

County of Summit, Ohio

*Reports Issued Pursuant to
OMB Circular A-133*

Year Ended December 31, 2009



Mary Taylor, CPA
Auditor of State

Summit County Council
Summit County
175 South Main Street, Suite 400
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, 2009 through December 31, 2009. 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.

A handwritten signature in black ink that reads "Robert R. Hinkle".

Robert R. Hinkle, CPA
Chief Deputy Auditor

July 13, 2010

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COUNTY OF SUMMIT, OHIO

DECEMBER 31, 2009

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Rea & Associates, Inc.
ACCOUNTANTS AND BUSINESS CONSULTANTS

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

June 28, 2010

Summit County Council
175 South Main Street
Akron, 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, Ohio (the "County") as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2010. 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 our 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 *deficiency in internal control* exists when the design of 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 *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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 28, 2010.

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 28, 2010
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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 28, 2010.

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.



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122 4th St. NW | PO Box 1020
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June 28, 2010

Summit County Council
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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, Ohio (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, 2009. 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, 2009.

Internal Control over Compliance

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 *deficiency in internal control over compliance* 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 and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, 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.

We noted matters involving federal noncompliance and internal controls not requiring inclusion in this report, that we reported to the County's management in a separate letter dated June 28, 2010.

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, 2009, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 28, 2010. 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.

Rea & Associates, Inc.

COUNTY OF SUMMIT, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2009

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Community Development Block Grant (Direct)			
Entitlement Grant	14.218	B-08-UC-39-0006	\$ 789,000
Neighborhood Stabilization Program	14.218	B-09-UN-39-0008	653,573
ARRA- CDBG Entitlement Grant	14.253	B-09-UC-39-0006	100,000
Total Community Development Block Grant			<u>1,542,573</u>
Supportive Housing Program	14.235	7/1/08 thru 6/30/11	132,679
HOME Investment Partnerships Program (Direct)			
Entitlement Grant	14.239	M-92-DC-39-0217	24,310
		M-93-DC-39-0217	9,800
		M-01-UC-39-0217	28,921
		M-02-UC-39-0217	101,550
		M-03-UC-39-0217	91,721
		M-04-UC-39-0217	433,940
		M-05-UC-39-0217	357,642
		M-06-UC-39-0217	119,485
		M-07-UC-39-0217	35,791
		M-08-UC-39-0217	107,282
Total HOME Investment Partnerships Program			<u>1,310,442</u>
Homelessness Prevention and Rapid Re-Housing Program	14.257	12-1-09 thru 11-31-12	<u>6,203</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>2,991,897</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Office of Justice (Direct)			
The Community-Defined Solutions to Violence Against Women Grant	16.590	2005-WE-AX-0049	356,907
Criminal Alien Assistance Program	16.606	2007-AP-BX-0694	1,788
		2008-AP-BX-1046	676
Total Criminal Alien Assistance Program			<u>2,464</u>
(Passed through Ohio Attorney General's Office)			
Crime Victim Assistance - Prosecutor's Office - Adult	16.575	2008VAGENE072T	47,946
		2009VAGENE072T	17,443
Crime Victim Assistance - Guardian Ad Litem Program	16.575	2009VACHAE509	24,324
		2010VACHAE509	7,548
Total Crime Victim Assistance			<u>97,261</u>
(Passed through Ohio Office of Criminal Justice Services)			
Violence Against Women - Prosecutor's Office	16.588	2006-WF-VA5-8505A	4,370
		2008-WF-VA5-8505	34,033
ARRA- Violence Against Women		2009-WF-VA2-8505	20,331
			<u>58,734</u>
Project Safe Neighborhoods--NE Ohio Violent Fugitive Task Force	16.609	2006-PS-PSN-305	39,621
Project Safe Neighborhoods--Operation Spring Cleaning		2003-PS-PSN-367	40,102
Total Project Safe Neighborhoods			<u>79,723</u>
Edward Byrne Memorial Justice Assistance Grant	16.738		
Victims Advocacy - Prosecutor's Office		2006-JG-D01-6461A	29,438
Summit County Drug Unit		2008-JG-A01-6401	80,400
Total Edward Byrne Memorial Justice Assistance Grant			<u>109,838</u>

COUNTY OF SUMMIT, OH
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2009

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
ARRA-Edward Byrne Memorial Justice Assistance Grant	16.803	2009-RS-C01-2040	\$ 44,002
(Passed through Ohio Department of Youth Services)			
Juvenile Accountability Block Grant	16.523	2008-JB-015-A014	32,858
Juvenile Justice and Delinquency Prevention	16.540	2008-JJ-DMC-0206	98,517
(Passed through National Court Appointed Special Advocate Association)			
Victims of Child Abuse--Bridge Funding	16.547	OH-10394-09-0709-B	18,652
Victims of Child Abuse--Capacity Building		OH-10394-09-0709-C	5,631
			<u>24,283</u>
(Passed through City of Akron)			
Public Safety Partnership and Community Policing	16.710	2007-CK-WX-0291	69,210
Total Public Safety Partnership Grants			<u>7,837</u> <u>77,047</u>
Edward Byrne Memorial State and Local Law Enforcement Assistance	16.580	2007-DD-BX-0680	14,833
Edward Byrne Memorial Justice Assistance Grant-Public Safety	16.738	2006-DJ-BX-0200	3,036
		2007-DJ-BX-0282	22,117
		2008-DJ-BX0337	12,589
Edward Byrne Memorial Justice Assistance Grant-Sheriff		2009-DJ-BX-0406	1,435
			<u>39,177</u>
ARRA-Edward Bryne Justice Assistance Grant/Grants to Units of Local Governments	16.804	2009-SB-B9-0513	<u>12,036</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>1,047,680</u>
<u>U.S. DEPARTMENT OF LABOR</u>			
(Passed through Ohio Department of Jobs and Family Services)			
Workforce Investment Act - WIA Cluster			
Adult Program	17.258	SFY2009	947,664
Administration			106,923
Adult Program		SFY2010	851,142
Administration			64,222
ARRA- Adult Program		SFY2010	559,082
ARRA- Administration			14,675
Youth Program	17.259	SFY2009	1,520,866
Administration			103,777
Youth Program		SFY2010	2,500,524
Administration			79,513
ARRA- Youth Program		SFY2010	187,233
ARRA- Administration			44,093
Dislocated Workers	17.260	SFY2009	827,851
Administration			94,614
Dislocated Workers		SFY2010	767,936
Administration			69,981
ARRA- Dislocated Workers		SFY2010	623,826
ARRA- Administration			15,340
Veteran's Short-term Training	17.260	SFY2009	8,860
Administration			760
(Passed through Ohio Department of Youth Services)	17.259	9AS901	92,398
Total Workforce Investment Act Cluster			<u>9,481,280</u>
Disability Program Navigator	17.266	SFY2009	<u>7,216</u>
TOTAL U.S. DEPARTMENT OF LABOR			<u>9,488,496</u>

COUNTY OF SUMMIT, OH
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2009

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
(Passed through Ohio Department of Transportation)			
Highway Planning and Construction	20.205		
South Main Street Project Phase IV		PID-24504/DOT1-E032000467	\$ 997,762
Waterloo Road		PID-22078/FAN-E033255	34,601
Canton Road (Engineering)		PID-82594/FAN-E070(673)	11,866
South Main Street Project Phase III		PID -77387/FAN-E040(683)	207,629
Killian Road Improvement		PID-14993/TE21G000242	151,295
Yellow Creek/Revere Road		PID-17895/FAN-E033(128)	9,392
Hazel Street Bridge Repair		PID-22079	8,221
Total Highway Planning and Construction			<u>1,420,766</u>
(Passed through Ohio Department of Public Safety)			
State and Community Highway Safety	20.600		
High Visibility Enforcement Overtime		HVEO-2009-77-00-00-00542-00	20,719
High Visibility Enforcement Overtime		HVEO-2009-77-00-00-00317-00	1,550
Law Enforcement Liaison		GG-2009-77-00-00-00195-00	63,132
Law Enforcement Liaison		GG-2010-77-00-00-00252-00	18,417
Total State and Community Highway Safety			<u>103,818</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601		
High Visibility Enforcement Overtime		HVEO-2009-77-00-00-00542-00	20,719
		HVEO-2010-77-00-00-00317-00	1,551
OVI Task Force		OVITF-2009-77-00-00-00444-00	51,513
Total Alcohol Impaired Driving Countermeasures Incentive Grants I			<u>73,783</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608		
OVI Task Force		OVITF-2009-77-00-00-00444-00	51,512
OVI Task Force		OVITF-2010-77-00-00-00353-00	26,635
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			<u>78,147</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>1,676,514</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
(Passed through Ohio Department of Education)			
Nutrition Cluster			
School Breakfast - Juvenile Court	10.553	SFY 08-09	17,974
		SFY 09-10	18,228
Total School Breakfast			<u>36,202</u>
National School Lunch Program - Juvenile Court	10.555	SFY 08-09	27,179
		SFY 09-10	27,262
Total National School Lunch Program			<u>54,441</u>
(Passed through Ohio Department of Jobs and Family Services)			
State Administrative Matching Grants for Supplemental Nutrition Assistance	10.561		
Food Assistance Exchange Program Contracts		G-89-20-1149	1,137
Food Assistance E&T		G-89-20-1149	1,390
Food Assistance		G-89-20-1149	2,757,997
Food Assistance		G-1011-11-5115	1,234,474
ARRA--Food Assistance Stimulus		G-89-20-1149	236,199
			<u>4,231,197</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>4,321,840</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
(Passed through the Ohio Department of Education)			
Early Childhood Special Education IDEA	84.173	066258-PGS1-2009P	5,631
Title V Innovative Education Program	84.298	066258-C2S1-2009	61

COUNTY OF SUMMIT, OH
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2009

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
(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	77-8185-DFSCA-P-09-0908 77-8185-DFSCA-P1-09-0908	\$ 17,500 17,500
Total Safe and Drug-Free Schools and Communities-State Grants			<u>35,000</u>
(Passed through Ohio Rehabilitation Service Commission)			
Rehabilitation Services-Vocational Rehabilitation Grants to States	84.126	RSC01-3026 RSC01-4185	324,919 37,368
Total Rehabilitation Services-Vocational Rehabilitation Grants			<u>362,287</u>
(Passed through Summit County Health District)			
Special Education - Grants for Infants and Families (Help Me Grow)	84.181	07710011HG0209	500
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>403,479</u>
<u>U.S. DEPARTMENT OF ENERGY</u>			
(Passed through Ohio Department of Development)			
Weatherization Assistance for Low Income Persons	81.042	08-130 09-130	103,818 40,340
ARRA-Weatherization Assistance for Low Income Persons		ARRA-10-130	784,042
Total Weatherization Assistance for Low Income Persons			<u>928,200</u>
TOTAL U.S. DEPARTMENT OF ENERGY			<u>928,200</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Substance Abuse and Mental Health Services (Direct)	93.243	5H79T109926-02	108,671
(Passed through Ohio Department of Job and Family Services)			
Child Care & Development Block Grant Cluster:			
Child Care & Development Block Grant	93.575		
Child Care Services-CCDG		G-89-20-1149	3,950,108
Quality Child Care		G-1011-11-5115	70,807
Quality Child Care		G-89-20-1149	145,556
Total Child Care and Development Block Grant			<u>4,166,471</u>
Child Care Mandatory & Matching Fund of the CCDF	93.596		
Child Care Administration		G-1011-11-5115	59,751
Child Care Non-Admin		G-1011-11-5115	437,217
Child Care Non-Admin		G-89-20-1149	378,517
Child Care Services-CCDF		G-1011-11-5115	6,419,091
Child Care Services-CCDF		G-89-20-1149	331,672
Total Child Care Mandatory & Matching			<u>7,626,248</u>
ARRA- Child Care & Development Block Grant	93.713	G-89-20-1149	2,497,105
Total Child Care & Development Block Grant			<u>14,289,824</u>
Promoting Safe and Stable Families	93.556		
Refugee Social Services		G-89-20-1149	83,614
Caseworker Visits Admin		G-89-20-1151/G-1011-11-5117	6,220
Caseworker Visits		G-89-20-1151/G-1011-11-5117	55,982
ESAA Preservation Operating		G-89-20-1151/G-1011-11-5117	81,630
ESAA Preservation		G-89-20-1151/G-1011-11-5117	32,818
ESAA Reunification Operating		G-89-20-1151/G-1011-11-5117	60,676
ESAA Reunification		G-89-20-1151/G-1011-11-5117	49,012
Post Adoption Special		G-89-20-1151/G-1011-11-5117	161,496
Total Promoting Safe and Stable Families			<u>531,448</u>
Refugee and Entrant Assistance-Voluntary Agency Programs	93.566	G-89-20-1149	106,159

COUNTY OF SUMMIT, OH
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2009

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
Temporary Assistance for Needy Families (TANF)	93.558		
Child Care Services - CCDF		G-89-20-1149	\$ 11,285,016
Early Start - Help Me Grow		G-89-20-1149	1,556,309
Summer and After School Programs		G-89-20-1149	430,904
TANF Administration		G-89-20-1149	1,240,287
TANF Administration		G-1011-11-5115	788,740
TANF Earn/Collections		G-89-20-1149	4,863
TANF Earn/Collections		G-1011-11-5115	981
TANF Regular		G-89-20-1149	9,400,431
TANF Regular		G-1011-11-5115	1,085,641
TANF Replacement Funding		G-89-20-1149	112,192
Adopt Ohio Kids		G-89-20-1149	263,510
Multi Ethnic Placement Grant		G-89-20-1149	29,791
KPIP Admin/Outreach		G-89-20-1149	35,425
PCSAO Conference		G-89-20-1149	1,475
TANF Independent Living		G-89-20-1149	74,470
Total TANF			26,310,035
Child Support Enforcement	93.563		
ARRA-Child Support County Incentives		G-89-20-1150	2,294,354
Federal Child Support		G-89-20-1150/G-1011-11-5116	3,022,852
ESAA Preservation		G-89-20-1151	102,879
ESAA Reunification		G-89-20-1151	89,997
Total Child Support Enforcement			5,510,082
Child Welfare Services-State Grants	93.645		
Title VI-B Adoption		G-89-20-1151	60,641
Title VI-B		G-1011-11-5117	159,332
Title VI-B Adoption		G-89-20-1151	51,935
Title VI-B Adoption		G-1011-11-5117	15,217
Title VI-B Adoption		G-89-20-1151	4,932
Total Child Welfare Services-State Grants			292,057
Foster Care-Title IV-E	93.658		
Foster Care Administration		G89-20-1151/G-1011-11-5117	3,361,930
Foster Care Maintenance and Admin		G89-20-1151/G-1011-11-5117	5,237,141
ARRA- Foster Care Maintenance and Admin		G-89-20-1151	177,250
ARRA- Foster Care Maintenance and Admin Retro		G-89-20-1151	180,152
Title IV-E Contract Services		G-89-20-1151	34,383
Title IV-E Contract Services		G-1011-11-5117	10,533
Total Foster Care-Title IV-E			9,001,389
Adoption Assistance	93.659		
Adoption Assistance Administration		G89-20-1151/G-1011-11-5117	5,087,113
Adoption Assistance Maintenance and Admin Retro		G-89-20-1151	40,708
Non-recurring Adoption Expense		G-1011-11-5117	11,034
Non-recurring Adoption Expense		G-89-20-1151	21,651
IV-E Contract Services		G-1011-11-5117	10,533
IV-E Contract Services		G-89-20-1151	34,383
Total Adoption Assistance			5,205,422
Social Services Block Grant	93.667		
ASFS Title XX		G-89-20-1149	59,725
ASFS Title XX		G-1011-11-5115	13,200
Title XX Base		G-89-20-1149	1,222,687
Title XX-Transfer		G-89-20-1149	649,630
Total Social Services Block Grant			1,945,242
Child Care and Neglect State Grant	93.669	G-89-20-1151	2,000
Chafee Foster Care Independence Program	93.674	G89-20-1151/G-1011-11-5117	318,647

COUNTY OF SUMMIT, OH
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2009

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
Medical Assistance Program	93.778		
Medicaid		G-89-20-1149	\$ 2,061,642
Medicaid		G-1011-11-5115	842,879
Medicaid NET		G-89-20-1149	231,784
Medicaid NET		G-1011-11-5115	101,846
Out Stationed Eligibility - Federal		G-89-20-1149	104,456
Out Stationed Eligibility - Federal		G-1011-11-5115	43,130
Medicaid Child Welfare Related		G89-20-1151/G-1011-11-5117	14,230
			<u>3,399,967</u>
(Passed through Ohio Department of Developmental Disabilities)			
Social Services Block Grant - Title XX	93.667	SFY 2009	214,488
		SFY 2010	209,192
Total Social Services Block Grant			<u>423,680</u>
Medical Assistance Program	93.778		
MAC		CY2009	335,463
ARRA-Retroactive eFMAP		CY2009	1,032,423
ARRA-Postable eFMAP		CY2009	272,635
Total Medicaid Title XIX			<u>1,640,521</u>
(Passed through Ohio Department of Mental Health)			
Projects for Assistance in Transition from Homelessness (PATH)	93.150		
PATH - Homelessness		FY2009	71,922
		FY2010	69,234
Total Projects for Assistance in Transition from Homelessness			<u>141,156</u>
Promoting Safe and Stable Families	93.556		
Fast\$		FY2008	52,280
		FY2009	7,439
Total Promoting Safe and Stable Families			<u>59,719</u>
Community Based Child Abuse Prevention Grant	93.590	FY2009	21,362
Social Services Block Grant - Title XX	93.667	FY2009	329,160
		FY2010	34,588
Total Social Services Block Grant			<u>363,748</u>
Medical Assistance Program	93.778		
PASARR		FY2009	13,174
		FY2008-2009	16,638,204
ARRA- Medicaid - ODMH		2009-2010	1,864,741
Total Medical Assistance Program			<u>18,516,119</u>
Block Grants for Community Mental Health Services	93.958		
Block Grant Base 2008		FY2098	178,826
Block Grant Base 2009		FY2010	66,271
Forensic Block		FY2010	1,338
CCOE Jail Diversion		CCOEBG-09-424	143,011
		BG-10-424-14-0011	37,787
Total Block Grants for Community Mental Health Services			<u>427,233</u>
(Passed through Ohio Department of Alcohol & Drug Addiction Services)			
Medical Assistance Program	93.778		
Title XIX Medicaid - ODADAS		2008-2009	2,855,603
ARRA Title FFP Medicaid - ODADAS		2009-2010	254,919
Total Medicaid			<u>3,110,522</u>
Substance Abuse and Mental Health Services			
STAR-SI	93.243	1-UD1-T1017621-03	10,374
STAR-SI		1-UD1-T1017621-03	2,689
Total Substance Abuse and Mental Health Services			<u>13,063</u>

COUNTY OF SUMMIT, OH
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2009

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
Substance Abuse and Mental Health Services- Access to Recovery	93.275	99-E66F-ATR-T-09-0836 99-E66F-ATR-T-09-0836	\$ 5,758 <u>14,235</u>
Total Access to Recovery			<u>19,993</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959		
Federal Block Grant - Per Capita (Treatment)		FY2009	982,839
Federal Block Grant - Per Capita (Treatment)		FY2010	724,163
UMADAOP		77-6838-00-UMDOP-P-09-9172	80,560
UMADAOP		77-6838-00-UMDOP-P-10-9172	73,884
Prevention Block Grant		FY2009	18,299
Prevention Block Grant		FY2010	16,783
Circle for Recovery		77-6838-T00657	31,300
Circle for Recovery			29,200
Youth-Led Prevention		FY2009	3,434
Women's Set Aside:			
Community Health Center - Intensive Outpatient		77-03232-00-WOMEN-T-09-9019	288,841
Community Health Center - Intensive Outpatient		77-03232-00-WOMEN-T-10-9019	154,323
Community Health Center - Community Pride		77-01508-00-WOMEN-T-09-0004	105,453
Community Health Center - Community Pride		77-01508-00-WOMEN-T-10-0004	96,714
Interval Brotherhood Homes		77-01505-00-WOMEN-T-09-9021	47,052
Interval Brotherhood Homes		77-01505-00-WOMEN-T-10-9021	43,152
Mature Services		77-01059-00-WOMEN-T-09-8999	32,732
Mature Services		77-01059-00-WOMEN-T-10-8999	30,019
Community Partnership - Combating Underage Drinking		77-02953-01-CMMCO-P-09-9943	19,012
Community Partnership - Combating Underage Drinking		77-02953-01-CMMCO-P-10-9943	14,630
Federal Block Grant - Per Capita (Prevention)		FY2009	333,115
Federal Block Grant - Per Capita (Prevention)		FY2010	292,579
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>3,418,084</u>
(Passed through Ohio Department of Development)			
Low Income Home Energy Assistance	93.568	FY08-09 HHS FY09-10 HHS	323,390 180,324
ARRA-Low Income Home Energy Assistance		FY09-10 HHS ARRA	113,149
Total Low Income Home Energy Assistance			<u>616,863</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	11,687
Public Health Infrastructure 8/08 to 8/09		077-1-002-2-PI-0209	82,204
			<u>93,891</u>
(Passed through Summit County Health District)			
Temporary Assistance for Needy Families	93.558		
Help Me Grow part C		07710011HG0209	3,000
(Passed through Ohio Secretary of State)			
Voting Access for Individuals with Disabilities Grants to States	93.617	N/A	22,123
Memo Total Social Services Block Grant - Title XX	93.667		2,732,670
Memo Total Medical Assistance Program	93.778		26,667,129
Memo Total Temporary Assistance for Needy Families	93.558		<u>26,313,035</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>95,912,020</u>
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>			
Help America Cote Title II, 251	90.401	N/A	22,430
<u>SOCIAL SECURITY ADMINISTRATION</u>			
Social Security	96.004	N/A	116,652
Supplemental Social Security Income	96.006	N/A	147,841
Supplemental Social Security Income			4,000
			<u>151,841</u>
TOTAL SOCIAL SECURITY ADMINISTRATION			<u>268,493</u>

COUNTY OF SUMMIT, OH
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2009

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
(Passed through Ohio Department of Public Safety)			
Emergency Management Performance Grants	97.042		
Emergency Management Performance Grants FY08 E122		2008-EM-E7-0085	\$ 59,783
Emergency Management Performance Grants FY09 DPSFE 138		2009-EP-E8-0061	26,766
Total Emergency Management Performance Grants			<u>86,549</u>
Metropolitan Medical Response System FY2007 E105	97.067	2007-FE-T7-0030	14,202
State Homeland Security Program (SHSP) 2007 E102	97.067	2007-GE-T7-0030	55,113
State Homeland Security Program (SHSP-Regional) 2008 E130		2008-GE-T8-0025	9,147
State Homeland Security Program (SHSP) 2007 E102		2007-GE-T7-0030	17,240
Total State Homeland Security Program			<u>81,500</u>
Law Enforcement Terrorism Prevention Program (LETPP) FY2007 E106	97.067	2007-GE-T7-0030	1,143,555
Total Homeland Security Cluster			<u>1,239,257</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>1,325,806</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 118,386,855</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, 2009**

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.

NOTE 2: MEDICAL ASSISTANCE PROGRAM

The amount received from Medicaid in 2009 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.

NOTE 4: MATCHING

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

COUNTY OF SUMMIT, OHIO

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
DECEMBER 31, 2009**

NOTE 5: SUBRECIPIENTS

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

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amount Provided to Subrecipient</u>
Community Development Block Grant - Entitlement	14.218	\$ 307,676
Domestic Violence/Safe Program	16.590	61,288
Workforce Investment Act - Adult Program	17.258	693,588
Workforce Investment Act - Youth Program	17.259	1,632,836
Workforce Investment Act - Dislocated Workers	17.260	695,350
Safe and Drug Free Schools and Community - State Grants	84.186A	35,000
Projects for Assistance in Transition from Homelessness (PATH)	93.150	141,156
Substance Abuse and Mental Health Services (STAR-SI)	93.243	10,374
Promoting Safe and Stable Families (FAST)	93.556	52,280
Social Services Block Grant	93.667	363,749
Medical Assistance Program	93.778	2,132,834
Block Grants for Community Mental Health Services	93.958	401,672
Block Grants for Prevention and Treatment of Substance Abuse	93.959	3,366,567
Community Based Child Abuse Prevention Grant	96.590	21,362
Construction Paid by State to Vendors	20.205	1,420,766
Total Amount Provided to Subrecipients		<u>\$ 11,336,498</u>

COUNTY OF SUMMIT, OHIO

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2009**

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): Supplemental Nutrition Assistance Program Workforce Investments Act Cluster Weatherization Assistance for Low-Income Persons Temporary Assistance for Needy Families Child Support Enforcement Child Care and Development Fund Cluster Child Welfare Services Foster Care-Title IV-E Adoption Assistance Medical Assistance Program	CFDA # 10.561 17.258 17.259 17.260 81.042 93.558 93.563 93.575 93.596 93.713 93.645 93.658 93.659 93.778
(d) (1) (viii)	Dollar Threshold: Type A/B Programs	Type A: >\$3,551,606 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	
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3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

NONE	
-------------	--

CAFR

County of Summit, Ohio

**Fiscal Officer
John A. Donofrio**



**Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2009**



COUNTY OF SUMMIT,
OHIO

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2009**

JOHN A. DONOFRIO
COUNTY OF SUMMIT FISCAL OFFICER

Prepared by the County of Summit Fiscal Office

Chief Deputy Fiscal Officer of Finance
Dennis M. Menendez

Director of Administration
Allen R. Beck

Support Services Administrator
Steven D. Nestor, CPA

County of Summit, Ohio

Fiscal Officer
John A. Donofrio



CAFR

2009

INTRODUCTORY SECTION



COUNTY OF SUMMIT, OHIO
ELECTED OFFICIALS
DECEMBER 31, 2009

COUNTY COUNCIL

Nick Kostandaras, President	Paula S. Prentice
Jon M. Poda, Vice President	Gloria J. Rodgers
Frank C. Comunale	John N. Schmidt
Tim S. Crawford	Ilene L. Shapiro
Pete Crossland	Cazzell M. Smith
Jerry E. Feeman	

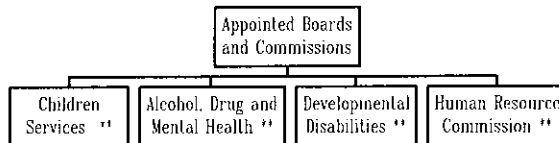
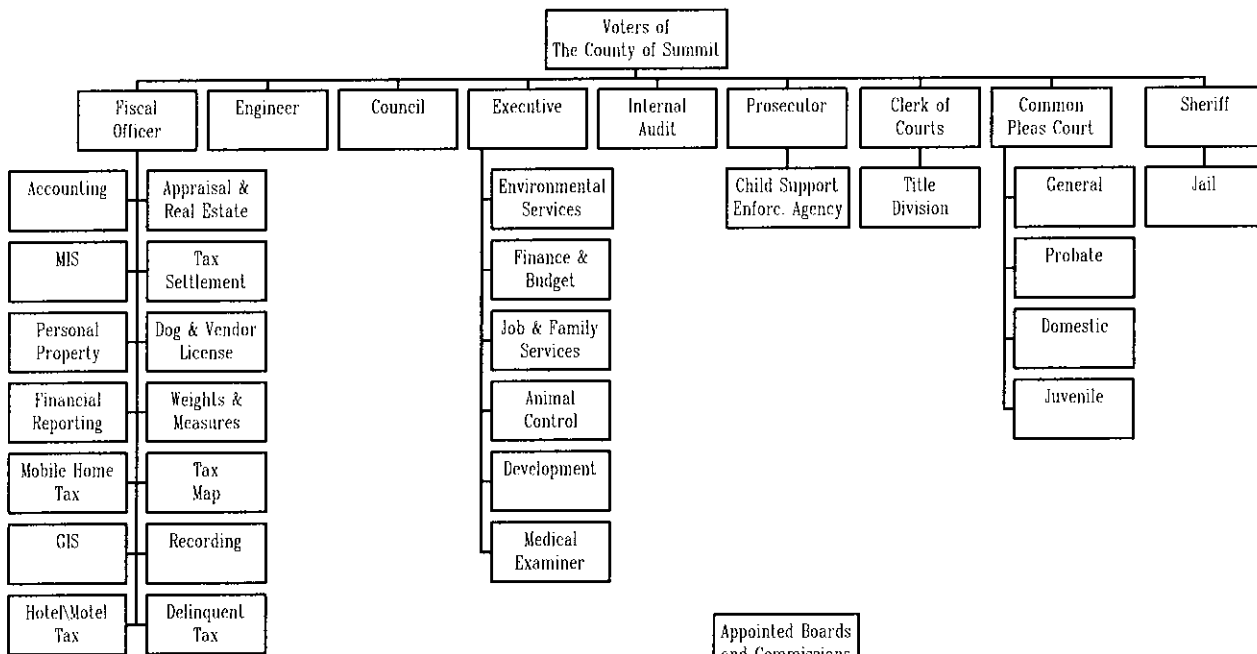
COUNTY OFFICIALS

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

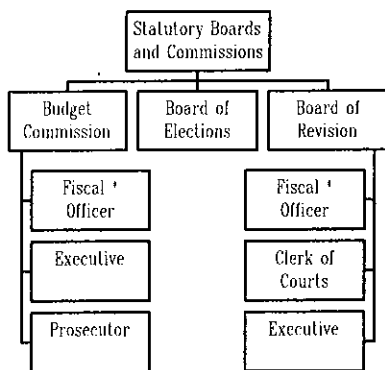
COMMON PLEAS COURT JUDGES

GENERAL DIVISION	DOMESTIC RELATIONS DIVISION
Patricia A. Cosgrove	Carol J. Dezso
Paul Gallagher	John P. Quinn, Jr.
Judith Hunter	
Elinore Marsh Stormer	PROBATE DIVISION
Thomas A. Teodosio	Willard F. Spicer
Brenda S. Unruh	
Lynne S. Callahan	JUVENILE DIVISION
Alison E. McCarty	Linda T. Teodosio
Thomas M. Parker	
Mary Margaret Rowlands	

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, 2009

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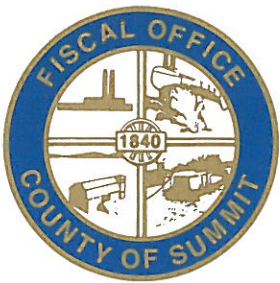
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COMPREHENSIVE ANNUAL FINANCIAL REPORT
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JOHN A. DONOFRIO

Fiscal Officer
County of Summit

June 28, 2010

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, 2009. 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, 2009, 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, 2009, 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 14th most populous CSA of 123 in the country.

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 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.

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. Custom molders, captive molders, resin processors, and equipment manufactures all call Ohio home.

The combined resources of three major Universities, including The University of Akron, currently rated as the second best program in Polymer Science nationally by the U.S. News and World Report, and an international industrial consortium makes greater Akron one of the leading liquid crystal and polymer research and development centers in the world.

The County, in conjunction with the State, the City of Akron, the Summit County Port Authority and other private development partners has worked with The Goodyear Tire & Rubber Company to keep their World and North American Headquarters located in Akron. In exchange for the assistance, Goodyear has agreed to keep 2,900 jobs in the County.

The County, the City of Akron, the State and the Summit County Port Authority has worked with Bridgestone and has begun construction of a new state of the art \$70 million, 260,000 square foot technical center in the City. As part of the agreement Bridgestone has agreed to retain 1,000 employees in the County for at least 20 years.

The County is the corporate headquarters for four corporations with annual revenues of more than one billion dollars each. These are FirstEnergy Corp., The Goodyear Tire & Rubber Company, A. Schulman Inc., and Jo-Ann Stores, Inc. The County is also headquarters for FirstMerit Corporation, one of the largest financial services institutions in the region with assets exceeding \$10 billion.

Like most of the counties in Ohio and across the United States, the County has felt the effects of the economic recession. According to the Ohio Department of Job and Family Services, as of April 2010, the County's unemployment rate was 9.8 percent, up from 9.7 percent a year ago, which ranks the County 65th against the other 88 counties in Ohio. Ohio's unemployment rate, at 10.2 percent in April 2010, was unchanged compared to April 2009. The national rate rose from 8.9 percent to 9.3 percent over the year. Total employment in Ohio was 233,233 lower than April 2009, while total unemployment was up 218,498.

In the Akron Metropolitan Statistical Area, nonagricultural wage and salary employment fell 19,500 between April 2009 and April 2010. Reductions in professional and business services and trade, transportation, and utilities lowered employment in service-providing industries 9,800. Smaller decreases occurred in leisure and hospitality, financial activities, information, and other services. Employment in educational, health services and government increased over the year. The goods-producing sector lost 6,700 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.

Summit County's participation in The Goodyear Tire & Rubber 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.

In December 2009, the County Council unanimously approved the County's participation in the Bridgestone Firestone North American Tire project. The County's financing commitment towards this project is the issuance of Recovery Zone Economic Development Bonds, utilizing a portion of Summit County's Recovery Zone allocation under the American Recovery and Reinvestment Act. This unique approach to financing is another example of ways in which the County continues to be creative in attracting and retaining jobs in Summit County.

In 2009, the County moved forward with the construction plans for the new Animal Control Facility and the opening of the new Veterans Services Facility. In 2010, the County will utilize \$2.7 million in Energy Efficiency Community Block Grant funding from the federal government to make needed upgrades to county facilities, provide grants to local subdivisions and non-profit agencies, and provide low interest loans to businesses, all for the purpose of improving energy efficiency and lowering operating costs. The use of Homeland Security funding in 2010 will permit the relocation of the County's current 800 MHz radio tower to Twinsburg Township, thereby improving coverage in the northern part of the County.

In 2009, the County implemented several cost savings plans to help reduce the cost of personnel, including a Voluntary Separation Plan (VSP), the elimination of the cost of living increase for non-bargaining employees, a hiring freeze, and a cost savings day (furlough) program.

The County offered two rounds of a VSPs to all county employees in 2009. Employees were offered a one-time incentive payment equivalent to 30% of their first \$50,000 in annual salary and 5% of their salary above \$50,000. 200 employees participated in the buyouts creating on-going annual personnel savings to a number of County funds, including approximately \$4.5 million to the General Fund, \$2 million to the Department of Job and Family Services and \$600,000 to the Department of Environmental Services.

