u>\$ (179,397)</u>

**County of Summit, Ohio**

***Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Computer Acquisition Fund - Other Special Revenue  
For the Year Ended December 31, 2008***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 745,000	\$ 781,000	\$ 952,833	\$ 171,833
<i>Total Revenues</i>	<u>745,000</u>	<u>781,000</u>	<u>952,833</u>	<u>171,833</u>
<b>Expenditures</b>				
General Government - Legislative and Executive				
Internal Charge Back	15,000	15,000	7,093	7,907
Supplies	40,000	40,702	15,265	25,437
Contract Services	65,000	77,078	76,588	490
Equipment	30,000	47,485	46,479	1,006
Total General Government - Legislative and Executive	<u>150,000</u>	<u>180,265</u>	<u>145,425</u>	<u>34,840</u>
General Government - Judicial				
Personal Services	340,500	437,350	406,024	31,326
Professional Services	10,000	10,000	6,919	3,081
Supplies	88,700	103,539	65,220	38,319
Training and Education	25,300	25,300	12	25,288
Contract Services	264,900	264,900	142,262	122,638
Equipment	137,500	142,771	40,930	101,841
Total General Government - Judicial	<u>866,900</u>	<u>983,860</u>	<u>661,367</u>	<u>322,493</u>
<i>Total Expenditures</i>	<u>1,016,900</u>	<u>1,164,125</u>	<u>806,792</u>	<u>357,333</u>
<i>Net Change in Fund Balance</i>	(271,900)	(383,125)	146,041	529,166
Fund Balance - Beginning	913,206	913,206	913,206	
Prior Year Encumbrance Appropriations	<u>38,225</u>	<u>38,225</u>	<u>38,225</u>	
<i>Fund Balance - Ending</i>	<u>\$ 679,531</u>	<u>\$ 568,306</u>	<u>\$ 1,097,472</u>	<u>\$ 529,166</u>

**County of Summit, Ohio**

***Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Enterprise Zone Fund - Other Special Revenue  
For the Year Ended December 31, 2008***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges For Services	\$ 45,000	\$ 45,000	\$ 31,474	\$ (13,526)
<i>Total Revenues</i>	<u>45,000</u>	<u>45,000</u>	<u>31,474</u>	<u>(13,526)</u>
<b>Expenditures</b>				
Economic Development				
Internal Charge Back	1,600	1,600	1,379	221
Supplies	5,000	5,631	1,700	3,931
Travel and Expenses	5,000	5,000	428	4,572
Contract Services	15,000	15,000	13,627	1,373
Other Expenses	15,000	15,021	12,580	2,441
<i>Total Economic Development</i>	<u>41,600</u>	<u>42,252</u>	<u>29,714</u>	<u>12,538</u>
<i>Net Change in Fund Balance</i>	3,400	2,748	1,760	(988)
Fund Balance - Beginning	41,845	41,845	41,845	
Prior Year Encumbrance Appropriations	<u>652</u>	<u>652</u>	<u>652</u>	
<i>Fund Balance - Ending</i>	<u>\$ 45,897</u>	<u>\$ 45,245</u>	<u>\$ 44,257</u>	<u>\$ (988)</u>

**County of Summit, Ohio**

***Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Coroner's Lab Fund - Other Special Revenue  
For the Year Ended December 31, 2008***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 120,000	\$ 120,000	\$ 96,887	\$ (23,113)
<i>Total Revenues</i>	<u>120,000</u>	<u>120,000</u>	<u>96,887</u>	<u>(23,113)</u>
<b>Expenditures</b>				
Public Safety				
Supplies	75,000	85,500	79,036	6,464
Equipment	75,000	75,000	57,918	17,082
<i>Total Public Safety</i>	<u>150,000</u>	<u>160,500</u>	<u>136,954</u>	<u>23,546</u>
<i>Net Change in Fund Balance</i>	(30,000)	(40,500)	(40,067)	433
Fund Balance - Beginning	307,746	307,746	307,746	
Prior Year Encumbrance Appropriations	<u>10,500</u>	<u>10,500</u>	<u>10,500</u>	
<i>Fund Balance - Ending</i>	<u>\$ 288,246</u>	<u>\$ 277,746</u>	<u>\$ 278,179</u>	<u>\$ 433</u>

**County of Summit, Ohio**

*Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Courts Special Projects - Other Special Revenue Funds  
For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes:				
Charges for Services	\$ -	\$ 32,482	\$ 106,789	\$ 74,307
Intergovernmental	-	163,269	536,894	373,625
Other	-	376,120	1,237,052	860,932
<i>Total Revenues</i>	<i>-</i>	<i>571,871</i>	<i>1,880,735</i>	<i>1,308,864</i>
<b>Expenditures</b>				
General Government - Judicial				
Probate Court - Conduct of Business				
Other Expenses	-	-	4,454	(4,454)
Total Probate Court - Conduct of Business	-	-	4,454	(4,454)
Probate Court - Indigent Guardianship				
Other Expenses	-	-	75,930	(75,930)
Total Probate Court - Indigent Guardianship	-	-	75,930	(75,930)
Probate Court - Mediation				
Other Expenses	-	-	3,900	(3,900)
Total Probate Court - Mediation	-	-	3,900	(3,900)
Common Pleas Court - Special Projects				
Personal Services	-	-	463,420	(463,420)
Travel and Expenses	-	-	36	(36)
Total Common Pleas Court - Special Projects	-	-	463,456	(463,456)
Domestic Court - Special Projects				
Personal Services	125,500	125,500	107,724	17,776
Supplies	5,000	5,000	200	4,800
Travel and Expenses	7,500	7,500	1,654	5,846
Contract Services	15,500	15,811	3,128	12,683
Other Expenses	17,500	17,500	-	17,500
Equipment	13,000	13,000	1,204	11,796
Total Domestic Court - Special Projects	184,000	184,311	113,910	70,401
Juvenile Court - Special Projects				
Contract Services	-	58,000	57,669	331
Total Juvenile Court - Special Projects	-	58,000	57,669	331
Total General Government - Judicial	184,000	242,311	719,319	(477,008)
Public Safety				
Juvenile Court - IV-E Reimbursement				
Personal Services	-	485,000	371,529	113,471
Internal Charge Back	-	13,427	-	13,427
Utilities	-	150,101	131,634	18,467
Total Juvenile Court - IV-E Reimbursement	-	648,528	503,163	145,365
Juvenile Court - Driver Intervention				
Personal Services	-	5,650	5,561	89
Utilities	-	10,860	9,960	900
Total Juvenile Court - Probation Services	-	16,510	15,521	989

(Continued)

**County of Summit, Ohio**

*Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Courts Special Projects - Other Special Revenue Funds (Continued)  
For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Juvenile Court - Prohibitions Diversion				
Personal Services	\$ -	\$ 3,600	\$ -	\$ 3,600
Utilities	-	10,000	-	10,000
Total Juvenile Court - Probation Services	-	13,600	-	13,600
Total Public Safety	-	678,638	518,684	159,954
<i>Total Expenditures</i>	<u>184,000</u>	<u>920,949</u>	<u>1,238,003</u>	<u>(317,054)</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(184,000)</u>	<u>(349,078)</u>	<u>642,732</u>	<u>991,810</u>
<b>Other Financing (Uses)</b>				
Transfers Out	-	(151,381)	(151,381)	-
Other Non-Operating Expenditure	-	-	(545,057)	(545,057)
<i>Total Other Financing (Uses)</i>	<u>-</u>	<u>(151,381)</u>	<u>(696,438)</u>	<u>(545,057)</u>
<i>Net Changes in Fund Balance</i>	<u>(184,000)</u>	<u>(500,459)</u>	<u>(53,706)</u>	<u>446,753</u>
Fund Balance - Beginning	1,221,242	1,221,242	1,221,242	
Prior Year Encumbrance Appropriations	<u>156,163</u>	<u>156,163</u>	<u>156,163</u>	
<i>Fund Balance - Ending</i>	<u>\$ 1,193,405</u>	<u>\$ 876,946</u>	<u>\$ 1,323,699</u>	<u>\$ 446,753</u>

**County of Summit, Ohio**

***Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Concealed Weapons Administration - Other Special Revenues  
For the Year Ended December 31, 2008***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges For Services	\$ 35,000	\$ 35,000	\$ 76,295	\$ 41,295
<i>Total Revenues</i>	<u>35,000</u>	<u>35,000</u>	<u>76,295</u>	<u>41,295</u>
<b>Expenditures</b>				
Public Safety				
Personal Services	32,500	32,500	4,785	27,715
Supplies	1,000	1,000	1,000	-
Total Public Safety	<u>33,500</u>	<u>33,500</u>	<u>5,785</u>	<u>27,715</u>
<i>Net Change in Fund Balance</i>	1,500	1,500	70,510	69,010
Fund Balance - Beginning	<u>32,464</u>	<u>32,464</u>	<u>32,464</u>	
<i>Fund Balance - Ending</i>	<u>\$ 33,964</u>	<u>\$ 33,964</u>	<u>\$ 102,974</u>	<u>\$ 69,010</u>



**County of Summit, Ohio**

***Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Drainage Maintenance - Other Special Revenues  
For the Year Ended December 31, 2008***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Other Financing Sources (Uses)</b>				
Special Assessments	\$ -	\$ -	\$ 57,220	\$ 57,220
Other Non-Operating Expense	-	-	(165,632)	(165,632)
Total Other Financing Sources (Uses)	-	-	(108,412)	(108,412)
<i>Net Change in Fund Balance</i>	-	-	(108,412)	(108,412)
Fund Balance - Beginning	718,221	718,221	718,221	
<i>Fund Balance - Ending</i>	<u>\$ 718,221</u>	<u>\$ 718,221</u>	<u>\$ 609,809</u>	<u>\$ (108,412)</u>

**County of Summit, Ohio**

***Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Domestic Violence Trust Fund - Other Special Revenues  
For the Year Ended December 31, 2008***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges For Services	\$ -	\$ 51,000	\$ 111,772	\$ 60,772
<i>Total Revenues</i>	<u>-</u>	<u>51,000</u>	<u>111,772</u>	<u>60,772</u>
<b>Expenditures</b>				
Public Safety				
Subsidies/Shared Revenues	-	114,111	114,111	-
<i>Total Expenditures</i>	<u>-</u>	<u>114,111</u>	<u>114,111</u>	<u>-</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>-</u>	<u>(63,111)</u>	<u>(2,339)</u>	<u>60,772</u>
<i>Net Change in Fund Balance</i>	<u>-</u>	<u>(63,111)</u>	<u>(2,339)</u>	<u>60,772</u>
Fund Balance - Beginning	<u>63,143</u>	<u>63,143</u>	<u>63,143</u>	
<i>Fund Balance - Ending</i>	<u>\$ 63,143</u>	<u>\$ 32</u>	<u>\$ 60,804</u>	<u>\$ 60,772</u>

**County of Summit, Ohio**

*Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Legal Research - Other Special Revenues  
For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ -	\$ -	\$ 18,951	\$ 18,951
Other	15,500	15,500	70,168	54,668
<i>Total Revenues</i>	<u>15,500</u>	<u>15,500</u>	<u>89,119</u>	<u>73,619</u>
<b>Expenditures</b>				
Contract Services	-	15,148	15,065	83
Other Expenses	-	3,098	39,819	(36,721)
Equipment	28,000	29,744	9,314	20,430
<i>Total Expenditures</i>	<u>28,000</u>	<u>47,990</u>	<u>64,198</u>	<u>(16,208)</u>
<i>Net Change in Fund Balance</i>	(12,500)	(32,490)	24,921	57,411
Fund Balance - Beginning	233,260	233,260	233,260	
Prior Year Encumbrance Appropriations	<u>4,990</u>	<u>4,990</u>	<u>4,990</u>	
<i>Fund Balance - Ending</i>	<u>\$ 225,750</u>	<u>\$ 205,760</u>	<u>\$ 263,171</u>	<u>\$ 57,411</u>

**County of Summit, Ohio**

*Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
County Nursing Home - Other Special Revenue  
For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Other	\$ -	\$ -	\$ 15,172	\$ 15,172
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>15,172</u>	<u>15,172</u>
<b>Other Financing (Uses)</b>				
Transfers-Out	-	-	(39,609)	(39,609)
Total Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>(39,609)</u>	<u>(39,609)</u>
<i>Net Change in Fund Balance</i>	-	-	(24,437)	(24,437)
Fund Balance - Beginning	<u>24,437</u>	<u>24,437</u>	<u>24,437</u>	
<i>Fund Balance - Ending</i>	<u>\$ 24,437</u>	<u>\$ 24,437</u>	<u>\$ -</u>	<u>\$ (24,437)</u>

**County of Summit, Ohio**

*Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
911 Wireless Services - Other Special Revenue  
For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenue</b>				
Intergovernmental	\$ -	\$ -	\$ 161,462	\$ 161,462
<i>Total Revenue</i>	<u>-</u>	<u>-</u>	<u>161,462</u>	<u>161,462</u>
<b>Expenditures</b>				
General Government - Legislative and Executive				
Personal Services	35,900	35,900	11,159	24,741
Supplies	20,000	20,000	3,500	16,500
<i>Total General Government - Legislative and Executive</i>	<u>55,900</u>	<u>55,900</u>	<u>14,659</u>	<u>41,241</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(55,900)</u>	<u>(55,900)</u>	<u>146,803</u>	<u>202,703</u>
<b>Other Financing Sources</b>				
Transfers-In	-	-	14,575	14,575
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>14,575</u>	<u>14,575</u>
<i>Net Change in Fund Balance</i>	<u>(55,900)</u>	<u>(55,900)</u>	<u>161,378</u>	<u>217,278</u>
Fund Balance - Beginning	<u>84,835</u>	<u>84,835</u>	<u>84,835</u>	
<i>Fund Balance - Ending</i>	<u>\$ 28,935</u>	<u>\$ 28,935</u>	<u>\$ 246,213</u>	<u>\$ 217,278</u>

**County of Summit, Ohio**

*Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Veteran Services - Donations - Other Special Revenue  
For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Other	\$ -	\$ -	\$ 1,010	\$ 1,010
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>1,010</u>	<u>1,010</u>
<b>Other Financing (Uses)</b>				
Other Non-operating Expenses	-	-	(2,682)	(2,682)
Total Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>(2,682)</u>	<u>(2,682)</u>
<i>Net Change in Fund Balance</i>	-	-	(1,672)	(1,672)
Fund Balance - Beginning	<u>2,180</u>	<u>2,180</u>	<u>2,180</u>	
<i>Fund Balance - Ending</i>	<u>\$ 2,180</u>	<u>\$ 2,180</u>	<u>\$ 508</u>	<u>\$ (1,672)</u>

**County of Summit, Ohio**

***Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Child Support Enforcement Fund  
For the Year Ended December 31, 2008***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges For Services	\$ 2,218,800	\$ 2,218,800	\$ 1,560,147	\$ (658,653)
Intergovernmental	9,387,600	9,387,600	6,600,811	(2,786,789)
Other	393,600	393,600	276,824	(116,776)
<i>Total Revenues</i>	<u>12,000,000</u>	<u>12,000,000</u>	<u>8,437,782</u>	<u>(3,562,218)</u>
<b>Expenditures</b>				
Human Services				
Personal Services	7,938,200	7,938,200	7,728,897	209,303
Professional Services	15,000	20,000	16,324	3,676
Internal Charge Back	215,000	215,000	181,719	33,281
Supplies	70,000	73,290	41,353	31,937
Travel and Expenses	10,000	10,000	5,846	4,154
Motor Vehicle Fuel/Repair	12,000	12,000	9,387	2,613
Contract Services	1,072,900	1,595,661	1,106,711	488,950
Other Expenses	760,000	760,000	726,479	33,521
<i>Total Human Services</i>	<u>10,093,100</u>	<u>10,624,151</u>	<u>9,816,716</u>	<u>807,435</u>
<i>Net Change in Fund Balance</i>	1,906,900	1,375,849	(1,378,934)	(2,754,783)
Fund Balance - Beginning	310,958	310,958	310,958	
Prior Year Encumbrance Appropriations	531,051	531,051	531,051	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 2,748,909</u>	<u>\$ 2,217,858</u>	<u>\$ (536,925)</u>	<u>\$ (2,754,783)</u>

**County of Summit, Ohio**

***Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Title Administration Fund  
For the Year Ended December 31, 2008***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 2,350,000	\$ 2,350,000	\$ 1,959,715	\$ (390,285)
Other	-	-	40	40
<i>Total Revenues</i>	<u>2,350,000</u>	<u>2,350,000</u>	<u>1,959,755</u>	<u>(390,245)</u>
<b>Expenditures</b>				
General Government - Legislative and Executive				
Personal Services	2,322,700	2,322,700	2,038,700	284,000
Internal Charge Back	35,000	35,000	23,829	11,171
Supplies	65,000	66,231	62,043	4,188
Travel and Expenses	6,000	7,227	690	6,537
Motor Vehicle Fuel/Repair	4,000	4,301	2,000	2,301
Contract Services	28,400	38,942	25,544	13,398
Rentals	55,000	61,633	57,353	4,280
Advertising and Printing	12,000	12,000	9,944	2,056
Other Expenses	85,000	88,434	82,978	5,456
Equipment	23,400	25,677	23,325	2,352
<i>Total Expenditures</i>	<u>2,636,500</u>	<u>2,662,145</u>	<u>2,326,406</u>	<u>335,739</u>
<i>Net Change in Fund Balance</i>	(286,500)	(312,145)	(366,651)	(54,506)
Fund Balance - Beginning	462,064	462,064	462,064	
Prior Year Encumbrance Appropriations	<u>25,645</u>	<u>25,645</u>	<u>25,645</u>	
<i>Fund Balance - Ending</i>	<u>\$ 201,209</u>	<u>\$ 175,564</u>	<u>\$ 121,058</u>	<u>\$ (54,506)</u>



