



Kristen
Scalise CPA, CFE
Summit County Fiscal Officer

Comprehensive Annual Financial Report
For the year ended December 31, 2012
County of Summit, Ohio



Dave Yost • 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, 2012 through December 31, 2012. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

July 19, 2013

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COUNTY OF SUMMIT,
OHIO

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2012**

Kristen M. Scalise, CPA, CFE
COUNTY OF SUMMIT FISCAL OFFICER

Prepared by the County of Summit Fiscal Office

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Kristen
Scalise CPA, CFE
Summit County Fiscal Officer



INTRODUCTORY SECTION

COUNTY OF SUMMIT, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR ENDED DECEMBER 31, 2012

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Acknowledgments		

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KRISTEN M. SCALISE CPA, CFE

Fiscal Officer

County of Summit

June 28, 2013

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

As Fiscal Officer of the County of Summit, Ohio, (the County), I am pleased to present the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2012. This CAFR conforms to the generally accepted accounting principles (GAAP) as applicable to local government entities set forth by the Governmental Accounting Standards Board (GASB). The report has been filed with the Auditor of State pursuant to Ohio Revised Code (ORC) Section 117.38. Responsibility for the accuracy of the data presented and the completeness and fairness of the presentation, including disclosures, rests with the County's management, and in particular the Fiscal Office of the County. We believe the data is accurate in all material respects and fairly reflects the County's financial position and the results of its operations. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

To provide a reasonable basis of making these representations, management of the County has established a comprehensive internal control framework. Internal controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability and accuracy of the financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of controls should not outweigh their benefits. The accounting system encompasses appropriations, encumbrances, expenditures, revenues, payroll and capital assets and ensures the financial information generated is accurate, reliable and free of material misstatement.

In County government, internal controls are enhanced through the separation of powers. Each of the County's elected officials and agency directors is responsible for internal controls over the cash collection function within their office. Some County offices and agencies hold money in bank accounts outside the County treasury. The individual offices and agencies are responsible for the transaction activity through and reconciliation of those accounts.

U.S. Office of Management and Budget Circular A-133 require an independent audit to be conducted annually. The audit, which includes procedures to fulfill federal Single Audit requirements, serves to maintain and strengthen the integrity of the County's accounting and budgetary controls. 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; evaluating the overall financial statement presentation. Included in this CAFR is the unmodified ("clean") opinion on the County's financial statements for the year ended December 31, 2012 issued by the independent auditors, Rea & Associates, Inc., a firm of licensed certified public accountants. The Single Audit, which meets not only Circular A-133 requirements but also those of the American Recovery and Reinvestment Act, is published under separate cover and can be obtained by sending a written request to the County of Summit Fiscal Office, 175 South Main Street, Room 400, Akron, Ohio, 44308.

Management's Discussion and Analysis (MD&A) provides a narrative introduction, overview and analysis to accompany the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A begins on page 5, immediately following the Independent Accountants' Report.

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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

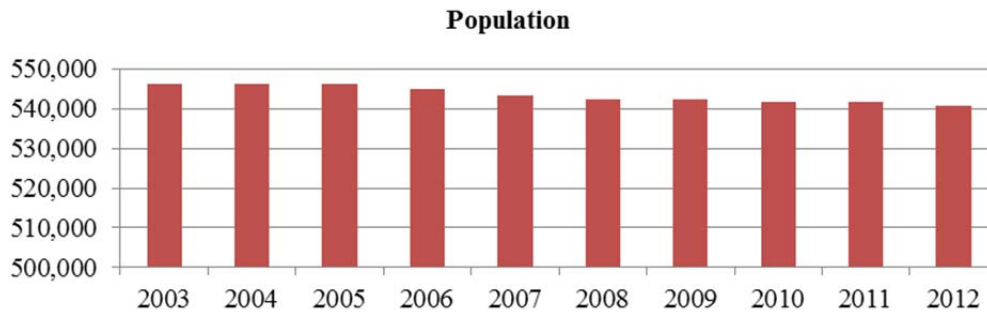
TREASURER DIVISION
175 S. Main Street
Akron, Ohio 44308
Phone: 330.643.2606
Fax: 330.643.7760

**Letter of Transmittal
For the Year Ended December 31, 2012**

Profile of Summit County Government

Formed in 1840, the County of Summit, is located in northeastern Ohio, approximately 25 miles south of Cleveland, and covers an area of 416 square miles. As of the 2010 census, the County was the fourth most populous of the 88 counties in Ohio with a population of 541,781. The County seat is the City of Akron, which is the largest municipality in the County with a 2010 population of 199,110. 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 703,200 according to the 2010 census. It is also in the Cleveland-Akron-Elyria Combined Statistical Area (CSA) with a population of 2,881,937 according to the 2010 census, making it the 14th most populous CSA of 123 in the country.



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

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 eleven-member County Council (Council) serves as the taxing authority, the contracting body and the chief administrator of public services. Council adopts and oversees the annual operating budget, approve expenditures and issue debt.

The Fiscal Officer is the County's chief fiscal officer and is responsible for maintaining accurate records of all money received by or paid out of the County treasury. As the tax assessor for all political subdivisions within the County, the Fiscal Officer is responsible for computing the tax rates and the collection of all real estate and manufactured homes as determined by proper tax authorities and popular vote. As the County's banker, the Fiscal Officer serves as the custodian and investment officer for County funds.

The financial statements contained within this CAFR include all funds, agencies, boards and commissions that are not legally separate and for which the County of Summit (the primary government and reporting entity) is financially accountable. The County provides many services to its citizens including tax collection and distribution, civil and criminal justice systems, public safety, health assistance, human services and road and bridge maintenance. The County also operates a sewer treatment system and other miscellaneous County services. The County does not operate schools or hospitals, nor is it responsible for refuse collection or fire safety services.

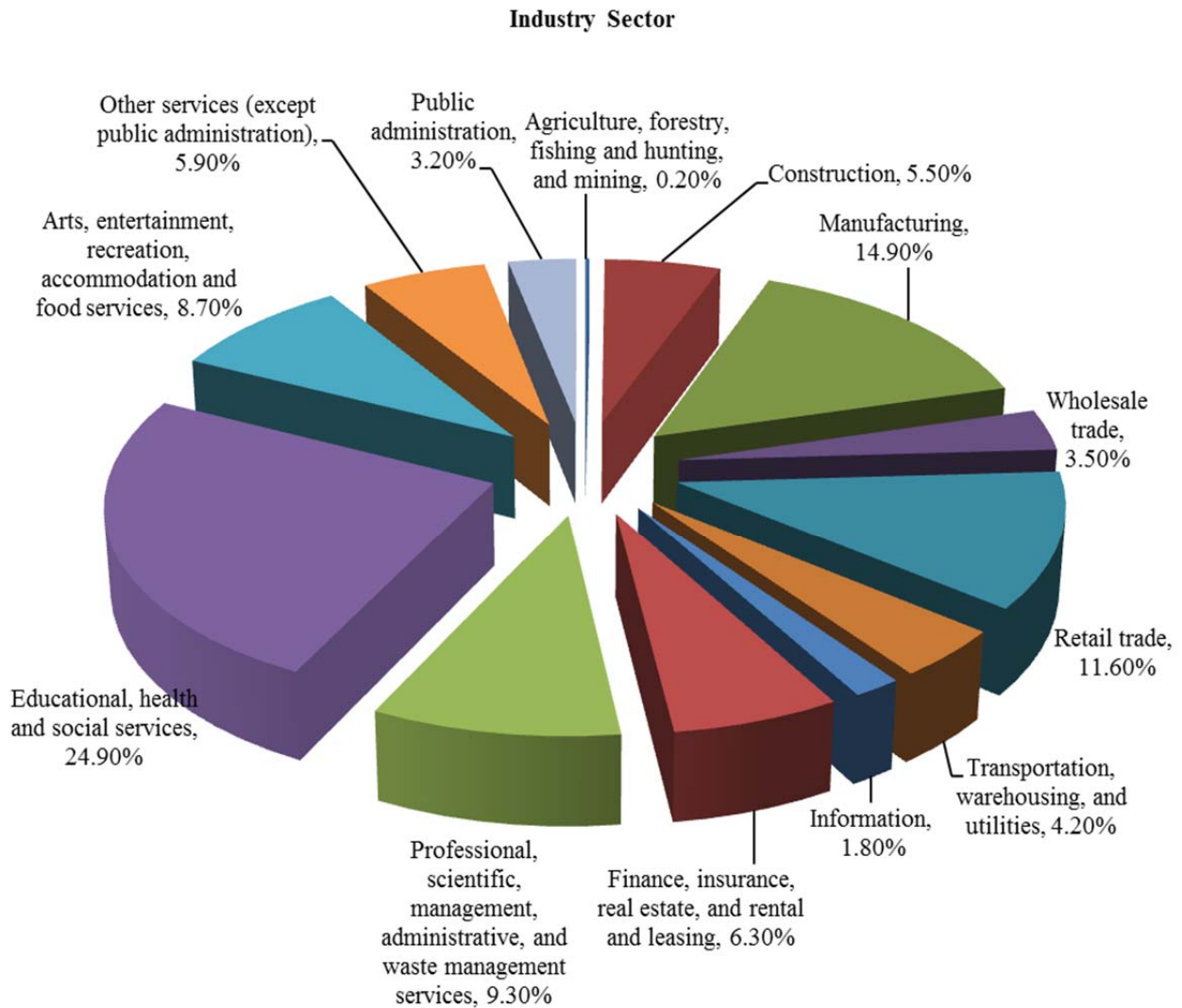
Organizations that are legally separate from the County are included as component units if the County's elected officials appoint a voting majority of the organization's governing body and (1) The County has the ability to impose

its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. A complete discussion of the reporting entity is provided in Note 1 to the basic financial statements.

