

# **County of Summit, Ohio**

*Reports Issued Pursuant to  
OMB Circular A-133*

*Year Ended December 31, 2007*





Mary Taylor, CPA  
Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Summit County, prepared by Rea & Associates, Inc., for the audit period January 1, 2007 through December 31, 2007. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

*Mary Taylor*

Mary Taylor, CPA  
Auditor of State

July 29, 2008

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**COUNTY OF SUMMIT, OHIO**

**DECEMBER 31, 2007**

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

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

June 27, 2008

Summit County Council  
Summit County, OH 44308

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Summit (the "County") as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 27, 2008 which identified the Children's Services Board, a major fund of the governmental activities as being audited by other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A control deficiency exists when the design 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 significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected in the County's internal control.

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

County of Summit  
Independent Auditor's Report on Internal Control over Financial  
Reporting and on Compliance and other Matters Based on an Audit  
of Financial Statements Performed in Accordance with  
Government Auditing Standards  
June 27, 2008  
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Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we noted certain matters that we have reported to management of the County in a separate letter dated June 27, 2008.

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 27, 2008.

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

*Hea & Associates, Inc.*



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

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

June 27, 2008

Summit County Council  
Summit County, OH 44308

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

Compliance

We have audited the compliance of the County of Summit (the "County") with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2007. 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, 2007.

Internal Control over Compliance

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



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

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

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

#### Schedule of Expenditures of Federal Awards

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County of Summit, Ohio as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 27, 2008, which identified the Children's Services Board, a major fund of the governmental activities as being audited by other auditors. Our audit was performed for the purpose of forming opinions on the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

*Hea & Associates, Inc.*

COUNTY OF SUMMIT, OHIO  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2007

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
Community Development Block Grant (Direct)			
Entitlement Grant	14.218	B-05-UC-39-0006	\$ 390,371
		B-06-UC-39-0006	1,062,122
		B-07-UC-39-0006	130,924
Total Community Development Block Grant			<u>1,583,417</u>
HOME Investment Partnership Program (Direct)			
Entitlement Grant	14.239	M-03-UC-39-0217	18,030
		M-04-UC-39-0217	25,918
		M-05-UC-39-0217	9,866
		M-07-UC-39-0217	29,588
Total HOME Investment Partnership Program			<u>83,402</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>1,666,819</u>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
Office of Justice (Direct)			
Comprehensive Approaches To Sex Offender Management			
Sex Offender Management Discretionary Grant	16.203	2004-WP-BX-0003	70,140
Grants to Encourage Arrests Policies and Enforcement of Protection Orders	16.590	2005-WE-AX-0049	371,034
Criminal Alien Assistance Program	16.606	2003-AP-BX-0743	4,275
		2004-AP-BX-0086	724
		2007-AP-BX-0520	11,115
Total Criminal Alien Assistance Program			<u>16,114</u>
Gang Resistance Education and Training (GREAT)	16.737	2007-JV-FX-0217	23,208
(Passed through Ohio Attorney General's Office)			
Victims of Crime Act - Prosecutor's Office - Adult	16.575	2006VAGENE072T	54,893
		2007VAGENE072T	18,924
Victims of Crime Act - Guardian Ad Litem Program	16.575	2007VACHAE509	26,726
		2008VACHAE509	8,024
Total Victims of Crime Act			<u>108,567</u>
(Passed through Ohio Office of Criminal Justice Services)			
Violence Against Women - Prosecutor's Office	16.588	2006-WF-VA2-8505	29,441
Byrne Formula Grant Programs	16.579		
DUI Warrant Enforcement		2003-DG-A0V-7528	23,005
Summit County Reentry Court Program		2004-DG-D0V-7671	51,080
Victims Advocacy - Prosecutor's Office		2004-BJ-D01-6461	11,041
Summit County Drug Unit - 2007		2004-BJ-A01-6401	40,500
Total Byrne Memorial Formula Grant Programs			<u>125,626</u>
Project Safe Neighborhoods (PSN)	16.609		
PSN - NE Ohio Violent Fugitive Task Force - Supplement		2003-PS-PSN-305A	5,273
PSN - NE Ohio Violent Fugitive Task Force		2005-PS-PSN-355	30,123
PSN - NE Ohio Violent Fugitive Task Force		2006-PS-PSN-305	70,428
PSN - Gun Prosecution Task Force		2005-PS-PSN-351	12,156
PSN - Media Outreach & Community Engagement		2004-PS-PSN-332A	19,883
PSN - Firearms Education Officer		2004-PS-PSN-341	11,348
Total Project Safe Neighborhoods			<u>149,211</u>

COUNTY OF SUMMIT, OHIO  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2007

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
Edward Byrne Justice Assistance Grant	16.738		
Victims Advocacy - Prosecutor's Office		2006-JG-D01-6461	\$ 11,041
Financial Literacy		2005-JG-B01-6338	5,282
Summit County Drug Unit - 2007		2006-JG-A01-6401	40,500
Summit County Reentry Court Program		2006-JG-COV-V6576	47,436
Total Edward Byrne Justice Assistance Grant			<u>104,259</u>
(Passed through Ohio Department of Youth Services)			
JAIBG - Juvenile Intensive Probation Supervision	16.523	2006-JB-013-A014	35,885
(Passed through City of Akron)			
Public Safety Partnership and Community Policing Grants			
Methamphetamine Initiative	16.710	2007-CK-WX-0291	5,598
(Passed through City of Akron)			
Edward Byrne Memorial Discretionary Grant			
Akron/Summit County Gang Initiative	16.580	2007-DD-BX-0680	5,594
(Passed through City of Akron)			
Edward Byrne Justice Assistance Grant			
Byrne Justice Assistance Grant	16.738	2005-DJ-BX-0974	20,010
Byrne Justice Assistance Grant		2007-DJ-BX-0282	16,964
Total Edward Byrne Justice Assistance Grant			<u>36,974</u>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<u>1,081,651</u>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>			
(Passed through Summit County's Department of Jobs and Family Services)			
Workforce Investment Act - WIA Cluster			
Youth Employment for Success - OBM	17.259	FY2006	33,510
(Passed through Ohio Department of Jobs and Family Services)			
Workforce Investment Act - WIA Cluster			
Adult Program	17.258	SFY2007	934,210
Administration			128,117
Adult Program		SFY2008	861,001
Administration			127,493
Youth Program	17.259	SFY2007	1,181,602
Administration			104,724
Youth Program		SFY2008	991,049
Administration			98,983
Dislocated Workers	17.260	SFY2007	740,651
Administration			94,231
Dislocated Workers		SFY2008	537,150
Administration			79,157
Administration			3,942
Veteran's Short-term Training	N/A	SFY2008	6,813
Administration			91
Total Workforce Investment Act - ODJFS			<u>5,889,214</u>
Total WIA - Cluster			<u>5,922,724</u>
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<u>5,922,724</u>

COUNTY OF SUMMIT, OHIO  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2007

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
(Passed through Ohio Department of Transportation)			
Federal Highway Project Grants	20.205		
South Main Street Project Phase III		PID-77387/FAN-E040(663)	\$ 956,441
Ridgewood-Hametown Roundabout		PID-80779/DOT1-E060000645	11,955
Kendall Park/Truxell Road		PID-80656	363,272
2007 Safety Studies		PID-81975	21,737
Waterloo Road		PID-22078/FAN-E033255	971,027
Akron-Cleveland Road		PID-76269/FAN-E041(259)	25,160
Akron-Peninsula Road Bridge		PID-20743/FAN-E033(220)	24,417
Arlington Road		PID-18784/FAN-E050(560)	881
Tuscarawas Ave. Bridge Replacement		PID-15380/TE21-E036000173	142,135
Yellow Creek/Revere Road		PID-17895/FAN-E033(128)	86,769
Hudson Run Rd Bridge		PID-22962/TE21E033-000394	73,464
Tuscarawas Bridge SIB		PID-77511/SB0405	295,591
Arlington Road SIB		PID-77514/SB0407	417,356
Main Street Phase II & III SIB		PID-77515/SB0406-0408	51,936
CEAO (Waterloo Road)		PID-22078	6,523
CEAO S Main Phase 4		PID-24504-DOT1E032-000467	19,828
Total Highway Projects passed through State			<u>3,468,492</u>
Total Federal Highway Project Grants			<u>3,468,492</u>
(Passed through Ohio Department of Public Safety)			
State and Community Highway Safety	20.600		
High Visibility Enforcement Overtime		HVEO-2007-77-00-00-00473-00	48,008
High Visibility Enforcement Overtime		HVEO-2008-77-00-00-00474-00	13,051
Law Enforcement Liaison		GG-2007-77-00-00-00280-00	57,876
Law Enforcement Liaison		GG-2008-77-00-00-00201-00	18,025
Safe Communities		SC-2007-77-00-00-00610-00	14,599
Total State and Community Highway Safety			<u>151,559</u>
<b>TOTAL U.S.DEPARTMENT OF TRANSPORTATION</b>			<u>3,620,051</u>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
(Passed through Ohio Department of Education)			
Nutrition Cluster			
School Breakfast - Juvenile Court	10.553	SFY 06-07	15,890
		SFY 07-08	17,233
Total School Breakfast			<u>33,123</u>
National School Lunch Program MR/DD	10.555	066258-LLP4-2007	5,800
		066258-LLP4-2008	4,589
National School Lunch Program - Juvenile Court		SFY 06-07	24,171
		SFY 07-08	26,133
Total National School Lunch Program			<u>60,693</u>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<u>93,816</u>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
(Passed through the Ohio Department of Education)			
Special Education Cluster:			
Special Education, Part B-IDEA	84.027	066258-6BSF-2007P	28,297
		066258-6BSF-2008P	11,286
Total Title VI-B			<u>39,583</u>
Early Childhood Special Education IDEA	84.173	066258-PGS1-2007	5,027
		066258-PGS1-2008P	2,012
Total Early Childhood Special Education IDEA			<u>7,039</u>
Total Special Education Cluster			<u>46,622</u>

COUNTY OF SUMMIT, OHIO  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2007

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
Title V Innovative Education Program	84.298	066258-C2S1-2007	\$ 108
		066258-C2S1-2008	13
Total Title VI Innovation Education Program			121
(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	FY2007	31,662
		FY2008	31,663
Total Safe and Drug-Free Schools and Communitites-State Grants			63,325
TOTAL U.S. DEPARTMENT OF EDUCATION			110,068
<b><u>U.S. DEPARTMENT OF ENERGY</u></b>			
(Passed Through Ohio Department of Development)			
Weatherization Assistance for Low Income Persons	81.042	FY06-07 DOE	105,961
		FY07-08 DOE	215,465
Total Weatherization Assistance for Low Income Persons			321,426
TOTOAL U.S. DEPARTMENT OF ENERGY			321,426
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
(Passed through Ohio Department of Mental Retardation & Developmental Disabilities)			
Social Services Block Grant - Title XX	93.667	SFY 2007	217,624
		SFY 2008	217,990
Total Social Services Block Grant			435,614
Center for Medicare and Medicaid Services - Title XXI			
State Children's Insurance Program (SCHIP)	93.767	FY2007	4,160
Medical Assistance Program			
Medicaid Title XIX - Community Alternative Funding System	93.778		
Target Case Management (TCM)		7700018	2,356,283
L1 Waiver		7700018	4,718,810
I/O Waiver		7700018	9,840,832
Waiver Administration		7700018	208,775
Total Medicaid Title XIX			17,124,700
(Passed through Ohio Department of Mental Health)			
Projects for Assistance in Transition from Homelessness (PATH)	93.150		
PATH - Homelessness		FY2007	68,195
PATH - Homelessness		FY2008	68,194
Total Projects for Assistance in Transition from Homelessness			136,389
Substance Abuse and Mental Health Services Projects			
Network of Care (3A8)	93.243	41-TSIG-07-01	31,134
Promoting Safe and Stable Families			
Fast\$	93.556		
		FY2007	60,567
		FY2008	39,833
Total Promoting Safe and Stable Families			100,400
Community Based Child Abuse Prevention Grant			
Early Childhood Initiative	93.590		
		FY2007	59,340
		FY2008	5,201
Total Community Based Child Abuse Prevention Grant			64,541

COUNTY OF SUMMIT, OHIO  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2007

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
Social Services Block Grant - Title XX	93.667	FY2007	\$ 291,901
		FY2008	91,835
Total Social Services Block Grant			<u>383,736</u>
Medical Assistance Program	93.778		
PASARR		FY2007	5,186
PASARR		FY2008	2,108
Medicaid - ODMH		2007-2008	13,246,828
Total Medical Assistance Program			<u>13,254,122</u>
Block Grants for Community Mental Health Services	93.958		
Suicide Prevention Block Grant		45-CS-06-04	3,531
Block Grant Base 2007		FY2007	139,920
Block Grant Base 2008		FY2008	125,160
Prevention Block Grant		45-CS-07-01	47,000
CCOE Jail Diversion		CCOEBG-07-424	163,496
CCOE Jail Diversion		CCOEBG-08-424	36,843
Total Block Grants for Community Mental Health Services			<u>515,950</u>
(Passed Through Ohio Department of Alcohol & Drug Addiction Services)			
Medical Assistance Program	93.778		
Title XIX Medicaid - ODADAS		2007-2008	2,750,516
Block Grants for Prevention and Treatment of Substance Abuse	93.959		
Federal Block Grant - Per Capita (Treatment)		FY2007	1,020,847
Federal Block Grant - Per Capita (Treatment)		FY2008	872,400
UMADAOP		77-03319-00-UMDOP-P-07-9172	88,781
UMADAOP		77-03319-00-UMDOP-P-08-9172	84,747
Women's Set Aside:			
Community Health Center - Intensive Outpatient		77-03232-00-WOMEN-T-07-9019	303,851
Community Health Center - Intensive Outpatient		77-03232-00-WOMEN-T-08-9019	218,334
Community Health Center - Community Pride		77-01508-00-WOMEN-T-07-0004	110,933
Community Health Center - Community Pride		77-01508-00-WOMEN-T-08-0004	110,932
Interval Brotherhood Homes		77-01505-00-WOMEN-T-07-9021	49,497
Interval Brotherhood Homes		77-01505-00-WOMEN-T-08-9021	49,497
Mature Services		77-01059-00-WOMEN-T-07-8999	34,433
Mature Services		77-01059-00-WOMEN-T-08-8999	34,433
Community Partnership - Combating Underage Drinking		77-02953-01-CPREV-P-07-9943	20,000
Community Partnership - Combating Underage Drinking		77-02953-01-CPREV-P-08-9943	20,000
Drug Free Teen Leadership		FY2007	500
Federal Block Grant - Per Capita (Prevention)		FY2007	422,974
Federal Block Grant - Per Capita (Prevention)		FY2008	340,041
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>3,782,200</u>
(Passed through Ohio Department of Development)			
Low Income Home Energy Assistance	93.568	FY06-07 HHS	232,087
		FY07-08 HHS	496,560
Total Low Income Home Energy Assistance			<u>728,647</u>
(Passed through Ohio Department of Health)			
Centers for Disease Control and Prevention - Investigation & Tech. Assistance	93.283		
Public Health Infrastructure 2006 M523		77-004-2-BI-07	153,468
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>39,465,577</u>

COUNTY OF SUMMIT, OHIO  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2007

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
(Passed through Ohio Department of Public Safety)			
Emergency Management Performance Grants EMPG M240	97.042	2007-EME-70024	\$ 89,191
Citizen Corps Program Grant FY 2006 M314	97.053	2006-GC-T6-0051	4,000
Metropolitan Medical Response System FY 2006 M313	97.071	2006-GM-T6-0051	230,111
State Homeland Security Program 2005 L626	97.073	2005-GE-T5-0001	28,576
State Homeland Security Program (SHSP) 2006 M467		2006-GE-T6-0051	460,285
State Homeland Security Program (SHSP-Regional) 2006 M467		2006-GE-T6-0051	28,560
Total State Homeland Security Program			<u>517,421</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>840,723</u>
<b><u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u></b>			
(Passed through Ohio Department of Youth Services)			
AmeriCorps: Youth Training and Employment Program	94.006	JWC-016-06	<u>11,515</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>11,515</u>
<b><u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u></b>			
(Passed through Ohio Environmental Protection Agency)			
Nonpoint Source Implementation Middle Cuyahoga River Water Quality Implementation Project Phase II	66.460	C997550005-0	<u>62,681</u>
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY			<u>62,681</u>
TOTALS			<u><u>\$ 53,197,051</u></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, 2007**

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

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

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

NOTE 2: MEDICAL ASSISTANCE PROGRAM

The amount received from Medicaid in 2007 represents only a portion of the total amount billed by the County. The federal expenditures amount reported represents the actual receipts at the Federal Financial Participation reimbursement rate.

NOTE 3: FIFO METHOD

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



**COUNTY OF SUMMIT, OHIO**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
DECEMBER 31, 2007**

NOTE 4: 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	1,178,839
Byrne Memorial Formula Grant Programs	16.579	33,317
Grants to Encourage Arrest Policies & Enforcement of Protection Orders	16.590	84,304
Project Safe Neighborhoods	16.609	46,139
Edward Byrne Justice Assistance Grant	16.738	5,282
Workforce Investment Act - Adult Program	17.258	519,082
Workforce Investment Act - Youth Program	17.259	1,404,431
Workforce Investment Act - Dislocated Workers	17.260	341,426
Safe and Drug Free Schools and Community - State Grants	84.186A	63,325
Projects for Assistance in Transition from Homelessness (PATH)	93.150	136,390
Promoting Safe Stable Families	93.556	100,400
Social Services Block Grant - Title XX	93.667	383,101
Medical Assistance Program	93.778	12,673,844
Block Grants for Community Mental Health Services	93.958	422,081
Block Grants for Prevention and Treatment of Substance Abuse	93.959	3,782,200
Community Based Child Abuse Prevention Grant	96.590	63,076
Metropolitan Medical Response System M313 2006	97.071	39,715
State Homeland Security Program	97.073	517,421
Construction Paid by State to Vendors	20.205	2,605,552
Total Amount Provided to Subrecipients		<u><u>24,399,925</u></u>

**COUNTY OF SUMMIT, OHIO**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2007**

**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): Medical Assistance Program-Title XIX	CFDA # 93.778
(d) (1) (viii)	Dollar Threshold: Type A/B Programs	Type A: >\$1,595,912 Type B: All others
(d) (1) (ix)	Low Risk Auditee?	Yes

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

**NONE**

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

**NONE**

**4. SCHEDULE OF PRIOR AUDIT FINDINGS**

**NONE**

# COMPREHENSIVE ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED DECEMBER 31, 2007

## JOHN A. DONOFRIO

FISCAL OFFICER  
COUNTY OF SUMMIT, OHIO



# 2007

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COUNTY OF SUMMIT,  
OHIO

**COMPREHENSIVE  
ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2007**

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

Prepared by the County of Summit Fiscal Office

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

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

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

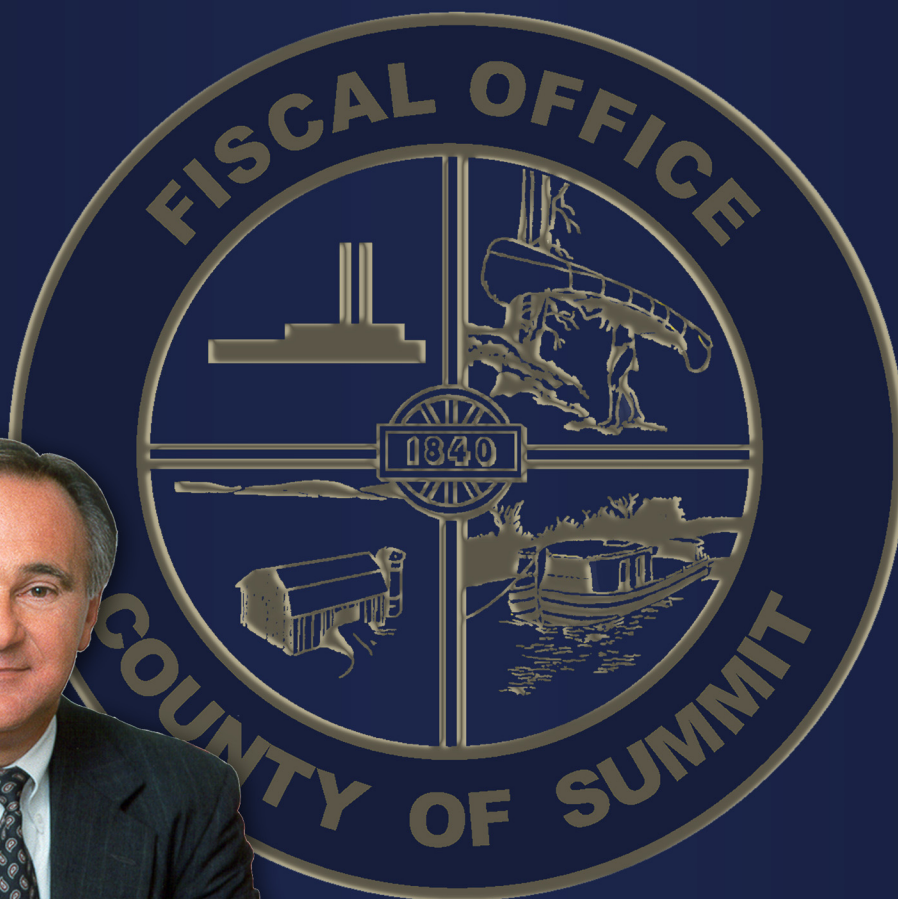
Financial Reporting  
**Andrew Baumann, CPA**  
**Steven D. Nestor, CPA**

# COMPREHENSIVE ANNUAL FINANCIAL REPORT



INTRODUCTORY SECTION

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



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COUNTY OF SUMMIT, OHIO  
ELECTED OFFICIALS  
DECEMBER 31, 2007

COUNTY COUNCIL

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

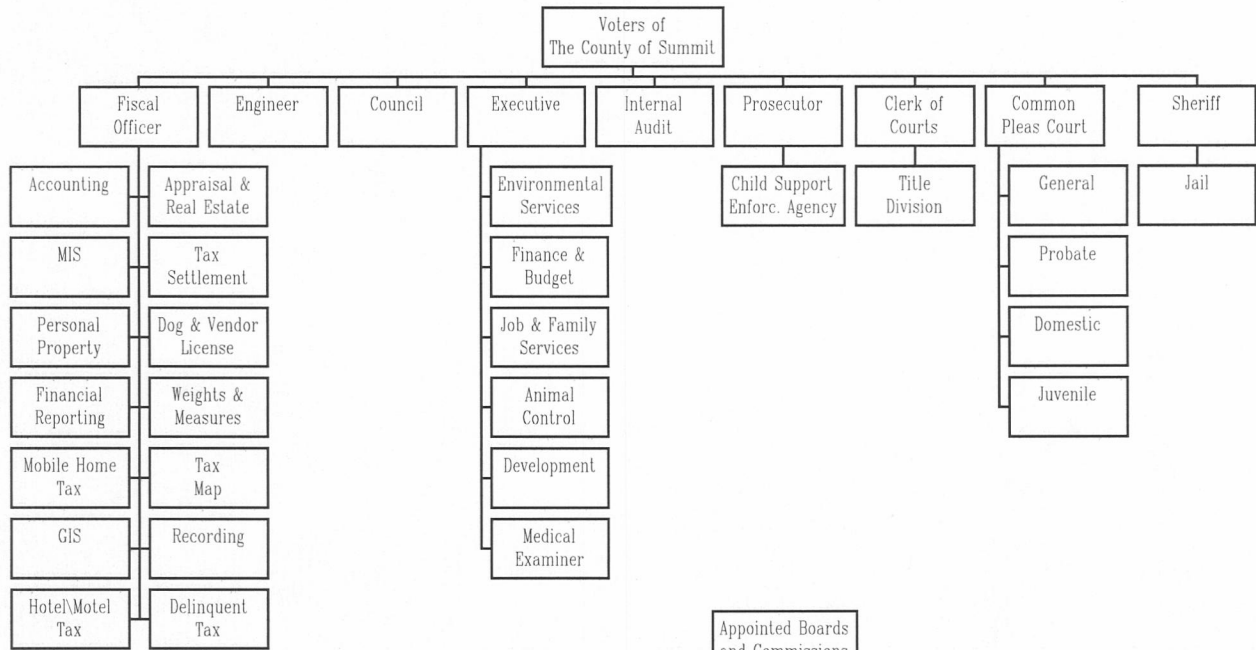
COUNTY OFFICIALS

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

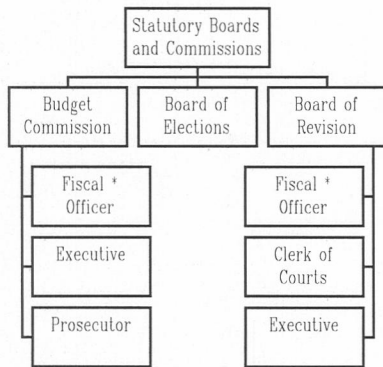
COMMON PLEAS COURT JUDGES

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

ORGANIZATION OF THE COUNTY OF SUMMIT, OHIO



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



- \* Secretary to Board or Commission

**COUNTY OF SUMMIT, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR FISCAL YEAR ENDED DECEMBER 31, 2007**

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**COUNTY OF SUMMIT, OHIO  
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# JOHN A. DONOFRIO

Fiscal Officer  
County of Summit

June 27, 2008

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

As Fiscal Officer of the County of Summit, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of the County of Summit for the year ended December 31, 2007. 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 of Summit. To provide a reasonable basis of making these representations, management of the County of Summit, Ohio 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 of Summit 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 of Summit for the fiscal year ended December 31, 2007, 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 of Summit financial statements for the fiscal year ended December 31, 2007, 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 of Summit 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 of Summit'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 of Summit's MD&A can be found immediately following the report of the independent auditors.

#### Profile of the Government

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

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

#### 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 of Summit'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 3,500 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. The greater Akron region is home to the largest number of polymer companies in Ohio and the industry employs more than 50,000 people in the area. Custom molders, captive molders, resin processors, and equipment manufacturers all call Ohio home. More than half of the total U.S. plastic consumption occurs within 500 miles of Northeastern Ohio.

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

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

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

According to the Ohio Department of Job and Family Services, Ohio's unemployment rate, at 5.6 percent in April 2008, was on par with April 2007. The national rate rose from 4.5 percent to 5.0 percent over the year. Total employment in Ohio was 22,000 higher than April 2007, while total unemployment was down 2,000.

In the Akron Metropolitan Statistical Area, nonagricultural wage and salary employment advanced 1,100 between April 2007 and April 2008. Expansion in service-providing industries created 1,700 jobs. The leading growth sector was educational and health services (+1,400). Higher employment in government more than offset a reduction in trade, transportation, and utilities. An over-the-year decreases in manufacturing and in the natural resources, mining and construction lowered employment in goods-producing industries.

### **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.

Over the course of the past year, County Officials worked diligently with representatives from the Goodyear Tire and Rubber Company, the Industrial Realty Group, the City of Akron, and the State of Ohio to put together a comprehensive package of public and private improvements designed to not only retain Goodyear's World and North American Headquarters in Akron but also to re-make a portion of the east side of Akron as a destination location, designed to bring new jobs to Summit County along with additional shopping, entertainment, and tourism dollars. Summit County's participation in this project culminated in December of 2007, 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 June of 2008, Summit County Executive, Russell M. Pry, was honored as a co-recipient of the 2008 Deal of the Year Award during the Team NEO (Northeast Ohio) Economic Development Impact Award Ceremony. Team NEO, a private sector-led regional development organization, annually hosts the award ceremony as a way to recognize organizations and companies who have made outstanding contributions in attracting, retaining and expanding businesses in Northeast Ohio. During the ceremony, Team NEO announced the Goodyear Riverwalk Project as the 2008 Deal of the Year.

2007 also saw the County move forward with design plans and land purchases for several new and much needed county facilities, including a new Sheriff Administration Building, Animal Control facility, and Veteran Services facility, renovations to the courthouse for two additional Common Pleas judges to be seated in 2009, and expanded space for Adult Probation in the Stubbs Safety Center.

In 2007, contracts for construction management, land acquisition and architectural design were awarded for the new Sheriff Administration Building next to the existing jail site. Groundbreaking is scheduled for this summer. The new building will be a 43,000 square foot multi-story facility to house all administrative services associated with the Sheriff's Office. \$8.5 million of General Obligation Debt will be issued to finance construction.

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

The County participates in the State of Ohio Retrospective Rated Workers' Compensation self insurance program. This program involves the payment of a minimum premium for administrative services and stop-loss coverage up front plus the actual claim costs for employees injured. The County maintains a self-insurance program for health care benefits for County employees and their dependents. The transactions relating to these self-insurance programs are accounted for in internal service funds. Additional information on these self-insurance programs can be found in Note 19 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, 2006. This was the twenty-first 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, 2007. This was the fifth consecutive year, seventh 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, 2006

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.



*Oliver S. Cox*

President

*Jeffrey R. Emer*

Executive Director

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# COMPREHENSIVE ANNUAL FINANCIAL REPORT



*BASIC PURPOSE FINANCIAL STATEMENTS*

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



[WWW.CO.SUMMIT.OH.US/FISCALOFFICE](http://WWW.CO.SUMMIT.OH.US/FISCALOFFICE)





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

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

June 27, 2008

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, 2007, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial results of the Children's Services Board, a major fund of the governmental activities. Those financial results were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Children's Services Board, is based on the report of the other auditors.

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

In our opinion, based on our audits and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Summit, Ohio, as of December 31, 2007, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General, Job & Family Services, Children's Services Board, Alcohol, Drug Addiction & Mental Health, and Board of Mental Retardation Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2008, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of the audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

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

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

*Hea & Associates, Inc.*

**COUNTY OF SUMMIT, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
**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, 2007. 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 2007 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2007, by \$563.5 million (net assets). Of this amount, \$126.4 million may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets increased \$7.6 million. Net assets related to governmental activities increased \$3.6 million, which represents an increase of .9 percent from 2006. Net assets related to business-type activities increased \$4 million, which represents an increase of 2.6 percent from 2006.
- For governmental activities, general revenues accounted for \$207.3 million in revenues or 46.3 percent of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$240.1 million or 53.7 percent of total revenues of \$447.4 million.
- The County had \$442.6 million in expenses related to governmental activities; only \$240.1 million of these expenses were offset by program specific charges for services, operating and capital grants or contributions. General revenues (primarily taxes) of \$207.3 million were adequate to provide for these programs.
- Among major funds, the General Fund had \$119.2 million in revenues and \$115.3 million in expenditures. The General Fund's balance decreased to \$72.8 million, a decrease of \$1.9 million from 2006.
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$65.1 million or 56.5 percent of total General Fund expenditures.
- The County's total debt decreased \$15 million during the current year. The key factor for this decrease was scheduled debt payments of approximately \$15.3 million and early payments made in December 2007, due January 2008.

**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 2007?" The *Statement of Net Assets* and the *Statement of Activities* report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual method of accounting similar to the accounting used by most private-sector companies. This method of accounting takes into account, all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

- **Governmental Activities** - Most of the County's programs and services are reported here including general government, public safety, public works, and health and human services. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.
- **Business-Type Activities** - These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided.

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

**FUND FINANCIAL STATEMENTS**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds, not on the County as a whole. The County's major governmental funds are: the General Fund; Job & Family Services; Children Services Board; Alcohol, Drug Addiction & Mental Health; and Board of Mental Retardation and Debt Service Fund. The major proprietary funds are the Water Revenue and Sewer Revenue funds.

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

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

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 22-25 of this report.

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

**Proprietary funds:** The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for its water and sewer operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its office services, self-insurance programs, workers' compensation, telephone systems and Internal Audit. The basic proprietary fund financial statements can be found on pages 31-34 of this report.

**Fiduciary funds:** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on page 35 of this report.

**Notes to Financial Statements:** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. Notes to Financial Statements can be found on pages 36-55 of this report.

**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 \$563.5 million (\$403.4 million in governmental activities and \$160.1 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 (63.1 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)**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
<b>Assets</b>						
Current and Other Assets	\$ 381,120	\$ 390,639	\$ 22,646	\$ 23,198	\$ 402,766	\$ 413,837
Capital Assets	277,740	286,749	216,095	217,546	494,835	504,295
<b>Total Assets</b>	<u>657,860</u>	<u>677,388</u>	<u>238,741</u>	<u>240,744</u>	<u>896,601</u>	<u>918,132</u>
<b>Liabilities</b>						
Long-Term Liabilities	103,896	112,716	76,591	81,447	180,487	194,163
Other Liabilities	150,522	164,825	2,089	3,217	152,611	168,042
<b>Total Liabilities</b>	<u>254,418</u>	<u>277,541</u>	<u>78,680</u>	<u>84,664</u>	<u>333,098</u>	<u>362,205</u>
<b>Net Assets</b>						
Invested in Capital assets, Net of Related Debt	213,066	217,570	142,487	139,000	355,553	356,570
Restricted	81,551	66,070			81,551	66,070
Unrestricted	108,825	116,207	17,574	17,080	126,399	133,287
<b>Total Net Assets</b>	<u>\$ 403,442</u>	<u>\$ 399,847</u>	<u>\$ 160,061</u>	<u>\$ 156,080</u>	<u>\$ 563,503</u>	<u>\$ 555,927</u>

An additional portion of the County's net assets, \$81.6 million (14.5 percent), represents resources that are subject to external restrictions on how they may be used. The remaining balance, \$126.4 million (22.4 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**

Human Services expenses account for \$132.9 million of the \$442.6 million total expenses for governmental activities, or 30.2 percent of that total. The next largest program is Health, accounting for \$122.8 million, which represents 27.7 percent of total governmental expenses.

Tax revenue accounts for \$171.8 million of the \$447.4 million total revenue for governmental activities or 38.4 percent of total revenue.

Of the \$442.6 million expenditures in governmental activities, \$46.9 million were covered by direct charges to the recipients of those services, or 10.5 percent of total governmental revenues. The majority of the charges for services were derived from tax settlements, administrative fees, recording real estate transfers, and title and court fees. Charges for safety services included fees for boarding prisoners, policing contracts and special details for sheriff deputies.

Additional program revenues provided by the State and Federal governments included \$193.1 million for operations, or 43.2 percent of total governmental revenues. As the Statement of Activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services.

COUNTY OF SUMMIT, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS

**BUSINESS-TYPE ACTIVITIES**

Business-type activities increased the County's net assets by less than 2.6 percent during the 2007 fiscal year. The major revenue source was charges for services of \$32 million or 79.2 percent of total revenues.