In 2009, the County also implemented a cost savings day plan which granted office holders the authority to furlough employees for up to four days. The plan also permitted office holders to furlough employees during 2010, up to 20 days for those who earn more than \$40,000 annually and 15 days for those who earn less. Several county offices have taken advantage of the cost savings day plan as a mechanism to balance their 2010 budgets.

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. As a result the County embarked on several collaborative and innovative programs to further reduce costs, enhance revenues, and better position itself for growth once the local economy begins to stabilize and return to some semblance of historical size and scope. As a result in February 2009, the City of Akron's Building Department was consolidated in to the County's Division of Building Standards. Throughout 2009, the County took steps to eliminate duplicated services, equipment and materials, and reduced personnel through attrition. Additional revenues were generated as a result of the new permits and inspections. The County recently assumed responsibility for medical gas inspections from the State. This will create a new revenue source for 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 5 of the Notes to Financial Statements.

Risk Management

The County Director of Insurance and Risk Management 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 10 and 11 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, 2008. This was the twenty-third 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.

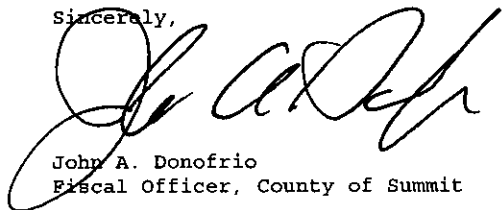
The Government Finance Officers Association (GFOA) presented an award of Distinguished Budget Presentation to the County for its annual budget for the year beginning January 1, 2009. This was the seventh consecutive year, ninth year that the County has received this prestigious award. In order to receive 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, 2008

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 28, 2010

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, 2009, 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 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 provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Summit, Ohio, as of December 31, 2009, 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 Developmental Disabilities 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 28, 2010, 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 an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The 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, 2009
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, 2009. 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 2009 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2009, by \$573.1 million (net assets). Of this amount, \$97.5 million may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets increased \$10.3 million. Net assets related to governmental activities increased \$9.4 million, which represents an increase of 2.4 percent from 2008. Net assets related to business-type activities increased \$.9 million, which represents an increase of .5 percent from 2008, due to increased sewer rates and debt reduction.
- For governmental activities, general revenues accounted for \$201.3 million in revenues or 42.7 percent of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$269.9 million or 57.3 percent of total revenues of \$471.2 million.
- The County had \$461.8 million in expenses related to governmental activities; only \$269.9 million of these expenses were offset by program specific charges for services, and operating grants and contributions. General revenues (primarily taxes) of \$201.3 million were adequate to provide for these programs by approximately \$9.4 million.
- Among major funds, the General Fund had \$107 million in revenues and \$120.7 million in expenditures. The General Fund's balance decreased to \$45 million, a decrease of \$17.3 million from 2008.
- At the end of the current fiscal year, unreserved undesignated fund balance for the General Fund was \$39.9 million or 33 percent of total General Fund expenditures.
- The County's total debt decreased \$10.9 million during the current year. The key factor for this decrease was scheduled debt payments of approximately \$11.2 million and early payments made in December 2009, due January 2010.

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 2009?" 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**

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; Board of Developmental Disabilities; 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.

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

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 \$573.1 million (\$406.3 million in governmental activities and \$166.9 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 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)**

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Assets						
Current and Other Assets	\$ 396,222	\$ 386,892	\$ 24,369	\$ 22,869	\$ 420,591	\$ 409,761
Capital Assets	<u>269,914</u>	<u>271,954</u>	<u>214,422</u>	<u>217,752</u>	<u>484,336</u>	<u>489,706</u>
Total Assets	<u>666,136</u>	<u>658,846</u>	<u>238,791</u>	<u>240,621</u>	<u>904,927</u>	<u>899,467</u>
Liabilities						
Long-Term Liabilities	70,536	93,772	62,925	71,666	133,461	165,438
Other Liabilities	<u>189,339</u>	<u>168,209</u>	<u>8,995</u>	<u>2,941</u>	<u>198,334</u>	<u>171,150</u>
Total Liabilities	<u>259,875</u>	<u>261,981</u>	<u>71,920</u>	<u>74,607</u>	<u>331,795</u>	<u>336,588</u>
Net Assets						
Invested in Capital assets, Net of Related Debt	214,342	212,838	149,694	149,245	364,036	362,083
Restricted	111,580	82,994	-	-	111,580	82,994
Unrestricted	<u>80,339</u>	<u>101,033</u>	<u>17,177</u>	<u>16,769</u>	<u>97,516</u>	<u>117,802</u>
Total Net Assets	<u>\$ 406,261</u>	<u>\$ 396,865</u>	<u>\$ 166,871</u>	<u>\$ 166,014</u>	<u>\$ 573,132</u>	<u>\$ 562,879</u>

An additional portion of the County's net assets, \$111.6 million (19.5 percent), represents resources that are subject to external restrictions on how they may be used. The remaining balance, \$97.5 million (17 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 increased the County's net assets by \$9.4 million, thereby accounting for 2.4 percent increase in the net assets of County. Key elements of this increase are as follows:

- Increases in the County's collection of property taxes of \$18.2 million (15.0 percent), are the direct result of passage of a tax levy for Alcohol, Drug Addiction and Mental Health Board.
- Investment income decreased by \$8.1 million (73.1 percent) primarily due to the rate cuts by the Federal Reserve and decrease in County's cash balances.
- Sales taxes (\$2.5 million) and other taxes (\$1.6 million) are the direct result of lackluster consumer spending and a stagnant housing market in Ohio's economy.
- For the most part, the increases in operating and capital grants and contributions of \$19 million (9.9 percent) exceeded the expenditures in health and human services programs of \$4.9 million (2.6 percent).

COUNTY OF SUMMIT, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS

BUSINESS-TYPE ACTIVITIES

Business-type activities increased the County's net assets by \$.9 million, accounting for a 0.5 percent increase in the growth of the County's net assets. Key elements for this increase were the increases in charges for services (\$1.5 million) and capital grants and contributions (\$1.2 million) for business-type activities in the Sewer Revenue fund. This increase was due to a rate increase of 7.4 percent and a modest increase in demand.

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

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues						
Program Revenues:						
Charges for Services	\$ 55,291	\$ 52,774	\$ 34,322	\$ 32,862	\$ 89,613	\$ 85,636
Operating Grants and Contributions	211,975	192,948	-	-	211,975	192,948
Capital Grants and Contributions	2,625	2,619	4,530	3,299	7,155	5,918
Total Program Revenues	<u>269,891</u>	<u>248,341</u>	<u>38,852</u>	<u>35,161</u>	<u>308,743</u>	<u>284,502</u>
General Revenues:						
Property Taxes	138,852	120,702	-	-	138,852	120,702
Sales and Use Tax	32,919	35,371	-	-	32,919	35,371
Other Taxes	8,310	9,912	-	-	8,310	9,912
Sale of Capital Assets	-	-	-	11	-	11
Unrestricted Contributions	15,439	21,760	1,873	2,462	17,312	24,222
Investment Income	2,980	11,064	5	6	2,985	11,070
Miscellaneous	2,842	4,714	48	35	2,890	4,749
Total General Revenues	<u>201,342</u>	<u>203,523</u>	<u>1,926</u>	<u>2,514</u>	<u>203,268</u>	<u>206,037</u>
Total Revenues	<u>471,233</u>	<u>451,864</u>	<u>40,778</u>	<u>38,675</u>	<u>512,011</u>	<u>490,539</u>
Program Expenses						
General Government:						
Legislative and Executive	36,864	41,509	-	-	36,864	41,509
Judicial	33,633	33,686	-	-	33,633	33,686
Public Safety	81,056	79,482	-	-	81,056	79,482
Public Works	19,432	20,457	-	-	19,432	20,457
Health	137,392	131,939	-	-	137,392	131,939
Economic Development	6,101	3,313	-	-	6,101	3,313
Human Services	135,421	135,941	-	-	135,421	135,941
Recreation	9,121	8,983	-	-	9,121	8,983
Interest and Fiscal Charges	2,817	3,131	-	-	2,817	3,131
Water	-	-	15	23	15	23
Sewer	-	-	39,906	38,135	39,906	38,135
Total Expenses	<u>461,837</u>	<u>458,441</u>	<u>39,921</u>	<u>38,158</u>	<u>501,758</u>	<u>496,599</u>
Increase (Decrease) In Net Assets	9,396	(6,577)	857	517	10,253	(6,060)
Beginning Net Assets	<u>396,865</u>	<u>403,442</u>	<u>166,014</u>	<u>165,497</u>	<u>562,879</u>	<u>568,939</u>
Ending Net Assets	<u>\$ 406,261</u>	<u>\$ 396,865</u>	<u>\$ 166,871</u>	<u>\$ 166,014</u>	<u>\$ 573,132</u>	<u>\$ 562,879</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

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

governmental funds reported combined ending balances of \$167.7 million, an increase of \$2.8 million in comparison with the prior year. Approximately 70.4 percent of this total amount (\$118.0 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 (\$43.8 million), 2) for loans receivable (\$4.2 million), or 3) for a variety of other restricted purposes (\$1.7 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 \$17.3 million during the current year to \$45 million. The unreserved fund balance of the General Fund was \$39.9 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 33 percent of total General Fund expenditures, while total fund balance represents 37.3 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 \$3.6 million and are discussed later in this analysis.

Job and Family Services deficit fund balance increased by \$1.8 million. This is due to the increase in expenditures in the workforce development program and workforce investment act program, which was not offset by increases in grant funding. Also, there were various changes in the funding calculation methods and distribution by the State of Ohio that effected the County's funding.

Children Services Board fund balance increased by \$2.1 million. This is due to the increase in grant funding and property taxes exceeding the increase in expenditures for human services.

The Alcohol, Drug Addiction and Mental Health fund balance increased by \$11.5 million. Increases in property taxes (\$15.7 million) and intergovernmental revenues (\$4.3 million) offset the increase in health expenditures (\$5.1 million) during the year.

The fund balance of the Board of Developmental Disabilities increased \$12.1 million. Although property taxes decreased (\$.5 million), the increase in intergovernmental revenues (\$5.8 million,) was more than adequate to offset the increase in health expenditures (\$3.5 million).

The Debt Service Fund fund balance of \$2.5 million, which is unrestricted, increased less than \$.1 million during the current year. Although property taxes (\$.5 million) decreased, and intergovernmental revenues (\$.2 million) increased, the debt service (\$1.9 million) also decreased.

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 (\$14.7 million) Funds at the end of the year amounted to \$17.2 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 an \$11.3 million increase in appropriations between the original and final budget. Following are the main components of the increase:

- \$.9 million supplemental appropriations in General Government - Legislative and Executive, in the departments of; Physical Plants, Utilities and Rentals, Fiscal Office and Board of Elections.
- \$.6 million supplemental appropriations in General Government - Judicial, in Juvenile Court, Court of Common Pleas and Prosecutors Office.
- \$3.3 million supplemental appropriations in Public Safety, for the Building Standards, Sheriffs' General and Jail operations, Policing rotary services, and the Foreclosure rotary services.
- \$.2 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 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, 2009 amounts to \$484.3 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 1.1 percent (a 1 percent decrease in governmental activities and a 1.5 percent decrease for business-type activities).

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

	<u>Governmental</u>		<u>Business-type</u>		<u>Total</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Land	\$ 12,946	\$ 12,946	\$ 1,122	\$ 1,116	\$ 14,068	\$ 14,062
Construction in Process	11,913	5,163	2,435	275	14,348	5,438
Buildings and Building Improvements	146,546	148,465	27,988	29,517	174,534	177,982
Land Improvements	1,138	520	-	-	1,138	520
Machinery and Equipment	5,560	8,181	10,355	11,864	15,915	20,045
Pump Stations	-	-	10,596	10,310	10,596	10,310
Treatment Plants	-	-	1,281	1,404	1,281	1,404
Sewer/Water Lines	-	-	160,645	163,266	160,645	163,266
Infrastructure	91,735	96,631	-	-	91,735	96,631
Intangibles	76	48	-	-	76	48
Total	<u>\$ 269,914</u>	<u>\$ 271,954</u>	<u>\$ 214,422</u>	<u>\$ 217,752</u>	<u>\$ 484,336</u>	<u>\$ 489,706</u>

*Net of accumulated depreciation.

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

- Construction completed on the Veteran Services Building Project.
- Construction completed on the Summit Center Renovation Project.
- Construction completed on the Parking Deck Skylight Replacement Project.
- 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 \$.8 million.
- Continued construction on the Visitation/Respite Center building project; construction in progress as of the close of the fiscal year had reached \$.2 million.
- Continued construction on the Developmental Disabilities Barberton Facility; construction in progress as of the close of the fiscal year had reached \$1.6 million.
- Continued construction on the Developmental Disabilities Cuyahoga Falls Facility; construction in progress as of the close of the fiscal year had reached \$1.8 million.
- Continued construction on the South Main Street Phase IV Project; construction in progress as of the close of the fiscal year had reached \$5.3 million.
- Continued construction on the Animal Control Facility Project; construction in progress as of the close of the fiscal year had reached \$1.3 million.
- New construction on the Cleveland Massillon Road Resurfacing; construction in progress as of the close of the fiscal year had reached \$.3 million.
- New construction on the Rothrock Road Resurfacing; construction in progress as of the close of the fiscal year had reached \$.3 million.
- New construction on the Van Buren Bridge Project; construction in progress as of the close of the fiscal year had reached \$.2 million.
- New construction on the Hazel Street Bridge Project; construction in progress as of the close of the fiscal year had reached \$.2 million.
- New and 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 \$1.8 million.

Additional information on the County's capital assets can be found in Note 9 of the Notes to Financial Statements.

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

Long-term Debt: At the end of the current fiscal year, the County had total bonded debt outstanding of \$100.6 million, net of the outstanding premium. Of this amount, \$51.7 million comprises debt backed by the full faith and credit of the County and \$51.9 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 \$8.1 million (7.5 percent) during the current fiscal year.

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

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
General Obligation Bonds	\$ 49,917	\$ 54,834	\$ 45,638	\$ 48,881	\$ 95,555	\$ 103,715
Capital Appreciation Bonds	1,786	1,914	3,304	3,123	5,090	5,037
O.D.D. Loans	-	-	29	29	29	29
O.P.W.C. Loans	-	-	375	438	375	438
O.W.D.A. Loans	-	-	13,143	15,057	13,143	15,057
S.I.B Loans	4,178	4,978	-	-	4,178	4,978
Total	<u>\$ 55,881</u>	<u>\$ 61,726</u>	<u>\$ 62,489</u>	<u>\$ 67,528</u>	<u>\$ 118,370</u>	<u>\$ 129,254</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 \$310.6 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 13 and 14 discuss capital leases and compensated absences, respectively.

Interest and fiscal charges amounted to less than .6 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 9.8 percent, which increased from a rate of 6.1 percent a year ago. This rate is close to the State's average unemployment rate of 10.2 percent and comparable to the national average of 9.3 percent.

Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the County's budget for 2010. At the end of the 2009 fiscal year, unreserved fund balance in the General Fund amounted to \$39.9 million, a decrease of approximately \$17.3 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, 2009

	Governmental Activities	Business-type Activities	Total
Assets			
Equity in Pooled Cash and Investments	\$ 172,912,210	\$ 5,368,897	\$ 178,281,107
Cash and Cash Equivalents - Segregated Accounts	3,782,310	250	3,782,560
Cash With Fiscal Agent	3,020,494	-	3,020,494
Receivables (Net of Allowance for Uncollectibles)			
Taxes	161,247,405	-	161,247,405
Accounts	575,678	9,029,877	9,605,555
Special Assessments	336,480	2,767,848	3,104,328
Accrued Interest	1,100,010	-	1,100,010
Loans	6,071,219	-	6,071,219
Internal Balances	321,006	(321,006)	-
Due From Other Governments	44,465,926	6,819,983	51,285,909
Material and Supplies Inventory	1,262,716	228,585	1,491,301
Prepaid Items	671,376	98,134	769,510
Deferred Charges	455,561	376,618	832,179
Nondepreciable Capital Assets	24,858,593	3,557,780	28,416,373
Depreciable Capital Assets, Net	245,055,253	210,864,136	455,919,389
<i>Total Assets</i>	<u>666,136,237</u>	<u>238,791,102</u>	<u>904,927,339</u>
Liabilities			
Accounts Payable	17,728,156	284,902	18,013,058
Accrued Salaries and Wages Payable	4,862,640	219,249	5,081,889
Unearned Revenue	138,044,198	-	138,044,198
Matured Bonds and Interest Payable	10,597	5,586	16,183
Accrued Interest Payable	204,760	200,830	405,590
Due To Other Governments	6,330,404	3,146,906	9,477,310
Deposits Held and Due To Others	138,268	184,052	322,320
Notes Payable	3,298,000	-	3,298,000
Insurance Claims Payable	5,196,932	-	5,196,932
Long-term Liabilities:			
Due Within One Year	13,524,984	4,953,635	18,478,619
Due In More Than One Year	70,536,076	62,924,915	133,460,991
<i>Total Liabilities</i>	<u>259,875,015</u>	<u>71,920,075</u>	<u>331,795,090</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	214,342,337	149,694,498	364,036,835
Restricted for:			
Capital Projects	1,305,740	-	1,305,740
Debt Service	3,413,421	-	3,413,421
Roads and Bridges	9,117,474	-	9,117,474
Health and Human Services	75,679,435	-	75,679,435
Recreation	1,228,912	-	1,228,912
Grant Programs	11,518,590	-	11,518,590
Real Estate Appraisal	6,159,490	-	6,159,490
Unclaimed Money	936,106	-	936,106
Other Purposes	2,220,950	-	2,220,950
Unrestricted	80,338,767	17,176,529	97,515,296
<i>Total Net Assets</i>	<u>\$ 406,261,222</u>	<u>\$ 166,871,027</u>	<u>\$ 573,132,249</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, 2009**

	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary Government							
Governmental Activities:							
General Government:							
Legislative and Executive	\$ 36,864,355	\$ 19,975,153	\$ 514,884	\$ -	\$ (16,374,318)		\$ (16,374,318)
Judicial	33,632,736	8,446,438	2,884,187	-	(22,302,111)		(22,302,111)
Public Safety	81,056,444	15,954,607	17,453,578	-	(47,648,259)		(47,648,259)
Public Works	19,432,193	681,381	10,108,052	2,624,872	(6,017,888)		(6,017,888)
Health	137,391,221	2,713,901	78,646,266	-	(56,031,054)		(56,031,054)
Economic Development	6,101,164	49,193	6,071,769	-	19,798		19,798
Human Services	135,421,415	7,421,163	94,475,236	-	(33,525,016)		(33,525,016)
Recreation	9,120,767	48,767	1,820,537	-	(7,251,463)		(7,251,463)
Debt Service:	-	-	-	-	-		-
Interest and Fiscal Charges	2,816,731	-	-	-	(2,816,731)		(2,816,731)
<i>Total Governmental Activities</i>	<u>461,837,026</u>	<u>55,290,603</u>	<u>211,974,509</u>	<u>2,624,872</u>	<u>(191,947,042)</u>		<u>(191,947,042)</u>
Business-type Activities:							
Water	15,339	3,031	-	-	-	\$ (12,308)	(12,308)
Sewer	39,906,272	34,318,607	-	4,530,284	-	(1,057,381)	(1,057,381)
<i>Total Business-type Activities</i>	<u>39,921,611</u>	<u>34,321,638</u>	<u>-</u>	<u>4,530,284</u>	<u>-</u>	<u>(1,069,689)</u>	<u>(1,069,689)</u>
<i>Total - Primary Government</i>	<u>\$ 501,758,637</u>	<u>\$ 89,612,241</u>	<u>\$ 211,974,509</u>	<u>\$ 7,155,156</u>	<u>(191,947,042)</u>	<u>(1,069,689)</u>	<u>(193,016,731)</u>
General Revenues							
Property Taxes Levied for:							
General Purposes					134,259,291	-	134,259,291
Debt Service					4,592,581	-	4,592,581
Sales and Use Tax Levied for:							
General Purposes					32,919,290	-	32,919,290
Other Taxes							
Property Transfer Tax					4,383,599	-	4,383,599
Permissive Tax					3,926,568	-	3,926,568
Unrestricted Contributions					15,439,289	1,872,940	17,312,229
Investment Income					2,980,336	5,355	2,985,691
Miscellaneous					2,842,152	48,045	2,890,197
<i>Total General Revenues</i>					<u>201,343,106</u>	<u>1,926,340</u>	<u>203,269,446</u>
<i>Change in Net Assets</i>					9,396,064	856,651	10,252,715
<i>Net Assets Beginning of Year</i>					<u>396,865,158</u>	<u>166,014,376</u>	<u>562,879,534</u>
<i>Net Assets End of Year</i>					<u>\$ 406,261,222</u>	<u>\$ 166,871,027</u>	<u>\$ 573,132,249</u>

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

County of Summit, Ohio

*Balance Sheet
Governmental Funds
December 31, 2009*

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health	Board of Developmental Disabilities
Assets					
Equity in Pooled Cash and Investments	\$ 34,253,408	\$ -	\$ 32,964,535	\$ 19,365,515	\$ 54,766,373
Cash and Cash Equivalents - Segregated Accounts	431,987	219	2,212,593	-	50
Cash With Fiscal Agent	-	-	-	-	3,020,444
Receivables (Net of Allowance for Uncollectibles)					
Taxes	29,974,562	-	27,128,018	35,603,201	54,256,036
Accounts	132,626	15,805	36,258	132,976	94,261
Special Assessments	-	-	-	-	-
Accrued Interest	1,091,165	-	8,356	-	-
Loans	-	-	-	-	-
Due From Other Funds	6,699,455	65,000	32,357	-	48,658
Due From Other Governments	9,974,473	-	8,138,740	8,363,192	5,378,514
Material and Supplies Inventory	184,631	43,689	-	-	155,524
Prepaid Items	208,125	15,405	144,653	30,056	78,041
<i>Total Assets</i>	<u>\$ 82,950,432</u>	<u>\$ 140,118</u>	<u>\$ 70,665,510</u>	<u>\$ 63,494,940</u>	<u>\$ 117,797,901</u>
Liabilities					
Accounts Payable	\$ 1,278,438	\$ 3,661,927	\$ 1,835,094	\$ 7,466,515	\$ 1,352,804
Accrued Salaries and Wages Payable	1,962,400	495,366	670,298	48,649	844,691
Deferred Revenue	32,323,662	32,500	29,287,987	41,074,835	57,721,044
Matured Bonds and Interest Payable	-	-	-	-	-
Notes Payable	-	-	-	-	-
Compensated Absences	479,642	88,725	-	-	8,400
Due To Other Funds	1,248,393	1,144,037	355,689	185,087	592,167
Due To Other Governments	636,052	2,876,385	118,512	270,338	175,530
Deposits Held and Due To Others	-	-	-	-	22,921
<i>Total Liabilities</i>	<u>37,928,587</u>	<u>8,298,940</u>	<u>32,267,580</u>	<u>49,045,424</u>	<u>60,717,557</u>
Fund Balances					
Reserved for Encumbrances	4,744,814	9,512,955	3,259,752	5,545,900	5,906,923
Reserved for Prepaid Items	208,125	15,405	144,653	30,056	78,041
Reserved for Material and Supplies	184,631	43,689	-	-	155,524
Reserved for Loans	-	-	-	-	-
Unreserved Undesignated (Deficit):					
General	39,884,275	-	-	-	-
Special Revenue	-	(17,730,871)	34,993,525	8,873,560	50,939,856
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
<i>Total Fund Balances</i>	<u>45,021,845</u>	<u>(8,158,822)</u>	<u>38,397,930</u>	<u>14,449,516</u>	<u>57,080,344</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 82,950,432</u>	<u>\$ 140,118</u>	<u>\$ 70,665,510</u>	<u>\$ 63,494,940</u>	<u>\$ 117,797,901</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, 2009*

Debt Service	Other Governmental Funds	Total Governmental Funds
\$ 2,361,161	\$ 20,131,403	\$ 163,842,395
-	1,137,511	3,782,360
-	-	3,020,444
5,850,199	8,435,389	161,247,405
144,287	19,288	575,501
-	336,480	336,480
-	378	1,099,899
-	6,071,219	6,071,219
143,094	348,054	7,336,618
2,994,481	9,453,162	44,302,562
-	785,982	1,169,826
-	53,909	530,189
<u>\$ 11,493,222</u>	<u>\$ 46,772,775</u>	<u>\$ 393,314,898</u>
\$ -	\$ 1,899,495	\$ 17,494,273
-	801,627	4,823,031
8,988,967	15,046,425	184,475,420
10,597	-	10,597
-	3,298,000	3,298,000
-	100,915	677,682
-	6,449,146	9,974,519
-	634,732	4,711,549
-	115,347	138,268
<u>8,999,564</u>	<u>28,345,687</u>	<u>225,603,339</u>
-	14,798,601	43,768,945
-	53,909	530,189
-	785,982	1,169,826
-	4,196,968	4,196,968
-	-	39,884,275
-	10,639,157	87,715,227
2,493,658	-	2,493,658
-	(12,047,529)	(12,047,529)
<u>2,493,658</u>	<u>18,427,088</u>	<u>167,711,559</u>
<u>\$ 11,493,222</u>	<u>\$ 46,772,775</u>	<u>\$ 393,314,898</u>

Total Governmental Funds Balances	\$ 167,711,559
<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	269,913,846
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Property Taxes	\$ 13,872,969
Sales and Use Tax	3,520,674
Charges for Services	2,736,273
Intergovernmental	23,787,961
Investment Income	485,251
Other	2,028,095
Total	46,431,223
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.	455,561
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	1,719,698
Capital Assets (included above)	(19,868)
Compensated Absences (included below)	211,313
Workers Compensation (included below)	3,483,570
Capital Leases (included below)	4,995
Internal Balance Elimination	(62,537)
Total	5,337,171
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	(204,760)
Compensated Absences	(20,078,837)
Claims and Judgements	(1,791,654)
Capital Leases	(1,302,397)
Workers Compensation	(3,483,570)
General Obligation Debt	(52,549,321)
State Infrastructure Bank Loans	(4,177,599)
Total	(83,588,138)
<i>Net Assets of Governmental Activities</i>	<u>\$ 406,261,222</u>

County of Summit, Ohio

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2009**

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health	Board of Developmental Disabilities
Revenues					
Taxes:					
Property	\$ 19,383,929	\$ -	\$ 24,116,469	\$ 32,356,553	\$ 48,197,899
Sales and Use	33,085,278	-	-	-	-
Other	4,383,599	-	-	-	-
Licenses and Permits	27,126	-	-	-	-
Charges for Services	27,847,754	587,466	6,132,846	368,037	507,094
Fines and Forfeitures	850,376	188,100	-	-	-
Intergovernmental	17,223,387	66,013,479	21,353,317	49,121,118	28,442,312
Special Assessments	-	-	-	-	-
Investment Income	3,271,475	-	7,494	-	-
Other	965,221	42,788	232,093	271,840	310,506
<i>Total Revenues</i>	<u>107,038,145</u>	<u>66,831,833</u>	<u>51,842,219</u>	<u>82,117,548</u>	<u>77,457,811</u>
Expenditures					
General Government:					
Legislative and Executive	23,827,712	-	-	-	-
Judicial	26,715,909	-	-	-	-
Public Safety	60,868,991	-	-	-	-
Public Works	-	-	-	-	-
Health	1,303,779	-	-	70,292,419	65,294,003
Economic Development	7,260	-	-	-	-
Human Services	4,392,280	71,208,428	49,776,863	-	-
Recreation	-	-	-	-	-
Intergovernmental	357,319	-	-	-	-
Other	3,261,493	-	-	-	27,109
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>120,734,743</u>	<u>71,208,428</u>	<u>49,776,863</u>	<u>70,292,419</u>	<u>65,321,112</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(13,696,598)</u>	<u>(4,376,595)</u>	<u>2,065,356</u>	<u>11,825,129</u>	<u>12,136,699</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	9,015	-	-	-	-
Capital Lease	-	12,109	-	-	-
Transfers In	27,151	2,571,080	-	-	-
Transfers Out	(3,649,247)	-	-	(316,847)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(3,613,081)</u>	<u>2,583,189</u>	<u>-</u>	<u>(316,847)</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(17,309,679)	(1,793,406)	2,065,356	11,508,282	12,136,699
Fund Balances (Deficit) Beginning of Year	<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>Fund Balances (Deficit) End of Year</i>	<u>\$ 45,021,845</u>	<u>\$ (8,158,822)</u>	<u>\$ 38,397,930</u>	<u>\$ 14,449,516</u>	<u>\$ 57,080,344</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, 2009*

Debt Service	Other Governmental Funds	Total Governmental Funds
\$ 4,410,637	\$ 7,183,665	\$ 135,649,152
-	-	33,085,278
-	3,926,568	8,310,167
-	812,975	840,101
-	14,168,727	49,611,924
-	1,157,279	2,195,755
1,853,171	48,532,566	232,539,350
-	156,960	156,960
-	13,906	3,292,875
65,328	789,848	2,677,624
<u>6,329,136</u>	<u>76,742,494</u>	<u>468,359,186</u>
-	10,207,363	34,035,075
-	4,303,359	31,019,268
-	16,733,223	77,602,214
-	17,409,038	17,409,038
-	815,429	137,705,630
-	5,881,845	5,889,105
-	9,121,379	134,498,950
-	8,998,719	8,998,719
-	-	357,319
-	-	3,288,602
-	6,065,727	6,065,727
5,161,832	799,909	5,961,741
2,586,898	143,370	2,730,268
<u>7,748,730</u>	<u>80,479,361</u>	<u>465,561,656</u>
<u>(1,419,594)</u>	<u>(3,736,867)</u>	<u>2,797,530</u>
-	9,650	18,665
-	-	12,109
1,776,033	827,414	5,201,678
(320,900)	(914,684)	(5,201,678)
<u>1,455,133</u>	<u>(77,620)</u>	<u>30,774</u>
35,539	(3,814,487)	2,828,304
<u>2,458,119</u>	<u>22,241,575</u>	<u>164,883,255</u>
<u>\$ 2,493,658</u>	<u>\$ 18,427,088</u>	<u>\$ 167,711,559</u>

Net Change in Fund Balances - Total Governmental Funds \$ 2,828,304

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	\$ 12,250,940	
Current Year Depreciation	(14,290,845)	
Total		(2,039,905)

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

Property Taxes	3,202,720	
Sales and Use Tax	(165,988)	
Charges for Services	(70,403)	
Intergovernmental	(2,224,990)	
Investment Income	(315,624)	
Other	(52,964)	
Capital Lease Proceeds	(12,109)	
Total		360,642

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	5,161,833	
State Infrastructure Bank Loan Payments	799,908	
Capital Lease Principal Payments	744,684	
Total		6,706,425

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

(86,134)

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	1,558,484	
Claims and Judgements	279,000	
Total		1,837,484

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.