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 The County is currently home to a diversified economic base, which is not as concentrated on the rubber and tire industry that prevailed in the County until the 1970s. 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. Industries that have been significant contributors to the growing economic diversity of the County include the fields of medicine and biomedicine, polymers, and energy.



**Letter of Transmittal
For the Year Ended December 31, 2012**

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

The County has become a national leader in the field of plastics and polymers. A recent study ranked Ohio number one in plastics and polymers. It is also ranked number one in rubber and miscellaneous plastic products. According to the Greater Akron Chamber, there are more than 35,000 people employed by polymer-related companies in the region. The greater Akron region is home to the largest number of polymer companies in Ohio. Custom molders, captive molders, resin processors, and equipment manufactures all call Ohio home.

The University of Akron’s College of Polymer Science and Polymer Engineering, the nation’s largest academic polymer program, is at the heart of the area’s polymer research activity. The University’s program is currently rated as the second best program in Polymer Science nationally by the *U.S. News and World Report*. In 2010, the University opened the National Polymer Innovation Center, and subsequently created the Center for Biomaterials in Medicine and the Akron Functional Material Center to capitalize on the polymer research being conducted at the University.

The Goodyear Tire & Rubber Company’s (“Goodyear”) Global and North American Headquarters, Goodyear’s Innovation Center, and the Technical Center of Bridgestone Americas Tire Operations, LLC (“Bridgestone”) are all located in the County. While neither company manufactures commercial tires in the County any longer, each is critical to polymer research and development and supports hundreds of suppliers in the region. Additionally, these companies, and the suppliers they support are responsible for employing thousands of individuals in the County and Northeast Ohio.

Like most of the counties in Ohio and across the United States, the County continues to feel the effects of the economic recession. According to the Ohio Department of Job and Family Services, as of April 2013, the County’s unemployment rate was 6.4 percent, down from 7.1 percent a year ago, which ranks the County 62th against the other 88 counties in Ohio. Ohio’s unemployment rate, at 6.7 percent in April 2013, was down from 7.4 compared to April 2012. The national rate fell from 8.9 percent to 7.1 percent over the year.



**Letter of Transmittal
For the Year Ended December 31, 2012**

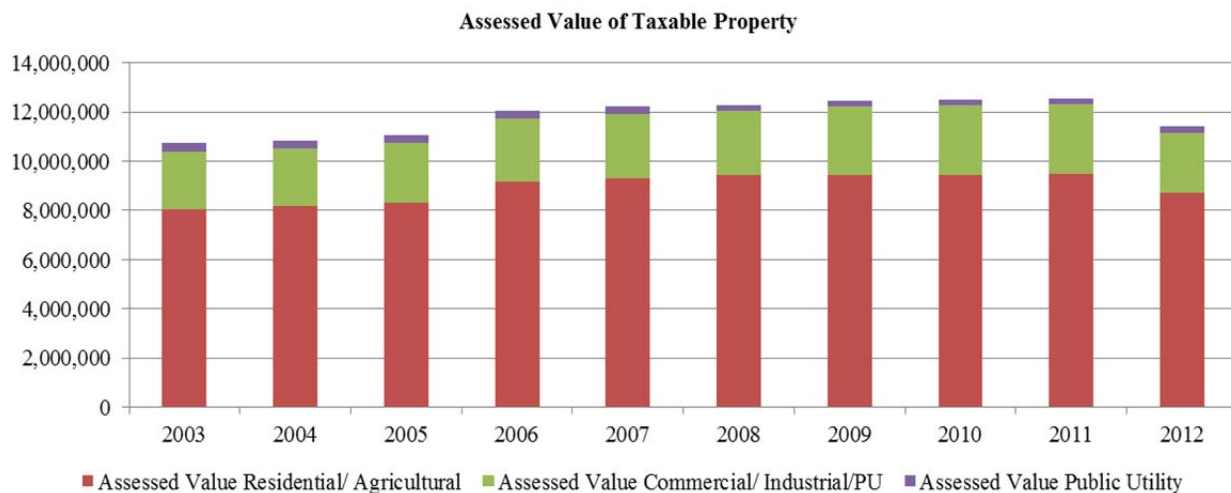
In the Akron Metropolitan Statistical Area, nonagricultural wage and salary employment rose 5,900 between April 2012 and April 2013. Increases in professional and business services and trade, transportation, and utilities increased employment in service-providing industries. Smaller increases/decreases occurred in leisure and hospitality, educational, health services, financial activities, information, and other services. Employment in government decreased over the year. The goods-producing sector gained jobs as gains were posted in manufacturing and mining, logging, and construction.

During 2012, a sales tax of 6.5 percent was collected by the State of Ohio on sales made in the County of Summit. The tax was split as follows: 5.50 percent for the State of Ohio; 0.50 percent for the County's General Fund; and 0.50 percent for the Metro Regional Transit Authority. The County receives no direct funding through income taxes.

Property taxes are a significant revenue source for the General Fund and these County agencies: Developmental Disabilities Board, Children Services Board and the Alcohol, Drug Addiction and Mental Health Services Board.

The total value of new construction was \$90.8 million in 2012, with \$34.6 in residential/agricultural and \$56.2 million in commercial/industrial construction. In comparison, 2011 total new construction was \$73.7 million. Overall, real property continues to hold its value. The appraisal cycle is six years, with an update performed at the mid-point. The reappraisal performed in 2011 resulted in a decline in real property values.

In the past, tangible personal property used in business (including inventory) was assessed for tax purposes. This tax has been phased out. However, for a temporary period, the State of Ohio is reimbursing the County for tax losses related to the phased elimination of taxes. A commercial activity tax is imposed on sales in Ohio to replace a portion of the lost revenue. Additional information can be found in Note 8 to the basic financial statements and in the statistical tables.



Financial Policies The budget must be balanced so the continuing revenues support continuing expenditures. One-time surpluses may not be used to expand continuing expenditures. Rather, they may be used for one-time expenditures, such as capital projects. County agencies are encouraged to maximize the use of state and federal revenues so as to help preserve general revenues for other needs.

Budgetary appropriations may not exceed estimated resources, with a balanced budget maintained in each fund. Department and agency budget requests are submitted in a program-based format in conjunction with strategic business plans that outline each program's performance goals for the following year. Actual performance data related to the demands, outputs, results and efficiencies of each program are part of the budget presentation. Some special revenue funds are required to maintain a balance necessary to cover operational needs for the first several pay periods of the following year in the event that a revenue stream is delayed. Agencies funded through tax levies are required to show expenditures forecasts over the life of a levy do not exceed estimated revenue collections.

Letter of Transmittal
For the Year Ended December 31, 2012

The budget may be amended or supplemented at any time during the year upon formal action of County Council. Transfers of cash between funds require authorization by County Council. Appropriations lapse at the end of the year. The County Council adopted the County's 2012 operating budget on December 5, 2011. Additional information on the County's budgetary process can be found in Note 2 to the basic financial statements.

ORC § 5705.13 and ORC § 5705.29 permit the taxing authority of a political subdivision to establish reserve balance accounts and to estimate contingent expenses. The County's Budget Stabilization fund has a balance of \$25.3 million at December 31, 2012, and is shown as unassigned in the General Fund.

The Fiscal Officer is responsible for the investment of funds in accordance with the County's investment policy as authorized by the Investment Advisory Committee and in keeping with ORC § 135.35. Specific requirements and limitations are described in Note 7 to the basic financial statements. To maximize the County's return on investment, the Fiscal Office employs a cash management program and contracts with an investment advisory firm that systematically coordinates cash management, bank relations and the investment of surplus cash. Communications with other County agencies is integral in this process. At December 31, 2012, the County had \$41.9 million unrestricted cash and investments in its General Fund and \$352.5 million for the entire reporting entity. The cash and investments balance includes the designated monies previously described.