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

	Governmental Activities		Business-type Activities		Total	
	2007	2006	2007	2006	2007	2006
<b>Revenues</b>						
Program Revenues:						
Charges for Services	\$ 46,940	\$ 44,069	\$ 32,007	\$ 31,075	\$ 78,947	\$ 75,144
Operating Grants and Contributions	193,111	201,242			193,111	201,242
Capital Grants and Contributions			8,203	7,158	8,203	7,158
Total Program Revenues	<u>240,051</u>	<u>245,311</u>	<u>40,210</u>	<u>38,233</u>	<u>280,261</u>	<u>283,544</u>
General Revenues:						
Property Taxes	123,291	107,598			123,291	107,598
Sales and Use Tax	36,715	36,171			36,715	36,171
Other Taxes	11,826	13,554			11,826	13,554
Sale of Capital Assets	383	25	9	11	392	36
Unrestricted Contributions	19,876	23,325			19,876	23,325
Investment Income	14,479	12,848	84	43	14,563	12,891
Miscellaneous	759	365	95	301	854	666
Total General Revenues	<u>207,329</u>	<u>193,886</u>	<u>188</u>	<u>355</u>	<u>207,517</u>	<u>194,241</u>
<b>Total Revenues</b>	<u>447,380</u>	<u>439,197</u>	<u>40,398</u>	<u>38,588</u>	<u>487,778</u>	<u>477,785</u>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	40,739	38,108			40,739	38,108
Judicial	32,711	30,737			32,711	30,737
Public Safety	80,425	74,498			80,425	74,498
Public Works	19,638	19,065			19,638	19,065
Health	122,774	121,728			122,774	121,728
Economic Development	3,786	2,832			3,786	2,832
Human Services	132,886	116,076			132,886	116,076
Recreation	5,869	5,662			5,869	5,662
Intergovernmental	344				344	
Interest and Fiscal Charges	3,457	3,703			3,457	3,703
Water			63	1,274	63	1,274
Sewer			36,354	37,200	36,354	37,200
Total Expenses	<u>442,629</u>	<u>412,409</u>	<u>36,417</u>	<u>38,474</u>	<u>479,046</u>	<u>450,883</u>
<b>Increase (Decrease) in Net Assets</b>						
<b>Before Special Items and Transfers</b>	4,751	26,788	3,981	114	8,732	26,902
Special Item	(1,156)				(1,156)	
<b>Increase (Decrease) In Net Assets</b>	\$ 3,595	\$ 26,788	\$ 3,981	\$ 114	\$ 7,576	\$ 26,902
<b>Net Assets January 1, 2007</b>	<u>399,847</u>	<u>373,059</u>	<u>156,080</u>	<u>155,966</u>	<u>555,927</u>	<u>529,025</u>
<b>Net Assets December 31, 2007</b>	<u>\$ 403,442</u>	<u>\$ 399,847</u>	<u>\$ 160,061</u>	<u>\$ 156,080</u>	<u>\$ 563,503</u>	<u>\$ 555,927</u>

### FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As discussed previously, the County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

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

As of the end of the current year, the County's governmental funds reported combined ending balances of \$176.3 million, an increase of \$10.6 million in comparison with the prior year. Approximately 74.1 percent of this total amount (\$130.6 million) constitutes unreserved 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 (\$38.7 million), 2) for rehab loans receivable (\$5.5 million), or 3) for a variety of other restricted purposes (\$1.5 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 \$1.9 million during the current year to \$72.8 million. The unreserved fund balance of the General Fund was \$65.1 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 56.5 percent of total General Fund expenditures, while total fund balance represents 63.1 percent of that same amount. Key factors for this increase includes but is not limited to increased charges for services, operating grants and contributions, sales tax revenues, increased property transfer taxes, which were larger than the increase in expenditures for Judicial, Public Safety and Human Services from prior year.

Transfers from the General Fund to other governmental and internal service funds, amounted to \$5.8 million and are discussed later in this analysis.

Job and Family Services deficit fund balance decreased by \$.3 million. This is due to increases in grant funding and increases in expenditures in the workforce development program and workforce investment act program.

Children Services Board fund balance decreased by \$3.6 million. Although expenditures decreased due to decreased costs in the Paid Placement program along with salary and benefits for employees and foster care, adoption and medical costs for children, there was a larger decrease in property taxes and charges for services.

The Alcohol, Drug Addiction and Mental Health fund balance decreased by \$1 million. An increase in intergovernmental revenue of approximately \$.8 million was not enough to offset the decrease of approximately \$.4 million in other revenue and an increase in health expenditures of \$.2 million during the year.

The Mental Retardation Board fund balance increased by \$19.2 million. An increase of property taxes of \$16.7 million offset the decrease in intergovernmental revenue of \$6.1 and the increase of approximately \$1.5 million in health expenditures.

The Debt Service Fund had a total fund balance of \$4.1 million, which is unrestricted, is an increase during the current year of \$.2 million. Although revenues and expenditures decreased slightly during the year, the other income was enough to cause an increase in the fund balance.

**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 (\$2.3 million) and Sewer Revenue (\$15.2 million) Funds at the end of the year amounted to \$17.5 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 interest expense.

### 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.

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

During the year, there was an \$10.2 million increase in appropriations between the original and final budget. Following are the main components of the increase:

- \$2.5 million supplemental appropriations in General Government - Legislative and Executive, in the departments of; Physical Plants, Utilities and Rentals, Fiscal Office and Board of Elections.
- \$ .4 million supplemental appropriations in General Government - Judicial, in Common Pleas Court, Court of Appeals and Domestic Relations Courts.
- \$2.8 million supplemental appropriations in Public Safety, for the Sheriffs' General and Jail operations, Policing rotary services, and the 800 Mhz Tower.
- \$ .5 million supplemental appropriations in Health for subsidies and shared revenues.
- \$3.9 million supplemental appropriations in Human Services for subsidies and shared revenues.

These increases were possible because of additional revenues from charges for services (\$2 million), additional fees collected (\$.8 million), and an increase in intergovernmental revenues of \$.2 million. These increases along with the addition of approximately \$.9 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, 2007 amounts to \$493.8 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 2.9 percent (a 1.8 percent decrease in governmental activities and a .7 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>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
Land	\$ 12,231	\$ 11,581	\$ 1,115	\$ 1,109	\$ 13,346	\$ 12,690
Construction in Process	2,407	6,715	250	203	2,657	6,918
Buildings and Building Improvements	152,013	157,923	27,633	29,162	179,646	187,085
Land Improvements	595	688			595	688
Machinery and Equipment	11,148	13,927	10,814	12,036	21,962	25,963
Pump Stations			10,452	10,383	10,452	10,383
Treatment Plants			1,526	1,758	1,526	1,758
Sewer/Water Lines			164,305	162,895	164,305	162,895
Infrastructure	99,314	95,868			99,314	95,868
Intangibles	32	47			32	47
Total	<u>\$ 277,740</u>	<u>\$ 286,749</u>	<u>\$ 216,095</u>	<u>\$ 217,546</u>	<u>\$ 493,835</u>	<u>\$ 504,295</u>

\*Net of accumulated depreciation.

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

- Construction completed on the South Main Street Phase III Project.
- Construction completed on the Arlington Road Improvement Project.
- Construction completed on the Hudson Run Bridge Improvement Project.
- Continued construction on various sewer lines, plant/facility improvements and expansions, and wastewater treatment studies; construction in progress as of close of fiscal year had reached \$.3 million.
- Continued construction on the Sheriff Office-Administration Building and Jail Expansion Project; construction in progress as of the close of the fiscal year had reached \$.6 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 Truxell/Kendal Road Improvement Project; construction in progress as of the close of the fiscal year had reached \$.8 million.
- Continued construction on the Waterloo Road Bridge/Towpath Trail Underpass Project; construction in progress as of the close of the fiscal year had reached \$.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 \$118.4 million, net of the outstanding premium. Of this amount, \$63.4 million comprises debt backed by the full faith and credit of the County and \$54.9 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 \$13.2 million (10 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>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
General Obligation Bonds	\$ 61,415	\$ 68,665	\$ 51,970	\$ 55,090	\$ 113,385	\$ 123,755
Capital Appreciation Bonds	2,031	2,110	2,951	2,790	4,982	4,900
Tax Anticipation Notes		2,910				2,910
O.D.D. Loans			29	29	29	29
O.P.W.C. Loans			531	563	531	563
O.W.D.A. Loans			16,846	18,664	16,846	18,664
<b>Total</b>	<b>\$ 63,446</b>	<b>\$ 73,685</b>	<b>\$ 72,327</b>	<b>\$ 77,136</b>	<b>\$ 135,773</b>	<b>\$ 150,821</b>

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 debt limitation for the County is \$317.5 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 15 of this report. Notes 13 and 14 discuss capital leases and compensated absences, respectively.

Interest and fiscal charges amounted to less than .8 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 5.4 percent, which increased from a rate of 5.3 percent a year ago. This rate is close to the State's average unemployment rate of 5.6 percent and comparable to the national average of 4.6 percent.

Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the County's budget for 2008. At the end of the 2007 fiscal year, unreserved fund balance in the General Fund amounted to \$65.1 million, a decrease of approximately \$.6 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, 2007*

	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 170,433,555	\$ 4,238,206	\$ 174,671,761
Cash and Cash Equivalents - Segregated Accounts	4,661,347	250	4,661,597
Cash With Fiscal Agent	3,119,750	-	3,119,750
Receivables (Net of Allowance for Uncollectibles)			
Taxes	146,024,700	-	146,024,700
Accounts	630,520	8,663,583	9,294,103
Special Assessments	383,202	1,974,239	2,357,441
Accrued Interest	2,048,241	7,980	2,056,221
Loans	5,490,494	-	5,490,494
Internal Balances	91,977	(91,977)	-
Due From Other Governments	44,790,105	7,125,804	51,915,909
Material and Supplies Inventory	1,186,348	196,722	1,383,070
Prepaid Items	731,440	92,403	823,843
Deferred Charges	528,851	439,334	968,185
Nondepreciable Capital Assets	14,638,317	1,365,084	16,003,401
Depreciable Capital Assets, Net	263,101,782	214,729,639	477,831,421
<i>Total Assets</i>	<u>657,860,629</u>	<u>238,741,267</u>	<u>896,601,896</u>
<b>Liabilities</b>			
Accounts Payable	12,706,989	446,115	13,153,104
Accrued Salaries and Wages Payable	3,667,959	155,514	3,823,473
Unearned Revenue	124,585,548	-	124,585,548
Matured Bonds and Interest Payable	10,597	5,586	16,183
Accrued Interest Payable	246,740	224,530	471,270
Due To Other Governments	4,837,687	1,090,298	5,927,985
Deposits Held and Due To Others	124,401	166,706	291,107
Insurance Claims Payable	4,342,893	-	4,342,893
Long-term Liabilities:			
Due Within One Year	13,763,467	4,490,146	18,253,613
Due In More Than One Year	90,132,128	72,101,058	162,233,186
<i>Total Liabilities</i>	<u>254,418,409</u>	<u>78,679,953</u>	<u>333,098,362</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	213,066,209	142,487,438	355,553,647
Restricted for:			
Capital Projects	5,355,104	-	5,355,104
Debt Service	3,872,783	-	3,872,783
Roads and Bridges	9,581,459	-	9,581,459
Health and Human Services	44,701,447	-	44,701,447
Recreation	1,124,274	-	1,124,274
Grant Programs	9,441,254	-	9,441,254
Real Estate Appraisal	5,623,977	-	5,623,977
Unclaimed Money	1,186,767	-	1,186,767
Other Purposes	663,920	-	663,920
Unrestricted	108,825,026	17,573,876	126,398,902
<i>Total Net Assets</i>	<u>\$ 403,442,220</u>	<u>\$ 160,061,314</u>	<u>\$ 563,503,534</u>

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

**County of Summit, Ohio**

**Statement of Activities  
For the Year Ended December 31, 2007**

	Program Revenues:				Net (Expense) Revenue and Changes in Net Asset:		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Primary Government</b>							
<b>Governmental Activities</b>							
<b>General Government</b>							
Legislative and Executive	\$ 40,738,978	\$ 17,312,510	\$ 1,009,518	\$ -	\$ (22,416,950)		\$ (22,416,950)
Judicial	32,710,959	6,993,161	2,135,392	-	(23,582,406)		(23,582,406)
Public Safety	80,425,048	13,443,128	14,258,952	-	(52,722,968)		(52,722,968)
Public Works	19,637,778	262,800	13,858,335	-	(5,516,643)		(5,516,643)
Health	122,774,127	1,179,867	68,973,060	-	(52,621,200)		(52,621,200)
Economic Developmen	3,786,061	58,845	2,790,602	-	(936,614)		(936,614)
Human Services	132,885,560	7,689,287	88,756,516	-	(36,439,757)		(36,439,757)
Recreation	5,868,613	-	1,328,650	-	(4,539,963)		(4,539,963)
Intergovernmenta	344,249	-	-	-	(344,249)		(344,249)
Debt Service							
Interest and Fiscal Charges	3,457,361	-	-	-	(3,457,361)		(3,457,361)
<i>Total Governmental Activities</i>	<u>442,628,734</u>	<u>46,939,598</u>	<u>193,111,025</u>	<u>-</u>	<u>(202,578,111)</u>		<u>(202,578,111)</u>
<b>Business-type Activities:</b>							
Water	63,390	-	-	-	-	\$ (63,390)	(63,390)
Sewer	36,354,135	32,007,000	-	8,203,551	-	3,856,416	3,856,416
<i>Total Business-type Activities</i>	<u>36,417,525</u>	<u>32,007,000</u>	<u>-</u>	<u>8,203,551</u>	<u>-</u>	<u>3,793,026</u>	<u>3,793,026</u>
<i>Total - Primary Government</i>	<u>\$ 479,046,259</u>	<u>\$ 78,946,598</u>	<u>\$ 193,111,025</u>	<u>\$ 8,203,551</u>	<u>(202,578,111)</u>	<u>3,793,026</u>	<u>(198,785,085)</u>
<b>General Revenues</b>							
<b>Property Taxes Levied for</b>							
General Purposes					116,059,736	-	116,059,736
Debt Service					7,231,209	-	7,231,209
<b>Sales and Use Tax Levied for</b>							
General Purposes					36,714,792	-	36,714,792
<b>Other Taxes</b>							
Property Transfer Tax					7,840,180		7,840,180
Permissive Tax					3,986,210		3,986,210
Sale of Capital Assets						9,200	9,200
Unrestricted Contributions					19,875,729	-	19,875,729
Investment Income					14,479,366	84,212	14,563,578
Gain on Sale of Capital Assets					383,335	-	383,335
Miscellaneous					758,847	95,032	853,879
<i>Total General Revenues</i>					<u>207,329,404</u>	<u>188,444</u>	<u>207,517,848</u>
<b>Special Items</b>							
					(1,155,829)	-	(1,155,829)
<i>Total General Revenues and Transfers</i>					<u>206,173,575</u>	<u>188,444</u>	<u>206,362,019</u>
<b>Change in Net Assets</b>							
					3,595,464	3,981,470	7,576,934
<b>Net Assets Beginning of Year</b>							
					<u>399,846,756</u>	<u>156,079,844</u>	<u>555,926,600</u>
<b>Net Assets End of Year</b>							
					<u>\$ 403,442,220</u>	<u>\$ 160,061,314</u>	<u>\$ 563,503,534</u>

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

**County of Summit, Ohio**

**Balance Sheet  
Governmental Funds  
December 31, 2007**

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health	Board of Mental Retardation
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 61,150,367	\$ -	\$ 31,365,443	\$ 7,118,299	\$ 32,111,393
Cash and Cash Equivalents - Segregated Accounts	557,518	69	2,214,240	-	50
Cash With Fiscal Agent	-	-	-	-	3,119,750
Receivables (Net of Allowance for Uncollectibles)					
Taxes	31,392,363	-	27,234,149	19,068,569	54,395,841
Accounts	110,011	5,997	15,737	-	193,373
Special Assessments	-	-	-	-	-
Accrued Interest	2,013,129	-	17,140	-	-
Loans	-	-	-	-	-
Due From Other Funds	5,121,196	8,939	49,949	-	7,157
Due From Other Governments	11,513,175	4,186,469	4,930,868	6,728,143	6,021,050
Material and Supplies Inventory	162,348	57,288	-	-	141,566
Prepaid Items	168,137	1,389	145,704	31,213	49,416
<i>Total Assets</i>	<u>\$ 112,188,244</u>	<u>\$ 4,260,151</u>	<u>\$ 65,973,230</u>	<u>\$ 32,946,224</u>	<u>\$ 96,039,596</u>
<b>Liabilities</b>					
Accounts Payable	\$ 1,404,406	\$ 3,195,924	\$ 1,932,108	\$ 4,029,600	\$ 820,866
Accrued Salaries and Wages Payable	1,591,514	366,928	453,099	38,998	627,677
Deferred Revenue	34,483,153	639,546	28,840,770	22,211,820	58,088,223
Matured Bonds and Interest Payable	-	-	-	-	-
Compensated Absences	174,506	-	48,308	8,659	191,008
Due To Other Funds	1,264,935	4,994,562	379,616	31,790	437,563
Due To Other Governments	436,842	1,495,600	69,883	345,074	132,313
Deposits Held and Due To Others	-	-	-	-	1,702
Insurance Claims Payable	-	-	-	-	427
<i>Total Liabilities</i>	<u>39,355,356</u>	<u>10,692,560</u>	<u>31,723,784</u>	<u>26,665,941</u>	<u>60,299,779</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	7,359,742	11,458,251	1,824,516	3,018,633	3,345,591
Reserved for Prepaid Items	168,137	1,389	145,704	31,213	49,416
Reserved for Material and Supplies	162,348	57,288	-	-	141,566
Reserved for Loans	-	-	-	-	-
Unreserved Undesignated (Deficit):					
General	65,142,661	-	-	-	-
Special Revenue	-	(17,949,337)	32,279,226	3,230,437	32,203,244
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
<i>Total Fund Balances</i>	<u>72,832,888</u>	<u>(6,432,409)</u>	<u>34,249,446</u>	<u>6,280,283</u>	<u>35,739,817</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 112,188,244</u>	<u>\$ 4,260,151</u>	<u>\$ 65,973,230</u>	<u>\$ 32,946,224</u>	<u>\$ 96,039,596</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, 2007*

Debt Service	Other Governmental Funds	Total Governmental Funds
\$ 3,917,378	\$ 23,006,045	\$ 158,668,925
-	1,889,470	4,661,347
-	-	3,119,750
5,494,201	8,439,577	146,024,700
233,395	72,007	630,520
-	383,202	383,202
-	12,196	2,042,465
-	5,490,494	5,490,494
173,994	182,393	5,543,628
3,747,913	7,483,972	44,611,590
-	753,023	1,114,225
-	48,265	444,124
<u>\$ 13,566,881</u>	<u>\$ 47,760,644</u>	<u>\$ 372,734,970</u>
\$ -	\$ 1,114,449	\$ 12,497,353
-	544,126	3,622,342
9,475,509	14,928,479	168,667,500
10,597	-	10,597
-	1,001	423,482
-	1,254,493	8,362,959
-	257,850	2,737,562
-	122,699	124,401
-	-	427
<u>9,486,106</u>	<u>18,223,097</u>	<u>196,446,623</u>
-	11,679,157	38,685,890
-	48,265	444,124
-	753,023	1,114,225
-	5,490,494	5,490,494
-	-	65,142,661
-	15,253,990	65,017,560
4,080,775	-	4,080,775
-	(3,687,382)	(3,687,382)
<u>4,080,775</u>	<u>29,537,547</u>	<u>176,288,347</u>
<u>\$ 13,566,881</u>	<u>\$ 47,760,644</u>	<u>\$ 372,734,970</u>

<b>Total Governmental Funds Balances</b>	\$ 176,288,347
<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	277,740,099
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Property Taxes	11,362,100
Sales and Use Tax	3,987,308
Charges for Services	2,571,042
Intergovernmental	23,597,219
Investment Income	400,694
Other	2,163,589
<b>Total</b>	<b>44,081,952</b>
In the statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds a bond issuance expenditure is reported when bonds are issued.	528,851
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	530,695
Capital Assets (included above)	(40,397)
Compensated Absences (included below)	216,703
Workers Compensation (included below)	6,431,612
Medical Self-Insurance (included below)	1,410,908
Internal Balance Elimination	(27,697)
<b>Total</b>	<b>8,521,824</b>
Long-term liabilities, including bonds payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:	
Accrued Interest Payable	(246,740)
Compensated Absences	(20,270,835)
Claims and Judgements	(2,440,673)
Capital Leases	(2,870,362)
Workers Compensation	(6,431,612)
Medical Self-Insurance	(1,410,908)
General Obligation Debt	(64,393,826)
State Infrastructure Bank Loans	(5,653,897)
<b>Total</b>	<b>(103,718,853)</b>
<i>Net Assets of Governmental Activities</i>	<u>\$ 403,442,220</u>

**County of Summit, Ohio**

**Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2007**

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health	Board of Mental Retardation
<b>Revenues</b>					
Taxes:					
Property	\$ 17,759,053	\$ -	\$ 22,347,193	\$ 18,004,772	\$ 51,390,889
Sales and Use	36,696,576	-	-	-	-
Other	7,840,180	-	-	-	-
Licenses and Permits	30,251	-	-	-	-
Charges for Services	23,649,210	1,595,065	5,932,025	368,000	395,236
Fines and Forfeitures	1,019,875	173,913	-	-	-
Intergovernmental	17,380,955	61,489,906	18,715,090	42,319,782	24,714,364
Special Assessments	-	-	-	-	-
Investment Income	14,073,060	-	132,431	-	2,322
Other	769,427	391,640	456,735	11,639	222,149
<i>Total Revenues</i>	<u>119,218,587</u>	<u>63,650,524</u>	<u>47,583,474</u>	<u>60,704,193</u>	<u>76,724,960</u>
<b>Expenditures</b>					
General Government:					
Legislative and Executive	25,934,630	-	-	-	-
Judicial	26,394,477	-	-	-	-
Public Safety	57,853,507	-	-	-	-
Public Works	-	-	-	-	-
Health	948,118	-	-	61,639,850	58,638,327
Economic Development	-	-	-	-	-
Human Services	2,941,562	67,395,708	51,164,487	-	-
Recreation	-	-	-	-	-
Intergovernmental	341,504	-	-	-	-
Other	930,578	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>115,344,376</u>	<u>67,395,708</u>	<u>51,164,487</u>	<u>61,639,850</u>	<u>58,638,327</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>3,874,211</u>	<u>(3,745,184)</u>	<u>(3,581,013)</u>	<u>(935,657)</u>	<u>18,086,633</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Assets	5,625	-	-	60	27,218
Capital Lease	-	114,333	-	-	2,042,501
Note Issued	-	-	-	-	-
Transfers In	57,912	4,717,198	-	-	-
Transfers Out	(5,828,758)	(798,521)	-	(84,369)	(1,000,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(5,765,221)</u>	<u>4,033,010</u>	<u>-</u>	<u>(84,309)</u>	<u>1,069,719</u>
<i>Net Change in Fund Balances</i>	<u>(1,891,010)</u>	<u>287,826</u>	<u>(3,581,013)</u>	<u>(1,019,966)</u>	<u>19,156,352</u>
Fund Balances (Deficit) Beginning of Year	<u>74,723,898</u>	<u>(6,720,235)</u>	<u>37,830,459</u>	<u>7,300,249</u>	<u>16,583,465</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 72,832,888</u>	<u>\$ (6,432,409)</u>	<u>\$ 34,249,446</u>	<u>\$ 6,280,283</u>	<u>\$ 35,739,817</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, 2007*

Debt Service	Other Governmental Funds	Total Governmental Funds
\$ 10,759,279	\$ 4,567,698	\$ 124,828,884
-	-	36,696,576
-	3,986,210	11,826,390
-	305,731	335,982
-	12,458,053	44,397,589
-	1,008,423	2,202,211
1,672,397	44,000,085	210,292,579
-	83,847	83,847
-	278,562	14,486,375
142,053	387,469	2,381,112
<u>12,573,729</u>	<u>67,076,078</u>	<u>447,531,545</u>
10,000	10,551,148	36,495,778
-	3,517,983	29,912,460
-	14,946,630	72,800,137
-	17,234,049	17,234,049
-	818,534	122,044,829
-	3,412,790	3,412,790
-	9,853,866	131,355,623
-	5,821,816	5,821,816
-	-	341,504
-	-	930,578
-	5,210,268	5,210,268
10,365,325	589,404	10,954,729
3,228,164	153,601	3,381,765
<u>13,603,489</u>	<u>72,110,089</u>	<u>439,896,326</u>
(1,029,760)	(5,034,011)	7,635,219
-	12,055	44,958
-	-	2,156,834
-	782,021	782,021
1,270,195	2,930,988	8,976,293
-	(1,264,645)	(8,976,293)
<u>1,270,195</u>	<u>2,460,419</u>	<u>2,983,813</u>
240,435	(2,573,592)	10,619,032
<u>3,840,340</u>	<u>32,111,139</u>	<u>165,669,315</u>
<u>\$ 4,080,775</u>	<u>\$ 29,537,547</u>	<u>\$ 176,288,347</u>

**Net Change in Fund Balances - Total Governmental Funds** \$ 10,619,032

*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	7,918,502	
Current Year Depreciation	(16,907,999)	
Total		(8,989,497)

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.

(19,708)

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

Property Taxes	(1,621,786)	
Sales and Use Tax	18,216	
Charges for Services	110,431	
Intergovernmental	(2,122,028)	
Special Assessments	-	
Investment Income	(175,094)	
Other	1,882,293	
Capital Lease Proceeds	(2,156,834)	
State Infrastructure Bank Loans	(782,021)	
Total		(4,846,823)

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	10,365,325	
State Infrastructure Bank Loan Payments	589,404	
Capital Lease Principal Payments	752,685	
Total		11,707,414

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

(75,597)

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	92,008	
Claims and Judgements	889,981	
Total		981,989

Internal service funds used by management to charge the 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.

(5,781,346)

*Change in Net Assets of Governmental Activities* \$ 3,595,464

**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, 2007***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ 20,860,471	\$ 19,799,800	\$ 19,619,562	\$ (180,238)
Sales and Use	37,000,000	36,872,900	36,505,310	(367,590)
Other	7,581,200	8,156,716	7,789,962	(366,754)
Licenses and Permits	30,800	33,138	31,053	(2,085)
Charges for Services	21,588,200	23,563,706	22,029,960	(1,533,746)
Fines and Forfeitures	990,000	1,065,154	1,019,075	(46,079)
Intergovernmental	15,127,914	15,374,929	15,230,611	(144,318)
Investment Income	11,690,000	12,566,803	12,003,023	(563,780)
Other	4,587,000	4,889,288	4,524,716	(364,572)
<i>Total Revenues</i>	<u>119,455,585</u>	<u>122,322,434</u>	<u>118,753,272</u>	<u>(3,569,162)</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	27,433,200	29,939,388	28,152,823	1,786,565
Judicial	27,323,800	27,758,697	26,705,280	1,053,417
Public Safety	58,219,700	61,032,522	59,106,508	1,926,014
Health	715,000	1,237,679	1,229,703	7,976
Human Services	8,199,700	12,096,402	11,935,909	160,493
Other	2,241,300	2,281,218	1,890,094	391,124
<i>Total Expenditures</i>	<u>124,132,700</u>	<u>134,345,906</u>	<u>129,020,317</u>	<u>5,325,589</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(4,677,115)</u>	<u>(12,023,472)</u>	<u>(10,267,045)</u>	<u>1,756,427</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	150,000	158,000	143,027	(14,973)
Transfers Out	(1,600,000)	(1,632,600)	(1,374,841)	257,759
Other Financing Sources	800,800	861,594	811,033	(50,561)
<i>Total Other Financing Sources (Uses)</i>	<u>(649,200)</u>	<u>(613,006)</u>	<u>(420,781)</u>	<u>192,225</u>
<i>Net Change in Fund Balance</i>	<u>(5,326,315)</u>	<u>(12,636,478)</u>	<u>(10,687,826)</u>	<u>1,948,652</u>
Fund Balance - Beginning	30,560,294	30,560,294	30,560,294	
Prior Year Encumbrance Appropriations	9,578,278	9,578,278	9,578,278	
<i>Fund Balance - Ending</i>	<u>\$ 34,812,257</u>	<u>\$ 27,502,094</u>	<u>\$ 29,450,746</u>	<u>\$ 1,948,652</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, 2007**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 8,400	\$ 9,062	\$ 6,195	\$ (2,867)
Fines and Forfeitures	235,200	253,722	173,913	(79,809)
Intergovernmental	79,917,600	86,211,111	59,840,793	(26,370,318)
Other	1,528,800	1,649,193	1,144,483	(504,710)
<i>Total Revenues</i>	<u>81,690,000</u>	<u>88,123,088</u>	<u>61,165,384</u>	<u>(26,957,704)</u>
<b>Expenditures</b>				
Human Services	74,840,000	91,649,635	83,231,039	8,418,596
<i>Total Expenditures</i>	<u>74,840,000</u>	<u>91,649,635</u>	<u>83,231,039</u>	<u>8,418,596</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	6,850,000	(3,526,547)	(22,065,655)	(18,539,108)
<b>Other Financing Sources</b>				
Other Financing Sources	2,310,000	2,491,913	1,725,738	(766,175)
<i>Total Other Financing Sources</i>	<u>2,310,000</u>	<u>2,491,913</u>	<u>1,725,738</u>	<u>(766,175)</u>
<i>Net Change in Fund balance</i>	9,160,000	(1,034,634)	(20,339,917)	(19,305,283)
Fund (Deficit) - Beginning	(15,495,099)	(15,495,099)	(15,495,099)	
Prior Year Encumbrance Appropriations	16,290,377	16,290,377	16,290,377	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 9,955,278</u>	<u>\$ (239,356)</u>	<u>\$ (19,544,639)</u>	<u>\$ (19,305,283)</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, 2007***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 26,553,568	\$ 26,553,568	\$ 24,658,765	\$ (1,894,803)
Charges For Services	6,094,090	6,094,090	5,962,454	(131,636)
Intergovernmental	16,901,468	17,019,468	16,536,223	(483,245)
Other	208,861	208,861	204,715	(4,146)
<i>Total Revenues</i>	<u>49,757,987</u>	<u>49,875,987</u>	<u>47,362,157</u>	<u>(2,513,830)</u>
<b>Expenditures</b>				
Human Services	52,172,865	59,226,862	54,836,274	4,390,588
<i>Total Expenditures</i>	<u>52,172,865</u>	<u>59,226,862</u>	<u>54,836,274</u>	<u>4,390,588</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	(2,414,878)	(9,350,875)	(7,474,117)	1,876,758
<b>Other Financing Sources (Uses)</b>				
Transfers Out	-	(86,182)	(86,182)	-
Other Financing Sources	2,320	2,320	2,272	(48)
<i>Total Other Financing Sources (Uses)</i>	<u>2,320</u>	<u>(83,862)</u>	<u>(83,910)</u>	<u>(48)</u>
<i>Net Change in Fund Balance</i>	(2,412,558)	(9,434,737)	(7,558,027)	1,876,710
Fund Balance - Beginning	26,784,023	26,784,023	26,784,023	
Prior Year Encumbrance Appropriations	7,053,997	7,053,997	7,053,997	
<i>Fund Balance - Ending</i>	<u>\$ 31,425,462</u>	<u>\$ 24,403,283</u>	<u>\$ 26,279,993</u>	<u>\$ 1,876,710</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, 2007***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 21,799,882	\$ 21,799,882	\$ 19,694,467	\$ (2,105,415)
Intergovernmental	37,656,491	37,656,491	39,714,274	2,057,783
Other	453,509	453,509	479,060	25,551
<i>Total Revenues</i>	<u>59,909,882</u>	<u>59,909,882</u>	<u>59,887,801</u>	<u>(22,081)</u>
<b>Expenditures</b>				
Health	62,843,489	69,295,833	68,970,876	324,957
<i>Total Expenditures</i>	<u>62,843,489</u>	<u>69,295,833</u>	<u>68,970,876</u>	<u>324,957</u>
<i>Net Change in Fund Balance</i>	(2,933,607)	(9,385,951)	(9,083,075)	302,876
Fund Balance - Beginning	2,948,801	2,948,801	2,948,801	
Prior Year Encumbrance Appropriations	<u>6,452,344</u>	<u>6,452,344</u>	<u>6,452,344</u>	
<i>Fund Balance - Ending</i>	<u>\$ 6,467,538</u>	<u>\$ 15,194</u>	<u>\$ 318,070</u>	<u>\$ 302,876</u>

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

**County of Summit, Ohio**

***Statement of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Board of Mental Retardation Fund  
For the Year Ended December 31, 2007***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 59,233,444	\$ 59,233,444	\$ 55,852,350	\$ (3,381,094)
Charges for Services	-	-	256,244	256,244
Intergovernmental	4,724,456	4,724,456	2,852,236	(1,872,220)
Other	30,901,360	30,901,360	18,660,970	(12,240,390)
Investment Income	3,563	3,562	2,322	(1,240)
<i>Total Revenues</i>	<u>94,862,823</u>	<u>94,862,822</u>	<u>77,624,122</u>	<u>(17,238,700)</u>
<b>Expenditures</b>				
Health	73,502,361	76,293,752	65,501,857	10,791,895
<i>Total Expenditures</i>	<u>73,502,361</u>	<u>76,293,752</u>	<u>65,501,857</u>	<u>10,791,895</u>
<i>Excess of Revenues Over Expenditures</i>	21,360,462	18,569,070	12,122,265	(6,446,805)
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	11,578,784	11,578,784
Transfers Out	(11,800,000)	(12,587,245)	(12,587,244)	1
<i>Total Other Financing Sources (Uses)</i>	<u>(11,800,000)</u>	<u>(12,587,245)</u>	<u>(1,008,460)</u>	<u>11,578,785</u>
<i>Net Change in Fund Balance</i>	9,560,462	5,981,825	11,113,805	5,131,980
Fund Balance - Beginning	11,341,345	11,341,345	11,341,345	
Prior Year Encumbrance Appropriations	2,791,391	2,791,391	2,791,391	
<i>Fund Balance - Ending</i>	<u>\$ 23,693,198</u>	<u>\$ 20,114,561</u>	<u>\$ 25,246,541</u>	<u>\$ 5,131,980</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, 2007**

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ 2,622,804	\$ 1,615,402	\$ 4,238,206	\$ 11,764,630
Cash and Cash Equivalents - Segregated Accounts	-	250	250	-
Receivables (Net of Allowance for Uncollectibles)				
Accounts	-	8,663,583	8,663,583	-
Special Assessments	3,857	1,970,382	1,974,239	-
Accrued Interest	-	7,980	7,980	5,776
Due From Other Funds	-	3,064	3,064	2,961,865
Due From Other Governments	8,591	7,117,213	7,125,804	178,515
Material and Supplies Inventory	-	196,722	196,722	72,123
Prepaid Items	-	92,403	92,403	287,316
<i>Total Current Assets</i>	<u>2,635,252</u>	<u>19,666,999</u>	<u>22,302,251</u>	<u>15,270,225</u>
<i>Noncurrent Assets:</i>				
Deferred Charges	-	439,334	439,334	-
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	-	1,365,084	1,365,084	-
Depreciable Capital Assets, Net	-	214,729,639	214,729,639	40,397
<i>Total Noncurrent Assets</i>	<u>-</u>	<u>216,534,057</u>	<u>216,534,057</u>	<u>40,397</u>
<i>Total Assets</i>	<u>2,635,252</u>	<u>236,201,056</u>	<u>238,836,308</u>	<u>15,310,622</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	-	446,115	446,115	209,636
Accrued Salaries and Wages Payable	-	155,514	155,514	45,617
Matured Bonds and Interest Payable	128	5,458	5,586	-
Accrued Interest Payable	-	224,530	224,530	-
Compensated Absences	-	371,581	371,581	67,325
Due To Other Funds	-	122,738	122,738	22,860
Due To Other Governments	-	1,090,298	1,090,298	2,100,125
Deposits Held and Due To Others	-	166,706	166,706	-
Insurance Claims Payable	-	-	-	4,342,466
General Obligation Bonds Payable	-	2,982,219	2,982,219	-
OWDA Loans Payable	24,910	860,727	885,637	-
OPWC Loans Payable	-	62,500	62,500	-
ODD Loans Payable	-	29,458	29,458	-
WPCLF Loans Payable	-	158,751	158,751	-
<i>Total Current Liabilities</i>	<u>25,038</u>	<u>6,676,595</u>	<u>6,701,633</u>	<u>6,788,029</u>
<i>Long-term Liabilities:</i>				
Compensated Absences	-	824,460	824,460	149,376
Insurance Claims Payable	-	-	-	7,842,522
General Obligation Bonds Payable	-	50,445,239	50,445,239	-
OWDA Loans Payable	243,794	15,716,599	15,960,393	-
OPWC Loans Payable	-	468,750	468,750	-
WPCLF Loans Payable	-	4,402,216	4,402,216	-
<i>Total Long-term Liabilities</i>	<u>243,794</u>	<u>71,857,264</u>	<u>72,101,058</u>	<u>7,991,898</u>
<i>Total Liabilities</i>	<u>268,832</u>	<u>78,533,859</u>	<u>78,802,691</u>	<u>14,779,927</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	-	142,487,438	142,487,438	22,144
Unrestricted	2,366,420	15,179,759	17,546,179	508,551
<i>Total Net Assets</i>	<u>\$ 2,366,420</u>	<u>\$ 157,667,197</u>	<u>160,033,617</u>	<u>\$ 530,695</u>