**County of Summit, Ohio**

*Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Emergency Management Agency  
For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 600,000	\$ 600,000	\$ 1,300,256	\$ 700,256
<i>Total Revenues</i>	<u>600,000</u>	<u>600,000</u>	<u>1,300,256</u>	<u>700,256</u>
<b>Expenditures</b>				
Public Safety				
Personal Services	268,800	268,800	265,469	3,331
Internal Charge Back	10,400	11,084	684	10,400
Supplies	5,000	5,418	2,445	2,973
Travel/Continuing Education	32,000	194,749	109,426	85,323
Motor Vehicle Fuel/Repair	1,000	2,422	2,201	221
Contract Services	-	916,296	166,253	750,043
Utilities	5,000	5,000	3,234	1,766
Hazardous Materials	108,900	-	-	-
Grants and Public Service	54,100	77,709	138,872	(61,163)
Other Expenses	-	153,225	110,299	42,926
Equipment	-	1,423,060	173,898	1,249,162
<i>Total Public Safety</i>	<u>485,200</u>	<u>3,057,763</u>	<u>972,781</u>	<u>2,084,982</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	114,800	(2,457,763)	327,475	2,785,238
<b>Other Financing Sources (Uses):</b>				
Transfers-In	-	-	283,598	283,598
Transfers-Out	-	(204,849)	(204,849)	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>(204,849)</u>	<u>78,749</u>	<u>283,598</u>
<i>Net Change in Fund Balance</i>	114,800	(2,662,612)	406,224	3,068,836
Fund (Deficit) - Beginning	(612,675)	(612,675)	(612,675)	
Prior Year Encumbrance Appropriations	83,256	83,256	83,256	
<i>Fund (Deficit) - Ending</i>	<u>\$ (414,619)</u>	<u>\$ (3,192,031)</u>	<u>\$ (123,195)</u>	<u>\$ 3,068,836</u>

**County of Summit, Ohio**

*Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Debt Service Fund  
For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 5,750,063	\$ 5,226,122	\$ 5,185,808	\$ (40,314)
Intergovernmental	2,561,287	523,941	570,459	46,518
Other	-	2,561,287	2,623,424	62,137
<i>Total Revenues</i>	<u>8,311,350</u>	<u>8,311,350</u>	<u>8,379,691</u>	<u>68,341</u>
<b>Expenditures</b>				
Debt Service:				
Principal and Interest	9,708,700	9,708,700	9,692,496	16,204
<i>Total Expenditures</i>	<u>9,708,700</u>	<u>9,708,700</u>	<u>9,692,496</u>	<u>16,204</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(1,397,350)</u>	<u>(1,397,350)</u>	<u>(1,312,805)</u>	<u>84,545</u>
<b>Other Financing Sources</b>				
Transfers In	-	-	19,841	19,841
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>19,841</u>	<u>19,841</u>
<i>Net Change in Fund Balance</i>	<u>(1,397,350)</u>	<u>(1,397,350)</u>	<u>(1,292,964)</u>	<u>104,386</u>
Fund Balance - Beginning	<u>3,358,277</u>	<u>3,358,277</u>	<u>3,358,277</u>	
<i>Fund Balance - Ending</i>	<u>\$ 1,960,927</u>	<u>\$ 1,960,927</u>	<u>\$ 2,065,313</u>	<u>\$ 104,386</u>

**County of Summit, Ohio**

***Combined Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2008***

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 1,738,951	\$ -	\$ 1,738,951
Receivables (Net of Allowance for Uncollectibles)			
Loans	-	1,906,987	1,906,987
<i>Total Assets</i>	<u>\$ 1,738,951</u>	<u>\$ 1,906,987</u>	<u>\$ 3,645,938</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$ 63,232	\$ 416,709	\$ 479,941
Accrued Salaries and Wages Payable	6,124	-	6,124
Deferred Revenue	-	1,881,987	1,881,987
Due To Other Funds	5,528	2,555,599	2,561,127
Due To Other Governments	838	-	838
<i>Total Liabilities</i>	<u>75,722</u>	<u>4,854,295</u>	<u>4,930,017</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	121,603	7,000,271	7,121,874
Unreserved	1,541,626	(9,947,579)	(8,405,953)
<i>Total Fund Balances</i>	<u>1,663,229</u>	<u>(2,947,308)</u>	<u>(1,284,079)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 1,738,951</u>	<u>\$ 1,906,987</u>	<u>\$ 3,645,938</u>

County of Summit, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*

*Nonmajor Capital Projects Funds*

*For the Year Ended December 31, 2008*

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
<b>Revenues</b>			
Charges for Services	\$ -	\$ 8,300	\$ 8,300
Intergovernmental	-	100,038	100,038
Investment Income	-	2,638	2,638
Other	13,018	52,550	65,568
<i>Total Revenues</i>	<u>13,018</u>	<u>163,526</u>	<u>176,544</u>
<b>Expenditures</b>			
General Government:			
Legislative and Executive	261,519	-	261,519
Public Works	-	37,232	37,232
Capital Outlay	1,159,678	5,440,396	6,600,074
<i>Total Expenditures</i>	<u>1,421,197</u>	<u>5,477,628</u>	<u>6,898,825</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(1,408,179)</u>	<u>(5,314,102)</u>	<u>(6,722,281)</u>
<b>Other Financing Sources (Uses)</b>			
Note Proceeds	-	12,523	12,523
Transfers In	-	1,630,500	1,630,500
Transfers Out	(148,149)	(513,981)	(662,130)
<i>Total Other Financing Sources (Uses)</i>	<u>(148,149)</u>	<u>1,129,042</u>	<u>980,893</u>
<i>Net Change in Fund Balances</i>	(1,556,328)	(4,185,060)	(5,741,388)
Fund Balances - Beginning	<u>3,219,557</u>	<u>1,237,752</u>	<u>4,457,309</u>
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 1,663,229</u>	<u>\$ (2,947,308)</u>	<u>\$ (1,284,079)</u>

**County of Summit, Ohio**

*Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
General Capital Improvements  
For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Expenditures</b>				
Personal Services	\$ 329,600	\$ 318,600	\$ 257,455	\$ 61,145
Professional Services	25,000	57,573	57,573	-
Internal Charge Back	9,000	11,700	11,700	-
Supplies	8,000	8,727	8,727	-
Travel/Continuing Education	8,000	11,884	11,883	1
Advertising and Printing	4,000	5,893	5,855	38
Other Expenses	7,000	7,800	7,690	110
Capital Outlay	-	1,788,311	1,476,631	311,680
<i>Total Expenditures</i>	<u>390,600</u>	<u>2,210,488</u>	<u>1,837,514</u>	<u>372,974</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	(390,600)	(2,210,488)	(1,837,514)	372,974
<b>Other Financing Sources</b>				
Other Financing Sources	-	-	13,018	13,018
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>13,018</u>	<u>13,018</u>
<i>Net Change in Fund Balance</i>	(390,600)	(2,210,488)	(1,824,496)	385,992
Fund Balance - Beginning	2,691,822	2,691,822	2,691,822	
Prior Year Encumbrance Appropriations	<u>686,488</u>	<u>686,488</u>	<u>686,488</u>	
<i>Fund Balance - Ending</i>	<u>\$ 2,987,710</u>	<u>\$ 1,167,822</u>	<u>\$ 1,553,814</u>	<u>\$ 385,992</u>

**County of Summit, Ohio**

**Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Other Capital Projects  
For the Year Ended December 31, 2008**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 223,520	\$ 7,252,923	\$ 100,038	\$ (7,152,885)
Other	130,280	4,227,410	58,300	(4,169,110)
<i>Total Revenues</i>	<u>353,800</u>	<u>11,480,333</u>	<u>158,338</u>	<u>(11,321,995)</u>
<b>Expenditures</b>				
Other Expenses	-	158,391	158,391	-
Capital Outlay	5,690,000	17,905,803	12,669,702	5,236,101
<i>Total Expenditures</i>	<u>5,690,000</u>	<u>18,064,194</u>	<u>12,828,093</u>	<u>5,236,101</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	(5,336,200)	(6,583,861)	(12,669,755)	(6,085,894)
<b>Other Financing Sources (Uses)</b>				
Transfers-In	100,000	5,088,267	1,664,349	(3,423,918)
Transfers-Out	-	(557,830)	(547,830)	10,000
Interest Income	12,520	406,257	5,596	(400,661)
Other Financing Sources	33,680	1,092,871	15,074	(1,077,797)
<i>Total Other Financing Sources (Uses)</i>	<u>146,200</u>	<u>6,029,565</u>	<u>1,137,189</u>	<u>(4,892,376)</u>
<i>Net Change in Fund Balance</i>	(5,190,000)	(554,296)	(11,532,566)	(10,978,270)
Fund (Deficit) - Beginning	(4,285,454)	(4,285,454)	(4,285,454)	
Prior Year Encumbrance Appropriations	<u>5,845,441</u>	<u>5,845,441</u>	<u>5,845,441</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (3,630,013)</u>	<u>\$ 1,005,691</u>	<u>\$ (9,972,579)</u>	<u>\$ (10,978,270)</u>

## COUNTY OF SUMMIT, OHIO

### PROPRIETARY FUNDS

#### **Enterprise Funds**

The enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises. The intent of the County is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the County has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Water Revenue - To account for the provision of water service to certain areas of the County not already serviced by other local water operations. All activities necessary to provide such services, including capital projects and debt financed by user charges, are accounted for in this fund.

Sewer Revenue - To account for the provision of sanitary sewer services to a large number of customers in the County. All activities necessary to provide such services, including capital projects and debt financed by user charges, are accounted for in this fund.

#### **Combining Statements - Internal Service Funds**

The internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Office Services - This fund accounts for centralized interoffice and outgoing mail services for all County departments and printing, reproduction and paper supplies. Charges are on a cost reimbursement basis.

Medical Self-Insurance - To account for medical and prescription benefits for the County. The primary source of revenue is monthly fees and any balance on hand is held until used.

Workers' Compensation - To provide self-insurance to the County through a retrospective rating plan with the State of Ohio for workers compensation.

Telephone Services - This fund accounts for communication services for all County departments. Charges are on a cost reimbursement basis.

Internal Audit - This fund accounts for internal audit services to all County departments. Charges are on a cost reimbursement basis.

**County of Summit, Ohio**

***Schedule of Revenues, Expenditures and Changes In Retained Earnings  
Budget (Non-GAAP Basis) and Actual  
Water Revenue Fund  
For the Year Ended December 31, 2008***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Operating Expenditures</b>				
Environmental Services				
Capital Outlay	\$ -	\$ 1,113	\$ -	\$ 1,113
<i>Total Operating Expenses</i>	<u>-</u>	<u>1,113</u>	<u>-</u>	<u>1,113</u>
<i>Operating (Loss)</i>	-	(1,113)	-	1,113
Non-Operating Revenues (Expenses)				
Special Assessments	250,000	250,000	7,727	(242,273)
Debt Retirement	-	(458,715)	(451,264)	7,451
Interest Expense	-	(99,876)	(142,819)	(42,943)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>250,000</u>	<u>(308,591)</u>	<u>(586,356)</u>	<u>(277,765)</u>
<i>Net Income (Loss)</i>	250,000	(309,704)	(586,356)	(276,652)
Retained Earnings - Beginning	2,062,225	2,062,225	2,062,225	
Prior Year Encumbrances Appropriations	<u>559,704</u>	<u>559,704</u>	<u>559,704</u>	
<i>Retained Earnings - Ending</i>	<u>\$ 2,871,929</u>	<u>\$ 2,312,225</u>	<u>\$ 2,035,573</u>	<u>\$ (276,652)</u>



**County of Summit, Ohio**

*Schedule of Revenues, Expenditures and Changes In Retained Earnings  
Budget (Non-GAAP Basis) and Actual  
Sewer Revenue Fund  
For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Operating Revenues</b>				
Charges For Services	\$ 37,791,200	\$ 40,003,515	\$ 27,815,924	\$ (12,187,591)
Intergovernmental	4,476,550	4,738,609	3,299,192	(1,439,417)
Other	213,400	225,893	156,463	(69,430)
<i>Total Revenues</i>	<u>42,481,150</u>	<u>44,968,017</u>	<u>31,271,579</u>	<u>(13,696,438)</u>
<b>Operating Expenditures</b>				
Environmental Services				
Personal Services	9,416,700	9,426,700	9,227,514	199,186
Professional Services	569,500	561,790	35,767	526,023
Internal Charge Back	223,400	223,400	223,400	-
Supplies	285,000	391,097	310,147	80,950
Materials	600,000	854,097	737,565	116,532
Travel and Expense	15,000	20,930	19,500	1,430
Motor Vehicle Fuel/Repair	350,000	501,464	447,763	53,701
Contract Services	12,620,300	12,797,209	12,010,388	786,821
Utilities	1,985,000	2,145,408	2,031,746	113,662
Insurance	185,000	185,000	185,000	-
Rentals	201,600	320,821	108,066	212,755
Advertising and Printing	15,000	15,000	8,552	6,448
Other Expenses	573,000	766,159	764,322	1,837
Equipment	217,600	427,851	393,770	34,081
Capital Outlay	400,000	4,283,010	693,282	3,589,728
<i>Total Operating Expenses</i>	<u>27,657,100</u>	<u>32,919,936</u>	<u>27,196,782</u>	<u>5,723,154</u>
<i>Operating Income</i>	14,824,050	12,048,081	4,074,797	(7,973,284)
<b>Non-Operating Revenues (Expenses)</b>				
Investment Income	14,550	15,402	11,844	(3,558)
Special Assessments	5,999,450	6,350,661	4,414,419	(1,936,242)
Debt Retirement	(5,518,190)	(5,517,955)	(5,354,796)	163,159
Interest Expense	(4,031,810)	(4,032,045)	(3,911,930)	120,115
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(3,536,000)</u>	<u>(3,183,937)</u>	<u>(4,840,463)</u>	<u>(1,656,526)</u>
<i>Net Income (Loss) before Operating Transfers</i>	11,288,050	8,864,144	(765,666)	(9,629,810)
Operating Transfers In	-	-	8,822,704	8,822,704
Operating Transfers Out	(9,200,000)	(9,200,000)	(8,822,704)	377,296
<i>Net Income (Loss)</i>	2,088,050	(335,856)	(765,666)	(429,810)
Retained Earnings - Beginning	55,679	55,679	55,679	
Prior Year Encumbrance Appropriations	1,175,545	1,175,545	1,175,545	
<i>Retained Earnings - Ending</i>	<u>\$ 3,319,274</u>	<u>\$ 895,368</u>	<u>\$ 465,558</u>	<u>\$ (429,810)</u>

**County of Summit, Ohio**

**Combining Statement of Net Assets  
Internal Service Funds  
December 31, 2008**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Total
<b>Assets</b>						
<i>Current Assets:</i>						
Equity in Pooled Cash and Investments	\$ -	\$ 1,810,848	\$ 8,708,026	\$ -	\$ -	\$ 10,518,874
Receivables (Net of Allowance for Uncollectibles)						
Accounts	-	1,719	-	-	-	1,719
Due From Other Funds	63,651	-	3,020,904	92,099	-	3,176,654
Due From Other Governments	12	-	156,177	708	-	156,897
Material and Supplies Inventory	68,257	-	-	-	-	68,257
Prepaid Items	1,002	263,815	-	-	-	264,817
<i>Total Current Assets</i>	<u>132,922</u>	<u>2,076,382</u>	<u>11,885,107</u>	<u>92,807</u>	<u>-</u>	<u>14,187,218</u>
<i>Noncurrent Assets:</i>						
<i>Capital Assets:</i>						
Depreciable Capital Assets, Net	24,100	1,121	979	-	6,678	32,878
<i>Total Assets</i>	<u>157,022</u>	<u>2,077,503</u>	<u>11,886,086</u>	<u>92,807</u>	<u>6,678</u>	<u>14,220,096</u>
<b>Liabilities</b>						
<i>Current Liabilities:</i>						
Accounts Payable	32,438	35,698	-	125,882	880	194,898
Accrued Salaries and Wages Payable	8,335	8,848	2,451	4,472	13,856	37,962
Compensated Absences	26,051	11,728	2,127	12,009	12,294	64,209
Due To Other Funds	4,425	8,486	143	62,496	65,130	140,680
Due To Other Governments	802	774	2,093,072	414	7,197	2,102,259
Insurance Claims Payable	-	2,928,799	1,683,436	-	-	4,612,235
Capital Leases Payable	-	-	-	-	1,141	1,141
<i>Total Current Liabilities</i>	<u>72,051</u>	<u>2,994,333</u>	<u>3,781,229</u>	<u>205,273</u>	<u>100,498</u>	<u>7,153,384</u>
<i>Long-term Liabilities:</i>						
Compensated Absences	56,457	25,415	4,608	26,024	26,643	139,147
Insurance Claims Payable	-	1,370,301	3,587,551	-	-	4,957,852
Capital Leases Payable	-	-	-	-	4,995	4,995
<i>Total Long-term Liabilities</i>	<u>56,457</u>	<u>1,395,716</u>	<u>3,592,159</u>	<u>26,024</u>	<u>31,638</u>	<u>5,101,994</u>
<i>Total Liabilities</i>	<u>128,508</u>	<u>4,390,049</u>	<u>7,373,388</u>	<u>231,297</u>	<u>132,136</u>	<u>12,255,378</u>
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	22,144	-	-	-	-	22,144
Unrestricted	6,370	(2,312,546)	4,512,698	(138,490)	(125,458)	1,942,574
<i>Total Net Assets</i>	<u>\$ 28,514</u>	<u>\$ (2,312,546)</u>	<u>\$ 4,512,698</u>	<u>\$ (138,490)</u>	<u>\$ (125,458)</u>	<u>\$ 1,964,718</u>