(210,752)

Change in Net Assets of Governmental Activities \$ 9,396,064

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, 2009**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Taxes:				
Property	\$ 22,399,237	\$ 22,399,237	\$ 21,863,625	\$ (535,612)
Sales and Use	37,125,600	37,125,600	33,031,438	(4,094,162)
Other	5,171,527	5,171,527	4,413,818	(757,709)
Licenses and Permits	33,018	33,018	27,126	(5,892)
Charges for Services	24,916,594	30,011,794	24,824,296	(5,187,498)
Fines and Forfeitures	1,056,592	1,056,592	901,637	(154,955)
Intergovernmental	16,990,282	14,889,541	14,324,273	(565,268)
Investment Income	6,405,266	6,405,266	5,455,824	(949,442)
Other	6,790,205	6,070,205	5,080,863	(989,342)
<i>Total Revenues</i>	<u>120,888,321</u>	<u>123,162,780</u>	<u>109,922,900</u>	<u>(13,239,880)</u>
Expenditures				
General Government:				
Legislative and Executive	26,943,100	27,910,672	26,017,618	1,893,054
Judicial	26,735,600	27,360,469	27,121,276	239,193
Public Safety	59,451,000	62,791,407	61,712,594	1,078,813
Health	1,008,000	1,208,000	1,207,124	876
Human Services	7,518,300	11,138,146	10,729,290	408,856
Other	1,920,900	4,460,548	3,912,070	548,478
<i>Total Expenditures</i>	<u>123,576,900</u>	<u>134,869,242</u>	<u>130,699,972</u>	<u>4,169,270</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(2,688,579)</u>	<u>(11,706,462)</u>	<u>(20,777,072)</u>	<u>(9,070,610)</u>
Other Financing Sources (Uses)				
Transfers In	175,000	228,000	211,896	(16,104)
Transfers Out	(1,027,600)	(2,327,600)	(2,252,333)	75,267
Other Financing Sources	540,679	540,679	462,738	(77,941)
<i>Total Other Financing Sources (Uses)</i>	<u>(311,921)</u>	<u>(1,558,921)</u>	<u>(1,577,699)</u>	<u>(18,778)</u>
<i>Net Change in Fund Balance</i>	<u>(3,000,500)</u>	<u>(13,265,383)</u>	<u>(22,354,771)</u>	<u>(9,089,388)</u>
Fund Balance - Beginning	20,509,842	20,509,842	20,509,842	
Prior Year Encumbrance Appropriations	7,964,537	7,964,537	7,964,537	
<i>Fund Balance - Ending</i>	<u>\$ 25,473,879</u>	<u>\$ 15,208,996</u>	<u>\$ 6,119,608</u>	<u>\$ (9,089,388)</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, 2009**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ -	\$ -	\$ 1,226	\$ 1,226
Fines and Forfeitures	234,000	273,817	187,950	(85,867)
Intergovernmental	85,995,000	100,627,685	68,564,162	(32,063,523)
Other	621,000	726,668	498,069	(228,599)
<i>Total Revenues</i>	<u>86,850,000</u>	<u>101,628,170</u>	<u>69,251,407</u>	<u>(32,376,763)</u>
Expenditures				
Human Services	76,516,600	97,556,438	83,604,544	13,951,894
<i>Total Expenditures</i>	<u>76,516,600</u>	<u>97,556,438</u>	<u>83,604,544</u>	<u>13,951,894</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	10,333,400	4,071,732	(14,353,137)	(18,424,869)
Other Financing Sources				
Transfers In	-	-	1,195,810	1,195,810
Transfers Out	-	(1,072,031)	(1,072,031)	-
Other Financing Sources	3,150,000	3,685,996	2,498,597	(1,187,399)
<i>Total Other Financing Sources</i>	<u>3,150,000</u>	<u>2,613,965</u>	<u>2,622,376</u>	<u>8,411</u>
<i>Net Change in Fund balance</i>	13,483,400	6,685,697	(11,730,761)	(18,416,458)
Fund (Deficit) - Beginning	(15,746,040)	(15,746,040)	(15,746,040)	
Prior Year Encumbrance Appropriations	13,967,078	13,967,078	13,967,078	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 11,704,438</u>	<u>\$ 4,906,735</u>	<u>\$ (13,509,723)</u>	<u>\$ (18,416,458)</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, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 27,255,646	\$ 27,255,646	\$ 27,232,670	\$ (22,976)
Charges For Services	5,764,886	5,764,886	5,498,433	(266,453)
Intergovernmental	17,507,306	17,507,306	16,699,049	(808,257)
Other	88,798	88,798	84,801	(3,997)
<i>Total Revenues</i>	<u>50,616,636</u>	<u>50,616,636</u>	<u>49,514,953</u>	<u>(1,101,683)</u>
Expenditures				
Human Services	55,507,820	62,000,277	55,156,049	6,844,228
<i>Total Expenditures</i>	<u>55,507,820</u>	<u>62,000,277</u>	<u>55,156,049</u>	<u>6,844,228</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	(4,891,184)	(11,383,641)	(5,641,096)	5,742,545
Other Financing Sources				
Other Financing Sources	7,010	7,010	8,214	1,204
<i>Total Other Financing Sources</i>	<u>7,010</u>	<u>7,010</u>	<u>8,214</u>	<u>1,204</u>
<i>Net Change in Fund Balance</i>	(4,884,174)	(11,376,631)	(5,632,882)	5,743,749
Fund Balance - Beginning	25,617,982	25,617,982	25,617,982	
Prior Year Encumbrance Appropriations	6,492,457	6,492,457	6,492,457	
<i>Fund Balance - Ending</i>	<u>\$ 27,226,265</u>	<u>\$ 20,733,808</u>	<u>\$ 26,477,557</u>	<u>\$ 5,743,749</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, 2009***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 35,735,180	\$ 39,348,506	\$ 35,732,529	\$ (3,615,977)
Intergovernmental	39,569,917	42,401,967	44,782,297	2,380,330
Other	468,449	501,976	528,748	26,772
<i>Total Revenues</i>	<u>75,773,546</u>	<u>82,252,449</u>	<u>81,043,574</u>	<u>(1,208,875)</u>
Expenditures				
Health	76,524,959	82,237,075	79,849,970	2,387,105
<i>Total Expenditures</i>	<u>76,524,959</u>	<u>82,237,075</u>	<u>79,849,970</u>	<u>2,387,105</u>
<i>Net Change in Fund Balance</i>	(751,413)	15,374	1,193,604	1,178,230
Fund (Deficit) - Beginning	(172,270)	(172,270)	(172,270)	
Prior Year Encumbrance Appropriations	<u>5,712,116</u>	<u>5,712,116</u>	<u>5,712,116</u>	
<i>Fund Balance - Ending</i>	<u>\$ 4,788,433</u>	<u>\$ 5,555,220</u>	<u>\$ 6,733,450</u>	<u>\$ 1,178,230</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 Developmental Disabilities Fund
For the Year Ended December 31, 2009***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 56,395,309	\$ 56,395,309	\$ 54,465,342	\$ (1,929,967)
Charges for Services	-	-	249,480	249,480
Intergovernmental	7,883,584	7,883,584	4,541,866	(3,341,718)
Other	28,750,172	28,750,172	16,562,520	(12,187,652)
<i>Total Revenues</i>	<u>93,029,065</u>	<u>93,029,065</u>	<u>75,819,208</u>	<u>(17,209,857)</u>
Expenditures				
Health	87,206,074	90,498,879	69,300,684	21,198,195
<i>Total Expenditures</i>	<u>87,206,074</u>	<u>90,498,879</u>	<u>69,300,684</u>	<u>21,198,195</u>
<i>Net Change in Fund Balance</i>	5,822,991	2,530,186	6,518,524	3,988,338
Fund Balance - Beginning	35,118,098	35,118,098	35,118,098	
Prior Year Encumbrance Appropriations	3,292,805	3,292,805	3,292,805	
<i>Fund Balance - Ending</i>	<u>\$ 44,233,894</u>	<u>\$ 40,941,089</u>	<u>\$ 44,929,427</u>	<u>\$ 3,988,338</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, 2009**

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ 2,540,309	\$ 2,828,588	\$ 5,368,897	\$ 9,069,815
Cash and Cash Equivalents - Segregated Accounts	-	250	250	-
Receivables (Net of Allowance for Uncollectibles)				
Accounts	-	9,029,877	9,029,877	177
Special Assessments	-	2,767,848	2,767,848	-
Accrued Interest	-	-	-	111
Due From Other Funds	-	7,989	7,989	3,223,711
Due From Other Governments	-	6,819,983	6,819,983	163,363
Material and Supplies Inventory	-	228,585	228,585	92,890
Prepaid Items	-	98,134	98,134	141,187
<i>Total Current Assets</i>	<u>2,540,309</u>	<u>21,781,254</u>	<u>24,321,563</u>	<u>12,691,254</u>
<i>Noncurrent Assets:</i>				
Deferred Charges	-	376,618	376,618	-
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	-	3,557,780	3,557,780	-
Depreciable Capital Assets, Net	-	210,864,136	210,864,136	19,868
<i>Total Noncurrent Assets</i>	<u>-</u>	<u>214,798,534</u>	<u>214,798,534</u>	<u>19,868</u>
<i>Total Assets</i>	<u>2,540,309</u>	<u>236,579,788</u>	<u>239,120,097</u>	<u>12,711,122</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	-	284,902	284,902	233,883
Accrued Salaries and Wages Payable	-	219,249	219,249	39,609
Matured Bonds and Interest Payable	128	5,458	5,586	-
Accrued Interest Payable	-	200,830	200,830	-
Compensated Absences	-	373,138	373,138	66,721
Due To Other Funds	-	391,532	391,532	202,267
Due To Other Governments	-	3,146,906	3,146,906	1,618,855
Deposits Held and Due To Others	-	184,052	184,052	-
Insurance Claims Payable	-	-	-	5,196,932
General Obligation Bonds Payable	-	3,288,402	3,288,402	-
Capital Leases Payable	-	-	-	1,459
OWDA Loans Payable	29,178	983,511	1,012,689	-
OPWC Loans Payable	-	31,250	31,250	-
ODD Loans Payable	-	29,458	29,458	-
WPCLF Loans Payable	-	187,891	187,891	-
FWCC Loans Payable	-	30,807	30,807	-
<i>Total Current Liabilities</i>	<u>29,306</u>	<u>9,357,386</u>	<u>9,386,692</u>	<u>7,359,726</u>
<i>Long-term Liabilities:</i>				
Compensated Absences	-	808,642	808,642	144,592
Insurance Claims Payable	-	-	-	3,483,570
General Obligation Bonds Payable	-	44,372,655	44,372,655	-
Capital Leases Payable	-	-	-	3,536
OWDA Loans Payable	131,519	11,998,504	12,130,023	-
OPWC Loans Payable	-	359,469	359,469	-
WPCLF Loans Payable	-	3,944,481	3,944,481	-
FWCC Loans Payable	-	1,309,645	1,309,645	-
<i>Total Long-term Liabilities</i>	<u>131,519</u>	<u>62,793,396</u>	<u>62,924,915</u>	<u>3,631,698</u>
<i>Total Liabilities</i>	<u>160,825</u>	<u>72,150,782</u>	<u>72,311,607</u>	<u>10,991,424</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	-	149,694,498	149,694,498	14,873
Unrestricted	2,379,484	14,734,508	17,113,992	1,704,825
<i>Total Net Assets</i>	<u>\$ 2,379,484</u>	<u>\$ 164,429,006</u>	<u>166,808,490</u>	<u>\$ 1,719,698</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise fund			62,537	
<i>Net assets of business-type activities (page 20)</i>			<u>\$ 166,871,027</u>	

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, 2009**

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
Operating Revenues				
Charges for Services	\$ 3,031	\$ 34,314,707	\$ 34,317,738	\$ 44,638,845
Other	-	48,045	48,045	55,016
<i>Total Operating Revenues</i>	<u>3,031</u>	<u>34,362,752</u>	<u>34,365,783</u>	<u>44,693,861</u>
Operating Expenses				
Personal Services	-	9,991,160	9,991,160	1,668,524
Contractual Services	-	14,456,223	14,456,223	4,188,760
Material and Supplies	-	1,094,747	1,094,747	634,952
Claims Expense	-	-	-	38,259,064
Depreciation	-	6,980,239	6,980,239	13,010
Other	160	3,403,815	3,403,975	218,395
<i>Total Operating Expenses</i>	<u>160</u>	<u>35,926,184</u>	<u>35,926,344</u>	<u>44,982,705</u>
<i>Operating Income (Loss)</i>	<u>2,871</u>	<u>(1,563,432)</u>	<u>(1,560,561)</u>	<u>(288,844)</u>
Non-Operating Revenues (Expenses)				
Intergovernmental Revenue	-	4,530,284	4,530,284	41,068
Investment Income	5,355	-	5,355	3,085
Sale of Capital Assets	-	3,900	3,900	-
Interest and Fiscal Charges	(15,179)	(3,953,062)	(3,968,241)	(329)
(Loss) on Sale of Capital Assets	-	(12,580)	(12,580)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(9,824)</u>	<u>568,542</u>	<u>558,718</u>	<u>43,824</u>
<i>Loss before Capital Contributions and Transfers</i>	<u>(6,953)</u>	<u>(994,890)</u>	<u>(1,001,843)</u>	<u>(245,020)</u>
Capital Contributions	-	1,872,940	1,872,940	-
Transfers In	35,493	-	35,493	-
Transfers Out	-	(35,493)	(35,493)	-
<i>Change in Net Assets</i>	<u>28,540</u>	<u>842,557</u>	<u>871,097</u>	<u>(245,020)</u>
Net Assets - Beginning	<u>2,350,944</u>	<u>163,586,449</u>		<u>1,964,718</u>
<i>Net Assets - Ending</i>	<u>\$ 2,379,484</u>	<u>\$ 164,429,006</u>		<u>\$ 1,719,698</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(14,446)	
<i>Change in net assets of business-type activities (page 21)</i>			<u>\$ 856,651</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, 2009**

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
Cash Flows from Operating Activities				
Cash Receipts from Customers	\$ 11,622	\$ 33,874,095	\$ 33,885,717	\$ 44,585,820
Cash Receipts - Other	-	41,162	41,162	56,558
Cash Payments for Goods and Services	(160)	(17,860,466)	(17,860,626)	(4,911,403)
Cash Payments for Insurance Claims	-	-	-	(39,631,459)
Cash Payments to Employees	-	(10,063,043)	(10,063,043)	(1,657,417)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>11,462</u>	<u>5,991,748</u>	<u>6,003,210</u>	<u>(1,557,901)</u>
Cash Flows from Non-Capital Financing Activities				
Cash Receipts from Intergovernmental	-	4,530,284	4,530,284	41,068
Advances From Other Funds	-	-	-	66,270
Transfers In	35,493	-	35,493	-
Transfers Out	-	(35,493)	(35,493)	-
<i>Net Cash Provided by Non-Capital Financing Activities</i>	<u>35,493</u>	<u>4,494,791</u>	<u>4,530,284</u>	<u>107,338</u>
Cash Flows from Capital and Related Financing Activities				
Cash Proceeds from Debt	-	1,648,899	1,648,899	-
Cash Proceeds from Sale of Capital Assets	-	3,900	3,900	-
Cash Receipts from Special Assessments	5,355	72,529	77,884	-
Cash Payments for Capital Acquisitions	-	(1,790,250)	(1,790,250)	-
Cash Payments for Debt Retirement	(56,137)	(5,565,690)	(5,621,827)	(1,141)
Cash Payments for Interest Expense	(15,180)	(3,648,298)	(3,663,478)	(329)
<i>Net Cash Used by Capital and Related Financing Activities</i>	<u>(65,962)</u>	<u>(9,278,910)</u>	<u>(9,344,872)</u>	<u>(1,470)</u>
Cash Flows from Investing Activities				
Interest on Investments	-	1,182	1,182	2,974
<i>Net Increase (Decrease) Equity in Pooled Cash and Investments</i>	<u>(19,007)</u>	<u>1,208,811</u>	<u>1,189,804</u>	<u>(1,449,059)</u>
Equity in Pooled Cash and Cash Equivalents - January 1	<u>2,559,316</u>	<u>1,620,027</u>	<u>4,179,343</u>	<u>10,518,874</u>
<i>Equity in Pooled Cash and Cash Equivalents - December 31</i>	<u>\$ 2,540,309</u>	<u>\$ 2,828,838</u>	<u>\$ 5,369,147</u>	<u>\$ 9,069,815</u>

Non-cash activity:

Business-type Activities funds received approximately; \$3.3 million of contributed assets

(continued)

County of Summit, Ohio

***Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2009***

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating Income (Loss)	\$ 2,871	\$ (1,563,432)	\$ (1,560,561)	\$ (288,844)
Adjustments:				
Depreciation	-	6,980,239	6,980,239	13,010
(Increase) Decrease in Assets:				
Receivables	-	(518,403)	(518,403)	1,542
Due From Other Funds	-	(1,287)	(1,287)	(47,057)
Due From Other Governments	8,591	90,604	99,195	(6,466)
Material and Supplies Inventory	-	(20,007)	(20,007)	(24,633)
Other Operating Assets	-	(7,502)	(7,502)	123,630
Increase (Decrease) in Liabilities:				
Accounts Payable	-	(61,532)	(61,532)	38,985
Accrued Salaries and Wages Payable	-	7,593	7,593	1,647
Compensated Absences	-	(102,822)	(102,822)	7,957
Due To Other Funds	-	19,028	19,028	(4,683)
Due To Other Governments	-	1,198,205	1,198,205	(483,404)
Deposits Held and Due to Others	-	(6,936)	(6,936)	-
Insurance Claims Payable	-	(22,000)	(22,000)	(889,585)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>\$ 11,462</u>	<u>\$ 5,991,748</u>	<u>\$ 6,003,210</u>	<u>\$ (1,557,901)</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, 2009

	<u>Agency</u>
Assets	
Equity in Pooled Cash and Investments	\$ 63,847,318
Cash and Cash Equivalents - Segregated Accounts	11,874,941
Receivables (Net of Allowance for Uncollectibles)	
Taxes	548,330,673
Due From Other Governments	24,416,824
<i>Total Assets</i>	<u><u>\$ 648,469,756</u></u>
Liabilities	
Due To Other Governments	\$ 531,768,132
Unapportioned Monies	116,701,624
<i>Total Liabilities</i>	<u><u>\$ 648,469,756</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, 2009

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 ten 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 Developmental Disabilities (BDD), 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 Developmental Disabilities - 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 reconciliations 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 6) 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 7), 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, 2009, but which were levied to finance year 2010 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 2009.

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 2009, 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 2009. 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, 2009.

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, 2009, 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 \$6,698,509. Of that, \$2,730,268 and \$3,968,241 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 goods or services that are 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 require 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. 52, *Land and Other Real Estate Held as Investments by Endowments*, which provide guidance that more appropriately reports the resources available in endowments and more closely aligns financial reporting with the objectives of endowments. It requires land and other real estate held as investments by endowments be reported at fair value at the reporting date. Any changes recorded in fair value during the period should be reported as investment income. GASB issued Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, which lists the priority of pronouncements that a governmental entity should look to for accounting and financial reporting guidance. GASB issued Statement No. 56, *Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards*, which establishes accounting and financial reporting standards for related party transactions, subsequent events and going concern considerations. The implementation of these statements has made no impact on the County's financial reporting or results of financial position for 2009.

3. DEFICIT FUND BALANCES AND DEFICIT NET ASSETS/LEGAL COMPLIANCE

At December 31, 2009, the special revenue funds, Job & Family Services, Child Support Enforcement Agency and Emergency Management Agency, had deficit fund balances of \$8,158,822, \$59,775 and \$185,863, respectively. The capital project fund, Other Capital Improvement, had a deficit fund balance of \$8,929,291. And, the internal service funds, Medical Self-Insurance, Telephone Services and Internal Audit had deficit net assets of \$2,653,762, \$95,808 and \$151,247, 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 item in the fund below had expenditures plus encumbrances in excess of appropriations at December 31, 2009:

Veteran Services Donations - Other Non-operating Expenses \$771

4. 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: 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 & Family Services</u>	<u>Children Services Board</u>	<u>Alcohol, Drug Addiction & Mental Health</u>	<u>Board of Mental Retardation</u>
Budget Basis	\$ (22,354,771)	\$ (11,730,761)	\$ (5,632,882)	\$ 1,193,604	\$ 6,518,524
Net Adjustments for					
Revenue Accruals	(3,523,223)	(3,530,792)	2,319,052	1,073,974	1,638,603
Net Adjustments for					
Expenditure Accruals	8,568,315	13,468,147	5,379,186	9,240,704	3,979,572
GAAP Basis	<u>\$ (17,309,679)</u>	<u>\$ (1,793,406)</u>	<u>\$ 2,065,356</u>	<u>\$ 11,508,282</u>	<u>\$ 12,136,699</u>

5. 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, 2009, the carrying amount of the County's deposits was \$10,723,007 and the bank balance was \$28,065,029. The difference in the carrying amount and the bank balance were items in transit. Of the bank balance:

1. \$22,353,500 was covered by federal depository insurance.
2. \$5,711,529 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.

5. DEPOSITS AND INVESTMENTS (Continued)

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, 2009, 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, 2009, 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	\$ 625,294	\$ 219,552	\$ 405,742	\$ -
U.S. Treasury Bills	199,807	199,807	-	-
U.S. Agencies	198,234,086	37,401,395	108,032,761	52,799,930
Money Market Mutual Funds	19,929,471	19,929,471	-	-
StarOhio	28,230,315	28,230,315	-	-
Repurchase Agreements	2,389,495	2,389,495	-	-
Total Fair Value	\$ 249,608,468	\$ 88,370,035	\$ 108,438,503	\$ 52,799,930

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 \$2,389,495 investment in repurchase agreements, \$2,389,495 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	\$ 474,946	Equity in Pooled Cash and Investments	\$242,128,426
Carrying amount of Deposits	10,723,007	Cash and Cash Equivalents -	-
Fair Value of Investments	249,608,468	Segregated Accounts	18,677,995
Total	\$260,806,421	Total	\$260,806,421

Cash With Fiscal Agent

In addition to deposits and investments, the County has uninsured and uncollateralized cash in the amount of \$3,020,444 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:

Fund	Cash Deficit
Special Revenue Fund - Job & Family Services	\$ 628,945
Special Revenue Fund - Emergency Management Agency	179,075
Capital Project Fund - Other Capital Improvements	5,664,511
Internal Service Funds - Office Services	50,754
- Telephone Services	59,241
- Internal Audit	73,475

6. 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 2008, were levied after October 1, 2008, on the assessed value as of January 1, 2008, the lien date, and were collected in 2009. Assessed values are established by State Law at 35% of appraised market value. Public utility property taxes received in 2009 attached as a lien on December 31, 2007, were levied after October 1, 2008, and were collected with real property taxes.

Public utility property taxes are assessed on tangible personal property at true value. Tangible personal property tax revenues received in calendar year 2009 (other than public utility property) represent the collection of calendar year 2009 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. The October 2008 tangible personal property tax settlement was the last property tax settlement for general personal property taxes. Tangible personal property taxes received from telephone companies in calendar year 2009 were levied after October 1, 2008, on the value as of December 31, 2008.

The assessed value upon which the 2008 taxes were collected was \$12,485,793,437. The full tax rate for all County operations applied to real property for fiscal year ended December 31, 2009, was \$12.70 per \$1,000 of assessed valuation. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

Real Property	\$12,239,172,300
Public Utility	214,563,110
Tangible Personal Property	32,058,027
Total Assessed Value	<u>\$12,485,793,437</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, 2009. 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 2009 operations, the receivable is offset by a credit to Deferred Revenue.

7. 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 2009. 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, 2009, sales tax revenues amounted to approximately \$32.9 million.

8. RECEIVABLES

Receivables, at December 31, 2009, 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 \$2,643,871 in current special assessments at December 31, 2009, of that amount \$2,548,476 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 \$430,732 in the Business-type activities column. The special assessments receivable in the Other Special Revenue Fund represents Engineer's ditch maintenance, a service-type assessment, which is expected to be collected in more than one year and amounted to \$283,484 at December 31, 2009.

9. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2009, was as follows:

	Beginning Balance	Additions/ Transfers	Deletions/ Transfers	Ending Balance
Governmental Activities:				
<u>Nondepreciable Capital Assets:</u>				
Land	\$ 12,945,621	\$ -	\$ -	\$ 12,945,621
Construction in Progress	5,162,759	10,226,845	(3,476,632)	11,912,972
Total Nondepreciable Capital Assets	<u>18,108,380</u>	<u>10,226,845</u>	<u>(3,476,632)</u>	<u>24,858,593</u>
<u>Depreciable Capital Assets:</u>				
Land Improvements	1,718,393	722,281	-	2,440,674
Buildings and Building Improvements	223,700,056	3,699,639	-	227,399,695
Machinery and Equipment	47,473,557	1,009,388	(1,049,291)	47,433,654
Intangibles	3,142,201	69,419	(70,000)	3,141,620
Infrastructure	178,535,257	-	-	178,535,257
Total Depreciable Capital Assets	<u>454,569,464</u>	<u>5,500,727</u>	<u>(1,119,291)</u>	<u>458,950,900</u>
<u>Accumulated Depreciation:</u>				
Land Improvements	(1,198,093)	(104,298)	-	(1,302,391)
Buildings and Building Improvements	(75,235,391)	(5,618,789)	-	(80,854,180)
Machinery and Equipment	(39,292,059)	(3,631,135)	1,049,291	(41,873,903)
Intangibles	(3,094,179)	(41,468)	70,000	(3,065,647)
Infrastructure	(81,904,371)	(4,895,155)	-	(86,799,526)
Total Accumulated Depreciation	<u>(200,724,093)</u>	<u>(14,290,845)</u>	<u>1,119,291</u>	<u>(213,895,647)</u>
Depreciable Capital Assets, Net	<u>253,845,371</u>	<u>(8,790,118)</u>	<u>-</u>	<u>245,055,253</u>
Governmental activities Capital assets, net	<u>\$ 271,953,751</u>	<u>\$ 1,436,727</u>	<u>\$ (3,476,632)</u>	<u>\$ 269,913,846</u>
Business-type Activities:				
<u>Nondepreciable Capital Assets:</u>				
Land	\$ 1,115,937	\$ 5,780	\$ -	\$ 1,121,717
Construction in Progress	274,926	2,161,137	-	2,436,063
Total Nondepreciable Capital Assets	<u>1,390,863</u>	<u>2,166,917</u>	<u>-</u>	<u>3,557,780</u>
<u>Depreciable Capital Assets:</u>				
Buildings and Building Improvements	57,756,647	-	-	57,756,647
Machinery and Equipment	39,037,800	110,834	(216,842)	38,931,792
Pump Stations	20,631,568	985,769	-	21,617,337
Treatment Plants	5,178,164	-	-	5,178,164
Sewer Lines	233,304,098	399,670	-	233,703,768
Total Depreciable Capital Assets	<u>355,908,277</u>	<u>1,496,273</u>	<u>(216,842)</u>	<u>357,187,708</u>
<u>Accumulated Depreciation:</u>				
Buildings and Building Improvements	(28,239,886)	(1,528,906)	-	(29,768,792)
Machinery and Equipment	(27,173,319)	(1,608,235)	204,262	(28,577,292)
Pump Stations	(10,321,985)	(699,420)	-	(11,021,405)
Treatment Plants	(3,774,627)	(122,554)	-	(3,897,181)
Sewer Lines	(70,037,778)	(3,021,124)	-	(73,058,902)
Total Accumulated Depreciation	<u>(139,547,595)</u>	<u>(6,980,239)</u>	<u>204,262</u>	<u>(146,323,572)</u>
Depreciable Capital Assets, Net	<u>216,360,682</u>	<u>(5,483,966)</u>	<u>(12,580)</u>	<u>210,864,136</u>
Business-type Activities Capital Assets, Net	<u>\$ 217,751,545</u>	<u>\$ (3,317,049)</u>	<u>\$ (12,580)</u>	<u>\$ 214,421,916</u>

9. CAPITAL ASSETS (Continued)

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

<u>Governmental activities:</u>	
Legislative and Executive	\$ 1,893,280
Judicial	1,406,814
Public Safety	2,765,586
Public Works	5,250,994
Health	2,073,017
Economic Development	14,076
Human Services	887,078
Total Governmental activities depreciation expense	<u>\$14,290,845</u>
 <u>Business-type activities:</u>	
Sewer	\$ 6,980,239
Total Business-type activities depreciation expense	<u>\$ 6,980,239</u>

As of December 31, 2009, 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	\$ 842,690	\$ 10,277,310
Animal Control Facility	1,333,323	1,496,677
Board of Developmental Disabilities - Barberton	1,559,055	940,945
Board of Developmental Disabilities - Cuyahoga Falls	1,813,688	686,312
Visitation/Respite Center	175,053	675,000
South Main Street Phase 4	5,258,642	130,237
Cleveland-Massillon Road Resurfacing	295,956	62,302
Rothrock Road Resurfacing	316,459	58,405
Van Buren Bridge	157,662	382,338
Hazel Street Bridge	160,444	1,005,556
Totals Governmental activities	<u>11,912,972</u>	<u>15,715,082</u>
 <u>Business-type activities:</u>		
Pump Station #26 Replacement	437,789	66,312
Whitefriar's Drive Sanitary Sewer Improvement	28,147	521,853
Kenneth/Samira Sanitary Sewer System Improvement	1,156,800	517,840
Various Pump Stations	151,146	274,854
Southwest Summit Facilities	264,840	37,530
Howe Road Trunk Sewer Rehabilitation	397,341	168,485
Total Business-type activities	<u>2,436,063</u>	<u>1,586,874</u>
Total Construction-in-progress	<u>\$ 14,349,035</u>	<u>\$ 17,301,956</u>

10. 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 17.63%. The employer contributions from the County to OPERS for the years ended 2009, 2008 and 2007 were \$24,104,928, \$24,183,786 and \$23,003,334, respectively. 91.19% has been contributed for 2009 and 100% has been contributed for 2008 and 2007.

11. POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

In addition to the pension benefits described in Note 10, 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 2009, the employer contribution rate for local government employer units was 14% of covered payroll. Law enforcement and public safety employer units contributed at 17.63% 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 2009, the employer contribution allocated to the health care plan was 7% from January 1 through March 31, 2009, and 5.5% from April 1 through December 31, 2009, 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 2009, 2008 and 2007 were \$9,823,680, \$11,710,210 and \$8,486,931, respectively.

The OPERS Board adopted the Health Care Preservation Plan on September 9, 2004, 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 on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allow additional funds to be allocated to the health care plan.

12. 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.

13. 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
2010	\$ 583,965	\$ 516,171
2011	557,536	392,073
2012	253,312	214,358
2013	4,903	130,699
2014	<u>-</u>	<u>72,817</u>
Total Operating Leases		<u>\$1,326,118</u>
Total Minimum Lease Payments	1,399,716	
Less: Amount Representing Interest	(97,319)	
Present Value Minimum Lease Payments	<u>\$ 1,302,397</u>	

The assets acquired through capital leases are as follows:

	Governmental Activities
Assets:	
Machinery and Equipment	\$ 3,615,121
Less: Accumulated Depreciation	(2,121,876)
Total	<u>\$ 1,493,245</u>

A summary of capital lease obligations transactions for the year ended December 31, 2009, follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Government Activities:					
General Government	\$ 2,028,836	\$ 12,109	\$ (743,543)	\$ 1,297,402	\$ 527,772
Internal Service	6,136	-	(1,141)	4,995	1,460
Total	<u>\$ 2,034,972</u>	<u>\$ 12,109</u>	<u>\$ (744,684)</u>	<u>\$ 1,302,397</u>	<u>\$ 529,232</u>

The County of Summit's total lease expenses for 2009, was approximately \$536,712.

14. 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.

15. NOTE PAYABLE

The note outstanding at December 31, 2009, consisted of the following issue, which will mature during 2010.

Issues	Principle Outstanding	Annualized % Rate
Capital Project Funds		
General Capital Improvements	\$ 547,975	1.79%
Other Capital Improvements	<u>2,750,025</u>	1.79%
	<u>\$ 3,298,000</u>	

The note is backed by the full faith and credit of the County of Summit and matures within one year. The note was issued in anticipation of long term bond financing. In accordance with Ohio law, general obligation note debt service was recorded in the debt service fund. Statements of the Governmental Accounting Standards Board require that the debt service fund present only obligation long term debt activity and that current note payables be shown as liabilities of the funds which received the proceeds. To comply with these requirements, the financial statements have been adjusted accordingly. A summary of the note transaction for the year ended December 31, 2009, follows:

Fund	Beginning Balance	Issued	Retired	Ending Balance
Capital Project Funds	\$ -	\$3,298,000	\$ -	\$ 3,298,000

COUNTY OF SUMMIT, OHIO
NOTES TO FINANCIAL STATEMENTS

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:

<u>General Long-Term Obligations</u>	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
<u>Governmental Activities:</u>			
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
<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.

COUNTY OF SUMMIT, OHIO
 NOTES TO FINANCIAL STATEMENTS

16. LONG TERM DEBT OBLIGATIONS (Continued)

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.