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

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

27,697  
\$ 160,061,314

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, 2007*

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
<b>Operating Revenues</b>				
Charges for Services	\$ -	\$ 32,007,000	\$ 32,007,000	\$ 33,563,741
Other	-	95,032	95,032	-
<i>Total Operating Revenues</i>	<u>-</u>	<u>32,102,032</u>	<u>32,102,032</u>	<u>33,563,741</u>
<b>Operating Expenses</b>				
Personal Services	-	9,019,442	9,019,442	1,681,029
Contractual Services	37,444	11,682,923	11,720,367	2,899,988
Material and Supplies	-	1,062,238	1,062,238	610,038
Claims Expense	-	-	-	34,319,441
Depreciation	-	6,812,746	6,812,746	19,015
Other	855	3,465,494	3,466,349	236,826
<i>Total Operating Expenses</i>	<u>38,299</u>	<u>32,042,843</u>	<u>32,081,142</u>	<u>39,766,337</u>
<i>Operating Income (Loss)</i>	<u>(38,299)</u>	<u>59,189</u>	<u>20,890</u>	<u>(6,202,596)</u>
<b>Non-Operating Revenues (Expenses)</b>				
Intergovernmental Revenue	-	3,108,901	3,108,901	320,835
Investment Income	7,614	76,598	84,212	205,650
Sale of Capital Assets	-	9,200	9,200	-
Interest and Fiscal Charges	(25,091)	(4,417,208)	(4,442,299)	-
(Loss) on Sale of Capital Assets	-	(28,396)	(28,396)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(17,477)</u>	<u>(1,250,905)</u>	<u>(1,268,382)</u>	<u>526,485</u>
<i>Loss before Capital Contributions and Transfers</i>	<u>(55,776)</u>	<u>(1,191,716)</u>	<u>(1,247,492)</u>	<u>(5,676,111)</u>
Capital Contributions	-	5,094,650	5,094,650	-
Transfers In	537,688	39,807	577,495	-
Transfers Out	(39,807)	(537,688)	(577,495)	-
<i>Change in Net Assets</i>	<u>442,105</u>	<u>3,405,053</u>	<u>3,847,158</u>	<u>(5,676,111)</u>
Net Assets - Beginning	<u>1,924,315</u>	<u>154,262,144</u>		<u>6,206,806</u>
<i>Net Assets - Ending</i>	<u>\$ 2,366,420</u>	<u>\$ 157,667,197</u>		<u>\$ 530,695</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			134,312	
<i>Change in net assets of business-type activities (page 21)</i>			<u>\$ 3,981,470</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, 2007*

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
<b>Cash Flows from Operating Activities</b>				
Cash Receipts from Customers	\$ 148,342	\$ 31,441,346	\$ 31,589,688	\$ 33,498,053
Cash Receipts - Other	-	99,563	99,563	-
Cash Payments for Goods and Services	(38,965)	(17,373,791)	(17,412,756)	(3,794,793)
Cash Payments for Insurance Claims	-	-	-	(33,029,399)
Cash Payments to Employees	(537,389)	(8,385,993)	(8,923,382)	(1,648,222)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>(428,012)</u>	<u>5,781,125</u>	<u>5,353,113</u>	<u>(4,974,361)</u>
<b>Cash Flows from Non-Capital Financing Activities</b>				
Cash Receipts from Intergovernmental	-	3,108,901	3,108,901	320,835
Transfers In	537,688	39,807	577,495	-
Transfers Out	(39,807)	(537,688)	(577,495)	-
<i>Net Cash Provided by Non-Capital Financing Activities</i>	<u>497,881</u>	<u>2,611,020</u>	<u>3,108,901</u>	<u>320,835</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Cash Proceeds from Debt	-	94,747	94,747	-
Cash Proceeds from Sale of Capital Assets	-	9,200	9,200	-
Cash Receipts from Special Assessments	9,745	195,196	204,941	-
Cash Payments for Capital Acquisitions	-	(295,516)	(295,516)	-
Cash Payments for Debt Retirement	(116,125)	(5,171,125)	(5,287,250)	-
Cash Payments for Interest Expense	(25,286)	(4,130,526)	(4,155,812)	-
<i>Net Cash Used by Capital and Related Financing Activities</i>	<u>(131,666)</u>	<u>(9,298,024)</u>	<u>(9,429,690)</u>	<u>-</u>
<b>Cash Flows from Investing Activities</b>				
Interest on Investments	2,498	55,536	58,034	226,200
<i>Net (Decrease) Equity in Pooled Cash and Investments</i>	<u>(59,299)</u>	<u>(850,343)</u>	<u>(909,642)</u>	<u>(4,427,326)</u>
Equity in Pooled Cash and Cash Equivalents - January 1	2,682,103	2,465,995	5,148,098	16,191,956
<i>Equity in Pooled Cash and Cash Equivalents - December 31</i>	<u>\$ 2,622,804</u>	<u>\$ 1,615,652</u>	<u>\$ 4,238,456</u>	<u>\$ 11,764,630</u>

Non-cash activity:  
Business-type Activities funds received approximately; \$5.1 million of contributed assets

(continued)

**County of Summit, Ohio**

**Statement of Cash Flows  
Proprietary Funds (Continued)  
For the Year Ended December 31, 2007**

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Activities Internal Service Funds
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>				
Operating Income (Loss)	\$ (38,299)	\$ 59,189	\$ 20,890	\$ (6,202,596)
Adjustments:				
Depreciation	-	6,812,746	6,812,746	19,015
(Increase) Decrease in Assets:				
Receivables	148,341	(259,894)	(111,553)	-
Due From Other Funds	-	(2,728)	(2,728)	(61,491)
Due From Other Governments	1	127,410	127,411	(10,600)
Material and Supplies Inventory	-	(11,237)	(11,237)	(6,685)
Other Operating Assets	-	(8,678)	(8,678)	(110,376)
Increase (Decrease) in Liabilities:				
Accounts Payable	(367)	128,989	128,622	67,763
Accrued Salaries and Wages Payable	(4,812)	31,756	26,944	21,665
Compensated Absences	(526,836)	594,753	67,917	10,061
Due To Other Funds	(5,075)	9,012	3,937	1,184
Due To Other Governments	(965)	(1,704,766)	(1,705,731)	340,428
Deposits Held and Due to Others	-	4,573	4,573	-
Insurance Claims Payable	-	-	-	957,271
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>\$ (428,012)</u>	<u>\$ 5,781,125</u>	<u>\$ 5,353,113</u>	<u>\$ (4,974,361)</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, 2007***

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	<u>Agency</u>
<b>Assets</b>	
Equity in Pooled Cash and Investment:	\$ 54,059,400
Cash and Cash Equivalents - Segregated Account:	12,392,717
Receivables (Net of Allowance for Uncollectibles:	
Taxes	555,294,048
Accounts	16,056
Due From Other Government:	31,199,236
<i>Total Assets</i>	<u><u>\$ 652,961,457</u></u>
<b>Liabilities</b>	
Due To Other Governments:	\$ 538,782,762
Unapportioned Monies:	114,178,695
<i>Total Liabilities</i>	<u><u>\$ 652,961,457</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, 2007**

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

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

A reporting entity is comprised of the primary government, component unit and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of funds, departments, boards and agencies that are not legally separate from the County. For the County of Summit, this includes the Children Services Board (CSB), Board of Mental Retardation and Developmental Disabilities (MRDD), Alcohol, Drug Addiction & Mental Health Services Board (ADAMHS), Job & Family Services (JFS), and all departments and activities that are directly operated by the elected County Officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the component unit's board and either 1) the County's ability to impose its will over the component unit, or 2) the possibility that the component unit will provide a financial benefit or impose a financial burden to the County. The County has no component units.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(A) BASIS OF PRESENTATION**

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or after November 30, 1989, to its governmental and business-type activities and to its enterprise funds, provided they do not conflict with or contradict GASB pronouncements. The most significant of the County's accounting policies are described below.

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

**Government-wide Financial Statements:**

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

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

**Fund Financial Statements:**

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

**(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.

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

Governmental Funds:

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

*General* - This fund accounts for the general operating revenues and expenditures of the County not recorded elsewhere. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio. The primary revenue sources are property taxes, sales and use tax, charges for services, intergovernmental revenues and investment income.

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

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

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

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

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

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

Proprietary Funds:

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

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

*Internal Service Funds* - Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds are: Office Services, Medical Self-Insurance, Workers' Compensation, Telephone Services and Internal Audit.

Fiduciary Funds:

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

(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.

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

### Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds. Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of revenues, expenses and changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

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

### (D) BASIS OF ACCOUNTING

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements, proprietary and fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue and in the presentation of expenses versus expenditures.

1. **Revenues - Exchange and Nonexchange Transactions:** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. The availability period used for the recognition of revenue is sixty days.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales and use taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. (See Note 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, 2007, but which were levied to finance year 2008 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.

### (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.

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

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 2007.

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 18, 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 2007, 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 2007. 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, 2007.

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

(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.

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

(H) PREPAID ITEMS

Payments made to vendors for services that will benefit periods beyond December 31, 2007, are recorded as prepaid items, using the allocation method by recording a current asset for the prepaid amount and reflecting the expenditure in the year in which services are consumed.

(I) CAPITAL ASSETS AND DEPRECIATION

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

In the case of the initial capitalization of general infrastructure assets, associated with governmental activities, the County chose to include all such items regardless of their acquisition date or amount. The County was able to estimate the historical cost for the initial reporting of these assets by estimating the current replacement cost of the infrastructure to be capitalized and using a price index to adjust the cost to the acquisition or estimated acquisition year. Capital assets, including infrastructure, are capitalized at cost (or estimated historical cost). Donated capital assets are recorded at estimated fair market value at the date of donation. Capital assets are defined as assets with an individual cost of \$5,000 and an estimated useful life in excess of one year. The County's infrastructure consists of roads, bridges, culverts and similar items. Improvements are capitalized, while the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of capital assets utilized by the enterprise fund is also capitalized. The total interest expense incurred by the County during the current fiscal year was \$7,824,064. Of that, \$3,381,765 and \$4,442,299 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.

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.

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

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

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

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

### (M) FUND BALANCE RESERVES

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

### (N) NET ASSETS

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

### (O) OPERATING REVENUES AND EXPENSES

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

### (P) CONTRIBUTIONS OF CAPITAL

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

### (Q) INTERFUND ACTIVITY

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

### (R) ESTIMATES

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

### (S) GRANTS AND OTHER INTERGOVERNMENTAL REVENUES

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

### (T) EXTRAORDINARY AND SPECIAL ITEMS

Extraordinary items are transactions of events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence.

### (U) ACCOUNTING STANDARDS

The GASB issued Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*, which establishes criteria to ascertain whether the proceeds received should be reported as revenue or as a liability. This Statement supersedes paragraphs 16-23 of Technical Bulletin No. 24-1, *Tobacco Settlement Recognition and Financial Reporting Entity Issues*, and amends Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, paragraphs 58, 61 and 100. The implementation of this statement has made no impact on the County's financial reporting or results of financial position for 2007.

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

At December 31, 2007, the special revenue fund, Job & Family Services, had a deficit fund balance of \$6,432,409. And, the internal service funds, Medical Self-Insurance, Telephone Services and Internal Audit had deficit net assets of \$1,701,104, \$108,730 and \$69,338, respectively. The deficit fund balances/net assets occurred due to the recognition of liabilities applicable to accrued payables.

Contrary to Ohio Revised Code Section 5705.41(b), the following line items in the fund below had expenditures plus encumbrances in excess of appropriations at December 31, 2007:

Veteran Services - Travel and Expense	\$ 278
- Other Expense	494
Other Special Revenue Fund:	
Probate Court - Courthouse Historical Display - Other Expense	5,000
Conduct of Business - Other Expense	12,474
Indigent Guardianship - Other Expense	67,866
Mediation - Other Expense	1,200
Common Pleas Court - Special Projects - Personnel Services	401,492
Courts - Other Nonoperating Expenses	373,022
Drainage Maintenance - Other Nonoperating Expenses	124,420
Legal Research - Other Expenses	37,342

**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: Governmental Grants, certain Other Special Revenue, Akron Zoo Project and Capital Project Funds.

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

Net Change in Fund Balance  
 General and Major Special Revenue

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health	Board of Mental Retardation
Budget Basis	\$ (10,687,826)	\$ (20,339,917)	\$ (7,558,027)	\$ (9,083,075)	\$ 11,113,805
Net Adjustments for Revenue Accruals	(425,208)	5,590,933	219,045	816,452	(10,408,227)
Net Adjustments for Expenditure Accruals	9,222,024	15,036,810	3,757,969	7,246,657	18,450,774
GAAP Basis	<u>\$ (1,891,010)</u>	<u>\$ 287,826</u>	<u>\$ (3,581,013)</u>	<u>\$ (1,019,966)</u>	<u>\$ 19,156,352</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, 2007, the carrying amount of the County's deposits was \$14,878,970 and the bank balance was \$25,497,906. The difference in the carrying amount and the bank balance were items in transit. Of the bank balance:

1. \$1,528,074 was covered by federal depository insurance.
2. \$23,969,832 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, 2007, 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, 2007, the county had the following investments:

<u>Investment type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years)</u>		
		<u>Less Than 1</u>	<u>1 - 3</u>	<u>4 - 5</u>
U.S. Treasury Notes	\$ 1,121,137	\$ 396,694	\$ 588,983	\$ 135,460
U.S. Agencies	120,403,458	42,622,981	77,739,765	40,712
Money Market Mutual Funds	48,630,766	48,630,766	-	-
StarOhio	53,748,502	53,748,502	-	-
Repurchase Agreements	6,083,427	6,083,427	-	-
<b>Total Fair Value</b>	<b>\$ 229,987,290</b>	<b>\$ 151,482,370</b>	<b>\$ 78,328,748</b>	<b>\$ 176,172</b>

*Custodial Credit Risk* - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's custodial credit risk policy is stated in Investments policy described above. Of the county's \$6,083,427 investment in repurchase agreements, \$6,083,427 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	\$ 919,215	Equity in Pooled Cash and Investments	\$228,731,161
Carrying amount of Deposits	14,878,970	Cash and Cash Equivalents -	
Fair Value of Investments	229,987,290	Segregated Accounts	17,054,314
<b>Total</b>	<b>\$245,785,475</b>	<b>Total</b>	<b>\$245,785,475</b>

Cash With Fiscal Agent

In addition to deposits and investments, the County has uninsured and uncollateralized cash in the amount of \$3,119,750 being held by NEON, a jointly governed organization (See Note 18).

Cash Deficits

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

<u>Fund</u>	<u>Cash Deficit</u>
Special Revenue Fund - Emergency Management Agency	\$ 529,421
Agency Fund - Family Stability	346,836

**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 2006, were levied after October 1, 2006, on the assessed value as of January 1, 2006, the lien date, and were collected in 2007. Assessed values are established by State Law at 35% of appraised market value. Public utility property taxes received in 2007 attached as a lien on December 31, 2005, were levied after October 1, 2006, and were collected with real property taxes.

Public utility property taxes are assessed on tangible personal property at true value. Tangible personal property taxes, for 2007, were levied after October 1, 2006, on the value listed as of December 31, 2006, and were collected in 2007. Tangible personal property assessments are 12.5% of true value for capital assets and inventory. The assessed value upon which the 2006 taxes were collected was \$12,760,311,957. The full tax rate for all County operations applied to real property for fiscal year ended December 31, 2007, was \$13.11 per \$1,000 of assessed valuation. The assessed values of real and tangible personal property upon which 2007 property tax receipts were based are as follows:

Real Property	\$11,920,865,110
Public Utility	289,607,210
Tangible Personal Property	549,839,637
Total Assessed Value	<u>\$12,760,311,957</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, 2007. 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 2007 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 2007. 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, 2007, sales tax revenues amounted to approximately \$36.7 million.

**8. RECEIVABLES**

Receivables, at December 31, 2007, consisted of taxes, accounts (billing for user charged services, including unbilled utility services), special assessments, accrued interest, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. The County has implemented GASB No. 38 "Certain Financial Statement Note Disclosures" which modifies disclosure requirements related to the summary of significant accounting policies. The County of Summit presents receivables on the statement of net assets and the combining balance sheet as disaggregated major components, therefore, full note disclosure is not required. Special assessments, accrued interest and intergovernmental receivables are deemed collectible in full. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. The County has \$1,715,844 in current special assessments at December 31, 2007, of that amount \$1,508,464 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 \$666,096 in the Business-type activities column. The special assessments receivable in the Other Special Revenue Funds represent Engineer's ditch maintenance, a service-type assessment, which is expected to be collected in more than one year and amounted to \$281,318 at December 31, 2007.

COUNTY OF SUMMIT, OHIO  
**NOTES TO FINANCIAL STATEMENTS**

**9. CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2007, was as follows:

<u>Governmental Activities:</u>	<u>Beginning Balance</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Ending Balance</u>
<u>Nondepreciable Capital Assets:</u>				
Land	\$ 11,581,449	\$ 649,978	\$ -	\$ 12,231,427
Construction in Progress	6,714,751	3,844,121	(8,151,982)	2,406,890
Total Nondepreciable Capital Assets	<u>18,296,200</u>	<u>4,494,099</u>	<u>(8,151,982)</u>	<u>14,638,317</u>
<u>Depreciable Capital Assets:</u>				
Land Improvements	1,700,503	10,090	-	1,710,593
Buildings and Building Improvements	222,116,627	1,536,330	(1,960,735)	221,692,222
Machinery and Equipment	45,032,578	3,572,972	(2,064,082)	46,541,468
Intangibles	3,065,093	31,000	-	3,096,093
Infrastructure	168,193,605	8,151,982	(64,783)	176,280,804
Total Depreciable Capital Assets	<u>440,108,406</u>	<u>13,302,374</u>	<u>(4,089,600)</u>	<u>449,321,180</u>
<u>Accumulated Depreciation:</u>				
Land Improvements	(1,012,648)	(103,052)	-	(1,115,700)
Buildings and Building Improvements	(64,192,786)	(5,785,670)	299,377	(69,679,079)
Machinery and Equipment	(31,105,980)	(6,331,901)	2,044,112	(35,393,769)
Intangibles	(3,018,053)	(45,743)	-	(3,063,796)
Infrastructure	(72,325,834)	(4,641,633)	413	(76,967,054)
Total Accumulated Depreciation	<u>(171,655,301)</u>	<u>(16,907,999)</u>	<u>2,343,902</u>	<u>(186,219,398)</u>
Depreciable Capital Assets, Net	<u>268,453,105</u>	<u>(3,605,625)</u>	<u>(1,745,698)</u>	<u>263,101,782</u>
Governmental activities Capital assets, net	<u>\$ 286,749,305</u>	<u>\$ 888,474</u>	<u>\$ (9,897,680)</u>	<u>\$ 277,740,099</u>
<u>Business-type Activities:</u>				
<u>Nondepreciable Capital Assets:</u>				
Land	\$ 1,108,559	\$ 8,746	\$ (2,230)	\$ 1,115,075
Construction in Progress	203,179	46,830	-	250,009
Total Nondepreciable Capital Assets	<u>1,311,738</u>	<u>55,576</u>	<u>(2,230)</u>	<u>1,365,084</u>
<u>Depreciable Capital Assets:</u>				
Buildings and Building Improvements	57,756,647	-	-	57,756,647
Machinery and Equipment	39,259,418	239,940	(139,140)	39,360,218
Pump Stations	19,388,986	715,922	-	20,104,908
Treatment Plants	5,652,194	-	(474,030)	5,178,164
Sewer Lines	226,989,810	4,378,728	-	231,368,538
Total Depreciable Capital Assets	<u>349,047,055</u>	<u>5,334,590</u>	<u>(613,170)</u>	<u>353,768,475</u>
<u>Accumulated Depreciation:</u>				
Buildings and Building Improvements	(28,594,852)	(1,528,906)	-	(30,123,758)
Machinery and Equipment	(27,223,672)	(1,531,611)	208,535	(28,546,748)
Pump Stations	(9,005,679)	(647,130)	-	(9,652,809)
Treatment Plants	(3,894,404)	(136,139)	378,469	(3,652,074)
Sewer Lines	(64,094,487)	(2,968,960)	-	(67,063,447)
Total Accumulated Depreciation	<u>(132,813,094)</u>	<u>(6,812,746)</u>	<u>587,004</u>	<u>(139,038,836)</u>
Depreciable Capital Assets, Net	<u>216,233,961</u>	<u>(1,478,156)</u>	<u>(26,166)</u>	<u>214,729,639</u>
Business-type Activities Capital Assets, Net	<u>\$ 217,545,699</u>	<u>\$ (1,422,580)</u>	<u>\$ (28,396)</u>	<u>\$ 216,094,723</u>

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

<u>Governmental activities:</u>	
Legislative and Executive	\$ 2,161,322
Judicial	1,518,686
Public Safety	5,069,893
Public Works	5,015,427
Health	2,275,273
Economic Development	16,944
Human Services	850,454
Total Governmental activities depreciation expense	<u>\$16,907,999</u>
<u>Business-type activities:</u>	
Sewer	\$ 6,812,746
Total Business-type activities depreciation expense	<u>\$ 6,812,746</u>

**9. CAPITAL ASSETS (Continued)**

As of December 31, 2007, 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	\$ 334,732	\$ 6,597,268
Veteran Services Building	29,216	1,670,784
Visitation/Respite Center	175,053	675,000
Safety Building Renovation	236,484	1,180,016
Truxell/Kendal Park Road Improvement	781,891	113,854
Waterloo Road Bridge Rehabilitation	849,514	236,156
Totals Governmental activities	<u>2,406,890</u>	<u>10,473,078</u>
<u>Business-type activities:</u>		
Pump Station #26 Replacement	70,716	458,284
Whitefriar's Drive Sanitary Sewer Improvement	28,147	456,853
Various Pump Stations	151,146	274,854
Total Business-type activities	<u>250,009</u>	<u>1,189,991</u>
Total Construction-in-progress	<u>\$ 2,656,899</u>	<u>\$ 11,663,069</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 9.5% for members other than law enforcement and public safety. Public safety division members contribute at 9.75%. The law enforcement classification consists of sheriffs, deputy sheriffs and township police with a contribution rate of 10.1%. The employer contribution rate is 13.85% of covered payroll except for the law enforcement and public safety divisions, which is 17.17%. The employer contributions from the County to OPERS for the years ended 2007, 2006 and 2005 were \$23,003,334, \$22,460,246 and \$21,583,725, respectively. 92% has been contributed for 2007 and 100% has been contributed for 2006 and 2005.

**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 2007, the employer contribution rate for local government employer units was 13.85% of covered payroll. Law enforcement and public safety employer units contributed at 17.17% 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.

**11. POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (Continued)**

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 2007, the employer contribution allocated to the health care plan from January 1, 2007 through June 30, 2007 and July 1, 2007 through December 31, 2007 was 5.0% and 6.0% of covered payroll, respectively 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 2007, 2006 and 2005 were \$7,354,747, \$7,157,444 and \$6,155,137, respectively.

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

**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.

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

**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
2008	\$ 1,057,820	\$ 581,561
2009	775,347	106,606
2010	586,172	35,976
2011	534,091	29,543
2012	233,978	15,880
Total Operating Leases		<u>\$ 769,566</u>
Total Minimum Lease Payments	3,187,408	
Less: Amount Representing Interest	(317,046)	
Present Value Minimum Lease Payments	<u>\$ 2,870,362</u>	

The assets acquired through capital leases are as follows:

	Governmental Activities
Assets:	
Machinery and Equipment	\$ 3,562,768
Less: Accumulated Depreciation	(882,728)
Total	<u>\$ 2,680,040</u>

**13. OBLIGATIONS UNDER CAPITALIZED AND OPERATING LEASES (Continued)**

A summary of capital lease obligations transactions for the year ended December 31, 2007, follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Government Activities:					
General Government	<u>\$ 1,466,213</u>	<u>\$ 2,156,834</u>	<u>\$ (752,685)</u>	<u>\$ 2,870,362</u>	<u>\$ 915,169</u>

The County of Summit's total lease expenses for 2007, was approximately \$769,515.

**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. 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>			
Embassy Parkway	12-1-96	3.70-5.50	\$ 2,335,000
Justice Facility 91A-AR	10-1-98	3.30-4.65	3,395,786
Capital Improvements 91A-AR	10-1-98	3.30-4.65	2,374,830
Building Improvements 91A-AR	10-1-98	3.30-4.65	427,248
1991 Building Improvements 91A	10-1-98	3.30-4.65	7,906,854
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>			
Sewer Improvement	6-1-97	4.00-5.70	3,390,000
Water Tower Q990	10-1-98	3.30-4.65	321,823
Sewer Q923, Q801	10-1-98	3.30-4.65	793,460
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>Long-term Notes</u>			
<u>Tax Anticipation Notes</u>			
Akron Zoological Park	1-15-01	4.25-4.00	\$ 18,000,000

15. LONG TERM DEBT OBLIGATIONS (Continued)

	Original Issue Date	Interest Rate	Original Issue Amount
<u>Long-term Loans:</u>			
<u>OWDA Loans</u>			
Reminderville Sewer System Q129	1988	8.23	\$ 454,739
Barlow Road Pump Q141	1988	7.60	866,269
Montrose Water Tower Q590	1989	8.23	774,482
Copley Meadows Water Q595	1990	7.65	119,607
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
Hudson PS #21 Q512	1993	7.45	181,331
Fairlawn Force Main Q531	1993	6.85	100,616
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, 2007, consists of general obligation bonds, capital appreciation bonds, long term general obligation notes, long term tax anticipation notes, Ohio Water Development Authority (OWDA) Loans, Ohio Public Works Commission (OPWC) Loans and Ohio Department of Development (ODD) Loans.

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

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

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

During 2001, the County issued Long-term Tax Anticipation Notes for zoo improvements and expansion. The voters of the County approved a .8 mill property tax levy to fund major expansion and construction at the Zoo. The tax levy is expected to generate approximately \$8.2 million annually. The Tax Anticipation Notes are issued under the authority of the general laws of the State of Ohio, Ohio Revised Code, Chapter 133.24.

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.

COUNTY OF SUMMIT, OHIO  
 NOTES TO FINANCIAL STATEMENTS

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

The following is a summary of changes in long-term debt and other obligations, of the County, for the year ended December 31, 2007:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>					
Long-term Payables:					
General Obligation Bonds	\$ 68,665,286	\$ -	\$ 7,250,326	\$ 61,414,960	\$ 4,825,991
Capital Appreciation Bonds	1,399,427	-	131,755	1,267,672	148,637
Accreted Interest	710,561	126,453	73,245	763,769	91,363
Tax Anticipation Notes	2,910,000	-	2,910,000	-	-
Bond Premiums	3,714,799	-	244,653	3,470,146	244,653
Less Deferred on Refunding	(2,716,777)	-	(194,056)	(2,522,721)	(194,056)
Total Long-term Payables	<u>74,683,296</u>	<u>126,453</u>	<u>10,415,923</u>	<u>64,393,826</u>	<u>5,116,588</u>
Other Liabilities:					
Compensated Absences	21,285,279	12,270,152	12,861,116	20,694,315	6,832,549
Insurance Claims	6,489,334	2,802,370	1,449,182	7,842,522	-
Legal Judgments	3,330,654	525,019	1,415,000	2,440,673	112,000
Capital Leases	1,466,213	2,156,834	752,685	2,870,362	915,169
State Infrastructure Bank	5,461,282	782,020	589,405	5,653,897	787,161
Total Other Liabilities	<u>38,032,762</u>	<u>18,536,395</u>	<u>17,067,388</u>	<u>39,501,769</u>	<u>8,646,879</u>
Total Governmental Activities	<u>\$ 112,716,058</u>	<u>\$ 18,662,848</u>	<u>\$ 27,483,311</u>	<u>\$ 103,895,595</u>	<u>\$ 13,763,467</u>
<b>Business-type Activities:</b>					
Long-term Payables:					
General Obligation Bonds	\$ 55,089,715	\$ -	\$ 3,119,675	\$ 51,970,040	\$ 3,089,009
Capital Appreciation Bonds	1,871,557	-	-	1,871,557	-
Accreted Interest	918,093	161,747	-	1,079,840	-
OWDA Loans	18,663,591	-	1,817,561	16,846,030	885,637
OPWC Loans	562,500	-	31,250	531,250	62,500
ODD Loans	29,458	-	-	29,458	29,458
Bond Premiums	2,798,654	-	186,505	2,612,149	186,505
Less deferred on refunding	(4,399,425)	-	(293,295)	(4,106,130)	(293,295)
Total Long-term Payables	<u>75,534,143</u>	<u>161,747</u>	<u>4,861,696</u>	<u>70,834,194</u>	<u>3,959,814</u>
Other Liabilities:					
WPCLF-Temporary	4,784,983	94,747	318,761	4,560,969	158,751
Compensated Absences	1,128,124	730,974	663,057	1,196,041	371,581
Total Other Liabilities	<u>5,913,107</u>	<u>825,721</u>	<u>981,818</u>	<u>5,757,010</u>	<u>530,332</u>
Total Business-type Activities	<u>\$ 81,447,250</u>	<u>\$ 987,468</u>	<u>\$ 5,843,514</u>	<u>\$ 76,591,204</u>	<u>\$ 4,490,146</u>

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

Year	Governmental Activities					
	General Obligation Bonds		Long-term Capital Appreciation Bonds			
	Principal	Interest	Principal	Interest		
2008	\$ 4,825,991	\$ 2,871,505	\$ 148,637	\$ 91,363		
2009	4,986,834	2,705,360	142,524	102,476		
2010	5,149,808	2,524,597	133,616	111,384		
2011	4,583,230	2,297,126	125,018	119,981		
2012	4,565,097	2,108,267	116,750	128,250		
2013-2017	18,837,000	7,572,879	462,150	787,850		
2018-2022	16,692,000	3,148,270	138,977	356,023		
2023	1,775,000	95,888	-	-		
Total	<u>\$ 61,414,960</u>	<u>\$ 23,323,892</u>	<u>\$ 1,267,672</u>	<u>\$ 1,697,327</u>		
Year	Business-type Activities					
	General Obligation Bonds		Ohio Water Development Authority		Capital Appreciation Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	\$ 3,089,009	\$ 2,694,345	\$ 885,637	\$ 641,712	\$ -	\$ -
2009	3,243,167	2,535,645	1,858,118	1,196,581	-	-
2010	2,540,192	2,365,473	1,972,253	1,125,939	466,291	388,709
2011	2,661,770	2,228,534	2,022,675	896,553	436,290	418,710
2012	2,739,902	2,100,220	2,080,550	737,725	407,433	447,567
2013-2017	18,783,000	8,192,238	5,349,967	1,834,149	561,543	733,457
2028-2022	18,913,000	2,573,267	2,676,830	443,957	-	-
Total	<u>\$ 51,970,040</u>	<u>\$ 22,689,722</u>	<u>\$ 16,846,030</u>	<u>\$ 6,867,616</u>	<u>\$ 1,871,557</u>	<u>\$ 1,988,443</u>
Year	Ohio Public Works Commission	Ohio Department of Development				
	Principal	Principal				
2008	\$ 62,500	\$ 29,458				
2009	62,500	-				
2010	62,500	-				
2011	62,500	-				
2012	62,500	-				
2013-2016	218,750	-				
Total	<u>\$ 531,250</u>	<u>\$ 29,458</u>				



COUNTY OF SUMMIT, OHIO  
 NOTES TO FINANCIAL STATEMENTS

15. LONG TERM DEBT OBLIGATIONS (Continued)

Long-term liability activity for the year ended December 31, 2007, was as follows:

**Governmental Activities:**

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
<b><u>General Obligation Bonds:</u></b>					
Embassy Parkway	\$ 1,885,000	\$ -	\$ 65,000	\$ 1,820,000	\$ 65,000
Justice Facility 91A-AR	601,291	-	601,291	-	-
Capital Improvements 91A-AR	420,511	-	420,511	-	-
Building Improvements 91A-AR	75,652	-	75,652	-	-
1991 Building Improvements 91A	1,400,064	-	1,400,064	-	-
Human Services Facility	3,370,479	-	574,069	2,796,410	526,230
Power Street	280,289	-	47,739	232,550	43,761
Fairgrounds Arena	760,258	-	12,387	747,871	100,645
Mental Health Facilities	1,478,279	-	24,085	1,454,194	195,699
Engineer Capital Projects	2,636,426	-	42,839	2,593,587	335,265
District Health Building AR98	35,037	-	689	34,348	18,391
Ohio Building Parking Deck	2,820,000	-	260,000	2,560,000	270,000
Executive 800 Mhz Communication	2,790,000	-	420,000	2,370,000	435,000
Juvenile Court Expansion	5,820,000	-	540,000	5,280,000	560,000
Series 2003 Bonds	22,405,000	-	940,000	21,465,000	970,000
Series 2004 Bonds AR	21,887,000	-	1,826,000	20,061,000	1,306,000
Total General Obligation Bonds	68,665,286	-	7,250,326	61,414,960	4,825,991
<b><u>Capital Appreciation Bonds</u></b>					
Canton Akron Business Park	1,399,427	-	131,755	1,267,672	148,637
Accreted Interest	710,561	126,453	73,245	763,769	91,363
Total Capital Appreciation Bonds	2,109,988	126,453	205,000	2,031,441	240,000
<b><u>Long-term Notes:</u></b>					
<b><u>Tax Anticipation Notes:</u></b>					
Akron Zoological Park	2,910,000	-	2,910,000	-	-
Total Long-term Notes	2,910,000	-	2,910,000	-	-
Total Governmental Activities	\$ 73,685,274	\$ 126,453	\$ 10,365,326	\$ 63,446,401	\$ 5,065,991

**Business-type Activities:**

<b><u>General Obligation Bonds:</u></b>					
Sewer Improvement	\$ 155,000	\$ -	\$ 155,000	\$ -	\$ -
Water Tower Q990	56,985	-	56,985	-	-
Sewer Q923, Q801	140,498	-	140,498	-	-
Elmcrest Sewer AR98	67,480	-	11,494	55,986	10,536
Ledge Road Sewer AR98	142,667	-	24,299	118,368	22,274
Bedford Road Sewer AR98	14,085	-	2,399	11,686	2,199
Sewer Bond	2,310,000	-	730,000	1,580,000	770,000
Sewer Bond	4,630,000	-	1,060,000	3,570,000	1,120,000
Sewer Bond	3,810,000	-	690,000	3,120,000	725,000
Sewer Bond Retirement	385,000	-	35,000	350,000	40,000
Sewer Bond Series 2002 AR	29,045,000	-	135,000	28,910,000	145,000
Sewer Bond Series 2004 AR	14,333,000	-	79,000	14,254,000	254,000
Total General Obligation Bonds	55,089,715	-	3,119,675	51,970,040	3,089,009
<b><u>Capital Appreciation Bonds</u></b>					
Sewer Rehab Q938	1,871,557	-	-	1,871,557	-
Accreted Interest	918,093	161,747	-	1,079,840	-
Total Capital Appreciation Bonds	2,789,650	161,747	-	2,951,397	-

15. LONG TERM DEBT OBLIGATIONS (Continued)

Business-type Activities:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
<u>OWDA Loans:</u>					
Reminderville Sewer System Q129	43,522	-	43,522	-	-
Barlow Road Pump Q141	84,164	-	84,164	-	-
Montrorse Water Tower Q590	316,629	-	47,925	268,704	24,909
Copley Meadows Water Q595	11,213	-	11,213	-	-
Plant #6 Abandonment Q134	1,180,061	-	158,920	1,021,141	86,198
WWTP #5 Abandonment Q125	1,188,309	-	132,121	1,056,188	71,517
Melody Village Q803	289,977	-	32,410	257,567	17,515
Abandonment #15 Q145	5,320,512	-	588,900	4,731,612	319,203
Fishcreek #25 Q402	785,122	-	109,461	675,661	58,621
Country Club Village #30 Q905	61,381	-	23,195	38,186	12,060
Copley-Medina Route 18 Q526	117,913	-	26,358	91,555	14,169
Roseland Plant #1 Q148	556,310	-	124,081	432,229	66,793
Hudson PS #21 Q512	9,528	-	9,528	-	-
Fairlawn Force Main Q531	10,240	-	10,240	-	-
Gilwood-Call Q432	3,905,372	-	167,533	3,737,839	86,492
Gilwood-Call Q432 Supplement I	349,070	-	15,230	333,840	7,854
Fishcreek Plant 25 Q403	1,840,643	-	108,282	1,732,361	56,025
Plant 30 Abandonment Q929	2,151,129	-	92,280	2,058,849	47,640
Plant 18 Abandonment Q929	16,636	-	5,224	11,412	2,769
Plant 29 Expansion Q157	425,860	-	26,974	398,886	13,872
Total OWDA Loans	18,663,591	-	1,817,561	16,846,030	885,637
<u>OPWC Loans:</u>					
Plant #30 Abandonment	324,450	-	18,025	306,425	36,050
Plant #30 Abandonment	238,050	-	13,225	224,825	26,450
Total OPWC Loans	562,500	-	31,250	531,250	62,500
<u>ODD Loan:</u>					
Springfield Agricultural	29,458	-	-	29,458	29,458
Total Business-type Activities	\$ 77,134,914	\$ 161,747	\$ 4,968,486	\$ 72,328,175	\$ 4,066,604

In addition to the above loans presented in the foregoing schedule, the County has entered into an agreement with OWDA for a loan from the Water Pollution Control Loan Fund (WPCLF) for a project within the county. The project is still under construction and funds received thus far are for reimbursement of expenses incurred. Therefore, the County's liability for this loan, as of December 31, 2007, is for the amounts forwarded to the County as of this date. Although these payments are made on a "temporary" amortization schedule provided by the WPCLF, these liabilities are not reflected within the accompanying summary of the County's future annual debt service requirements for long-term debt. These "temporary" amortization schedules are based on the estimated total amount of funds to be borrowed by the County even though only a portion may have been received at December 31, 2007. The County also pays interest on these temporary loans. Upon completion WPCLF will present the County with a one-time adjustment for any amounts on the temporary amortization schedule that will be applied to the County's next payment. Permanent amortization schedules are then compiled and all future debt payments by the County will be based on that schedule. At December 31, 2007, the loan liability amounted to \$4,560,969 with a scheduled payment of \$158,751 due in 2008.