**County of Summit, Ohio**

**Combining Statement of Revenues, Expenses and Changes in Fund Net Assets  
Internal Service Funds  
For the Year Ended December 31, 2008**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Total
<b>Operating Revenues</b>						
Charges for Services	\$ 1,157,861	\$ 33,778,054	\$ 3,180,976	\$ 1,137,319	\$ 556,743	\$ 39,810,953
Other	328	26,026	-	-	6	26,360
<i>Total Operating Revenues</i>	<u>1,158,189</u>	<u>33,804,080</u>	<u>3,180,976</u>	<u>1,137,319</u>	<u>556,749</u>	<u>39,837,313</u>
<b>Operating Expenses</b>						
Personal Services	372,696	373,312	127,761	189,469	537,615	1,600,853
Contractual Services	148,951	2,847,737	49,181	946,087	45,118	4,037,074
Material and Supplies	665,427	7,593	1,279	10,212	6,398	690,909
Insurance Claims Expense	-	31,082,780	934,765	-	-	32,017,545
Depreciation	11,497	1,518	1,182	-	742	14,939
Other	4,242	126,669	3,287	21,311	22,516	178,025
<i>Total Operating Expenses</i>	<u>1,202,813</u>	<u>34,439,609</u>	<u>1,117,455</u>	<u>1,167,079</u>	<u>612,389</u>	<u>38,539,345</u>
<i>Operating (Loss)</i>	<u>(44,624)</u>	<u>(635,529)</u>	<u>2,063,521</u>	<u>(29,760)</u>	<u>(55,640)</u>	<u>1,297,968</u>
<b>Non-Operating Revenues (Expenses)</b>						
Intergovernmental Revenue	-	1,358	112,448	-	-	113,806
Investment Income	-	22,729	-	-	-	22,729
Interest and Fiscal Charges	-	-	-	-	(480)	(480)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>-</u>	<u>24,087</u>	<u>112,448</u>	<u>-</u>	<u>(480)</u>	<u>136,055</u>
<i>Change in Net Assets</i>	<u>(44,624)</u>	<u>(611,442)</u>	<u>2,175,969</u>	<u>(29,760)</u>	<u>(56,120)</u>	<u>1,434,023</u>
Net Assets (Deficit) - Beginning	<u>73,138</u>	<u>(1,701,104)</u>	<u>2,336,729</u>	<u>(108,730)</u>	<u>(69,338)</u>	<u>530,695</u>
<i>Net Assets (Deficit) - Ending</i>	<u>\$ 28,514</u>	<u>\$ (2,312,546)</u>	<u>\$ 4,512,698</u>	<u>\$ (138,490)</u>	<u>\$ (125,458)</u>	<u>\$ 1,964,718</u>

**County of Summit, Ohio**

**Combining Statement of Cash Flow  
Internal Service Funds  
For the Year Ended December 31, 2008**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Total
<b>Cash Flows from Operating Activities</b>						
Cash Receipts from Customers	\$ 1,176,794	\$ 33,782,054	\$ 2,958,523	\$ 1,141,134	\$ 556,743	\$ 39,615,248
Cash Receipts - Other	328	24,307	-	-	6	24,641
Cash Payments for Goods and Services	(811,220)	(2,943,156)	(53,783)	(1,001,872)	(77,883)	(4,887,914)
Cash Payments for Insurance Claims	-	(30,876,280)	(3,754,175)	-	-	(34,630,455)
Cash Payments to Employees	(365,902)	(383,269)	(126,325)	(214,435)	(535,092)	(1,625,023)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>-</u>	<u>(396,344)</u>	<u>(975,760)</u>	<u>(75,173)</u>	<u>(56,226)</u>	<u>(1,503,503)</u>
<b>Cash Flows from Non-Capital Financing Activities</b>						
Cash Receipts - Intergovernmental	-	1,358	112,448	-	-	113,806
Advances From Other Funds	-	-	-	59,210	57,990	117,200
<i>Net Cash Provided by Non-Capital Financing Activities</i>	<u>-</u>	<u>1,358</u>	<u>112,448</u>	<u>59,210</u>	<u>57,990</u>	<u>231,006</u>
<b>Cash Flows from Capital and Related Financing Activities</b>						
Cash Payments for Debt Retirement	-	-	-	-	(1,284)	(1,284)
Cash Payments for Interest Expense	-	-	-	-	(480)	(480)
<i>Net Cash (Used) by Capital and Related Financing Activities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,764)</u>	<u>(1,764)</u>
<b>Cash Flows from Investing Activities</b>						
Interest on Investments	-	28,505	-	-	-	28,505
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>-</u>	<u>(366,481)</u>	<u>(863,312)</u>	<u>(15,963)</u>	<u>-</u>	<u>(1,245,756)</u>
Cash and Cash Equivalents - Beginning	-	2,177,329	9,571,338	15,963	-	11,764,630
<i>Cash and Cash Equivalents - Ending</i>	<u>\$ -</u>	<u>\$ 1,810,848</u>	<u>\$ 8,708,026</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,518,874</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>						
Operating Income (Loss)	\$ (44,624)	\$ (635,529)	\$ 2,063,521	\$ (29,760)	\$ (55,640)	\$ 1,297,968
Adjustments:						
Depreciation	11,497	1,518	1,182	-	742	14,939
(Increase) Decrease in Assets:						
Accounts Receivable	-	(1,719)	-	-	-	(1,719)
Due From Other Funds	18,945	4,000	(241,599)	3,865	-	(214,789)
Due From Other Governments	(12)	-	21,680	(50)	-	21,618
Inventory	3,866	-	-	-	-	3,866
Other Operating Assets	(1)	22,500	-	-	-	22,499
Increase (Decrease) in Liabilities:						
Accounts Payable	3,527	13,038	-	(24,208)	(7,095)	(14,738)
Accrued Salaries and Wages Payable	5,424	(388)	520	(13,714)	3,661	(4,497)
Compensated Absences	2,029	(7,481)	926	(11,407)	(570)	(16,503)
Due To Other Funds	(634)	1,521	(36)	258	(489)	620
Due To Other Governments	(17)	(304)	(553)	(157)	3,165	2,134
Insurance Claims Payable	-	206,500	(2,821,401)	-	-	(2,614,901)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>\$ -</u>	<u>\$ (396,344)</u>	<u>\$ (975,760)</u>	<u>\$ (75,173)</u>	<u>\$ (56,226)</u>	<u>\$ (1,503,503)</u>

**County of Summit, Ohio**

***Schedule of Revenues, Expenditures and Changes In Retained Earnings  
Budget (Non-GAAP Basis) and Actual  
Office Services Fund  
For the Year Ended December 31, 2008***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Operating Revenues</b>				
Charges For Services	\$ 1,250,000	\$ 1,250,000	\$ 822,860	\$ (427,140)
<i>Total Revenues</i>	<u>1,250,000</u>	<u>1,250,000</u>	<u>822,860</u>	<u>(427,140)</u>
<b>Operating Expenditures</b>				
Office Services				
Personal Services	390,000	390,000	365,901	24,099
Internal Charge Back	12,500	12,500	4,926	7,574
Supplies	638,900	729,181	692,203	36,978
Travel and Expense	1,000	1,000	462	538
Motor Vehicle Fuel/Repair	700	700	507	193
Contract Services	42,800	59,887	40,224	19,663
Rentals	105,000	161,751	161,739	12
Advertising and Printing	300	300	75	225
Other Expenses	1,000	4,612	4,431	181
<i>Total Operating Expenses</i>	<u>1,192,200</u>	<u>1,359,931</u>	<u>1,270,468</u>	<u>89,463</u>
<i>Net Income (Loss) before Operating Transfers</i>	57,800	(109,931)	(447,608)	(337,677)
Operating Transfers In	<u>150,000</u>	<u>150,000</u>	<u>353,934</u>	<u>203,934</u>
<i>Net Income (Loss)</i>	207,800	40,069	(93,674)	(133,743)
Retained (Deficit) - Beginning	(167,731)	(167,731)	(167,731)	
Prior Year Encumbrances Appropriations	<u>167,731</u>	<u>167,731</u>	<u>167,731</u>	
<i>Retained Earnings (Deficit) - Ending</i>	<u>\$ 207,800</u>	<u>\$ 40,069</u>	<u>\$ (93,674)</u>	<u>\$ (133,743)</u>

**County of Summit, Ohio**

**Schedule of Revenues, Expenditures and Changes In Retained Earnings  
Budget (Non-GAAP Basis) and Actual  
Medical Self-Insurance Fund  
For the Year Ended December 31, 2008**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Operating Revenues</b>				
Charges For Services	\$ 24,960,000	\$ 32,426,714	\$ 33,782,037	\$ 1,355,323
Other	17,500	22,735	24,248	1,513
<i>Total Revenues</i>	<u>24,977,500</u>	<u>32,449,449</u>	<u>33,806,285</u>	<u>1,356,836</u>
<b>Operating Expenditures</b>				
Medical Self-Insurance				
Personal Services	386,000	386,000	383,268	2,732
Professional Services	35,000	40,384	35,200	5,184
Internal Charge Back	30,000	30,000	9,041	20,959
Supplies	6,000	6,139	5,135	1,004
Travel and Expense	2,000	2,000	738	1,262
Contract Services	70,000	137,150	127,570	9,580
Insurance Claims	29,000,000	33,921,133	33,731,083	190,050
Other Expenses	130,000	130,113	121,301	8,812
Equipment	2,700	3,090	390	2,700
<i>Total Operating Expenses</i>	<u>29,661,700</u>	<u>34,656,009</u>	<u>34,413,726</u>	<u>242,283</u>
<i>Net (Loss) Before Non-Operating Revenues</i>	(4,684,200)	(2,206,560)	(607,441)	1,599,119
<b>Non-Operating Revenues</b>				
Investment Income	20,000	25,983	28,505	2,522
Other Non-Operating Revenues	-	-	1,434	1,434
<i>Total Non-Operating Revenues</i>	<u>20,000</u>	<u>25,983</u>	<u>29,939</u>	<u>3,956</u>
<i>Net (Loss)</i>	(4,664,200)	(2,180,577)	(577,502)	1,603,075
Retained Earnings - Beginning	2,083,021	2,083,021	2,083,021	
Prior Year Encumbrances Appropriations	<u>94,309</u>	<u>94,309</u>	<u>94,309</u>	
<i>Retained Earnings (Deficit) - Ending</i>	<u>\$ (2,486,870)</u>	<u>\$ (3,247)</u>	<u>\$ 1,599,828</u>	<u>\$ 1,603,075</u>

**County of Summit, Ohio**

***Schedule of Revenues, Expenditures and Changes In Retained Earnings  
Budget (Non-GAAP Basis) and Actual  
Workers' Compensation Fund  
For the Year Ended December 31, 2008***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Operating Revenues</b>				
Charges For Services	\$ 2,890,200	\$ 2,890,200	\$ 2,958,523	\$ 68,323
<i>Total Revenues</i>	<u>2,890,200</u>	<u>2,890,200</u>	<u>2,958,523</u>	<u>68,323</u>
<b>Operating Expenditures</b>				
Worker's Compensation				
Personal Services	166,500	166,500	126,326	40,174
Professional Services	71,000	85,673	50,673	35,000
Internal Charge Back	20,000	20,000	2,219	17,781
Supplies	5,000	5,000	2,455	2,545
Travel and Expense	2,500	2,500	962	1,538
Contract Services	30,000	59,045	37,983	21,062
Insurance Claims	3,950,000	3,950,000	3,754,176	195,824
Other Expenses	7,500	7,612	621	6,991
<i>Total Operating Expenses</i>	<u>4,252,500</u>	<u>4,296,330</u>	<u>3,975,415</u>	<u>320,915</u>
<i>Net (Loss) Before Non-Operating Revenues</i>	(1,362,300)	(1,406,130)	(1,016,892)	389,238
<b>Non-Operating Revenues</b>				
Other Non-Operating Revenues	109,800	109,800	112,449	2,649
<i>Total Non-Operating Revenues</i>	<u>109,800</u>	<u>109,800</u>	<u>112,449</u>	<u>2,649</u>
<i>Net (Loss)</i>	(1,252,500)	(1,296,330)	(904,443)	391,887
Retained Earnings - Beginning	9,527,509	9,527,509	9,527,509	
Prior Year Encumbrances Appropriations	43,829	43,829	43,829	
<i>Retained Earnings - Ending</i>	<u>\$ 8,318,838</u>	<u>\$ 8,275,008</u>	<u>\$ 8,666,895</u>	<u>\$ 391,887</u>

**County of Summit, Ohio**

***Schedule of Revenues, Expenditures and Changes In Retained Earnings  
Budget (Non-GAAP Basis) and Actual  
Telephone Services Fund  
For the Year Ended December 31, 2008***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Operating Revenues</b>				
Charges For Services	\$ 2,700,000	\$ 2,700,000	\$ 1,149,102	\$ (1,550,898)
<i>Total Revenues</i>	<u>2,700,000</u>	<u>2,700,000</u>	<u>1,149,102</u>	<u>(1,550,898)</u>
<b>Operating Expenditures</b>				
Telephone Services				
Personal Services	305,700	305,700	214,435	91,265
Internal Charge Back	3,200	3,200	2,308	892
Supplies	5,500	6,209	709	5,500
Materials	23,000	29,252	25,074	4,178
Travel and Expense	800	800	-	800
Motor Vehicle Fuel/Repair	1,000	1,000	690	310
Contract Services	300	674	574	100
Utilities	1,500,000	2,319,699	1,383,708	935,991
Advertising and Printing	500	500	-	500
Other Expenses	500	642	-	642
Equipment	300	300	-	300
<i>Total Operating Expenses</i>	<u>1,840,800</u>	<u>2,667,976</u>	<u>1,627,498</u>	<u>1,040,478</u>
<i>Net Income (Loss)</i>	859,200	32,024	(478,396)	(510,420)
Retained (Deficit) - Beginning	(811,213)	(811,213)	(811,213)	
Prior Year Encumbrances Appropriations	<u>827,176</u>	<u>827,176</u>	<u>827,176</u>	
<i>Retained Earnings (Deficit) - Ending</i>	<u>\$ 875,163</u>	<u>\$ 47,987</u>	<u>\$ (462,433)</u>	<u>\$ (510,420)</u>



**County of Summit, Ohio**

***Schedule of Revenues, Expenditures and Changes In Retained Earnings  
Budget (Non-GAAP Basis) and Actual  
Internal Audit Fund  
For the Year Ended December 31, 2008***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Operating Revenues</b>				
Charges For Services	\$ 200,000	\$ 227,944	\$ 200,381	\$ (27,563)
Other	-	-	6	6
<i>Total Revenues</i>	<u>200,000</u>	<u>227,944</u>	<u>200,387</u>	<u>(27,557)</u>
<b>Operating Expenditures</b>				
Internal Audit Services				
Personal Services	569,300	569,300	535,080	34,220
Internal Charge Back	9,400	9,400	7,981	1,419
Supplies	4,000	7,263	6,480	783
Travel and Expense	25,000	33,648	23,225	10,423
Contract Services	50,000	98,869	82,099	16,770
Other Expenses	1,600	2,400	665	1,735
Equipment	3,300	7,064	4,739	2,325
<i>Total Operating Expenses</i>	<u>662,600</u>	<u>727,944</u>	<u>660,269</u>	<u>67,675</u>
<i>Net (Loss) before Operating Transfers</i>	(462,600)	(500,000)	(459,882)	40,118
Operating Transfers In	<u>500,000</u>	<u>500,000</u>	<u>356,362</u>	<u>(143,638)</u>
<i>Net Income (Loss)</i>	37,400	-	(103,520)	(103,520)
Retained (Deficit) - Beginning	(65,344)	(65,344)	(65,344)	
Prior Year Encumbrances Appropriations	<u>65,344</u>	<u>65,344</u>	<u>65,344</u>	
<i>Retained Earnings (Deficit) - Ending</i>	<u>\$ 37,400</u>	<u>\$ -</u>	<u>\$ (103,520)</u>	<u>\$ (103,520)</u>

## COUNTY OF SUMMIT, OHIO

### Combining Fiduciary Funds

Fiduciary funds are used to account for assets held by the County in a trustee capacity, or as an agent for individuals, private organizations, other governments, and/or other funds. The following is the County's fiduciary fund type.