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, 2009:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Governmental Activities:					
Long-term Payables:					
General Obligation Bonds	\$ 54,833,969	\$ -	\$ 4,916,834	\$ 49,917,135	\$ 5,074,808
Capital Appreciation Bonds	1,119,035	-	142,524	976,511	133,616
Accreted Interest	794,949	116,970	102,476	809,443	111,384
State Infrastructure Bank	4,977,507	-	799,910	4,177,597	866,671
Bond Premiums	3,225,493	-	244,653	2,980,840	244,653
Less Deferred on Refunding	(2,328,665)	-	(194,056)	(2,134,609)	(194,056)
Total Long-term Payables	<u>62,622,288</u>	<u>116,970</u>	<u>6,012,341</u>	<u>56,726,917</u>	<u>6,237,076</u>
Other Liabilities:					
Compensated Absences	22,086,482	12,473,722	13,803,682	20,756,522	6,747,676
Insurance Claims	4,957,852	1,579,455	3,053,737	3,483,570	-
Legal Judgments	2,070,654	21,000	300,000	1,791,654	11,000
Capital Leases	2,034,972	12,109	744,684	1,302,397	529,232
Total Other Liabilities	<u>31,149,960</u>	<u>14,086,286</u>	<u>17,902,103</u>	<u>27,334,143</u>	<u>7,287,908</u>
Total Governmental Activities	<u>\$ 93,772,248</u>	<u>\$ 14,203,256</u>	<u>\$ 23,914,444</u>	<u>\$ 84,061,060</u>	<u>\$ 13,524,984</u>
Business-type Activities:					
Long-term Payables:					
General Obligation Bonds	\$ 48,881,031	\$ -	\$ 3,243,167	\$ 45,637,864	\$ 2,540,191
Capital Appreciation Bonds	1,871,557	-	-	1,871,557	466,291
Accreted Interest	1,250,973	181,064	-	1,432,037	388,709
OWDA Loans	15,057,325	-	1,914,615	13,142,710	1,012,688
OPWC Loans	437,500	-	62,500	375,000	31,250
ODD Loans	29,458	-	-	29,458	29,458
Bond Premiums	2,425,644	-	186,505	2,239,139	186,505
Less deferred on refunding	(3,812,835)	-	(293,295)	(3,519,540)	(293,295)
Total Long-term Payables	<u>66,140,653</u>	<u>181,064</u>	<u>5,113,492</u>	<u>61,208,225</u>	<u>4,361,797</u>
Other Liabilities:					
WPCLF-Temporary	4,241,193	240,103	348,922	4,132,374	187,891
FWCC-Temporary	-	1,393,077	52,625	1,340,452	30,807
OPWC-Temporary	-	15,719	-	15,719	-
Compensated Absences	1,284,603	581,364	684,187	1,181,780	373,140
Total Other Liabilities	<u>5,525,796</u>	<u>2,230,263</u>	<u>1,085,734</u>	<u>6,670,325</u>	<u>591,838</u>
Total Business-type Activities	<u>\$ 71,666,449</u>	<u>\$ 2,411,327</u>	<u>\$ 6,199,226</u>	<u>\$ 67,878,550</u>	<u>\$ 4,953,635</u>

16. LONG TERM DEBT OBLIGATIONS (Continued)

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

Governmental Activities						
Year	General Obligation Bonds		Capital Appreciation Bonds		Infrastructure Bank Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
	2010	\$ 5,074,808	\$ 2,410,859	\$ 133,616	\$ 111,384	\$ 910,235
2011	4,503,230	2,188,452	125,018	119,982	851,598	91,681
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	39,425
2014	4,118,000	1,623,914	103,293	146,707	634,572	12,105
2015-2019	16,173,000	5,360,847	386,797	858,203	-	-
2020-2023	11,640,000	1,378,825	-	-	-	-
Total	<u>\$ 49,917,135</u>	<u>\$ 16,774,690</u>	<u>\$ 976,511</u>	<u>\$ 1,503,489</u>	<u>\$ 4,177,597</u>	<u>\$ 339,244</u>

Business-type Activities						
Year	General Obligation Bonds		Ohio Water Development Authority		Capital Appreciation Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
	2010	\$ 2,540,192	\$ 2,365,473	\$ 1,012,689	\$ 497,400	\$ 466,291
2011	2,661,770	2,228,534	2,022,675	896,553	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	3,412,000	1,846,913	1,238,598	420,260	181,795	258,205
2015-2019	21,482,000	6,119,516	3,550,699	1,144,804	-	-
2020-2022	9,984,999	804,150	1,279,407	129,982	-	-
Total	<u>\$ 45,637,864</u>	<u>\$ 17,459,733</u>	<u>\$ 13,142,710</u>	<u>\$ 4,400,784</u>	<u>\$ 1,871,557</u>	<u>\$ 1,988,443</u>

Year	Ohio Public Works Commission	Ohio Department of Development
	Principal	Principal
2010	\$ 31,250	\$ 29,458
2011	62,500	-
2012	62,500	-
2013	62,500	-
2014	62,500	-
2015-2016	93,750	-
Total	<u>\$ 375,000</u>	<u>\$ 29,458</u>

Long-term liability activity for the year ended December 31, 2009, was as follows:

Governmental Activities:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
General Obligation Bonds:					
Human Services Facility	\$ 2,270,181	\$ -	\$ 543,626	\$ 1,726,555	\$ 574,069
Power Street	188,788	-	45,208	143,580	47,740
Fairgrounds Arena	647,226	-	103,742	543,484	104,516
Mental Health Facilities	1,258,495	-	201,721	1,056,774	203,225
Engineer Capital Projects	2,258,322	-	348,580	1,909,742	367,258
District Health Building AR98	15,957	-	15,957	-	-
Ohio Building Parking Deck	2,290,000	-	285,000	2,005,000	295,000
Executive 800 Mhz Communication	1,935,000	-	455,000	1,480,000	470,000
Juvenile Court Expansion	4,720,000	-	585,000	4,135,000	610,000
Series 2003 Bonds	20,495,000	-	995,000	19,500,000	1,030,000
Series 2004 Bonds AR	18,755,000	-	1,338,000	17,417,000	1,373,000
Total General Obligation Bonds	<u>54,833,969</u>	<u>-</u>	<u>4,916,834</u>	<u>49,917,135</u>	<u>5,074,808</u>
Capital Appreciation Bonds					
Canton Akron Business Park	1,119,035	-	142,524	976,511	142,524
Accreted Interest	794,949	116,970	102,476	809,443	102,476
Total Capital Appreciation Bonds	<u>1,913,984</u>	<u>116,970</u>	<u>245,000</u>	<u>1,785,954</u>	<u>245,000</u>
State Infrastructure Bank Loans					
Hametown Road	523,238	-	80,846	442,392	125,873
Tuscarawas Avenue Bridge	1,080,656	-	183,552	897,104	189,100
Main Street Phase II	929,073	-	157,805	771,268	162,575
Arlington Road	1,085,008	-	167,645	917,363	172,712
Main Street Phase III	535,296	-	82,709	452,587	85,209
Five Various Projects	824,236	-	127,353	696,883	131,202
Total State Infrastructure Bank	<u>4,977,507</u>	<u>-</u>	<u>799,910</u>	<u>4,177,597</u>	<u>866,671</u>
Total Governmental Activities	<u>\$ 61,725,460</u>	<u>\$ 116,970</u>	<u>\$ 5,961,744</u>	<u>\$ 55,880,686</u>	<u>\$ 6,186,479</u>

16. LONG TERM DEBT OBLIGATIONS (Continued)

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Business-type Activities:					
General Obligation Bonds:					
Elmcrest Sewer AR98	\$ 45,451	\$ -	\$ 10,884	\$ 34,567	\$ 11,493
Ledge Road Sewer AR98	96,093	-	23,011	73,082	24,299
Bedford Road Sewer AR98	9,487	-	2,272	7,215	2,399
Sewer Bond	810,000	-	810,000	-	-
Sewer Bond	2,450,000	-	1,190,000	1,260,000	1,260,000
Sewer Bond	2,395,000	-	765,000	1,630,000	795,000
Sewer Bond Retirement	310,000	-	40,000	270,000	40,000
Sewer Bond Series 2002 AR	28,765,000	-	150,000	28,615,000	150,000
Sewer Bond Series 2004 AR	14,000,000	-	252,000	13,748,000	257,000
Total General Obligation Bonds	<u>48,881,031</u>	<u>-</u>	<u>3,243,167</u>	<u>45,637,864</u>	<u>2,540,191</u>
Capital Appreciation Bonds					
Sewer Rehab Q938	\$ 1,871,557	\$ -	\$ -	\$ 1,871,557	\$ 466,291
Accreted Interest	1,250,973	181,064	-	1,432,037	388,709
Total Capital Appreciation Bonds	<u>3,122,530</u>	<u>181,064</u>	<u>-</u>	<u>3,303,594</u>	<u>855,000</u>
OWDA Loans:					
Montrose Water Tower Q590	216,835	-	56,137	160,698	29,178
Plant #6 Abandonment Q134	848,744	-	187,016	661,728	101,437
WWTP #5 Abandonment Q125	913,155	-	154,848	758,307	83,819
Melody Village Q803	222,536	-	37,865	184,671	20,464
Abandonment #15 Q145	4,093,206	-	692,074	3,401,132	375,126
Fishcreek #25 Q402	558,418	-	125,579	432,839	67,254
Country Club Village #30 Q905	13,063	-	13,063	-	-
Copley-Medina Route 18 Q526	63,217	-	30,466	32,751	16,377
Roseland Plant #1 Q148	298,644	-	143,818	154,826	77,417
Gilwood-Call Q432	3,559,047	-	190,807	3,368,240	98,505
Gilwood-Call Q432 Supplement I	317,622	-	17,271	300,351	8,907
Fishcreek Plant 25 Q403	1,616,271	-	124,460	1,491,811	64,395
Plant 30 Abandonment Q929	1,960,368	-	105,099	1,855,269	54,258
Plant 18 Abandonment Q929	5,873	-	5,873	-	-
Plant 29 Expansion Q157	370,326	-	30,239	340,087	15,551
Total OWDA Loans	<u>15,057,325</u>	<u>-</u>	<u>1,914,615</u>	<u>13,142,710</u>	<u>1,012,688</u>
OPWC Loans:					
Plant #30 Abandonment	252,350	-	36,050	216,300	18,025
Plant #30 Abandonment	185,150	-	26,450	158,700	13,225
Total OPWC Loans	<u>437,500</u>	<u>-</u>	<u>62,500</u>	<u>375,000</u>	<u>31,250</u>
ODD Loan:					
Springfield Agricultural	29,458	-	-	29,458	29,458
Total Business-type Activities	<u>\$ 67,527,844</u>	<u>\$ 181,064</u>	<u>\$ 5,220,282</u>	<u>\$ 62,488,626</u>	<u>\$ 4,468,587</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. In 2009, the County entered into an agreement with OWDA for a loan from the Fresh Water Contribution Capital (FWCC) program and OPWC. These projects are still under construction and funds received thus far are for reimbursement of expenses incurred. Therefore, the County's liability for these loans, as of December 31, 2009, are the amounts forwarded to the County as of this date. These payments are made on a "temporary" amortization schedule provided by the WPCLF, FWCC and OPWC, 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, 2009. The County also pays interest on these temporary loans. Upon completion WPCLF, FWCC and OPWC 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, 2009, the loan liability for WPCLF and FWCC amounted to \$4,132,374 and \$1,340,452, with scheduled payment of \$187,891 and \$30,807 respectively, due in 2010. OPWC loan is not yet in billing, therefore there are no scheduled payments.

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, 2009, the claims and judgments are related to court claims and audit findings. At December 31, there was one litigation claim that is considered current or due within one year. The capital lease obligations will be paid from the General, Job & Family Services, Board of Developmental Disabilities, Child Support Enforcement Agency, and Internal Audit 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.

16. LONG TERM DEBT OBLIGATIONS (Continued)

At December 31, 2009, the County had net indebtedness (voted and unvoted) of \$46.8 million. A direct debt margin of \$263.9 million and a unvoted debt margin of \$78.1 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.

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 \$30,695,000, 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, 2009, there were eighty-three series of IDRB's outstanding. During 2009, no new IDRB's were issued. 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, 2009, consist of the following individual fund receivables and payables:

Receivable Fund	Payable Fund	Amounts
General	Job & Family Services	\$ 628,945
	Nonmajor Governmental Funds	5,879,787
	Sewer	7,253
	Internal Service Funds	183,470
Job & Family Services	Board of Developmental Disabilities	32,500
	Children Services Board	32,500
Children Services Board	Job & Family Services	32,357
	Job & Family Services	1,128
Board of Developmental Disabilities	Alcohol, Drug Addiction & Mental Health	35,252
	Children Services Board	12,278
	Job & Family Services	208,020
	Alcohol, Drug Addiction & Mental Health	127,720
Debt Service	Nonmajor Governmental Funds	12,314
	Nonmajor Governmental Funds	143,094
Sewer	General	4,922
	Job & Family Services	564
	Board of Developmental Disabilities	927
	Nonmajor Governmental Funds	1,576
Internal Service funds	General	1,243,471
	Job & Family Services	273,023
	Alcohol, Drug Addiction & Mental Health	22,115
	Board of Developmental Disabilities	558,740
	Children Services Board	310,911
	Nonmajor Governmental Funds	412,375
	Sewer	384,279
	Internal Service Funds	18,797
Total		\$ 10,568,318

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, 2009, consisted of the following:

Transfer Out	General	Job & Family Services	Debt Service	Nonmajor Governmental	Water	Total
General	\$ -	\$ 2,235,899	\$ 1,080,724	\$ 332,624	\$ -	\$ 3,649,247
Alcohol, Drug Addiction & Mental Health	-	-	229,947	86,900	-	316,847
Nonmajor Governmental Funds	27,151	14,281	465,362	407,890	-	914,684
General Obligation Bonds	-	320,900	-	-	-	320,900
Sewer	-	-	-	-	35,493	35,493
Total	\$ 27,151	\$ 2,571,080	\$ 1,776,033	\$ 827,414	\$ 35,493	\$ 5,237,171

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 transfers into the Nonmajor Governmental Funds represent the closing of various fund balances into the Motor Vehicle fund. The transfer into Job & Family Services from General Obligation Debt represents a return of overpayment from prior years. The transfer from Nonmajor Governmental Funds to Job & Family Services represents residual equity transfers. The transfer from Sewer to Water was for debt service payments.

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 Developmental Disabilities 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 2009. At December 31, 2009, the County recorded a claims liability of \$5,013,757 in its Workers' Compensation Fund. This is the latest information provided by the State of Ohio Bureau of Workers' Compensation. At December 31, 2009, \$7,990,251 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 2009. 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, 2009, the amount of the workers' compensation and health insurance liability was \$8,680,502 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
2008	\$ 12,184,988	\$ 30,280,440	\$ 32,895,341	\$ 9,570,087
2009	9,570,087	32,028,204	32,917,789	8,680,502

At December 31, 2009, \$1,079,564 of Medical Self-Insurance Fund Equity in Pooled Cash and Investments was held for the purpose of funding the County's \$3,666,745 liability for health self-insurance.

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, 2009.

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 2010, the County issued \$24,300,000 of various purpose general obligation bonds. The series 2010 bond is being issued to pay costs of the following projects: (1) \$5,565,000 for various purpose refunding bonds series 1998A and (2) \$18,735,000 for acquiring, planning, equipping, installing and furnishing projects such as the new animal control, veteran services and the Sheriff's administration facilities, the evidence vault at the court house, along with other projects.

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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, 2009**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Taxes				
Property	\$ 22,399,237	\$ 22,399,237	\$ 21,863,625	\$ (535,612)
Sales and Use	37,125,600	37,125,600	33,031,438	(4,094,162)
Other	5,171,527	5,171,527	4,413,818	(757,709)
Licenses and Permits	33,018	33,018	27,126	(5,892)
Charges for Services	24,916,594	30,011,794	24,824,296	(5,187,498)
Fines and Forfeitures	1,056,592	1,056,592	901,637	(154,955)
Intergovernmental	16,990,282	14,889,541	14,324,273	(565,268)
Investment Income	6,405,266	6,405,266	5,455,824	(949,442)
Other	6,790,205	6,070,205	5,080,863	(989,342)
<i>Total Revenues</i>	<u>120,888,321</u>	<u>123,162,780</u>	<u>109,922,900</u>	<u>(13,239,880)</u>
Expenditures				
General Government - Legislative and Executive				
Council				
Personal Services	781,300	775,100	707,855	67,245
Professional Services	12,500	16,454	1,714	14,740
Internal Charge Back	14,900	14,900	11,783	3,117
Supplies	6,500	8,903	4,500	4,403
Travel and Expenses	17,500	32,254	16,641	15,613
Contract Services	32,800	54,512	33,317	21,195
Advertising and Printing	9,100	12,286	8,659	3,627
Other Expenses	8,700	8,937	4,088	4,849
Equipment	2,500	2,900	370	2,530
Total Council	<u>885,800</u>	<u>926,246</u>	<u>788,927</u>	<u>137,319</u>
Executive - General Administration				
Personal Services	282,100	278,500	267,532	10,968
Internal Charge Back	5,200	6,200	5,829	371
Supplies	2,000	2,300	2,300	-
Travel and Expenses	1,000	1,000	836	164
Contract Services	-	356	356	-
Advertising and Printing	1,000	1,150	1,082	68
Other Expenses	2,000	2,000	1,988	12
Total Executive - General Administration	<u>293,300</u>	<u>291,506</u>	<u>279,923</u>	<u>11,583</u>
Executive - Finance & Budget				
Personal Services	650,100	589,491	589,213	278
Professional Services	18,000	36,000	36,000	-
Internal Charge Back	11,700	11,700	8,595	3,105
Supplies	2,000	2,941	2,558	383
Travel and Expenses	-	2,419	158	2,261
Contract Services	1,300	1,434	1,434	-
Other Expenses	1,200	1,200	1,099	101
Total Executive - Finance & Budget	<u>684,300</u>	<u>645,185</u>	<u>639,057</u>	<u>6,128</u>
Executive - Personnel				
Personal Services	586,600	574,600	551,704	22,896
Professional Services	5,000	9,295	-	9,295
Internal Charge Back	9,000	9,000	9,000	-
Supplies	3,000	4,196	4,196	-
Contract Services	5,000	10,263	8,506	1,757
Advertising and Printing	1,000	1,000	840	160
Other Expenses	-	2,147	146	2,001
Equipment	-	725	632	93
Total Executive - Personnel	<u>609,600</u>	<u>611,226</u>	<u>575,024</u>	<u>36,202</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Executive - Department of Law				
Personal Services	\$ 874,900	\$ 857,500	\$ 804,929	\$ 52,571
Professional Services	50,000	77,040	42,934	34,106
Internal Charge Back	15,100	16,300	15,955	345
Supplies	3,000	3,000	2,978	22
Contract Services	1,000	1,000	986	14
Total Executive - Department of Law	<u>944,000</u>	<u>954,840</u>	<u>867,782</u>	<u>87,058</u>
Executive - Purchasing				
Personal Services	285,200	262,826	244,163	18,663
Internal Charge Back	4,000	4,000	3,669	331
Supplies	5,000	7,045	6,058	987
Travel and Expenses	-	1,156	316	840
Contract Services	1,500	1,500	1,500	-
Advertising and Printing	1,000	1,743	1,000	743
Other Expenses	2,000	4,196	2,219	1,977
Total Executive - Purchasing	<u>298,700</u>	<u>282,466</u>	<u>258,925</u>	<u>23,541</u>
Executive - Communications				
Personal Services	541,400	530,600	520,766	9,834
Internal Charge Back	13,700	13,700	10,927	2,773
Supplies	10,500	12,729	10,048	2,681
Contract Services	4,000	6,740	5,451	1,289
Advertising and Printing	14,000	14,734	14,627	107
Other Expenses	1,000	1,262	1,102	160
Total Executive - Communications	<u>584,600</u>	<u>579,765</u>	<u>562,921</u>	<u>16,844</u>
Executive - Operations				
Personal Services	306,700	300,500	285,438	15,062
Internal Charge Back	5,300	5,300	4,323	977
Supplies	1,000	1,019	560	459
Motor Vehicle Fuel/Repair	300	300	300	-
Total Executive - Operations	<u>313,300</u>	<u>307,119</u>	<u>290,621</u>	<u>16,498</u>
Physical Plants				
Personal Services	2,545,800	2,524,206	2,421,015	103,191
Internal Charge Back	24,300	24,300	24,300	-
Supplies	216,600	230,688	227,146	3,542
Motor Vehicle Fuel/Repair	6,000	6,000	6,000	-
Contract Services	621,300	895,583	891,032	4,551
Other Expenses	-	1,066	1,062	4
Equipment	4,500	4,500	4,460	40
Total Physical Plants	<u>3,418,500</u>	<u>3,686,343</u>	<u>3,575,015</u>	<u>111,328</u>
Planning Commission				
Personal Services	628,000	616,500	564,013	52,487
Internal Charge Back	25,800	25,800	10,229	15,571
Supplies	15,000	18,512	12,289	6,223
Travel and Expenses	-	207	-	207
Motor Vehicle Fuel/Repair	1,200	1,200	578	622
Contract Services	6,000	6,031	2,409	3,622
Other Expenses	1,000	1,118	118	1,000
Subsidies/Shared Revenue	210,000	210,000	160,000	50,000
Total Planning Commission	<u>887,000</u>	<u>879,368</u>	<u>749,636</u>	<u>129,732</u>
Utilities and Rentals				
Utilities	3,340,000	3,406,959	3,403,614	3,345
Rentals	260,000	279,117	258,941	20,176
Total Utilities and Rentals	<u>3,600,000</u>	<u>3,686,076</u>	<u>3,662,555</u>	<u>23,521</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Bureau of Inspection				
Other Expenses	\$ 273,500	\$ 273,500	\$ 273,500	\$ -
Total Bureau of Inspection	273,500	273,500	273,500	-
Auto Insurance Repair				
Personal Services	61,900	60,810	56,901	3,909
Professional Services	2,500	2,500	-	2,500
Motor Vehicle Fuel/Repair	90,000	118,434	118,343	91
Contract Services	4,000	4,000	3,950	50
Total Auto Insurance Repair	158,400	185,744	179,194	6,550
Consumer Affairs				
Personal Services	197,200	194,320	192,112	2,208
Professional Services	-	4,814	-	4,814
Internal Charge Back	2,400	3,000	2,707	293
Supplies	-	7,040	7,015	25
Travel and Expenses	1,000	4,713	4,713	-
Utilities	1,000	314	314	-
Rentals	-	13	13	-
Advertising and Printing	-	3,734	3,726	8
Other Expenses	1,000	2,698	2,697	1
Total Consumer Affairs	202,600	220,646	213,297	7,349
Fiscal Officer - Administration				
Personal Services	5,140,600	4,925,751	4,880,154	45,597
Internal Charge Back	240,000	296,192	296,107	85
Supplies	95,000	107,417	57,540	49,877
Travel and Expenses	42,000	45,855	24,555	21,300
Motor Vehicle Fuel/Repair	8,000	8,000	4,539	3,461
Contract Services	141,600	340,609	325,342	15,267
Rentals	5,000	9,679	9,339	340
Advertising and Printing	24,000	24,000	20,160	3,840
Total Fiscal Officer - Administration	5,696,200	5,757,503	5,617,736	139,767
Fiscal Officer - MIS				
Personal Services	1,434,800	1,369,293	1,325,292	44,001
Internal Charge Back	14,000	14,000	13,909	91
Supplies	42,000	65,708	53,289	12,419
Contract Services	404,600	537,102	468,718	68,384
Total Fiscal Officer - MIS	1,895,400	1,986,103	1,861,208	124,895
Fiscal Officer - Foreclosure Education and Prevention				
Personal Services	48,100	47,610	27,792	19,818
Internal Charge Back	5,000	5,000	-	5,000
Supplies	1,000	1,000	-	1,000
Travel and Expenses	100	100	-	100
Equipment	900	900	-	900
Total Fiscal Officer - Administration	55,100	54,610	27,792	26,818
Fiscal Officer - Hotel/Motel				
Personal Services	74,600	73,700	71,138	2,562
Internal Charge Back	2,000	2,000	455	1,545
Supplies	2,000	2,000	-	2,000
Travel and Expenses	1,000	1,000	-	1,000
Other Expenses	5,000	5,000	-	5,000
Total Fiscal Officer - Hotel/Motel	84,600	83,700	71,593	12,107
Fiscal Officer - Delinquent Tax				
Advertising and Printing	200,000	428,176	206,030	222,146
Total Fiscal Officer - Delinquent Tax	200,000	428,176	206,030	222,146

(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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Fiscal Officer - R.E.D. Administration				
Personal Services	\$ 116,000	\$ 116,620	\$ 115,544	\$ 1,076
Internal Charge Back	10,000	8,300	1,551	6,749
Supplies	5,000	5,000	619	4,381
Total Fiscal Officer - R.E.D. Administration	<u>131,000</u>	<u>129,920</u>	<u>117,714</u>	<u>12,206</u>
Tax Installment Plan Administration				
Personal Services	-	35,900	25,823	10,077
Supplies	-	2,000	389	1,611
Total Tax Installment Plan Administration	<u>-</u>	<u>37,900</u>	<u>26,212</u>	<u>11,688</u>
Human Resources Commission				
Personal Services	154,900	152,500	150,790	1,710
Internal Charge Back	1,000	1,000	1,000	-
Supplies	-	382	371	11
Travel and Expenses	2,000	3,073	2,651	422
Contract Services	-	1,477	878	599
Other Expenses	500	1,532	860	672
Equipment	-	108	108	-
Total Human Resources Commission	<u>158,400</u>	<u>160,072</u>	<u>156,658</u>	<u>3,414</u>
Board of Elections				
Personal Services	4,527,500	4,354,800	4,023,048	331,752
Internal Charge Back	40,000	40,000	35,950	4,050
Supplies	200,000	217,374	68,062	149,312
Travel and Expenses	9,000	9,000	8,933	67
Motor Vehicle Fuel/Repair	2,300	2,300	2,212	88
Contract Services	650,000	972,946	820,729	152,217
Rentals	50,000	56,238	37,343	18,895
Advertising and Printing	80,000	80,000	16,199	63,801
Other Expenses	10,000	10,000	3,822	6,178
Total Board of Elections	<u>5,568,800</u>	<u>5,742,658</u>	<u>5,016,298</u>	<u>726,360</u>
Total General Government - Legislative and Executive	<u>26,943,100</u>	<u>27,910,672</u>	<u>26,017,618</u>	<u>1,893,054</u>
General Government - Judicial				
Court of Appeals				
Professional Services	1,000	1,768	1,768	-
Internal Charge Back	14,000	14,000	13,077	923
Supplies	26,600	30,881	29,992	889
Travel and Expenses	12,300	18,497	15,465	3,032
Contract Services	24,900	40,463	40,463	-
Other Expenses	28,500	33,231	32,485	746
Total Court of Appeals	<u>107,300</u>	<u>138,840</u>	<u>133,250</u>	<u>5,590</u>
Court of Common Pleas - General Office				
Personal Services	5,202,900	5,092,495	5,088,774	3,721
Professional Services	2,505,000	2,586,847	2,583,180	3,667
Internal Charge Back	160,000	160,000	159,872	128
Supplies	23,000	28,910	25,741	3,169
Travel and Expenses	-	952	812	140
Contract Services	-	144,470	144,405	65
Other Expenses	450,000	444,069	441,152	2,917
Total Court of Common Pleas - General Office	<u>8,340,900</u>	<u>8,457,743</u>	<u>8,443,936</u>	<u>13,807</u>
Court of Common Pleas - Grand Jury				
Other Expenses	69,000	61,500	60,610	890
Total Court of Common Pleas - Grand Jury	<u>69,000</u>	<u>61,500</u>	<u>60,610</u>	<u>890</u>
Law Library				
Internal Charge Back	4,800	4,800	2,639	2,161
Other Expenses	62,000	193,600	193,600	-
Total Law Library	<u>66,800</u>	<u>198,400</u>	<u>196,239</u>	<u>2,161</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Probate Court				
Personal Services	\$ 2,137,300	\$ 2,082,529	\$ 2,032,542	\$ 49,987
Professional Services	3,500	8,213	8,213	-
Internal Charge Back	52,000	52,000	52,000	-
Supplies	25,000	44,245	43,370	875
Motor Vehicle Fuel/Repair	3,500	7,688	7,297	391
Contract Services	19,700	33,582	32,886	696
Utilities	1,200	1,514	1,514	-
Total Probate Court	2,242,200	2,229,771	2,177,822	51,949
Domestic Relations Court				
Personal Services	2,499,600	2,500,921	2,485,300	15,621
Professional Services	19,800	24,527	23,653	874
Internal Charge Back	55,000	48,475	45,536	2,939
Supplies	18,000	25,546	23,407	2,139
Travel and Expenses	-	4,450	3,100	1,350
Contract Services	64,000	65,886	63,958	1,928
Advertising and Printing	2,000	2,656	2,594	62
Other Expenses	2,000	4,215	4,204	11
Equipment	-	1,234	-	1,234
Total Domestic Relations Court	2,660,400	2,677,910	2,651,752	26,158
Juvenile Court - General Office				
Personal Services	1,629,600	1,608,354	1,605,895	2,459
Professional Services	849,000	969,000	960,679	8,321
Internal Charge Back	250,000	250,000	250,000	-
Supplies	70,000	72,065	72,065	-
Travel and Expenses	2,000	2,000	1,993	7
Contract Services	233,900	234,729	234,728	1
Other Expenses	8,000	8,423	8,418	5
Total Juvenile Court - General Office	3,042,500	3,144,571	3,133,778	10,793
Clerk of Courts - Legal				
Personal Services	2,413,700	2,339,287	2,335,525	3,762
Internal Charge Back	35,400	35,400	32,156	3,244
Supplies	100,000	117,086	113,606	3,480
Travel and Expenses	2,000	3,359	2,737	622
Contract Services	30,500	41,141	39,527	1,614
Rentals	9,900	9,900	8,536	1,364
Advertising and Printing	1,000	1,000	492	508
Other Expenses	280,000	280,760	247,705	33,055
Total Clerk of Courts - Legal	2,872,500	2,827,933	2,780,284	47,649
Prosecutor				
Personal Services	5,601,800	5,526,974	5,516,600	10,374
Internal Charge Back	112,000	112,000	112,000	-
Supplies	38,000	41,265	40,467	798
Travel and Expenses	-	1,723	-	1,723
Motor Vehicle Fuel/Repair	6,000	8,115	6,800	1,315
Contract Services	74,500	82,165	78,073	4,092
Other Expenses	123,500	111,500	110,161	1,339
Subsidies/Shared Revenue	62,300	62,300	50,443	11,857
Total Prosecutor	6,018,100	5,946,042	5,914,544	31,498
SBC Inmate Phone Commission - Prosecutor				
Personal Services	66,100	65,410	65,396	14
Total SBC Inmate Phone Commission - Prosecutor	66,100	65,410	65,396	14
PR Direct Indictment Program				
Personal Services	-	361,701	314,753	46,948
Total PR Direct Indictment Program	-	361,701	314,753	46,948

(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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
County/Municipal Courts				
Personal Services	\$ 706,900	\$ 706,900	\$ 705,409	\$ 1,491
Other Expenses	70,000	70,848	70,603	245
Total County/Municipal Courts	<u>776,900</u>	<u>777,748</u>	<u>776,012</u>	<u>1,736</u>
Public Defender				
Contract Services	472,900	472,900	472,900	-
Total Public Defender	<u>472,900</u>	<u>472,900</u>	<u>472,900</u>	<u>-</u>
Total General Government - Judicial	<u>26,735,600</u>	<u>27,360,469</u>	<u>27,121,276</u>	<u>239,193</u>
Public Safety				
Sheriff				
Personal Services	10,284,300	10,116,145	10,116,144	1
Internal Charge Back	140,000	140,000	140,000	-
Supplies	100,000	110,011	109,050	961
Travel and Expenses	-	100	100	-
Motor Vehicle Fuel/Repair	65,000	95,362	86,899	8,463
Contract Services	320,000	222,197	165,163	57,034
Other Expenses	140,000	144,846	144,846	-
Equipment	7,000	23,181	20,349	2,832
Total Sheriff	<u>11,056,300</u>	<u>10,851,842</u>	<u>10,782,551</u>	<u>69,291</u>
Sheriff - Jail				
Personal Services	17,576,800	17,846,348	17,843,643	2,705
Professional Services	-	687	-	687
Internal Charge Back	120,000	120,000	120,000	-
Supplies	225,000	306,274	302,503	3,771
Travel and Expenses	-	6,320	3,800	2,520
Motor Vehicle Fuel/Repair	80,000	133,493	130,845	2,648
Contract Services	2,647,600	3,813,340	3,655,813	157,527
Other Expenses	220,000	331,268	331,268	-
Equipment	20,000	46,879	44,613	2,266
Total Sheriff - Jail	<u>20,889,400</u>	<u>22,604,609</u>	<u>22,432,485</u>	<u>172,124</u>
Marine Patrol				
Personal Services	51,000	51,000	50,775	225
Other Expenses	10,000	10,001	9,995	6
Total Marine Patrol	<u>61,000</u>	<u>61,001</u>	<u>60,770</u>	<u>231</u>
Court Security				
Personal Services	525,500	525,500	521,560	3,940
Contract Services	-	2,361	-	2,361
Supplies	2,000	3,500	2,293	1,207
Equipment	2,000	-	-	-
Total Court Security	<u>529,500</u>	<u>531,361</u>	<u>523,853</u>	<u>7,508</u>
Foreclosure Education and Prevention				
Personal Services	209,600	209,600	109,716	99,884
Total Foreclosure Education and Prevention	<u>209,600</u>	<u>209,600</u>	<u>109,716</u>	<u>99,884</u>
Policing Rotary				
Personal Services	5,306,800	5,434,135	5,362,508	71,627
Supplies	59,000	61,433	58,524	2,909
Motor Vehicle Fuel/Repair	320,000	368,680	365,754	2,926
Contract Services	60,000	22,782	20,247	2,535
Insurance	45,000	40,665	40,665	-
Other Expenses	74,500	125,160	125,160	-
Equipment	139,900	141,144	139,999	1,145
Total Policing Rotary	<u>6,005,200</u>	<u>6,193,999</u>	<u>6,112,857</u>	<u>81,142</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Training Rotary				
Personal Services	\$ 9,400	\$ 9,100	\$ 6,887	\$ 2,213
Supplies	25,200	26,631	25,471	1,160
Contract Services	20,000	20,000	19,997	3
Other Expenses	1,000	1,000	899	101
Equipment	15,700	16,045	15,145	900
Total Training Rotary	<u>71,300</u>	<u>72,776</u>	<u>68,399</u>	<u>4,377</u>
Inmate Welfare				
Supplies	150,200	148,800	122,548	26,252
Equipment	10,000	10,000	5,000	5,000
Total Inmate Welfare	<u>160,200</u>	<u>158,800</u>	<u>127,548</u>	<u>31,252</u>
Insurance Retention				
Other Expenses	69,100	69,100	22,974	46,126
Total Insurance Retention	<u>69,100</u>	<u>69,100</u>	<u>22,974</u>	<u>46,126</u>
SBC Inmate Phone Commission - Sheriff				
Personal Services	153,000	153,000	152,997	3
Total SBC Inmate Phone Commission - Sheriff	<u>153,000</u>	<u>153,000</u>	<u>152,997</u>	<u>3</u>
Building Regulations				
Personal Services	1,595,600	176,005	175,455	550
Internal Charge Back	62,400	1,900	1,851	49
Supplies	4,000	2,040	1,315	725
Travel and Expenses	1,000	1,225	1,225	-
Motor Vehicle Fuel/Repair	10,000	600	574	26
Contract Services	22,000	12,446	11,619	827
Advertising and Printing	5,000	863	863	-
Other Expenses	160,000	47,939	47,763	176
Equipment	-	600	600	-
Total Building Regulations	<u>1,860,000</u>	<u>243,618</u>	<u>241,265</u>	<u>2,353</u>
Building Standards				
Personal Services	-	2,138,500	1,955,127	183,373
Internal Charge Back	-	91,800	72,871	18,929
Supplies	-	6,000	4,923	1,077
Travel and Expenses	-	400	400	-
Motor Vehicle Fuel/Repair	-	17,000	7,088	9,912
Contract Services	-	26,600	26,174	426
Advertising and Printing	-	10,000	9,998	2
Other Expenses	-	318,700	219,937	98,763
Total Building Standards	<u>-</u>	<u>2,609,000</u>	<u>2,296,518</u>	<u>312,482</u>
Medical Examiner				
Personal Services	1,883,200	1,819,844	1,810,801	9,043
Internal Charge Back	10,800	10,800	10,096	704
Supplies	-	601	597	4
Travel and Expenses	-	100	-	100
Motor Vehicle Fuel/Repair	2,000	2,000	1,357	643
Contract Services	1,900	17,569	15,802	1,767
Rentals	1,500	2,489	990	1,499
Other Expenses	3,600	4,401	4,401	-
Total Medical Examiner	<u>1,903,000</u>	<u>1,857,804</u>	<u>1,844,044</u>	<u>13,760</u>
Foreclosure Rotary				
Personal Services	670,900	835,900	769,698	66,202
Supplies	5,000	7,114	3,344	3,770
Motor Vehicle Fuel/Repair	50,000	62,452	15,347	47,105
Contract Services	100,000	100,216	85,066	15,150
Other Expenses	8,100	10,198	6,598	3,600
Equipment	80,000	119,000	86,864	32,136
Total Foreclosure Rotary	<u>914,000</u>	<u>1,134,880</u>	<u>966,917</u>	<u>167,963</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, 2009**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
800 Mhz Maintenance				
Internal Charge Back	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Supplies	1,000	1,000	1,000	-
Contract Services	233,000	235,448	207,694	27,754
Rentals	44,000	71,847	71,315	532
Total 800 Mhz Maintenance	<u>279,000</u>	<u>309,295</u>	<u>280,009</u>	<u>29,286</u>
Adult Probation				
Personal Services	3,830,400	3,849,217	3,844,472	4,745
Internal Charge Back	19,400	19,400	19,400	-
Total Adult Probation	<u>3,849,800</u>	<u>3,868,617</u>	<u>3,863,872</u>	<u>4,745</u>
Alternative Corrections				
Contract Services	5,434,800	5,854,279	5,854,279	-
Total Alternative Corrections	<u>5,434,800</u>	<u>5,854,279</u>	<u>5,854,279</u>	<u>-</u>
Psycho-Diagnostic Clinic				
Professional Services	-	1,750	-	1,750
Internal Charge Back	9,100	9,100	6,114	2,986
Supplies	-	1,734	599	1,135
Total Psycho-Diagnostic Clinic	<u>9,100</u>	<u>12,584</u>	<u>6,713</u>	<u>5,871</u>
Juvenile Probation				
Personal Services	3,225,900	3,181,471	3,172,073	9,398
Internal Charge Back	20,000	20,000	20,000	-
Travel and Expenses	1,000	1,000	1,000	-
Other Expenses	4,000	4,000	3,977	23
Total Juvenile Probation	<u>3,250,900</u>	<u>3,206,471</u>	<u>3,197,050</u>	<u>9,421</u>
Juvenile Detention Home				
Personal Services	2,284,500	2,291,802	2,271,433	20,369
Internal Charge Back	2,000	2,000	2,000	-
Supplies	50,000	55,000	54,984	16
Contract Repairs	258,000	282,925	282,332	593
Other Expenses	4,000	4,000	3,996	4
Subsidies/Shared Revenue	147,300	153,044	153,032	12
Total Juvenile Detention Home	<u>2,745,800</u>	<u>2,788,771</u>	<u>2,767,777</u>	<u>20,994</u>
Total Public Safety	<u>59,451,000</u>	<u>62,791,407</u>	<u>61,712,594</u>	<u>1,078,813</u>
Health				
Crippled Childrens Aid				
Subsidies/Shared Revenue	1,000,000	1,200,000	1,200,000	-
Vital Statistics				
Subsidies/Shared Revenue	8,000	8,000	7,124	876
Total Health	<u>1,008,000</u>	<u>1,208,000</u>	<u>1,207,124</u>	<u>876</u>
Human Services				
Soldiers Relief Commission				
Personal Services	1,312,000	1,292,971	1,291,358	1,613
Internal Charge Back	35,000	35,000	23,139	11,861
Supplies	27,000	27,469	16,799	10,670
Travel and Expenses	31,500	38,790	24,452	14,338
Motor Vehicle Fuel/Repair	5,000	7,203	65	7,138
Contract Services	58,400	83,380	57,459	25,921
Advertising and Printing	98,000	129,729	117,945	11,784
Other Expenses	70,000	167,130	160,538	6,592
Subsidies/Shared Revenue	1,389,500	1,416,407	1,332,371	84,036
Total Soldiers Relief Commission	<u>3,026,400</u>	<u>3,198,079</u>	<u>3,024,126</u>	<u>173,953</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, 2009**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
FSET Settlement				
Contract Services	\$ -	\$ 76,285	\$ -	\$ 76,285
Total FSET Settlement	-	76,285	-	76,285
Human Services				
Subsidies/Shared Revenue	4,491,900	7,863,782	7,705,164	158,618
Total Human Services	4,491,900	7,863,782	7,705,164	158,618
Total Human Services	7,518,300	11,138,146	10,729,290	408,856
Other				
Insurance/Pension/Taxes				
Insurance	780,000	650,000	628,996	21,004
Other Expenses	-	132,324	132,324	-
Total Insurance/Pension/Taxes	780,000	782,324	761,320	21,004
Miscellaneous				
Miscellaneous	704,900	3,215,982	2,690,738	525,244
Victims Assistance	75,000	75,000	75,000	-
Humane Society	25,000	50,000	50,000	-
Agriculture	140,900	142,142	139,912	2,230
Historical Society	60,000	60,000	60,000	-
Soil and Water	135,100	135,100	135,100	-
Total Miscellaneous	1,140,900	3,678,224	3,150,750	527,474
Total Other	1,920,900	4,460,548	3,912,070	548,478
Total Expenditures	123,576,900	134,869,242	130,699,972	4,169,270
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<i>(2,688,579)</i>	<i>(11,706,462)</i>	<i>(20,777,072)</i>	<i>(9,070,610)</i>
Other Financing Sources (Uses)				
Transfers In	175,000	228,000	211,896	(16,104)
Transfers Out	(1,027,600)	(2,327,600)	(2,252,333)	75,267
Other Financing Sources	540,679	540,679	462,738	(77,941)
Total Other Financing Sources (Uses)	(311,921)	(1,558,921)	(1,577,699)	(18,778)
<i>Net Change in Fund Balance</i>	<i>(3,000,500)</i>	<i>(13,265,383)</i>	<i>(22,354,771)</i>	<i>(9,089,388)</i>
Fund Balance - Beginning	20,509,842	20,509,842	20,509,842	
Prior Year Encumbrance Appropriations	7,964,537	7,964,537	7,964,537	
Fund Balance - Ending	\$ 25,473,879	\$ 15,208,996	\$ 6,119,608	\$ (9,089,388)