It is the County's policy to issue long-term, fixed rate debt as a supplement to current tax revenues and fund balances for financing infrastructure and capital projects. Consistent with Ohio law, long-term debt is not issued to support current operations. The County sells bond anticipation notes instead of bonds only when market conditions dictate, or as part of a multi-step construction program. The County will consider a using either a competitive process or a negotiated process when issuing bonds. Debt capacity is benchmarked against means and medians for other AA rated counties of similar size and complexity as published by Standard & Poor's and Fitch Ratings. The County's capital plan, debt obligations and debt capacity are evaluated together in an integrated manner, on an annual basis.

The County shall make all reasonable efforts to achieve and maintain an unreserved cash balance in its General Fund, in an amount sufficient to provide liquidity to meet the operating cash flow needs of the County at any given period during the fiscal year. The amount of such reserve, if available, should be no less than the average past three years' total operating expenditures incurred during the first nine weeks of the fiscal year, which is approximately 17.3% of the annual operating budget.

Long-term Financial Planning The capital budgeting process utilizes a detailed five year plan. A multi-year linkage between operating and capital budgets aids in determining the impact on future spending. Particular attention is focused on extending an assets life. A through preventive maintenance program is required on each project, helping to avert major or emergency repairs.

Annually, Summit County Council adopts a five year Capital Improvement Program (CIP). This five 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.

The county, like many local governments, faces financial challenges as the economy slowly begins to recover. The County has initiated some significant actions to stabilize the budget in order to maintain existing reserves and guard against any further weakening in the economy. The 2013 total budget for all funds of \$471.2 million represents a decrease of 4.6% over 2012's adjusted budget of \$494.1 million. The 2013 budget represents the fifth consecutive year the County has decreased spending appropriations. In total the County has reduced its overall annual budget by \$100 million since 2008 and has reduced appropriations within the County General Fund by \$20 million or 16.4%. It is currently estimated that Summit County will finish 2013 with its \$25.3 million Budget Stabilization Fund fully intact. Throughout 2013, the County will continue to take steps to eliminate duplicated services, equipment and materials, and reduce personnel costs through attrition.

**Letter of Transmittal
For the Year Ended December 31, 2012**

Major Initiatives In March 2012, the County funded its participation in the construction of Goodyear's new Global and North American Headquarters and the renovation of the Innovation Center. The County issued \$15.8 million in bonds backed by a pledge of County nontax revenues. In exchange for the assistance provided by the County, Goodyear has agreed to retain 2,900 jobs in the County.

In November 2010, the County funded its participation in the construction of a new technical center for the Bridgestone Firestone North American Tire project. The County issued \$7,550,000 of Recovery Zone Economic Development Bonds backed by a pledge of County non-tax revenues.

Awards and Acknowledgments

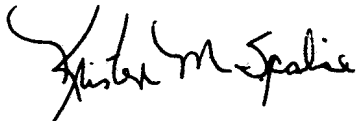
The Government Finance Officers Association (GFOA) awarded us the Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2011. The County has received this prestigious award for 26 consecutive years. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. To earn the Certificate of Achievement, the County published a readable and efficiently organized CAFR whose contents conformed to program standards and satisfied GAAP and applicable legal requirements. The Certificate of Achievement is valid for a period of one year. We believe our current CAFR continues to conform to the Certificate of Achievement program requirements and we are submitting it to the GFOA.

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, 2012. This was the tenth consecutive year, and twelfth 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.

Acknowledgments The preparation of this report could not have been accomplished without the dedicated effort of the entire Fiscal Office. I especially want to thank the Financial Reporting Department who worked diligently to continue to comply with the precise guidelines established by the GFOA's award programs. Their professionalism and commitment to excellence in financial reporting added to the quality of this CAFR. Sincere appreciation is also extended to the County's external auditors, Rea & Associates, Inc., for their guidance and constructive assistance. I would also like to express my appreciation to each of the County's elected officials and the various County agencies for their cooperation in the preparation of this report.

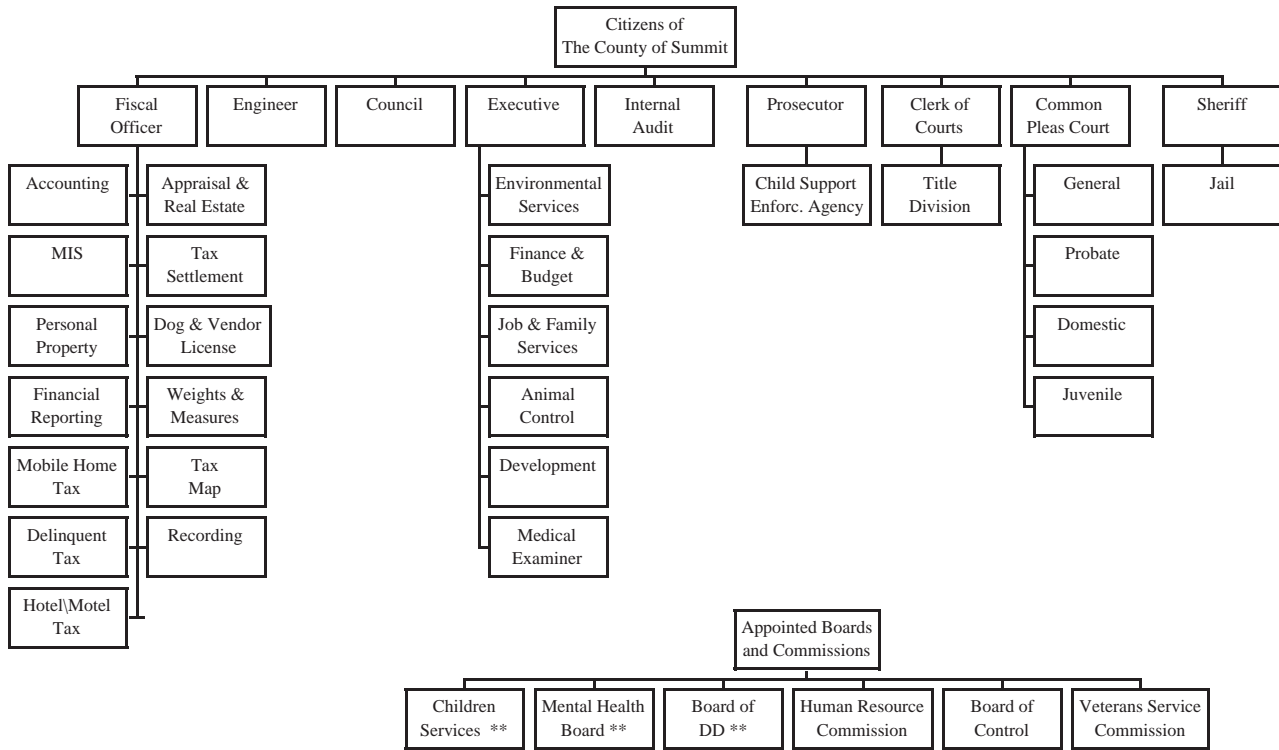
Finally, I wish to thank the citizens of the County of Summit for this opportunity to continue to improve the professionalism of financial reporting for the County.

Sincerely,

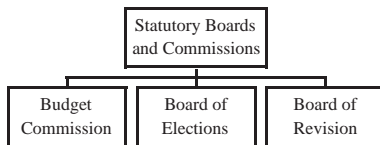


Kristen M. Scalise, CPA, CFE
Fiscal Officer, County of Summit

ORGANIZATION OF THE COUNTY OF SUMMIT, OHIO



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



COUNTY OF SUMMIT, OHIO
ELECTED OFFICIALS
DECEMBER 31, 2012

COUNTY COUNCIL

Jerry Feeman, President	Tamela Lee
Nick Kostandaras, Vice President	Paula S. Prentice
Bill Roemer	Gloria J. Rodgers
Frank C. Comunale	John N. Schmidt
Tim S. Crawford	Ilene L. Shapiro
Sandra Kurt	

COUNTY OFFICIALS

Daniel M. Horrigan	CLERK OF COURTS
Alan Brubaker	ENGINEER
Russell M. Pry	EXECUTIVE
Kristen M. Scalise	FISCAL OFFICER
Sherri Bevan Walsh	PROSECUTOR
Drew Alexander	SHERIFF

COMMON PLEAS COURT JUDGES

GENERAL DIVISION	DOMESTIC RELATIONS DIVISION
Lynne S. Callahan	Carol J. Dezso
Paul Gallagher	John P. Quinn, Jr.
Judith Hunter	
Amy Corrigan Jones	PROBATE DIVISION
Alison E. McCarty	Todd M. McKenney
Tammy O'Brien	
Thomas M. Parker	JUVENILE DIVISION
Mary Margaret Rowlands	Linda T. Teodosio
Elinore Marsh Stormer	
Thomas A. Teodosio	

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, 2011

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.