#### AGENCY FUNDS

These funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations.

Undivided/Subdivision Holding - To account for the collection of all taxes (including real estate), forfeited land sales and fines until they are distributed to the appropriate subdivision.

Payroll Holding - To account for monies deposited to this fund for monies withheld from employee's payroll warrants for payroll taxes, Ohio Public Employees Retirement System, United States Savings Bonds and other deductions.

Custodial Checking - To account for the following activities:

1. Clerk of Courts Legal and Title receipts.
2. Probate court related receipts.
3. Juvenile court related receipts.
4. Sheriff civil receipts

Metro Parks - To account for all monies held for Metro Parks as custodian.

District Health - To account for all monies held for District Health as custodian.

Children Services - Family Stability - To account for monies received by Children Services, to be paid to third party's per the Ohio Revised Code.

Summit County Port Authority - To account for all monies held for Summit County Port Authority as custodian.

Other Agency - To account for monies held in an agency capacity from various sources by the county as custodian. These funds are as follows: AMATS, Public Defender, Tax Certificate Redemption, Ohio Elections Commission, Special Emergency Planning and Soil and Water Conservation.

Edwin Shaw Hospital - To account for all monies held for Edwin Shaw Hospital as custodian.

County of Summit, Ohio

**Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Fiscal Year Ended December 31, 2008**

	<u>Balance</u> <u>January 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2008</u>
<b><u>Undivided/Subdivision Holding</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 39,061,109	\$ 833,613,773	\$ 838,108,574	\$ 34,566,308
Cash and Cash Equivalents - Segregated Accounts	25,430	21,904	25,430	21,904
Receivables (Net of Allowance for Uncollectibles)				
Taxes	538,283,309	528,031,160	538,283,309	528,031,160
Accounts	-	61,849	-	61,849
Due From Other Governments	29,904,473	26,638,903	29,904,473	26,638,903
<i>Total Assets</i>	<u>\$ 607,274,321</u>	<u>\$ 1,388,367,589</u>	<u>\$ 1,406,321,786</u>	<u>\$ 589,320,124</u>
<b>Liabilities</b>				
Due To Other Governments	\$ 538,230,831	\$ 527,955,920	\$ 538,230,831	\$ 527,955,920
Unapportioned Monies	69,043,490	1,100,099,294	1,107,778,580	61,364,204
<i>Total Liabilities</i>	<u>\$ 607,274,321</u>	<u>\$ 1,628,055,214</u>	<u>\$ 1,646,009,411</u>	<u>\$ 589,320,124</u>
<b><u>Payroll Holding</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 3,120,813	\$ 83,610,742	\$ 83,288,888	\$ 3,442,667
<i>Total Assets</i>	<u>\$ 3,120,813</u>	<u>\$ 83,610,742</u>	<u>\$ 83,288,888</u>	<u>\$ 3,442,667</u>
<b>Liabilities</b>				
Unapportioned Monies	\$ 3,120,813	\$ 321,854	\$ -	\$ 3,442,667
<i>Total Liabilities</i>	<u>\$ 3,120,813</u>	<u>\$ 321,854</u>	<u>\$ -</u>	<u>\$ 3,442,667</u>
<b><u>Custodial Checking</u></b>				
<b>Assets</b>				
Cash and Cash Equivalents - Segregated Accounts	\$ 12,367,287	\$ 14,551,251	\$ 12,367,287	\$ 14,551,251
<b>Liabilities</b>				
Unapportioned Monies	\$ 12,367,287	\$ 14,551,251	\$ 12,367,287	\$ 14,551,251
<b><u>Metro Parks</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 7,613,766	\$ 19,954,012	\$ 11,800,093	\$ 15,767,685
Receivables (Net of Allowance for Uncollectibles)				
Taxes	17,010,739	16,482,462	17,010,739	16,482,462
Due From Other Governments	986,893	996,230	986,893	996,230
<i>Total Assets</i>	<u>\$ 25,611,398</u>	<u>\$ 37,432,704</u>	<u>\$ 29,797,725</u>	<u>\$ 33,246,377</u>
<b>Liabilities</b>				
Due To Other Governments	\$ 98,120	\$ 90,371	\$ 98,120	\$ 90,371
Unapportioned Monies	25,513,278	25,730,731	18,088,003	33,156,006
<i>Total Liabilities</i>	<u>\$ 25,611,398</u>	<u>\$ 25,821,102</u>	<u>\$ 18,186,123</u>	<u>\$ 33,246,377</u>
<b><u>District Health</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 1,352,203	\$ 8,767,378	\$ 8,336,654	\$ 1,782,927
<i>Total Assets</i>	<u>\$ 1,352,203</u>	<u>\$ 8,767,378</u>	<u>\$ 8,336,654</u>	<u>\$ 1,782,927</u>
<b>Liabilities</b>				
Due To Other Governments	\$ 89,271	\$ 77,878	\$ 89,271	\$ 77,878
Unapportioned Monies	1,262,932	519,995	77,878	1,705,049
<i>Total Liabilities</i>	<u>\$ 1,352,203</u>	<u>\$ 597,873</u>	<u>\$ 167,149</u>	<u>\$ 1,782,927</u>
<b><u>Children Services - Family Stability</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ -	\$ 4,185,819	\$ 4,185,819	\$ -
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 4,185,819</u>	<u>\$ 4,185,819</u>	<u>\$ -</u>
<b>Liabilities</b>				
Due To Other Governments	\$ 354,468	\$ 134,626	\$ 354,468	\$ 134,626
Unapportioned Monies	(354,468)	701,304	481,462	(134,626)
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ 835,930</u>	<u>\$ 835,930</u>	<u>\$ -</u>

(continued)

County of Summit, Ohio

**Combining Statement of Changes in Assets and Liabilities  
Agency Funds (Continued)  
For the Fiscal Year Ended December 31, 2008**

	<u>Balance</u> <u>January 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2008</u>
<b><u>Summit County Port Authority</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 1,230,301	\$ 3,648,579	\$ 1,268,152	\$ 3,610,728
Receivables (Net of Allowance for Uncollectibles)				
Accounts	16,056	23,122	16,056	23,122
<i>Total Assets</i>	<u>\$ 1,246,357</u>	<u>\$ 3,671,701</u>	<u>\$ 1,284,208</u>	<u>\$ 3,633,850</u>
<b>Liabilities</b>				
Due To Other Governments	\$ 6,075	\$ 5,126	\$ 6,075	\$ 5,126
Unapportioned Monies	1,240,282	2,409,624	21,182	3,628,724
<i>Total Liabilities</i>	<u>\$ 1,246,357</u>	<u>\$ 2,414,750</u>	<u>\$ 27,257</u>	<u>\$ 3,633,850</u>
<b><u>Other Agency</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 847,173	\$ 7,952,558	\$ 8,111,587	\$ 688,144
Receivables (Net of Allowance for Uncollectibles)				
Accounts	-	42,919	-	42,919
Due From Other Governments	307,870	101,968	307,870	101,968
<i>Total Assets</i>	<u>\$ 1,155,043</u>	<u>\$ 8,097,445</u>	<u>\$ 8,419,457</u>	<u>\$ 833,031</u>
<b>Liabilities</b>				
Due To Other Governments	3,997	3,794	3,997	3,794
Unapportioned Monies	1,151,046	148,884	470,693	829,237
<i>Total Liabilities</i>	<u>\$ 1,155,043</u>	<u>\$ 152,678</u>	<u>\$ 474,690</u>	<u>\$ 833,031</u>
<b><u>Edwin Shaw Hospital</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 834,035	\$ 2,410	\$ 836,445	\$ -
<b>Liabilities</b>				
Unapportioned Monies	\$ 834,035	\$ -	\$ 834,035	\$ -
<b><u>Total Agency Funds</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 54,059,400	\$ 961,735,271	\$ 955,936,212	\$ 59,858,459
Cash and Cash Equivalents - Segregated Accounts	12,392,717	14,573,155	12,392,717	14,573,155
Receivables (Net of Allowance for Uncollectibles)				
Taxes	555,294,048	544,513,622	555,294,048	544,513,622
Accounts	16,056	127,890	16,056	127,890
Due From Other Governments	31,199,236	27,737,101	31,199,236	27,737,101
<i>Total Assets</i>	<u>\$ 652,961,457</u>	<u>\$ 1,548,687,039</u>	<u>\$ 1,554,838,269</u>	<u>\$ 646,810,227</u>
<b>Liabilities</b>				
Due To Other Governments	538,782,762	528,267,715	538,782,762	528,267,715
Unapportioned Monies	114,178,695	1,144,482,937	1,140,119,120	118,542,512
<i>Total Liabilities</i>	<u>\$ 652,961,457</u>	<u>\$ 1,672,750,652</u>	<u>\$ 1,678,901,882</u>	<u>\$ 646,810,227</u>

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# CAFR

**County of Summit, Ohio**

**Fiscal Officer  
John A. Donofrio**



## STATISTICAL SECTION



# COUNTY OF SUMMIT, OHIO

## STATISTICAL SECTION

This part of the County'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 government's overall financial health.

Financial Trends Tables 1 - 5  
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue Capacity Tables 6 - 9  
These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

Debt Capacity Tables 10 - 14  
These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information Tables 15 - 16  
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

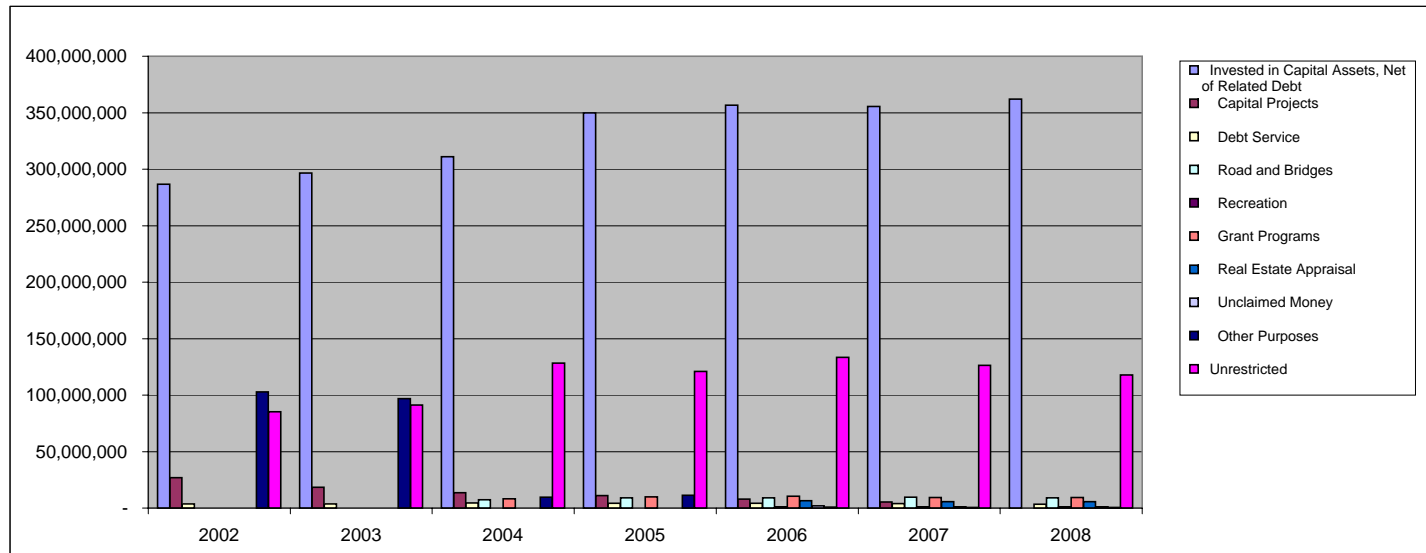
Operating Information Tables 17 - 19  
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

**COUNTY OF SUMMIT, OHIO**

**Table 1**

**NET ASSETS BY COMPONENT  
LAST SEVEN FISCAL YEARS  
(Accrual Basis of Accounting)**

	2002	2003	2004	2005	2006	2007	2008
<b>Governmental Activities</b>							
Invested in Capital Assets, Net of Related Debt	\$ 154,178,082	\$ 165,161,132	\$ 173,820,320	\$ 205,829,186	\$ 217,570,063	\$ 213,066,209	\$ 212,837,524
Restricted for:							
Capital Projects	26,976,026	18,406,971	13,478,215	10,932,161	7,963,347	5,355,104	104,445
Debt Service	3,697,299	3,602,157	4,446,792	4,366,814	4,382,188	3,872,783	3,382,120
Road and Bridges	-	-	7,503,106	8,960,000	9,126,879	9,581,459	9,172,692
Health and Human Services	-	-	18,766,418	12,984,950	23,654,219	44,701,447	52,744,628
Recreation	-	-	-	-	1,033,582	1,124,274	1,047,240
Grant Programs	-	-	8,207,177	9,900,043	10,343,991	9,441,254	9,445,254
Real Estate Appraisal	-	-	-	-	6,479,113	5,623,977	5,623,977
Unclaimed Money	-	-	-	-	2,121,631	1,186,767	1,037,775
Other Purposes	102,759,359	96,980,859	9,672,813	11,225,980	964,632	663,920	435,938
Unrestricted	68,174,630	73,712,796	113,874,464	108,860,269	116,207,111	108,825,026	101,033,565
<b>Total Governmental Activities Net Assets</b>	<b>\$ 355,785,396</b>	<b>\$ 357,863,915</b>	<b>\$ 349,769,305</b>	<b>\$ 373,059,403</b>	<b>\$ 399,846,756</b>	<b>\$ 403,442,220</b>	<b>\$ 396,865,158</b>
<b>Business-type Activities</b>							
Invested in Capital Assets, Net of Related Debt	132,591,580	131,468,641	137,181,781	143,906,642	139,000,182	142,487,438	149,245,482
Restricted	-	-	-	-	-	-	-
Unrestricted	16,996,131	17,403,716	14,355,174	12,049,187	17,079,662	17,573,876	16,768,894
<b>Total Business-type Activities Net Assets</b>	<b>\$ 149,587,711</b>	<b>\$ 148,872,357</b>	<b>\$ 151,536,955</b>	<b>\$ 155,955,829</b>	<b>\$ 156,079,844</b>	<b>\$ 160,061,314</b>	<b>\$ 166,014,376</b>
<b>Primary Government</b>							
Invested in Capital Assets, Net of Related Debt	286,769,662	296,629,773	311,002,101	349,735,828	356,570,245	355,553,647	362,083,006
Restricted	133,432,684	118,989,987	62,074,521	58,369,948	66,069,582	81,550,985	82,994,069
Unrestricted	85,170,761	91,116,512	128,229,638	120,909,456	133,286,773	126,398,902	117,802,459
<b>Total Primary Government Net Assets</b>	<b>\$ 505,373,107</b>	<b>\$ 506,736,272</b>	<b>\$ 501,306,260</b>	<b>\$ 529,015,232</b>	<b>\$ 555,926,600</b>	<b>\$ 563,503,534</b>	<b>\$ 562,879,534</b>