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, 2007, the claims and judgments are related to court claims and audit findings. At December 31, the General Fund had \$112,000 of litigation claims that are considered current or due within one year. The capital lease obligations will be paid from the General, Job & Family Services, Board of Mental Retardation and Child Support Enforcement Agency Funds.

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

At December 31, 2007, the County had net indebtedness (voted and unvoted) of \$57.1 million. A direct debt margin of \$260.4 million and a unvoted debt margin of \$70.5 million.

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

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.

In 2003, the County Engineer was authorized to enter into loan agreements with the Ohio Department of Transportation regarding the State Infrastructure Bank Act for a total not to exceed \$7.9 million. As of December 31, 2007, the county had received and is obligated for \$5,653,897. This amount is presented in our long term debt schedule under Other Liabilities, with a scheduled payment of \$787,161 due in 2008.

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 \$33,230,000, with scheduled payments ending December 1, 2021.

**16. 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, 2007, there were eighty-two series of IDRB's outstanding. The County was a party to one IDRB during 2007 totaling \$5,000,000. The aggregate remaining principal amount payable for the eighty-one issued prior to 2007 could not be determined; however, their original issue amounts totaled \$442,641,000. Industrial Development Revenue Bonds are not obligations of the County and, therefore, are not reported as liabilities in the accompanying financial statements.

**17. INTERNAL BALANCES**

Due to/from other funds balances at December 31, 2007, consist of the following individual fund receivables and payables:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amounts</u>
General	Job & Family Services	\$ 4,490,761
	Children Services Board	10,769
	Nonmajor Governmental Funds	619,667
Job & Family Services	Nonmajor Governmental Funds	8,939
Children Services Board	General	6,172
	Job & Family Services	32,511
	Nonmajor Governmental Funds	11,266
Board of Mental Retardation	Job & Family Services	1,020
	Children Services Board	1,020
	Alcohol, Drug Addiction & Mental Health	5,117
Debt Service	Nonmajor Governmental Funds	173,994
Nonmajor Governmental funds	General	3,118
	Job & Family Services	158,246
	Children Services Board	21,028
Sewer	General	1,806
	Job & Family Services	604
	Board of Mental Retardation	468
	Internal Service Funds	186
Internal Service funds	General	1,253,839
	Job & Family Services	311,420
	Alcohol, Drug Addiction & Mental Health	26,673
	Board of Mental Retardation	437,095
	Children Services Board	346,799
	Nonmajor Governmental Funds	440,627
	Sewer	122,738
	Internal Service Funds	22,674
Total		<u>\$ 8,508,557</u>

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

**17. INTERNAL BALANCES (Continued)**

Interfund transfers for the year ended December 31, 2007, consisted of the following:

Transfer Out	General	Job & Family Services	Debt Service	Nonmajor Governmental	Water	Sewer	Total
General	\$ -	\$4,717,198	\$ -	\$ 1,111,560	\$ -	\$ -	\$ 5,828,758
Job & Family Services	-	-	798,521	-	-	-	798,521
Alcohol, Drug Addiction & Mental Health	-	-	-	84,369	-	-	84,369
Board of Mental Retardation	-	-	-	1,000,000	-	-	1,000,000
Nonmajor Governmental Funds	57,912	-	471,674	735,059	-	-	1,264,645
Water Revenue	-	-	-	-	-	39,807	39,807
Sewer Revenue	-	-	-	-	537,688	-	537,688
Total	<u>\$ 57,912</u>	<u>\$4,717,198</u>	<u>\$ 1,270,195</u>	<u>\$ 2,930,988</u>	<u>\$ 537,688</u>	<u>\$39,807</u>	<u>\$ 9,553,788</u>

Transfers are used to move revenues from the fund with collection authorization to the debt service fund as debt service principal and interest payments become due and move unrestricted general fund revenues to finance various programs that the government must account for in other funds. This includes amounts provided as subsidies or matching funds for various grant programs from other funds. The transfer from the Alcohol, Drug Addiction & Mental Health fund to Nonmajor Governmental represents transfers for local matches on grants. The transfers into the General fund represent the closing of various fund balances into the General fund. The transfer from the Board of Mental Retardation to Nonmajor Governmental funds is for the Board's capital improvement fund, in the Capital Projects fund. That transfer is the only source for that capital improvement project fund. \$413,053 of transfers from Nonmajor Governmental funds to Nonmajor Governmental funds is to close specific capital project funds back to the General Capital Improvement fund.

**18. JOINTLY GOVERNED ORGANIZATIONS**

AKRON-CANTON REGIONAL AIRPORT

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

NORTHEAST OHIO TRADE AND ECONOMIC CONSORTIUM

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

NORTH EAST OHIO NETWORK (NEON)

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

**19. 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 2007. At December 31, 2007, the County recorded a claims liability of \$8,092,388 in its Workers' Compensation Fund. This is the latest information provided by the State of Ohio Bureau of Workers' Compensation. At December 31, 2007, \$9,571,338 of Workers' Compensation Fund Equity in Pooled Cash and Investments was held to fund this liability.

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

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 stop-loss coverage with a commercial insurance company for claims in excess of \$150,000 individually and \$1,000,000 annual maximum per covered person. 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.

At December 31, 2007, the amount of the workers' compensation and health insurance liability was \$12,184,988 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
2006	\$10,790,160	\$26,632,355	\$26,194,798	\$11,227,717
2007	11,227,717	32,312,997	31,355,726	12,184,988

At December 31, 2007, \$2,177,330 of Medical Self-Insurance Fund Equity in Pooled Cash and Investments was held for the purpose of funding the County's \$4,092,600 liability for health self-insurance.

Beginning in January of 2007, the County Board of Mental Retardation and Developmental Disabilities (Board) discontinued offering its employees an alternative form of health insurance coverage and joined the County's self-insured program. The Board maintains their self-insurance fund to pay any runoff claims. At December 31, 2007, the amount of the health insurance liability, related to the Board, was approximately \$427, which is the Board's best estimate based on available information. Changes in the self-insurance claims liability account were as follows:

	Liability January 1	Current Year Claims and Estimates	Claim Payments	Liability December 31
2006	\$496,100	\$3,908,520	\$3,898,520	\$506,100
2007	506,100	525,724	1,031,397	427

At December 31, 2007, \$69,468 of Equity in Pooled Cash and Investments was held for the purpose of funding the Board's \$427 liability.

**20. 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, 2007.

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.

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# COMPREHENSIVE ANNUAL FINANCIAL REPORT



COMBINING FINANCIAL STATEMENTS

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



[WWW.CO.SUMMIT.OH.US/FISCALOFFICE](http://WWW.CO.SUMMIT.OH.US/FISCALOFFICE)

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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, 2007**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes				
Property	\$ 20,860,471	\$ 19,799,800	\$ 19,619,562	\$ (180,238)
Sales and Use	37,000,000	36,872,900	36,505,310	(367,590)
Other	7,581,200	8,156,716	7,789,962	(366,754)
Licenses and Permits	30,800	33,138	31,053	(2,085)
Charges for Services	21,588,200	23,563,706	22,029,960	(1,533,746)
Fines and Forfeitures	990,000	1,065,154	1,019,075	(46,079)
Intergovernmental	15,127,914	15,374,929	15,230,611	(144,318)
Investment Income	11,690,000	12,566,803	12,003,023	(563,780)
Other	4,587,000	4,889,288	4,524,716	(364,572)
<i>Total Revenues</i>	<u>119,455,585</u>	<u>122,322,434</u>	<u>118,753,272</u>	<u>(3,569,162)</u>
<b>Expenditures</b>				
General Government - Legislative and Executive				
Council				
Personal Services	804,700	749,700	672,564	77,136
Professional Services	12,500	24,383	24,299	84
Internal Charge Back	15,300	17,800	17,739	61
Supplies	6,500	9,819	9,319	500
Travel and Expenses	12,000	49,242	40,831	8,411
Contract Services	44,800	61,735	58,052	3,683
Advertising and Printing	8,100	12,635	12,626	9
Other Expenses	7,700	32,171	31,941	230
Equipment	2,500	3,614	3,614	-
Total Council	<u>914,100</u>	<u>961,099</u>	<u>870,985</u>	<u>90,114</u>
Executive - General Administration				
Personal Services	174,800	174,800	169,752	5,048
Professional Services	50,000	58,754	40,682	18,072
Internal Charge Back	10,200	10,200	6,565	3,635
Supplies	2,000	2,457	1,765	692
Travel and Expenses	5,000	6,400	4,799	1,601
Motor Vehicle Fuel/Repair	500	500	73	427
Contract Services	4,000	4,472	2,754	1,718
Advertising and Printing	1,000	1,000	819	181
Other Expenses	2,000	2,165	1,988	177
Total Executive - General Administration	<u>249,500</u>	<u>260,748</u>	<u>229,197</u>	<u>31,551</u>
Executive - Finance & Budget				
Personal Services	674,800	674,800	598,032	76,768
Professional Services	18,000	36,000	36,000	-
Internal Charge Back	13,700	13,700	11,035	2,665
Supplies	3,000	6,121	5,703	418
Travel and Expenses	5,000	6,411	4,549	1,862
Motor Vehicle Fuel/Repair	700	700	234	466
Contract Services	2,000	2,000	1,657	343
Other Expenses	-	2,065	886	1,179
Total Executive - Finance & Budget	<u>717,200</u>	<u>741,797</u>	<u>658,096</u>	<u>83,701</u>
Executive - Personnel				
Personal Services	671,400	648,400	616,798	31,602
Professional Services	15,000	38,000	31,712	6,288
Internal Charge Back	8,500	8,500	8,500	-
Supplies	7,000	7,149	6,649	500
Travel and Expenses	4,000	4,000	2,632	1,368
Contract Services	11,700	18,163	8,738	9,425
Advertising and Printing	3,000	3,000	-	3,000
Other Expenses	6,000	8,911	8,075	836
Equipment	2,500	2,500	1,848	652
Total Executive - Personnel	<u>729,100</u>	<u>738,623</u>	<u>684,952</u>	<u>53,671</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, 2007*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Executive - Department of Law				
Personal Services	\$ 877,800	\$ 869,800	\$ 850,659	\$ 19,141
Professional Services	112,000	231,561	175,279	56,282
Internal Charge Back	15,700	14,950	14,524	426
Supplies	2,500	3,390	2,850	540
Travel and Expenses	2,500	3,250	3,250	-
Contract Services	2,800	4,550	3,776	774
Other Expenses	1,000	2,204	985	1,219
Total Executive - Department of Law	<u>1,014,300</u>	<u>1,129,705</u>	<u>1,051,323</u>	<u>78,382</u>
Executive - Purchasing				
Personal Services	273,400	273,400	233,915	39,485
Internal Charge Back	16,000	16,000	4,383	11,617
Supplies	10,000	19,477	13,971	5,506
Travel and Expenses	3,000	6,162	3,359	2,803
Contract Services	2,000	2,500	1,482	1,018
Advertising and Printing	5,000	5,242	4,937	305
Other Expenses	4,000	6,835	3,183	3,652
Equipment	1,000	1,000	630	370
Total Executive - Purchasing	<u>314,400</u>	<u>330,616</u>	<u>265,860</u>	<u>64,756</u>
Executive - Communications				
Personal Services	561,500	561,500	560,643	857
Internal Charge Back	13,700	13,700	12,327	1,373
Supplies	12,500	14,518	12,180	2,338
Travel and Expenses	2,000	2,000	1,621	379
Contract Services	5,000	8,050	5,194	2,856
Advertising and Printing	16,000	16,118	11,982	4,136
Other Expenses	1,500	1,899	1,727	172
Total Executive - Communications	<u>612,200</u>	<u>617,785</u>	<u>605,674</u>	<u>12,111</u>
Executive - Operations				
Personal Services	299,200	299,200	284,047	15,153
Internal Charge Back	5,300	5,300	5,300	-
Supplies	2,500	3,225	863	2,362
Travel and Expenses	2,000	2,000	1,350	650
Motor Vehicle Fuel/Repair	500	500	500	-
Contract Services	-	375	375	-
Total Executive - Operations	<u>309,500</u>	<u>310,600</u>	<u>292,435</u>	<u>18,165</u>
Physical Plants				
Personal Services	2,445,300	2,445,300	2,388,008	57,292
Internal Charge Back	24,400	24,400	24,400	-
Supplies	236,600	268,456	260,795	7,661
Motor Vehicle Fuel/Repair	8,200	8,200	7,577	623
Contract Services	641,300	895,428	887,389	8,039
Other Expenses	4,100	4,674	4,659	15
Equipment	8,800	11,161	11,008	153
Total Physical Plants	<u>3,368,700</u>	<u>3,657,619</u>	<u>3,583,836</u>	<u>73,783</u>
Planning Commission				
Personal Services	681,000	681,000	574,661	106,339
Internal Charge Back	35,800	35,800	23,413	12,387
Supplies	25,800	30,369	17,257	13,112
Travel and Expenses	4,500	4,500	4,476	24
Motor Vehicle Fuel/Repair	1,200	1,200	717	483
Contract Services	2,000	2,507	2,129	378
Other Expenses	4,000	4,453	1,725	2,728
Subsidies/Shared Revenue	335,000	343,000	343,000	-
Total Planning Commission	<u>1,089,300</u>	<u>1,102,829</u>	<u>967,378</u>	<u>135,451</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, 2007*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Utilities and Rentals				
Utilities	\$ 3,000,000	\$ 3,353,080	\$ 3,314,460	\$ 38,620
Rentals	500,000	500,000	323,428	176,572
Total Utilities and Rentals	<u>3,500,000</u>	<u>3,853,080</u>	<u>3,637,888</u>	<u>215,192</u>
Bureau of Inspection				
Other Expenses	266,700	266,700	251,885	14,815
Total Bureau of Inspection	<u>266,700</u>	<u>266,700</u>	<u>251,885</u>	<u>14,815</u>
Auto Insurance Repair				
Personal Services	13,400	13,400	12,933	467
Professional Services	2,500	2,500	125	2,375
Motor Vehicle Fuel/Repair	230,000	229,256	73,565	155,691
Contract Services	3,200	4,000	3,500	500
Total Auto Insurance Repair	<u>249,100</u>	<u>249,156</u>	<u>90,123</u>	<u>159,033</u>
Consumer Affairs				
Personal Services	184,000	171,490	153,966	17,524
Professional Services	-	4,032	3,630	402
Internal Charge Back	3,000	6,110	5,878	232
Supplies	1,000	15,063	15,063	-
Travel and Expenses	1,000	9,300	9,300	-
Contract Services	-	1,201	1,201	-
Utilities	11,600	2,400	2,400	-
Rentals	-	929	929	-
Advertising and Printing	-	20,963	20,963	-
Other Expenses	2,000	24,044	21,142	2,902
Equipment	-	1,212	1,212	-
Total Consumer Affairs	<u>202,600</u>	<u>256,744</u>	<u>235,684</u>	<u>21,060</u>
Fiscal Officer - Administration				
Personal Services	5,279,365	5,279,400	5,242,416	36,984
Internal Charge Back	243,800	284,188	283,722	466
Supplies	105,000	117,316	113,756	3,560
Travel and Expenses	46,035	48,843	48,802	41
Motor Vehicle Fuel/Repair	11,000	11,000	3,684	7,316
Contract Services	143,000	285,714	279,286	6,428
Rentals	5,000	9,260	8,417	843
Advertising and Printing	26,000	29,555	29,175	380
Equipment	19,200	19,200	15,654	3,546
Total Fiscal Officer - Administration	<u>5,878,400</u>	<u>6,084,476</u>	<u>6,024,912</u>	<u>59,564</u>
Fiscal Officer - MIS				
Personal Services	1,391,000	1,391,000	1,327,423	63,577
Internal Charge Back	15,000	15,000	12,279	2,721
Supplies	50,000	56,169	55,307	862
Contract Services	500,100	739,173	683,591	55,582
Total Fiscal Officer - MIS	<u>1,956,100</u>	<u>2,201,342</u>	<u>2,078,600</u>	<u>122,742</u>
Fiscal Officer - Hotel/Motel				
Personal Services	70,400	70,400	54,663	15,737
Internal Charge Back	2,000	2,000	348	1,652
Supplies	2,000	3,086	1,138	1,948
Travel and Expenses	1,000	1,000	235	765
Other Expenses	5,000	5,000	-	5,000
Total Fiscal Officer - Hotel/Motel	<u>80,400</u>	<u>81,486</u>	<u>56,384</u>	<u>25,102</u>
Fiscal Officer - Delinquent Tax				
Advertising and Printing	200,000	438,689	379,497	59,192
Total Fiscal Officer - Delinquent Tax	<u>200,000</u>	<u>438,689</u>	<u>379,497</u>	<u>59,192</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, 2007*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Fiscal Officer - R.E.D. Administration</b>				
Personal Services	\$ 114,300	\$ 114,300	\$ 112,686	\$ 1,614
Internal Charge Back	10,000	10,000	671	9,329
Supplies	5,000	5,000	585	4,415
Total Fiscal Officer - R.E.D. Administration	129,300	129,300	113,942	15,358
<b>Human Resources Commission</b>				
Personal Services	147,300	147,300	143,486	3,814
Professional Services	-	200,000	-	200,000
Internal Charge Back	6,500	6,500	5,198	1,302
Supplies	1,000	1,552	565	987
Travel and Expenses	2,000	1,400	1,181	219
Contract Services	3,000	3,787	1,402	2,385
Advertising and Printing	1,000	1,000	1,000	-
Other Expenses	1,000	1,300	720	580
Equipment	1,000	1,000	1,000	-
Total Human Resources Commission	162,800	363,839	154,552	209,287
<b>Board of Elections</b>				
Personal Services	4,278,500	4,735,500	4,495,671	239,829
Internal Charge Back	30,000	30,000	30,000	-
Supplies	225,000	207,673	205,555	2,118
Travel and Expenses	20,000	20,000	19,999	1
Motor Vehicle Fuel/Repair	5,000	5,000	4,164	836
Contract Services	700,000	1,002,753	1,002,737	16
Rentals	146,000	86,179	86,038	141
Advertising and Printing	75,000	71,050	70,484	566
Other Expenses	10,000	5,000	4,972	28
Total Board of Elections	5,489,500	6,163,155	5,919,620	243,535
Total General Government - Legislative and Executive	27,433,200	29,939,388	28,152,823	1,786,565
<b>General Government - Judicial</b>				
<b>Court of Appeals</b>				
Personal Services	33,700	33,700	15,935	17,765
Professional Services	1,000	1,905	1,905	-
Internal Charge Back	21,200	21,200	13,376	7,824
Supplies	25,500	35,061	34,595	466
Travel and Expenses	10,200	17,280	17,280	-
Contract Services	27,800	48,510	48,510	-
Other Expenses	27,700	36,284	35,835	449
Equipment	-	2,931	2,865	66
Total Court of Appeals	147,100	196,871	170,301	26,570
<b>Court of Common Pleas - General Office</b>				
Personal Services	4,416,900	4,417,538	4,408,497	9,041
Professional Services	3,110,000	3,080,000	2,707,279	372,721
Internal Charge Back	161,500	191,500	188,063	3,437
Supplies	50,000	64,492	62,981	1,511
Travel and Expenses	15,000	16,433	14,747	1,686
Contract Services	43,000	52,226	44,406	7,820
Other Expenses	550,000	578,999	519,486	59,513
Equipment	10,000	12,449	10,077	2,372
Total Court of Common Pleas - General Office	8,356,400	8,413,637	7,955,536	458,101
<b>Court of Common Pleas - Grand Jury</b>				
Other Expenses	74,000	74,000	60,401	13,599
Total Court of Common Pleas - Grand Jury	74,000	74,000	60,401	13,599

(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, 2007**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Law Library				
Personal Services	\$ 190,000	\$ 190,000	\$ 143,295	\$ 46,705
Internal Charge Back	4,800	4,800	2,871	1,929
Total Law Library	194,800	194,800	146,166	48,634
Probate Court				
Personal Services	2,078,100	2,088,100	2,071,406	16,694
Professional Services	5,500	5,500	5,000	500
Internal Charge Back	60,500	60,500	51,785	8,715
Supplies	40,000	54,035	43,490	10,545
Motor Vehicle Fuel/Repair	6,000	8,433	6,764	1,669
Contract Services	24,700	29,995	23,000	6,995
Utilities	1,200	1,318	1,318	-
Advertising and Printing	4,500	13,580	5,680	7,900
Other Expenses	118,000	113,391	112,259	1,132
Total Probate Court	2,338,500	2,374,852	2,320,702	54,150
Domestic Relations Court				
Personal Services	2,528,000	2,529,525	2,483,282	46,243
Professional Services	20,800	30,414	20,186	10,228
Internal Charge Back	52,500	52,500	52,500	-
Supplies	20,000	34,336	32,176	2,160
Travel and Expenses	20,000	30,555	30,555	-
Contract Services	68,000	78,835	74,226	4,609
Advertising and Printing	8,000	12,759	12,248	511
Other Expenses	10,000	14,600	14,564	36
Equipment	2,000	3,893	3,893	-
Total Domestic Relations Court	2,729,300	2,787,417	2,723,630	63,787
Juvenile Court - General Office				
Personal Services	1,572,000	1,572,000	1,571,718	282
Professional Services	884,000	984,000	983,345	655
Internal Charge Back	238,800	238,800	238,800	-
Supplies	75,000	90,548	89,949	599
Travel and Expenses	20,000	20,000	20,000	-
Contract Services	256,700	258,366	258,357	9
Other Expenses	10,000	10,000	10,000	-
Total Juvenile Court - General Office	3,056,500	3,173,714	3,172,169	1,545
Clerk of Courts - Legal				
Personal Services	2,242,100	2,252,100	2,218,099	34,001
Internal Charge Back	70,400	71,567	31,776	39,791
Supplies	110,000	152,940	151,697	1,243
Travel and Expenses	10,000	10,407	9,644	763
Contract Services	115,700	120,209	119,422	787
Rentals	-	23,600	10,867	12,733
Advertising and Printing	3,000	3,000	2,450	550
Other Expenses	333,600	308,961	289,988	18,973
Equipment	53,500	53,500	33,461	20,039
Total Clerk of Courts - Legal	2,938,300	2,996,284	2,867,404	128,880
Prosecutor				
Personal Services	5,742,700	5,697,700	5,531,173	166,527
Internal Charge Back	115,000	115,000	115,000	-
Supplies	38,000	58,523	56,473	2,050
Travel and Expenses	5,000	9,887	7,463	2,424
Motor Vehicle Fuel/Repair	12,000	18,516	16,938	1,578
Contract Services	99,500	125,976	121,266	4,710
Other Expenses	123,500	173,820	167,447	6,373
Subsidies/Shared Revenue	71,900	66,400	46,137	20,263
Total Prosecutor	6,207,600	6,265,822	6,061,897	203,925

(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, 2007*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
SBC Inmate Phone Commission - Prosecutor				
Personal Services	\$ 60,700	\$ 60,700	\$ 60,208	\$ 492
Internal Charge Back	4,500	4,500	-	4,500
Supplies	500	500	-	500
Motor Vehicle Fuel/Repair	1,500	1,500	-	1,500
Total SBC Inmate Phone Commission - Prosecutor	<u>67,200</u>	<u>67,200</u>	<u>60,208</u>	<u>6,992</u>
County/Municipal Courts				
Personal Services	695,900	695,900	670,108	25,792
Other Expenses	50,000	50,000	28,558	21,442
Total County/Municipal Courts	<u>745,900</u>	<u>745,900</u>	<u>698,666</u>	<u>47,234</u>
Public Defender				
Contract Services	468,200	468,200	468,200	-
Total Public Defender	<u>468,200</u>	<u>468,200</u>	<u>468,200</u>	<u>-</u>
Total General Government - Judicial	<u>27,323,800</u>	<u>27,758,697</u>	<u>26,705,280</u>	<u>1,053,417</u>
Public Safety				
Sheriff				
Personal Services	9,677,900	9,677,900	9,665,577	12,323
Internal Charge Back	209,900	209,900	177,319	32,581
Supplies	130,000	169,145	166,314	2,831
Travel and Expenses	10,000	12,487	9,834	2,653
Motor Vehicle Fuel/Repair	400,000	485,532	472,937	12,595
Contract Services	370,000	525,989	496,239	29,750
Utilities	-	1,015	1,015	-
Other Expenses	140,000	153,034	152,750	284
Subsidies/Shared Revenue	50,000	50,000	18,056	31,944
Equipment	41,800	55,812	55,054	758
Total Sheriff	<u>11,029,600</u>	<u>11,340,814</u>	<u>11,215,095</u>	<u>125,719</u>
Sheriff - Jail				
Personal Services	17,674,400	17,674,400	17,413,983	260,417
Professional Services	-	12,536	4,044	8,492
Internal Charge Back	154,000	154,000	131,142	22,858
Supplies	300,000	340,866	334,344	6,522
Travel and Expenses	10,000	17,365	16,513	852
Motor Vehicle Fuel/Repair	125,000	182,399	164,626	17,773
Contract Services	2,890,000	4,495,369	4,198,728	296,641
Utilities	-	1,111	862	249
Other Expenses	240,000	383,547	376,480	7,067
Equipment	86,400	110,830	110,552	278
Total Sheriff - Jail	<u>21,479,800</u>	<u>23,372,423</u>	<u>22,751,274</u>	<u>621,149</u>
Marine Patrol				
Personal Services	55,500	55,500	53,879	1,621
Other Expenses	10,000	12,150	12,088	62
Total Marine Patrol	<u>65,500</u>	<u>67,650</u>	<u>65,967</u>	<u>1,683</u>
Court Security				
Personal Services	470,300	470,300	459,887	10,413
Contract Services	-	7,000	7,000	-
Total Court Security	<u>470,300</u>	<u>477,300</u>	<u>466,887</u>	<u>10,413</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, 2007*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Policing Rotary</b>				
Personal Services	\$ 4,139,400	\$ 4,209,400	\$ 4,185,480	\$ 23,920
Supplies	60,000	62,569	50,639	11,930
Motor Vehicle Fuel/Repair	250,000	270,004	223,262	46,742
Contract Services	60,000	64,395	15,273	49,122
Insurance	45,000	45,000	37,359	7,641
Other Expenses	73,500	122,579	122,579	-
Equipment	227,000	388,613	276,108	112,505
<b>Total Policing Rotary</b>	<b>4,854,900</b>	<b>5,162,560</b>	<b>4,910,700</b>	<b>251,860</b>
<b>Training Rotary</b>				
Personal Services	14,100	14,100	9,143	4,957
Supplies	62,800	73,894	29,608	44,286
Contract Services	23,500	23,893	9,386	14,507
Other Expenses	10,000	10,962	199	10,763
Equipment	19,700	36,214	1,859	34,355
<b>Total Training Rotary</b>	<b>130,100</b>	<b>159,063</b>	<b>50,195</b>	<b>108,868</b>
<b>Inmate Welfare</b>				
Supplies	126,400	126,400	123,164	3,236
Equipment	-	10,042	4,042	6,000
<b>Total Inmate Welfare</b>	<b>126,400</b>	<b>136,442</b>	<b>127,206</b>	<b>9,236</b>
<b>Insurance Retention</b>				
Other Expenses	-	13,216	12,944	272
<b>Total Insurance Retention</b>	<b>-</b>	<b>13,216</b>	<b>12,944</b>	<b>272</b>
<b>SBC Inmate Phone Commission - Sheriff</b>				
Personal Services	142,700	142,700	138,200	4,500
<b>Total SBC Inmate Phone Commission - Sheriff</b>	<b>142,700</b>	<b>142,700</b>	<b>138,200</b>	<b>4,500</b>
<b>Building Regulations</b>				
Personal Services	1,643,900	1,643,900	1,572,026	71,874
Professional Services	-	2,000	1,979	21
Internal Charge Back	72,400	62,400	62,400	-
Supplies	6,000	5,388	5,329	59
Travel and Expenses	9,500	8,500	8,500	-
Motor Vehicle Fuel/Repair	13,000	10,500	9,663	837
Contract Services	55,000	39,896	39,896	-
Advertising and Printing	7,500	9,365	8,945	420
Other Expenses	150,000	182,550	181,812	738
<b>Total Building Regulations</b>	<b>1,957,300</b>	<b>1,964,499</b>	<b>1,890,550</b>	<b>73,949</b>
<b>Medical Examiner</b>				
Personal Services	1,756,900	1,756,900	1,721,434	35,466
Internal Charge Back	14,500	14,500	10,691	3,809
Supplies	15,000	18,703	18,472	231
Travel and Expenses	2,500	3,250	3,216	34
Motor Vehicle Fuel/Repair	2,500	2,619	2,488	131
Contract Services	75,900	96,760	73,480	23,280
Rentals	1,900	2,900	1,000	1,900
Advertising and Printing	500	560	326	234
Other Expenses	3,000	4,557	4,468	89
<b>Total Medical Examiner</b>	<b>1,872,700</b>	<b>1,900,749</b>	<b>1,835,575</b>	<b>65,174</b>

(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, 2007*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
800 Mhz Maintenance				
Personal Services	\$ 119,100	\$ 119,100	\$ 107,074	\$ 12,026
Internal Charge Back	1,000	1,000	-	1,000
Supplies	1,000	1,000	74	926
Contract Services	380,800	392,977	70,780	322,197
Rentals	45,500	45,500	42,619	2,881
Other Expenses	4,000	27,098	23,162	3,936
Capital Outlay	-	115,000	-	115,000
Total 800 Mhz Maintenance	<u>551,400</u>	<u>701,675</u>	<u>243,709</u>	<u>457,966</u>
Adult Probation				
Personal Services	3,534,000	3,534,000	3,375,540	158,460
Internal Charge Back	72,000	72,000	63,764	8,236
Supplies	-	443	115	328
Travel and Expenses	-	474	-	474
Contract Services	-	429	-	429
Rentals	175,000	175,000	175,000	-
Total Adult Probation	<u>3,781,000</u>	<u>3,782,346</u>	<u>3,614,419</u>	<u>167,927</u>
Alternative Corrections				
Contract Services	5,329,700	5,329,700	5,329,700	-
Total Alternative Corrections	<u>5,329,700</u>	<u>5,329,700</u>	<u>5,329,700</u>	<u>-</u>
Psycho-Diagnostic Clinic				
Personal Services	105,500	105,500	92,246	13,254
Professional Services	37,500	41,288	37,037	4,251
Internal Charge Back	9,100	9,100	7,454	1,646
Supplies	5,000	5,671	5,200	471
Subsidies/Shared Revenue	45,000	45,000	45,000	-
Total Psycho-Diagnostic Clinic	<u>202,100</u>	<u>206,559</u>	<u>186,937</u>	<u>19,622</u>
Juvenile Probation				
Personal Services	3,437,800	3,456,380	3,456,364	16
Internal Charge Back	21,300	19,490	19,444	46
Travel and Expenses	10,000	10,241	10,241	-
Other Expenses	5,000	5,000	4,997	3
Total Juvenile Probation	<u>3,474,100</u>	<u>3,491,111</u>	<u>3,491,046</u>	<u>65</u>
Juvenile Detention Home				
Personal Services	2,291,100	2,310,330	2,304,538	5,792
Internal Charge Back	3,000	3,000	1,208	1,792
Supplies	60,000	60,179	60,176	3
Contract Repairs	198,000	200,135	200,117	18
Other Expenses	148,000	5,000	5,000	-
Subsidies/Shared Revenue	52,000	205,071	205,065	6
Total Juvenile Detention Home	<u>2,752,100</u>	<u>2,783,715</u>	<u>2,776,104</u>	<u>7,611</u>
Total Public Safety	<u>58,219,700</u>	<u>61,032,522</u>	<u>59,106,508</u>	<u>1,926,014</u>
Health				
Crippled Childrens Aid				
Subsidies/Shared Revenue	700,000	1,222,679	1,222,679	-
Vital Statistics				
Subsidies/Shared Revenue	15,000	15,000	7,024	7,976
Total Health	<u>715,000</u>	<u>1,237,679</u>	<u>1,229,703</u>	<u>7,976</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, 2007**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Human Services				
Soldiers Relief Commission				
Personal Services	\$ 1,180,400	\$ 1,085,668	\$ 1,082,333	\$ 3,335
Professional Services	30,000	-	-	-
Internal Charge Back	35,000	24,500	24,500	-
Supplies	30,000	19,316	19,298	18
Travel and Expenses	50,000	29,765	28,432	1,333
Motor Vehicle Fuel/Repair	9,500	5,376	4,850	526
Contract Services	42,000	56,104	56,104	-
Advertising and Printing	80,300	50,414	47,860	2,554
Other Expenses	70,000	122,483	121,510	973
Subsidies/Shared Revenue	1,504,500	1,741,583	1,740,631	952
Total Soldiers Relief Commission	3,031,700	3,135,209	3,125,518	9,691
FSET Settlement				
Contract Services	-	76,285	76,285	-
Total FSET Settlement	-	76,285	76,285	-
Human Services				
Subsidies/Shared Revenue	5,168,000	8,884,908	8,734,106	150,802
Total Human Services	5,168,000	8,884,908	8,734,106	150,802
Total Human Services	8,199,700	12,096,402	11,935,909	160,493
Other				
Insurance/Pension/Taxes				
Insurance	740,000	740,000	648,194	91,806
Other Expenses	110,000	110,000	73,898	36,102
Total Insurance/Pension/Taxes	850,000	850,000	722,092	127,908
Miscellaneous				
Miscellaneous	944,300	983,404	726,249	257,155
Victims Assistance	75,000	75,000	75,000	-
Humane Society	25,000	25,000	25,000	-
Agriculture	147,600	148,414	142,353	6,061
Historical Society	60,000	60,000	60,000	-
Soil and Water	139,400	139,400	139,400	-
Total Miscellaneous	1,391,300	1,431,218	1,168,002	263,216
Total Other	2,241,300	2,281,218	1,890,094	391,124
Total Expenditures	124,132,700	134,345,906	129,020,317	5,325,589
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<i>(4,677,115)</i>	<i>(12,023,472)</i>	<i>(10,267,045)</i>	<i>1,756,427</i>
<b>Other Financing Sources (Uses)</b>				
Transfers In	150,000	158,000	143,027	(14,973)
Transfers Out	(1,600,000)	(1,632,600)	(1,374,841)	257,759
Other Financing Sources	800,800	861,594	811,033	(50,561)
Total Other Financing Sources (Uses)	(649,200)	(613,006)	(420,781)	192,225
<i>Net Change in Fund Balance</i>	<i>(5,326,315)</i>	<i>(12,636,478)</i>	<i>(10,687,826)</i>	<i>1,948,652</i>
Fund Balance - Beginning	30,560,294	30,560,294	30,560,294	
Prior Year Encumbrance Appropriations	9,578,278	9,578,278	9,578,278	
<b>Fund Balance - Ending</b>	<b>\$ 34,812,257</b>	<b>\$ 27,502,094</b>	<b>\$ 29,450,746</b>	<b>\$ 1,948,652</b>