Christopher P. Morill

President

Jeffrey R. Emer

Executive Director

June 28, 2013

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

Independent Auditor's Report

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Summit, Ohio, (the County) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2012, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Job & Family Services, Children Services Board, Alcohol, Drug Addiction & Mental Health, and Board of Developmental Disabilities funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 5 through 13 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express opinions or provide any assurances on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2013 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Rea & Associates, Inc.

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Kristen
Scalise CPA, CFE
Summit County Fiscal Officer



BASIC FINANCIAL STATEMENTS

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County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

The discussion and analysis of the County of Summit's (the "County") financial performance provide an overall review of the County's financial activities for the year ended December 31, 2012. The intent of this discussion and analysis is to look at the County's financial performance as a whole: readers should also review the transmittal letter, the basic financial statements and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2012 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2012, by \$638,386,111 (net position). Of this amount, \$63,313,340 may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased \$1,351,170. Net position related to governmental activities decreased \$7,010,316, which represents a decrease of 1.5 percent from 2011. Net position related to business-type activities increased \$8,361,486 which represents an increase of 4.8 percent from 2011, due to increases in charges for services and contributions.
- For governmental activities, general revenues accounted for \$189,169,523 or 47 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions accounted for \$213,287,942 or 53 percent of total revenues of \$402,457,465.
- The County had \$409,467,781 in expenses related to governmental activities; only \$213,287,942 of these expenses were offset by program specific charges for services, and operating grants and contributions and capital grants and contributions. General revenues (primarily taxes) of \$189,169,523 were not adequate to provide for these programs by \$7,010,316.
- Among major funds, the General Fund had \$111,065,031 in revenues and \$124,690,150 in expenditures. The General Fund's fund balance decreased to \$51,065,540, a decrease of \$403,807 from 2011.
- At the end of the current fiscal year, the assigned and unassigned fund balance for the General Fund was \$48,972,992 or 39.3 percent of total General Fund expenditures.
- The County's total debt increased \$5,034,094 during the current year. The key factor for this increase was an issuance of \$15,815,000 in bonds offset by scheduled debt payments of approximately \$12,143,686 and early payments made in December 2012, due January 2013.

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 of 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 Position and Statement of Activities* provide information about the activities of the County as a whole and present 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.

County of Summit, Ohio
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Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

The analysis of the County as a whole begins on page 14. One of the most important questions asked about the County's finances is, "How did we do financially during 2012?" The Statement of Net Position 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.

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

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

- **Governmental Activities** – Most of the County's programs and services are reported here including 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 14-15 of this report.

Fund Financial Statements

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

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

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

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

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

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.

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.

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.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$638,386,111 (\$455,211,085 in governmental activities and \$183,175,026 in business-type activities) at the close of the most recent year. The County's financial position improved for business-type activities.

A large portion of all of the County's net position (55.6 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
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Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Assets						
Current and Other Assets	\$ 456,120,755	\$ 451,912,619	\$ 40,885,540	\$ 37,110,382	\$ 497,006,295	\$ 489,023,001
Capital Assets	253,047,205	258,900,932	206,347,175	207,538,678	459,394,380	466,439,610
<i>Total Assets</i>	<u>709,167,960</u>	<u>710,813,551</u>	<u>247,232,715</u>	<u>244,649,060</u>	<u>956,400,675</u>	<u>955,462,611</u>
Liabilities						
Long-Term Liabilities	103,382,285	93,248,901	55,607,388	59,477,549	158,989,673	152,726,450
Current and Other Liabilities	150,574,590	155,343,249	8,450,301	10,357,971	159,024,891	165,701,220
<i>Total Liabilities</i>	<u>253,956,875</u>	<u>248,592,150</u>	<u>64,057,689</u>	<u>69,835,520</u>	<u>318,014,564</u>	<u>318,427,670</u>
Net Position						
Net Investment in Capital						
Assets	200,646,946	203,050,702	154,518,224	150,626,859	355,165,170	353,677,561
Restricted	219,907,601	214,821,606	-	-	219,907,601	214,821,606
Unrestricted	34,656,538	44,349,093	28,656,802	24,186,681	63,313,340	68,535,774
<i>Total Net Position</i>	<u>\$ 455,211,085</u>	<u>\$ 462,221,401</u>	<u>\$ 183,175,026</u>	<u>\$ 174,813,540</u>	<u>\$ 638,386,111</u>	<u>\$ 637,034,941</u>

Capital assets of governmental activities decreased \$5,853,727 due to current year depreciation exceeding current year additions. There is a \$10,133,384 increase in long-term liabilities of governmental activities due to the issuance of \$15,815,000 of bonds for Goodyear, which were offset by current year principal payments.

An additional portion of the County's net position, \$219,907,601 (34.4 percent), represents resources that are subject to external restrictions on how they may be used. The remaining balance, \$63,313,340 (9.9 percent), of unrestricted net position 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 position, both for the County as a whole, as well as for its separate governmental and business-type activities.

Governmental Activities

Governmental activities decreased the County's net position by \$7,010,316, thereby accounting for 1.5 percent decrease in the net position of County. Key elements of this decrease are as follows:

- Decreases in the County's operating grants and contributions of \$14,489,105 (8.8 percent), are the direct result of reduced funding by state and federal programs.
- Investment income decreased by \$579,815 (17.2 percent) primarily due to the rate adjustments by the Federal Reserve.
- Increases in sales taxes (\$2,026,607) and decreases in property taxes (\$15,312,938) are the direct result of increased consumer spending and a stagnant housing market in Ohio's economy.
- Program revenues as a whole decreased \$12,199,511 (5.4 percent). This was primarily due to an increase in charges for services (\$1,879,277) and a decrease in operating grants and contributions (\$14,489,105).

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- Program expenses as a whole decreased \$3,158,646 (.8 percent). Although the expenditures for legislative and executive (\$3,538,000) and economic development (\$13,806,149) increased, they were offset by the reductions in expenditures for human services (\$4,088,472), health (\$12,055,896) and public works (\$2,610,851), and the County's overall cost saving measures, primarily the reduction in the number of employees, wage concessions and a hiring freeze. Economic development expense increased due to the issuance of bonds for Goodyear.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Revenues						
<i>Program Revenues</i>						
Charges for Services and Sales	\$ 60,323,762	\$ 58,444,485	\$ 39,644,999	\$ 37,628,460	\$ 99,968,761	\$ 96,072,945
Operating Grants and Contributions	150,625,132	165,114,237	4,296,053	8,306,008	154,921,185	173,420,245
Capital Grants and Contributions	2,339,048	1,928,731	4,315,508	1,977,917	6,654,556	3,906,648
<i>Total Program Revenues</i>	<u>213,287,942</u>	<u>225,487,453</u>	<u>48,256,560</u>	<u>47,912,385</u>	<u>261,544,502</u>	<u>273,399,838</u>
<i>General Revenues</i>						
Property Taxes	120,721,045	136,033,983	-	-	120,721,045	136,033,983
Sales and Use Tax	38,359,046	36,332,439	-	-	38,359,046	36,332,439
Other Taxes	9,448,836	8,846,210	-	-	9,448,836	8,846,210
Unrestricted Contributions	14,964,070	20,942,881	-	-	14,964,070	20,942,881
Investment Income	2,790,336	3,370,151	188,770	201	2,979,106	3,370,352
Miscellaneous	2,886,190	4,122,695	67,850	11,234	2,954,040	4,133,929
<i>Total General Revenues</i>	<u>189,169,523</u>	<u>209,648,359</u>	<u>256,620</u>	<u>11,435</u>	<u>189,426,143</u>	<u>209,659,794</u>
<i>Total Revenues</i>	<u>402,457,465</u>	<u>435,135,812</u>	<u>48,513,180</u>	<u>47,923,820</u>	<u>450,970,645</u>	<u>483,059,632</u>
Program Expenses						
General Government:						
Legislative and Executive	33,401,668	29,863,668	-	-	33,401,668	29,863,668
Judicial	28,149,783	28,226,568	-	-	28,149,783	28,226,568
Public Safety	77,096,415	77,969,693	-	-	77,096,415	77,969,693
Public Works	17,542,294	20,153,145	-	-	17,542,294	20,153,145
Health	132,978,121	145,034,017	-	-	132,978,121	145,034,017
Economic Development	20,707,434	6,901,285	-	-	20,707,434	6,901,285
Human Services	88,137,956	92,226,428	-	-	88,137,956	92,226,428
Recreation	8,181,534	8,470,466	-	-	8,181,534	8,470,466
Interest and Fiscal Charges	3,272,576	3,781,157	-	-	3,272,576	3,781,157
Water	-	-	2,811	6,996	2,811	6,996
Sewer	-	-	40,148,883	42,812,216	40,148,883	42,812,216
<i>Total Program Expenses</i>	<u>409,467,781</u>	<u>412,626,427</u>	<u>40,151,694</u>	<u>42,819,212</u>	<u>449,619,475</u>	<u>455,445,639</u>
<i>Change in Net Position</i>	(7,010,316)	22,509,385	8,361,486	5,104,608	1,351,170	27,613,993
<i>Net Position Beginning of Year</i>	<u>462,221,401</u>	<u>439,712,016</u>	<u>174,813,540</u>	<u>169,708,932</u>	<u>637,034,941</u>	<u>609,420,948</u>
<i>Net Position End of Year</i>	<u>\$ 455,211,085</u>	<u>\$ 462,221,401</u>	<u>\$ 183,175,026</u>	<u>\$ 174,813,540</u>	<u>\$ 638,386,111</u>	<u>\$ 637,034,941</u>