**COUNTY OF SUMMIT, OHIO**

**Table 2**

**CHANGES IN NET ASSETS  
LAST SEVEN FISCAL YEARS  
(Accrual Basis of Accounting)**

	2002	2003	2004	2005	2006	2007	2008
<b>Expenses</b>							
<b>Governmental Activities:</b>							
<b>General Government:</b>							
Legislative & Executive	\$ 31,123,445	\$ 32,419,605	\$ 34,657,433	\$ 33,234,843	\$ 38,108,106	\$ 40,738,978	\$ 41,509,280
Judicial	28,677,882	25,073,871	28,753,662	29,116,379	30,736,949	32,710,959	33,686,132
Public Safety	57,265,018	64,661,569	68,866,348	73,336,584	74,497,550	80,425,048	79,481,857
Public Works	16,543,844	13,752,343	11,110,042	4,981,459	19,065,648	19,637,778	20,456,800
Health	108,913,426	108,677,819	112,317,834	111,934,542	121,728,662	122,774,127	131,938,662
Economic Development	5,363,942	3,536,814	4,510,676	3,388,688	2,831,880	3,786,061	3,313,440
Human Services	120,340,054	114,136,096	117,806,041	126,715,732	116,076,370	132,885,560	135,940,442
Recreation	4,385,439	4,399,332	5,474,925	5,616,879	5,661,738	5,868,613	8,983,180
Intergovernmental	333,022	292,411	311,153	201,888	-	344,249	-
Other	6,266,096	4,666,589	2,873,757	3,038,207	-	-	-
Interest and Fiscal Charges	3,934,615	5,042,457	4,053,115	4,071,035	3,702,576	3,457,361	3,131,175
<b>Total Governmental Activities Expenses</b>	<b>383,146,783</b>	<b>376,658,906</b>	<b>390,734,986</b>	<b>395,636,236</b>	<b>412,409,479</b>	<b>442,628,734</b>	<b>458,440,968</b>
<b>Business-type Activities:</b>							
Water	2,514,130	1,723,913	1,990,843	1,632,588	1,274,327	63,390	22,666
Sewer	30,836,191	35,883,146	34,362,172	34,854,694	37,199,513	36,354,135	38,136,406
<b>Total Business-type Activities Expenses</b>	<b>33,350,321</b>	<b>37,607,059</b>	<b>36,353,015</b>	<b>36,487,282</b>	<b>38,473,840</b>	<b>36,417,525</b>	<b>38,159,072</b>
<b>Total Primary Government Expenses</b>	<b>\$ 416,497,104</b>	<b>\$ 414,265,965</b>	<b>\$ 427,088,001</b>	<b>\$ 432,123,518</b>	<b>\$ 450,883,319</b>	<b>\$ 479,046,259</b>	<b>\$ 496,600,040</b>
<b>Program Revenues</b>							
<b>Governmental Activities:</b>							
Charges for Services and Sales	\$ 41,454,712	\$ 42,497,142	\$ 44,814,684	\$ 46,679,653	\$ 44,068,848	\$ 46,939,598	\$ 52,773,960
Operating Grants and Contributions	156,296,385	142,733,812	153,915,539	159,192,125	201,242,314	193,111,025	195,566,585
Capital Grants and Contributions	-	1,746,004	52,500	-	-	-	-
<b>Total Governmental Activities Program Revenue</b>	<b>197,751,097</b>	<b>186,976,958</b>	<b>198,782,723</b>	<b>205,871,778</b>	<b>245,311,162</b>	<b>240,050,623</b>	<b>248,340,545</b>
<b>Business-type Activities:</b>							
Charges for Services:							
Water	762,349	648,486	697,316	728,902	594,458	-	2,529
Sewer	25,603,567	26,832,847	26,456,458	28,856,389	30,480,847	32,007,000	32,859,407
Capital Grants and Contributions	7,695,624	8,627,115	10,491,162	10,642,685	7,157,606	8,203,551	3,299,192
<b>Total Business-type Activities Program Revenue</b>	<b>34,061,540</b>	<b>36,108,448</b>	<b>37,644,936</b>	<b>40,227,976</b>	<b>38,232,911</b>	<b>40,210,551</b>	<b>36,161,128</b>
<b>Total Primary Government Program Revenue</b>	<b>\$ 231,812,637</b>	<b>\$ 223,085,406</b>	<b>\$ 236,427,659</b>	<b>\$ 246,099,754</b>	<b>\$ 283,544,073</b>	<b>\$ 280,261,174</b>	<b>\$ 284,501,673</b>
<b>Net (Expenses)/Revenue</b>							
<b>Governmental Activities</b>	<b>\$(185,395,686)</b>	<b>\$(189,681,948)</b>	<b>\$(191,952,263)</b>	<b>\$(189,764,458)</b>	<b>\$(167,098,317)</b>	<b>\$(202,578,111)</b>	<b>\$(210,100,423)</b>
<b>Business-type Activities</b>	<b>711,219</b>	<b>(1,498,611)</b>	<b>1,291,921</b>	<b>3,740,694</b>	<b>(240,929)</b>	<b>3,793,026</b>	<b>(1,997,944)</b>
<b>Total Primary Government Net Expense</b>	<b>\$(184,684,467)</b>	<b>\$(191,180,559)</b>	<b>\$(190,660,342)</b>	<b>\$(186,023,764)</b>	<b>\$(167,339,246)</b>	<b>\$(198,785,085)</b>	<b>\$(212,098,367)</b>
<b>General Revenues and Other Changes in Net Assets</b>							
<b>Governmental Activities:</b>							
<b>Taxes</b>							
Property Taxes	\$ 130,455,301	\$ 127,382,012	\$ 101,855,444	\$ 110,125,983	\$ 107,598,117	\$ 123,290,945	\$ 120,701,942
Sales Tax	33,062,542	34,128,696	35,481,710	35,781,363	36,171,206	36,714,792	35,371,417
Other Taxes	11,484,956	12,570,880	13,656,310	13,700,660	13,553,730	11,826,390	9,911,961
Unrestricted Contributions	13,949,344	11,012,971	28,531,940	24,917,245	23,324,511	19,875,729	21,760,258
Investment Earnings	9,851,578	4,039,858	3,253,456	6,697,962	12,848,192	14,479,366	11,063,518
Gain on Sale of Capital Assets	-	9,167	-	174,950	25,056	383,335	-
Miscellaneous	1,252,908	2,525,832	499,912	281,618	364,858	758,847	4,714,265
Special Items	-	-	-	21,585,936	-	(1,155,829)	-
Transfers	91,807	91,051	90,111	91,481	-	-	-
<b>Total Governmental Activities</b>	<b>200,148,436</b>	<b>191,760,467</b>	<b>183,368,883</b>	<b>213,357,198</b>	<b>193,885,670</b>	<b>206,173,575</b>	<b>203,523,361</b>
<b>Business-type Activities</b>							
Sale of Capital Assets	28,600	21,330	3,915	11,700	11,200	9,200	11,450
Unrestricted Contributions	-	-	-	-	-	-	2,462,220
Investment Earnings	150,443	47,183	476,878	79,014	42,972	84,212	5,981
Miscellaneous	758,172	805,795	497,208	688,947	300,772	95,032	34,893
Transfers	(91,807)	(91,051)	(90,111)	(91,481)	-	-	-
<b>Total Business-type Activities</b>	<b>845,408</b>	<b>783,257</b>	<b>887,890</b>	<b>688,180</b>	<b>354,944</b>	<b>188,444</b>	<b>2,514,544</b>
<b>Total Primary Government</b>	<b>\$ 200,993,844</b>	<b>\$ 192,543,724</b>	<b>\$ 184,256,773</b>	<b>\$ 214,045,378</b>	<b>\$ 194,240,614</b>	<b>\$ 206,362,019</b>	<b>\$ 206,037,905</b>
<b>Change in Net Assets</b>							
<b>Governmental Activities</b>	<b>\$ 14,752,750</b>	<b>\$ 2,078,519</b>	<b>\$ (8,583,380)</b>	<b>\$ 23,592,740</b>	<b>\$ 26,787,353</b>	<b>\$ 3,595,464</b>	<b>\$ (6,577,062)</b>
<b>Business-type Activities</b>	<b>1,556,627</b>	<b>(715,354)</b>	<b>2,179,811</b>	<b>4,428,874</b>	<b>114,015</b>	<b>3,981,470</b>	<b>516,600</b>
<b>Total Primary Government</b>	<b>\$ 16,309,377</b>	<b>\$ 1,363,165</b>	<b>\$ (6,403,569)</b>	<b>\$ 28,021,614</b>	<b>\$ 26,901,368</b>	<b>\$ 7,576,934</b>	<b>\$ (6,060,462)</b>

**PROGRAM REVENUES BY FUNCTION/PROGRAM  
LAST SEVEN FISCAL YEARS**  
(Accrual Basis of Accounting)

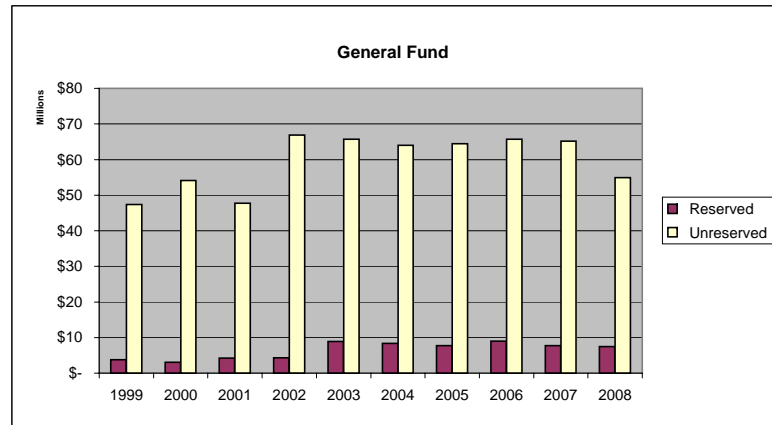
	2002	2003	2004	2005	2006	2007	2008
Program Revenues							
Governmental Activities:							
Charges for Services and Sales							
General Government							
Legislative and Executive	\$ 17,626,651	\$ 17,296,534	\$ 16,137,515	\$ 17,418,038	\$ 16,119,818	\$ 17,312,510	\$ 20,013,242
Judicial	4,693,264	5,093,214	5,471,551	4,954,890	6,258,653	6,993,161	7,240,940
Public Safety	11,338,843	12,383,168	12,383,608	11,888,613	12,801,612	13,443,128	15,590,761
Public Works	214,751	173,172	225,715	245,389	258,656	262,800	327,849
Health	1,388,571	1,616,382	1,399,033	1,261,231	1,244,024	1,179,867	2,016,404
Economic Development	61,522	45,206	89,499	85,851	105,570	58,845	54,073
Human Services	6,131,110	4,997,288	8,185,789	9,909,826	7,280,380	7,689,287	7,485,605
Recreational	-	892,178	921,974	915,815	-	-	45,086
Total Charges for Services and Sales	41,454,712	42,497,142	44,814,684	46,679,653	44,068,848	46,939,598	52,773,960
Operating Grants and Contributions							
General Government							
Legislative and Executive	485,606	773,473	1,519,874	566,927	507,921	1,009,518	730,410
Judicial	3,019,826	2,963,656	2,017,601	3,108,263	2,734,743	2,135,392	2,904,488
Public Safety	10,370,063	8,449,086	11,427,439	16,836,735	12,771,739	14,258,952	13,854,424
Public Works	8,679,975	10,489,336	12,125,915	11,099,748	27,369,727	13,858,335	13,871,052
Health	49,520,454	46,671,548	56,638,579	52,436,325	73,136,861	68,973,060	68,614,884
Economic Development	3,747,503	3,431,389	2,716,715	3,677,433	2,352,410	2,790,602	2,750,914
Human Services	80,472,958	69,955,324	67,469,416	71,466,694	81,367,289	88,756,516	91,238,503
Recreation	-	-	-	-	1,001,624	1,328,650	1,601,910
Total Operating Grants and Contributions	156,296,385	142,733,812	153,915,539	159,192,125	201,242,314	193,111,025	195,566,585
Capital Grants and Contributions							
Public Works	-	1,746,004	-	-	-	-	-
Health	-	-	52,500	-	-	-	-
Total Capital Grants and Contributions	-	1,746,004	52,500	-	-	-	-
Total Governmental Activities Program Revenue	197,751,097	186,976,958	198,782,723	205,871,778	245,311,162	240,050,623	248,340,545
Business-type Activities:							
Charges for Services:							
Water	762,349	648,486	697,316	728,902	594,458	-	2,529
Sewer	25,603,567	26,832,847	26,456,458	28,856,389	30,480,847	32,007,000	32,859,407
Capital Grants and Contributions							
Water	9,200	44,856	-	-	625,990	-	-
Sewer	7,686,424	8,582,259	10,491,162	10,642,685	6,531,616	8,203,551	3,299,192
Total Business-type Activities Program Revenue	34,061,540	36,108,448	37,644,936	40,227,976	38,232,911	40,210,551	36,161,128
Total Primary Government Program Revenue	\$ 231,812,637	\$ 223,085,406	\$ 236,427,659	\$ 246,099,754	\$ 283,544,073	\$ 280,261,174	\$ 284,501,673

**COUNTY OF SUMMIT, OHIO**

**Table 4**

**FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(Modified Accrual Basis of Accounting)**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>General Fund</b>										
Reserved	\$ 3,750,060	\$ 3,091,570	\$ 4,247,948	\$ 4,288,663	\$ 8,882,107	\$ 8,326,983	\$ 7,750,193	\$ 9,007,098	\$ 7,690,227	\$ 7,417,148
Unreserved	47,378,476	54,140,909	47,701,858	66,878,754	65,718,225	64,026,231	64,405,120	65,716,800	65,142,661	54,914,376
<b>Total General Fund</b>	<b>51,128,536</b>	<b>57,232,479</b>	<b>51,949,806</b>	<b>71,167,417</b>	<b>74,600,332</b>	<b>72,353,214</b>	<b>72,155,313</b>	<b>74,723,898</b>	<b>72,832,888</b>	<b>62,331,524</b>
<b>All Other Governmental Funds</b>										
Reserved	25,720,235	22,336,301	29,690,752	44,986,546	46,250,361	33,311,476	29,837,517	35,399,313	38,044,506	37,903,221
Unreserved, Reported in:										
Special Revenue	53,910,814	54,838,532	58,870,048	64,148,418	61,859,025	56,767,443	49,412,088	45,292,852	65,017,560	70,596,344
Debt Service	4,674,865	3,003,459	3,702,983	3,381,671	2,772,360	3,630,145	3,781,966	3,840,340	4,080,775	2,458,119
Capital Projects	15,487,819	26,056,451	22,620,049	19,528,480	17,954,153	11,868,227	8,211,890	6,412,912	(3,687,382)	(8,405,953)
<b>Total All Other Governmental Funds</b>	<b>99,793,733</b>	<b>106,234,743</b>	<b>114,883,832</b>	<b>132,045,115</b>	<b>128,835,899</b>	<b>105,577,291</b>	<b>91,243,461</b>	<b>90,945,417</b>	<b>103,455,459</b>	<b>102,551,731</b>
<b>Total Governmental Funds</b>	<b>\$ 150,922,269</b>	<b>\$ 163,467,222</b>	<b>\$ 166,833,638</b>	<b>\$ 203,212,532</b>	<b>\$ 203,436,231</b>	<b>\$ 177,930,505</b>	<b>\$ 163,398,774</b>	<b>\$ 165,669,315</b>	<b>\$ 176,288,347</b>	<b>\$ 164,883,255</b>



**COUNTY OF SUMMIT, OHIO**

**Table 5**

**CHANGES IN FUNDS BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(Modified Accrual Basis of Accounting)**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>Revenues</b>										
Taxes:										
Property	\$ 85,512,347	\$ 87,530,808	\$ 99,885,418	\$ 108,785,682	\$ 106,129,251	\$ 105,055,029	\$ 110,587,094	\$ 109,025,020	\$ 124,828,884	\$ 121,278,753
Sales and Use	30,544,905	33,231,971	32,216,548	33,081,046	33,994,904	35,261,093	35,524,910	36,021,183	36,696,576	35,672,063
Other	7,657,117	11,474,963	11,290,569	11,484,956	12,570,880	13,656,310	13,700,660	13,553,730	11,826,390	9,911,961
Licenses and Permits	486,821	430,007	432,963	423,340	478,001	376,815	360,678	351,852	335,982	345,916
Charges for Services	36,405,578	33,914,268	32,992,143	39,018,097	39,044,625	42,341,935	43,205,551	41,295,266	44,397,589	47,999,659
Fines and Forefeitures	1,372,679	1,076,149	830,383	1,316,592	1,595,852	1,768,584	1,531,752	2,341,622	2,202,211	2,001,212
Intergovernmental	136,365,070	150,561,823	168,586,902	173,122,076	171,449,440	174,200,588	175,052,875	214,785,071	210,292,579	215,133,009
Special Assessments	180,403	140,229	-	198,668	208,133	184,877	62,933	181,145	83,847	115,040
Investment Income	11,351,007	16,626,371	11,929,129	9,947,834	4,059,683	3,508,023	6,381,662	12,371,811	14,486,375	10,640,608
Other	11,552,314	11,538,500	17,655,699	10,902,411	8,432,721	13,180,519	10,054,748	6,389,229	2,381,112	4,616,901
Total Revenues	321,428,241	346,525,089	375,819,754	388,280,702	377,963,490	389,533,773	396,462,863	436,315,929	447,531,545	447,715,122
<b>Expenditures</b>										
General Government:										
Legislative and Executive	26,025,356	26,024,736	27,832,271	28,961,633	30,861,566	32,653,242	31,550,725	91,380,197	36,495,778	39,449,030
Judicial	17,833,119	20,652,555	21,957,236	23,948,140	25,238,545	27,555,995	27,751,370	28,372,216	29,912,460	31,594,603
Public Safety	49,416,703	54,723,011	56,627,523	58,722,388	60,416,651	64,189,660	67,347,141	67,984,881	72,800,137	75,282,463
Public Works	13,596,346	14,733,101	17,041,640	17,000,157	15,818,398	16,913,950	13,944,924	28,460,569	17,234,049	18,231,446
Health	95,582,525	102,033,308	109,512,598	107,504,021	109,596,315	111,100,654	110,501,239	119,978,925	122,044,829	128,875,159
Economic Development	3,729,357	3,500,100	4,514,630	4,865,265	3,404,632	2,716,202	2,880,060	2,486,498	3,412,790	3,063,803
Human Services	81,039,371	90,502,052	107,668,891	122,293,744	113,008,532	117,154,309	122,167,004	72,262,652	131,355,623	135,035,021
Recreation	-	-	22,525,543	4,385,439	4,399,332	5,474,925	5,616,879	5,616,879	5,821,816	8,906,124
Intergovernmental	265,839	379,189	174,096	333,022	292,411	311,153	201,888	363,314	341,504	369,548
Other	3,911,460	2,165,128	1,672,361	1,592,473	1,542,821	1,671,163	1,291,357	967,716	930,578	1,147,444
Capital Outlay	6,971,646	11,593,024	15,527,336	19,064,282	26,695,098	25,478,406	16,201,817	3,845,322	5,210,268	6,600,074
Debt Service:										
Principal	4,130,619	4,315,572	6,331,550	6,728,371	9,592,648	9,651,946	9,758,973	10,128,090	10,954,729	7,632,512
Interest	3,006,304	2,746,875	3,198,260	4,226,520	4,842,374	4,264,823	3,991,549	3,624,399	3,381,765	3,047,200
Total Expenditures	305,508,645	333,368,651	394,583,935	399,625,455	405,709,323	419,136,428	413,204,926	435,471,658	439,896,326	459,234,427
<b>Other Financing Sources (Uses)</b>										
Sale of Capital Assets	-	-	443,683	121,465	36,493	553,382	406,114	31,934	44,958	14,563
Proceeds From Leases	743,975	657,072	281,689	282,006	1,232,000	107,533	692,636	516,819	2,156,834	87,126
Proceeds From Bonds	-	-	-	29,030,000	25,100,000	25,652,000	-	-	-	-
Proceeds From Notes	1,750,714	-	18,000,000	-	-	2,786,914	1,924,296	877,517	782,021	12,523
Premium on Debt Issuance	-	-	-	1,226,420	1,531,333	2,263,399	-	-	-	-
Payments to Escrow Agents	-	-	-	-	-	(27,340,006)	-	-	-	-
Transfers In	15,841,151	20,861,264	26,129,573	7,505,472	8,146,238	7,811,041	9,711,206	7,894,081	8,976,293	10,624,501
Transfers Out	(15,747,061)	(22,129,821)	(26,129,573)	(7,413,665)	(8,076,532)	(7,737,333)	(10,221,277)	(7,894,081)	(8,976,293)	(10,624,501)
Total Other Financing Sources (Uses)	2,588,779	(611,485)	18,725,372	30,751,698	27,969,532	4,096,930	2,512,975	1,426,270	2,983,813	114,212
Net Change in Fund Balances	\$ 18,508,375	\$ 12,544,953	\$ (38,809)	\$ 19,406,945	\$ 223,699	\$ (25,505,725)	\$ (14,229,088)	\$ 2,270,541	\$ 10,619,032	\$ (11,405,093)
Debt Service as a Percentage of Noncapital Expenditures	2.39%	2.19%	2.51%	2.88%	3.81%	3.54%	3.46%	3.19%	3.30%	2.36%