## 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, 2007***

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 18,223,728	\$ 4,782,317	\$ 23,006,045
Cash and Cash Equivalents - Segregated Accounts	1,889,470	-	1,889,470
Receivables (Net of Allowance for Uncollectibles)			
Taxes	8,439,577	-	8,439,577
Accounts	72,007	-	72,007
Special Assessments	383,202	-	383,202
Accrued Interest	11,648	548	12,196
Loans	3,535,300	1,955,194	5,490,494
Due From Other Funds	182,393	-	182,393
Due From Other Governments	7,483,972	-	7,483,972
Material and Supplies Inventory	753,023	-	753,023
Prepaid Items	48,265	-	48,265
<i>Total Assets</i>	<u>\$ 41,022,585</u>	<u>\$ 6,738,059</u>	<u>\$ 47,760,644</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$ 830,655	\$ 283,794	\$ 1,114,449
Accrued Salaries and Wages Payable	539,667	4,459	544,126
Unearned Revenue	12,998,285	1,930,194	14,928,479
Compensated Absences	1,001	-	1,001
Due To Other Funds	1,251,348	3,145	1,254,493
Due To Other Governments	198,692	59,158	257,850
Deposits Held and Due To Others	122,699	-	122,699
<i>Total Liabilities</i>	<u>15,942,347</u>	<u>2,280,750</u>	<u>18,223,097</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	5,489,660	6,189,497	11,679,157
Reserved for Prepaid Items	48,265	-	48,265
Reserved for Material and Supplies	753,023	-	753,023
Reserved for Loans	3,535,300	1,955,194	5,490,494
Unreserved	15,253,990	(3,687,382)	11,566,608
<i>Total Fund Balances</i>	<u>25,080,238</u>	<u>4,457,309</u>	<u>29,537,547</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 41,022,585</u>	<u>\$ 6,738,059</u>	<u>\$ 47,760,644</u>

County of Summit, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2007*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>			
Taxes:			
Property	\$ 4,567,698	\$ -	\$ 4,567,698
Other	3,986,210	-	3,986,210
Licenses and Permits	305,731	-	305,731
Charges for Services	12,426,253	31,800	12,458,053
Fines and Forfeitures	1,008,423	-	1,008,423
Intergovernmental	43,816,400	183,685	44,000,085
Special Assessments	83,847	-	83,847
Investment Income	261,378	17,184	278,562
Other	312,252	75,217	387,469
<i>Total Revenues</i>	<u>66,768,192</u>	<u>307,886</u>	<u>67,076,078</u>
<b>Expenditures</b>			
General Government:			
Legislative and Executive	10,285,530	265,618	10,551,148
Judicial	3,517,983	-	3,517,983
Public Safety	14,946,630	-	14,946,630
Public Works	17,234,049	-	17,234,049
Health	818,534	-	818,534
Economic Development	3,412,790	-	3,412,790
Human Services	9,853,866	-	9,853,866
Recreation	5,821,816	-	5,821,816
Capital Outlay	-	5,210,268	5,210,268
Debt Service:			
Principal Retirement	589,404	-	589,404
Interest and Fiscal Charges	153,601	-	153,601
<i>Total Expenditures</i>	<u>66,634,203</u>	<u>5,475,886</u>	<u>72,110,089</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	133,989	(5,168,000)	(5,034,011)
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	12,055	-	12,055
Note Proceeds	-	782,021	782,021
Transfers In	1,472,234	1,458,754	2,930,988
Transfers Out	(656,324)	(608,321)	(1,264,645)
<i>Total Other Financing Sources (Uses)</i>	<u>827,965</u>	<u>1,632,454</u>	<u>2,460,419</u>
<i>Net Change in Fund Balances</i>	961,954	(3,535,546)	(2,573,592)
Fund Balances - Beginning	<u>24,118,284</u>	<u>7,992,855</u>	<u>32,111,139</u>
<i>Fund Balances - Ending</i>	<u>\$ 25,080,238</u>	<u>\$ 4,457,309</u>	<u>\$ 29,537,547</u>

**County Of Summit, Ohio**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2007**

	Motor Vehicle and Gas Tax	Real Estate Assessment	Delinquent Tax Assessment Collection	Governmental Grants
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 4,519,217	\$ 3,659,872	\$ 3,196,159	\$ 2,215,605
Cash and Cash Equivalents - Segregated Accounts	-	-	14,161	1,135,753
Receivables (Net of Allowance for Uncollectibles)				
Taxes	299,432	-	-	-
Accounts	64,840	-	-	1,960
Special Assessments	101,884	-	-	-
Accrued Interest	11,648	-	-	-
Loans	-	-	-	3,535,300
Due From Other Funds	167	-	734	181,492
Due From Other Governments	5,229,192	-	-	581,777
Material and Supplies Inventory	726,797	-	-	3,875
Prepaid Items	6,154	760	229	2,666
<i>Total Assets</i>	<u>\$ 10,959,331</u>	<u>\$ 3,660,632</u>	<u>\$ 3,211,283</u>	<u>\$ 7,658,428</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 199,159	\$ 178,392	\$ 3,548	\$ 357,446
Accrued Salaries and Wages Payable	151,347	75,538	35,630	85,426
Deferred Revenue	3,689,791	-	-	195,809
Compensated Absences	512	489	-	-
Due To Other Funds	134,528	60,886	30,596	272,818
Due To Other Governments	21,313	8,803	4,149	133,848
Deposits Held and Due To Others	-	-	-	80,879
<i>Total Liabilities</i>	<u>4,196,650</u>	<u>324,108</u>	<u>73,923</u>	<u>1,126,226</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	1,771,240	373,928	449,050	1,995,625
Reserved for Prepaid Items	6,154	760	229	2,666
Reserved for Material and Supplies	726,797	-	-	3,875
Reserved for Loans	-	-	-	3,535,300
Unreserved	4,258,490	2,961,836	2,688,081	994,736
<i>Total Fund Balances</i>	<u>6,762,681</u>	<u>3,336,524</u>	<u>3,137,360</u>	<u>6,532,202</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 10,959,331</u>	<u>\$ 3,660,632</u>	<u>\$ 3,211,283</u>	<u>\$ 7,658,428</u>

Other Special Revenue	Child Support Enforcement	Title Administration	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
\$ 3,303,157	\$ 842,009	\$ 487,709	\$ -	\$ -	\$ 18,223,728
559,194	44,145	136,217	-	-	1,889,470
-	-	-	8,140,145	-	8,439,577
4,970	-	-	-	237	72,007
281,318	-	-	-	-	383,202
-	-	-	-	-	11,648
-	-	-	-	-	3,535,300
-	-	-	-	-	182,393
38,215	351,076	-	460,949	822,763	7,483,972
9,503	8,737	4,111	-	-	753,023
33,838	4,371	247	-	-	48,265
<u>\$ 4,230,195</u>	<u>\$ 1,250,338</u>	<u>\$ 628,284</u>	<u>\$ 8,601,094</u>	<u>\$ 823,000</u>	<u>\$ 41,022,585</u>
\$ 60,424	\$ 27,113	\$ 1,914	\$ -	\$ 2,659	\$ 830,655
23,913	127,319	35,935	-	4,559	539,667
281,318	197,713	-	8,601,094	32,560	12,998,285
-	-	-	-	-	1,001
19,759	171,706	28,233	-	532,822	1,251,348
3,416	15,736	4,343	-	7,084	198,692
-	41,820	-	-	-	122,699
<u>388,830</u>	<u>581,407</u>	<u>70,425</u>	<u>8,601,094</u>	<u>579,684</u>	<u>15,942,347</u>
327,996	470,456	23,732	-	77,633	5,489,660
33,838	4,371	247	-	-	48,265
9,503	8,737	4,111	-	-	753,023
-	-	-	-	-	3,535,300
3,470,028	185,367	529,769	-	165,683	15,253,990
<u>3,841,365</u>	<u>668,931</u>	<u>557,859</u>	<u>-</u>	<u>243,316</u>	<u>25,080,238</u>
<u>\$ 4,230,195</u>	<u>\$ 1,250,338</u>	<u>\$ 628,284</u>	<u>\$ 8,601,094</u>	<u>\$ 823,000</u>	<u>\$ 41,022,585</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, 2007***

	Motor Vehicle and Gas Tax	Real Estate Assessment	Delinquent Tax Assessment Collection	Governmental Grants
<b>Revenues</b>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Other	3,986,210	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	79,777	5,648,869	2,271,487	222,083
Fines and Forfeitures	246,267	-	-	518,347
Intergovernmental	13,837,021	-	-	15,864,250
Special Assessments	19,813	-	-	-
Investment Income	261,051	-	-	327
Other	152,769	12,134	1,059	125,483
<i>Total Revenues</i>	<u>18,582,908</u>	<u>5,661,003</u>	<u>2,272,546</u>	<u>16,730,490</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	-	5,734,537	1,656,558	238,357
Judicial	-	-	1,272,195	736,431
Public Safety	-	-	-	12,745,395
Public Works	17,196,198	-	-	37,851
Health	-	-	-	4,000
Economic Development	-	-	-	3,372,630
Human Services	-	-	-	260,207
Recreation	-	-	-	-
Debt Service:				
Principal Retirement	589,404	-	-	-
Interest and Fiscal Charges	153,601	-	-	-
<i>Total Expenditures</i>	<u>17,939,203</u>	<u>5,734,537</u>	<u>2,928,753</u>	<u>17,394,871</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	643,705	(73,534)	(656,207)	(664,381)
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	3,700	-	-	-
Transfers In	308,905	-	-	379,799
Transfers Out	(458,542)	-	-	(46,242)
<i>Total Other Financing Sources (Uses)</i>	<u>(145,937)</u>	<u>-</u>	<u>-</u>	<u>333,557</u>
<i>Net Change in Fund Balances</i>	497,768	(73,534)	(656,207)	(330,824)
Fund Balances (Deficits) - Beginning	<u>6,264,913</u>	<u>3,410,058</u>	<u>3,793,567</u>	<u>6,863,026</u>
<i>Fund Balances - Ending</i>	<u>\$ 6,762,681</u>	<u>\$ 3,336,524</u>	<u>\$ 3,137,360</u>	<u>\$ 6,532,202</u>



Other Special Revenue	Child Support Enforcement	Title Administration	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ 4,567,698	\$ -	\$ 4,567,698
-	-	-	-	-	3,986,210
305,731	-	-	-	-	305,731
2,173,711	-	2,030,326	-	-	12,426,253
243,809	-	-	-	-	1,008,423
308,319	11,304,647	-	1,254,118	1,248,045	43,816,400
64,034	-	-	-	-	83,847
-	-	-	-	-	261,378
20,348	162	60	-	237	312,252
<u>3,115,952</u>	<u>11,304,809</u>	<u>2,030,386</u>	<u>5,821,816</u>	<u>1,248,282</u>	<u>66,768,192</u>
372,703	-	2,283,375	-	-	10,285,530
1,509,357	-	-	-	-	3,517,983
771,075	-	-	-	1,430,160	14,946,630
-	-	-	-	-	17,234,049
814,534	-	-	-	-	818,534
40,160	-	-	-	-	3,412,790
772	9,592,887	-	-	-	9,853,866
-	-	-	5,821,816	-	5,821,816
-	-	-	-	-	589,404
-	-	-	-	-	153,601
<u>3,508,601</u>	<u>9,592,887</u>	<u>2,283,375</u>	<u>5,821,816</u>	<u>1,430,160</u>	<u>66,634,203</u>
(392,649)	1,711,922	(252,989)	-	(181,878)	133,989
8,355	-	-	-	-	12,055
300,000	361,378	-	-	122,152	1,472,234
(124,420)	-	-	-	(27,120)	(656,324)
<u>183,935</u>	<u>361,378</u>	<u>-</u>	<u>-</u>	<u>95,032</u>	<u>827,965</u>
(208,714)	2,073,300	(252,989)	-	(86,846)	961,954
<u>4,050,079</u>	<u>(1,404,369)</u>	<u>810,848</u>	<u>-</u>	<u>330,162</u>	<u>24,118,284</u>
<u>\$ 3,841,365</u>	<u>\$ 668,931</u>	<u>\$ 557,859</u>	<u>\$ -</u>	<u>\$ 243,316</u>	<u>\$ 25,080,238</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, 2007*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 8,400	\$ 9,062	\$ 6,195	\$ (2,867)
Fines and Forfeitures	235,200	253,722	173,913	(79,809)
Intergovernmental	79,917,600	86,211,111	59,840,793	(26,370,318)
Other	1,528,800	1,649,193	1,144,483	(504,710)
<i>Total Revenues</i>	<u>81,690,000</u>	<u>88,123,088</u>	<u>61,165,384</u>	<u>(26,957,704)</u>
<b>Expenditures</b>				
Human Services				
Shared Costs				
Personal Services	7,744,300	7,744,300	7,438,274	306,026
Operations	5,592,900	6,910,137	5,810,529	1,099,608
Total Shared Costs	<u>13,337,200</u>	<u>14,654,437</u>	<u>13,248,803</u>	<u>1,405,634</u>
Family Support Services				
Personal Services	14,800,100	14,800,100	14,229,979	570,121
Operations	1,844,100	2,172,223	985,301	1,186,922
Total Family Support Services	<u>16,644,200</u>	<u>16,972,323</u>	<u>15,215,280</u>	<u>1,757,043</u>
Children and Adult Services				
Personal Services	1,436,200	1,436,200	1,406,023	30,177
Operations	62,100	99,338	69,902	29,436
Total Children and Adult Services	<u>1,498,300</u>	<u>1,535,538</u>	<u>1,475,925</u>	<u>59,613</u>
Workforce Development				
Maintenance/Medical	2,000,000	2,034,458	1,696,551	337,907
Purchased Services	9,339,000	12,732,219	11,196,764	1,535,455
Total Workforce Development	<u>11,339,000</u>	<u>14,766,677</u>	<u>12,893,315</u>	<u>1,873,362</u>
Title XX				
Purchased Services	1,625,000	2,122,015	2,001,133	120,882
Total Title XX	<u>1,625,000</u>	<u>2,122,015</u>	<u>2,001,133</u>	<u>120,882</u>
Child Care Services				
Purchased Services	25,000,000	35,175,742	32,331,577	2,844,165
Total Child Care Services	<u>25,000,000</u>	<u>35,175,742</u>	<u>32,331,577</u>	<u>2,844,165</u>
Refugee Services				
Purchased Services	183,800	226,062	219,418	6,644
Total Refugee Services	<u>183,800</u>	<u>226,062</u>	<u>219,418</u>	<u>6,644</u>
FSET Settlement				
Operations	-	50,896	-	50,896
Total FSET Settlement	<u>-</u>	<u>50,896</u>	<u>-</u>	<u>50,896</u>
Workforce Investment Act - Summit				
Purchased Services	3,846,400	4,661,686	4,562,110	99,576
Total Workforce Investment Act - Summit	<u>3,846,400</u>	<u>4,661,686</u>	<u>4,562,110</u>	<u>99,576</u>
Workforce Investment Act - Medina				
Purchased Services	885,100	1,001,942	987,663	14,279
Total Workforce Investment Act - Medina	<u>885,100</u>	<u>1,001,942</u>	<u>987,663</u>	<u>14,279</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, 2007*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
TANF Demo Grant - Project Reality				
Personal Services	\$ 52,200	\$ 52,200	\$ -	\$ 52,200
Operations	428,800	162,117	125,783	36,334
Purchased Services	-	268,000	170,032	97,968
Total TANF Demo Grant - Project Reality	481,000	482,317	295,815	186,502
<i>Total Human Services</i>	<u>74,840,000</u>	<u>91,649,635</u>	<u>83,231,039</u>	<u>8,418,596</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	6,850,000	(3,526,547)	(22,065,655)	(18,539,108)
<b>Other Financing Sources</b>				
Other Financing Sources	2,310,000	2,491,913	1,725,738	(766,175)
<i>Total Other Financing Sources</i>	<u>2,310,000</u>	<u>2,491,913</u>	<u>1,725,738</u>	<u>(766,175)</u>
<i>Net Change in Fund Balance</i>	9,160,000	(1,034,634)	(20,339,917)	(19,305,283)
Fund (Deficit) - Beginning	(15,495,099)	(15,495,099)	(15,495,099)	
Prior Year Encumbrance Appropriations	<u>16,290,377</u>	<u>16,290,377</u>	<u>16,290,377</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 9,955,278</u>	<u>\$ (239,356)</u>	<u>\$ (19,544,639)</u>	<u>\$ (19,305,283)</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, 2007**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 26,553,568	\$ 26,553,568	\$ 24,658,765	\$ (1,894,803)
Charges For Services	6,094,090	6,094,090	5,962,454	(131,636)
Intergovernmental	16,901,468	17,019,468	16,536,223	(483,245)
Other	208,861	208,861	204,715	(4,146)
<i>Total Revenues</i>	<u>49,757,987</u>	<u>49,875,987</u>	<u>47,362,157</u>	<u>(2,513,830)</u>
<b>Expenditures</b>				
Human Services				
Personal Services	25,990,965	25,640,965	24,832,600	808,365
Supplies	907,690	1,168,914	824,784	344,130
Materials	55,270	83,122	36,658	46,464
Travel and Expenses	561,071	775,958	673,321	102,637
Contract Services	22,200,710	27,538,206	25,031,147	2,507,059
Other Expenses	1,371,199	1,831,328	1,488,342	342,986
Medical Assistance	663,820	831,998	669,737	162,261
Equipment	422,140	1,207,218	1,130,532	76,686
Subsidies/Shared Revenues	-	149,153	149,153	-
<i>Total Expenditures</i>	<u>52,172,865</u>	<u>59,226,862</u>	<u>54,836,274</u>	<u>4,390,588</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	(2,414,878)	(9,350,875)	(7,474,117)	1,876,758
<b>Other Financing Sources (Uses)</b>				
Transfers Out	-	(86,182)	(86,182)	-
Other Financing Sources	2,320	2,320	2,272	(48)
<i>Total Other Financing Sources (Uses)</i>	<u>2,320</u>	<u>(83,862)</u>	<u>(83,910)</u>	<u>(48)</u>
<i>Net Change in Fund Balance</i>	(2,412,558)	(9,434,737)	(7,558,027)	1,876,710
Fund Balance - Beginning	26,784,023	26,784,023	26,784,023	
Prior Year Encumbrance Appropriations	7,053,997	7,053,997	7,053,997	
<i>Fund Balance - Ending</i>	<u>\$ 31,425,462</u>	<u>\$ 24,403,283</u>	<u>\$ 26,279,993</u>	<u>\$ 1,876,710</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, 2007***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 21,799,882	\$ 21,799,882	\$ 19,694,467	\$ (2,105,415)
Intergovernmental	37,656,491	37,656,491	39,714,274	2,057,783
Other	453,509	453,509	479,060	25,551
<i>Total Revenues</i>	<u>59,909,882</u>	<u>59,909,882</u>	<u>59,887,801</u>	<u>(22,081)</u>
<b>Expenditures</b>				
Health				
Personal Services	2,002,943	1,901,943	1,856,611	45,332
Professional Services	70,782	83,343	71,745	11,598
Supplies	44,423	48,355	46,548	1,807
Travel and Expenses	69,400	81,752	81,637	115
Contract Services	60,353,787	66,778,520	66,519,196	259,324
Insurance	44,900	58,313	58,313	-
Utilities	24,510	31,766	31,320	446
Rentals	193,689	195,852	195,372	480
Advertising and Printing	25,000	42,115	40,461	1,654
Other Expenses	3,000	3,380	3,377	3
Equipment	11,055	70,494	66,296	4,198
<i>Total Health</i>	<u>62,843,489</u>	<u>69,295,833</u>	<u>68,970,876</u>	<u>324,957</u>
<i>Net Change in Fund Balance</i>	(2,933,607)	(9,385,951)	(9,083,075)	302,876
Fund Balance - Beginning	2,948,801	2,948,801	2,948,801	
Prior Year Encumbrance Appropriations	6,452,344	6,452,344	6,452,344	
<i>Fund Balance - Ending</i>	<u>\$ 6,467,538</u>	<u>\$ 15,194</u>	<u>\$ 318,070</u>	<u>\$ 302,876</u>

**County of Summit, Ohio**

**Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Board of Mental Retardation Fund  
For the Year Ended December 31, 2007**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 59,233,444	\$ 59,233,444	\$ 55,852,350	\$ (3,381,094)
Charges for Services	-	-	256,244	256,244
Intergovernmental	4,724,456	4,724,456	2,852,236	(1,872,220)
Other	30,901,360	30,901,360	18,660,970	(12,240,390)
Investment Income	3,563	3,562	2,322	(1,240)
<i>Total Revenues</i>	<u>94,862,823</u>	<u>94,862,822</u>	<u>77,624,122</u>	<u>(17,238,700)</u>
<b>Expenditures</b>				
<b>Health</b>				
Board Operating				
Personal Services	38,563,007	38,563,944	36,076,614	2,487,330
Supplies	1,398,580	1,853,724	1,680,151	173,573
Travel and Expenses	467,104	491,729	400,999	90,730
Contract Services	25,990,696	27,760,093	23,964,096	3,795,997
Rentals	774,257	782,592	632,024	150,568
Advertising and Printing	116,000	173,738	153,408	20,330
Other Expenses	457,526	478,643	381,094	97,549
Equipment	1,087,888	1,140,936	1,046,635	94,301
Capital Outlay	100,000	100,000	-	100,000
Total Board Operating	<u>68,955,058</u>	<u>71,345,399</u>	<u>64,335,021</u>	<u>7,010,378</u>
Contract Services	413,788	413,788	63,695	350,093
Other Expenses	4,133,515	4,534,565	1,103,141	3,431,424
Total Self-Insurance	<u>4,547,303</u>	<u>4,948,353</u>	<u>1,166,836</u>	<u>3,781,517</u>
<i>Total Expenditures</i>	<u>73,502,361</u>	<u>76,293,752</u>	<u>65,501,857</u>	<u>10,791,895</u>
<i>Excess of Revenues Over Expenditures</i>	21,360,462	18,569,070	12,122,265	(6,446,805)
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	11,578,784	11,578,784
Transfers Out	(11,800,000)	(12,587,245)	(12,587,244)	1
<i>Total Other Financing Sources (Uses)</i>	<u>(11,800,000)</u>	<u>(12,587,245)</u>	<u>(1,008,460)</u>	<u>11,578,785</u>
<i>Net Change in Fund Balance</i>	9,560,462	5,981,825	11,113,805	5,131,980
Fund Balance - Beginning	11,341,345	11,341,345	11,341,345	
Prior Year Encumbrance Appropriations	2,791,391	2,791,391	2,791,391	
<i>Fund Balance - Ending</i>	<u>\$ 23,693,198</u>	<u>\$ 20,114,561</u>	<u>\$ 25,246,541</u>	<u>\$ 5,131,980</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, 2007**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes - Other	\$ 4,186,563	\$ 4,186,563	\$ 4,025,443	\$ (161,120)
Fines and Forfeitures	268,265	268,265	257,571	(10,694)
Intergovernmental	13,943,693	13,943,693	13,410,622	(533,071)
Investment Income	270,297	270,297	260,449	(9,848)
Other	1,654,302	1,654,302	1,591,273	(63,029)
<i>Total Revenues</i>	<u>20,323,120</u>	<u>20,323,120</u>	<u>19,545,358</u>	<u>(777,762)</u>
<b>Expenditures</b>				
Public Works				
Administration				
Personal Services	1,542,000	1,532,000	1,368,101	163,899
Internal Charge Back	74,400	59,400	58,468	932
Supplies	237,000	305,835	244,806	61,029
Travel and Expenses	42,400	39,139	27,912	11,227
Utilities	196,000	203,071	146,129	56,942
Rentals	37,000	45,868	38,074	7,794
Advertising and Printing	16,500	17,267	10,524	6,743
Other Expenses	25,800	27,564	24,057	3,507
Equipment	65,900	68,375	60,480	7,895
<i>Total Administration</i>	<u>2,237,000</u>	<u>2,298,519</u>	<u>1,978,551</u>	<u>319,968</u>
Maintenance				
Personal Services	5,134,200	5,204,200	5,084,099	120,101
Supplies	270,000	346,878	344,742	2,136
Materials	819,500	1,219,869	1,094,965	124,904
Contract Services	2,755,552	2,780,552	2,746,983	33,569
Rentals	12,700	25,060	25,060	-
Other Expenses	610,700	676,406	586,252	90,154
Equipment	75,300	76,837	38,665	38,172
Capital Outlay	1,712,900	1,742,900	1,448,463	294,437
<i>Total Maintenance</i>	<u>11,390,852</u>	<u>12,072,702</u>	<u>11,369,229</u>	<u>703,473</u>
Engineering				
Personal Services	2,429,600	2,419,600	2,261,878	157,722
Supplies	-	5,496	2,037	3,459
Materials	5,200	-	-	-
Contract Services	717,568	717,568	717,568	-
Other Expenses	25,800	28,224	24,869	3,355
<i>Total Engineering</i>	<u>3,178,168</u>	<u>3,170,888</u>	<u>3,006,352</u>	<u>164,536</u>
Capital Improvement				
Capital Outlay	-	6,317,139	5,059,670	1,257,469
<i>Total Capital Improvement</i>	<u>-</u>	<u>6,317,139</u>	<u>5,059,670</u>	<u>1,257,469</u>
<i>Total Public Works</i>	<u>16,806,020</u>	<u>23,859,248</u>	<u>21,413,802</u>	<u>2,445,446</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	3,517,100	(3,536,128)	(1,868,444)	1,667,684
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	33,218	33,218
Transfers Out	-	(13,102)	(13,102)	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>(13,102)</u>	<u>20,116</u>	<u>33,218</u>
<i>Net Change in Fund Balance</i>	3,517,100	(3,549,230)	(1,848,328)	1,700,902
Fund Balance - Beginning	2,238,140	2,238,140	2,238,140	
Prior Year Encumbrance Appropriations	2,159,640	2,159,640	2,159,640	
<i>Fund Balance - Ending</i>	<u>\$ 7,914,880</u>	<u>\$ 848,550</u>	<u>\$ 2,549,452</u>	<u>\$ 1,700,902</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, 2007***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 4,850,000	\$ 4,850,000	\$ 5,661,596	\$ 811,596
<i>Total Revenues</i>	<u>4,850,000</u>	<u>4,850,000</u>	<u>5,661,596</u>	<u>811,596</u>
<b>Expenditures</b>				
General Government - Legislative and Executive				
Personal Services	4,398,500	4,398,500	4,175,764	222,736
Internal Charge Back	100,000	100,000	100,000	-
Supplies	60,000	61,508	38,465	23,043
Contract Services	778,100	2,301,104	1,487,549	813,555
Travel and Expenses	100,000	100,000	80,408	19,592
Motor Vehicle Fuel/Repair	10,000	10,000	2,450	7,550
Advertising and Printing	50,000	50,000	21,118	28,882
Other Expenses	200,000	200,000	130,541	69,459
Equipment	150,000	185,840	171,905	13,935
Rentals/Leases	25,000	29,730	8,888	20,842
<i>Total Real Estate Assessment</i>	<u>5,871,600</u>	<u>7,436,682</u>	<u>6,217,088</u>	<u>1,219,594</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(1,021,600)</u>	<u>(2,586,682)</u>	<u>(555,492)</u>	<u>2,031,190</u>
<b>Other Financing Sources</b>				
Non-Operating Revenue	-	-	12,135	12,135
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>12,135</u>	<u>12,135</u>
<i>Net Change in Fund Balance</i>	<u>(1,021,600)</u>	<u>(2,586,682)</u>	<u>(543,357)</u>	<u>2,043,325</u>
Fund Balance - Beginning	1,797,480	1,797,480	1,797,480	
Prior Year Encumbrance Appropriations	<u>1,565,082</u>	<u>1,565,082</u>	<u>1,565,082</u>	
<i>Fund Balance - Ending</i>	<u>\$ 2,340,962</u>	<u>\$ 775,880</u>	<u>\$ 2,819,205</u>	<u>\$ 2,043,325</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, 2007**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 2,501,493	\$ 2,501,493	\$ 2,278,359	\$ (223,134)
Other	3,507	3,507	3,237	(270)
<i>Total Revenues</i>	<u>2,505,000</u>	<u>2,505,000</u>	<u>2,281,596</u>	<u>(223,404)</u>
<b>Expenditures</b>				
General Government - Legislative and Executive				
Fiscal Officer				
Personal Services	1,371,100	1,582,328	1,181,890	400,438
Internal Charge Back	84,000	106,458	65,007	41,451
Supplies	28,000	97,213	36,416	60,797
Travel and Expenses	10,000	34,504	6,801	27,703
Contract Services	216,700	410,548	304,541	106,007
Rentals/Leases	-	10,918	8,596	2,322
Advertising and Printing	150,000	188,578	152,545	36,033
Other Expenses	160,000	164,118	141,160	22,958
Equipment	13,000	24,102	12,612	11,490
Refunds	50,000	50,000	8,969	41,031
Total Fiscal Officer	<u>2,082,800</u>	<u>2,668,767</u>	<u>1,918,537</u>	<u>750,230</u>
General Government - Judicial				
Prosecutor				
Personal Services	962,600	976,480	851,554	124,926
Internal Charge Back	13,000	14,928	13,622	1,306
Supplies	3,000	7,138	6,110	1,028
Travel and Expenses	-	6,999	2,805	4,194
Contract Services	176,700	334,531	324,160	10,371
Rentals/Leases	58,000	58,000	58,000	-
Advertising and Printing	50,000	65,633	65,449	184
Other Expenses	70,000	70,352	69,551	801
Equipment	-	8,349	2,175	6,174
Refunds	150,000	150,000	105,125	44,875
Total Prosecutor	<u>1,483,300</u>	<u>1,692,410</u>	<u>1,498,551</u>	<u>193,859</u>
<i>Total Expenditures</i>	<u>3,566,100</u>	<u>4,361,177</u>	<u>3,417,088</u>	<u>944,089</u>
<i>Net Change in Fund Balance</i>	(1,061,100)	(1,856,177)	(1,135,492)	720,685
Fund Balance - Beginning	3,501,402	3,501,402	3,501,402	
Prior Year Encumbrance Appropriations	<u>359,596</u>	<u>359,596</u>	<u>359,596</u>	
<i>Fund Balance - Ending</i>	<u>\$ 2,799,898</u>	<u>\$ 2,004,821</u>	<u>\$ 2,725,506</u>	<u>\$ 720,685</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, 2007*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 13,553	\$ 296,782	\$ 219,938	\$ (76,844)
Fines and Forefeitures	502	10,992	8,376	(2,616)
Intergovernmental	966,053	21,155,042	15,621,476	(5,533,566)
Other	19,576	428,685	316,770	(111,915)
<i>Total Revenues</i>	<u>999,684</u>	<u>21,891,501</u>	<u>16,166,560</u>	<u>(5,724,941)</u>
<b>Expenditures</b>				
Personal Services	1,479,890	6,380,769	4,936,183	1,444,586
Professional Services	-	393,928	259,562	134,366
Internal Charge Back	18,100	18,480	13,094	5,386
Supplies	107,600	157,447	114,783	42,664
Travel/Continuing Education	15,000	105,743	53,875	51,868
Motor Vehicle Fuel/Repair	5,000	7,860	4,065	3,795
Contract Services	181,950	4,584,461	3,597,030	987,431
Rentals	-	7,500	7,500	-
Advertising and Printing	1,600	9,500	4,125	5,375
Other Expenses	276,880	932,172	723,844	208,328
Subsidies/Shared Revenue	1,788,468	9,443,421	8,663,496	779,925
Equipment	48,250	122,708	87,392	35,316
<i>Total Expenditures</i>	<u>3,922,738</u>	<u>22,163,989</u>	<u>18,464,949</u>	<u>3,699,040</u>
<i>(Deficiency) of Revenue (Under) Expenditures</i>	(2,923,054)	(272,488)	(2,298,389)	(2,025,901)
<b>Other Financing Sources (Uses)</b>				
Transfers-In	-	-	162,417	162,417
Transfers-Out	-	(74,535)	(74,535)	-
Interest Income	-	-	327	327
Other Financing Sources	4,216	92,332	67,187	(25,145)
<i>Total Other Financing Sources (Uses)</i>	<u>4,216</u>	<u>17,797</u>	<u>155,396</u>	<u>137,599</u>
<i>Net Change in Fund Balance</i>	(2,918,838)	(254,691)	(2,142,993)	(1,888,302)
Fund Balance - Beginning	92,058	92,058	92,058	
Prior Year Encumbrance Appropriations	1,854,028	1,854,028	1,854,028	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (972,752)</u>	<u>\$ 1,691,395</u>	<u>\$ (196,907)</u>	<u>\$ (1,888,302)</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, 2007**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Licenses and Permits	\$ 343,678	\$ 440,505	\$ 305,852	\$ (134,653)
Charges For Services	202,745	259,866	180,416	(79,450)
Fines and Forfeitures	9,718	12,455	8,640	(3,815)
Other	18,860	24,174	16,784	(7,390)
<i>Total Revenues</i>	<u>575,001</u>	<u>737,000</u>	<u>511,692</u>	<u>(225,308)</u>
<b>Expenditures</b>				
<b>Health</b>				
Animal Control				
Personal Services	600,300	600,300	579,726	20,574
Professional Services	20,800	36,904	19,980	16,924
Internal Charge Back	19,400	19,400	14,181	5,219
Supplies	20,000	25,257	25,257	-
Travel and Expenses	3,100	3,325	749	2,576
Motor Vehicle Fuel/Repair	6,100	6,100	4,769	1,331
Contract Services	19,100	19,205	19,205	-
Insurance	5,600	5,600	2,444	3,156
Advertising and Printing	5,000	5,100	5,000	100
Other Expenses	8,000	8,244	8,213	31
Equipment	15,600	16,593	16,593	-
Total Animal Control	<u>723,000</u>	<u>746,028</u>	<u>696,117</u>	<u>49,911</u>
Fiscal Officer - Dog License				
Personal Services	49,800	49,800	49,652	148
Contract Services	30,000	56,418	52,025	4,393
Total Fiscal Officer - Dog License	<u>79,800</u>	<u>106,218</u>	<u>101,677</u>	<u>4,541</u>
<i>Total Health</i>	<u>802,800</u>	<u>852,246</u>	<u>797,794</u>	<u>54,452</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	(227,799)	(115,246)	(286,102)	(170,856)
<b>Other Financing Sources</b>				
Transfers In	300,000	300,000	300,000	-
<i>Total Other Financing Sources</i>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	72,201	184,754	13,898	(170,856)
Fund (Deficit) - Beginning	(233,493)	(233,493)	(233,493)	
Prior Year Encumbrance Appropriations	<u>49,446</u>	<u>49,446</u>	<u>49,446</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (111,846)</u>	<u>\$ 707</u>	<u>\$ (170,149)</u>	<u>\$ (170,856)</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, 2007***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 745,000	\$ 746,000	\$ 601,932	\$ (144,068)
<i>Total Revenues</i>	<u>745,000</u>	<u>746,000</u>	<u>601,932</u>	<u>(144,068)</u>
<b>Expenditures</b>				
General Government - Legislative and Executive				
Internal Charge Back	15,000	15,000	7,672	7,328
Supplies	50,000	81,098	54,842	26,256
Contract Services	80,000	86,629	57,038	29,591
Equipment	40,000	43,440	40,891	2,549
Total General Government - Legislative and Executive	<u>185,000</u>	<u>226,167</u>	<u>160,443</u>	<u>65,724</u>
General Government - Judicial				
Personal Services	199,900	250,900	240,188	10,712
Professional Services	10,000	10,000	-	10,000
Supplies	73,300	87,851	44,875	42,976
Training and Education	25,000	25,000	-	25,000
Contract Services	200,000	203,788	105,070	98,718
Equipment	261,000	379,542	133,974	245,568
Total General Government - Judicial	<u>769,200</u>	<u>957,081</u>	<u>524,107</u>	<u>432,974</u>
<i>Total Expenditures</i>	<u>954,200</u>	<u>1,183,248</u>	<u>684,550</u>	<u>498,698</u>
<i>Net Change in Fund Balance</i>	(209,200)	(437,248)	(82,618)	354,630
Fund Balance - Beginning	897,576	897,576	897,576	
Prior Year Encumbrance Appropriations	<u>98,248</u>	<u>98,248</u>	<u>98,248</u>	
<i>Fund Balance - Ending</i>	<u>\$ 786,624</u>	<u>\$ 558,576</u>	<u>\$ 913,206</u>	<u>\$ 354,630</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, 2007*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges For Services	\$ 45,000	\$ 45,000	\$ 39,150	\$ (5,850)
<i>Total Revenues</i>	<u>45,000</u>	<u>45,000</u>	<u>39,150</u>	<u>(5,850)</u>
<b>Expenditures</b>				
Economic Development				
Internal Charge Back	1,600	1,600	690	910
Supplies	5,000	6,826	6,523	303
Travel and Expenses	5,000	5,000	5,000	-
Contract Services	14,500	14,500	14,447	53
Other Expenses	15,000	16,047	15,344	703
<i>Total Economic Development</i>	<u>41,100</u>	<u>43,973</u>	<u>42,004</u>	<u>1,969</u>
<i>Net Change in Fund Balance</i>	3,900	1,027	(2,854)	(3,881)
Fund Balance - Beginning	41,826	41,826	41,826	
Prior Year Encumbrance Appropriations	<u>2,873</u>	<u>2,873</u>	<u>2,873</u>	
<i>Fund Balance - Ending</i>	<u>\$ 48,599</u>	<u>\$ 45,726</u>	<u>\$ 41,845</u>	<u>\$ (3,881)</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, 2007*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 120,000	\$ 120,000	\$ 120,697	\$ 697
Total Revenues	<u>120,000</u>	<u>120,000</u>	<u>120,697</u>	<u>697</u>
<b>Expenditures</b>				
Public Safety				
Supplies	75,000	90,684	52,244	38,440
Equipment	80,000	80,138	77,550	2,588
Total Public Safety	<u>155,000</u>	<u>170,822</u>	<u>129,794</u>	<u>41,028</u>
Net Change in Fund Balance	(35,000)	(50,822)	(9,097)	41,725
Fund Balance - Beginning	301,021	301,021	301,021	
Prior Year Encumbrance Appropriations	<u>15,822</u>	<u>15,822</u>	<u>15,822</u>	
Fund Balance - Ending	<u>\$ 281,843</u>	<u>\$ 266,021</u>	<u>\$ 307,746</u>	<u>\$ 41,725</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, 2007*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ -	\$ 20,757	\$ 73,505	\$ 52,748
Intergovernmental	-	166,327	588,465	422,138
Other	-	228,102	806,908	578,806
<i>Total Revenues</i>	<i>-</i>	<i>415,186</i>	<i>1,468,878</i>	<i>1,053,692</i>
<b>Expenditures</b>				
General Government - Judicial				
Probate Court - Courthouse Historical Display				
Other Expenses	-	-	5,000	(5,000)
Total Probate Court - Courthouse Historical Display	-	-	5,000	(5,000)
Probate Court - Conduct of Business				
Other Expenses	-	-	12,474	(12,474)
Total Probate Court - Conduct of Business	-	-	12,474	(12,474)
Probate Court - Indigent Guardianship				
Other Expenses	-	97	67,963	(67,866)
Total Probate Court - Indigent Guardianship	-	97	67,963	(67,866)
Probate Court - Mediation				
Other Expenses	-	-	1,200	(1,200)
Total Probate Court - Mediation	-	-	1,200	(1,200)
Common Pleas Court - Special Projects				
Personal Services	-	-	401,492	(401,492)
Equipment	-	100,000	-	100,000
Total Common Pleas Court - Special Projects	-	100,000	401,492	(301,492)
Domestic Court - Special Projects				
Personal Services	119,000	119,000	100,717	18,283
Supplies	3,500	3,800	981	2,819
Travel and Expenses	3,000	3,000	2,447	553
Contract Services	11,000	11,803	1,067	10,736
Other Expenses	20,000	21,861	695	21,166
Equipment	9,500	60,100	3,275	56,825
Total Domestic Court - Special Projects	166,000	219,564	109,182	110,382
Juvenile Court - Special Projects				
Contract Services	-	64,553	54,523	10,030
Total Juvenile Court - Special Projects	-	64,553	54,523	10,030
Total General Government - Judicial	166,000	384,214	651,834	(267,620)