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Business-Type Activities

Business-type activities increased the County's net position by \$8,361,486, accounting for a 4.8 percent increase in the growth of the County's net position. Key elements for this net increase were the increases in charges for services (\$2,016,539) (5.4 percent), capital grants and contributions (\$2,337,591) (118.2 percent) and a decrease in overall expenses of \$2,667,518 (6.2 percent) offset the decrease in operating grants and contributions (\$4,009,955) (48.3 percent) for business-type activities in the Sewer Revenue fund. These changes were due to additional sewer lines and rates, increased donated capital and reduced state and federal stimulus funds.

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 expendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned 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 \$245,608,541, an increase of \$7,946,611 in comparison with the prior year. Approximately 16.6 percent of this total amount (\$40,864,251) constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is reserved as nonspendable (\$3,634,756), restricted (\$194,097,595), and assigned (\$7,011,939).

The General Fund is the chief operating fund of the County. The fund balance of the County's General Fund decreased \$403,807 during the current year to \$51,065,540. The unassigned fund balance of the General Fund was \$42,368,544. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 34 percent of total General Fund expenditures, while total fund balance represents 41 percent of that same amount. Expenditures exceeded revenues by \$13,625,119 due to an increase in economic development expenditures (\$16,973,055), and decreases in property taxes (\$1,321,580) and intergovernmental revenues (\$2,629,374).

Transfers from the General Fund to other governmental and internal service funds, amounted to \$4,372,726 and are discussed later in this analysis.

Job and Family Services deficit fund balance decreased by \$123,683. Intergovernmental revenues decreased (\$683,269) and expenditures for human services decreased (\$1,092,024).

Children Services Board fund balance decreased by \$1,911,894. Although the expenditures in human services decreased (\$2,165,383), these cost savings were offset by the decreases in charges for services (\$789,909), property tax (\$2,177,540) and intergovernmental revenues (\$3,946,300). These changes are primarily due to the reduction in paid placements and declining property values.

The Alcohol, Drug Addiction and Mental Health fund balance increased by \$5,436,936. Decreases in intergovernmental revenues (\$15,785,543) and health expenditures (\$16,409,116) were due to the State of Ohio taking over the Medicaid program. Property taxes decreased (\$2,656,922) due to the decline in property values.

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The fund balance of the Developmental Disabilities Board decreased \$133,971. This decrease in fund balance is the result of the increase in health expenditures (\$6,262,098) and the decrease in property taxes (\$4,008,553) when combined with the increase in intergovernmental revenues (\$3,136,761). The decrease in property taxes was due to the decline in property values.

The fund balance of \$3,193,116 of the Debt Service Fund, which is restricted, decreased \$43,448 during the current year. Due to decreases in property taxes (\$692,442) and intergovernmental revenues (\$209,105), the combined revenues were not adequate to cover debt requirements for the year. Although principal retirement (\$272,847) increased, the decrease in interest and fiscal charges (\$622,490) helped to offset the excess expenditures for the year.

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 position for Water Revenue (\$514,017) and Sewer Revenue (\$28,014,383) Funds at the end of the year amounted to \$28,528,400. The increase of net position was due largely to an increase in charges for services (\$1,515,906) and a decrease in operating expenses (\$2,168,585).

General Fund Budgetary Highlights

The County's budgeting process is prescribed by the Ohio Revised Code. Essentially, the budget is the County's appropriations, which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with Ohio Revised Code. Therefore, the County's plans or desires cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity then the appropriations can be adjusted, accordingly. All elected officials worked closely with the County Council to reduce, maintain, or hold down increases in departmental expenditures.

During the year, there was a \$2,647,823 increase in appropriations between the original and final budget. Following are the main components of the increase:

- \$1,456,770 supplemental appropriations in General Government – Legislative and Executive, in the Board of Elections.
- \$723,143 supplemental appropriations in General Government – Judicial, in the Juvenile Court and Prosecutors Office.
- \$460,330 supplemental appropriations in Public Safety, for the Sheriffs' general operations, Policing rotary services and the Court Security.

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, 2012 amounts to \$459,394,380 (net of accumulated depreciation). The investment in capital assets includes land, buildings, building improvements, machinery and equipment, sewer lines, and infrastructure. The total decrease in the County's investment in capital assets for the fiscal year was 1.5 percent (a 2.3 percent decrease in governmental activities and a .6 percent decrease for business-type activities).

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Table 3
Capital Assets at December 31
Net of Accumulated Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Land	\$ 12,784,127	\$ 12,784,127	\$ 1,152,732	\$ 1,122,877	\$ 13,936,859	\$ 13,907,004
Construction in Progress	930,471	3,603,203	785,350	2,335,401	1,715,821	5,938,604
Buildings and Building						
Improvements	137,137,687	142,285,932	26,044,853	26,131,503	163,182,540	168,417,435
Land Improvements	8,290,823	5,164,797	-	0	8,290,823	5,164,797
Machinery and Equipment	4,236,221	4,396,729	7,637,997	8,304,741	11,874,218	12,701,470
Pump Stations	-	0	9,063,915	9,185,610	9,063,915	9,185,610
Treatment Plants	-	0	913,324	1,035,877	913,324	1,035,877
Sewer/Water Lines	-	0	160,749,004	159,422,669	160,749,004	159,422,669
Infrastructure	89,597,593	90,521,443	-	-	89,597,593	90,521,443
Intangibles	70,283	144,701	-	-	70,283	144,701
Total	\$ 253,047,205	\$ 258,900,932	\$ 206,347,175	\$ 207,538,678	\$ 459,394,380	\$ 466,439,610

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

- Construction completed on the Akron-Peninsula Road Resurface and Deck Replacement Projects.
- Construction completed on the Twinsburg Road Culvert Project.
- Construction completed on the Van Buren Bridge Project.
- Construction completed on the Northhampton Road Bridge over Mud Brook.
- Construction completed on the Boston Mills Road Resurfacing Project.
- Construction completed on Whitefriar's Drive Sanitary Sewer Improvement Project.
- Construction completed on the Kenneth/Samira Sanitary Improvement Project.
- Construction completed on Clerks Case Management System Project
- Continued construction on the Ohio Building-HVAC Project; construction in progress as of the close of the fiscal year had reached \$413,780.
- New construction on the Jail-HVAC Project; construction in progress as of the close of the fiscal year had reached \$64,061.
- New construction on the Safety Building Repairs-HVAC Project; construction in progress as of the close of the fiscal year had reached \$348,508.
- New construction on the Cleveland-Massillon Bridge over Hudson Run Project; construction in progress as of the close of the fiscal year had reached \$738,267.
- New construction on the Canton Road Signalization Project; construction in progress as of the close of the fiscal year had reached \$110,129.
- New construction on the Portable Cold Storage Equipment Building; construction in progress as of the close of the fiscal year had reached \$59,153.
- New and continued construction on various sewer lines, plant/facility improvements and expansions, and wastewater treatment studies; construction in progress as of close of fiscal year had reached \$785,350 million.

Additional information on the County's capital assets can be found in Note 11 of the Notes to Financial Statements.

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

Long-term Debt At the end of the current fiscal year, the County had total bonded debt outstanding of \$116,585,902, net of the outstanding premium. Of this amount, \$77,691,501 comprises debt backed by the full faith and credit of the County and \$38,894,401 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 increased \$5,034,094 (4.2 percent) during the current fiscal year.