**COUNTY OF SUMMIT, OHIO**

**Table 6**

**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS  
(AMOUNTS IN 000's)**

Tax Collection Year	Real Property			Tangible Personal Property				Total			Direct Tax Rate
	Assessed Value		Estimated Actual Value	Public Utility		General Business		Assessed Value	Estimated Actual Value	Ratio	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value				
1999	\$ 6,004,533	\$ 1,801,272	\$ 22,302,300	\$ 454,962	\$ 454,962	\$ 1,151,933	\$ 4,607,733	\$ 9,412,700	\$ 27,364,995	34.40%	12.27
2000	6,726,983	1,919,179	24,703,319	448,368	448,368	1,163,711	4,654,844	10,258,241	29,806,531	34.42%	12.27
2001	6,881,103	1,960,402	25,261,444	411,626	467,757	1,252,884	5,011,537	10,506,015	30,740,738	34.18%	13.07
2002	7,043,670	2,069,883	26,038,271	319,617	363,202	1,195,407	4,781,627	10,628,577	31,183,100	34.08%	13.07
2003	8,059,884	2,337,009	29,705,410	329,829	374,805	1,055,967	4,223,867	11,782,689	34,304,082	34.35%	13.07
2004	8,165,498	2,331,067	29,990,186	323,880	368,045	1,057,764	4,231,056	11,878,209	34,589,287	34.34%	13.07
2005	8,331,955	2,413,848	30,702,295	326,737	371,292	792,735	3,170,940	11,865,275	34,244,527	34.65%	13.07
2006	9,156,216	2,595,693	33,576,882	299,027	339,804	549,840	2,199,359	12,600,776	36,116,045	34.89%	13.07
2007	9,319,034	2,601,831	34,059,615	289,607	329,099	549,840	2,199,359	12,760,312	36,588,073	34.88%	14.57
2008	9,449,136	2,613,356	34,464,264	205,121	233,092	316,228	1,264,911	12,583,841	35,962,267	34.99%	14.26

Property is assessed every year. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. 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. Other tangible personal property is assessed at 12.5 percent for everything including inventories.

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

**Source:** County of Summit Fiscal Office

**COUNTY OF SUMMIT, OHIO**

**Table 7**

**PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS  
LAST TEN FISCAL YEARS  
(PER \$1,000 OF ASSESSED VALUATION)**

<u>County Units</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>County Units</u>										
Unvoted:										
General Operating.....	1.77	1.84	1.84	1.84	1.68	1.51	1.53	1.58	1.58	1.78
Bond Retirement.....	0.43	0.36	0.36	0.36	0.52	0.69	0.67	0.62	0.62	0.42
Voted Millage - by levy										
Children Services.....										
Residential/Agricultural Real	2.55	2.32	2.31	2.31	2.05	2.05	2.04	1.89	1.89	2.25
Commercial/Industrial and Public Utility Real	2.55	2.41	2.42	2.40	2.17	2.19	2.19	2.11	2.13	2.24
General Business and Public Utility Personal	2.56	2.56	2.56	2.56	2.56	2.56	2.56	2.56	2.56	2.25
Mental Retardation.....										
Residential/Agricultural Real	2.97	2.38	3.60	3.59	3.18	3.19	3.18	2.95	4.49	4.48
Commercial/Industrial and Public Utility Real	3.51	3.00	3.61	3.58	3.23	3.27	3.27	3.16	4.50	4.48
General Business and Public Utility Personal	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	4.50	4.50
Mental Health.....										
Residential/Agricultural Real	1.84	2.00	1.68	1.66	1.48	1.49	1.48	1.37	1.37	1.36
Commercial/Industrial and Public Utility Real	2.23	2.44	2.11	2.10	1.90	1.92	1.92	1.85	1.87	1.86
General Business and Public Utility Personal	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Akron Zoological Park.....										
Residential/Agricultural Real	---	---	0.80	0.80	0.71	0.71	0.71	0.65	0.65	0.65
Commercial/Industrial and Public Utility Real	---	---	0.80	0.79	0.72	0.72	0.73	0.70	0.70	0.70
General Business and Public Utility Personal	---	---	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Metro Parks.....										
Residential/Agricultural Real	0.85	0.77	0.77	0.77	0.75	0.75	0.75	0.70	1.46	1.46
Commercial/Industrial and Public Utility Real	0.85	0.80	0.80	0.79	0.76	0.77	0.77	0.75	1.46	1.46
General Business and Public Utility Personal	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	1.46	1.46
Total Voted Millage by type of Property	12.27	12.27	13.07	13.07	13.07	13.07	13.07	13.07	14.57	14.26
Residential/Agricultural Real	8.21	7.47	9.16	9.13	8.17	8.19	8.16	7.56	9.86	10.20
Commercial/Industrial and Public Utility Real	9.14	8.65	9.74	9.66	8.78	8.87	8.88	8.57	10.66	10.74
General Business and Public Utility Personal	10.07	10.07	10.87	10.87	10.87	10.87	10.87	10.87	12.37	12.06
Total Millage by type of Property										
Residential/Agricultural Real	10.41	9.67	11.36	11.33	10.37	10.39	10.36	9.76	12.06	12.40
Commercial/Industrial and Public Utility Real	11.34	10.85	11.94	11.86	10.98	11.07	11.08	10.77	12.86	12.94
General Business and Public Utility Personal	12.27	12.27	13.07	13.07	13.07	13.07	13.07	13.07	14.57	14.26
<u>Overlapping Rates by Taxing District</u>										
<u>School Districts</u>										
Akron CSD.....	54.86	54.86	54.86	63.76	63.76	63.76	63.76	63.76	71.66	71.66
Aurora CSD.....	69.54	69.48	69.29	69.09	68.96	68.81	68.68	68.68	68.51	68.50
Barberton CSD.....	53.36	53.44	53.36	56.79	56.73	56.90	56.90	64.06	58.94	59.89
Cuyahoga Falls CSD.....	57.87	57.63	57.23	57.23	61.96	62.00	62.00	70.00	69.74	69.88
Copley-Fairlawn CSD.....	51.57	51.47	51.47	52.47	57.49	57.64	57.74	57.74	57.60	57.63
Nordonia Hills CSD.....	54.29	54.29	57.94	57.59	57.67	57.57	64.07	64.07	63.46	63.75
Norton CSD.....	55.00	55.00	55.00	55.00	55.00	55.00	59.90	59.90	59.90	59.90
Stow CSD.....	47.64	46.44	46.44	45.74	48.32	47.93	47.88	46.73	45.62	45.93
Tallmadge CSD.....	53.83	53.68	53.63	59.73	59.73	59.73	64.42	64.42	64.07	64.46
Twinsburg CSD.....	52.37	54.77	53.17	59.32	58.02	58.35	63.33	63.05	58.02	61.45
Coventry LSD.....	57.56	60.56	60.36	60.36	58.48	68.40	66.12	65.32	65.50	65.43
Green LSD.....	49.80	48.54	48.29	41.57	39.95	40.13	40.01	39.19	38.58	38.89
Highland LSD.....	64.18	65.38	66.58	71.32	71.32	71.32	71.32	70.55	70.55	70.55
Hudson CSD.....	76.13	76.13	75.73	75.63	75.15	80.98	80.73	80.73	86.12	86.25
Jackson LSD.....	44.40	43.90	45.20	48.10	47.90	46.50	48.60	48.10	48.00	48.60
Manchester LSD.....	56.09	55.89	55.89	55.89	55.51	55.51	55.51	63.97	63.86	63.85
Mogadore LSD.....	67.50	67.50	67.50	67.50	67.50	67.50	73.37	73.37	70.90	73.54
Northwest LSD.....	55.60	55.10	54.20	54.60	61.20	60.80	60.20	59.60	59.00	59.20
Revere LSD.....	52.36	54.01	54.31	60.21	58.16	58.74	58.74	57.91	57.81	57.70
Springfield LSD.....	46.10	45.50	50.10	49.52	48.54	47.26	48.29	48.22	46.83	47.85
Woodridge LSD.....	46.41	50.46	49.86	49.36	47.69	47.98	54.81	54.04	51.57	53.35
Portage Lakes JVSD.....	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35
Cuyahoga Valley JVSD.....	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Maplewood Area JVSD.....	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Out-of-County School Districts										
Medina JVSD.....	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Stark Area JVSD.....	3.30	3.30	3.20	2.00	2.00	2.00	2.00	2.00	2.00	2.00

(Continued on next page)

**COUNTY OF SUMMIT, OHIO**

**Table 7  
(Continued)**

**PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS  
LAST TEN FISCAL YEARS  
(PER \$1,000 OF ASSESSED VALUATION)**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<u>Corporations</u>										
<u>Cities:</u>										
Akron.....	9.05	9.04	9.04	9.09	9.09	9.09	10.30	10.30	10.30	10.30
Barberton.....	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	4.25
Cuyahoga Falls.....	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Fairlawn.....	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Green.....	7.40	7.40	7.40	7.40	7.40	7.40	2.40	2.40	2.40	2.40
Hudson.....	8.39	9.15	8.94	8.91	6.19	9.67	6.94	6.60	6.92	7.28
Macedonia.....	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
Munroe Falls.....	8.45	8.10	7.70	8.10	7.88	7.86	7.86	7.10	7.86	7.43
Norton.....	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	9.50
Stow.....	7.20	7.20	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50
Tallmadge.....	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15
Twinsburg.....	0.60	2.28	0.60	1.35	1.81	2.22	1.82	1.82	1.53	1.93
Boston Heights.....	8.10	7.35	7.35	7.35	7.35	6.85	6.85	6.85	6.85	6.60
Clinton.....	12.59	12.59	12.59	12.59	12.59	12.59	12.59	12.59	12.59	16.34
Lakemore.....	7.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Mogadore.....	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15
New Franklin	---	---	---	---	---	---	14.65	14.65	14.65	14.65
Northfield.....	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98
Peninsula.....	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12
Reminderville.....	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Richfield.....	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Silver Lake.....	13.75	13.75	13.75	13.75	13.75	13.75	13.75	13.75	13.75	13.75
<u>Townships:</u>										
Bath.....	17.55	17.55	17.55	17.45	17.45	16.90	17.15	17.11	17.08	17.01
Boston.....	8.48	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98
Copley.....	17.70	17.70	17.70	17.70	17.70	17.70	17.70	16.90	16.90	16.90
Coventry.....	13.50	13.50	12.50	12.50	12.50	13.75	13.75	13.50	13.45	13.45
Franklin.....	14.65	14.65	14.65	14.65	14.65	14.65	---	---	---	---
Northfield Center.....	13.64	13.64	13.15	13.15	13.15	13.15	13.15	13.15	13.15	14.15
Richfield.....	12.33	12.33	12.15	10.35	10.35	9.92	9.92	9.92	9.30	9.10
Sagamore Hills.....	16.18	13.93	13.93	13.93	13.93	9.43	9.43	9.43	10.18	10.18
Springfield.....	18.00	18.00	17.90	17.90	17.90	17.90	17.93	17.90	17.90	17.90
Twinsburg.....	13.61	13.61	13.61	13.61	13.61	12.86	12.86	12.86	12.86	12.86
Boston Township/Peninsula Village	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48
<u>Other Units</u>										
Akron-Summit County Public Library	1.39	1.39	1.39	1.35	1.59	0.78	2.14	2.04	2.03	2.07
North Hills Water District.....	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.90	0.32	0.50
Union Cemetery of Peninsula.....	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	1.00
Valley Fire District.....	6.50	6.50	6.50	6.50	8.80	8.80	8.80	8.80	8.80	8.80
Barberton Public Library	---	---	---	---	---	---	---	1.37	1.37	1.37
Cuyahoga Falls Public Library	---	---	---	---	---	---	---	---	1.30	1.30
Canal Fulton Public Library	---	---	---	---	---	---	---	---	1.00	1.00
Stow-Monroe Falls Public Library	---	---	---	---	---	---	---	---	1.00	1.00
Twinsburg Library District.....	1.00	1.00	1.00	1.70	1.70	1.00	1.00	1.00	1.00	1.00

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.

Source: County of Summit Fiscal Office

**COUNTY OF SUMMIT, OHIO**

**Table 8**

**PRINCIPAL TAXPAYERS  
CURRENT YEAR AND NINE YEARS AGO**

Name of Taxpayer	December 31, 2008			December 31, 1999		
	Assessed Value	Rank	Percentage of Total Assessed Valuation	Assessed Value	Rank	Percentage of Total Assessed Valuation
Ohio Edison Company	\$ 136,253,680	1	1.08%	\$ 198,403,960	1	2.11%
American Transmission	34,172,150	2	0.27%	-	-	0.00%
East Ohio Gas Company	30,684,700	3	0.24%	81,755,455	3	0.87%
Mall at Summit LLC	15,452,000	4	0.12%	-	-	-
CHM of Akron LLC	12,530,470	5	0.10%	-	-	-
Sumner on Ridgewood, Inc.	12,294,350	6	0.10%	-	-	-
Daimler Chrysler Corporation	11,685,220	7	0.09%	58,794,250	4	0.62%
E & A Northeast Limited	10,507,000	8	0.08%	-	-	-
Ohio Edison Tower Limited Liability	10,030,370	9	0.08%	-	-	-
Heron Springs Associates LLC	8,597,890	10	0.07%	-	-	-
Ohio Bell Telephone Co.	-	-	0.00%	88,127,260	2	0.94%
Goodyear Tire & Rubber Company	-	-	-	50,158,310	5	0.53%
Western Reserve Telephone	-	-	-	24,594,340	6	0.26%
Aircraft Braking Systems	-	-	0.00%	20,898,570	7	0.22%
FW Albrecht Co.	-	-	-	18,975,110	8	0.20%
Rubbermaid Corporation	-	-	-	17,605,170	9	0.19%
DeBartolo Capital Partnership	-	-	-	15,944,290	10	0.17%
	<u>\$ 282,207,830</u>		2.23%	<u>\$ 575,256,715</u>		6.11%

Real property taxes paid in 2008 are based on January 1, 2007.

Real property taxes paid in 1999 are based on January 1, 1998.

**Source:** County of Summit Fiscal Office



**COUNTY OF SUMMIT, OHIO**

**Table 9**

**PROPERTY TAX LEVIES AND COLLECTIONS (1)  
REAL AND PUBLIC UTILITY TAXES  
LAST TEN FISCAL YEARS**

Tax Collection Year	Current Tax Levy	Collected within the Fiscal Year of the Levy			Total Collection to Date		Accumulative Delinquency
		Current Collection	Percent of Current Levy Collected	Delinquent Collection (2)	Collection	As a Percentage Of Current Levy	
1999	\$ 87,922,726	\$ 84,866,351	96.5%	\$ 3,273,276	\$ 88,139,627	100.2%	\$ 4,375,052
2000	90,500,701	87,020,296	96.2%	2,881,360	89,901,656	99.3%	4,657,576
2001	106,852,424	105,631,646	98.9%	3,668,735	109,300,381	102.3%	2,936,659
2002	108,141,560	103,603,372	95.8%	4,252,667	107,856,039	99.7%	6,882,692
2003	113,117,219	107,121,232	94.7%	4,376,801	111,498,033	98.6%	7,934,949
2004	114,483,186	109,793,378	95.9%	4,737,959	114,531,337	100.0%	6,344,920
2005	116,988,800	111,701,968	95.5%	4,084,881	115,786,849	99.0%	7,142,020
2006	120,810,564	114,728,202	95.0%	4,237,744	118,965,946	98.5%	8,744,212
2007	149,194,427	140,993,796	94.5%	5,098,065	146,091,861	97.9%	11,498,778
2008	153,292,774	146,105,952	95.3%	6,160,805	152,266,757	99.3%	11,394,617

(1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenue.