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, 2009***

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Equity in Pooled Cash and Investments	\$ 18,260,705	\$ 1,870,698	\$ 20,131,403
Cash and Cash Equivalents - Segregated Accounts	1,137,511	-	1,137,511
Receivables (Net of Allowance for Uncollectibles)			
Taxes	8,435,389	-	8,435,389
Accounts	19,288	-	19,288
Special Assessments	336,480	-	336,480
Accrued Interest	378	-	378
Loans	4,196,968	1,874,251	6,071,219
Due From Other Funds	348,054	-	348,054
Due From Other Governments	9,310,162	143,000	9,453,162
Material and Supplies Inventory	785,982	-	785,982
Prepaid Items	53,909	-	53,909
<i>Total Assets</i>	<u>\$ 42,884,826</u>	<u>\$ 3,887,949</u>	<u>\$ 46,772,775</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$ 1,225,006	\$ 674,489	\$ 1,899,495
Accrued Salaries and Wages Payable	796,801	4,826	801,627
Deferred Revenue	13,172,174	1,874,251	15,046,425
Notes Payable	-	3,298,000	3,298,000
Compensated Absences	100,915	-	100,915
Due To Other Funds	782,296	5,666,850	6,449,146
Due To Other Governments	634,056	676	634,732
Deposits Held and Due To Others	115,347	-	115,347
<i>Total Liabilities</i>	<u>16,826,595</u>	<u>11,519,092</u>	<u>28,345,687</u>
Fund Balances			
Reserved for Encumbrances	10,382,215	4,416,386	14,798,601
Reserved for Prepaid Items	53,909	-	53,909
Reserved for Material and Supplies	785,982	-	785,982
Reserved for Loans	4,196,968	-	4,196,968
Unreserved	10,639,157	(12,047,529)	(1,408,372)
<i>Total Fund Balances</i>	<u>26,058,231</u>	<u>(7,631,143)</u>	<u>18,427,088</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 42,884,826</u>	<u>\$ 3,887,949</u>	<u>\$ 46,772,775</u>

County of Summit, Ohio

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2009***

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues			
Taxes:			
Property	\$ 7,183,665	\$ -	\$ 7,183,665
Other	3,926,568	-	3,926,568
Licenses and Permits	812,975	-	812,975
Charges for Services	14,168,727	-	14,168,727
Fines and Forfeitures	1,157,279	-	1,157,279
Intergovernmental	48,263,911	268,655	48,532,566
Special Assessments	156,960	-	156,960
Investment Income	13,474	432	13,906
Other	715,699	74,149	789,848
<i>Total Revenues</i>	<u>76,399,258</u>	<u>343,236</u>	<u>76,742,494</u>
Expenditures			
General Government:			
Legislative and Executive	9,990,680	216,683	10,207,363
Judicial	4,303,359	-	4,303,359
Public Safety	16,733,223	-	16,733,223
Public Works	17,409,038	-	17,409,038
Health	815,429	-	815,429
Economic Development	5,881,845	-	5,881,845
Human Services	9,121,379	-	9,121,379
Recreation	8,998,719	-	8,998,719
Capital Outlay	-	6,065,727	6,065,727
Debt Service:			
Principal Retirement	799,909	-	799,909
Interest and Fiscal Charges	143,370	-	143,370
<i>Total Expenditures</i>	<u>74,196,951</u>	<u>6,282,410</u>	<u>80,479,361</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	2,202,307	(5,939,174)	(3,736,867)
Other Financing Sources (Uses)			
Sale of Capital Assets	9,650	-	9,650
Transfers In	827,414	-	827,414
Transfers Out	(506,794)	(407,890)	(914,684)
<i>Total Other Financing Sources (Uses)</i>	<u>330,270</u>	<u>(407,890)</u>	<u>(77,620)</u>
<i>Net Change in Fund Balances</i>	2,532,577	(6,347,064)	(3,814,487)
Fund Balances - Beginning	<u>23,525,654</u>	<u>(1,284,079)</u>	<u>22,241,575</u>
<i>Fund Balances - Ending</i>	<u>\$ 26,058,231</u>	<u>\$ (7,631,143)</u>	<u>\$ 18,427,088</u>

County Of Summit, Ohio

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009**

	Motor Vehicle and Gas Tax	Real Estate Assessment	Delinquent Tax Assessment Collection	Governmental Grants
Assets				
Equity in Pooled Cash and Investments	\$ 4,507,960	\$ 4,789,599	\$ 2,424,691	\$ 2,314,965
Cash and Cash Equivalents - Segregated Accounts	-	-	-	321,740
Receivables (Net of Allowance for Uncollectibles)				
Taxes	299,212	-	-	-
Accounts	7,260	-	-	1,750
Special Assessments	52,996	-	-	-
Accrued Interest	378	-	-	-
Loans	-	-	-	4,196,968
Due From Other Funds	-	-	-	335,740
Due From Other Governments	5,168,499	-	-	3,142,978
Material and Supplies Inventory	757,635	-	-	2,483
Prepaid Items	1,804	742	106	1,513
<i>Total Assets</i>	<u>\$ 10,795,744</u>	<u>\$ 4,790,341</u>	<u>\$ 2,424,797</u>	<u>\$ 10,318,137</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$ 266,549	\$ 10,287	\$ 32,521	\$ 625,717
Accrued Salaries and Wages Payable	235,063	107,709	37,849	148,917
Deferred Revenue	3,721,381	-	-	270,935
Compensated Absences	22,998	10,939	32,683	-
Due To Other Funds	105,151	59,324	27,846	260,791
Due To Other Governments	146,245	15,381	6,176	413,012
Deposits Held and Due To Others	-	-	-	83,252
<i>Total Liabilities</i>	<u>4,497,387</u>	<u>203,640</u>	<u>137,075</u>	<u>1,802,624</u>
Fund Balances				
Reserved for Encumbrances	1,747,504	251,944	241,726	7,399,777
Reserved for Prepaid Items	1,804	742	106	1,513
Reserved for Material and Supplies	757,635	-	-	2,483
Reserved for Loans	-	-	-	4,196,968
Unreserved	3,791,414	4,334,015	2,045,890	(3,085,228)
<i>Total Fund Balances</i>	<u>6,298,357</u>	<u>4,586,701</u>	<u>2,287,722</u>	<u>8,515,513</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 10,795,744</u>	<u>\$ 4,790,341</u>	<u>\$ 2,424,797</u>	<u>\$ 10,318,137</u>

Other Special Revenue	Child Support Enforcement	Title Administration	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
\$ 3,769,190	\$ 97,374	\$ 356,926	\$ -	\$ -	\$ 18,260,705
555,640	32,095	228,036	-	-	1,137,511
-	-	-	8,136,177	-	8,435,389
10,278	-	-	-	-	19,288
283,484	-	-	-	-	336,480
-	-	-	-	-	378
-	-	-	-	-	4,196,968
12,314	-	-	-	-	348,054
36,323	141,888	-	474,123	346,351	9,310,162
9,238	5,804	10,822	-	-	785,982
45,632	4,112	-	-	-	53,909
<u>\$ 4,722,099</u>	<u>\$ 281,273</u>	<u>\$ 595,784</u>	<u>\$ 8,610,300</u>	<u>\$ 346,351</u>	<u>\$ 42,884,826</u>
\$ 220,287	\$ 2,770	\$ 7,826	\$ -	\$ 59,049	\$ 1,225,006
47,346	169,704	42,307	-	7,906	796,801
290,762	-	-	8,610,300	278,796	13,172,174
23,624	10,212	-	-	459	100,915
27,012	92,650	24,646	-	184,876	782,296
12,473	33,617	6,024	-	1,128	634,056
-	32,095	-	-	-	115,347
<u>621,504</u>	<u>341,048</u>	<u>80,803</u>	<u>8,610,300</u>	<u>532,214</u>	<u>16,826,595</u>
184,773	14,951	47,958	-	493,582	10,382,215
45,632	4,112	-	-	-	53,909
9,238	5,804	10,822	-	-	785,982
-	-	-	-	-	4,196,968
<u>3,860,952</u>	<u>(84,642)</u>	<u>456,201</u>	<u>-</u>	<u>(679,445)</u>	<u>10,639,157</u>
<u>4,100,595</u>	<u>(59,775)</u>	<u>514,981</u>	<u>-</u>	<u>(185,863)</u>	<u>26,058,231</u>
<u>\$ 4,722,099</u>	<u>\$ 281,273</u>	<u>\$ 595,784</u>	<u>\$ 8,610,300</u>	<u>\$ 346,351</u>	<u>\$ 42,884,826</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, 2009***

	Motor Vehicle and Gas Tax	Real Estate Assessment	Delinquent Tax Assessment Collection	Governmental Grants
Revenues				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Other	3,926,568	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	127,772	6,096,679	2,142,060	168,449
Fines and Forfeitures	199,033	-	-	256,491
Intergovernmental	12,732,186	152,289	64,336	22,570,366
Special Assessments	156,764	-	-	-
Investment Income	13,224	-	-	250
Other	630,416	-	-	45,798
<i>Total Revenues</i>	<u>17,785,963</u>	<u>6,248,968</u>	<u>2,206,396</u>	<u>23,041,354</u>
Expenditures				
General Government:				
Legislative and Executive	-	5,435,345	1,602,691	383,337
Judicial	-	-	1,250,926	680,926
Public Safety	-	-	-	14,038,395
Public Works	16,736,409	-	-	62,820
Health	-	-	-	-
Economic Development	-	-	-	5,833,329
Human Services	-	-	-	-
Recreation	-	-	-	-
Debt Service:				
Principal Retirement	799,909	-	-	-
Interest and Fiscal Charges	143,370	-	-	-
<i>Total Expenditures</i>	<u>17,679,688</u>	<u>5,435,345</u>	<u>2,853,617</u>	<u>20,998,807</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	106,275	813,623	(647,221)	2,042,547
Other Financing Sources (Uses)				
Sale of Capital Assets	9,650	-	-	-
Transfers In	407,890	-	-	136,029
Transfers Out	(449,912)	-	-	(56,882)
<i>Total Other Financing Sources (Uses)</i>	<u>(32,372)</u>	<u>-</u>	<u>-</u>	<u>79,147</u>
<i>Net Change in Fund Balances</i>	73,903	813,623	(647,221)	2,121,694
Fund Balances (Deficits) - Beginning	<u>6,224,454</u>	<u>3,773,078</u>	<u>2,934,943</u>	<u>6,393,819</u>
<i>Fund Balances (Deficits) - Ending</i>	<u>\$ 6,298,357</u>	<u>\$ 4,586,701</u>	<u>\$ 2,287,722</u>	<u>\$ 8,515,513</u>

Other Special Revenue	Child Support Enforcement	Title Administration	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ 7,183,665	\$ -	\$ 7,183,665
-	-	-	-	-	3,926,568
812,975	-	-	-	-	812,975
3,077,370	-	2,556,397	-	-	14,168,727
701,755	-	-	-	-	1,157,279
238,743	9,077,005	5,337	1,815,054	1,608,595	48,263,911
196	-	-	-	-	156,960
-	-	-	-	-	13,474
37,792	1,693	-	-	-	715,699
<u>4,868,831</u>	<u>9,078,698</u>	<u>2,561,734</u>	<u>8,998,719</u>	<u>1,608,595</u>	<u>76,399,258</u>
302,197	-	2,267,110	-	-	9,990,680
2,371,507	-	-	-	-	4,303,359
649,001	-	-	-	2,045,827	16,733,223
609,809	-	-	-	-	17,409,038
815,429	-	-	-	-	815,429
48,516	-	-	-	-	5,881,845
771	9,120,608	-	-	-	9,121,379
-	-	-	8,998,719	-	8,998,719
-	-	-	-	-	799,909
-	-	-	-	-	143,370
<u>4,797,230</u>	<u>9,120,608</u>	<u>2,267,110</u>	<u>8,998,719</u>	<u>2,045,827</u>	<u>74,196,951</u>
71,601	(41,910)	294,624	-	(437,232)	2,202,307
-	-	-	-	-	9,650
-	161,343	-	-	122,152	827,414
-	-	-	-	-	(506,794)
<u>-</u>	<u>161,343</u>	<u>-</u>	<u>-</u>	<u>122,152</u>	<u>330,270</u>
71,601	119,433	294,624	-	(315,080)	2,532,577
<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>\$ 4,100,595</u>	<u>\$ (59,775)</u>	<u>\$ 514,981</u>	<u>\$ -</u>	<u>\$ (185,863)</u>	<u>\$ 26,058,231</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, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ -	\$ -	\$ 1,226	\$ 1,226
Fines and Forfeitures	234,000	273,817	187,950	(85,867)
Intergovernmental	85,995,000	100,627,685	68,564,162	(32,063,523)
Other	621,000	726,668	498,069	(228,599)
<i>Total Revenues</i>	<u>86,850,000</u>	<u>101,628,170</u>	<u>69,251,407</u>	<u>(32,376,763)</u>
Expenditures				
Human Services				
Shared Costs				
Personal Services	7,400,800	7,560,020	7,423,171	136,849
Operations	4,249,100	4,812,184	4,396,043	416,141
Total Shared Costs	<u>11,649,900</u>	<u>12,372,204</u>	<u>11,819,214</u>	<u>552,990</u>
Family Support Services				
Personal Services	13,366,500	14,279,740	14,220,572	59,168
Operations	297,100	392,395	273,034	119,361
Total Family Support Services	<u>13,663,600</u>	<u>14,672,135</u>	<u>14,493,606</u>	<u>178,529</u>
Children and Adult Services				
Personal Services	1,403,800	1,910,860	1,829,828	81,032
Operations	455,000	503,095	183,147	319,948
Total Children and Adult Services	<u>1,858,800</u>	<u>2,413,955</u>	<u>2,012,975</u>	<u>400,980</u>
Workforce Development				
Maintenance/Medical	42,200	1,305,830	231,415	1,074,415
Purchased Services	7,411,800	7,657,027	6,303,445	1,353,582
Total Workforce Development	<u>7,454,000</u>	<u>8,962,857</u>	<u>6,534,860</u>	<u>2,427,997</u>
Title XX				
Purchased Services	2,091,200	2,960,058	1,596,826	1,363,232
Total Title XX	<u>2,091,200</u>	<u>2,960,058</u>	<u>1,596,826</u>	<u>1,363,232</u>
Child Care Services				
Purchased Services	32,631,400	42,443,104	34,442,902	8,000,202
Total Child Care Services	<u>32,631,400</u>	<u>42,443,104</u>	<u>34,442,902</u>	<u>8,000,202</u>
Refugee Services				
Purchased Services	201,000	203,699	203,698	1
Total Refugee Services	<u>201,000</u>	<u>203,699</u>	<u>203,698</u>	<u>1</u>
Workforce Investment Act - Summit				
Purchased Services	5,570,500	11,833,953	10,947,627	886,326
Total Workforce Investment Act - Summit	<u>5,570,500</u>	<u>11,833,953</u>	<u>10,947,627</u>	<u>886,326</u>
Workforce Investment Act - Medina				
Purchased Services	1,396,200	1,553,649	1,552,836	813
Total Workforce Investment Act - Medina	<u>1,396,200</u>	<u>1,553,649</u>	<u>1,552,836</u>	<u>813</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, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Emergency Assistance				
Other	\$ -	\$ 140,824	\$ -	\$ 140,824
Total Emergency Assistance	-	140,824	-	140,824
<i>Total Human Services</i>	<u>76,516,600</u>	<u>97,556,438</u>	<u>83,604,544</u>	<u>13,951,894</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	10,333,400	4,071,732	(14,353,137)	(18,424,869)
Other Financing Sources				
Transfers In	-	-	1,195,810	1,195,810
Transfers Out	-	(1,072,031)	(1,072,031)	-
Other Financing Sources	3,150,000	3,685,996	2,498,597	(1,187,399)
<i>Total Other Financing Sources</i>	<u>3,150,000</u>	<u>2,613,965</u>	<u>2,622,376</u>	<u>8,411</u>
<i>Net Change in Fund Balance</i>	13,483,400	6,685,697	(11,730,761)	(18,416,458)
Fund (Deficit) - Beginning	(15,746,040)	(15,746,040)	(15,746,040)	
Prior Year Encumbrance Appropriations	<u>13,967,078</u>	<u>13,967,078</u>	<u>13,967,078</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 11,704,438</u>	<u>\$ 4,906,735</u>	<u>\$ (13,509,723)</u>	<u>\$ (18,416,458)</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, 2009**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 27,255,646	\$ 27,255,646	\$ 27,232,670	\$ (22,976)
Charges For Services	5,764,886	5,764,886	5,498,433	(266,453)
Intergovernmental	17,507,306	17,507,306	16,699,049	(808,257)
Other	88,798	88,798	84,801	(3,997)
<i>Total Revenues</i>	<u>50,616,636</u>	<u>50,616,636</u>	<u>49,514,953</u>	<u>(1,101,683)</u>
Expenditures				
Human Services				
Personal Services	27,356,700	27,436,700	26,891,716	544,984
Supplies	796,460	981,387	726,434	254,953
Materials	41,400	47,186	19,082	28,104
Travel and Expenses	745,560	900,469	829,733	70,736
Contract Services	23,910,910	28,980,712	24,124,862	4,855,850
Other Expenses	1,274,790	1,657,595	1,056,837	600,758
Medical Assistance	645,340	927,878	627,596	300,282
Equipment	736,660	1,068,350	879,789	188,561
<i>Total Expenditures</i>	<u>55,507,820</u>	<u>62,000,277</u>	<u>55,156,049</u>	<u>6,844,228</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	(4,891,184)	(11,383,641)	(5,641,096)	5,742,545
Other Financing Sources				
Other Financing Sources	7,010	7,010	8,214	1,204
<i>Total Other Financing Sources</i>	<u>7,010</u>	<u>7,010</u>	<u>8,214</u>	<u>1,204</u>
<i>Net Change in Fund Balance</i>	(4,884,174)	(11,376,631)	(5,632,882)	5,743,749
Fund Balance - Beginning	25,617,982	25,617,982	25,617,982	
Prior Year Encumbrance Appropriations	6,492,457	6,492,457	6,492,457	
<i>Fund Balance - Ending</i>	<u>\$ 27,226,265</u>	<u>\$ 20,733,808</u>	<u>\$ 26,477,557</u>	<u>\$ 5,743,749</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, 2009**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 35,735,180	\$ 39,348,506	\$ 35,732,529	\$ (3,615,977)
Intergovernmental	39,569,917	42,401,967	44,782,297	2,380,330
Other	468,449	501,976	528,748	26,772
<i>Total Revenues</i>	<u>75,773,546</u>	<u>82,252,449</u>	<u>81,043,574</u>	<u>(1,208,875)</u>
Expenditures				
Health				
Personal Services	2,358,676	2,358,676	1,916,646	442,030
Professional Services	88,180	93,235	43,580	49,655
Supplies	45,000	49,380	48,174	1,206
Travel and Expenses	90,518	92,052	77,670	14,382
Contract Services	73,568,797	79,251,966	77,432,198	1,819,768
Insurance	65,148	65,935	56,724	9,211
Utilities	8,400	10,901	6,816	4,085
Rentals	231,232	233,026	206,803	26,223
Advertising and Printing	32,808	35,430	32,765	2,665
Other Expenses	3,000	3,169	2,741	428
Equipment	33,200	43,305	25,853	17,452
<i>Total Health</i>	<u>76,524,959</u>	<u>82,237,075</u>	<u>79,849,970</u>	<u>2,387,105</u>
<i>Net Change in Fund Balance</i>	(751,413)	15,374	1,193,604	1,178,230
Fund (Deficit) - Beginning	(172,270)	(172,270)	(172,270)	
Prior Year Encumbrance Appropriations	<u>5,712,116</u>	<u>5,712,116</u>	<u>5,712,116</u>	
<i>Fund Balance - Ending</i>	<u>\$ 4,788,433</u>	<u>\$ 5,555,220</u>	<u>\$ 6,733,450</u>	<u>\$ 1,178,230</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Board of Developmental Disabilities Fund
For the Year Ended December 31, 2009***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 56,395,309	\$ 56,395,309	\$ 54,465,342	\$ (1,929,967)
Charges for Services	-	-	249,480	249,480
Intergovernmental	7,883,584	7,883,584	4,541,866	(3,341,718)
Other	28,750,172	28,750,172	16,562,520	(12,187,652)
<i>Total Revenues</i>	<u>93,029,065</u>	<u>93,029,065</u>	<u>75,819,208</u>	<u>(17,209,857)</u>
Expenditures				
Health				
Board Operating				
Personal Services	36,257,731	36,354,463	34,558,841	1,795,622
Supplies	1,861,791	2,316,655	1,972,733	343,922
Travel and Expenses	498,234	556,596	429,189	127,407
Contract Services	40,246,737	42,654,979	24,411,800	18,243,179
Rentals	879,065	1,034,901	1,004,758	30,143
Advertising and Printing	128,500	176,477	146,079	30,398
Other Expenses	660,950	834,116	618,351	215,765
Equipment	1,033,066	929,192	792,761	136,431
Capital Outlay	5,640,000	5,641,500	5,366,172	275,328
<i>Total Expenditures</i>	<u>87,206,074</u>	<u>90,498,879</u>	<u>69,300,684</u>	<u>21,198,195</u>
<i>Net Change in Fund Balance</i>	5,822,991	2,530,186	6,518,524	3,988,338
Fund Balance - Beginning	35,118,098	35,118,098	35,118,098	
Prior Year Encumbrance Appropriations	<u>3,292,805</u>	<u>3,292,805</u>	<u>3,292,805</u>	
<i>Fund Balance - Ending</i>	<u>\$ 44,233,894</u>	<u>\$ 40,941,089</u>	<u>\$ 44,929,427</u>	<u>\$ 3,988,338</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, 2009**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Taxes - Other	\$ 3,736,600	\$ 4,325,856	\$ 3,935,228	\$ (390,628)
Fines and Forfeitures	209,100	242,074	220,939	(21,135)
Intergovernmental	11,922,100	16,427,068	12,554,109	(3,872,959)
Investment Income	15,300	1,232,023	13,834	(1,218,189)
Other	1,064,200	17,713	1,120,481	1,102,768
<i>Total Revenues</i>	<u>16,947,300</u>	<u>22,244,734</u>	<u>17,844,591</u>	<u>(4,400,143)</u>
Expenditures				
Public Works				
Administration				
Personal Services	1,607,800	1,404,450	1,334,282	70,168
Internal Charge Back	71,500	71,500	71,500	-
Supplies	242,000	347,917	324,990	22,927
Travel and Expenses	43,300	44,276	32,534	11,742
Utilities	204,300	224,273	203,332	20,941
Rentals	34,100	39,351	38,138	1,213
Advertising and Printing	16,000	19,103	8,856	10,247
Other Expenses	27,000	29,024	26,540	2,484
Equipment	68,700	56,155	37,545	18,610
<i>Total Administration</i>	<u>2,314,700</u>	<u>2,236,049</u>	<u>2,077,717</u>	<u>158,332</u>
Maintenance				
Personal Services	5,659,600	5,666,020	5,481,441	184,579
Supplies	435,000	482,475	325,587	156,888
Materials	956,500	1,053,765	936,667	117,098
Contract Services	100,000	2,683,449	2,683,433	16
Rentals	13,500	13,500	13,500	-
Other Expenses	674,900	743,054	576,718	166,336
Equipment	63,000	64,014	8,851	55,163
Capital Outlay	-	30,000	-	30,000
<i>Total Maintenance</i>	<u>7,902,500</u>	<u>10,736,277</u>	<u>10,026,197</u>	<u>710,080</u>
Engineering				
Personal Services	2,518,200	2,653,730	2,500,866	152,864
Materials	5,000	5,000	-	5,000
Contract Services	-	42,823	42,823	-
Other Expenses	25,500	29,599	20,348	9,251
<i>Total Engineering</i>	<u>2,548,700</u>	<u>2,731,152</u>	<u>2,564,037</u>	<u>167,115</u>
Capital Improvement				
Capital Outlay	-	5,842,395	4,156,647	1,685,748
<i>Total Capital Improvement</i>	<u>-</u>	<u>5,842,395</u>	<u>4,156,647</u>	<u>1,685,748</u>
<i>Total Public Works</i>	<u>12,765,900</u>	<u>21,545,873</u>	<u>18,824,598</u>	<u>2,721,275</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	4,181,400	698,861	(980,007)	(1,678,868)
Other Financing Sources (Uses)				
Transfers In	-	-	196,170	196,170
Special Assessments	52,700	61,011	56,074	(4,937)
Other Non-Operating Expense	-	(149,415)	(149,415)	-
Principal Payments	(1,395,900)	(1,395,900)	(1,393,191)	2,709
<i>Total Other Financing Sources (Uses)</i>	<u>(1,343,200)</u>	<u>(1,484,304)</u>	<u>(1,290,362)</u>	<u>193,942</u>
<i>Net Change in Fund Balance</i>	2,838,200	(785,443)	(2,270,369)	(1,484,926)
Fund Balance - Beginning	2,940,415	2,940,415	2,940,415	
Prior Year Encumbrance Appropriations	1,836,225	1,836,225	1,836,225	
<i>Fund Balance - Ending</i>	<u>\$ 7,614,840</u>	<u>\$ 3,991,197</u>	<u>\$ 2,506,271</u>	<u>\$ (1,484,926)</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, 2009***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 4,850,000	\$ 4,850,000	\$ 6,066,181	\$ 1,216,181
<i>Total Revenues</i>	<u>4,850,000</u>	<u>4,850,000</u>	<u>6,066,181</u>	<u>1,216,181</u>
Expenditures				
General Government - Legislative and Executive				
Personal Services	5,144,000	5,102,690	4,587,736	514,954
Internal Charge Back	150,000	151,080	148,945	2,135
Supplies	40,000	41,881	31,402	10,479
Contract Services	400,000	746,512	714,659	31,853
Travel and Expenses	80,000	80,000	38,258	41,742
Motor Vehicle Fuel/Repair	10,000	10,000	2,361	7,639
Advertising and Printing	50,000	50,000	13,440	36,560
Other Expenses	150,000	190,124	172,737	17,387
Equipment	100,000	102,837	42,894	59,943
Rentals/Leases	10,000	14,679	14,339	340
<i>Total Real Estate Assessment</i>	<u>6,134,000</u>	<u>6,489,803</u>	<u>5,766,771</u>	<u>723,032</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(1,284,000)</u>	<u>(1,639,803)</u>	<u>299,410</u>	<u>1,939,213</u>
Other Financing Sources				
Non-Operating Revenue	-	-	152,291	152,291
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>152,291</u>	<u>152,291</u>
<i>Net Change in Fund Balance</i>	<u>(1,284,000)</u>	<u>(1,639,803)</u>	<u>451,701</u>	<u>2,091,504</u>
Fund Balance - Beginning	3,378,154	3,378,154	3,378,154	
Prior Year Encumbrance Appropriations	<u>399,949</u>	<u>399,949</u>	<u>399,949</u>	
<i>Fund Balance - Ending</i>	<u>\$ 2,494,103</u>	<u>\$ 2,138,300</u>	<u>\$ 4,229,804</u>	<u>\$ 2,091,504</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, 2009**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 2,430,602	\$ 2,430,602	\$ 2,142,109	\$ (288,493)
Other	72,896	72,896	64,336	(8,560)
<i>Total Revenues</i>	<u>2,503,498</u>	<u>2,503,498</u>	<u>2,206,445</u>	<u>(297,053)</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer				
Personal Services	1,286,700	1,384,552	1,204,474	180,078
Internal Charge Back	76,000	96,473	54,356	42,117
Supplies	6,200	47,237	5,560	41,677
Travel and Expenses	-	20,449	7,857	12,592
Contract Services	-	428,554	183,843	244,711
Rentals/Leases	10,000	12,020	7,559	4,461
Advertising and Printing	130,000	252,130	112,113	140,017
Other Expenses	70,000	132,553	131,404	1,149
Equipment	10,000	23,822	21,496	2,326
Refunds	25,000	25,000	18,828	6,172
Total Fiscal Officer	<u>1,613,900</u>	<u>2,422,790</u>	<u>1,747,490</u>	<u>675,300</u>
General Government - Judicial				
Prosecutor				
Personal Services	961,900	971,007	871,973	99,034
Internal Charge Back	15,000	22,585	11,356	11,229
Supplies	3,000	3,219	3,032	187
Travel and Expenses	3,000	3,695	623	3,072
Contract Services	-	312,169	181,861	130,308
Rentals/Leases	60,000	61,504	60,099	1,405
Advertising and Printing	30,000	63,352	27,117	36,235
Other Expenses	-	116,286	99,567	16,719
Equipment	-	2,645	-	2,645
Refunds	-	120,200	96,268	23,932
Total Prosecutor	<u>1,072,900</u>	<u>1,676,662</u>	<u>1,351,896</u>	<u>324,766</u>
<i>Total Expenditures</i>	<u>2,686,800</u>	<u>4,099,452</u>	<u>3,099,386</u>	<u>1,000,066</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	(183,302)	(1,595,954)	(892,941)	703,013
Other Financing Sources				
Other Financing Sources	1,503	1,503	1,136	(367)
<i>Total Other Financing Sources</i>	<u>1,503</u>	<u>1,503</u>	<u>1,136</u>	<u>(367)</u>
<i>Net Change in Fund Balance</i>	(181,799)	(1,594,451)	(891,805)	702,646
Fund Balance - Beginning	2,539,559	2,539,559	2,539,559	
Prior Year Encumbrance Appropriations	488,937	488,937	488,937	
<i>Fund Balance - Ending</i>	<u>\$ 2,846,697</u>	<u>\$ 1,434,045</u>	<u>\$ 2,136,691</u>	<u>\$ 702,646</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, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 41,486	\$ 363,363	\$ 169,821	\$ (193,542)
Fines and Forfeitures	1,447	12,675	5,886	(6,789)
Intergovernmental	4,738,517	41,503,635	19,411,500	(22,092,135)
Other	41,486	363,363	170,037	(193,326)
<i>Total Revenues</i>	<u>4,822,936</u>	<u>42,243,036</u>	<u>19,757,244</u>	<u>(22,485,792)</u>
Expenditures				
Personal Services	892,034	7,825,868	5,197,112	2,628,756
Professional Services	-	136,232	112,511	23,721
Internal Charge Back	16,000	28,358	13,760	14,598
Supplies	41,000	186,188	73,742	112,446
Travel/Continuing Education	15,000	193,381	88,329	105,052
Motor Vehicle Fuel/Repair	4,500	5,578	2,348	3,230
Contract Services	14,000	3,943,187	2,635,191	1,307,996
Rentals	-	6,000	6,000	-
Advertising and Printing	9,000	11,745	3,027	8,718
Other Expenses	267,622	7,981,507	1,748,870	6,232,637
Subsidies/Shared Revenue	1,551,328	20,027,156	18,203,076	1,824,080
Equipment	25,450	241,767	204,727	37,040
<i>Total Expenditures</i>	<u>2,835,934</u>	<u>40,586,967</u>	<u>28,288,693</u>	<u>12,298,274</u>
<i>Excess (Deficiency) of Revenue Over (Under) Expenditures</i>	1,987,002	1,656,069	(8,531,449)	(10,187,518)
Other Financing Sources (Uses)				
Transfers-In	-	-	1,241,220	1,241,220
Transfers-Out	-	(997,040)	(997,040)	-
Interest Income	-	-	250	250
Other Financing Sources	964	8,450	4,766	(3,684)
<i>Total Other Financing Sources (Uses)</i>	<u>964</u>	<u>(988,590)</u>	<u>249,196</u>	<u>1,237,786</u>
<i>Net Change in Fund Balance</i>	1,987,966	667,479	(8,282,253)	(8,949,732)
Fund (Deficit) - Beginning	(4,238,732)	(4,238,732)	(4,238,732)	
Prior Year Encumbrance Appropriations	6,130,491	6,130,491	6,130,491	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 3,879,725</u>	<u>\$ 2,559,238</u>	<u>\$ (6,390,494)</u>	<u>\$ (8,949,732)</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, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Licenses and Permits	\$ 536,288	\$ 544,233	\$ 796,490	\$ 252,257
Charges For Services	116,168	117,889	172,569	54,680
Fines and Forfeitures	5,198	5,275	7,683	2,408
Other	17,348	17,605	25,819	8,214
<i>Total Revenues</i>	<u>675,002</u>	<u>685,002</u>	<u>1,002,561</u>	<u>317,559</u>
Expenditures				
Health				
Animal Control				
Personal Services	627,600	616,920	608,733	8,187
Professional Services	10,000	12,312	12,311	1
Internal Charge Back	17,000	17,000	14,674	2,326
Supplies	42,000	54,656	54,501	155
Travel and Expenses	500	1,706	1,675	31
Motor Vehicle Fuel/Repair	1,800	1,800	1,769	31
Contract Services	7,000	7,000	7,000	-
Insurance	3,000	3,000	2,813	187
Advertising and Printing	3,000	3,365	3,365	-
Other Expenses	3,100	3,813	3,761	52
Equipment	4,600	5,059	4,981	78
<i>Total Animal Control</i>	<u>719,600</u>	<u>726,631</u>	<u>715,583</u>	<u>11,048</u>
Fiscal Officer - Dog License				
Personal Services	59,200	59,200	58,165	1,035
Contract Services	20,000	49,935	34,433	15,502
<i>Total Fiscal Officer - Dog License</i>	<u>79,200</u>	<u>109,135</u>	<u>92,598</u>	<u>16,537</u>
<i>Total Health</i>	<u>798,800</u>	<u>835,766</u>	<u>808,181</u>	<u>27,585</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(123,798)	(150,764)	194,380	345,144
Other Financing Sources				
Transfers In	300,000	300,000	-	(300,000)
<i>Total Other Financing Sources</i>	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>(300,000)</u>
<i>Net Change in Fund Balance</i>	176,202	149,236	194,380	45,144
Fund (Deficit) - Beginning	(179,395)	(179,395)	(179,395)	
Prior Year Encumbrance Appropriations	<u>37,646</u>	<u>37,646</u>	<u>37,646</u>	
<i>Fund Balance - Ending</i>	<u>\$ 34,453</u>	<u>\$ 7,487</u>	<u>\$ 52,631</u>	<u>\$ 45,144</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, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 745,000	\$ 757,000	\$ 913,082	\$ 156,082
<i>Total Revenues</i>	<u>745,000</u>	<u>757,000</u>	<u>913,082</u>	<u>156,082</u>
Expenditures				
General Government - Legislative and Executive				
Internal Charge Back	15,000	15,000	6,233	8,767
Supplies	40,000	41,363	28,574	12,789
Contract Services	65,000	89,795	82,659	7,136
Equipment	30,000	30,000	7,386	22,614
Total General Government - Legislative and Executive	<u>150,000</u>	<u>176,158</u>	<u>124,852</u>	<u>51,306</u>
General Government - Judicial				
Personal Services	613,100	602,100	519,703	82,397
Professional Services	10,000	12,750	10,000	2,750
Supplies	92,700	163,107	126,008	37,099
Training and Education	25,000	25,000	-	25,000
Contract Services	244,000	244,000	148,904	95,096
Equipment	152,500	164,831	67,822	97,009
Total General Government - Judicial	<u>1,137,300</u>	<u>1,211,788</u>	<u>872,437</u>	<u>339,351</u>
<i>Total Expenditures</i>	<u>1,287,300</u>	<u>1,387,946</u>	<u>997,289</u>	<u>390,657</u>
<i>Net Change in Fund Balance</i>	(542,300)	(630,946)	(84,207)	546,739
Fund Balance - Beginning	1,097,472	1,097,472	1,097,472	
Prior Year Encumbrance Appropriations	<u>78,646</u>	<u>78,646</u>	<u>78,646</u>	
<i>Fund Balance - Ending</i>	<u>\$ 633,818</u>	<u>\$ 545,172</u>	<u>\$ 1,091,911</u>	<u>\$ 546,739</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, 2009***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 45,000	\$ 45,000	\$ 18,700	\$ (26,300)
<i>Total Revenues</i>	<u>45,000</u>	<u>45,000</u>	<u>18,700</u>	<u>(26,300)</u>
Expenditures				
Economic Development				
Personal Services	26,800	28,700	27,758	942
Internal Charge Back	1,700	1,700	1,648	52
Supplies	1,000	1,015	17	998
Travel and Expenses	1,000	1,000	-	1,000
Contract Services	15,000	15,000	15,000	-
Other Expenses	10,000	10,098	1,257	8,841
<i>Total Economic Development</i>	<u>55,500</u>	<u>57,513</u>	<u>45,680</u>	<u>11,833</u>
<i>Net Change in Fund Balance</i>	(10,500)	(12,513)	(26,980)	(14,467)
Fund Balance - Beginning	44,257	44,257	44,257	
Prior Year Encumbrance Appropriations	<u>113</u>	<u>113</u>	<u>113</u>	
<i>Fund Balance - Ending</i>	<u>\$ 33,870</u>	<u>\$ 31,857</u>	<u>\$ 17,390</u>	<u>\$ (14,467)</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, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 120,000	\$ 120,000	\$ 156,761	\$ 36,761
Total Revenues	<u>120,000</u>	<u>120,000</u>	<u>156,761</u>	<u>36,761</u>
Expenditures				
Public Safety				
Personal Services	7,500	7,500	7,500	-
Supplies	50,000	87,367	72,457	14,910
Contract Services	50,000	50,000	46,968	3,032
Equipment	50,000	13,030	7,227	5,803
<i>Total Public Safety</i>	<u>157,500</u>	<u>157,897</u>	<u>134,152</u>	<u>23,745</u>
<i>Net Change in Fund Balance</i>	(37,500)	(37,897)	22,609	60,506
Fund Balance - Beginning	278,179	278,179	278,179	
Prior Year Encumbrance Appropriations	<u>40,397</u>	<u>40,397</u>	<u>40,397</u>	
<i>Fund Balance - Ending</i>	<u>\$ 281,076</u>	<u>\$ 280,679</u>	<u>\$ 341,185</u>	<u>\$ 60,506</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, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Taxes:				
Charges for Services	\$ 1,620	\$ 233,823	\$ 250,656	\$ 16,833
Intergovernmental	5,003	722,279	774,084	51,805
Other	8,854	1,278,085	1,369,640	91,555
<i>Total Revenues</i>	<u>15,477</u>	<u>2,234,187</u>	<u>2,394,380</u>	<u>160,193</u>
Expenditures				
General Government - Judicial				
Probate Court - Legal Research Computer				
Other Expenses	-	5,272	5,272	-
Total Probate Court - Legal Research Computer	-	5,272	5,272	-
Probate Court - Conduct of Business				
Other Expenses	-	12,436	12,436	-
Total Probate Court - Conduct of Business	-	12,436	12,436	-
Probate Court - Indigent Guardianship				
Other Expenses	-	159,353	159,353	-
Total Probate Court - Indigent Guardianship	-	159,353	159,353	-
Probate Court - Mediation				
Other Expenses	-	47,707	47,707	-
Total Probate Court - Mediation	-	47,707	47,707	-
Common Pleas Court - Legal Research Computer				
Other Expenses	-	74,544	74,544	-
Total Common Pleas Court - Legal Research Computer	-	74,544	74,544	-
Common Pleas Court - Special Projects				
Personal Services	-	462,073	462,073	-
Total Common Pleas Court - Special Projects	-	462,073	462,073	-
Domestic Court - Legal Research Computer				
Equipment	28,000	28,156	3,843	24,313
Total Domestic Court - Legal Research Computer	28,000	28,156	3,843	24,313
Domestic Court - Special Projects				
Personal Services	130,000	190,750	185,341	5,409
Supplies	5,000	5,000	1,076	3,924
Travel and Expenses	6,000	6,000	5,757	243
Contract Services	15,500	8,150	49	8,101
Other Expenses	17,000	7,900	262	7,638
Equipment	10,500	10,500	398	10,102
Total Domestic Court - Special Projects	184,000	228,300	192,883	35,417
Juvenile Court - Special Projects				
Contract Services	-	55,000	54,024	976
Total Juvenile Court - Special Projects	-	55,000	54,024	976
Juvenile Court - Legal Research Computer				
Contract Services	-	12,408	11,141	1,267
Total Juvenile Court - Legal Research Computer	-	12,408	11,141	1,267
Total General Government - Judicial	212,000	1,085,249	1,023,276	61,973