Table 4
Long-term Debt

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
General Obligation Bonds	\$ 76,329,000	\$ 65,934,233	\$ 37,696,000	\$ 40,435,766	\$ 114,025,000	\$ 106,369,999
Capital Appreciation Bonds	1,362,501	1,511,274	1,198,401	1,938,766	2,560,902	3,450,040
ODD Loans	-	-	29,458	29,458	29,458	29,458
OPWC Loans	-	-	187,500	250,000	187,500	250,000
OWDA Loans	-	-	9,075,853	10,745,122	9,075,853	10,745,122
<i>Total</i>	<u>\$ 77,691,501</u>	<u>\$ 67,445,507</u>	<u>\$ 48,187,212</u>	<u>\$ 53,399,112</u>	<u>\$ 125,878,713</u>	<u>\$ 120,844,619</u>

The County's outstanding uninsured general obligation bonds are currently rated "AA" by Standard & Poor's Rating Services, "Aa1" by Moody's Investors Service, and "AA+" by Fitch Ratings. Certain of the County's general obligation bonds are insured by AMBAC Indemnity Corporation, MBIA Insurance Corporation, and Financial Guaranty Insurance Company (FGIC). All of the insured general obligation bonds are rated "Aa2" by Moody's and "AA" by Standard & Poor's. The bonds insured by FGIC are also rated "AA" by Fitch. State statute limits the total amount of debt a government entity may issue. The current direct debt limitation for the County is \$283,759,874, 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 18 of this report. Notes 15 and 16 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 6.8 percent, which decreased from a rate of 8.5 percent a year ago. This rate is close to the State's average unemployment rate of 7.2 percent and comparable to the national average of 8.1 percent.

Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the County's budget for 2013. At the end of the 2012 fiscal year, the unassigned fund balance in the General Fund amounted to \$42,368,544.

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 Position
December 31, 2012***

	Governmental Activities	Business-type Activities	Total
Assets			
Equity in Pooled Cash and Investments	\$ 238,037,843	\$15,483,362	\$ 253,521,205
Cash and Cash Equivalents - Segregated Accounts	4,111,748	250	4,111,998
Cash With Fiscal Agent	3,714,603	-	3,714,603
Receivables (Net of Allowance for Uncollectibles)			
Taxes	154,446,832	-	154,446,832
Accounts	251,521	9,693,096	9,944,617
Special Assessments	583,029	3,415,119	3,998,148
Intergovernmental Loans	-	9,722,481	9,722,481
Accrued Interest	557,921	-	557,921
Loans	10,479,904	-	10,479,904
Internal Balances	235,307	(235,307)	-
Due From Other Governments	40,342,756	2,070,885	42,413,641
Material and Supplies Inventory	1,000,397	329,461	1,329,858
Prepaid Items	1,318,883	123,649	1,442,532
Deferred Charges	1,040,011	282,544	1,322,555
Nondepreciable Capital Assets	13,714,598	1,938,082	15,652,680
Depreciable Capital Assets, Net	239,332,607	204,409,093	443,741,700
<i>Total Assets</i>	<u>709,167,960</u>	<u>247,232,715</u>	<u>956,400,675</u>
Liabilities			
Accounts Payable	9,698,728	3,663,920	13,362,648
Accrued Salaries and Wages Payable	6,273,370	280,943	6,554,313
Unearned Revenue	127,067,893	-	127,067,893
Matured Bonds and Interest Payable	10,597	5,457	16,054
Accrued Interest Payable	255,295	169,370	424,665
Due To Other Governments	3,068,518	4,133,736	7,202,254
Deposits Held and Due To Others	96,447	196,875	293,322
Insurance Claims Payable	4,103,742	-	4,103,742
Long-term Liabilities:			
Due Within One Year	12,663,869	5,594,900	18,258,769
Due In More Than One Year	90,718,416	50,012,488	140,730,904
<i>Total Liabilities</i>	<u>253,956,875</u>	<u>64,057,689</u>	<u>318,014,564</u>
Net Position			
Net Investment in Capital Assets	200,646,946	154,518,224	355,165,170
Restricted for:			
Capital Projects	6,838,712	-	6,838,712
Debt Service	3,446,363	-	3,446,363
Roads and Bridges	9,150,820	-	9,150,820
Health and Human Services	170,920,754	-	170,920,754
Recreation	1,488,793	-	1,488,793
Grant Programs	15,629,630	-	15,629,630
Real Estate Appraisal	10,842,359	-	10,842,359
Unclaimed Money	1,590,170	-	1,590,170
Unrestricted Net Position	34,656,538	28,656,802	63,313,340
<i>Total Net Position</i>	<u>\$ 455,211,085</u>	<u>\$ 183,175,026</u>	<u>\$ 638,386,111</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, 2012**

	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary Government							
Governmental Activities:							
General Government:							
Legislative and Executive	\$ 33,401,668	\$ 22,593,066	\$ 1,046,267	\$ -	\$ (9,762,335)	\$ -	\$ (9,762,335)
Judicial	28,149,783	8,903,123	2,730,923	-	(16,515,737)	-	(16,515,737)
Public Safety	77,096,415	18,959,349	19,704,873	90,496	(38,341,697)	-	(38,341,697)
Public Works	17,542,294	1,038,346	11,711,528	2,248,552	(2,543,868)	-	(2,543,868)
Health	132,978,121	2,799,017	61,559,295	-	(68,619,809)	-	(68,619,809)
Economic Development	20,707,434	203,453	4,183,904	-	(16,320,077)	-	(16,320,077)
Human Services	88,137,956	5,762,882	48,705,937	-	(33,669,137)	-	(33,669,137)
Recreation	8,181,534	64,526	982,405	-	(7,134,603)	-	(7,134,603)
Debt Service:							
Interest and Fiscal Charges	3,272,576	-	-	-	(3,272,576)	-	(3,272,576)
Total Governmental Activities	409,467,781	60,323,762	150,625,132	2,339,048	(196,179,839)	-	(196,179,839)
Business-type Activities:							
Water	2,811	5,164	-	-	-	\$ 2,353	2,353
Sewer	40,148,883	39,639,835	4,296,053	4,315,508	-	8,102,513	8,102,513
Total Business-type Activities	40,151,694	39,644,999	4,296,053	4,315,508	-	8,104,866	8,104,866
Total - Primary Government	\$ 449,619,475	\$ 99,968,761	\$ 154,921,185	\$ 6,654,556	(196,179,839)	8,104,866	(188,074,973)
General Revenues							
Property Taxes Levied for:							
General Purposes					115,099,737	-	115,099,737
Debt Service					5,621,308	-	5,621,308
Sales and Use Tax Levied for:							
General Purposes					38,359,046	-	38,359,046
Other Taxes							
Property Transfer Tax					5,518,202	-	5,518,202
Permissive Tax					3,930,634	-	3,930,634
Unrestricted Contributions					14,964,070	-	14,964,070
Investment Income					2,790,336	188,770	2,979,106
Miscellaneous					2,886,190	67,850	2,954,040
Total General Revenues					189,169,523	256,620	189,426,143
<i>Change in Net Position</i>					(7,010,316)	8,361,486	1,351,170
Net Position Beginning of Year					462,221,401	174,813,540	637,034,941
<i>Net Position End of Year</i>					\$ 455,211,085	\$ 183,175,026	\$ 638,386,111