(2) The County does not identify delinquent tax collections by tax year.

**Source:** County of Summit Fiscal Office

**COUNTY OF SUMMIT, OHIO**

**RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN YEARS**

**Table 10**

Year	Governmental Activities						Business-Type Activities							Total Primary Government	Percentage of Personal Income <sup>(a)</sup>	Per Capita <sup>(a)</sup>
	General Obligation Bonds	Special Assessment Bonds	Capital Appreciation Bonds	Tax/Bond Anticipation Notes	State Infrastructure Bank Loan	Capital Leases	General Obligation Bonds	Capital Appreciation Bonds	Bond Anticipation Notes	OWDA Loans	OPWC Loans	ODD Loans	WPCLF Loans			
1999	\$ 53,137,679	\$ 160,000	\$ 1,753,627	\$ 5,600,000	\$ -	\$ 1,497,342	\$ 21,051,412	\$ 1,871,557	\$ 53,318,000	\$ 33,305,866	\$ 1,000,000	\$ 20,938	\$ -	\$ 172,716,421	1.14%	319
2000	49,136,749	-	1,753,627	-	-	1,490,836	50,183,251	1,871,557	20,408,000	30,503,190	937,500	29,458	-	156,314,168	1.00%	289
2001	44,965,198	-	1,753,627	21,840,000	-	906,416	66,084,801	1,871,557	3,400,000	28,346,896	875,000	29,458	-	170,072,953	1.02%	313
2002	69,668,532	-	1,731,922	13,460,000	-	781,703	66,011,469	1,871,557	-	26,485,727	812,500	29,458	217,919	181,070,787	1.09%	332
2003	87,704,848	-	2,123,605	10,980,000	-	1,583,159	63,210,152	1,871,557	-	24,697,889	750,000	29,458	1,015,705	193,966,373	1.15%	355
2004	82,859,902	-	1,613,083	8,400,000	2,826,914	1,190,488	60,910,099	1,871,557	-	22,387,133	687,500	29,458	1,957,513	184,733,647	1.06%	338
2005	75,655,929	-	1,514,835	5,710,000	4,751,211	1,466,578	58,059,072	1,871,557	-	20,506,963	656,250	29,458	3,900,927	174,122,780	0.95%	319
2006	68,665,286	-	1,399,427	2,910,000	5,461,281	1,466,213	55,089,715	1,871,557	-	18,663,591	562,500	29,458	4,784,983	160,904,011	0.86%	295
2007	61,414,960	-	1,267,672	-	5,653,897	2,870,362	51,970,040	1,871,557	-	16,846,030	531,250	29,458	4,560,969	147,016,195	0.74%	270
2008	54,833,969	-	1,119,035	-	4,977,507	2,034,972	48,881,031	1,871,557	-	15,057,325	437,500	29,458	4,241,190	133,483,544	0.65%	245

Note: Details regarding the county's outstanding debt can be found in the notes to the financial statements.

(a) See Table 15 for personal income and population data. These rates are calculated using personal income and population for the prior year.

Source: County of Summit Fiscal Office

**COUNTY OF SUMMIT**

**Table 11**

**RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING  
LAST TEN FISCAL YEARS**

Fiscal Year	General Bonded Debt Outstanding					Less Debt Service Fund	Net General Bonded Debt	Ratio to Estimated Actual Value of Property <sup>(a)</sup>	Net Bonded Debt Per Capital <sup>(b)</sup>
	General Obligation Bonds	Capital Appreciation Bonds	Tax Anticipation Notes	State Infrastructure Loan	Total General Bonded Debt				
1999	\$ 53,137,679	\$ 1,753,627	\$ 5,600,000	\$ -	\$ 60,491,306	\$ 4,674,865	\$ 55,816,441	0.20%	103
2000	49,136,749	1,753,627	-	-	50,890,376	3,003,459	47,886,917	0.16%	88
2001	44,965,198	1,753,627	15,840,000	-	62,558,825	3,702,983	58,855,842	0.19%	108
2002	69,668,532	1,742,957	13,460,000	-	84,871,489	3,381,671	81,489,818	0.26%	149
2003	87,704,848	2,143,731	10,980,000	-	100,828,579	2,772,360	98,056,219	0.29%	179
2004	82,589,902	2,158,727	8,400,000	2,826,914	95,975,543	3,630,145	92,345,398	0.27%	169
2005	75,655,929	2,151,668	5,710,000	4,751,211	88,268,808	3,781,966	84,486,842	0.25%	155
2006	68,665,286	2,109,988	2,910,000	5,461,281	79,146,555	3,840,340	75,306,215	0.21%	138
2007	61,414,960	2,031,441	-	5,653,897	69,100,298	4,080,775	65,019,523	0.18%	119
2008	54,833,969	1,913,984	-	4,977,507	61,725,460	2,458,119	59,267,341	0.16%	109

Note: Details regarding the county's outstanding debt can be found in the notes to the financial statements.

(a) See Table 6 for property value data.

(b) See Table 15 for population data.

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 12

**COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
ATTRIBUTABLE TO GOVERNMENTAL ACTIVITIES  
AS OF DECEMBER 31, 2008**

	Debt Outstanding	Percentage Applicable To County <sup>(1)</sup>	Portion of Direct and Overlapping Debt Within County
Direct:			
County of Summit	\$ 133,494,494	100.00%	\$ 133,494,494
Overlapping:			
Townships Wholly Within County	2,445,000	100.00%	2,445,000
Cities Wholly Within County	343,734,521	100.00%	343,734,521
Akron Metro Regional Transit Authority	570,000	100.00%	570,000
Villages Wholly Within County	1,608,306	100.00%	1,608,306
School Districts Wholly Within County	170,609,721	100.00%	170,609,721
City of Norton	4,031,087	99.94%	4,028,668
City of Barberton	10,906,566	99.93%	10,898,931
City of Tallmadge	12,675,000	96.63%	12,247,853
Akron-Summit County Library	50,700,000	99.47%	50,431,290
Tallmadge City School District	27,720,000	98.47%	27,295,884
Mogadore Village	700,000	75.72%	530,040
Mogadore Local School District	9,489,997	70.38%	6,679,060
Northwest Local School District	20,300,000	19.11%	3,879,330
Wayne Public Library District	5,470,000	2.05%	112,135
Jackson Local School District	66,057,956	1.48%	977,658
Aurora City School District	15,861,154	1.13%	179,231
Highland Local School District	33,010,000	0.98%	323,498
Total Overlapping	<u>775,889,308</u>		<u>636,551,126</u>
Total Direct and Overlapping Debt	<u><u>\$ 909,383,802</u></u>		<u><u>\$ 770,045,620</u></u>

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

**Sources:** Debt outstanding for overlapping governments, taken from Ohio Municipal Advisory Council (OMAC), as of January 1, 2009  
County of Summit Fiscal Office

**COUNTY OF SUMMIT, OHIO**

**Table 13**

**COMPUTATION OF LEGAL DEBT MARGIN  
LAST TEN FISCAL YEARS**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Assessed Valuation of County	\$ 9,412,700,474	\$ 10,258,240,444	\$ 10,506,015,849	\$ 10,628,576,507	\$ 11,782,688,968	\$ 11,878,208,387	\$ 11,865,274,945	\$ 12,600,776,007	\$ 12,760,311,957	\$ 12,583,841,029
Gross County Debt Outstanding	\$ 171,219,079	\$ 154,823,332	\$ 169,166,537	\$ 180,071,165	\$ 193,550,145	\$ 179,655,097	\$ 174,058,251	\$ 161,066,452	\$ 145,989,442	\$ 133,494,494
Less Exempted Debt:										
OWDA Loans	(33,305,866)	(30,503,190)	(28,346,896)	(26,485,727)	(24,697,889)	(22,387,132)	(20,506,963)	(18,663,591)	(16,846,030)	(15,057,325)
OPWC Loans	(1,000,000)	(937,500)	(875,000)	(812,500)	(750,000)	(687,500)	(656,250)	(562,500)	(531,250)	(437,500)
ODD Loans	(20,938)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)
WPCLF Loans	-	-	-	-	-	-	(3,900,927)	(4,784,983)	(4,560,969)	(4,241,193)
State Infrastructure Bank Loan	-	-	-	-	-	-	(4,751,211)	(5,461,281)	(5,653,897)	(4,977,507)
Unvoted General Obligation Bonds/Notes	(740,983)	(108,000)	(100,000)	-	-	-	-	-	-	-
Job and Family Services Facilities	(9,925,787)	(9,222,505)	(8,474,874)	(7,692,894)	(5,411,565)	(4,457,731)	(3,927,152)	(3,370,479)	(2,796,410)	(2,270,181)
Water System Improvements	-	(2,881,380)	(2,670,441)	(300,280)	(227,348)	(163,767)	(111,327)	(56,985)	-	-
Sewer System Improvements	(75,659,986)	(69,473,428)	(68,585,917)	(67,582,746)	(65,338,515)	(63,238,611)	(60,584,518)	(57,822,380)	(54,921,437)	(52,003,561)
Road and Bridge Improvements	(4,724,436)	(4,503,057)	(4,269,001)	(4,025,195)	(3,768,711)	(2,717,226)	(2,678,165)	(2,636,426)	(2,593,587)	(2,258,322)
Mental Health Facilities	(2,654,301)	(2,531,236)	(2,401,666)	(2,262,096)	(2,116,021)	(1,524,946)	(1,502,366)	(1,478,279)	(1,454,194)	(1,258,495)
Fairground Improvements	(1,365,355)	-	-	-	-	-	-	-	-	-
County Jail Facilities (Pod)	(11,250,000)	(5,400,000)	(5,140,000)	(4,870,000)	(4,590,000)	(625,000)	(320,000)	-	-	-
Series 2004 Bonds AR	-	-	-	-	-	(5,601,000)	(5,068,000)	(4,521,000)	(3,618,000)	(3,171,000)
Akron Zoological Park	-	-	(15,840,000)	(13,460,000)	(10,980,000)	(8,400,000)	(5,710,000)	(2,910,000)	-	-
Amount Available in Debt Service Fund	(3,285,567)	(3,003,459)	(3,702,983)	(3,381,671)	(2,772,360)	(3,630,145)	(3,781,966)	(3,840,340)	4,080,775	2,458,119
Total Subject to Direct Debt Limitation	27,285,860	26,230,119	28,730,301	49,168,598	72,868,278	66,192,581	60,529,948	54,928,750	57,064,985	50,248,071
Debt Limitation (1)										
Direct Debt Limitation	233,817,512	254,956,011	261,150,396	264,214,413	293,067,224	295,455,210	295,131,874	313,519,400	317,507,799	313,096,026
Less: Net Indebtedness	(27,285,860)	(26,230,119)	(28,730,301)	(49,168,598)	(72,868,278)	(66,192,581)	(60,529,948)	(54,928,750)	(57,064,985)	(50,248,071)
Direct Debt Margin	\$ 206,531,652	\$ 228,725,892	\$ 232,420,095	\$ 215,045,815	\$ 220,198,946	\$ 229,262,629	\$ 234,601,926	\$ 258,590,650	\$ 260,442,814	\$ 262,847,955
Debt Margin as a Percentage of Debt Limit	88.33%	89.71%	89.00%	81.39%	75.14%	77.60%	79.49%	82.48%	82.03%	83.95%
Unvoted Debt Limitation (1% of County Assessed Valuation)	94,127,005	102,582,404	105,060,158	106,285,765	117,826,890	118,782,084	118,652,749	126,007,760	127,603,120	125,838,410
Less: Net Indebtedness	(27,285,860)	(26,230,119)	(28,730,301)	(49,168,598)	(72,868,278)	(66,192,581)	(60,529,948)	(54,928,750)	(57,064,985)	(50,248,071)
Unvoted Debt Margin	\$ 66,841,145	\$ 76,352,285	\$ 76,329,857	\$ 57,117,167	\$ 44,958,612	\$ 52,589,503	\$ 58,122,801	\$ 71,079,010	\$ 70,538,135	\$ 75,590,339
Unvoted Debt Margin as a Percentage of the Unvoted Debt Limit	71.01%	74.43%	72.65%	53.74%	38.16%	44.27%	48.99%	56.41%	55.28%	60.07%

(1) The Ohio Revised Code provides that the net principal amount of unvoted general obligation debt of the County, excluding exempt debt may not exceed 1% of the total assessed valuation of all property in the County, and that the principal amount of both voted and unvoted general obligation debt of the County, excluding the exempt debt may not exceed a sum equal to \$6,000,000, plus 2.5% of the assessed valuation in excess of \$300,000,000. These two limitations are referred to as the "direct debt limitations" and may be amended from time to time by the General Assembly.

Source: County of Summit Fiscal Office

**COUNTY OF SUMMIT, OHIO**

**Table 14**

**PLEGGED REVENUE COVERAGE (1)  
LAST TEN FISCAL YEARS**

Fiscal Year	Gross Revenues (2)	Less: Operating Expenses (3)	Water Revenue			Coverage Ratio
			Net Revenue Available for Debt Service	Debt Service		
				Principal	Interest	
1999	\$ 5,831,406	\$ 4,849,888	\$ 981,518	\$ 5,205,879	\$ 338,746	0.18
2000	8,121,052	4,631,671	3,489,381	2,922,915	253,369	1.10
2001	7,794,263	5,082,021	2,712,242	2,646,923	243,762	0.94
2002	795,559	2,068,646	(1,273,087)	303,601	106,904	-3.10
2003	652,627	1,447,551	(794,924)	250,341	65,035	-2.52
2004	697,791	1,786,593	(1,088,802)	159,351	48,269	-5.24
2005	729,376	1,463,782	(734,406)	112,774	43,927	-4.69
2006	605,362	1,003,592	(398,230)	119,659	32,058	-2.62
2007	7,614	38,299	(30,685)	116,123	25,286	-0.22
2008	7,190	3,857	3,333	51,869	18,809	0.05

Fiscal Year	Gross Revenues (2)	Less: Operating Expenses (3)	Sewer Revenue			Coverage Ratio
			Net Revenue Available for Debt Service	Debt Service		
				Principal	Interest	
1999	\$ 30,014,227	\$ 17,921,986	\$ 12,092,241	\$ 68,199,961	\$ 5,898,902	0.16
2000	29,084,447	21,264,281	7,820,166	54,690,895	6,044,043	0.13
2001	29,097,223	18,643,416	10,453,807	22,246,020	6,635,699	0.36
2002	30,080,088	20,402,748	9,677,340	33,018,400	4,931,066	0.26
2003	31,281,886	23,754,231	7,527,655	4,937,249	5,411,719	0.73
2004	33,172,770	22,578,781	10,593,989	5,315,405	5,096,416	1.02
2005	33,732,932	22,714,597	11,018,335	5,090,177	4,788,326	1.12
2006	34,826,146	24,610,446	10,215,700	5,104,574	4,392,270	1.08
2007	35,296,731	24,799,613	10,497,118	5,171,125	4,130,526	1.13
2008	36,206,262	27,601,350	8,604,912	5,239,370	3,849,044	0.95

(1) Includes OWDA, OPWC and WPCLF.

(2) Gross Revenues is total operating revenue, intergovernmental revenue, interest income and sale of capital assets.

(3) Operating expenses exclude depreciation expense.

**Source:** County of Summit Fiscal Office

**COUNTY OF SUMMIT, OHIO**

**Table 15**

**DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN YEARS**

Fiscal Year	Population <sup>(1)</sup>	Per Capita Personal Income <sup>(1)</sup>	Personal Income <sup>(1)</sup>	Civilian Labor Force In County <sup>(2)</sup>	Unemployed in County <sup>(2)</sup>	Unemployment Rate		
						County <sup>(2)</sup>	Ohio <sup>(2)</sup>	U.S. <sup>(2)</sup>
1999	541,737	\$ 28,852	\$ 15,630,195,924	280,500	12,000	4.3%	4.3%	4.2%
2000	543,604	30,526	16,594,055,704	280,300	11,600	4.1%	4.0%	4.0%
2001	545,419	30,406	16,584,010,114	280,400	12,800	4.6%	4.4%	4.7%
2002	546,149	30,881	16,865,627,269	281,200	16,800	6.0%	5.7%	5.8%
2003	546,298	31,862	17,406,146,876	283,700	17,500	6.2%	6.2%	6.0%
2004	546,366	33,169	18,122,413,854	286,800	17,400	6.1%	6.2%	5.5%
2005	546,285	34,395	18,789,472,575	290,200	16,700	5.8%	5.9%	5.1%
2006	545,051	36,264	19,765,729,464	294,200	15,600	5.3%	5.5%	4.6%
2007	543,487	36,264 *	19,709,012,568	296,400	16,000	5.4%	5.6%	4.6%
2008	542,562	37,612 *	20,406,841,944	298,400	18,300	6.1%	6.5%	5.8%

**Source:** (1) Ohio Job & Family Services, Office of Workforce Development-Ohio Workforce Informer.

(2) Ohio Job & Family Services, Office of Workforce Development-Labor Market Information. (Not seasonally adjusted)

Note: Civilian Labor Force is the sum of employment and unemployment, based on unrounded data. It comprises civilians 16 years of age and over who are working or seeking work. It excludes military personnel, persons in institutions, those studying or keeping house full-time, persons who are retired or unable to work, and volunteer workers.