(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, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Public Safety				
Juvenile Court - IV-E Reimbursement				
Personal Services	\$ -	\$ 561,400	\$ 522,635	\$ 38,765
Travel and Expenses	-	10,000	6,919	3,081
Contract Services	-	80,000	54,865	25,135
Subsidies/Shared Revenue	-	163	-	163
Equipment	-	1,000	109	891
Total Juvenile Court - IV-E Reimbursement	-	652,563	584,528	68,035
Juvenile Court - Driver Intervention				
Contract Services	-	13,360	10,126	3,234
Total Juvenile Court - Probation Services	-	13,360	10,126	3,234
Juvenile Court - Prohibitions Diversion				
Contract Services	-	10,000	3,250	6,750
Total Juvenile Court - Probation Services	-	10,000	3,250	6,750
Total Public Safety	-	675,923	597,904	78,019
Total Expenditures	212,000	1,761,172	1,621,180	139,992
Excess (Deficiency) of Revenues Over (Under) Expenditures	(196,523)	473,015	773,200	300,185
Other Financing Sources (Uses)				
Transfers Out	-	(210,696)	(210,696)	-
Other Financing Sources	23	3,356	3,395	39
Other Non-Operating Expenditure	-	(636,506)	(626,408)	10,098
Total Other Financing Sources (Uses)	23	(843,846)	(833,709)	10,137
Net Changes in Fund Balance	(196,500)	(370,831)	(60,509)	310,322
Fund Balance - Beginning	1,323,699	1,323,699	1,323,699	
Prior Year Encumbrance Appropriations	267,183	267,183	267,183	
Fund Balance (Deficit) - Ending	\$ 1,394,382	\$ 1,220,051	\$ 1,530,373	\$ 310,322

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, 2009***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 35,000	\$ 35,000	\$ 119,350	\$ 84,350
<i>Total Revenues</i>	<u>35,000</u>	<u>35,000</u>	<u>119,350</u>	<u>84,350</u>
Expenditures				
Public Safety				
Personal Services	69,500	124,500	124,299	201
Supplies	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Total Public Safety	<u>71,500</u>	<u>126,500</u>	<u>126,299</u>	<u>201</u>
<i>Net Change in Fund Balance</i>	(36,500)	(91,500)	(6,949)	84,551
Fund Balance - Beginning	<u>102,974</u>	<u>102,974</u>	<u>102,974</u>	
<i>Fund Balance - Ending</i>	<u>\$ 66,474</u>	<u>\$ 11,474</u>	<u>\$ 96,025</u>	<u>\$ 84,551</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, 2009***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ -	\$ 125,196	\$ 105,869	\$ (19,327)
<i>Total Revenues</i>	<u>-</u>	<u>125,196</u>	<u>105,869</u>	<u>(19,327)</u>
Expenditures				
Public Safety				
Subsidies/Shared Revenues	-	186,000	109,956	76,044
<i>Total Expenditures</i>	<u>-</u>	<u>186,000</u>	<u>109,956</u>	<u>76,044</u>
<i>Net Change in Fund Balance</i>	-	(60,804)	(4,087)	56,717
Fund Balance - Beginning	<u>60,804</u>	<u>60,804</u>	<u>60,804</u>	
<i>Fund Balance - Ending</i>	<u>\$ 60,804</u>	<u>\$ -</u>	<u>\$ 56,717</u>	<u>\$ 56,717</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, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Other	\$ -	\$ -	\$ 7,528	\$ 7,528
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>7,528</u>	<u>7,528</u>
<i>Net Change in Fund Balance</i>	-	-	7,528	7,528
Fund Balance - Beginning	-	-	-	-
<i>Fund Balance - Ending</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,528</u>	<u>\$ 7,528</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, 2009***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenue				
Intergovernmental	\$ -	\$ -	\$ 131,211	\$ 131,211
<i>Total Revenue</i>	<u>-</u>	<u>-</u>	<u>131,211</u>	<u>131,211</u>
Expenditures				
General Government - Legislative and Executive				
Personal Services	38,300	38,300	35,824	2,476
Supplies	20,000	20,000	3,500	16,500
Contract Services	5,000	5,000	3,045	1,955
Equipment	-	-	-	-
<i>Total General Government - Legislative and Executive</i>	<u>63,300</u>	<u>63,300</u>	<u>42,369</u>	<u>20,931</u>
<i>Net Change in Fund Balance</i>	(63,300)	(63,300)	88,842	152,142
Fund Balance - Beginning	<u>246,213</u>	<u>246,213</u>	<u>246,213</u>	
<i>Fund Balance - Ending</i>	<u>\$ 182,913</u>	<u>\$ 182,913</u>	<u>\$ 335,055</u>	<u>\$ 152,142</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, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Other	\$ -	\$ -	\$ 850	\$ 850
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>850</u>	<u>850</u>
Other Financing (Uses)				
Other Non-operating Expenses	-	-	(771)	(771)
Total Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>(771)</u>	<u>(771)</u>
<i>Net Change in Fund Balance</i>	-	-	79	79
Fund Balance - Beginning	<u>508</u>	<u>508</u>	<u>508</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 508</u>	<u>\$ 508</u>	<u>\$ 587</u>	<u>\$ 79</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Drivers Interlock & Alcohol Monitoring Fund - Other Special Revenues
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ -	\$ -	\$ 100	\$ 100
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>100</u>	<u>100</u>
<i>Net Change in Fund Balance</i>	-	-	100	100
Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	
<i>Fund Balance - Ending</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 100</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Fund - Other Special Revenues
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Fines and Forfeitures	\$ -	\$ -	\$ 49,387	\$ 49,387
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>49,387</u>	<u>49,387</u>
<i>Net Change in Fund Balance</i>	-	-	49,387	49,387
Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance - Ending</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,387</u>	<u>\$ 49,387</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, 2009***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 2,086,800	\$ 2,086,800	\$ 1,608,188	\$ (478,612)
Intergovernmental	9,597,600	9,597,600	7,399,237	(2,198,363)
Other	315,600	315,600	243,009	(72,591)
<i>Total Revenues</i>	<u>12,000,000</u>	<u>12,000,000</u>	<u>9,250,434</u>	<u>(2,749,566)</u>
Expenditures				
Human Services				
Personal Services	7,702,000	7,838,000	7,824,743	13,257
Professional Services	7,500	12,500	5,000	7,500
Internal Charge Back	210,000	210,000	189,858	20,142
Supplies	48,000	52,259	40,833	11,426
Travel and Expenses	2,400	2,400	2,223	177
Motor Vehicle Fuel/Repair	7,200	9,830	6,992	2,838
Contract Services	640,500	1,176,005	462,482	713,523
Other Expenses	735,000	736,840	651,502	85,338
<i>Total Human Services</i>	<u>9,352,600</u>	<u>10,037,834</u>	<u>9,183,633</u>	<u>854,201</u>
<i>Net Change in Fund Balance</i>	2,647,400	1,962,166	66,801	(1,895,365)
Fund (Deficit) - Beginning	(536,925)	(536,925)	(536,925)	
Prior Year Encumbrance Appropriations	<u>549,234</u>	<u>549,234</u>	<u>549,234</u>	
<i>Fund Balance - Ending</i>	<u>\$ 2,659,709</u>	<u>\$ 1,974,475</u>	<u>\$ 79,110</u>	<u>\$ (1,895,365)</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, 2009***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 2,344,830	\$ 2,344,830	\$ 2,464,476	\$ 119,646
Other	-	-	20	20
<i>Total Revenues</i>	<u>2,344,830</u>	<u>2,344,830</u>	<u>2,464,496</u>	<u>119,666</u>
Expenditures				
General Government - Legislative and Executive				
Personal Services	1,996,000	2,071,370	2,052,806	18,564
Internal Charge Back	45,000	45,000	28,966	16,034
Supplies	65,000	80,923	73,678	7,245
Travel and Expenses	1,000	1,004	1,000	4
Motor Vehicle Fuel/Repair	4,000	4,174	2,303	1,871
Contract Services	36,800	33,988	27,862	6,126
Rentals	59,000	77,089	75,456	1,633
Advertising and Printing	8,000	8,603	7,420	1,183
Other Expenses	50,300	50,301	49,377	924
Equipment	5,700	7,300	4,464	2,836
<i>Total Expenditures</i>	<u>2,270,800</u>	<u>2,379,752</u>	<u>2,323,332</u>	<u>56,420</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	74,030	(34,922)	141,164	176,086
Other Financing Sources				
Other Financing Sources	5,170	5,170	5,337	167
<i>Total Other Financing Sources</i>	<u>5,170</u>	<u>5,170</u>	<u>5,337</u>	<u>167</u>
<i>Net Change in Fund Balance</i>	79,200	(29,752)	146,501	176,253
Fund Balance - Beginning	121,058	121,058	121,058	
Prior Year Encumbrance Appropriations	33,582	33,582	33,582	
<i>Fund Balance - Ending</i>	<u>\$ 233,840</u>	<u>\$ 124,888</u>	<u>\$ 301,141</u>	<u>\$ 176,253</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, 2009**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 599,940	\$ 1,427,828	\$ 1,765,373	\$ 337,545
<i>Total Revenues</i>	<u>599,940</u>	<u>1,427,828</u>	<u>1,765,373</u>	<u>337,545</u>
Expenditures				
Public Safety				
Personal Services	334,600	345,730	339,805	5,925
Internal Charge Back	6,400	6,400	6,400	-
Supplies	5,000	101,178	48,259	52,919
Travel/Continuing Education	28,100	178,565	86,633	91,932
Motor Vehicle Fuel/Repair	1,000	1,216	920	296
Contract Services	-	1,530,698	1,318,768	211,930
Utilities	5,000	4,999	3,403	1,596
Grants and Public Service	54,100	93,350	93,350	-
Other Expenses	108,900	163,398	126,906	36,492
Equipment	-	1,314,089	516,991	797,098
<i>Total Public Safety</i>	<u>543,100</u>	<u>3,739,623</u>	<u>2,541,435</u>	<u>1,198,188</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	56,840	(2,311,795)	(776,062)	1,535,733
Other Financing Sources (Uses):				
Transfers-Out	-	(33,050)	(33,050)	-
Other Financing Sources	60	143	230	87
<i>Total Other Financing Sources (Uses)</i>	<u>60</u>	<u>(32,907)</u>	<u>(32,820)</u>	<u>87</u>
<i>Net Change in Fund Balance</i>	56,900	(2,344,702)	(808,882)	1,535,820
Fund (Deficit) - Beginning	(123,195)	(123,195)	(123,195)	
Prior Year Encumbrance Appropriations	193,418	193,418	193,418	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 127,123</u>	<u>\$ (2,274,479)</u>	<u>\$ (738,659)</u>	<u>\$ 1,535,820</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, 2009**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 5,285,214	\$ 5,285,214	\$ 15,014,695	\$ 9,729,481
Intergovernmental	-	-	742,846	742,846
Other	3,953,811	3,953,811	2,043,058	(1,910,753)
<i>Total Revenues</i>	<u>9,239,025</u>	<u>9,239,025</u>	<u>17,800,599</u>	<u>8,561,574</u>
Expenditures				
Debt Service:				
Principal and Interest	7,758,800	8,290,636	7,755,231	535,405
<i>Total Expenditures</i>	<u>7,758,800</u>	<u>8,290,636</u>	<u>7,755,231</u>	<u>535,405</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,480,225</u>	<u>948,389</u>	<u>10,045,368</u>	<u>9,096,979</u>
Other Financing Sources				
Transfers In	-	-	16,643	16,643
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>16,643</u>	<u>16,643</u>
<i>Net Change in Fund Balance</i>	1,480,225	948,389	10,062,011	9,113,622
Fund Balance - Beginning	<u>2,065,313</u>	<u>2,065,313</u>	<u>2,065,313</u>	
<i>Fund Balance - Ending</i>	<u>\$ 3,545,538</u>	<u>\$ 3,013,702</u>	<u>\$ 12,127,324</u>	<u>\$ 9,113,622</u>

County of Summit, Ohio

**Combined Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2009**

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Investments	\$ 1,870,698	\$ -	\$ 1,870,698
Receivables (Net of Allowance for Uncollectibles)			
Loans	-	1,874,251	1,874,251
Due From Other Governments	-	143,000	143,000
<i>Total Assets</i>	<u>\$ 1,870,698</u>	<u>\$ 2,017,251</u>	<u>\$ 3,887,949</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$ 16,734	\$ 657,755	\$ 674,489
Accrued Salaries and Wages Payable	4,826	-	4,826
Deferred Revenue	-	1,874,251	1,874,251
Notes Payable	547,975	2,750,025	3,298,000
Due To Other Funds	2,339	5,664,511	5,666,850
Due To Other Governments	676	-	676
<i>Total Liabilities</i>	<u>572,550</u>	<u>10,946,542</u>	<u>11,519,092</u>
Fund Balances			
Reserved for Encumbrances	45,020	4,371,366	4,416,386
Unreserved	1,253,128	(13,300,657)	(12,047,529)
<i>Total Fund Balances</i>	<u>1,298,148</u>	<u>(8,929,291)</u>	<u>(7,631,143)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 1,870,698</u>	<u>\$ 2,017,251</u>	<u>\$ 3,887,949</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, 2009

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
Revenues			
Intergovernmental	\$ 129,676	\$ 138,979	\$ 268,655
Investment Income	-	432	432
Other	49,149	25,000	74,149
<i>Total Revenues</i>	<u>178,825</u>	<u>164,411</u>	<u>343,236</u>
Expenditures			
General Government:			
Legislative and Executive	216,683	-	216,683
Capital Outlay	327,223	5,738,504	6,065,727
<i>Total Expenditures</i>	<u>543,906</u>	<u>5,738,504</u>	<u>6,282,410</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(365,081)</u>	<u>(5,574,093)</u>	<u>(5,939,174)</u>
Other Financing (Uses)			
Transfers Out	-	(407,890)	(407,890)
<i>Total Other Financing (Uses)</i>	<u>-</u>	<u>(407,890)</u>	<u>(407,890)</u>
<i>Net Change in Fund Balances</i>	(365,081)	(5,981,983)	(6,347,064)
Fund Balance (Deficit) - Beginning	<u>1,663,229</u>	<u>(2,947,308)</u>	<u>(1,284,079)</u>
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 1,298,148</u>	<u>\$ (8,929,291)</u>	<u>\$ (7,631,143)</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, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Other	\$ 400,000	\$ 400,000	\$ -	\$ (400,000)
<i>Total Revenues</i>	<u>400,000</u>	<u>400,000</u>	<u>-</u>	<u>(400,000)</u>
Expenditures				
Personal Services	316,100	311,000	221,031	89,969
Professional Services	30,000	32,173	30,337	1,836
Internal Charge Back	9,000	9,000	4,614	4,386
Supplies	6,000	7,947	3,632	4,315
Travel/Continuing Education	6,000	8,854	5,995	2,859
Advertising and Printing	4,000	4,186	33	4,153
Other Expenses	-	5,184	833	4,351
Capital Outlay	-	532,793	390,333	142,460
<i>Total Expenditures</i>	<u>371,100</u>	<u>911,137</u>	<u>656,808</u>	<u>254,329</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	28,900	(511,137)	(656,808)	(145,671)
Other Financing Sources				
Transfers-In	100,000	100,000	-	(100,000)
Other Financing Sources	-	-	726,801	726,801
<i>Total Other Financing Sources</i>	<u>100,000</u>	<u>100,000</u>	<u>726,801</u>	<u>626,801</u>
<i>Net Change in Fund Balance</i>	128,900	(411,137)	69,993	481,130
Fund Balance - Beginning	1,553,814	1,553,814	1,553,814	
Prior Year Encumbrance Appropriations	<u>185,137</u>	<u>185,137</u>	<u>185,137</u>	
<i>Fund Balance - Ending</i>	<u>\$ 1,867,851</u>	<u>\$ 1,327,814</u>	<u>\$ 1,808,944</u>	<u>\$ 481,130</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, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 3,000	\$ 125,034	\$ 20,979	\$ (104,055)
Other	3,560	148,374	25,000	(123,374)
<i>Total Revenues</i>	<u>6,560</u>	<u>273,408</u>	<u>45,979</u>	<u>(227,429)</u>
Expenditures				
Other Expenses	-	158,391	-	158,391
Equipment	-	200,000	153,905	46,095
Capital Outlay	-	12,177,623	11,464,949	712,674
<i>Total Expenditures</i>	<u>-</u>	<u>12,536,014</u>	<u>11,618,854</u>	<u>917,160</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	6,560	(12,262,606)	(11,572,875)	689,731
Other Financing Sources (Uses)				
Transfers-In	100,000	100,000	-	(100,000)
Transfers-Out	-	(196,169)	(196,169)	-
Interest Income	80	3,334	433	(2,901)
Other Financing Sources	393,360	16,394,455	2,750,025	(13,644,430)
<i>Total Other Financing Sources (Uses)</i>	<u>493,440</u>	<u>16,301,620</u>	<u>2,554,289</u>	<u>(13,747,331)</u>
<i>Net Change in Fund Balance</i>	500,000	4,039,014	(9,018,586)	(13,057,600)
Fund (Deficit) - Beginning	(9,972,579)	(9,972,579)	(9,972,579)	
Prior Year Encumbrance Appropriations	<u>7,416,979</u>	<u>7,416,979</u>	<u>7,416,979</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (2,055,600)</u>	<u>\$ 1,483,414</u>	<u>\$ (11,574,186)</u>	<u>\$ (13,057,600)</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, 2009***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Non-Operating Revenues (Expenses)				
Special Assessments	\$ 250,000	\$ 250,000	\$ 16,009	(233,991)
Debt Retirement	-	(424,429)	(424,429)	-
Interest Expense	-	(98,976)	(98,976)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>250,000</u>	<u>(273,405)</u>	<u>(507,396)</u>	<u>(233,991)</u>
<i>Net Income (Loss)</i>	250,000	(273,405)	(507,396)	(233,991)
Retained Earnings - Beginning	2,035,573	2,035,573	2,035,573	
Prior Year Encumbrances Appropriations	<u>523,405</u>	<u>523,405</u>	<u>523,405</u>	
<i>Retained Earnings - Ending</i>	<u>\$ 2,808,978</u>	<u>\$ 2,285,573</u>	<u>\$ 2,051,582</u>	<u>\$ (233,991)</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, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 36,304,636	\$ 37,286,742	\$ 28,468,591	\$ (8,818,151)
Intergovernmental	5,765,829	5,921,805	4,521,284	(1,400,521)
Other	107,773	110,688	84,838	(25,850)
<i>Total Revenues</i>	<u>42,178,238</u>	<u>43,319,235</u>	<u>33,074,713</u>	<u>(10,244,522)</u>
Operating Expenditures				
Environmental Services				
Personal Services	9,238,600	10,073,860	10,063,042	10,818
Professional Services	661,000	469,000	-	469,000
Internal Charge Back	223,400	223,400	186,492	36,908
Supplies	275,000	405,860	344,422	61,438
Materials	625,000	892,801	846,587	46,214
Travel and Expense	15,000	17,250	14,877	2,373
Motor Vehicle Fuel/Repair	375,000	568,327	391,918	176,409
Contract Services	12,715,300	12,926,338	12,728,350	197,988
Utilities	2,100,000	2,286,115	2,081,191	204,924
Insurance	185,000	185,000	185,000	-
Rentals	209,000	146,485	47,335	99,150
Advertising and Printing	16,000	16,384	2,866	13,518
Other Expenses	710,000	622,470	519,037	103,433
Equipment	192,300	682,643	397,001	285,642
Capital Outlay	2,196,364	3,826,485	2,490,365	1,336,120
<i>Total Operating Expenses</i>	<u>29,736,964</u>	<u>33,342,418</u>	<u>30,298,483</u>	<u>3,043,935</u>
<i>Operating Income</i>	12,441,274	9,976,817	2,776,230	(7,200,587)
Non-Operating Revenues (Expenses)				
Investment Income	-	-	1,183	1,183
Special Assessments	6,809,263	6,993,465	5,338,501	(1,654,964)
Bond, Note, OWDA Proceeds	1,408,864	1,408,864	1,648,899	240,035
Debt Retirement	(5,662,976)	(5,663,247)	(5,631,702)	31,545
Interest Expense	(3,851,024)	(3,850,753)	(3,829,491)	21,262
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(1,295,873)</u>	<u>(1,111,671)</u>	<u>(2,472,610)</u>	<u>(1,360,939)</u>
<i>Net Income before Operating Transfers</i>	11,145,401	8,865,146	303,620	(8,561,526)
Operating Transfers In	-	-	8,692,327	8,692,327
Operating Transfers Out	(8,910,000)	(8,910,000)	(8,692,327)	217,673
<i>Net Income</i>	2,235,401	(44,854)	303,620	348,474
Retained Earnings - Beginning	465,558	465,558	465,558	
Prior Year Encumbrance Appropriations	767,273	767,273	767,273	
<i>Retained Earnings (Deficit) - Ending</i>	<u>\$ 3,468,232</u>	<u>\$ 1,187,977</u>	<u>\$ 1,536,451</u>	<u>\$ 348,474</u>

County of Summit, Ohio

**Combining Statement of Net Assets
Internal Service Funds
December 31, 2009**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Total
Assets						
<i>Current Assets:</i>						
Equity in Pooled Cash and Investments	\$ -	\$ 1,079,564	\$ 7,990,251	\$ -	\$ -	\$ 9,069,815
Receivables (Net of Allowance for Uncollectibles)						
Accounts	-	-	-	177	-	177
Accrued Interest	-	111	-	-	-	111
Due From Other Funds	64,612	-	3,063,199	95,900	-	3,223,711
Due From Other Governments	-	-	160,966	2,397	-	163,363
Material and Supplies Inventory	92,890	-	-	-	-	92,890
Prepaid Items	985	140,202	-	-	-	141,187
<i>Total Current Assets</i>	<u>158,487</u>	<u>1,219,877</u>	<u>11,214,416</u>	<u>98,474</u>	<u>-</u>	<u>12,691,254</u>
<i>Noncurrent Assets:</i>						
<i>Capital Assets:</i>						
Depreciable Capital Assets, Net	14,382	146	146	-	5,194	19,868
<i>Total Assets</i>	<u>172,869</u>	<u>1,220,023</u>	<u>11,214,562</u>	<u>98,474</u>	<u>5,194</u>	<u>12,711,122</u>
Liabilities						
<i>Current Liabilities:</i>						
Accounts Payable	6,273	132,226	10,146	84,413	825	233,883
Accrued Salaries and Wages Payable	7,231	9,764	2,705	4,943	14,966	39,609
Compensated Absences	16,074	18,579	1,855	13,469	16,744	66,721
Due To Other Funds	55,239	4,841	142	61,502	80,543	202,267
Due To Other Governments	3,715	1,367	1,610,924	766	2,083	1,618,855
Insurance Claims Payable	-	3,666,745	1,530,187	-	-	5,196,932
Capital Leases Payable	-	-	-	-	1,459	1,459
<i>Total Current Liabilities</i>	<u>88,532</u>	<u>3,833,522</u>	<u>3,155,959</u>	<u>165,093</u>	<u>116,620</u>	<u>7,359,726</u>
<i>Long-term Liabilities:</i>						
Compensated Absences	34,836	40,263	4,019	29,189	36,285	144,592
Insurance Claims Payable	-	-	3,483,570	-	-	3,483,570
Capital Leases Payable	-	-	-	-	3,536	3,536
<i>Total Long-term Liabilities</i>	<u>34,836</u>	<u>40,263</u>	<u>3,487,589</u>	<u>29,189</u>	<u>39,821</u>	<u>3,631,698</u>
<i>Total Liabilities</i>	<u>123,368</u>	<u>3,873,785</u>	<u>6,643,548</u>	<u>194,282</u>	<u>156,441</u>	<u>10,991,424</u>
Net Assets						
Invested in Capital Assets, Net of Related Debt	14,382	146	146	-	199	14,873
Unrestricted	35,119	(2,653,908)	4,570,868	(95,808)	(151,446)	1,704,825
<i>Total Net Assets</i>	<u>\$ 49,501</u>	<u>\$ (2,653,762)</u>	<u>\$ 4,571,014</u>	<u>\$ (95,808)</u>	<u>\$ (151,247)</u>	<u>\$ 1,719,698</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, 2009**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Total
Operating Revenues						
Charges for Services	\$ 1,119,987	\$ 38,481,947	\$ 3,226,280	\$ 1,222,116	\$ 588,515	\$ 44,638,845
Other	-	54,839	-	177	-	55,016
<i>Total Operating Revenues</i>	<u>1,119,987</u>	<u>38,536,786</u>	<u>3,226,280</u>	<u>1,222,293</u>	<u>588,515</u>	<u>44,693,861</u>
Operating Expenses						
Personal Services	386,893	392,343	101,060	200,655	587,573	1,668,524
Contractual Services	74,935	3,078,923	65,132	959,430	10,340	4,188,760
Material and Supplies	614,959	11,164	3,154	3,802	1,873	634,952
Insurance Claims Expense	-	35,222,481	3,036,583	-	-	38,259,064
Depreciation	9,718	975	833	-	1,484	13,010
Other	12,495	175,201	2,270	15,724	12,705	218,395
<i>Total Operating Expenses</i>	<u>1,099,000</u>	<u>38,881,087</u>	<u>3,209,032</u>	<u>1,179,611</u>	<u>613,975</u>	<u>44,982,705</u>
<i>Operating Income (Loss)</i>	<u>20,987</u>	<u>(344,301)</u>	<u>17,248</u>	<u>42,682</u>	<u>(25,460)</u>	<u>(288,844)</u>
Non-Operating Revenues (Expenses)						
Intergovernmental Revenue	-	-	41,068	-	-	41,068
Investment Income	-	3,085	-	-	-	3,085
Interest and Fiscal Charges	-	-	-	-	(329)	(329)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>-</u>	<u>3,085</u>	<u>41,068</u>	<u>-</u>	<u>(329)</u>	<u>43,824</u>
<i>Change in Net Assets</i>	<u>20,987</u>	<u>(341,216)</u>	<u>58,316</u>	<u>42,682</u>	<u>(25,789)</u>	<u>(245,020)</u>
Net Assets (Deficit) - Beginning	<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>
<i>Net Assets (Deficit) - Ending</i>	<u>\$ 49,501</u>	<u>\$ (2,653,762)</u>	<u>\$ 4,571,014</u>	<u>\$ (95,808)</u>	<u>\$ (151,247)</u>	<u>\$ 1,719,698</u>