(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, 2007*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Public Safety				
Juvenile Court - Probation Services				
Equipment	\$ -	\$ 8,661	\$ 8,661	\$ -
Total Juvenile Court - Probation Services	-	8,661	8,661	-
Juvenile Court - IV-E Reimbursement				
Personal Services	-	202,000	131,148	70,852
Utilities	-	70,000	27,689	42,311
Total Juvenile Court - IV-E Reimbursement	-	272,000	158,837	113,163
Juvenile Court - Driver Intervention				
Personal Services	-	5,134	5,121	13
Utilities	-	11,366	9,080	2,286
Total Juvenile Court - Probation Services	-	16,500	14,201	2,299
Juvenile Court - Prohibitions Diversion				
Utilities	-	17,000	6,100	10,900
Total Juvenile Court - Probation Services	-	17,000	6,100	10,900
Total Public Safety	-	314,161	187,799	126,362
Total Expenditures	166,000	698,375	839,633	(141,258)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(166,000)	(283,189)	629,245	912,434
<b>Other Financing Sources (Uses)</b>				
Transfers Out	-	(9,861)	(9,861)	-
Other Financing Sources	-	36,055	127,422	91,367
Other Non-Operating Expenditure	-	-	(373,022)	(373,022)
Total Other Financing Sources (Uses)	-	26,194	(255,461)	(281,655)
Net Changes in Fund Balance	(166,000)	(256,995)	373,784	630,779
Fund Balance - Beginning	836,776	836,776	836,776	
Prior Year Encumbrance Appropriations	10,682	10,682	10,682	
Fund Balance - Ending	\$ 681,458	\$ 590,463	\$ 1,221,242	\$ 630,779



**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, 2007***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges For Services	\$ 35,000	\$ 35,000	\$ 11,696	\$ (23,304)
<i>Total Revenues</i>	<u>35,000</u>	<u>35,000</u>	<u>11,696</u>	<u>(23,304)</u>
<b>Expenditures</b>				
Public Safety				
Personal Services	19,500	19,500	-	19,500
Professional Services	-	1,000	-	1,000
Internal Charge Back	1,000	-	-	-
Total Public Safety	<u>20,500</u>	<u>20,500</u>	<u>-</u>	<u>20,500</u>
<i>Net Change in Fund Balance</i>	14,500	14,500	11,696	(2,804)
Fund Balance - Beginning	<u>20,768</u>	<u>20,768</u>	<u>20,768</u>	
<i>Fund Balance - Ending</i>	<u>\$ 35,268</u>	<u>\$ 35,268</u>	<u>\$ 32,464</u>	<u>\$ (2,804)</u>

**County of Summit, Ohio**

***Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Drainage Maintenance - Other Special Revenues  
For the Year Ended December 31, 2007***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Other Financing Sources (Uses)</b>				
Special Assessments	\$ -	\$ -	\$ 63,868	\$ 63,868
Other Non-Operating Expense	-	-	(124,420)	(124,420)
Total Other Financing Sources (Uses)	-	-	(60,552)	(60,552)
<i>Net Change in Fund Balance</i>	-	-	(60,552)	(60,552)
Fund Balance - Beginning	778,773	778,773	778,773	
<i>Fund Balance - Ending</i>	<u>\$ 778,773</u>	<u>\$ 778,773</u>	<u>\$ 718,221</u>	<u>\$ (60,552)</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, 2007***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges For Services	\$ -	\$ 53,000	\$ 115,225	\$ 62,225
<i>Total Revenues</i>	<u>-</u>	<u>53,000</u>	<u>115,225</u>	<u>62,225</u>
<b>Expenditures</b>				
Public Safety				
Subsidies/Shared Revenues	-	116,164	116,164	-
<i>Total Expenditures</i>	<u>-</u>	<u>116,164</u>	<u>116,164</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	(63,164)	(939)	62,225
Fund Balance - Beginning	<u>64,082</u>	<u>64,082</u>	<u>64,082</u>	
<i>Fund Balance - Ending</i>	<u>\$ 64,082</u>	<u>\$ 918</u>	<u>\$ 63,143</u>	<u>\$ 62,225</u>

**County of Summit, Ohio**

***Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Legal Research - Other Special Revenues  
For the Year Ended December 31, 2007***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ -	\$ -	\$ 20,621	\$ 20,621
Other	15,500	15,500	65,600	50,100
<i>Total Revenues</i>	<u>15,500</u>	<u>15,500</u>	<u>86,221</u>	<u>70,721</u>
<b>Expenditures</b>				
Contract Services	-	14,201	14,200	1
Other Expenses	-	18,248	55,590	(37,342)
Equipment	30,500	34,534	13,896	20,638
<i>Total Expenditures</i>	<u>30,500</u>	<u>66,983</u>	<u>83,686</u>	<u>(16,703)</u>
<i>Net Change in Fund Balance</i>	(15,000)	(51,483)	2,535	54,018
Fund Balance - Beginning	206,242	206,242	206,242	
Prior Year Encumbrance Appropriations	24,483	24,483	24,483	
<i>Fund Balance - Ending</i>	<u>\$ 215,725</u>	<u>\$ 179,242</u>	<u>\$ 233,260</u>	<u>\$ 54,018</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, 2007*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Other	\$ -	\$ -	\$ 9,719	\$ 9,719
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>9,719</u>	<u>9,719</u>
<i>Net Change in Fund Balance</i>	-	-	9,719	9,719
Fund Balance - Beginning	<u>14,718</u>	<u>14,718</u>	<u>14,718</u>	
<i>Fund Balance - Ending</i>	<u>\$ 14,718</u>	<u>\$ 14,718</u>	<u>\$ 24,437</u>	<u>\$ 9,719</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, 2007*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenue</b>				
Intergovernmental	\$ -	\$ 168,000	\$ 175,878	\$ 7,878
<i>Total Revenue</i>	<u>-</u>	<u>168,000</u>	<u>175,878</u>	<u>7,878</u>
<b>Expenditures</b>				
General Government - Legislative and Executive				
Personal Services	-	17,769	14,934	2,835
Contract Services	-	242,747	242,746	1
Equipment	-	20,000	-	20,000
<i>Total General Government - Legislative and Executive</i>	<u>-</u>	<u>280,516</u>	<u>257,680</u>	<u>22,836</u>
<i>Net Change in Fund Balance</i>	-	(112,516)	(81,802)	30,714
Fund Balance - Beginning	<u>166,637</u>	<u>166,637</u>	<u>166,637</u>	
<i>Fund Balance - Ending</i>	<u>\$ 166,637</u>	<u>\$ 54,121</u>	<u>\$ 84,835</u>	<u>\$ 30,714</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, 2007*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Expenditures</b>				
Human Services				
Travel and Expenses	\$ -	\$ -	\$ 278	\$ (278)
Other Expenses	-	-	494	(494)
<i>Total - Human Services</i>	<u>-</u>	<u>-</u>	<u>772</u>	<u>(772)</u>
<i>Net Change in Fund Balance</i>	-	-	(772)	(772)
Fund Balance - Beginning	<u>2,952</u>	<u>2,952</u>	<u>2,952</u>	
<i>Fund Balance - Ending</i>	<u>\$ 2,952</u>	<u>\$ 2,952</u>	<u>\$ 2,180</u>	<u>\$ (772)</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, 2007**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges For Services	\$ 2,616,000	\$ 2,616,000	\$ 2,175,647	\$ (440,353)
Intergovernmental	9,186,000	9,186,000	7,638,533	(1,547,467)
Other	198,000	198,000	164,865	(33,135)
<i>Total Revenues</i>	<u>12,000,000</u>	<u>12,000,000</u>	<u>9,979,045</u>	<u>(2,020,955)</u>
<b>Expenditures</b>				
Human Services				
Personal Services	7,705,000	7,705,000	7,433,977	271,023
Professional Services	15,000	15,000	12,133	2,867
Internal Charge Back	215,000	215,000	193,791	21,209
Supplies	70,000	76,619	43,648	32,971
Travel and Expenses	5,000	5,000	3,898	1,102
Motor Vehicle Fuel/Repair	6,000	7,191	6,480	711
Contract Services	1,495,000	2,691,098	1,629,856	1,061,242
Other Expenses	745,000	745,000	745,000	-
<i>Total Human Services</i>	<u>10,256,000</u>	<u>11,459,908</u>	<u>10,068,783</u>	<u>1,391,125</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	1,744,000	540,092	(89,738)	(629,830)
<b>Other Financing Sources</b>				
Transfers In	-	-	361,378	361,378
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>361,378</u>	<u>361,378</u>
<i>Net Change in Fund Balance</i>	1,744,000	540,092	271,640	(268,452)
Fund (Deficit) - Beginning	(1,164,590)	(1,164,590)	(1,164,590)	
Prior Year Encumbrance Appropriations	<u>1,203,908</u>	<u>1,203,908</u>	<u>1,203,908</u>	
<i>Fund Balance - Ending</i>	<u>\$ 1,783,318</u>	<u>\$ 579,410</u>	<u>\$ 310,958</u>	<u>\$ (268,452)</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, 2007***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 2,350,000	\$ 2,350,000	\$ 2,028,785	\$ (321,215)
Other	-	-	60	60
<i>Total Revenues</i>	<u>2,350,000</u>	<u>2,350,000</u>	<u>2,028,845</u>	<u>(321,155)</u>
<b>Expenditures</b>				
General Government - Legislative and Executive				
Personal Services	2,098,200	2,098,200	2,036,529	61,671
Internal Charge Back	35,000	35,000	24,094	10,906
Supplies	55,000	59,843	56,634	3,209
Travel and Expenses	6,000	8,478	3,566	4,912
Motor Vehicle Fuel/Repair	4,000	5,031	2,078	2,953
Contract Repairs	-	1,141	-	1,141
Contract Services	14,000	22,436	19,747	2,689
Rentals	44,000	55,589	45,319	10,270
Advertising and Printing	2,000	2,000	1,450	550
Other Expenses	100,000	100,000	89,215	10,785
Equipment	21,600	21,600	17,025	4,575
<i>Total Expenditures</i>	<u>2,379,800</u>	<u>2,409,318</u>	<u>2,295,657</u>	<u>113,661</u>
<i>Net Change in Fund Balance</i>	(29,800)	(59,318)	(266,812)	(207,494)
Fund Balance - Beginning	699,358	699,358	699,358	
Prior Year Encumbrance Appropriations	<u>29,518</u>	<u>29,518</u>	<u>29,518</u>	
<i>Fund Balance - Ending</i>	<u>\$ 699,076</u>	<u>\$ 669,558</u>	<u>\$ 462,064</u>	<u>\$ (207,494)</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, 2007*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 600,000	\$ 600,000	\$ 637,153	\$ 37,153
<i>Total Revenues</i>	<u>600,000</u>	<u>600,000</u>	<u>637,153</u>	<u>37,153</u>
<b>Expenditures</b>				
Public Safety				
Personal Services	258,200	258,200	250,080	8,120
Internal Charge Back	7,000	12,216	8,216	4,000
Supplies	5,000	13,359	12,503	856
Travel/Continuing Education	36,900	229,119	139,833	89,286
Motor Vehicle Fuel/Repair	1,500	4,131	3,830	301
Contract Services	6,000	505,835	378,714	127,121
Utilities	1,500	1,500	1,500	-
Advertising and Printing	1,000	22,135	21,334	801
Hazardous Materials	114,000	-	-	-
Grants and Public Service	54,100	68,120	63,512	4,608
Other Expenses	-	114,108	114,000	108
Equipment	-	588,962	588,861	101
<i>Total Public Safety</i>	<u>485,200</u>	<u>1,817,685</u>	<u>1,582,383</u>	<u>235,302</u>
<i>Net Change in Fund Balance</i>	114,800	(1,217,685)	(945,230)	272,455
Fund Balance - Beginning	72,606	72,606	72,606	
Prior Year Encumbrance Appropriations	<u>259,949</u>	<u>259,949</u>	<u>259,949</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 447,355</u>	<u>\$ (885,130)</u>	<u>\$ (612,675)</u>	<u>\$ 272,455</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, 2007*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 10,817,713	\$ 10,817,713	\$ 7,706,363	\$ (3,111,350)
Intergovernmental	410,845	410,845	423,901	13,056
Other	3,000,319	3,000,319	6,128,857	3,128,538
<i>Total Revenues</i>	<u>14,228,877</u>	<u>14,228,877</u>	<u>14,259,121</u>	<u>30,244</u>
<b>Expenditures</b>				
Debt Service:				
Principal and Interest	14,103,800	14,103,800	14,063,737	40,063
<i>Total Expenditures</i>	<u>14,103,800</u>	<u>14,103,800</u>	<u>14,063,737</u>	<u>40,063</u>
<i>Excess of Revenues Over Expenditures</i>	<u>125,077</u>	<u>125,077</u>	<u>195,384</u>	<u>70,307</u>
<b>Other Financing Sources</b>				
Transfers In	-	-	33,350	33,350
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>33,350</u>	<u>33,350</u>
<i>Net Change in Fund Balance</i>	125,077	125,077	228,734	103,657
Fund Balance - Beginning	3,129,543	3,129,543	3,129,543	
<i>Fund Balance - Ending</i>	<u>\$ 3,254,620</u>	<u>\$ 3,254,620</u>	<u>\$ 3,358,277</u>	<u>\$ 103,657</u>

**County of Summit, Ohio**

***Combined Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2007***

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 3,378,310	\$ 1,404,007	\$ 4,782,317
Receivables (Net of Allowance for Uncollectibles)			
Accrued Interest	-	548	548
Loans	-	1,955,194	1,955,194
<i>Total Assets</i>	<u>\$ 3,378,310</u>	<u>\$ 3,359,749</u>	<u>\$ 6,738,059</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$ 91,991	\$ 191,803	\$ 283,794
Accrued Salaries and Wages Payable	4,459	-	4,459
Deferred Revenue	-	1,930,194	1,930,194
Due To Other Funds	3,145	-	3,145
Due To Other Governments	59,158	-	59,158
<i>Total Liabilities</i>	<u>158,753</u>	<u>2,121,997</u>	<u>2,280,750</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	535,860	5,653,637	6,189,497
Reserved for Loans Receivable	-	1,955,194	1,955,194
Unreserved	2,683,697	(6,371,079)	(3,687,382)
<i>Total Fund Balances</i>	<u>3,219,557</u>	<u>1,237,752</u>	<u>4,457,309</u>
 <i>Total Liabilities and Fund Balances</i>	<u>\$ 3,378,310</u>	<u>\$ 3,359,749</u>	<u>\$ 6,738,059</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, 2007*

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
<b>Revenues</b>			
Charges for Services	\$ -	\$ 31,800	\$ 31,800
Intergovernmental	100,000	83,685	183,685
Investment Income	-	17,184	17,184
Other	5,411	69,806	75,217
<i>Total Revenues</i>	<u>105,411</u>	<u>202,475</u>	<u>307,886</u>
<b>Expenditures</b>			
General Government:			
Legislative and Executive	245,812	19,806	265,618
Capital Outlay	<u>2,164,095</u>	<u>3,046,173</u>	<u>5,210,268</u>
Debt Service:			
<i>Total Expenditures</i>	<u>2,409,907</u>	<u>3,065,979</u>	<u>5,475,886</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(2,304,496)</u>	<u>(2,863,504)</u>	<u>(5,168,000)</u>
<b>Other Financing Sources (Uses)</b>			
Note Proceeds	-	782,021	782,021
Transfers In	445,652	1,013,102	1,458,754
Transfers Out	<u>(151,267)</u>	<u>(457,054)</u>	<u>(608,321)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>294,385</u>	<u>1,338,069</u>	<u>1,632,454</u>
<i>Net Change in Fund Balances</i>	<u>(2,010,111)</u>	<u>(1,525,435)</u>	<u>(3,535,546)</u>
Fund Balances - Beginning	<u>5,229,668</u>	<u>2,763,187</u>	<u>7,992,855</u>
<i>Fund Balances - Ending</i>	<u>\$ 3,219,557</u>	<u>\$ 1,237,752</u>	<u>\$ 4,457,309</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, 2007*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Expenditures</b>				
Personal Services	\$ 318,800	\$ 318,800	\$ 246,470	\$ 72,330
Professional Services	25,000	38,529	38,529	-
Internal Charge Back	9,000	9,000	4,287	4,713
Supplies	8,000	8,443	1,847	6,596
Travel/Continuing Education	8,000	11,800	7,800	4,000
Advertising and Printing	4,000	7,843	5,159	2,684
Other Expenses	7,000	7,865	5,720	2,145
Capital Outlay	-	3,603,439	2,832,376	771,063
<i>Total Expenditures</i>	<u>379,800</u>	<u>4,005,719</u>	<u>3,142,188</u>	<u>863,531</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	(379,800)	(4,005,719)	(3,142,188)	863,531
<b>Other Financing Sources</b>				
Transfers-In	-	-	445,654	445,654
Other Financing Sources	-	-	105,411	105,411
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>551,065</u>	<u>551,065</u>
<i>Net Change in Fund Balance</i>	(379,800)	(4,005,719)	(2,591,123)	1,414,596
Fund Balance - Beginning	4,469,326	4,469,326	4,469,326	
Prior Year Encumbrance Appropriations	<u>813,619</u>	<u>813,619</u>	<u>813,619</u>	
<i>Fund Balance - Ending</i>	<u>\$ 4,903,145</u>	<u>\$ 1,277,226</u>	<u>\$ 2,691,822</u>	<u>\$ 1,414,596</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, 2007*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 35,560	\$ 949,370	\$ 83,685	\$ (865,685)
Other	24,120	643,948	56,801	(587,147)
<i>Total Revenues</i>	<u>59,680</u>	<u>1,593,318</u>	<u>140,486</u>	<u>(1,452,832)</u>
<b>Expenditures</b>				
Capital Outlay	-	12,053,426	8,753,203	3,300,223
<i>Total Expenditures</i>	<u>-</u>	<u>12,053,426</u>	<u>8,753,203</u>	<u>3,300,223</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	59,680	(10,460,108)	(8,612,717)	1,847,391
<b>Other Financing Sources (Uses)</b>				
Transfers-In	100,000	443,000	1,013,102	570,102
Transfers-Out	-	(457,054)	(457,054)	-
Interest Income	8,160	217,853	19,178	(198,675)
Other Financing Sources	332,160	8,867,906	782,021	(8,085,885)
<i>Total Other Financing Sources (Uses)</i>	<u>440,320</u>	<u>9,071,705</u>	<u>1,357,247</u>	<u>(7,714,458)</u>
<i>Net Change in Fund Balance</i>	500,000	(1,388,403)	(7,255,470)	(5,867,067)
Fund Balance - Beginning	1,949,822	1,949,822	1,949,822	
Prior Year Encumbrance Appropriations	<u>864,213</u>	<u>864,213</u>	<u>864,213</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 3,314,035</u>	<u>\$ 1,425,632</u>	<u>\$ (4,441,435)</u>	<u>\$ (5,867,067)</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, 2007***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Operating Revenues</b>				
Charges For Services	\$ 1,486,450	\$ 1,486,450	\$ 102,770	\$ (1,383,680)
<i>Total Revenues</i>	<u>1,486,450</u>	<u>1,486,450</u>	<u>102,770</u>	<u>(1,383,680)</u>
<b>Operating Expenditures</b>				
Environmental Services				
Supplies	-	152	-	152
Motor Vehicle Fuel/Repair	-	327	327	-
Contract Services	-	2,220	1,225	995
Utilities	-	816	310	506
Other Expenses	-	475	475	-
Equipment	-	225	215	10
Capital Outlay	-	37,229	37,229	-
<i>Total Operating Expenses</i>	<u>-</u>	<u>41,444</u>	<u>39,781</u>	<u>1,663</u>
<i>Operating Income</i>	1,486,450	1,445,006	62,989	(1,382,017)
Non-Operating Revenues (Expenses)				
Investment Income	36,050	36,050	2,498	(33,552)
Special Assessments	227,500	227,500	15,728	(211,772)
Debt Retirement	(574,838)	(574,838)	(574,838)	-
Interest Expense	(125,162)	(125,162)	(125,162)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(436,450)</u>	<u>(436,450)</u>	<u>(681,774)</u>	<u>(245,324)</u>
<i>Net Income (Loss) before Operating Transfers</i>	1,050,000	1,008,556	(618,785)	(1,627,341)
Operating Transfers In	-	-	51,397	51,397
Operating Transfers Out	-	(51,397)	(51,397)	-
<i>Net Income (Loss)</i>	1,050,000	957,159	(618,785)	(1,575,944)
Retained Earnings - Beginning	2,639,566	2,639,566	2,639,566	
Prior Year Encumbrances Appropriations	41,444	41,444	41,444	
<i>Retained Earnings - Ending</i>	<u>\$ 3,731,010</u>	<u>\$ 3,638,169</u>	<u>\$ 2,062,225</u>	<u>\$ (1,575,944)</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, 2007**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Operating Revenues</b>				
Charges For Services	\$ 34,810,940	\$ 38,497,514	\$ 27,394,151	\$ (11,103,363)
Intergovernmental	3,947,130	4,365,142	3,108,901	(1,256,241)
Other	84,170	93,084	64,792	(28,292)
<i>Total Revenues</i>	<u>38,842,240</u>	<u>42,955,740</u>	<u>30,567,844</u>	<u>(12,387,896)</u>
<b>Operating Expenditures</b>				
Environmental Services				
Personal Services	9,127,100	9,173,600	8,923,088	250,512
Professional Services	245,000	308,253	83,411	224,842
Internal Charge Back	179,100	232,830	232,830	-
Supplies	275,000	340,644	303,360	37,284
Materials	525,000	714,292	636,391	77,901
Travel and Expense	12,000	15,930	15,896	34
Motor Vehicle Fuel/Repair	350,000	406,862	349,699	57,163
Contract Services	12,399,200	12,629,846	12,127,755	502,091
Utilities	1,975,000	2,099,217	2,044,772	54,445
Insurance	200,000	200,000	178,470	21,530
Rentals	145,500	101,850	66,020	35,830
Advertising and Printing	8,000	8,000	2,671	5,329
Other Expenses	500,000	553,840	549,248	4,592
Equipment	172,600	410,198	396,990	13,208
Capital Outlay	410,400	3,838,449	1,512,140	2,326,309
<i>Total Operating Expenses</i>	<u>26,523,900</u>	<u>31,033,811</u>	<u>27,422,741</u>	<u>3,611,070</u>
<i>Operating Income</i>	12,318,340	11,921,929	3,145,103	(8,776,826)
<b>Non-Operating Revenues (Expenses)</b>				
Investment Income	70,880	78,386	55,537	(22,849)
Special Assessments	5,386,880	5,957,365	4,240,252	(1,717,113)
Debt Retirement	(5,881,714)	(5,881,401)	(5,280,437)	600,964
Interest Expense	(4,698,286)	(4,698,643)	(4,232,924)	465,719
Other Non-Operating Revenues	-	-	63	63
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(5,122,240)</u>	<u>(4,544,293)</u>	<u>(5,217,509)</u>	<u>(673,216)</u>
<i>Net Income (Loss) before Operating Transfers</i>	7,196,100	7,377,636	(2,072,406)	(9,450,042)
Operating Transfers In	-	406,971	8,917,738	8,510,767
Operating Transfers Out	(9,550,000)	(9,515,949)	(8,917,738)	598,211
<i>Net (Loss)</i>	(2,353,900)	(1,731,342)	(2,072,406)	(341,064)
Retained Earnings - Beginning	832,705	832,705	832,705	
Prior Year Encumbrance Appropriations	1,295,380	1,295,380	1,295,380	
<i>Retained Earnings (Deficit) - Ending</i>	<u>\$ (225,815)</u>	<u>\$ 396,743</u>	<u>\$ 55,679</u>	<u>\$ (341,064)</u>

**County of Summit, Ohio**

**Combining Statement of Net Assets  
Internal Service Funds  
December 31, 2007**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Total
<b>Assets</b>						
<i>Current Assets:</i>						
Equity in Pooled Cash and Investments	\$ -	\$ 2,177,329	\$ 9,571,338	\$ 15,963	\$ -	\$ 11,764,630
Receivables (Net of Allowance for Uncollectibles)						
Accrued Interest	-	5,776	-	-	-	5,776
Due From Other Funds	82,596	4,000	2,779,305	95,964	-	2,961,865
Due From Other Governments	-	-	177,857	658	-	178,515
Material and Supplies Inventory	72,123	-	-	-	-	72,123
Prepaid Items	1,001	286,315	-	-	-	287,316
<i>Total Current Assets</i>	<u>155,720</u>	<u>2,473,420</u>	<u>12,528,500</u>	<u>112,585</u>	<u>-</u>	<u>15,270,225</u>
<i>Noncurrent Assets:</i>						
<i>Capital Assets:</i>						
Depreciable Capital Assets, Net	35,597	2,639	2,161	-	-	40,397
<i>Total Assets</i>	<u>191,317</u>	<u>2,476,059</u>	<u>12,530,661</u>	<u>112,585</u>	<u>-</u>	<u>15,310,622</u>
<b>Liabilities</b>						
<i>Current Liabilities:</i>						
Accounts Payable	28,911	22,660	-	150,090	7,975	209,636
Accrued Salaries and Wages Payable	6,069	9,236	1,931	18,186	10,195	45,617
Compensated Absences	24,022	13,864	1,805	15,360	12,274	67,325
Due To Other Funds	5,059	6,965	179	3,028	7,629	22,860
Due To Other Governments	819	1,078	2,093,625	571	4,032	2,100,125
Insurance Claims Payable	-	2,681,690	1,660,776	-	-	4,342,466
<i>Total Current Liabilities</i>	<u>64,880</u>	<u>2,735,493</u>	<u>3,758,316</u>	<u>187,235</u>	<u>42,105</u>	<u>6,788,029</u>
<i>Long-term Liabilities:</i>						
Compensated Absences	53,299	30,760	4,004	34,080	27,233	149,376
Insurance Claims Payable	-	1,410,910	6,431,612	-	-	7,842,522
<i>Total Long-term Liabilities</i>	<u>53,299</u>	<u>1,441,670</u>	<u>6,435,616</u>	<u>34,080</u>	<u>27,233</u>	<u>7,991,898</u>
<i>Total Liabilities</i>	<u>118,179</u>	<u>4,177,163</u>	<u>10,193,932</u>	<u>221,315</u>	<u>69,338</u>	<u>14,779,927</u>
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	22,144	-	-	-	-	22,144
Unrestricted	50,994	(1,701,104)	2,336,729	(108,730)	(69,338)	508,551
<i>Total Net Assets</i>	<u>\$ 73,138</u>	<u>\$ (1,701,104)</u>	<u>\$ 2,336,729</u>	<u>\$ (108,730)</u>	<u>\$ (69,338)</u>	<u>\$ 530,695</u>

County of Summit, Ohio

*Combining Statement of Revenues, Expenses and Changes in Fund Net Assets  
Internal Service Funds  
For the Year Ended December 31, 2007*

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Total
<b>Operating Revenues</b>						
Charges for Services	\$ 1,029,027	\$ 27,875,079	\$ 2,952,033	\$ 1,123,315	\$ 584,287	\$ 33,563,741
<i>Total Operating Revenues</i>	<u>1,029,027</u>	<u>27,875,079</u>	<u>2,952,033</u>	<u>1,123,315</u>	<u>584,287</u>	<u>33,563,741</u>
<b>Operating Expenses</b>						
Personal Services	356,893	460,927	114,794	235,364	513,051	1,681,029
Contractual Services	97,328	1,824,999	71,956	861,596	44,109	2,899,988
Material and Supplies	566,408	6,432	3,077	23,744	10,377	610,038
Insurance Claims Expense	-	30,629,391	3,690,050	-	-	34,319,441
Depreciation	14,563	1,518	1,181	1,753	-	19,015
Other	8,743	149,929	3,955	47,644	26,555	236,826
<i>Total Operating Expenses</i>	<u>1,043,935</u>	<u>33,073,196</u>	<u>3,885,013</u>	<u>1,170,101</u>	<u>594,092</u>	<u>39,766,337</u>
<i>Operating (Loss)</i>	<u>(14,908)</u>	<u>(5,198,117)</u>	<u>(932,980)</u>	<u>(46,786)</u>	<u>(9,805)</u>	<u>(6,202,596)</u>
<b>Non-Operating Revenues (Expenses)</b>						
Intergovernmental Revenue	-	-	320,835	-	-	320,835
Investment Income	-	205,650	-	-	-	205,650
<i>Total Non-Operating Revenues (Expenses)</i>	<u>-</u>	<u>205,650</u>	<u>320,835</u>	<u>-</u>	<u>-</u>	<u>526,485</u>
<i>Change in Net Assets</i>	<u>(14,908)</u>	<u>(4,992,467)</u>	<u>(612,145)</u>	<u>(46,786)</u>	<u>(9,805)</u>	<u>(5,676,111)</u>
Net Assets (Deficit) - Beginning	<u>88,046</u>	<u>3,291,363</u>	<u>2,948,874</u>	<u>(61,944)</u>	<u>(59,533)</u>	<u>6,206,806</u>
<i>Net Assets (Deficit) - Ending</i>	<u>\$ 73,138</u>	<u>\$ (1,701,104)</u>	<u>\$ 2,336,729</u>	<u>\$ (108,730)</u>	<u>\$ (69,338)</u>	<u>\$ 530,695</u>