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

County of Summit, Ohio

**Balance Sheet
Governmental Funds
December 31, 2012**

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health	Board of Developmental Disabilities
Assets					
Equity in Pooled Cash and Investments	\$ 41,049,936	\$ 645,335	\$ 36,429,689	\$ 42,088,087	\$ 73,964,715
Cash and Cash Equivalents - Segregated Accounts	838,533	15,473	2,065,211	-	50
Cash With Fiscal Agent	-	-	-	-	3,714,603
Receivables (Net of Allowance for Uncollectibles)					
Taxes	28,673,033	-	25,592,420	33,554,507	51,184,839
Accounts	114,398	-	-	1,563	59,454
Special Assessments	-	-	-	-	-
Accrued Interest	554,247	-	3,674	-	-
Loans	-	-	-	-	-
Due From Other Funds	3,055,956	-	-	-	109,092
Due From Other Governments	8,560,861	11,176	6,476,352	3,187,500	9,251,168
Material and Supplies Inventory	176,556	48,779	-	-	143,311
Prepaid Items	325,822	105,932	146,464	40,326	256,829
<i>Total Assets</i>	<u>\$ 83,349,342</u>	<u>\$ 826,695</u>	<u>\$ 70,713,810</u>	<u>\$ 78,871,983</u>	<u>\$ 138,684,061</u>
Liabilities					
Accounts Payable	\$ 1,084,924	\$ 744,100	\$ 1,338,436	\$ 4,038,303	\$ 1,144,876
Accrued Salaries and Wages Payable	2,456,597	602,799	928,619	59,475	1,260,702
Deferred Revenue	27,612,487	-	30,672,375	36,561,651	56,754,081
Matured Bonds and Interest Payable	-	-	-	-	-
Compensated Absences	399,398	75,020	-	-	403,183
Due To Other Funds	120,956	422,157	357,623	140,358	699,261
Due To Other Governments	609,440	332,201	116,962	73,449	489,763
Deposits Held and Due To Others	-	-	-	-	1,602
<i>Total Liabilities</i>	<u>32,283,802</u>	<u>2,176,277</u>	<u>33,414,015</u>	<u>40,873,236</u>	<u>60,753,468</u>
Fund Balances					
Nonspendable	2,092,548	154,711	146,464	40,326	400,140
Restricted	-	-	37,153,331	37,958,421	77,530,453
Assigned	6,604,448	-	-	-	-
Unassigned	42,368,544	(1,504,293)	-	-	-
<i>Total Fund Balances</i>	<u>51,065,540</u>	<u>(1,349,582)</u>	<u>37,299,795</u>	<u>37,998,747</u>	<u>77,930,593</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 83,349,342</u>	<u>\$ 826,695</u>	<u>\$ 70,713,810</u>	<u>\$ 78,871,983</u>	<u>\$ 138,684,061</u>

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

County of Summit, Ohio

*Reconciliation of Total Governmental Fund Balances to the
Statement of Net Position of Governmental Activities
December 31, 2012*

Debt Service	Other Governmental Funds	Total Governmental Funds
\$ 3,203,713	\$ 29,135,547	\$ 226,517,022
-	1,192,481	4,111,748
-	-	3,714,603
6,710,901	8,731,132	154,446,832
-	74,606	250,021
-	583,029	583,029
-	-	557,921
-	10,479,904	10,479,904
-	391,032	3,556,080
1,926,373	10,680,052	40,093,482
-	585,151	953,797
-	215,416	1,090,789
<u>\$ 11,840,987</u>	<u>\$ 62,068,350</u>	<u>\$ 446,355,228</u>
\$ -	\$ 1,179,554	\$ 9,530,193
-	906,146	6,214,338
8,637,274	16,717,828	176,955,696
10,597	-	10,597
-	16,306	893,907
-	3,307,782	5,048,137
-	375,557	1,997,372
-	94,845	96,447
<u>8,647,871</u>	<u>22,598,018</u>	<u>200,746,687</u>
-	800,567	3,634,756
3,193,116	38,262,274	194,097,595
-	407,491	7,011,939
-	-	40,864,251
<u>3,193,116</u>	<u>39,470,332</u>	<u>245,608,541</u>
<u>\$ 11,840,987</u>	<u>\$ 62,068,350</u>	<u>\$ 446,355,228</u>

Total Governmental Funds Balances \$ 245,608,541

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds 253,047,205

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:

Property Taxes	\$ 16,726,412	
Sales and Use Tax	3,992,572	
Charges for Services	1,162,261	
Intergovernmental	25,595,254	
Special Assessments	572,485	
Investment Income	138,605	
Other	1,700,214	
Total		49,887,803

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. 1,040,011

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 position.

Net Position of Internal Service Funds	6,912,176	
Capital Assets (included above)	(15,276)	
Compensated Absences (included below)	282,876	
Workers Compensation (included below)	1,303,168	
Capital Leases (included below)	16,656	
Internal Balance Elimination	(128,402)	
Total		8,371,198

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	(255,295)	
Compensated Absences	(20,498,041)	
Claims and Judgements	(525,081)	
Capital Leases	(177,204)	
Workers Compensation	(1,303,168)	
General Obligation Debt	(79,984,884)	
Total		(102,743,673)

Net Position of Governmental Activities

\$ 455,211,085

County of Summit, Ohio

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2012**

	<u>General</u>	<u>Job & Family Services</u>	<u>Children Services Board</u>	<u>Alcohol, Drug Addiction & Mental Health</u>	<u>Board of Developmental Disabilities</u>
Revenues					
Taxes:					
Property	\$ 15,851,929	\$ -	\$ 21,783,307	\$ 28,551,630	\$ 43,555,714
Sales and Use	38,174,037	-	-	-	-
Other	5,518,202	-	-	-	-
Licenses and Permits	95,616	-	-	-	-
Charges for Services	33,070,908	533,427	4,623,243	1,563	819,285
Fines and Forfeitures	850,374	219,054	-	-	-
Intergovernmental	13,237,997	29,825,453	15,259,703	35,163,908	26,708,449
Special Assessments	-	-	-	-	-
Investment Income	2,811,467	-	5,722	-	1,678
Other	1,454,501	367,042	421,447	86,268	83,761
<i>Total Revenues</i>	<u>111,065,031</u>	<u>30,944,976</u>	<u>42,093,422</u>	<u>63,803,369</u>	<u>71,168,887</u>
Expenditures					
General Government:					
Legislative and Executive	23,013,577	-	-	-	-
Judicial	24,420,747	-	-	-	-
Public Safety	54,468,053	-	-	-	-
Public Works	46,560	-	-	-	-
Health	1,208,871	-	-	57,735,547	71,304,258
Economic Development	16,973,055	-	-	-	-
Human Services	2,899,929	33,710,634	44,255,316	-	-
Recreation	-	-	-	-	-
Intergovernmental	366,748	-	-	-	-
Other	980,704	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	311,906	-	-	-	-
<i>Total Expenditures</i>	<u>124,690,150</u>	<u>33,710,634</u>	<u>44,255,316</u>	<u>57,735,547</u>	<u>71,304,258</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(13,625,119)</u>	<u>(2,765,658)</u>	<u>(2,161,894)</u>	<u>6,067,822</u>	<u>(135,371)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	10,752	-	-	-	1,400
Capital Lease	18,163	-	-	-	-
Bond Proceeds	15,815,000	-	-	-	-
Premium on Debt	1,467,688	-	-	-	-
Transfers In	282,435	3,645,665	250,000	-	-
Transfers Out	(4,372,726)	(756,324)	-	(630,886)	-
<i>Total Other Financing Sources (Uses)</i>	<u>13,221,312</u>	<u>2,889,341</u>	<u>250,000</u>	<u>(630,886)</u>	<u>1,400</u>
<i>Net Change in Fund Balances</i>	(403,807)	123,683	(1,911,894)	5,436,936	(133,971)
Fund Balances (Deficit) Beginning of Year	<u>51,469,347</u>	<u>(1,473,265)</u>	<u>39,211,689</u>	<u>32,561,811</u>	<u>78,064,564</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 51,065,540</u>	<u>\$ (1,349,582)</u>	<u>\$ 37,299,795</u>	<u>\$ 37,998,747</u>	<u>\$ 77,930,593</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, 2012**

Debt Service	Other Governmental Funds	Total Governmental Funds
\$ 5,707,301	\$ 7,115,058	\$ 122,564,939
-	-	38,174,037
-	3,930,634	9,448,836
-	645,905	741,521
-	13,285,728	52,334,154
-	1,257,947	2,327,375
2,427,002	45,542,967	168,165,479
-	533,956	533,956
-	7,534	2,826,401
48,624	898,889	3,360,532
<u>8,182,927</u>	<u>73,218,618</u>	<u>400,477,230</u>
-	7,666,858	30,680,435
-	5,154,779	29,575,526
-	17,699,192	72,167,245
-	15,927,173	15,973,733
-	879,892	131,128,568
-	3,503,173	20,476,228
-	7,845,173	88,711,052
-	8,093,185	8,093,185
-	-	366,748
24,854	1,640	1,007,198
-	2,250,756	2,250,756
5,665,234	-	5,665,234
3,201,793	-	3,513,699
<u>8,891,881</u>	<u>69,021,821</u>	<u>409,609,607</u>
(708,954)	4,196,797	(9,132,377)
-	100	12,252
-	59,885	78,048
-	-	15,815,000
-	-	1,467,688
665,506	1,633,456	6,477,062
-	(1,017,126)	(6,777,062)
<u>665,506</u>	<u>676,315</u>	<u>17,072,988</u>
(43,448)	4,873,112	7,940,611
3,236,564	34,597,220	237,667,930
<u>\$ 3,193,116</u>	<u>\$ 39,470,332</u>	<u>\$ 245,608,541</u>

Net Change in Fund Balances - Total Governmental Funds \$ 7,940,611

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 depreciation exceeded capital outlays in the current period.