County of Summit, Ohio

**Combining Statement of Cash Flow
Internal Service Funds
For the Year Ended December 31, 2009**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Total
Cash Flows from Operating Activities						
Cash Receipts from Customers	\$ 1,119,038	\$ 38,481,947	\$ 3,179,694	\$ 1,216,626	\$ 588,515	\$ 44,585,820
Cash Receipts - Other	-	56,558	-	-	-	56,558
Cash Payments for Goods and Services	(750,764)	(3,048,592)	(60,411)	(1,020,353)	(31,283)	(4,911,403)
Cash Payments for Insurance Claims	-	(35,854,836)	(3,776,623)	-	-	(39,631,459)
Cash Payments to Employees	(419,028)	(369,335)	(101,503)	(196,304)	(571,247)	(1,657,417)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>(50,754)</u>	<u>(734,258)</u>	<u>(758,843)</u>	<u>(31)</u>	<u>(14,015)</u>	<u>(1,557,901)</u>
Cash Flows from Non-Capital Financing Activities						
Cash Receipts - Intergovernmental	-	-	41,068	-	-	41,068
Advances From Other Funds	50,754	-	-	31	15,485	66,270
<i>Net Cash Provided by Non-Capital Financing Activities</i>	<u>50,754</u>	<u>-</u>	<u>41,068</u>	<u>31</u>	<u>15,485</u>	<u>107,338</u>
Cash Flows from Capital and Related Financing Activities						
Cash Payments for Debt Retirement	-	-	-	-	(1,141)	(1,141)
Cash Payments for Interest Expense	-	-	-	-	(329)	(329)
<i>Net Cash (Used) by Capital and Related Financing Activities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,470)</u>	<u>(1,470)</u>
Cash Flows from Investing Activities						
Interest on Investments	-	2,974	-	-	-	2,974
<i>Net (Decrease) in Cash and Cash Equivalents</i>	<u>-</u>	<u>(731,284)</u>	<u>(717,775)</u>	<u>-</u>	<u>-</u>	<u>(1,449,059)</u>
Cash and Cash Equivalents - Beginning	-	1,810,848	8,708,026	-	-	10,518,874
<i>Cash and Cash Equivalents - Ending</i>	<u>\$ -</u>	<u>\$ 1,079,564</u>	<u>\$ 7,990,251</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,069,815</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities						
Operating Income (Loss)	\$ 20,987	\$ (344,301)	\$ 17,248	\$ 42,682	\$ (25,460)	\$ (288,844)
Adjustments:						
Depreciation	9,718	975	833	-	1,484	13,010
(Increase) Decrease in Assets:						
Accounts Receivable	-	1,719	-	(177)	-	1,542
Due From Other Funds	(961)	-	(42,295)	(3,801)	-	(47,057)
Due From Other Governments	12	-	(4,789)	(1,689)	-	(6,466)
Inventory	(24,633)	-	-	-	-	(24,633)
Other Operating Assets	17	123,613	-	-	-	123,630
Increase (Decrease) in Liabilities:						
Accounts Payable	(26,165)	96,528	10,146	(41,469)	(55)	38,985
Accrued Salaries and Wages Payable	(1,104)	916	254	471	1,110	1,647
Compensated Absences	(31,598)	21,699	(861)	4,625	14,092	7,957
Due To Other Funds	60	(3,645)	(1)	(1,025)	(72)	(4,683)
Due To Other Governments	2,913	593	(482,148)	352	(5,114)	(483,404)
Insurance Claims Payable	-	(632,355)	(257,230)	-	-	(889,585)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>\$ (50,754)</u>	<u>\$ (734,258)</u>	<u>\$ (758,843)</u>	<u>\$ (31)</u>	<u>\$ (14,015)</u>	<u>\$ (1,557,901)</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, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 1,250,000	\$ 1,250,000	\$ 919,038	\$ (330,962)
<i>Total Revenues</i>	<u>1,250,000</u>	<u>1,250,000</u>	<u>919,038</u>	<u>(330,962)</u>
Operating Expenditures				
Office Services				
Personal Services	404,300	422,510	419,028	3,482
Internal Charge Back	5,000	5,500	4,611	889
Supplies	612,200	687,342	683,713	3,629
Travel and Expense	200	200	115	85
Motor Vehicle Fuel/Repair	700	700	700	-
Contract Services	42,000	57,037	56,689	348
Rentals	59,200	79,695	60,698	18,997
Advertising and Printing	300	300	300	-
Other Expenses	1,000	1,000	917	83
<i>Total Operating Expenses</i>	<u>1,124,900</u>	<u>1,254,284</u>	<u>1,226,771</u>	<u>27,513</u>
<i>Net Income (Loss) before Operating Transfers</i>	125,100	(4,284)	(307,733)	(303,449)
Operating Transfers In	<u>150,000</u>	<u>150,000</u>	<u>200,000</u>	<u>50,000</u>
<i>Net Income (Loss)</i>	275,100	145,716	(107,733)	(253,449)
Retained (Deficit) - Beginning	(93,674)	(93,674)	(93,674)	
Prior Year Encumbrances Appropriations	<u>93,674</u>	<u>93,674</u>	<u>93,674</u>	
<i>Retained Earnings (Deficit) - Ending</i>	<u>\$ 275,100</u>	<u>\$ 145,716</u>	<u>\$ (107,733)</u>	<u>\$ (253,449)</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, 2009**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 27,955,200	\$ 38,937,600	\$ 38,473,771	\$ (463,829)
Other	19,600	27,300	25,247	(2,053)
<i>Total Revenues</i>	<u>27,974,800</u>	<u>38,964,900</u>	<u>38,499,018</u>	<u>(465,882)</u>
Operating Expenditures				
Medical Self-Insurance				
Personal Services	406,600	399,920	369,335	30,585
Professional Services	35,000	39,325	39,325	-
Internal Charge Back	30,000	30,000	13,401	16,599
Supplies	6,000	6,000	6,000	-
Travel and Expense	2,000	2,000	824	1,176
Contract Services	70,000	152,900	139,384	13,516
Insurance Claims	34,000,000	39,584,631	38,746,371	838,260
Other Expenses	130,000	169,164	166,139	3,025
Equipment	2,700	2,700	2,700	-
<i>Total Operating Expenses</i>	<u>34,682,300</u>	<u>40,386,640</u>	<u>39,483,479</u>	<u>903,161</u>
<i>Net (Loss) Before Non-Operating Revenues</i>	(6,707,500)	(1,421,740)	(984,461)	437,279
Non-Operating Revenues				
Investment Income	2,800	3,900	2,974	(926)
Other Non-Operating Revenues	25,200	35,100	34,147	(953)
<i>Total Non-Operating Revenues</i>	<u>28,000</u>	<u>39,000</u>	<u>37,121</u>	<u>(1,879)</u>
<i>Net (Loss)</i>	(6,679,500)	(1,382,740)	(947,340)	435,400
Retained Earnings - Beginning	1,599,828	1,599,828	1,599,828	
Prior Year Encumbrances Appropriations	211,020	211,020	211,020	
<i>Retained Earnings (Deficit) - Ending</i>	<u>\$ (4,868,652)</u>	<u>\$ 428,108</u>	<u>\$ 863,508</u>	<u>\$ 435,400</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, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 2,961,600	\$ 2,961,600	\$ 3,179,694	\$ 218,094
<i>Total Revenues</i>	<u>2,961,600</u>	<u>2,961,600</u>	<u>3,179,694</u>	<u>218,094</u>
Operating Expenditures				
Worker's Compensation				
Personal Services	172,900	170,210	101,503	68,707
Professional Services	71,000	84,462	56,462	28,000
Internal Charge Back	20,000	20,000	1,826	18,174
Supplies	5,000	6,176	3,154	3,022
Travel and Expense	2,500	2,500	656	1,844
Contract Services	30,000	56,276	37,521	18,755
Insurance Claims	3,950,000	3,950,000	3,776,623	173,377
Other Expenses	7,500	7,717	7,639	78
<i>Total Operating Expenses</i>	<u>4,258,900</u>	<u>4,297,341</u>	<u>3,985,384</u>	<u>311,957</u>
<i>Net (Loss) Before Non-Operating Revenues</i>	(1,297,300)	(1,335,741)	(805,690)	530,051
Non-Operating Revenues				
Other Non-Operating Revenues	38,400	38,400	41,068	2,668
<i>Total Non-Operating Revenues</i>	<u>38,400</u>	<u>38,400</u>	<u>41,068</u>	<u>2,668</u>
<i>Net (Loss)</i>	(1,258,900)	(1,297,341)	(764,622)	532,719
Retained Earnings - Beginning	8,666,895	8,666,895	8,666,895	
Prior Year Encumbrances Appropriations	41,131	41,131	41,131	
<i>Retained Earnings - Ending</i>	<u>\$ 7,449,126</u>	<u>\$ 7,410,685</u>	<u>\$ 7,943,404</u>	<u>\$ 532,719</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, 2009*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 2,700,000	\$ 2,700,000	\$ 1,139,651	\$ (1,560,349)
<i>Total Revenues</i>	<u>2,700,000</u>	<u>2,700,000</u>	<u>1,139,651</u>	<u>(1,560,349)</u>
Operating Expenditures				
Telephone Services				
Personal Services	202,100	198,910	196,304	2,606
Internal Charge Back	3,200	3,200	2,509	691
Supplies	5,500	5,781	1,249	4,532
Materials	23,000	33,871	6,673	27,198
Travel and Expense	800	800	-	800
Motor Vehicle Fuel/Repair	1,000	1,000	345	655
Contract Services	300	470	470	-
Utilities	900,000	1,291,901	1,247,710	44,191
Advertising and Printing	500	500	-	500
Other Expenses	500	500	-	500
Equipment	300	300	-	300
<i>Total Operating Expenses</i>	<u>1,137,200</u>	<u>1,537,233</u>	<u>1,455,260</u>	<u>81,973</u>
<i>Net Income (Loss)</i>	1,562,800	1,162,767	(315,609)	(1,478,376)
Retained (Deficit) - Beginning	(462,433)	(462,433)	(462,433)	
Prior Year Encumbrances Appropriations	<u>403,223</u>	<u>403,223</u>	<u>403,223</u>	
<i>Retained Earnings (Deficit) - Ending</i>	<u>\$ 1,503,590</u>	<u>\$ 1,103,557</u>	<u>\$ (374,819)</u>	<u>\$ (1,478,376)</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, 2009***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 200,000	\$ 235,000	\$ 258,768	\$ 23,768
<i>Total Revenues</i>	<u>200,000</u>	<u>235,000</u>	<u>258,768</u>	<u>23,768</u>
Operating Expenditures				
Internal Audit Services				
Personal Services	592,600	582,630	571,247	11,383
Internal Charge Back	9,400	9,400	5,022	4,378
Supplies	3,000	4,294	1,872	2,422
Travel and Expense	10,000	19,632	8,004	11,628
Contract Services	14,000	46,840	32,920	13,920
Other Expenses	500	500	-	500
Equipment	-	1,764	1,764	-
<i>Total Operating Expenses</i>	<u>629,500</u>	<u>665,060</u>	<u>620,829</u>	<u>44,231</u>
<i>Net (Loss) before Operating Transfers</i>	(429,500)	(430,060)	(362,061)	67,999
Operating Transfers In	<u>500,000</u>	<u>500,000</u>	<u>329,748</u>	<u>(170,252)</u>
<i>Net Income (Loss)</i>	70,500	69,940	(32,313)	(102,253)
Retained (Deficit) - Beginning	(103,520)	(103,520)	(103,520)	
Prior Year Encumbrances Appropriations	<u>45,530</u>	<u>45,530</u>	<u>45,530</u>	
<i>Retained Earnings (Deficit) - Ending</i>	<u>\$ 12,510</u>	<u>\$ 11,950</u>	<u>\$ (90,303)</u>	<u>\$ (102,253)</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.

County of Summit, Ohio

**Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended December 31, 2009**

	<u>Balance</u> <u>January 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2009</u>
<u>Undivided/Subdivision Holding</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 34,566,308	\$ 841,427,155	\$ 838,543,006	\$ 37,450,457
Cash and Cash Equivalents - Segregated Accounts	21,904	18,472	21,904	18,472
Receivables (Net of Allowance for Uncollectibles)				
Taxes	528,031,160	531,550,129	528,031,160	531,550,129
Accounts	61,849	-	61,849	-
Due From Other Governments	26,638,903	22,992,830	26,638,903	22,992,830
<i>Total Assets</i>	<u>\$ 589,320,124</u>	<u>\$ 1,395,988,586</u>	<u>\$ 1,393,296,822</u>	<u>\$ 592,011,888</u>
Liabilities				
Due To Other Governments	\$ 527,955,920	\$ 531,554,496	\$ 527,955,920	\$ 531,554,496
Unapportioned Monies	61,364,204	1,092,933,496	1,093,840,308	60,457,392
<i>Total Liabilities</i>	<u>\$ 589,320,124</u>	<u>\$ 1,624,487,992</u>	<u>\$ 1,621,796,228</u>	<u>\$ 592,011,888</u>
<u>Payroll Holding</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 3,442,667	\$ 75,109,238	\$ 75,327,706	\$ 3,224,199
<i>Total Assets</i>	<u>\$ 3,442,667</u>	<u>\$ 75,109,238</u>	<u>\$ 75,327,706</u>	<u>\$ 3,224,199</u>
Liabilities				
Unapportioned Monies	\$ 3,442,667	\$ -	\$ 218,468	\$ 3,224,199
<i>Total Liabilities</i>	<u>\$ 3,442,667</u>	<u>\$ -</u>	<u>\$ 218,468</u>	<u>\$ 3,224,199</u>
<u>Custodial Checking</u>				
Assets				
Cash and Cash Equivalents - Segregated Accounts	\$ 14,551,251	\$ 11,856,469	\$ 14,551,251	\$ 11,856,469
Liabilities				
Unapportioned Monies	\$ 14,551,251	\$ 11,856,469	\$ 14,551,251	\$ 11,856,469
<u>Metro Parks</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 15,767,685	\$ 18,922,747	\$ 16,225,301	\$ 18,465,131
Receivables (Net of Allowance for Uncollectibles)				
Taxes	16,482,462	16,780,544	16,482,462	16,780,544
Due From Other Governments	996,230	1,005,329	996,230	1,005,329
<i>Total Assets</i>	<u>\$ 33,246,377</u>	<u>\$ 36,708,620</u>	<u>\$ 33,703,993</u>	<u>\$ 36,251,004</u>
Liabilities				
Due To Other Governments	\$ 90,371	\$ 106,502	\$ 90,371	\$ 106,502
Unapportioned Monies	33,156,006	20,573,690	17,585,194	36,144,502
<i>Total Liabilities</i>	<u>\$ 33,246,377</u>	<u>\$ 20,680,192</u>	<u>\$ 17,675,565</u>	<u>\$ 36,251,004</u>
<u>District Health</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 1,782,927	\$ 8,887,162	\$ 8,969,046	\$ 1,701,043
<i>Total Assets</i>	<u>\$ 1,782,927</u>	<u>\$ 8,887,162</u>	<u>\$ 8,969,046</u>	<u>\$ 1,701,043</u>
Liabilities				
Due To Other Governments	\$ 77,878	\$ 90,683	\$ 77,878	\$ 90,683
Unapportioned Monies	1,705,049	77,878	172,567	1,610,360
<i>Total Liabilities</i>	<u>\$ 1,782,927</u>	<u>\$ 168,561</u>	<u>\$ 250,445</u>	<u>\$ 1,701,043</u>
<u>Children Services - Family Stability</u>				
Assets				
Equity in Pooled Cash and Investments	\$ -	\$ 3,759,923	\$ 3,196,636	\$ 563,287
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 3,759,923</u>	<u>\$ 3,196,636</u>	<u>\$ 563,287</u>
Liabilities				
Due To Other Governments	\$ 134,626	\$ 6,652	\$ 134,626	\$ 6,652
Unapportioned Monies	(134,626)	825,425	134,164	556,635
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ 832,077</u>	<u>\$ 268,790</u>	<u>\$ 563,287</u>

(continued)

County of Summit, Ohio

**Combining Statement of Changes in Assets and Liabilities
Agency Funds (Continued)
For the Fiscal Year Ended December 31, 2009**

	<u>Balance January 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2009</u>
<u>Summit County Port Authority</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 3,610,728	\$ 1,838,812	\$ 3,745,781	\$ 1,703,759
Receivables (Net of Allowance for Uncollectibles)				
Accounts	23,122	-	23,122	-
<i>Total Assets</i>	<u>\$ 3,633,850</u>	<u>\$ 1,838,812</u>	<u>\$ 3,768,903</u>	<u>\$ 1,703,759</u>
Liabilities				
Due To Other Governments	\$ 5,126	\$ 5,556	\$ 5,126	\$ 5,556
Unapportioned Monies	3,628,724	5,126	1,935,647	1,698,203
<i>Total Liabilities</i>	<u>\$ 3,633,850</u>	<u>\$ 10,682</u>	<u>\$ 1,940,773</u>	<u>\$ 1,703,759</u>
<u>Other Agency</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 688,144	\$ 7,321,109	\$ 7,269,811	\$ 739,442
Receivables (Net of Allowance for Uncollectibles)				
Accounts	42,919	-	42,919	-
Due From Other Governments	101,968	418,665	101,968	418,665
<i>Total Assets</i>	<u>\$ 833,031</u>	<u>\$ 7,739,774</u>	<u>\$ 7,414,698</u>	<u>\$ 1,158,107</u>
Liabilities				
Due To Other Governments	3,794	4,243	3,794	4,243
Unapportioned Monies	829,237	473,757	149,130	1,153,864
<i>Total Liabilities</i>	<u>\$ 833,031</u>	<u>\$ 478,000</u>	<u>\$ 152,924</u>	<u>\$ 1,158,107</u>
<u>Total Agency Funds</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 59,858,459	\$ 957,266,146	\$ 953,277,287	\$ 63,847,318
Cash and Cash Equivalents - Segregated Accounts	14,573,155	11,874,941	14,573,155	11,874,941
Receivables (Net of Allowance for Uncollectibles)				
Taxes	544,513,622	548,330,673	544,513,622	548,330,673
Accounts	127,890	-	127,890	-
Due From Other Governments	27,737,101	24,416,824	27,737,101	24,416,824
<i>Total Assets</i>	<u>\$ 646,810,227</u>	<u>\$ 1,541,888,584</u>	<u>\$ 1,540,229,055</u>	<u>\$ 648,469,756</u>
Liabilities				
Due To Other Governments	528,267,715	531,768,132	528,267,715	531,768,132
Unapportioned Monies	118,542,512	1,126,745,841	1,128,586,729	116,701,624
<i>Total Liabilities</i>	<u>\$ 646,810,227</u>	<u>\$ 1,658,513,973</u>	<u>\$ 1,656,854,444</u>	<u>\$ 648,469,756</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

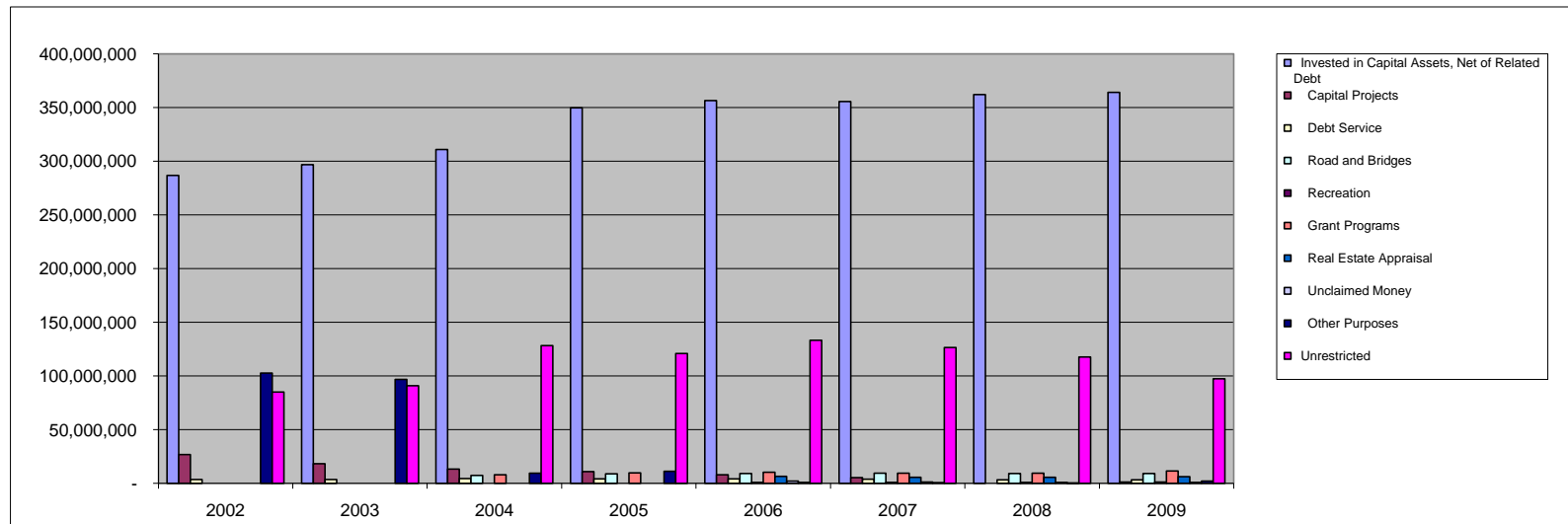
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

COUNTY OF SUMMIT, OHIO

Table 1

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

	2002	2003	2004	2005	2006	2007	2008	2009
Governmental Activities								
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	\$ 214,342,337
Restricted for:								
Capital Projects	26,976,026	18,406,971	13,478,215	10,932,161	7,963,347	5,355,104	104,445	1,305,740
Debt Service	3,697,299	3,602,157	4,446,792	4,366,814	4,382,188	3,872,783	3,382,120	3,413,421
Road and Bridges	-	-	7,503,106	8,960,000	9,126,879	9,581,459	9,172,692	9,117,474
Health and Human Services	-	-	18,766,418	12,984,950	23,654,219	44,701,447	52,744,628	75,679,435
Recreation	-	-	-	-	1,033,582	1,124,274	1,047,240	1,228,912
Grant Programs	-	-	8,207,177	9,900,043	10,343,991	9,441,254	9,445,254	11,518,590
Real Estate Appraisal	-	-	-	-	6,479,113	5,623,977	5,623,977	6,159,490
Unclaimed Money	-	-	-	-	2,121,631	1,186,767	1,037,775	936,106
Other Purposes	102,759,359	96,980,859	9,672,813	11,225,980	964,632	663,920	435,938	2,220,950
Unrestricted	68,174,630	73,712,796	113,874,464	108,860,269	116,207,111	108,825,026	101,033,565	80,338,767
Total Governmental Activities Net Assets	\$ 355,785,396	\$ 357,863,915	\$ 349,769,305	\$ 373,059,403	\$ 399,846,756	\$ 403,442,220	\$ 396,865,158	\$ 406,261,222
Business-type Activities								
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	149,694,498
Restricted	-	-	-	-	-	-	-	-
Unrestricted	16,996,131	17,403,716	14,355,174	12,049,187	17,079,662	17,573,876	16,768,894	17,176,529
Total Business-type Activities Net Assets	\$ 149,587,711	\$ 148,872,357	\$ 151,536,955	\$ 155,955,829	\$ 156,079,844	\$ 160,061,314	\$ 166,014,376	\$ 166,871,027
Primary Government								
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	364,036,835
Restricted	133,432,684	118,989,987	62,074,521	58,369,948	66,069,582	81,550,985	82,994,069	111,580,118
Unrestricted	85,170,761	91,116,512	128,229,638	120,909,456	133,286,773	126,398,902	117,802,459	97,515,296
Total Primary Government Net Assets	\$ 505,373,107	\$ 506,736,272	\$ 501,306,260	\$ 529,015,232	\$ 555,926,600	\$ 563,503,534	\$ 562,879,534	\$ 573,132,249



COUNTY OF SUMMIT, OHIO

Table 2

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

	2002	2003	2004	2005	2006	2007	2008	2009
Expenses								
Governmental Activities:								
General Government:								
Legislative & Executive	\$ 31,123,445	\$ 32,419,605	\$ 34,657,433	\$ 33,234,843	\$ 38,108,106	\$ 40,738,978	\$ 41,509,280	\$ 36,864,355
Judicial	28,677,882	25,073,871	28,753,662	29,116,379	30,736,949	32,710,959	33,686,132	33,632,736
Public Safety	57,265,018	64,661,569	68,866,348	73,336,584	74,497,550	80,425,048	79,481,857	81,056,444
Public Works	16,543,844	13,752,343	11,110,042	4,981,459	19,065,648	19,637,778	20,456,800	19,432,193
Health	108,913,426	108,677,819	112,317,834	111,934,542	121,728,662	122,774,127	131,938,662	137,391,221
Economic Development	5,363,942	3,536,814	4,510,676	3,388,688	2,831,880	3,786,061	3,313,440	6,101,164
Human Services	120,340,054	114,136,096	117,806,041	126,715,732	116,076,370	132,885,560	135,940,442	135,421,415
Recreation	4,385,439	4,399,332	5,474,925	5,616,879	5,661,738	5,868,613	8,983,180	9,120,767
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	2,816,731
Total Governmental Activities Expenses	383,146,783	376,658,906	390,734,986	395,636,236	412,409,479	442,628,734	458,440,968	461,837,026
Business-type Activities:								
Water	2,514,130	1,723,913	1,990,843	1,632,588	1,274,327	63,390	22,666	15,339
Sewer	30,836,191	35,883,146	34,362,172	34,854,694	37,199,513	36,354,135	38,136,406	39,906,272
Total Business-type Activities Expenses	33,350,321	37,607,059	36,353,015	36,487,282	38,473,840	36,417,525	38,159,072	39,921,611
Total Primary Government Expenses	\$ 416,497,104	\$ 414,265,965	\$ 427,088,001	\$ 432,123,518	\$ 450,883,319	\$ 479,046,259	\$ 496,600,040	\$ 501,758,637
Program Revenues								
Governmental Activities:								
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	\$ 55,290,603
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	211,974,509
Capital Grants and Contributions	-	1,746,004	52,500	-	-	-	-	2,624,872
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	269,889,984
Business-type Activities:								
Charges for Services:								
Water	762,349	648,486	697,316	728,902	594,458	-	2,529	3,031
Sewer	25,603,567	26,832,847	26,456,458	28,856,389	30,480,847	32,007,000	32,859,407	34,318,607
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	4,530,284
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	38,851,922
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	\$ 308,741,906
Net (Expenses)/Revenue								
Governmental Activities	\$ (185,395,686)	\$ (189,681,948)	\$ (191,952,263)	\$ (189,764,458)	\$ (167,098,317)	\$ (202,578,111)	\$ (210,100,423)	\$ (191,947,042)
Business-type Activities	711,219	(1,498,611)	1,291,921	3,740,694	(240,929)	3,793,026	(1,997,944)	(1,069,689)
Total Primary Government Net Expense	\$ (184,684,467)	\$ (191,180,559)	\$ (190,660,342)	\$ (186,023,764)	\$ (167,339,246)	\$ (198,785,085)	\$ (212,098,367)	\$ (193,016,731)
General Revenues and Other Changes in Net Assets								
Governmental Activities:								
Taxes								
Property Taxes	\$ 130,455,301	\$ 127,382,012	\$ 101,855,444	\$ 110,125,983	\$ 107,598,117	\$ 123,290,945	\$ 120,701,942	\$ 138,851,872
Sales Tax	33,062,542	34,128,696	35,481,710	35,781,363	36,171,206	36,714,792	35,371,417	32,919,290
Other Taxes	11,484,956	12,570,880	13,656,310	13,700,660	13,553,730	11,826,390	9,911,961	8,310,167
Unrestricted Contributions	13,949,344	11,012,971	28,531,940	24,917,245	23,324,511	19,875,729	21,760,258	15,439,289
Investment Earnings	9,851,578	4,039,858	3,253,456	6,697,962	12,848,192	14,479,366	11,063,518	2,980,336
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	2,842,152
Special Items	-	-	-	21,585,936	-	(1,155,829)	-	-
Transfers	91,807	91,051	90,111	91,481	-	-	-	-
Total Governmental Activities	200,148,436	191,760,467	183,368,883	213,357,198	193,885,670	206,173,575	203,523,361	201,343,106
Business-type Activities								
Sale of Capital Assets	28,600	21,330	3,915	11,700	11,200	9,200	11,450	-
Unrestricted Contributions	-	-	-	-	-	-	2,462,220	1,872,940
Investment Earnings	150,443	47,183	476,878	79,014	42,972	84,212	5,981	5,355
Miscellaneous	758,172	805,795	497,208	688,947	300,772	95,032	34,893	48,045
Transfers	(91,807)	(91,051)	(90,111)	(91,481)	-	-	-	-
Total Business-type Activities	845,408	783,257	887,890	688,180	354,944	188,444	2,514,544	1,926,340
Total Primary Government	\$ 200,993,844	\$ 192,543,724	\$ 184,256,773	\$ 214,045,378	\$ 194,240,614	\$ 206,362,019	\$ 206,037,905	\$ 203,269,446
Change in Net Assets								
Governmental Activities	\$ 14,752,750	\$ 2,078,519	\$ (8,583,380)	\$ 23,592,740	\$ 26,787,353	\$ 3,595,464	\$ (6,577,062)	\$ 9,396,064
Business-type Activities	1,556,627	(715,354)	2,179,811	4,428,874	114,015	3,981,470	516,600	856,651
Total Primary Government	\$ 16,309,377	\$ 1,363,165	\$ (6,403,569)	\$ 28,021,614	\$ 26,901,368	\$ 7,576,934	\$ (6,060,462)	\$ 10,252,715

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

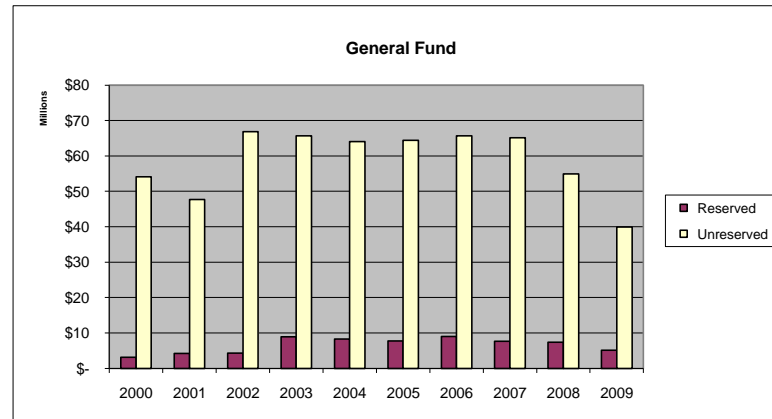
	2002	2003	2004	2005	2006	2007	2008	2009
Program Revenues								
Governmental Activities:								
Charges for Services and Sales								
General Government								
Legislative and Executive	\$ 17,626,651	\$ 17,296,534	\$ 16,137,515	\$ 17,418,038	\$ 16,119,818	\$ 17,312,510	\$ 20,013,242	\$ 19,975,153
Judicial	4,693,264	5,093,214	5,471,551	4,954,890	6,258,653	6,993,161	7,240,940	8,446,438
Public Safety	11,338,843	12,383,168	12,383,608	11,888,613	12,801,612	13,443,128	15,590,761	15,954,607
Public Works	214,751	173,172	225,715	245,389	258,656	262,800	327,849	681,381
Health	1,388,571	1,616,382	1,399,033	1,261,231	1,244,024	1,179,867	2,016,404	2,713,901
Economic Development	61,522	45,206	89,499	85,851	105,705	58,845	54,073	49,193
Human Services	6,131,110	4,997,288	8,185,789	9,909,826	7,280,380	7,689,287	7,485,605	7,421,163
Recreational	-	892,178	921,974	915,815	-	-	45,086	48,767
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	55,290,603
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	514,884
Judicial	3,019,826	2,963,656	2,017,601	3,108,263	2,734,743	2,135,392	2,904,488	2,884,187
Public Safety	10,370,063	8,449,086	11,427,439	16,836,735	12,771,739	14,258,952	13,854,424	17,453,578
Public Works	8,679,975	10,489,336	12,125,915	11,099,748	27,369,727	13,858,335	13,871,052	10,108,052
Health	49,520,454	46,671,548	56,638,579	52,436,325	73,136,861	68,973,060	68,614,884	78,646,266
Economic Development	3,747,503	3,431,389	2,716,715	3,677,433	2,352,410	2,790,602	2,750,914	6,071,769
Human Services	80,472,958	69,955,324	67,469,416	71,466,694	81,367,289	88,756,516	91,238,503	94,475,236
Recreation	-	-	-	-	1,001,624	1,328,650	1,601,910	1,820,537
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	211,974,509
Capital Grants and Contributions								
Public Works	-	1,746,004	-	-	-	-	-	2,624,872
Health	-	-	52,500	-	-	-	-	-
Total Capital Grants and Contributions	-	1,746,004	52,500	-	-	-	-	2,624,872
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	269,889,984
Business-type Activities:								
Charges for Services:								
Water	762,349	648,486	697,316	728,902	594,458	-	2,529	3,031
Sewer	25,603,567	26,832,847	26,456,458	28,856,389	30,480,847	32,007,000	32,859,407	34,318,607
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	4,530,284
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	38,851,922
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	\$ 308,741,906