\* Per Capital Income for 2008 is the same as 2007 because data is not available from source, noted above.

**COUNTY OF SUMMIT, OHIO**

**Table 16**

**PRINCIPAL EMPLOYERS (1)  
CURRENT YEAR AND NINE YEARS AGO**

Name of Employer	2008			1999		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Summa Health System	10,000	1	3.57%	3,650	2	1.36%
Akron General Medical Center	4,277	2	1.53%	-	-	-
County of Summit, Ohio	3,468	3	1.24%	3,510	3	1.31%
Akron City School District	3,095	4	1.10%	3,000	4	1.12%
Goodyear Tire & Rubber Company	3,000	5	1.07%	4,700	1	1.75%
The University of Akron	2,845	6	1.02%	2,094	8	0.78%
Akron General Medical Center	2,820	7	1.01%	2,794	6	1.04%
First Energy Corporation	2,708	8	0.97%	-	-	-
Akron Children's Hospital	2,681	9	0.96%	-	-	-
Associated Materials, Inc.	2,500	10	0.89%	-	-	-
City of Akron	-	-	-	2,848	5	1.06%
Chrysler Corporation, Stamping Plant	-	-	-	2,500	7	0.93%
Albrecht Grocery Company (Acme Stores)	-	-	-	2,000	9	0.74%
Babcock & Wilcox Company, Inc.	-	-	-	1,851	10	0.69%
Total	<u>37,394</u>		<u>13.36%</u>	<u>28,947</u>		<u>10.78%</u>
Total Employed in County (2)	280,100			268,500		

Source: (1) Greater Akron Chamber of Commerce

(2) Ohio Job & Family Services, Office of Workforce Development-Labor Market Information. (Not seasonally adjusted)



**COUNTY OF SUMMIT, OHIO**

**Table 17**

**COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/ACTIVITY  
LAST SEVEN YEARS (1)**

	2002	2003	2004	2005	2006	2007	2008
<b>General Government - Legislative and Executive</b>							
County Council	4	6	6	7	7	4	5
Executive	173	183	185	177	173	176	162
Fiscal Office	190	196	199	194	206	199	188
Human Resources Commission	1	2	2	2	2	2	2
Board of Elections	76	89	82	69	52	53	52
<b>General Government - Judicial</b>							
Court of Common Pleas	72	77	78	82	82	84	80
Law Library	3	3	3	3	3	2	0
Probate Court	37	35	39	36	39	39	37
Domestic Relations Court	35	35	35	38	39	39	37
Juvenile Court	8	12	13	18	17	16	15
Clerk of Courts	41	43	46	48	50	53	54
Prosecutor	88	94	100	105	109	119	113
County/Municipal Courts	0	0	2	1	2	3	4
<b>Public Safety</b>							
Sheriff	459	474	472	488	496	498	477
Building Regulations	25	27	29	31	27	26	26
Medical Examiner	22	20	21	21	21	22	22
Adult Probation	68	71	73	74	78	83	101
Psycho-Diagnostic Clinic	7	7	7	8	8	7	7
Juvenile Probation	114	128	144	153	167	174	172
Emergency Management Agency	5	5	5	5	5	6	6
<b>Public Works</b>							
Motor Vehicle and Gas Tax	150	138	142	151	142	140	141
Sewer	108	91	95	95	96	151	150
Water	51	62	59	57	58	0	0
<b>Health</b>							
Alcohol, Drug Addiction & Mental Health	25	24	26	26	22	24	23
Dog and Kennel	13	11	14	12	15	17	17
Mental Retardation & Developmental Disabilities	630	623	635	606	588	531	572
<b>Economic Development</b>							
Community Development	21	18	18	16	14	15	17
<b>Human Services</b>							
Veteran's Services Commission	20	21	18	21	18	18	20
Job & Family Services	403	414	408	418	407	395	408
Children Services Board	438	433	434	440	419	387	362
Child Support Enforcement Agency	214	212	204	198	170	159	150
<b>Totals</b>	<u>3,501</u>	<u>3,554</u>	<u>3,594</u>	<u>3,600</u>	<u>3,532</u>	<u>3,442</u>	<u>3,420</u>

Method: Using 1 for each full time employee at December 31.

(1) Information prior to 2002 is not available.

**Source:** County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 18

OPERATING INDICATORS BY FUNCTION/ACTIVITY  
LAST TEN YEARS

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>General Government - Legislative and Executive</b>										
County Council										
Number of Regular Council Meeting	23	23	22	23	22	22	22	17	23	22
Number of Special Council Meetings	-	1	1	1	5	3	4	4	11	4
Number of Regular Committee Meetings	21	23	21	20	22	22	24	17	22	21
Number of Special Committee Meetings	-	-	-	-	1	2	1	1	3	-
Number of Resolutions Passed	766	788	790	818	866	719	676	616	631	525
Executive										
Number of Budget Adjustments Approved	142	160	133	179	177	187	214	233	196	250
Number of Buildings Maintained	168	169	178	185	186	190	192	192	193	193
Square Footage of Buildings Maintained	1,829,549	1,833,445	1,957,374	1,998,298	1,998,587	2,096,325	2,174,006	2,174,006	2,195,342	2,195,342
Fiscal Office										
Number of Checks Written	102,299	103,046	103,447	109,467	109,003	113,117	109,806	111,431	107,059	102,390
Number of Parcels Billed	N/A	N/A	N/A	254,751	255,705	256,701	257,475	258,317	261,479	259,415
Number of Parcels Collected (1)	N/A	N/A	N/A	224,998	248,068	276,042	260,919	280,772	264,655	252,610
Average Return on Portfolio	5.682%	5.664%	5.136%	3.954%	2.439%	2.494%	2.967%	3.876%	4.692%	3.990%
Agency Ratings - Standard and Poors	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAAm
Agency Ratings - Moody's Financial Services	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	Aaa
Board of Elections										
Number of Registered Voters	333,094	354,189	326,903	334,515	342,040	368,858	360,021	373,447	350,593	379,939
Number of Voters - Last General Election	106,290	232,252	129,874	166,854	137,118	281,735	140,214	205,714	107,731	280,841
Percentage of Voters	31.91%	65.57%	39.73%	49.88%	40.09%	76.38%	38.95%	55.09%	30.59%	73.92%
<b>General Government - Judicial</b>										
Court of Common Pleas										
Number of Criminal Cases Filed	2,993	3,002	3,314	3,824	3,987	4,507	4,824	4,549	4,345	5,844
Law Library										
Number of Volumes in Collection	79,018	79,855	80,630	81,547	81,797	82,108	82,264	81,771	82,201	82,601
Volumes Circulated	6,300	6,541	4,859	4,762	5,262	4,987	6,135	4,586	4,095	3,744
Reference Questions Answered by Staff	4,528	3,780	3,200	2,974	3,000	3,502	3,310	2,498	1,600	941
Computer Database Usage by Patrons	N/A	196	265	766	1,365	1,564	2,511	1,619	1,700	1,578
Probate Court										
Number of Civil Cases Filed	209	197	154	148	152	185	144	144	159	174
Domestic Relations Court										
New Domestic Cases Filed	3,011	3,137	4,141	4,370	4,280	4,521	4,306	3,976	3,832	3,672
Reactivated Cases	1,209	1,587	2,225	2,339	2,283	2,596	2,515	2,302	2,010	2,133
Cases terminated	4,273	4,436	5,229	6,477	6,399	7,363	6,576	7,375	5,861	5,548
Magistrate Hearings	5,350	5,746	7,089	8,600	9,022	10,014	8,950	8,686	8,846	9,165
Juvenile Court										
Number of Civil Cases Filed	8,312	7,366	8,648	7,120	7,287	6,421	6,080	6,588	6,101	5,186
Number of Delinquent Cases Filed	3,783	4,062	3,963	4,520	4,501	4,755	4,711	5,399	5,165	4,515
Prosecutor										
Number of Prosecutor Opinions Requested	164	140	205	180	154	190	159	159	111	105
Number of Legal Files Handled	226	217	206	211	169	206	175	187	179	614
<b>Public Safety</b>										
Sheriff										
Average Daily Jail Census	603	602	584	624	651	686	705	688	649	663
Prisoners Booked	11,835	11,858	13,039	11,530	14,030	14,586	14,603	15,352	14,835	14,882
Prisoners Released	11,786	11,835	12,991	11,550	13,976	14,534	14,596	15,290	14,925	14,727
Number of Citations Issued	10,423	11,281	12,140	9,034	8,805	6,435	8,370	8,674	7,492	7,319
Building Regulations										
Residential Construction Permits Issued	815	668	773	752	817	718	781	565	404	218
Commercial Construction Permits Issued	88	162	99	152	242	165	89	75	56	85
Medical Examiner										
Number of Cases Investigated	3,060	3,132	3,035	3,271	3,240	3,246	3,240	3,224	2,888	2,756
Number of Autopsies Performed	491	572	517	551	501	554	635	602	587	493
Adult Probation										
New Probation Case Referrals	N/A	N/A	2,017	2,115	2,390	2,800	3,219	3,132	3,440	3,416
Total Offender Caseload by Year	N/A	N/A	3,238	3,140	3,298	4,333	4,901	4,987	4,090	4,275
Emergency Management Agency										
Number of Emergency Responses	4	3	4	3	3	2	7	4	9	8
Number of Training Session Held	3	7	23	27	17	19	24	37	43	37
<b>Public Works</b>										
Motor Vehicle and Gas Tax										
Miles of Roads Resurfaced (center line)	43.08	26.80	40.82	49.58	11.98	2.65	6.81	15.37	15.89	11.02
Sewer										
Number of Customers	38,785	40,011	38,650	39,282	40,426	41,467	42,560	45,397	45,195	44,364
Number of Tap-ins	1,450	1,051	1,202	1,034	1,220	1,169	1,023	641	582	453
Average Daily Sewage Treated (million gallons)	7.83	7.13	6.5	7.33	7.98	8.11	7.76	6.96	7.73	8.17
Water										
Number of Customers	1,864	1,933	1,885	1,942	1,952	1,945	1,991	1,998	-	-
Number of Tap-ins	539	356	197	34	26	8	9	3	-	-

(Continued)

OPERATING INDICATORS BY FUNCTION/ACTIVITY  
LAST TEN YEARS

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>Health</b>										
<b>Dog and Kennel</b>										
Number of Dog Licenses Issued	48,498	45,825	46,067	39,987	47,286	45,982	40,889	45,997	41,092	42,404
Number of Animal Adoptions	N/A	N/A	N/A	N/A	307	1,165	1,279	974	1,265	1,654
<b>Mental Retardation &amp; Developmental Disabilities</b>										
Average Daily Membership Enrolled:										
Early Intervention & Preschool	269	324	294	241	233	246	277	311	325	369
Grades 1 thru 12	100	87	54	58	48	45	39	42	-	-
Adults	105	138	136	112	113	102	127	139	94	77
Employed at Weaver Industries	995	988	1,008	979	983	995	1,012	1,067	1,128	1,169
Employed in Community	354	403	415	469	452	424	393	389	384	389
<b>Human Services</b>										
<b>Veteran's Services Commission</b>										
Number of Clients Served	N/A	N/A	5,009	5,284	5,340	1,789	1,789	2,123	2,390	2,018
Amount of Benefits Paid to County Residents	N/A	N/A	\$1,770,924	\$2,111,233	\$2,580,725	\$1,523,836	\$1,523,836	\$1,537,611	1,663,874	1,204,500
<b>Job &amp; Family Services</b>										
Average Client Count - Food Stamps	34,025	32,836	34,957	39,421	44,335	47,282	49,038	51,023	52,643	54,243
Average Client Count - Day Care	2,378	2,654	2,646	3,227	3,674	3,394	3,815	4,392	4,523	4,858
Average Client Count - WIA	N/A	116	625	894	1,235	1,113	1,465	1,553	1,472	3,839
Average Client Count - Job Placement	5,398	4,830	3,408	3,176	3,102	3,008	2,548	2,271	151	404
Average Client Count - Rent Assistance	N/A	2,946	4,603	3,881	2,503	1,940	1,557	942	827	1,280
<b>Child Support Enforcement Agency</b>										
Average Number of Active Support Orders	N/A	N/A	N/A	34,283	33,013	34,509	38,657	40,688	35,408	40,412
Percentage Collected	N/A	N/A	N/A	N/A	65.00%	66.10%	66.62%	67.47%	67.38%	67.27%

(1) Collections maybe higher due to delinquent collections

**COUNTY OF SUMMIT, OHIO**

**Table 19**

**CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY  
LAST SIX YEARS (1)**

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<b>General Government - Legislative and Executive</b>						
County Council						
Copiers	2	1	1	1	2	2
Executive						
Vehicles	14	16	17	19	19	18
Copiers	4	5	5	5	5	6
Fiscal Office						
Vehicles	7	7	7	10	8	7
Copiers	10	9	9	9	9	12
Board of Elections						
Number of Voting Machines - Optical Scanner	N/A	N/A	N/A	525	525	525
Number of Voting Machines - Automarks	N/A	N/A	N/A	250	250	250
Vehicles	2	2	2	2	2	2
Copiers	3	4	4	4	4	5
<b>General Government - Judicial</b>						
Court of Common Pleas						
Copiers	5	5	7	6	6	6
X-Ray Machines	3	3	3	3	3	3
Probate Court						
Vehicles	6	6	5	5	5	5
Copiers	3	4	4	4	4	4
Domestic Relations Court						
Copiers	2	2	2	2	3	3
Juvenile Court						
Vehicles	10	12	15	17	17	22
Copiers	0	5	10	10	10	10
Prosecutor						
Vehicles	15	17	15	11	11	11
Copiers	3	3	7	7	4	4
<b>Public Safety</b>						
Sheriff						
Vehicles	171	181	167	184	185	192
Copiers	14	18	16	16	16	16
Building Regulations						
Vehicles	15	13	16	20	21	20
Copiers	1	2	2	2	2	2
Medical Examiner						
Vehicles	3	3	3	3	3	3
Copiers	1	0	2	2	2	2
Adult Probation						
Vehicles	12	12	13	12	12	10
Copiers	6	6	7	7	8	8
Emergency Management Agency						
Vehicles	7	7	7	7	7	7

(Continued)

**COUNTY OF SUMMIT, OHIO**

**Table 19  
(Continued)**

**CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY  
LAST SIX YEARS (1)**

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<b>Public Works</b>						
Motor Vehicle and Gas Tax						
Vehicles	111	108	98	93	96	98
Copiers	4	4	3	3	3	4
Sewer						
Vehicles	115	115	109	109	107	103
Sewer Lines (miles)	880	900	930	955	954	955
Wasterwater Treatment Plants Operated	15	12	12	11	10	10
Pump Stations Operated	97	101	103	111	111	113
Treatments Capacity (thousands of gallons)	10.314	10.233	10.233	13.233	13.183	13.183
Water						
Vehicles	2	2	1	0	0	0
Water Lines (miles)	49	49	49	0	0	0
<b>Health</b>						
Dog and Kennel						
Vehicles	7	5	5	4	5	5
Alcohol, Drug Addiction and Mental Health						
Copiers	2	2	2	2	0	0
Mental Retardation & Developmental Disabilities						
Vehicles	115	103	98	98	100	103
Copiers	17	18	45	44	47	53
<b>Economic Development</b>						
Vehicles	7	7	7	7	8	8
Copiers	2	2	2	2	2	2
<b>Human Services</b>						
Veteran's Services Commission						
Vehicles	4	5	4	4	4	5
Copiers	2	2	2	2	2	2
Job & Family Services						
Vehicles	14	12	14	14	15	14
Copiers	27	28	28	34	25	25
Children Services Board						
Vehicles	22	29	27	26	22	20
X-Ray Machine	1	1	1	1	1	1
Child Support Enforcement Agency						
Vehicles	14	12	13	9	8	8
Copiers	7	7	5	4	3	3

**Source:** Summit County Fiscal Office

(1) Information prior to 2003 is not available.

COUNTY OF SUMMIT, OHIO

**ACKNOWLEDGMENTS**

This report was prepared by the following members of the County of Summit Fiscal Office.

Dan W. Hawke, Chief Fiscal Officer of Finance  
Dennis M. Menendez, Deputy Fiscal Officer of Finance  
Allen R. Beck, Manager of Financial Reporting  
Steven D. Nestor, CPA, Support Services Administrator  
Andrew Baumann, CPA, Fiscal Officer III  
Diane Dekovich, Manager of Accounting

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**Mary Taylor, CPA**  
Auditor of State

**FINANCIAL CONDITION**

**SUMMIT COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 23, 2009**