**County of Summit, Ohio**

**Combining Statement of Cash Flow  
Internal Service Funds  
For the Year Ended December 31, 2007**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Total
<b>Cash Flows from Operating Activities</b>						
Cash Receipts from Customers	\$ 1,022,986	\$ 27,871,079	\$ 2,898,447	\$ 1,121,254	\$ 584,287	\$ 33,498,053
Cash Payments for Goods and Services	(673,440)	(2,079,261)	(80,592)	(882,652)	(78,848)	(3,794,793)
Cash Payments for Insurance Claims	-	(29,825,991)	(3,203,408)	-	-	(33,029,399)
Cash Payments to Employees	(349,546)	(456,970)	(113,628)	(222,639)	(505,439)	(1,648,222)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>-</u>	<u>(4,491,143)</u>	<u>(499,181)</u>	<u>15,963</u>	<u>-</u>	<u>(4,974,361)</u>
<b>Cash Flows from Non-Capital Financing Activities</b>						
Cash Receipts - Intergovernmental	-	-	320,835	-	-	320,835
<i>Net Cash Provided by Non-Capital Financing Activities</i>	<u>-</u>	<u>-</u>	<u>320,835</u>	<u>-</u>	<u>-</u>	<u>320,835</u>
<b>Cash Flows from Investing Activities</b>						
Interest on Investments	-	226,200	-	-	-	226,200
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>-</u>	<u>(4,264,943)</u>	<u>(178,346)</u>	<u>15,963</u>	<u>-</u>	<u>(4,427,326)</u>
Cash and Cash Equivalents - Beginning	-	6,442,272	9,749,684	-	-	16,191,956
<i>Cash and Cash Equivalents - Ending</i>	<u>\$ -</u>	<u>\$ 2,177,329</u>	<u>\$ 9,571,338</u>	<u>\$ 15,963</u>	<u>\$ -</u>	<u>\$ 11,764,630</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>						
Operating (Loss)	\$ (14,908)	\$ (5,198,117)	\$ (932,980)	\$ (46,786)	\$ (9,805)	\$ (6,202,596)
Adjustments:						
Depreciation	14,563	1,518	1,181	1,753	-	19,015
(Increase) Decrease in Assets:						
Due From Other Funds	(6,041)	(4,000)	(49,061)	(2,389)	-	(61,491)
Due From Other Governments	-	-	(10,928)	328	-	(10,600)
Inventory	(6,685)	-	-	-	-	(6,685)
Other Operating Assets	558	(110,934)	-	-	-	(110,376)
Increase (Decrease) in Liabilities:						
Accounts Payable	4,975	12,947	(1,586)	50,255	1,172	67,763
Accrued Salaries and Wages Payable	1,147	2,491	369	14,699	2,959	21,665
Compensated Absences	6,038	698	788	(1,338)	3,875	10,061
Due To Other Funds	307	710	(18)	(647)	832	1,184
Due To Other Governments	46	144	339,183	88	967	340,428
Insurance Claims Payable	-	803,400	153,871	-	-	957,271
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>\$ -</u>	<u>\$ (4,491,143)</u>	<u>\$ (499,181)</u>	<u>\$ 15,963</u>	<u>\$ -</u>	<u>\$ (4,974,361)</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, 2007***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Operating Revenues</b>				
Charges For Services	\$ 1,200,000	\$ 1,235,000	\$ 892,031	\$ (342,969)
<i>Total Revenues</i>	<u>1,200,000</u>	<u>1,235,000</u>	<u>892,031</u>	<u>(342,969)</u>
<b>Operating Expenditures</b>				
Office Services				
Personal Services	378,500	378,500	349,546	28,954
Internal Charge Back	12,500	12,500	4,748	7,752
Supplies	741,500	758,722	642,651	116,071
Travel and Expense	2,100	2,100	297	1,803
Motor Vehicle Fuel/Repair	600	600	562	38
Contract Services	58,900	76,092	47,058	29,034
Rentals	112,900	147,547	141,642	5,905
Advertising and Printing	900	900	-	900
Other Expenses	5,200	5,914	4,213	1,701
<i>Total Operating Expenses</i>	<u>1,313,100</u>	<u>1,382,875</u>	<u>1,190,717</u>	<u>192,158</u>
<i>Net (Loss) before Operating Transfers</i>	(113,100)	(147,875)	(298,686)	(150,811)
Operating Transfers In	<u>150,000</u>	<u>150,000</u>	<u>130,955</u>	<u>(19,045)</u>
<i>Net Income (Loss)</i>	36,900	2,125	(167,731)	(169,856)
Retained (Deficit) - Beginning	(69,775)	(69,775)	(69,775)	
Prior Year Encumbrances Appropriations	<u>69,775</u>	<u>69,775</u>	<u>69,775</u>	
<i>Retained Earnings (Deficit) - Ending</i>	<u>\$ 36,900</u>	<u>\$ 2,125</u>	<u>\$ (167,731)</u>	<u>\$ (169,856)</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, 2007**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Operating Revenues</b>				
Charges For Services	\$ 24,797,500	\$ 29,360,240	\$ 27,871,051	\$ (1,489,189)
Other	-	-	10	10
<i>Total Revenues</i>	<u>24,797,500</u>	<u>29,360,240</u>	<u>27,871,061</u>	<u>(1,489,179)</u>
<b>Operating Expenditures</b>				
Medical Self-Insurance				
Personal Services	462,500	466,500	456,970	9,530
Professional Services	32,200	43,185	38,984	4,201
Internal Charge Back	24,400	24,400	12,860	11,540
Supplies	6,000	6,334	6,287	47
Travel and Expense	2,500	2,500	245	2,255
Contract Services	115,000	180,750	179,750	1,000
Insurance Claims	26,372,000	31,740,919	31,641,299	99,620
Other Expenses	130,000	126,000	119,141	6,859
Equipment	7,000	7,321	994	6,327
<i>Total Operating Expenses</i>	<u>27,151,600</u>	<u>32,597,909</u>	<u>32,456,530</u>	<u>141,379</u>
<i>Net (Loss) Before Non-Operating Revenues</i>	(2,354,100)	(3,237,669)	(4,585,469)	(1,347,800)
Non-Operating Revenues				
Investment Income	202,500	239,760	226,200	(13,560)
Other Non-Operating Revenues	-	-	18	18
<i>Total Non-Operating Revenues</i>	<u>202,500</u>	<u>239,760</u>	<u>226,218</u>	<u>(13,542)</u>
<i>Net (Loss)</i>	(2,151,600)	(2,997,909)	(4,359,251)	(1,361,342)
Retained Earnings - Beginning	5,595,963	5,595,963	5,595,963	
Prior Year Encumbrances Appropriations	846,309	846,309	846,309	
<i>Retained Earnings - Ending</i>	<u>\$ 4,290,672</u>	<u>\$ 3,444,363</u>	<u>\$ 2,083,021</u>	<u>\$ (1,361,342)</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, 2007***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Operating Revenues</b>				
Charges For Services	\$ 2,700,900	\$ 2,700,900	\$ 2,898,446	\$ 197,546
<i>Total Revenues</i>	<u>2,700,900</u>	<u>2,700,900</u>	<u>2,898,446</u>	<u>197,546</u>
<b>Operating Expenditures</b>				
Worker's Compensation				
Personal Services	114,700	114,700	113,629	1,071
Professional Services	80,000	93,611	51,209	42,402
Internal Charge Back	20,000	20,000	3,361	16,639
Supplies	5,000	6,500	3,077	3,423
Travel and Expense	2,500	2,500	612	1,888
Contract Services	32,500	59,053	56,103	2,950
Insurance Claims	3,915,100	3,912,850	3,203,408	709,442
Other Expenses	7,500	10,097	9,736	361
Equipment	-	321	321	-
<i>Total Operating Expenses</i>	<u>4,177,300</u>	<u>4,219,632</u>	<u>3,441,456</u>	<u>778,176</u>
<i>Net (Loss) Before Non-Operating Revenues</i>	(1,476,400)	(1,518,732)	(543,010)	975,722
Non-Operating Revenues				
Other Non-Operating Revenues	<u>299,100</u>	<u>299,100</u>	<u>320,835</u>	<u>21,735</u>
<i>Total Non-Operating Revenues</i>	<u>299,100</u>	<u>299,100</u>	<u>320,835</u>	<u>21,735</u>
<i>Net (Loss)</i>	(1,177,300)	(1,219,632)	(222,175)	997,457
Retained Earnings - Beginning	9,707,352	9,707,352	9,707,352	
Prior Year Encumbrances Appropriations	<u>42,332</u>	<u>42,332</u>	<u>42,332</u>	
<i>Retained Earnings - Ending</i>	<u>\$ 8,572,384</u>	<u>\$ 8,530,052</u>	<u>\$ 9,527,509</u>	<u>\$ 997,457</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, 2007*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Operating Revenues</b>				
Charges For Services	\$ 2,600,000	\$ 2,644,000	\$ 1,126,445	\$ (1,517,555)
<i>Total Revenues</i>	<u>2,600,000</u>	<u>2,644,000</u>	<u>1,126,445</u>	<u>(1,517,555)</u>
<b>Operating Expenditures</b>				
Telephone Services				
Personal Services	283,800	283,800	222,640	61,160
Professional Services	-	19,600	-	19,600
Internal Charge Back	3,200	3,200	2,241	959
Supplies	5,500	7,645	2,507	5,138
Materials	23,000	26,880	23,271	3,609
Travel and Expense	800	882	-	882
Motor Vehicle Fuel/Repair	1,000	1,000	690	310
Contract Services	500	802	802	-
Utilities	1,500,000	2,296,553	1,685,255	611,298
Advertising and Printing	500	500	-	500
Other Expenses	500	707	252	455
Equipment	300	300	-	300
<i>Total Operating Expenses</i>	<u>1,819,100</u>	<u>2,641,869</u>	<u>1,937,658</u>	<u>704,211</u>
<i>Net Income (Loss)</i>	780,900	2,131	(811,213)	(813,344)
Retained (Deficit) - Beginning	(822,769)	(822,769)	(822,769)	
Prior Year Encumbrances Appropriations	<u>822,769</u>	<u>822,769</u>	<u>822,769</u>	
<i>Retained Earnings (Deficit) - Ending</i>	<u>\$ 780,900</u>	<u>\$ 2,131</u>	<u>\$ (811,213)</u>	<u>\$ (813,344)</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, 2007*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Operating Revenues</b>				
Charges For Services	\$ 150,000	\$ 205,358	\$ 243,189	\$ 37,831
<i>Total Revenues</i>	<u>150,000</u>	<u>205,358</u>	<u>243,189</u>	<u>37,831</u>
<b>Operating Expenditures</b>				
Internal Audit Services				
Personal Services	535,900	528,900	505,439	23,461
Internal Charge Back	9,400	9,400	7,237	2,163
Supplies	10,000	14,447	11,426	3,021
Travel and Expense	25,000	35,664	25,789	9,875
Contract Services	57,000	102,936	89,482	13,454
Other Expenses	-	5,657	3,337	2,320
Equipment	10,000	8,354	6,921	1,433
<i>Total Operating Expenses</i>	<u>647,300</u>	<u>705,358</u>	<u>649,631</u>	<u>55,727</u>
<i>Net (Loss) before Operating Transfers</i>	(497,300)	(500,000)	(406,442)	93,558
Operating Transfers In	<u>500,000</u>	<u>500,000</u>	<u>341,098</u>	<u>(158,902)</u>
<i>Net Income (Loss)</i>	2,700	-	(65,344)	(65,344)
Retained (Deficit) - Beginning	(58,058)	(58,058)	(58,058)	
Prior Year Encumbrances Appropriations	<u>58,058</u>	<u>58,058</u>	<u>58,058</u>	
<i>Retained Earnings (Deficit) - Ending</i>	<u>\$ 2,700</u>	<u>\$ -</u>	<u>\$ (65,344)</u>	<u>\$ (65,344)</u>

## COUNTY OF SUMMIT, OHIO

### Combining Fiduciary Funds

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

#### AGENCY FUNDS

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

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

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

Custodial Checking - To account for the following activities:

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

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

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

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

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

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

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

County of Summit, Ohio

**Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Fiscal Year Ended December 31, 2007**

	<u>Balance</u> <u>January 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2007</u>
<b><u>Undivided/Subdivision Holding</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 37,728,658	\$ 859,980,474	\$ 858,648,023	\$ 39,061,109
Cash and Cash Equivalents - Segregated Accounts	21,729	25,430	21,729	25,430
Receivables (Net of Allowance for Uncollectibles)				
Taxes	611,729,803	538,283,309	611,729,803	538,283,309
Due From Other Governments	30,738,542	29,904,473	30,738,542	29,904,473
<i>Total Assets</i>	<u>\$ 680,218,732</u>	<u>\$ 1,428,193,686</u>	<u>\$ 1,501,138,097</u>	<u>\$ 607,274,321</u>
<b>Liabilities</b>				
Due To Other Governments	\$ 611,649,783	\$ 538,230,831	\$ 611,649,783	\$ 538,230,831
Unapportioned Monies	68,568,949	1,188,310,093	1,187,835,552	69,043,490
<i>Total Liabilities</i>	<u>\$ 680,218,732</u>	<u>\$ 1,726,540,924</u>	<u>\$ 1,799,485,335</u>	<u>\$ 607,274,321</u>
<b><u>Payroll Holding</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 2,928,032	\$ 77,091,938	\$ 76,899,157	\$ 3,120,813
<i>Total Assets</i>	<u>\$ 2,928,032</u>	<u>\$ 77,091,938</u>	<u>\$ 76,899,157</u>	<u>\$ 3,120,813</u>
<b>Liabilities</b>				
Unapportioned Monies	\$ 2,928,032	\$ 192,781	\$ -	\$ 3,120,813
<i>Total Liabilities</i>	<u>\$ 2,928,032</u>	<u>\$ 192,781</u>	<u>\$ -</u>	<u>\$ 3,120,813</u>
<b><u>Custodial Checking</u></b>				
<b>Assets</b>				
Cash and Cash Equivalents - Segregated Accounts	\$ 11,354,043	\$ 12,367,287	\$ 11,354,043	\$ 12,367,287
<b>Liabilities</b>				
Unapportioned Monies	\$ 11,354,043	\$ 12,367,287	\$ 11,354,043	\$ 12,367,287
<b><u>Metro Parks</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 1,032,518	\$ 20,105,446	\$ 13,524,198	\$ 7,613,766
Receivables (Net of Allowance for Uncollectibles)				
Taxes	18,482,367	17,010,739	18,482,367	17,010,739
Due From Other Governments	826,282	986,893	826,282	986,893
<i>Total Assets</i>	<u>\$ 20,341,167</u>	<u>\$ 38,103,078</u>	<u>\$ 32,832,847</u>	<u>\$ 25,611,398</u>
<b>Liabilities</b>				
Due To Other Governments	\$ 90,870	\$ 98,120	\$ 90,870	\$ 98,120
Unapportioned Monies	20,250,297	24,669,750	19,406,769	25,513,278
<i>Total Liabilities</i>	<u>\$ 20,341,167</u>	<u>\$ 24,767,870</u>	<u>\$ 19,497,639</u>	<u>\$ 25,611,398</u>
<b><u>District Health</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 1,095,775	\$ 8,758,966	\$ 8,502,538	\$ 1,352,203
<i>Total Assets</i>	<u>\$ 1,095,775</u>	<u>\$ 8,758,966</u>	<u>\$ 8,502,538</u>	<u>\$ 1,352,203</u>
<b>Liabilities</b>				
Due To Other Governments	\$ 85,650	\$ 89,271	\$ 85,650	\$ 89,271
Unapportioned Monies	1,010,125	342,078	89,271	1,262,932
<i>Total Liabilities</i>	<u>\$ 1,095,775</u>	<u>\$ 431,349</u>	<u>\$ 174,921</u>	<u>\$ 1,352,203</u>
<b><u>Children Services - Family Stability</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ -	\$ 4,223,040	\$ 4,223,040	\$ -
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 4,223,040</u>	<u>\$ 4,223,040</u>	<u>\$ -</u>
<b>Liabilities</b>				
Due To Other Governments	\$ 635,634	\$ 354,468	\$ 635,634	\$ 354,468
Unapportioned Monies	(635,634)	1,264,091	982,925	(354,468)
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ 1,618,559</u>	<u>\$ 1,618,559</u>	<u>\$ -</u>

(continued)

County of Summit, Ohio

**Combining Statement of Changes in Assets and Liabilities  
Agency Funds (Continued)  
For the Fiscal Year Ended December 31, 2007**

	<u>Balance</u> <u>January 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2007</u>
<b><u>Summit County Port Authority</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 1,289,761	\$ 6,023,167	\$ 6,082,627	\$ 1,230,301
Receivables (Net of Allowance for Uncollectibles)				
Accounts	19,585	16,056	19,585	16,056
<i>Total Assets</i>	<u>\$ 1,309,346</u>	<u>\$ 6,039,223</u>	<u>\$ 6,102,212</u>	<u>\$ 1,246,357</u>
<b>Liabilities</b>				
Due To Other Governments	\$ 5,720	\$ 6,075	\$ 5,720	\$ 6,075
Unapportioned Monies	1,303,626	21,776	85,120	1,240,282
<i>Total Liabilities</i>	<u>\$ 1,309,346</u>	<u>\$ 27,851</u>	<u>\$ 90,840</u>	<u>\$ 1,246,357</u>
<b><u>Other Agency</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 893,455	\$ 11,389,509	\$ 11,435,791	\$ 847,173
Receivables (Net of Allowance for Uncollectibles)				
Due From Other Governments	276,271	307,870	276,271	307,870
<i>Total Assets</i>	<u>\$ 1,169,726</u>	<u>\$ 11,697,379</u>	<u>\$ 11,712,062</u>	<u>\$ 1,155,043</u>
<b>Liabilities</b>				
Due To Other Governments	3,758	3,997	3,758	3,997
Unapportioned Monies	1,165,968	311,628	326,550	1,151,046
<i>Total Liabilities</i>	<u>\$ 1,169,726</u>	<u>\$ 315,625</u>	<u>\$ 330,308</u>	<u>\$ 1,155,043</u>
<b><u>Edwin Shaw Hospital</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 814,567	\$ 19,468	\$ -	\$ 834,035
<b>Liabilities</b>				
Unapportioned Monies	\$ 814,567	\$ 19,468	\$ -	\$ 834,035
<b><u>Total Agency Funds</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 45,782,766	\$ 987,592,008	\$ 979,315,374	\$ 54,059,400
Cash and Cash Equivalents - Segregated Accounts	11,375,772	12,392,717	11,375,772	12,392,717
Receivables (Net of Allowance for Uncollectibles)				
Taxes	630,212,170	555,294,048	630,212,170	555,294,048
Accounts	19,585	16,056	19,585	16,056
Due From Other Governments	31,841,095	31,199,236	31,841,095	31,199,236
<i>Total Assets</i>	<u>\$ 719,231,388</u>	<u>\$ 1,586,494,065</u>	<u>\$ 1,652,763,996</u>	<u>\$ 652,961,457</u>
<b>Liabilities</b>				
Due To Other Governments	612,471,415	538,782,762	612,471,415	538,782,762
Unapportioned Monies	106,759,973	1,227,498,952	1,220,080,230	114,178,695
<i>Total Liabilities</i>	<u>\$ 719,231,388</u>	<u>\$ 1,766,281,714</u>	<u>\$ 1,832,551,645</u>	<u>\$ 652,961,457</u>

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# COMPREHENSIVE ANNUAL FINANCIAL REPORT



STATISTICAL SECTION

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



[WWW.CO.SUMMIT.OH.US/FISCALOFFICE](http://WWW.CO.SUMMIT.OH.US/FISCALOFFICE)

# 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.

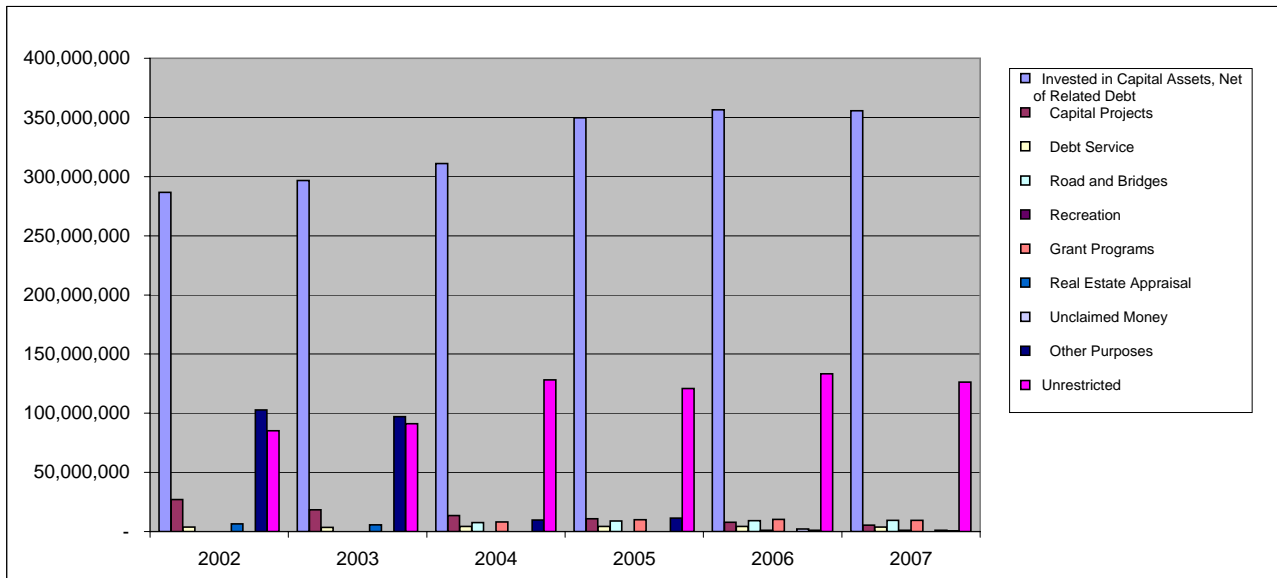
Demographic and Economic Information Tables 15 - 16  
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

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.



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

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



**COUNTY OF SUMMIT, OHIO**

**Table 2**

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

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

**COUNTY OF SUMMIT, OHIO**

**Table 3**

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

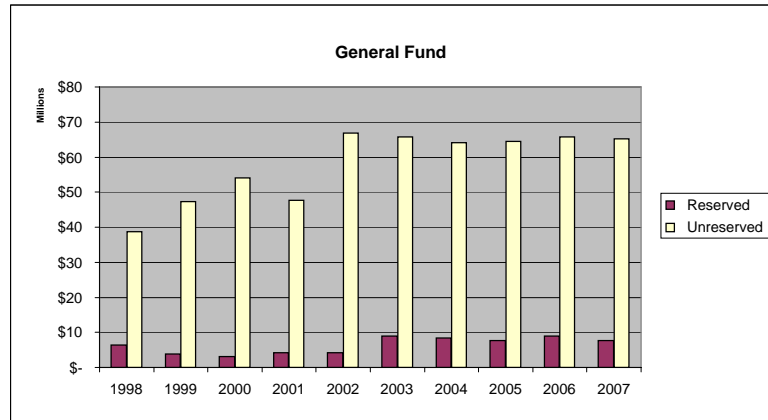
	2002	2003	2004	2005	2006	2007
Program Revenues						
Governmental Activities:						
Charges for Services and Sales						
General Government						
Legislative and Executive	\$ 17,626,651	\$ 17,296,534	\$ 16,137,515	\$ 17,418,038	\$ 16,119,818	\$ 17,312,510
Judicial	4,693,264	5,093,214	5,471,551	4,954,890	6,258,653	6,993,161
Public Safety	11,338,843	12,383,168	12,383,608	11,888,613	12,801,612	13,443,128
Public Works	214,751	173,172	225,715	245,389	258,656	262,800
Health	1,388,571	1,616,382	1,399,033	1,261,231	1,244,024	1,179,867
Economic Development	61,522	45,206	89,499	85,851	105,705	58,845
Human Services	6,131,110	4,997,288	8,185,789	9,909,826	7,280,380	7,689,287
Recreational	-	892,178	921,974	915,815	-	-
Total Charges for Services and Sales	41,454,712	42,497,142	44,814,684	46,679,653	44,068,848	46,939,598
Operating Grants and Contributions						
General Government						
Legislative and Executive	485,606	773,473	1,519,874	566,927	507,921	1,009,518
Judicial	3,019,826	2,963,656	2,017,601	3,108,263	2,734,743	2,135,392
Public Safety	10,370,063	8,449,086	11,427,439	16,836,735	12,771,739	14,258,952
Public Works	8,679,975	10,489,336	12,125,915	11,099,748	27,369,727	13,858,335
Health	49,520,454	46,671,548	56,638,579	52,436,325	73,136,861	68,973,060
Economic Development	3,747,503	3,431,389	2,716,715	3,677,433	2,352,410	2,790,602
Human Services	80,472,958	69,955,324	67,469,416	71,466,694	81,367,289	88,756,516
Recreation	-	-	-	-	1,001,624	1,328,650
Total Operating Grants and Contributions	156,296,385	142,733,812	153,915,539	159,192,125	201,242,314	193,111,025
Capital Grants and Contributions						
Public Works	-	1,746,004	-	-	-	-
Health	-	-	52,500	-	-	-
Total Capital Grants and Contributions	-	1,746,004	52,500	-	-	-
Total Governmental Activities Program Revenue	197,751,097	186,976,958	198,782,723	205,871,778	245,311,162	240,050,623
Business-type Activities:						
Charges for Services:						
Water	762,349	648,486	697,316	728,902	594,458	-
Sewer	25,603,567	26,832,847	26,456,458	28,856,389	30,480,847	32,007,000
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
Total Business-type Activities Program Revenue	34,061,540	36,108,448	37,644,936	40,227,976	38,232,911	40,210,551
Total Primary Government Program Revenue	\$ 231,812,637	\$ 223,085,406	\$ 236,427,659	\$ 246,099,754	\$ 283,544,073	\$ 280,261,174

**COUNTY OF SUMMIT, OHIO**

**Table 4**

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<b>General Fund</b>										
Reserved	\$ 6,383,148	\$ 3,750,060	\$ 3,091,570	\$ 4,247,948	\$ 4,288,663	\$ 8,882,107	\$ 8,326,983	\$ 7,750,193	\$ 9,007,098	\$ 7,690,227
Unreserved	38,715,684	47,378,476	54,140,909	47,701,858	66,878,754	65,718,225	64,026,231	64,405,120	65,716,800	65,142,661
<b>Total General Fund</b>	<b>45,098,832</b>	<b>51,128,536</b>	<b>57,232,479</b>	<b>51,949,806</b>	<b>71,167,417</b>	<b>74,600,332</b>	<b>72,353,214</b>	<b>72,155,313</b>	<b>74,723,898</b>	<b>72,832,888</b>
<b>All Other Governmental Funds</b>										
Reserved	26,226,778	25,720,235	22,336,301	29,690,752	44,986,546	46,250,361	33,311,476	29,837,517	35,399,313	38,044,506
Unreserved, Reported in:										
Special Revenue	42,907,116	53,910,814	54,838,532	58,870,048	64,148,418	61,859,025	56,767,443	49,412,088	45,292,852	65,017,560
Debt Service	4,672,137	4,674,865	3,003,459	3,702,983	3,381,671	2,772,360	3,630,145	3,781,966	3,840,340	4,080,775
Capital Projects	14,592,070	15,487,819	26,056,451	22,620,049	19,528,480	17,954,153	11,868,227	8,211,890	6,412,912	(3,687,382)
<b>Total All Other Governmental Funds</b>	<b>88,398,101</b>	<b>99,793,733</b>	<b>106,234,743</b>	<b>114,883,832</b>	<b>132,045,115</b>	<b>128,835,899</b>	<b>105,577,291</b>	<b>91,243,461</b>	<b>90,945,417</b>	<b>103,455,459</b>
<b>Total Governmental Funds</b>	<b>\$ 133,496,933</b>	<b>\$ 150,922,269</b>	<b>\$ 163,467,222</b>	<b>\$ 166,833,638</b>	<b>\$ 203,212,532</b>	<b>\$ 203,436,231</b>	<b>\$ 177,930,505</b>	<b>\$ 163,398,774</b>	<b>\$ 165,669,315</b>	<b>\$ 176,288,347</b>



**COUNTY OF SUMMIT, OHIO**

**Table 5**

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<b>Revenues</b>										
Taxes:										
Property	\$ 74,757,207	\$ 85,512,347	\$ 87,530,808	\$ 99,885,418	\$ 108,785,682	\$ 106,129,251	\$ 105,055,029	\$ 110,587,094	\$ 109,025,020	\$ 124,828,884
Sales and Use	29,677,644	30,544,905	33,231,971	32,216,548	33,081,046	33,994,904	35,261,093	35,524,910	36,021,183	36,696,576
Other	10,835,267	7,657,117	11,474,963	11,290,569	11,484,956	12,570,880	13,656,310	13,700,660	13,553,730	11,826,390
Licenses and Permits	360,695	486,821	430,007	432,963	423,340	478,001	376,815	360,678	351,852	335,982
Charges for Services	35,350,460	36,405,578	33,914,268	32,992,143	39,018,097	39,044,625	42,341,935	43,205,551	41,295,266	44,397,589
Fines and Forefeitures	2,194,060	1,372,679	1,076,149	830,383	1,316,592	1,595,852	1,768,584	1,531,752	2,341,622	2,202,211
Intergovernmental	136,455,367	136,365,070	150,561,823	168,586,902	173,122,076	171,449,440	174,200,588	175,052,875	214,785,071	210,292,579
Special Assessments	236,055	180,403	140,229	-	198,668	208,133	184,877	62,933	181,145	83,847
Investment Income	11,825,554	11,351,007	16,626,371	11,929,129	9,947,834	4,059,683	3,508,023	6,381,662	12,371,811	14,486,375
Other	8,783,438	11,552,314	11,538,500	17,655,699	10,902,411	8,432,721	13,180,519	10,054,748	6,389,229	2,381,112
<b>Total Revenues</b>	<b>310,475,747</b>	<b>321,428,241</b>	<b>346,525,089</b>	<b>375,819,754</b>	<b>388,280,702</b>	<b>377,963,490</b>	<b>389,533,773</b>	<b>396,462,863</b>	<b>436,315,929</b>	<b>447,531,545</b>
<b>Expenditures</b>										
General Government:										
Legislative and Executive	25,764,579	26,025,356	26,024,736	27,832,271	28,961,633	30,861,566	32,653,242	31,550,725	91,380,197	36,495,778
Judicial	15,497,645	17,833,119	20,652,555	21,957,236	23,948,140	25,238,545	27,555,995	27,751,370	28,372,216	29,912,460
Public Safety	45,773,541	49,416,703	54,723,011	56,627,523	58,722,388	60,416,651	64,189,660	67,347,141	67,984,881	72,800,137
Public Works	14,094,818	13,596,346	14,733,101	17,041,640	17,000,157	15,818,398	16,913,950	13,944,924	28,460,569	17,234,049
Health	86,611,016	95,582,525	102,033,308	109,512,598	107,504,021	109,596,315	111,100,654	110,501,239	119,978,925	122,044,829
Economic Development	2,870,969	3,729,357	3,500,100	4,514,630	4,865,265	3,404,632	2,716,202	2,880,060	2,486,498	3,412,790
Human Services	87,946,247	81,039,371	90,502,052	107,668,891	122,293,744	113,008,532	117,154,309	122,167,004	72,262,652	131,355,623
Recreation	-	-	-	22,525,543	4,385,439	4,399,332	5,474,925	5,616,879	5,616,879	5,821,816
Intergovernmental	301,699	265,839	379,189	174,096	333,022	292,411	311,153	201,888	363,314	341,504
Other	2,173,710	3,911,460	2,165,128	1,672,361	1,592,473	1,542,821	1,671,163	1,291,357	967,716	930,578
Capital Outlay	4,020,309	6,971,646	11,593,024	15,527,336	19,064,282	26,695,098	25,478,406	16,201,817	3,845,322	5,210,268
Debt Service:										
Principal	3,952,634	4,130,619	4,315,572	6,331,550	6,728,371	9,592,648	9,651,946	9,758,973	10,128,090	10,954,729
Interest	3,403,848	3,006,304	2,746,875	3,198,260	4,226,520	4,842,374	4,264,823	3,991,549	3,624,399	3,381,765
<b>Total Expenditures</b>	<b>292,411,015</b>	<b>305,508,645</b>	<b>333,368,651</b>	<b>394,583,935</b>	<b>399,625,455</b>	<b>405,709,323</b>	<b>419,136,428</b>	<b>413,204,926</b>	<b>435,471,658</b>	<b>439,896,326</b>
<b>Other Financing Sources (Uses)</b>										
Sale of Capital Assets	-	-	-	443,683	121,465	36,493	553,382	406,114	31,934	44,958
Proceeds From Leases	839,210	743,975	657,072	281,689	282,006	1,232,000	107,533	692,636	516,819	2,156,834
Proceeds From Bonds	65,000	-	-	-	29,030,000	25,100,000	25,652,000	-	-	-
Proceeds From Notes	-	1,750,714	-	18,000,000	-	-	2,786,914	1,924,296	877,517	782,021
Premium on Debt Issuance	-	-	-	-	1,226,420	1,531,333	2,263,399	-	-	-
Payments to Escrow Agents	-	-	-	-	-	-	(27,340,006)	-	-	-
Transfers In	15,255,716	15,841,151	20,861,264	26,129,573	7,505,472	8,146,238	7,811,041	9,711,206	7,894,081	8,976,293
Transfers Out	(15,165,630)	(15,747,061)	(22,129,821)	(26,129,573)	(7,413,665)	(8,076,532)	(7,737,333)	(10,221,277)	(7,894,081)	(8,976,293)
<b>Total Other Financing Sources (Uses)</b>	<b>994,296</b>	<b>2,588,779</b>	<b>(611,485)</b>	<b>18,725,372</b>	<b>30,751,698</b>	<b>27,969,532</b>	<b>4,096,930</b>	<b>2,512,975</b>	<b>1,426,270</b>	<b>2,983,813</b>
<b>Net Change in Fund Balances</b>	<b>\$ 19,059,028</b>	<b>\$ 18,508,375</b>	<b>\$ 12,544,953</b>	<b>\$ (38,809)</b>	<b>\$ 19,406,945</b>	<b>\$ 223,699</b>	<b>\$ (25,505,725)</b>	<b>\$ (14,229,088)</b>	<b>\$ 2,270,541</b>	<b>\$ 10,619,032</b>
Debt Service as a Percentage of Noncapital Expenditures	2.55%	2.39%	2.19%	2.51%	2.88%	3.81%	3.54%	3.46%	3.19%	3.30%

**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				
1998	\$ 5,864,331	\$ 1,753,973	\$ 21,766,582	\$ 446,981	\$ 446,981	\$ 1,099,013	\$ 4,396,052	\$ 9,164,298	\$ 26,609,615	34.44%	11.65
1999	6,004,533	1,801,272	22,302,300	454,962	454,962	1,151,933	4,607,733	9,412,700	27,364,995	34.40%	12.27
2000	6,726,983	1,919,179	24,703,319	448,368	448,368	1,163,711	4,654,844	10,258,241	29,806,531	34.42%	12.27
2001	6,881,103	1,960,402	25,261,444	411,626	467,757	1,252,884	5,011,537	10,506,015	30,740,738	34.18%	13.07
2002	7,043,670	2,069,883	26,038,271	319,617	363,202	1,195,407	4,781,627	10,628,577	31,183,100	34.08%	13.07
2003	8,059,884	2,337,009	29,705,410	329,829	374,805	1,055,967	4,223,867	11,782,689	34,304,082	34.35%	13.07
2004	8,165,498	2,331,067	29,990,186	323,880	368,045	1,057,764	4,231,056	11,878,209	34,589,287	34.34%	13.07
2005	8,331,955	2,413,848	30,702,295	326,737	371,292	792,735	3,170,940	11,865,275	34,244,527	34.65%	13.07
2006	9,156,216	2,595,693	33,576,882	299,027	339,804	549,840	2,199,359	12,600,776	36,116,045	34.89%	13.07
2007	9,319,034	2,601,831	34,059,615	289,607	329,099	549,840	2,199,359	12,760,312	36,588,073	34.88%	14.57