COUNTY OF SUMMIT, OHIO

Table 4

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Fund										
Reserved	\$ 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	\$ 5,137,570
Unreserved	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	39,884,275
Total General Fund	57,232,479	51,949,806	71,167,417	74,600,332	72,353,214	72,155,313	74,723,898	72,832,888	62,331,524	45,021,845
All Other Governmental Funds										
Reserved	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	44,528,358
Unreserved, Reported in:										
Special Revenue	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	87,715,227
Debt Service	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	2,493,658
Capital Projects	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)	(12,047,529)
Total All Other Governmental Funds	106,234,743	114,883,832	132,045,115	128,835,899	105,577,291	91,243,461	90,945,417	103,455,459	102,551,731	122,689,714
Total Governmental Funds	\$ 163,467,222	\$ 166,833,638	\$ 203,212,532	\$ 203,436,231	\$ 177,930,505	\$ 163,398,774	\$ 165,669,315	\$ 176,288,347	\$ 164,883,255	\$ 167,711,559



COUNTY OF SUMMIT, OHIO

Table 5

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Revenues										
Taxes:										
Property	\$ 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	\$ 135,649,152
Sales and Use	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	33,085,278
Other	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	8,310,167
Licenses and Permits	430,007	432,963	423,340	478,001	376,815	360,678	351,852	335,982	345,916	840,101
Charges for Services	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	49,611,924
Fines and Forefeitures	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	2,195,755
Intergovernmental	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	232,539,350
Special Assessments	140,229	-	198,668	208,133	184,877	62,933	181,145	83,847	115,040	156,960
Investment Income	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	3,292,875
Other	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	2,677,624
Total Revenues	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	468,359,186
Expenditures										
General Government:										
Legislative and Executive	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	34,035,075
Judicial	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	31,019,268
Public Safety	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	77,602,214
Public Works	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	17,409,038
Health	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	137,705,630
Economic Development	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	5,889,105
Human Services	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	134,498,950
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	8,998,719
Intergovernmental	379,189	174,096	333,022	292,411	311,153	201,888	363,314	341,504	369,548	357,319
Other	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	3,288,602
Capital Outlay	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	6,065,727
Debt Service:										
Principal	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	5,961,741
Interest	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	2,730,268
Total Expenditures	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	465,561,656
Other Financing Sources (Uses)										
Sale of Capital Assets	-	443,683	121,465	36,493	553,382	406,114	31,934	44,958	14,563	18,665
Proceeds From Leases	657,072	281,689	282,006	1,232,000	107,533	692,636	516,819	2,156,834	87,126	12,109
Proceeds From Bonds	-	-	29,030,000	25,100,000	25,652,000	-	-	-	-	-
Proceeds From Notes	-	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	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	5,201,678
Transfers Out	(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)	(5,201,678)
Total Other Financing Sources (Uses)	(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	30,774
Net Change in Fund Balances	\$ 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)	\$ 2,828,304
Debt Service as a Percentage of Noncapital Expenditures	2.2%	2.5%	2.9%	3.8%	3.5%	3.5%	3.2%	3.3%	2.4%	1.9%

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				
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
2009	9,428,218	2,810,954	34,969,064	214,563	243,822	32,058	128,232	12,485,793	35,341,118	35.33%	14.16

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>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>2009</u>
<u>County Units</u>										
Unvoted:										
General Operating.....	1.84	1.84	1.84	1.68	1.51	1.53	1.58	1.58	1.78	1.79
Bond Retirement.....	0.36	0.36	0.36	0.52	0.69	0.67	0.62	0.62	0.42	0.41
Voted Millage - by levy										
Children Services.....										
Residential/Agricultural Real	2.32	2.31	2.31	2.05	2.05	2.04	1.89	1.89	2.25	2.25
Commercial/Industrial and Public Utility Real	2.41	2.42	2.40	2.17	2.19	2.19	2.11	2.13	2.24	2.14
General Business and Public Utility Personal	2.56	2.56	2.56	2.56	2.56	2.56	2.56	2.56	2.25	2.25
Developmental Disabilities.....										
Residential/Agricultural Real	2.38	3.60	3.59	3.18	3.19	3.18	2.95	4.49	4.48	4.50
Commercial/Industrial and Public Utility Real	3.00	3.61	3.58	3.23	3.27	3.27	3.16	4.50	4.48	4.28
General Business and Public Utility Personal	3.61	3.61	3.61	3.61	3.61	3.61	3.61	4.50	4.50	4.50
Mental Health.....										
Residential/Agricultural Real	2.00	1.68	1.66	1.48	1.49	1.48	1.37	1.37	1.36	2.95
Commercial/Industrial and Public Utility Real	2.44	2.11	2.10	1.90	1.92	1.92	1.85	1.87	1.86	2.82
General Business and Public Utility Personal	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	2.95
Akron Zoological Park.....										
Residential/Agricultural Real	---	0.80	0.80	0.71	0.71	0.71	0.65	0.65	0.65	0.66
Commercial/Industrial and Public Utility Real	---	0.80	0.79	0.72	0.72	0.73	0.70	0.70	0.70	0.67
General Business and Public Utility Personal	---	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Metro Parks.....										
Residential/Agricultural Real	0.77	0.77	0.77	0.75	0.75	0.75	0.70	1.46	1.46	1.46
Commercial/Industrial and Public Utility Real	0.80	0.80	0.79	0.76	0.77	0.77	0.75	1.46	1.46	1.39
General Business and Public Utility Personal	0.85	0.85	0.85	0.85	0.85	0.85	0.85	1.46	1.46	1.46
Total Voted Millage by type of Property										
Residential/Agricultural Real	12.27	13.07	13.07	13.07	13.07	13.07	13.07	14.57	14.26	14.16
Commercial/Industrial and Public Utility Real	7.47	9.16	9.13	8.17	8.19	8.16	7.56	9.86	10.20	11.82
General Business and Public Utility Personal	8.65	9.74	9.66	8.78	8.87	8.88	8.57	10.66	10.74	11.30
	10.07	10.87	10.87	10.87	10.87	10.87	10.87	12.37	12.06	11.96
Total Millage by type of Property										
Residential/Agricultural Real	9.67	11.36	11.33	10.37	10.39	10.36	9.76	12.06	12.40	14.02
Commercial/Industrial and Public Utility Real	10.85	11.94	11.86	10.98	11.07	11.08	10.77	12.86	12.94	13.50
General Business and Public Utility Personal	12.27	13.07	13.07	13.07	13.07	13.07	13.07	14.57	14.26	14.16
<u>Overlapping Rates by Taxing District</u>										
<u>School Districts</u>										
Akron CSD.....	54.86	54.86	63.76	63.76	63.76	63.76	63.76	71.66	71.66	71.66
Aurora CSD.....	69.48	69.29	69.09	68.96	68.81	68.68	68.68	68.51	68.50	74.51
Barberton CSD.....	53.44	53.36	56.79	56.73	56.90	56.90	64.06	58.94	59.89	58.11
Cuyahoga Falls CSD.....	57.63	57.23	57.23	61.96	62.00	62.00	70.00	69.74	69.88	69.87
Copley-Fairlawn CSD.....	51.47	51.47	52.47	57.49	57.64	57.74	57.74	57.60	57.63	57.58
Nordonia Hills CSD.....	54.29	57.94	57.59	57.67	57.57	64.07	64.07	63.46	63.75	64.16
Norton CSD.....	55.00	55.00	55.00	55.00	55.00	59.90	59.90	59.90	59.90	59.90
Stow CSD.....	46.44	46.44	45.74	48.32	47.93	47.88	46.73	45.62	45.93	45.25
Tallmadge CSD.....	53.68	53.63	59.73	59.73	59.73	64.42	64.42	64.07	64.46	64.63
Twinsburg CSD.....	54.77	53.17	59.32	58.02	58.35	63.33	63.05	58.02	61.45	61.29
Coventry LSD.....	60.56	60.36	60.36	58.48	68.40	66.12	65.32	65.50	65.43	65.53
Green LSD.....	48.54	48.29	41.57	39.95	40.13	40.01	39.19	38.58	38.89	38.81
Highland LSD.....	65.38	66.58	71.32	71.32	71.32	71.32	70.55	70.55	70.55	70.55
Hudson CSD.....	76.13	75.73	75.63	75.15	80.98	80.73	80.73	86.12	86.25	86.19
Jackson LSD.....	43.90	45.20	48.10	47.90	46.50	48.60	48.10	48.00	48.60	47.00
Manchester LSD.....	55.89	55.89	55.89	55.51	55.51	55.51	63.97	63.86	63.85	63.88
Mogadore LSD.....	67.50	67.50	67.50	67.50	67.50	73.37	73.37	70.90	73.54	73.68
Northwest LSD.....	55.10	54.20	54.60	61.20	60.80	60.20	59.60	59.00	59.20	58.50
Revere LSD.....	54.01	54.31	60.21	58.16	58.74	58.74	57.91	57.81	57.70	57.47
Springfield LSD.....	45.50	50.10	49.52	48.54	47.26	48.29	48.22	46.83	47.85	48.09
Woodridge LSD.....	50.46	49.86	49.36	47.69	47.98	54.81	54.04	51.57	53.35	53.69
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	3.20	2.00	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)**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<u>Corporations</u>										
<u>Cities:</u>										
Akron.....	9.04	9.04	9.09	9.09	9.09	10.30	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	4.25	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	2.40	2.40	2.40	2.40	2.40
Hudson.....	9.15	8.94	8.91	6.19	9.67	6.94	6.60	6.92	7.28	7.17
Macedonia.....	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.90
Munroe Falls.....	8.10	7.70	8.10	7.88	7.86	7.86	7.10	7.86	7.43	7.47
Norton.....	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	9.50	9.50
Stow.....	7.20	9.50	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.....	2.28	0.60	1.35	1.81	2.22	1.82	1.82	1.53	1.93	1.95
Boston Heights.....	7.35	7.35	7.35	7.35	6.85	6.85	6.85	6.85	6.60	6.60
Clinton.....	12.59	12.59	12.59	12.59	12.59	12.59	12.59	12.59	16.34	16.34
Lakemore.....	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	2.30
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	14.65
Northfield.....	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	7.48
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	17.45	17.45	16.90	17.15	17.11	17.08	17.01	16.99
Boston.....	7.98	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	16.90	16.90	16.90	16.90
Coventry.....	13.50	12.50	12.50	12.50	13.75	13.75	13.50	13.45	13.45	13.45
Franklin.....	14.65	14.65	14.65	14.65	14.65	---	---	---	---	---
Northfield Center.....	13.64	13.15	13.15	13.15	13.15	13.15	13.15	13.15	14.15	14.15
Richfield.....	12.33	12.15	10.35	10.35	9.92	9.92	9.92	9.30	9.10	9.10
Sagamore Hills.....	13.93	13.93	13.93	13.93	9.43	9.43	9.43	10.18	10.18	10.18
Springfield.....	18.00	17.90	17.90	17.90	17.90	17.93	17.90	17.90	17.90	17.90
Twinsburg.....	13.61	13.61	13.61	13.61	12.86	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	1.35	1.59	0.78	2.14	2.04	2.03	2.07	2.08
North Hills Water District.....	0.40	0.40	0.40	0.40	0.40	0.40	0.90	0.32	0.50	0.50
Union Cemetery of Peninsula.....	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	1.00	1.00
Valley Fire District.....	6.50	6.50	6.50	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Barberton Public Library	---	---	---	---	---	---	1.37	1.37	1.37	1.37
Cuyahoga Falls Public Library	---	---	---	---	---	---	---	1.30	1.30	1.30
Canal Fulton Public Library	---	---	---	---	---	---	---	1.00	1.00	1.00
Stow-Monroe Falls Public Library	---	---	---	---	---	---	---	1.00	1.00	1.00
Twinsburg Library District.....	1.00	1.00	1.70	1.70	1.00	1.00	1.00	1.00	1.00	2.00

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, 2009			December 31, 2000		
	Assessed Value	Rank	Percentage of Total Assessed Valuation	Assessed Value	Rank	Percentage of Total Assessed Valuation
Ohio Edison Company	\$ 144,407,010	1	1.16%	\$ 184,870,180	1	1.80%
American Transmission	34,351,000	2	0.28%	-		0.00%
East Ohio Gas Company	34,109,260	3	0.27%	85,496,550	2	0.83%
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%	69,107,150	3	0.67%
E & A Northeast Limited	10,507,000	8	0.08%	-		-
Ohio Edison Tower Limited Liability	9,951,470	9	0.08%	-		-
Heron Springs Associates LLC	7,832,080	10	0.06%	-		-
Ohio Bell Telephone Co.	-		0.00%	63,788,480	4	0.62%
Goodyear Tire & Rubber Company	-		-	42,918,900	5	0.42%
FW Albrecht Co.	-		-	22,505,620	6	0.22%
Aircraft Braking Systems	-		0.00%	21,481,960	7	0.21%
Western Reserve Telephone	-		-	18,923,860	8	0.18%
Bridgestone/Firestone Americas	-		-	15,957,030	9	0.16%
Rubbermaid Corporation	-		-	15,738,330	10	0.15%
	<u>\$ 293,119,860</u>		2.34%	<u>\$ 540,788,060</u>		5.26%

Real property taxes paid in 2009 are based on January 1, 2008.

Real property taxes paid in 2000 are based on January 1, 1999.

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		Delinquent Collection (2)	Total Collection to Date		Accumulative Delinquency
		Current Collection	Percent of Current Levy Collected		Collection	As a Percentage Of Current Levy	
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
2009	172,236,132	163,395,320	94.9%	5,995,764	169,391,084	98.3%	14,828,573

(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 ^(a)	Per Capita ^(a)
	General Obligation 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	FWCC Loans			
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%	246
2009	49,917,135	976,511	3,298,000	4,177,597	1,302,397	45,637,864	1,871,557	-	13,142,710	390,719	29,458	4,132,374	1,340,452	126,216,774	0.60%	233

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 ^(a)	Net Bonded Debt Per Capital ^(b)
	General Obligation Bonds	Capital Appreciation Bonds	Tax/Bond Anticipation Notes	State Infrastructure Loan	Total General Bonded Debt				
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
2009	49,917,135	1,785,954	3,298,000	4,177,599	59,178,688	2,493,658	56,685,030	0.16%	105

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, 2009**

	Debt Outstanding	Percentage Applicable To County ⁽¹⁾	Portion of Direct and Overlapping Debt Within County
Direct:			
County of Summit	\$ 123,857,857	100.00%	\$ 123,857,857
Overlapping:			
Cities Wholly Within County	336,688,706	100.00%	336,688,706
Villages Wholly Within County	2,489,655	100.00%	2,489,655
Townships Wholly Within County	2,205,000	100.00%	2,205,000
School Districts Wholly Within County	172,718,200	100.00%	172,718,200
Akron Metro Regional Transit Authority	485,000	100.00%	485,000
City of Norton	4,603,800	99.94%	4,601,038
Akron-Summit County Library	47,440,000	99.47%	47,188,568
Tallmadge City School District	27,040,000	98.43%	26,615,472
City of Tallmadge	12,085,000	97.06%	11,729,701
Mogadore Village	815,000	74.00%	603,100
Mogadore Local School District	9,179,997	68.20%	6,260,758
Northwest Local School District	19,670,000	18.22%	3,583,874
Wayne Public Library District	5,240,000	1.87%	97,988
Jackson Local School District	63,137,575	1.39%	877,612
Aurora City School District	25,020,996	1.19%	297,750
Highland Local School District	31,355,000	1.00%	313,550
Total Overlapping	<u>760,173,929</u>		<u>616,755,972</u>
Total Direct and Overlapping Debt	<u>\$ 884,031,786</u>		<u>\$ 740,613,829</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, 2010
County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 13

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Assessed Valuation of County	\$ 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	\$ 12,485,793,437
Gross County Debt Outstanding	\$ 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	\$ 123,857,857
Less Exempted Debt:										
OWDA Loans	(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)	(13,142,710)
OPWC Loans	(937,500)	(875,000)	(812,500)	(750,000)	(687,500)	(656,250)	(562,500)	(531,250)	(437,500)	(390,719)
ODD Loans	(29,458)	(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)	(4,132,374)
FWCC	-	-	-	-	-	-	-	-	-	(1,340,452)
State Infrastructure Bank Loan	-	-	-	-	-	(4,751,211)	(5,461,281)	(5,653,897)	(4,977,507)	(4,177,597)
Unvoted General Obligation Bonds/Notes	(108,000)	(100,000)	-	-	-	-	-	-	-	-
Job and Family Services Facilities	(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)	(1,726,555)
Water System Improvements	(2,881,380)	(2,670,441)	(300,280)	(227,348)	(163,767)	(111,327)	(56,985)	-	-	-
Sewer System Improvements	(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)	(48,941,458)
Road and Bridge Improvements	(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)	(1,909,742)
Mental Health Facilities	(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)	(1,056,774)
Fairground Improvements	-	-	-	-	-	-	-	-	-	-
County Jail Facilities (Pod)	(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)	(2,715,000)
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	(3,003,459)	(3,702,983)	(3,381,671)	(2,772,360)	(3,630,145)	(3,781,966)	(3,840,340)	4,080,775	2,458,119	2,493,658
Total Subject to Direct Debt Limitation	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	46,788,676
Debt Limitation (1)										
Direct Debt Limitation	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	310,644,836
Less: Net Indebtedness	(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)	(46,788,676)
Direct Debt Margin	\$ 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	\$ 263,856,160
Debt Margin as a Percentage of Debt Limit	89.71%	89.00%	81.39%	75.14%	77.60%	79.49%	82.48%	82.03%	83.95%	84.94%
Unvoted Debt Limitation (1% of County Assessed Valuation)	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	124,857,934
Less: Net Indebtedness	(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)	(46,788,676)
Unvoted Debt Margin	\$ 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	\$ 78,069,258
Unvoted Debt Margin as a Percentage of the Unvoted Debt Limit	74.43%	72.65%	53.74%	38.16%	44.27%	48.99%	56.41%	55.28%	60.07%	62.53%

(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)	Net Revenue Available for Debt Service	Water Revenue		Coverage Ratio
				Debt Service		
				Principal	Interest	
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
2009	8,386	160	8,226	56,138	17,846	0.11

Fiscal Year	Gross Revenues (2)	Less: Operating Expenses (3)	Net Revenue Available for Debt Service	Sewer Revenue		Coverage Ratio
				Debt Service		
				Principal	Interest	
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
2009	38,896,936	28,945,945	9,950,991	5,565,691	3,731,478	1.07

(1) Includes OWDA, OPWC, WPCLF and FWCC.

(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

**DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS**

Fiscal Year	Population (1)	Per Capita Personal Income (3)	Personal Income	Civilian Labor Force In County (2)	Unemployed in County (2)	Unemployment Rate		
						County (2)	Ohio (2)	U.S. (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	37,612	20,441,633,044	296,400	16,000	5.4%	5.6%	4.6%
2008	542,562	38,940 *	21,127,364,280	298,400	18,300	6.1%	6.5%	5.8%
2009	542,405	38,940 *	21,121,250,700	296,600	29,100	9.8%	10.2%	9.3%

Source: (1) U.S. Census Bureau.

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

(3) U.S. Department of Commerce, Bureau of Economic Analysis

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 2009 is the same as 2008 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	2009			2000		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Summa Health System	10,000	1	3.74%	3,600	3	1.34%
Akron General Medical Center	4,277	2	1.60%	3,781	2	1.41%
County of Summit, Ohio	3,468	3	1.30%	3,468	4	1.29%
Akron City School District	3,095	4	1.16%	3,000	5	1.12%
Goodyear Tire & Rubber Company	3,000	5	1.12%	4,800	1	1.79%
The University of Akron	2,845	6	1.06%	2,091	8	0.78%
Akron General Medical Center	2,820	7	1.05%	-		0.00%
First Energy Corporation	2,708	8	1.01%	1,930	9	0.72%
FirstMerit Corporation	2,695	9	1.01%	1,600	10	0.60%
Akron Children's Hospital	2,500	10	0.93%	-		0.00%
City of Akron	-		-	2,901	6	1.08%
Chrysler Corporation, Stamping Plant	-		-	2,439	7	0.91%
Albrecht Grocery Company (Acme Stores)	-		-	-		0.00%
Babcock & Wilcox Company, Inc.	-		-	-		0.00%
Total	37,408		13.98%	29,610		11.02%
 Total Employed in County (2)	 267,500			 268,700		

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 EIGHT YEARS (1)**

	2002	2003	2004	2005	2006	2007	2008	2009
General Government - Legislative and Executive								
County Council	4	6	6	7	7	4	5	5
Executive	173	183	185	177	173	176	162	136
Fiscal Office	190	196	199	194	206	199	188	161
Human Resources Commission	1	2	2	2	2	2	2	2
Board of Elections	76	89	82	69	52	53	52	40
General Government - Judicial								
Court of Common Pleas	72	77	78	82	82	84	80	85
Law Library	3	3	3	3	3	2	0	2
Probate Court	37	35	39	36	39	39	37	31
Domestic Relations Court	35	35	35	38	39	39	37	36
Juvenile Court	8	12	13	18	17	16	15	12
Clerk of Courts	41	43	46	48	50	53	54	51
Prosecutor	88	94	100	105	109	119	113	100
County/Municipal Courts	0	0	2	1	2	3	4	2
Public Safety								
Sheriff	459	474	472	488	496	498	477	405
Building Regulations	25	27	29	31	27	26	26	27
Medical Examiner	22	20	21	21	21	22	22	19
Adult Probation	68	71	73	74	78	83	101	98
Psycho-Diagnostic Clinic	7	7	7	8	8	7	7	4
Juvenile Probation	114	128	144	153	167	174	172	148
Emergency Management Agency	5	5	5	5	5	6	6	
Public Works								
Motor Vehicle and Gas Tax	150	138	142	151	142	140	141	125
Sewer	108	91	95	95	96	151	150	140
Water	51	62	59	57	58	0	0	
Health								
Alcohol, Drug Addiction & Mental Health	25	24	26	26	22	24	23	21
Dog and Kennel	13	11	14	12	15	17	17	15
Mental Retardation & Developmental Disabilities	630	623	635	606	588	531	572	546
Economic Development								
Community Development	21	18	18	16	14	15	17	20
Human Services								
Veteran's Services Commission	20	21	18	21	18	18	20	20
Job & Family Services	403	414	408	418	407	395	408	372
Children Services Board	438	433	434	440	419	387	362	379
Child Support Enforcement Agency	214	212	204	198	170	159	150	134
Totals	<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>	<u>3,136</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

OPERATING INDICATORS BY FUNCTION/ACTIVITY
LAST TEN YEARS

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government - Legislative and Executive										
County Council										
Number of Regular Council Meeting	23	22	23	22	22	22	17	23	22	21
Number of Special Council Meetings	1	1	1	5	3	4	4	11	4	6
Number of Regular Committee Meetings	23	21	20	22	22	24	17	22	21	21
Number of Special Committee Meetings	-	-	-	1	2	1	1	3	-	1
Number of Resolutions Passed	788	790	818	866	719	676	616	631	525	510
Executive										
Number of Budget Adjustments Approved	160	133	179	177	187	214	233	196	250	174
Number of Buildings Maintained	169	178	185	186	190	192	192	193	193	194
Square Footage of Buildings Maintained	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	2,211,409
Fiscal Office										
Number of Checks Written	103,046	103,447	109,467	109,003	113,117	109,806	111,431	107,059	102,390	95,922
Number of Parcels Billed	N/A	N/A	254,751	255,705	256,701	257,475	258,317	261,479	259,415	261,228
Number of Parcels Collected (1)	N/A	N/A	224,998	248,068	276,042	260,919	280,772	264,655	252,610	250,104
Average Return on Portfolio	5.664%	5.136%	3.954%	2.439%	2.494%	2.967%	3.876%	4.692%	3.990%	2.850%
Agency Ratings - Standard and Poors	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAAm	AA
Agency Ratings - Moody's Financial Services	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	Aaa	Aa2
Board of Elections										
Number of Registered Voters	354,189	326,903	334,515	342,040	368,858	360,021	373,447	350,593	379,939	367,413
Number of Voters - Last General Election	232,252	129,874	166,854	137,118	281,735	140,214	205,714	107,731	280,841	143,271
Percentage of Voters	65.57%	39.73%	49.88%	40.09%	76.38%	38.95%	55.09%	30.59%	73.92%	38.99%
General Government - Judicial										
Court of Common Pleas										
Number of Criminal Cases Filed	3,002	3,314	3,824	3,987	4,507	4,824	4,549	4,345	5,844	4,417
Law Library										
Number of Volumes in Collection	79,855	80,630	81,547	81,797	82,108	82,264	81,771	82,201	82,601	82,855
Volumes Circulated	6,541	4,859	4,762	5,262	4,987	6,135	4,586	4,095	3,744	2,529
Reference Questions Answered by Staff	3,780	3,200	2,974	3,000	3,502	3,310	2,498	1,600	941	1,404
Computer Database Usage by Patrons	196	265	766	1,365	1,564	2,511	1,619	1,700	1,578	1,117
Probate Court										
Number of Civil Cases Filed	197	154	148	152	185	144	144	159	174	170
Domestic Relations Court										
New Domestic Cases Filed	3,137	4,141	4,370	4,280	4,521	4,306	3,976	3,832	3,672	3,779
Reactivated Cases	1,587	2,225	2,339	2,283	2,596	2,515	2,302	2,010	2,133	2,142
Cases terminated	4,436	5,229	6,477	6,399	7,363	6,576	7,375	5,861	5,548	5,646
Magistrate Hearings	5,746	7,089	8,600	9,022	10,014	8,950	8,686	8,846	9,165	9,100
Juvenile Court										
Number of Civil Cases Filed	7,366	8,648	7,120	7,287	6,421	6,080	6,588	6,101	5,186	4,856
Number of Delinquent Cases Filed	4,062	3,963	4,520	4,501	4,755	4,711	5,399	5,165	4,515	4,181
Prosecutor										
Number of Prosecutor Opinions Requested	140	205	180	154	190	159	159	111	105	114
Number of Legal Files Handled	217	206	211	169	206	175	187	179	614	242
Public Safety										
Sheriff										
Average Daily Jail Census	602	584	624	651	686	705	688	649	663	622
Prisoners Booked	11,858	13,039	11,530	14,030	14,586	14,603	15,352	14,835	14,882	14,564
Prisoners Released	11,835	12,991	11,550	13,976	14,534	14,596	15,290	14,925	14,727	14,738
Number of Citations Issued	11,281	12,140	9,034	8,805	6,435	8,370	8,674	7,492	7,319	12,145
Building Regulations										
Residential Construction Permits Issued	668	773	752	817	718	781	565	404	218	236
Commercial Construction Permits Issued	162	99	152	242	165	89	75	56	85	110
Medical Examiner										
Number of Cases Investigated	3,132	3,035	3,271	3,240	3,246	3,240	3,224	2,888	2,756	2,608
Number of Autopsies Performed	572	517	551	501	554	635	602	587	493	603
Adult Probation										
New Probation Case Referrals	N/A	2,017	2,115	2,390	2,800	3,219	3,132	3,440	3,416	3,203
Average Offender Caseload by Year	N/A	3,238	3,140	3,298	4,333	4,901	4,987	4,090	4,147	4,522
Emergency Management Agency										
Number of Emergency Responses	3	4	3	3	2	7	4	9	8	5
Number of Training Session Held	7	23	27	17	19	24	37	43	37	31
Public Works										
Motor Vehicle and Gas Tax										
Miles of Roads Resurfaced (center line)	26.80	40.82	49.58	11.98	2.65	6.81	15.37	15.89	11.02	4.72
Sewer										
Number of Customers	40,011	38,650	39,282	40,426	41,467	42,560	45,397	45,195	44,364	44,697
Number of Tap-ins	1,051	1,202	1,034	1,220	1,169	1,023	641	582	453	333
Average Daily Sewage Treated (million gallons)	7.13	6.5	7.33	7.98	8.11	7.76	6.96	7.73	8.17	7.33
Water										
Number of Customers	1,933	1,885	1,942	1,952	1,945	1,991	1,998	-	-	-
Number of Tap-ins	356	197	34	26	8	9	3	-	-	-

Table 18
(Continued)

**OPERATING INDICATORS BY FUNCTION/ACTIVITY
LAST TEN YEARS**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Health										
Dog and Kennel										
Number of Dog Licenses Issued	45,825	46,067	39,987	47,286	45,982	40,889	45,997	41,092	42,404	43,890
Number of Animal Adoptions	N/A	N/A	N/A	307	1,165	1,279	974	1,265	1,654	1,565
Developmental Disabilities										
Average Daily Membership Enrolled:										
Early Intervention & Preschool	324	294	241	233	246	277	311	325	369	434
Grades 1 thru 12	87	54	58	48	45	39	42	-	-	-
Adults	138	136	112	113	102	127	139	94	77	-
Employed at Weaver Industries	988	1,008	979	983	995	1,012	1,067	1,128	1,169	1,285
Employed in Community	403	415	469	452	424	393	389	384	389	353
Human Services										
Veteran's Services Commission										
Number of Clients Served	N/A	5,009	5,284	5,340	1,789	1,789	2,123	2,390	2,018	2,076
Amount of Benefits Paid to County Residents	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	1,251,000
Job & Family Services										
Average Client Count - Food Stamps	32,836	34,957	39,421	44,335	47,282	49,038	51,023	52,643	54,243	65,813
Average Client Count - Day Care	2,654	2,646	3,227	3,674	3,394	3,815	4,392	4,523	4,858	4,673
Average Client Count - WIA	116	625	894	1,235	1,113	1,465	1,553	1,472	3,839	4,765
Average Client Count - Job Placement	4,830	3,408	3,176	3,102	3,008	2,548	2,271	151	404	3,720
Average Client Count - Rent Assistance	2,946	4,603	3,881	2,503	1,940	1,557	942	827	1,280	82
Child Support Enforcement Agency										
Average Number of Active Support Orders	N/A	N/A	34,283	33,013	34,509	38,657	40,688	35,408	40,412	41,520
Percentage Collected	N/A	N/A	N/A	65.00%	66.10%	66.62%	67.47%	67.38%	67.27%	66.77%

(1) Collections maybe higher due to delinquent collections

COUNTY OF SUMMIT, OHIO

Table 19

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

	2003	2004	2005	2006	2007	2008	2009
General Government - Legislative and Executive							
County Council							
Copiers	2	1	1	1	2	2	2
Executive							
Vehicles	14	16	17	19	19	18	13
Copiers	4	5	5	5	5	6	5
Fiscal Office							
Vehicles	7	7	7	10	8	7	7
Copiers	10	9	9	9	9	12	12
Board of Elections							
Number of Voting Machines - Optical Scanner	N/A	N/A	N/A	525	525	525	525
Number of Voting Machines - Automarks	N/A	N/A	N/A	250	250	250	250
Vehicles	2	2	2	2	2	2	2
Copiers	3	4	4	4	4	5	5
General Government - Judicial							
Court of Common Pleas							
Copiers	5	5	7	6	6	6	5
X-Ray Machines	3	3	3	3	3	3	3
Probate Court							
Vehicles	6	6	5	5	5	5	5
Copiers	3	4	4	4	4	4	4
Domestic Relations Court							
Copiers	2	2	2	2	3	3	3
Juvenile Court							
Vehicles	10	12	15	17	17	22	18
Copiers	0	5	10	10	10	10	5
Prosecutor							
Vehicles	15	17	15	11	11	11	10
Copiers	3	3	7	7	4	4	3
Public Safety							
Sheriff							
Vehicles	171	181	167	184	185	192	198
Copiers	14	18	16	16	16	16	16
Building Regulations							
Vehicles	15	13	16	20	21	20	20
Copiers	1	2	2	2	2	2	2
Medical Examiner							
Vehicles	3	3	3	3	3	3	3
Copiers	1	0	2	2	2	2	2
Adult Probation							
Vehicles	12	12	13	12	12	10	9
Copiers	6	6	7	7	8	8	8
Emergency Management Agency							
Vehicles	7	7	7	7	7	7	5

(Continued)

COUNTY OF SUMMIT, OHIO

**Table 19
(Continued)**

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

	2003	2004	2005	2006	2007	2008	2008
Public Works							
Motor Vehicle and Gas Tax							
Vehicles	111	108	98	93	96	98	96
Copiers	4	4	3	3	3	4	4
Sewer							
Vehicles	115	115	109	109	107	103	104
Sewer Lines (miles)	880	900	930	955	954	955	958
Wasterwater Treatment Plants Operated	15	12	12	11	10	10	10
Pump Stations Operated	97	101	103	111	111	113	113
Treatments Capacity (thousands of gallons)	10.314	10.233	10.233	13.233	13.183	13.183	13.183
Water							
Vehicles	2	2	1	0	0	0	0
Water Lines (miles)	49	49	49	0	0	0	0
Health							
Dog and Kennel							
Vehicles	7	5	5	4	5	5	5
Alcohol, Drug Addiction and Mental Health							
Copiers	2	2	2	2	0	0	0
Mental Retardation & Developmental Disabilities							
Vehicles	115	103	98	98	100	103	105
Copiers	17	18	45	44	47	53	55
Economic Development							
Vehicles	7	7	7	7	8	8	7
Copiers	2	2	2	2	2	2	2
Human Services							
Veteran's Services Commission							
Vehicles	4	5	4	4	4	5	4
Copiers	2	2	2	2	2	2	1
Job & Family Services							
Vehicles	14	12	14	14	15	14	14
Copiers	27	28	28	34	25	25	21
Children Services Board							
Vehicles	22	29	27	26	22	20	19
X-Ray Machine	1	1	1	1	1	1	1
Child Support Enforcement Agency							
Vehicles	14	12	13	9	8	8	8
Copiers	7	7	5	4	3	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.

Dennis M. Menendez, Chief 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 27, 2010**