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>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<u>County Units</u>										
Unvoted:										
General Operating.....	1.75	1.77	1.84	1.84	1.84	1.68	1.51	1.53	1.58	1.58
Bond Retirement.....	0.45	0.43	0.36	0.36	0.36	0.52	0.69	0.67	0.62	0.62
Voted Millage - by levy										
Children Services.....										
Residential/Agricultural Real	1.99	2.55	2.32	2.31	2.31	2.05	2.05	2.04	1.89	1.89
Commercial/Industrial and Public Utility Real	2.59	2.55	2.41	2.42	2.40	2.17	2.19	2.19	2.11	2.13
General Business and Public Utility Personal	2.77	2.56	2.56	2.56	2.56	2.56	2.56	2.56	2.56	2.56
Mental Retardation.....										
Residential/Agricultural Real	2.63	2.97	2.38	3.60	3.59	3.18	3.19	3.18	2.95	4.49
Commercial/Industrial and Public Utility Real	3.18	3.51	3.00	3.61	3.58	3.23	3.27	3.27	3.16	4.50
General Business and Public Utility Personal	3.26	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	4.50
Mental Health.....										
Residential/Agricultural Real	1.37	1.84	2.00	1.68	1.66	1.48	1.49	1.48	1.37	1.37
Commercial/Industrial and Public Utility Real	1.76	2.23	2.44	2.11	2.10	1.90	1.92	1.92	1.85	1.87
General Business and Public Utility Personal	2.57	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Akron Zoological Park.....										
Residential/Agricultural Real	---	---	---	0.80	0.80	0.71	0.71	0.71	0.65	0.65
Commercial/Industrial and Public Utility Real	---	---	---	0.80	0.79	0.72	0.72	0.73	0.70	0.70
General Business and Public Utility Personal	---	---	---	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Metro Parks.....										
Residential/Agricultural Real	0.69	0.85	0.77	0.77	0.77	0.75	0.75	0.75	0.70	1.46
Commercial/Industrial and Public Utility Real	0.83	0.85	0.80	0.80	0.79	0.76	0.77	0.77	0.75	1.46
General Business and Public Utility Personal	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	1.46
Total Voted Millage by type of Property	11.65	12.27	12.27	13.07	13.07	13.07	13.07	13.07	13.07	14.57
Residential/Agricultural Real	6.68	8.21	7.47	9.16	9.13	8.17	8.19	8.16	7.56	9.86
Commercial/Industrial and Public Utility Real	8.36	9.14	8.65	9.74	9.66	8.78	8.87	8.88	8.57	10.66
General Business and Public Utility Personal	9.45	10.07	10.07	10.87	10.87	10.87	10.87	10.87	10.87	12.37
Total Millage by type of Property										
Residential/Agricultural Real	8.88	10.41	9.67	11.36	11.33	10.37	10.39	10.36	9.76	12.06
Commercial/Industrial and Public Utility Real	10.56	11.34	10.85	11.94	11.86	10.98	11.07	11.08	10.77	12.86
General Business and Public Utility Personal	11.65	12.27	12.27	13.07	13.07	13.07	13.07	13.07	13.07	14.57
<u>Overlapping Rates by Taxing District</u>										
<u>School Districts</u>										
Akron CSD.....	54.86	54.86	54.86	54.86	63.76	63.76	63.76	63.76	63.76	71.66
Aurora CSD.....	69.80	69.54	69.48	69.29	69.09	68.96	68.81	68.68	68.68	68.51
Barberton CSD.....	53.36	53.36	53.44	53.36	56.79	56.73	56.90	56.90	64.06	58.94
Cuyahoga Falls CSD.....	53.83	57.87	57.63	57.23	57.23	61.96	62.00	62.00	70.00	69.74
Copley-Fairlawn CSD.....	51.27	51.57	51.47	51.47	52.47	57.49	57.64	57.74	57.74	57.60
Nordonia Hills CSD.....	54.29	54.29	54.29	57.94	57.59	57.67	57.57	64.07	64.07	63.46
Norton CSD.....	55.00	55.00	55.00	55.00	55.00	55.00	55.00	59.90	59.90	59.90
Stow CSD.....	47.74	47.64	46.44	46.44	45.74	48.32	47.93	47.88	46.73	45.62
Tallmadge CSD.....	53.83	53.83	53.68	53.63	59.73	59.73	59.73	64.42	64.42	64.07
Twinsburg CSD.....	53.37	52.37	54.77	53.17	59.32	58.02	58.35	63.33	63.05	58.02
Coventry LSD.....	57.56	57.56	60.56	60.36	60.36	58.48	68.40	66.12	65.32	65.50
Green LSD.....	45.79	49.80	48.54	48.29	41.57	39.95	40.13	40.01	39.19	38.58
Highland LSD.....	58.68	64.18	65.38	66.58	71.32	71.32	71.32	71.32	70.55	70.55
Hudson CSD.....	70.13	76.13	76.13	75.73	75.63	75.15	80.98	80.73	80.73	86.12
Jackson LSD.....	46.20	44.40	43.90	45.20	48.10	47.90	46.50	48.60	48.10	48.00
Manchester LSD.....	56.09	56.09	55.89	55.89	55.89	55.51	55.51	55.51	63.97	63.86
Mogadore LSD.....	67.70	67.50	67.50	67.50	67.50	67.50	67.50	73.37	73.37	70.90
Northwest LSD.....	57.40	55.60	55.10	54.20	54.60	61.20	60.80	60.20	59.60	59.00
Revere LSD.....	52.36	52.36	54.01	54.31	60.21	58.16	58.74	58.74	57.91	57.81
Springfield LSD.....	46.10	46.10	45.50	50.10	49.52	48.54	47.26	48.29	48.22	46.83
Woodridge LSD.....	46.41	46.41	50.46	49.86	49.36	47.69	47.98	54.81	54.04	51.57
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.....	3.50	3.30	3.30	3.20	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)**

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<u>Corporations</u>										
Cities:										
Akron.....	9.04	9.05	9.04	9.04	9.09	9.09	9.09	10.30	10.30	10.30
Barberton.....	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Cuyahoga Falls.....	12.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Fairlawn.....	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Green.....	7.40	7.40	7.40	7.40	7.40	7.40	7.40	2.40	2.40	2.40
Hudson.....	7.82	8.39	9.15	8.94	8.91	6.19	9.67	6.94	6.60	6.92
Macedonia.....	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
Munroe Falls.....	8.45	8.45	8.10	7.70	8.10	7.88	7.86	7.86	7.10	7.86
Norton.....	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Stow.....	7.20	7.20	7.20	9.50	9.50	9.50	9.50	9.50	9.50	9.50
Tallmadge.....	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15
Twinsburg.....	0.60	0.60	2.28	0.60	1.35	1.81	2.22	1.82	1.82	1.53
Boston Heights.....	8.10	8.10	7.35	7.35	7.35	7.35	6.85	6.85	6.85	6.85
Clinton.....	12.59	12.59	12.59	12.59	12.59	12.59	12.59	12.59	12.59	12.59
Lakemore.....	7.30	7.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Mogadore.....	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15
New Franklin	---	---	---	---	---	---	---	14.65	14.65	14.65
Northfield.....	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98
Peninsula.....	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12
Reminderville.....	7.30	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
Townships:										
Bath.....	17.73	17.55	17.55	17.55	17.45	17.45	16.90	17.15	17.11	17.08
Boston.....	7.98	8.48	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98
Copley.....	17.70	17.70	17.70	17.70	17.70	17.70	17.70	17.70	16.90	16.90
Coventry.....	13.50	13.50	13.50	12.50	12.50	12.50	13.75	13.75	13.50	13.45
Franklin.....	14.65	14.65	14.65	14.65	14.65	14.65	14.65	---	---	---
Northfield Center.....	13.64	13.64	13.64	13.15	13.15	13.15	13.15	13.15	13.15	13.15
Richfield.....	12.33	12.33	12.33	12.15	10.35	10.35	9.92	9.92	9.92	9.30
Sagamore Hills.....	15.18	16.18	13.93	13.93	13.93	13.93	9.43	9.43	9.43	10.18
Springfield.....	18.00	18.00	18.00	17.90	17.90	17.90	17.90	17.93	17.90	17.90
Twinsburg.....	13.61	13.61	13.61	13.61	13.61	13.61	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	1.87	1.39	1.39	1.39	1.35	1.59	0.78	2.14	2.04	2.03
North Hills Water District.....	1.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.90	0.32
Union Cemetery of Peninsula.....	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Valley Fire District.....	6.50	6.50	6.50	6.50	6.50	8.80	8.80	8.80	8.80	8.80
Barberton Public Library	---	---	---	---	---	---	---	---	1.37	1.37
Cuyahoga Falls Public Library	---	---	---	---	---	---	---	---	---	1.30
Canal Fulton Public Library	---	---	---	---	---	---	---	---	---	1.00
Stow-Monroe Falls Public Library	---	---	---	---	---	---	---	---	---	1.00
Twinsburg Library District.....	1.00	1.00	1.00	1.00	1.70	1.70	1.00	1.00	1.00	1.00

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

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

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

Source: County of Summit Fiscal Office



**COUNTY OF SUMMIT, OHIO**

**Table 8**

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

Name of Taxpayer	December 31, 2007			December 31, 1998		
	Assessed Value	Rank	Percentage of Total Assessed Valuation	Assessed Value	Rank	Percentage of Total Assessed Valuation
Ohio Edison Company	\$ 129,146,440	1	1.01%	\$ 201,806,190	1	2.21%
American Transmission	33,386,460	2	0.26%	-		0.00%
Daimler Chrysler Corporation	32,341,360	3	0.25%	47,585,220	5	0.52%
East Ohio Gas Company	29,974,660	4	0.23%	82,182,750	3	0.90%
Mall at Summit LLC	14,744,300	5	0.12%	-		-
CHM of Akron LLC	12,845,520	6	0.10%	-		-
Sumner on Ridgewood, Inc.	12,428,200	7	0.10%	-		-
Ohio Bell Telephone Co.	11,572,580	8	0.09%	91,160,450	2	1.00%
E & A Northeast Limited	10,507,000	9	0.08%	-		-
Aircraft Braking Systems	10,156,240	10	0.08%	20,845,170	8	0.23%
FW Albrecht Co.	-		-	29,776,210	6	0.33%
Goodyear Tire & Rubber Company	-		-	48,154,850	4	0.53%
Western Reserve Telephone	-		-	26,288,280	7	0.29%
Rubbermaid Corporation	-		-	15,526,040	9	0.17%
DeBartolo Capital Partnership	-		-	14,627,330	10	0.16%
	<u>\$ 297,102,760</u>		2.32%	<u>\$ 577,952,490</u>		6.34%

Real property taxes paid in 2007 are based on January 1, 2006.

Real property taxes paid in 1998 are based on January 1, 1997.

**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	
1998	\$ 75,204,932	\$ 72,300,360	96.1%	\$ 2,302,669	\$ 74,603,029	99.2%	\$ 4,719,953
1999	87,922,726	84,866,351	96.5%	3,273,276	88,139,627	100.2%	4,375,052
2000	90,500,701	87,020,296	96.2%	2,881,360	89,901,656	99.3%	4,657,576
2001	106,852,424	105,631,646	98.9%	3,668,735	109,300,381	102.3%	2,936,659
2002	108,141,560	103,603,372	95.8%	4,252,667	107,856,039	99.7%	6,882,692
2003	113,117,219	107,121,232	94.7%	4,376,801	111,498,033	98.6%	7,934,949
2004	114,483,186	109,793,378	95.9%	4,737,959	114,531,337	100.0%	6,344,920
2005	116,988,800	111,701,968	95.5%	4,084,881	115,786,849	99.0%	7,142,020
2006	120,810,564	114,728,202	95.0%	4,237,744	118,965,946	98.5%	8,744,212
2007	149,194,427	140,993,796	94.5%	5,098,065	146,091,861	97.9%	11,498,778

(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**

**Table 10**

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

Year	Governmental Activities						Business-Type Activities							Total Primary Government	Percentage of Personal Income <sup>(a)</sup>	Per Capita <sup>(a)</sup>
	General Obligation Bonds	Special Assessment Bonds	Capital Appreciation Bonds	Tax/Bond Anticipation Notes	State Infrastructure Bank Loan	Capital Leases	General Obligation Bonds	Capital Appreciation Bonds	Bond Anticipation Notes	OWDA Loans	OPWC Loans	ODD Loans	WPCLF Loans			
1998	\$ 57,089,601	\$ 344,000	\$ -	\$ -	\$ -	\$ 1,720,529	\$ 9,118,474	\$ -	\$ 69,275,000	\$ 35,797,289	\$ 1,062,500	\$ 1,453	\$ -	\$ 174,408,846	1.28%	\$ 319
1999	53,137,679	160,000	1,753,627	5,600,000	-	1,497,342	21,051,412	1,871,557	53,318,000	33,305,866	1,000,000	20,938	-	172,716,421	1.14%	319
2000	49,136,749	-	1,753,627	-	-	1,490,836	50,183,251	1,871,557	20,408,000	30,503,190	937,500	29,458	-	156,314,168	1.00%	289
2001	44,965,198	-	1,753,627	21,840,000	-	906,416	66,084,801	1,871,557	3,400,000	28,346,896	875,000	29,458	-	170,072,953	1.02%	313
2002	69,668,532	-	1,731,922	13,460,000	-	781,703	66,011,469	1,871,557	-	26,485,727	812,500	29,458	217,919	181,070,787	1.09%	332
2003	87,704,848	-	2,123,605	10,980,000	-	1,583,159	63,210,152	1,871,557	-	24,697,889	750,000	29,458	1,015,705	193,966,373	1.15%	355
2004	82,859,902	-	1,613,083	8,400,000	2,826,914	1,190,488	60,910,099	1,871,557	-	22,387,133	687,500	29,458	1,957,513	184,733,647	1.06%	338
2005	75,655,929	-	1,514,835	5,710,000	4,751,211	1,466,578	58,059,072	1,871,557	-	20,506,963	656,250	29,458	3,900,927	174,122,780	0.95%	319
2006	68,665,286	-	1,399,427	2,910,000	5,461,281	1,466,213	55,089,715	1,871,557	-	18,663,591	562,500	29,458	4,784,983	160,904,011	0.86%	295
2007	61,414,960	-	1,267,672	-	5,653,897	2,870,362	51,970,040	1,871,557	-	16,846,030	531,250	29,458	4,560,969	147,016,195	0.74%	270

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

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

Source: County of Summit Fiscal Office

**COUNTY OF SUMMIT**

**Table 11**

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

Fiscal Year	General Bonded Debt Outstanding					Less Debt Service Fund	Net General Bonded Debt	Ratio to Estimated Actual Value of Property <sup>(a)</sup>	Net Bonded Debt Per Capital <sup>(b)</sup>
	General Obligation Bonds	Capital Appreciation Bonds	Tax Anticipation Notes	State Infrastructure Loan	Total General Bonded Debt				
1998	\$ 57,089,601	\$ -	\$ -	\$ -	\$ 57,089,601	\$ 4,672,137	\$ 52,417,464	0.20%	\$ 97
1999	53,137,679	1,753,627	5,600,000	-	60,491,306	4,674,865	55,816,441	0.20%	103
2000	49,136,749	1,753,627	-	-	50,890,376	3,003,459	47,886,917	0.16%	88
2001	44,965,198	1,753,627	15,840,000	-	62,558,825	3,702,983	58,855,842	0.19%	108
2002	69,668,532	1,742,957	13,460,000	-	84,871,489	3,381,671	81,489,818	0.26%	149
2003	87,704,848	2,143,731	10,980,000	-	100,828,579	2,772,360	98,056,219	0.29%	179
2004	82,589,902	2,158,727	8,400,000	2,826,914	95,975,543	3,630,145	92,345,398	0.27%	169
2005	75,655,929	2,151,668	5,710,000	4,751,211	88,268,808	3,781,966	84,486,842	0.25%	155
2006	68,665,286	2,109,988	2,910,000	5,461,281	79,146,555	3,840,340	75,306,215	0.21%	138
2007	61,414,960	2,031,441	-	5,653,897	69,100,298	4,080,775	65,019,523	0.18%	119

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, 2007**

	Debt Outstanding	Percentage Applicable To County <sup>(1)</sup>	Portion of Direct and Overlapping Debt Within County
Direct:			
County of Summit	\$ 145,989,442	100.00%	\$ 145,989,442
Overlapping:			
Townships Wholly Within County	2,528,649	100.00%	2,528,649
Cities Wholly Within County	332,132,674	100.00%	332,132,674
Akron Metro Regional Transit Authority	650,000	100.00%	650,000
Villages Wholly Within County	1,307,102	100.00%	1,307,102
School Districts Wholly Within County	138,533,972	100.00%	138,533,972
City of Norton	4,262,575	99.94%	4,260,017
Stow-Monroe Falls City School District	430,000	99.64%	428,452
Akron-Summit County Library	53,825,000	99.47%	53,539,728
Tallmadge City School District	28,380,000	98.48%	27,948,624
City of Tallmadge	9,485,000	96.61%	9,163,459
Mogadore Village	770,000	77.38%	595,826
Mogadore Local School District	9,789,997	72.28%	7,076,210
Northwest Local School District	20,618,018	18.42%	3,797,839
Wayne Public Library District	5,690,000	1.93%	109,817
Jackson Local School District	68,927,326	1.38%	951,197
Aurora City School District	6,374,992	1.12%	71,400
Highland Local School District	34,520,000	1.05%	362,460
Total Overlapping	<u>718,225,305</u>		<u>583,457,425</u>
Total Direct and Overlapping Debt	<u>\$ 864,214,747</u>		<u>\$ 729,446,867</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, 2008  
County of Summit Fiscal Office

**COUNTY OF SUMMIT, OHIO**

**Table 13**

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Assessed Valuation of County	\$ 9,358,352,541	\$ 9,412,700,474	\$ 10,258,240,444	\$ 10,506,015,849	\$ 10,628,576,507	\$ 11,782,688,968	\$ 11,878,208,387	\$ 11,865,274,945	\$ 12,600,776,007	\$ 12,760,311,957
Gross County Debt Outstanding	\$ 172,688,319	\$ 171,219,079	\$ 154,823,332	\$ 169,166,537	\$ 180,071,165	\$ 193,550,145	\$ 179,655,097	\$ 174,058,251	\$ 161,066,452	\$ 145,989,442
Less Exempted Debt:										
OWDA Loans	(35,797,289)	(33,305,866)	(30,503,190)	(28,346,896)	(26,485,727)	(24,697,889)	(22,387,132)	(20,506,963)	(18,663,591)	(16,846,030)
OPWC Loans	(1,062,500)	(1,000,000)	(937,500)	(875,000)	(812,500)	(750,000)	(687,500)	(656,250)	(562,500)	(531,250)
ODD Loans	(1,453)	(20,938)	(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)
State Infrastructure Bank Loan	-	-	-	-	-	-	-	(4,751,211)	(5,461,281)	(5,653,897)
Unvoted General Obligation Bonds/Notes	(54,758,164)	(740,983)	(108,000)	(100,000)	-	-	-	-	-	-
Job and Family Services Facilities	(10,594,069)	(9,925,787)	(9,222,505)	(8,474,874)	(7,692,894)	(5,411,565)	(4,457,731)	(3,927,152)	(3,370,479)	(2,796,410)
Water System Improvements	-	-	(2,881,380)	(2,670,441)	(300,280)	(227,348)	(163,767)	(111,327)	(56,985)	-
Sewer System Improvements	(6,468,260)	(75,659,986)	(69,473,428)	(68,585,917)	(67,582,746)	(65,338,515)	(63,238,611)	(60,584,518)	(57,822,380)	(54,921,437)
Road and Bridge Improvements	(4,936,065)	(4,724,436)	(4,503,057)	(4,269,001)	(4,025,195)	(3,768,711)	(2,717,226)	(2,678,165)	(2,636,426)	(2,593,587)
Mental Health Facilities	(2,772,366)	(2,654,301)	(2,531,236)	(2,401,666)	(2,262,096)	(2,116,021)	(1,524,946)	(1,502,366)	(1,478,279)	(1,454,194)
Fairground Improvements	(1,424,645)	(1,365,355)	-	-	-	-	-	-	-	-
County Jail Facilities (Pod)	(5,890,000)	(11,250,000)	(5,400,000)	(5,140,000)	(4,870,000)	(4,590,000)	(625,000)	(320,000)	-	-
Series 2004 Bonds AR	-	-	-	-	-	-	(5,601,000)	(5,068,000)	(4,521,000)	(3,618,000)
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	(2,859,363)	(3,285,567)	(3,003,459)	(3,702,983)	(3,381,671)	(2,772,360)	(3,630,145)	(3,781,966)	(3,840,340)	4,080,775
Total Subject to Direct Debt Limitation	46,124,145	27,285,860	26,230,119	28,730,301	49,168,598	72,868,278	66,192,581	60,529,948	54,928,750	57,064,985
Debt Limitation (1)										
Direct Debt Limitation	232,458,814	233,817,512	254,956,011	261,150,396	264,214,413	293,067,224	295,455,210	295,131,874	313,519,400	317,507,799
Less: Net Indebtedness	(46,124,145)	(27,285,860)	(26,230,119)	(28,730,301)	(49,168,598)	(72,868,278)	(66,192,581)	(60,529,948)	(54,928,750)	(57,064,985)
Direct Debt Margin	\$ 186,334,669	\$ 206,531,652	\$ 228,725,892	\$ 232,420,095	\$ 215,045,815	\$ 220,198,946	\$ 229,262,629	\$ 234,601,926	\$ 258,590,650	\$ 260,442,814
Debt Margin as a Percentage of Debt Limit	80.16%	88.33%	89.71%	89.00%	81.39%	75.14%	77.60%	79.49%	82.48%	82.03%
Unvoted Debt Limitation (1% of County Assessed Valuation)	93,583,525	94,127,005	102,582,404	105,060,158	106,285,765	117,826,890	118,782,084	118,652,749	126,007,760	127,603,120
Less: Net Indebtedness	(46,124,145)	(27,285,860)	(26,230,119)	(28,730,301)	(49,168,598)	(72,868,278)	(66,192,581)	(60,529,948)	(54,928,750)	(57,064,985)
Unvoted Debt Margin	\$ 47,459,380	\$ 66,841,145	\$ 76,352,285	\$ 76,329,857	\$ 57,117,167	\$ 44,958,612	\$ 52,589,503	\$ 58,122,801	\$ 71,079,010	\$ 70,538,135
Unvoted Debt Margin as a Percentage of the Unvoted Debt Limit	50.71%	71.01%	74.43%	72.65%	53.74%	38.16%	44.27%	48.99%	56.41%	55.28%

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

Source: County of Summit Fiscal Office

**COUNTY OF SUMMIT, OHIO**

**Table 14**

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

Fiscal Year	Gross Revenues (2)	Less: Operating Expenses (3)	Water Revenue				Coverage Ratio
			Net Revenue Available for Debt Service	Debt Service			
				Principal	Interest		
1998	\$ 5,468,366	\$ 5,860,422	\$ (392,056)	\$ 1,697,234	\$ 169,204	-0.21	
1999	5,831,406	4,849,888	981,518	5,205,879	338,746	0.18	
2000	8,121,052	4,631,671	3,489,381	2,922,915	253,369	1.10	
2001	7,794,263	5,082,021	2,712,242	2,646,923	243,762	0.94	
2002	795,559	2,068,646	(1,273,087)	303,601	106,904	-3.10	
2003	652,627	1,447,551	(794,924)	250,341	65,035	-2.52	
2004	697,791	1,786,593	(1,088,802)	159,351	48,269	-5.24	
2005	729,376	1,463,782	(734,406)	112,774	43,927	-4.69	
2006	605,362	1,003,592	(398,230)	119,659	32,058	-2.62	
2007	7,614	38,299	(30,685)	116,123	25,286	-0.22	

Fiscal Year	Gross Revenues (2)	Less: Operating Expenses (3)	Sewer Revenue				Coverage Ratio
			Net Revenue Available for Debt Service	Debt Service			
				Principal	Interest		
1998	\$ 28,434,431	\$ 17,355,582	\$ 11,078,849	\$ 62,176,686	\$ 5,434,757	0.16	
1999	30,014,227	17,921,986	12,092,241	68,199,961	5,898,902	0.16	
2000	29,084,447	21,264,281	7,820,166	54,690,895	6,044,043	0.13	
2001	29,097,223	18,643,416	10,453,807	22,246,020	6,635,699	0.36	
2002	30,080,088	20,402,748	9,677,340	33,018,400	4,931,066	0.26	
2003	31,281,886	23,754,231	7,527,655	4,937,249	5,411,719	0.73	
2004	33,172,770	22,578,781	10,593,989	5,315,405	5,096,416	1.02	
2005	33,732,932	22,714,597	11,018,335	5,090,177	4,788,326	1.12	
2006	34,826,146	24,610,446	10,215,700	5,104,574	4,392,270	1.08	
2007	35,296,731	24,799,613	10,497,118	5,171,125	4,130,526	1.13	

(1) Includes OWDA, OPWC and WPCLF.

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

(3) Operating expenses exclude depreciation expense.

**Source:** County of Summit Fiscal Office

**COUNTY OF SUMMIT, OHIO**

**Table 15**

**DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN YEARS**

Fiscal Year	Population <sup>(1)</sup>	Per Capita Personal Income <sup>(1)</sup>	Personal Income <sup>(1)</sup>	Civilian Labor Force In County <sup>(2)</sup>	Unemployed in County <sup>(2)</sup>	Unemployment Rate		
						County <sup>(2)</sup>	Ohio <sup>(2)</sup>	U.S. <sup>(2)</sup>
1998	540,647	\$ 27,917	\$ 15,093,242,299	278,100	11,500	4.1%	4.3%	4.5%
1999	541,737	28,852	15,630,195,924	280,500	12,000	4.3%	4.3%	4.2%
2000	543,604	30,526	16,594,055,704	280,300	11,600	4.1%	4.0%	4.0%
2001	545,419	30,406	16,584,010,114	280,400	12,800	4.6%	4.4%	4.7%
2002	546,149	30,881	16,865,627,269	281,200	16,800	6.0%	5.7%	5.8%
2003	546,298	31,862	17,406,146,876	283,700	17,500	6.2%	6.2%	6.0%
2004	546,366	33,169	18,122,413,854	286,800	17,400	6.1%	6.2%	5.5%
2005	546,285	34,395	18,789,472,575	290,200	16,700	5.8%	5.9%	5.1%
2006	545,051	36,264	19,765,729,464	294,200	15,600	5.3%	5.5%	4.6%
2007	543,487	36,264 *	19,709,012,568	296,400	16,000	5.4%	5.6%	4.6%

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

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

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

\* Per Capital Income for 2007 is the same as 2006 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	2007			1998		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Summa Health System	6,102	1	2.18%	3,650	2	1.37%
Akron General Medical Center	4,261	2	1.52%	-		-
Goodyear Tire & Rubber Company	3,500	3	1.25%	4,700	1	1.76%
County of Summit, Ohio	3,468	4	1.24%	3,510	3	1.32%
Akron City School District	3,050	5	1.09%	3,000	4	1.13%
The University of Akron	2,845	6	1.01%	2,094	8	0.79%
Akron General Medical Center	2,820	7	1.01%	2,794	6	1.05%
FirstMerit Corporation	2,695	8	0.96%	-		-
Akron Children's Hospital	2,567	9	0.92%	-		-
City of Akron	2,518	10	0.90%	2,848	5	1.07%
Chrysler Corporation, Stamping Plant	-		-	2,500	7	0.94%
Albrecht Grocery Company (Acme Stores)	-		-	2,000	9	0.75%
Babcock & Wilcox Company, Inc.	-		-	1,851	10	0.69%
<b>Total</b>	<b>33,826</b>		<b>12.06%</b>	<b>28,947</b>		<b>10.86%</b>
<b>Total Employed in County (2)</b>	<b>280,400</b>			<b>266,600</b>		

**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 SIX YEARS (1)**

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

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

(1) Information prior to 2002 is not available.

**Source:** County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 18

OPERATING INDICATORS BY FUNCTION/ACTIVITY  
LAST TEN YEARS

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<b>General Government - Legislative and Executive</b>										
County Council										
Number of Regular Council Meeting	25	23	23	22	23	22	22	22	17	23
Number of Special Council Meetings	-	-	1	1	1	5	3	4	4	11
Number of Regular Committee Meetings	26	21	23	21	20	22	22	24	17	22
Number of Special Committee Meetings	3	-	-	-	-	1	2	1	1	3
Number of Resolutions Passed	686	766	788	790	818	866	719	676	616	631
Executive										
Number of Budget Adjustments Approved	N/A	142	160	133	179	177	187	214	233	196
Number of Buildings Maintained	161	168	169	178	185	186	190	192	192	193
Square Footage of Buildings Maintained	1,805,875	1,829,549	1,833,445	1,957,374	1,998,298	1,998,587	2,096,325	2,174,006	2,174,006	2,195,342
Fiscal Office										
Number of Checks Written	88,987	102,299	103,046	103,447	109,467	109,003	113,117	109,806	111,431	107,059
Number of Parcels Billed	N/A	N/A	N/A	N/A	254,751	255,705	256,701	257,475	258,317	261,479
Number of Parcels Collected (1)	N/A	N/A	N/A	N/A	224,998	248,068	276,042	260,919	280,772	264,655
Average Return on Portfolio	5.616%	5.682%	5.664%	5.136%	3.954%	2.439%	2.494%	2.967%	3.876%	4.692%
Agency Ratings - Standard and Poors	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA
Agency Ratings - Moody's Financial Services	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA
Board of Elections										
Number of Registered Voters	343,043	333,094	354,189	326,903	334,515	342,040	368,858	360,021	373,447	350,593
Number of Voters - Last General Election	165,940	106,290	232,252	129,874	166,854	137,118	281,735	140,214	205,714	107,731
Percentage of Voters	48.37%	31.91%	65.57%	39.73%	49.88%	40.09%	76.38%	38.95%	55.09%	30.59%
<b>General Government - Judicial</b>										
Court of Common Pleas										
Number of Criminal Cases Filed	3,245	2,993	3,002	3,314	3,824	3,987	4,507	4,824	4,549	4,345
Law Library										
Number of Volumes in Collection	80,742	79,018	79,855	80,630	81,547	81,797	82,108	82,264	81,771	82,201
Volumes Circulated	6,316	6,300	6,541	4,859	4,762	5,262	4,987	6,135	4,586	4,095
Reference Questions Answered by Staff	4,174	4,528	3,780	3,200	2,974	3,000	3,502	3,310	2,498	1,600
Computer Database Usage by Patrons	N/A	N/A	196	265	766	1,365	1,564	2,511	1,619	1,700
Probate Court										
Number of Civil Cases Filed	182	209	197	154	148	152	185	144	144	159
Domestic Relations Court										
New Domestic Cases Filed	3,138	3,011	3,137	4,141	4,370	4,280	4,521	4,306	3,976	3,832
Reactivated Cases	1,868	1,209	1,587	2,225	2,339	2,283	2,596	2,515	2,302	2,010
Cases terminated	4,990	4,273	4,436	5,229	6,477	6,399	7,363	6,576	7,375	5,861
Magistrate Hearings	5,538	5,350	5,746	7,089	8,600	9,022	10,014	8,950	8,686	8,846
Juvenile Court										
Number of Civil Cases Filed	9,079	8,312	7,366	8,648	7,120	7,287	6,421	6,080	6,588	6,101
Number of Delinquent Cases Filed	3,999	3,783	4,062	3,963	4,520	4,501	4,755	4,711	5,399	5,165
Prosecutor										
Number of Prosecutor Opinions Requested	182	164	140	205	180	154	190	159	159	111
Number of Legal Files Handled	299	226	217	206	211	169	206	175	187	179
<b>Public Safety</b>										
Sheriff										
Average Daily Jail Census	577	603	602	584	624	651	686	705	688	649
Prisoners Booked	12,096	11,835	11,858	13,039	11,530	14,030	14,586	14,603	15,352	14,835
Prisoners Released	12,093	11,786	11,835	12,991	11,550	13,976	14,534	14,596	15,290	14,925
Number of Citations Issued	6,094	10,423	11,281	12,140	9,034	8,805	6,435	8,370	8,674	7,492
Building Regulations										
Residential Construction Permits Issued	765	815	668	773	752	817	718	781	565	404
Commercial Construction Permits Issued	119	88	162	99	152	242	165	89	75	56
Medical Examiner										
Number of Cases Investigated	3,148	3,060	3,132	3,035	3,271	3,240	3,246	3,240	3,224	2,888
Number of Autopsies Performed	484	491	572	517	551	501	554	635	602	587
Adult Probation										
New Probation Case Referrals	N/A	N/A	N/A	2,017	2,115	2,390	2,800	3,219	3,132	3,440
Total Offender Caseload by Year	N/A	N/A	N/A	3,238	3,140	3,298	4,333	4,901	4,987	4,090
Emergency Management Agency										
Number of Emergency Responses	9	4	3	4	3	3	2	7	4	9
Number of Training Session Held	1	3	7	23	27	17	19	24	37	43
<b>Public Works</b>										
Motor Vehicle and Gas Tax										
Miles of Roads Resurfaced (center line)	34.67	43.08	26.80	40.82	49.58	11.98	2.65	6.81	15.37	15.89
Sewer										
Number of Customers	35,918	38,785	40,011	38,650	39,282	40,426	41,467	42,560	45,397	45,195
Number of Tap-ins	1,358	1,450	1,051	1,202	1,034	1,220	1,169	1,023	641	582
Average Daily Sewage Treated (million gallons)	7.28	7.83	7.13	6.5	7.33	7.98	8.11	7.76	6.96	7.73
Water										
Number of Customers	1,684	1,864	1,933	1,885	1,942	1,952	1,945	1,991	1,998	-
Number of Tap-ins	473	539	356	197	34	26	8	9	3	-

(Continued)

OPERATING INDICATORS BY FUNCTION/ACTIVITY  
LAST TEN YEARS

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<b>Health</b>										
<b>Dog and Kennel</b>										
Number of Dog Licenses Issued	47,769	48,498	45,825	46,067	39,987	47,286	45,982	40,889	45,997	41,092
Number of Animal Adoptions	N/A	N/A	N/A	N/A	N/A	307	1,165	1,279	974	1,265
<b>Mental Retardation &amp; Developmental Disabilities</b>										
Average Daily Membership Enrolled:										
Early Intervention & Preschool	117	269	324	294	241	233	246	277	311	325
Grades I thru 12	104	100	87	54	58	48	45	39	42	-
Adults	101	105	138	136	112	113	102	127	139	94
Employed at Weaver Industries	893	995	988	1,008	979	983	995	1,012	1,067	1,128
Employed in Community	322	354	403	415	469	452	424	393	389	384
<b>Human Services</b>										
<b>Veteran's Services Commission</b>										
Number of Clients Served	N/A	N/A	N/A	5,009	5,284	5,340	1,789	1,789	2,123	2,390
Amount of Benefits Paid to County Residents	N/A	N/A	N/A	\$1,770,924	\$2,111,233	\$2,580,725	\$1,523,836	\$1,523,836	\$1,537,611	1,663,874
<b>Job &amp; Family Services</b>										
Average Client Count - Food Stamps	N/A	34,025	32,836	34,957	39,421	44,335	47,282	49,038	51,023	52,643
Average Client Count - Day Care	N/A	2,378	2,654	2,646	3,227	3,674	3,394	3,815	4,392	4,523
Average Client Count - WIA	N/A	N/A	116	625	894	1,235	1,113	1,465	1,553	1,472
Average Client Count - Job Placement	N/A	5,398	4,830	3,408	3,176	3,102	3,008	2,548	2,271	151
Average Client Count - Rent Assistance	N/A	N/A	2,946	4,603	3,881	2,503	1,940	1,557	942	827
<b>Child Support Enforcement Agency</b>										
Average Number of Active Support Orders	N/A	N/A	N/A	N/A	34,283	33,013	34,509	38,657	40,688	35,408
Percentage Collected	N/A	N/A	N/A	N/A	N/A	65.00%	66.10%	66.62%	67.47%	67.38%

(1) Collections maybe higher due to delinquent collections

**COUNTY OF SUMMIT, OHIO**

**Table 19**

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

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

(Continued)

**COUNTY OF SUMMIT, OHIO**

**Table 19  
(Continued)**

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

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

**Source:** Summit County Fiscal Office

(1) Information prior to 2003 is not available.

COUNTY OF SUMMIT, OHIO

**ACKNOWLEDGMENTS**

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

Dan W. Hawke, Chief Fiscal Officer of Finance  
Allen R. Beck, Manager of Financial Reporting  
Dennis M. Menendez, Deputy Fiscal Officer of Finance  
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  
SEPTEMBER 18, 2008**