Capital Assets	\$ 8,190,024	
Current Year Depreciation	(13,992,064)	
Total		(5,802,040)

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.

(51,687)

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

Property Taxes	(1,843,894)	
Sales and Use Tax	185,009	
Charges for Services	1,141,567	
Intergovernmental	(553,076)	
Investment Income	(40,943)	
Special Assessments	18,871	
Other	(183,336)	
Capital Lease Proceeds	(78,048)	
Bond Proceeds	(15,815,000)	
Premium on Debt Issuance	(1,467,688)	
Total		(18,636,538)

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 position.

Bond Principal Payments	5,665,234	
Capital Lease Principal Payments	385,523	
Total		6,050,757

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

242,823

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	(474,552)	
Claims and Judgements	1,464,731	
Total		990,179

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

2,255,579

Change in Net Position of Governmental Activities \$ (7,010,316)

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, 2012**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Taxes:				
Property	\$ 18,309,869	\$ 18,297,342	\$ 18,032,778	\$ (264,564)
Sales and Use	36,166,883	36,782,349	37,768,033	985,684
Other	4,770,886	5,051,882	5,409,046	357,164
Licenses and Permits	170,982	170,982	75,017	(95,965)
Charges for Services	26,552,131	26,880,119	30,497,491	3,617,372
Fines and Forfeitures	872,698	863,351	881,790	18,439
Intergovernmental	9,881,196	11,340,511	10,613,329	(727,182)
Investment Income	3,400,956	2,489,098	2,614,432	125,334
Other	6,531,855	6,522,221	5,784,382	(737,839)
<i>Total Revenues</i>	<u>106,657,456</u>	<u>108,397,855</u>	<u>111,676,298</u>	<u>3,278,443</u>
Expenditures				
General Government:				
Legislative and Executive	26,899,832	28,356,602	26,316,948	2,039,654
Judicial	24,840,621	25,563,764	24,990,348	573,416
Public Safety	55,004,204	55,464,534	54,912,107	552,427
Public Works	170,000	170,000	49,793	120,207
Health	1,262,500	1,262,500	1,254,629	7,871
Human Services	8,609,705	8,609,705	8,116,554	493,151
Other	1,955,324	1,962,904	1,653,732	309,172
<i>Total Expenditures</i>	<u>118,742,186</u>	<u>121,390,009</u>	<u>117,294,111</u>	<u>4,095,898</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(12,084,730)</u>	<u>(12,992,154)</u>	<u>(5,617,813)</u>	<u>7,374,341</u>
Other Financing Sources (Uses)				
Transfers In	1,000,000	1,259,000	1,267,638	8,638
Transfers Out	(1,550,000)	(1,809,000)	(1,809,000)	-
Other Financing Sources	558,026	568,480	784,456	215,976
<i>Total Other Financing Sources (Uses)</i>	<u>8,026</u>	<u>18,480</u>	<u>243,094</u>	<u>224,614</u>
<i>Net Change in Fund Balance</i>	<u>(12,076,704)</u>	<u>(12,973,674)</u>	<u>(5,374,719)</u>	<u>7,598,955</u>
Fund Balance - Beginning	10,071,863	10,071,863	10,071,863	
Prior Year Encumbrance Appropriations	4,992,186	4,992,186	4,992,186	
<i>Fund Balance - Ending</i>	<u>\$ 2,987,345</u>	<u>\$ 2,090,375</u>	<u>\$ 9,689,330</u>	<u>\$ 7,598,955</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, 2012***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Fines and Forfeitures	\$ 280,600	\$ 280,661	\$ 219,054	\$ (61,607)
Intergovernmental	42,775,400	42,784,699	33,333,045	(9,451,654)
Other	961,400	961,609	749,388	(212,221)
<i>Total Revenues</i>	<u>44,017,400</u>	<u>44,026,969</u>	<u>34,301,487</u>	<u>(9,725,482)</u>
Expenditures				
Human Services	37,728,200	41,369,084	38,857,989	2,511,095
<i>Total Expenditures</i>	<u>37,728,200</u>	<u>41,369,084</u>	<u>38,857,989</u>	<u>2,511,095</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	6,289,200	2,657,885	(4,556,502)	(7,214,387)
Other Financing Sources				
Transfers Out	-	(65,000)	(65,000)	-
Other Financing Sources	1,982,600	1,983,031	1,541,144	(441,887)
<i>Total Other Financing Sources</i>	<u>1,982,600</u>	<u>1,918,031</u>	<u>1,476,144</u>	<u>(441,887)</u>
<i>Net Change in Fund Balance</i>	8,271,800	4,575,916	(3,080,358)	(7,656,274)
Fund (Deficit) - Beginning	<u>338,584</u>	<u>338,584</u>	<u>338,584</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 8,610,384</u>	<u>\$ 4,914,500</u>	<u>\$ (2,741,774)</u>	<u>\$ (7,656,274)</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, 2012***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 24,604,237	\$ 24,604,237	\$ 24,813,183	\$ 208,946
Charges For Services	5,818,644	5,818,644	4,623,243	(1,195,401)
Intergovernmental	13,588,104	13,588,104	10,795,614	(2,792,490)
Other	479,253	479,253	380,440	(98,813)
<i>Total Revenues</i>	<u>44,490,238</u>	<u>44,490,238</u>	<u>40,612,480</u>	<u>(3,877,758)</u>
Expenditures				
Human Services	52,574,263	52,574,263	51,521,520	1,052,743
<i>Total Expenditures</i>	<u>52,574,263</u>	<u>52,574,263</u>	<u>51,521,520</u>	<u>1,052,743</u>
<i>Net Change in Fund Balance</i>	(8,084,025)	(8,084,025)	(10,909,040)	(2,825,015)
Fund Balance - Beginning	32,023,130	32,023,130	32,023,130	
Prior Year Encumbrance Appropriations	4,892,730	4,892,730	4,892,730	
<i>Fund Balance - Ending</i>	<u>\$ 28,831,835</u>	<u>\$ 28,831,835</u>	<u>\$ 26,006,820</u>	<u>\$ (2,825,015)</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, 2012***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 32,283,968	\$ 32,283,968	\$ 32,532,840	\$ 248,872
Intergovernmental	38,442,850	38,442,850	32,398,086	(6,044,764)
Other	181,535	181,535	154,512	(27,023)
<i>Total Revenues</i>	<u>70,908,353</u>	<u>70,908,353</u>	<u>65,085,438</u>	<u>(5,822,915)</u>
Expenditures				
Health	76,307,422	76,307,422	69,236,280	7,071,142
<i>Total Expenditures</i>	<u>76,307,422</u>	<u>76,307,422</u>	<u>69,236,280</u>	<u>7,071,142</u>
<i>Net Change in Fund Balance</i>	(5,399,069)	(5,399,069)	(4,150,842)	1,248,227
Fund Balance - Beginning	23,179,656	23,179,656	23,179,656	
Prior Year Encumbrance Appropriations	<u>12,656,797</u>	<u>12,656,797</u>	<u>12,656,797</u>	
<i>Fund Balance - Ending</i>	<u>\$ 30,437,384</u>	<u>\$ 30,437,384</u>	<u>\$ 31,685,611</u>	<u>\$ 1,248,227</u>

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

County of Summit, Ohio

***Statement of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Board of Developmental Disabilities Fund
For the Year Ended December 31, 2012***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 49,208,476	\$ 49,208,476	\$ 46,576,106	\$ (2,632,370)
Charges for Services	-	-	372,568	372,568
Intergovernmental	4,883,275	4,903,087	6,492,902	1,589,815
Other	12,524,164	12,574,976	16,654,780	4,079,804
Investment Income	1,741	1,747	1,686	(61)
<i>Total Revenues</i>	<u>66,617,656</u>	<u>66,688,286</u>	<u>70,098,042</u>	<u>3,409,756</u>
Expenditures				
Health	78,622,986	78,622,986	74,633,541	3,989,445
<i>Total Expenditures</i>	<u>78,622,986</u>	<u>78,622,986</u>	<u>74,633,541</u>	<u>3,989,445</u>
<i>Net Change in Fund Balance</i>	(12,005,330)	(11,934,700)	(4,535,499)	7,399,201
Fund Balance - Beginning	66,397,678	66,397,678	66,397,678	
Prior Year Encumbrance Appropriations	6,012,425	6,012,425	6,012,425	
<i>Fund Balance - Ending</i>	<u>\$ 60,404,773</u>	<u>\$ 60,475,403</u>	<u>\$ 67,874,604</u>	<u>\$ 7,399,201</u>

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

County of Summit, Ohio

**Statement of Net Position
Proprietary Funds
December 31, 2012**

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ 514,145	\$ 14,969,217	\$ 15,483,362	\$ 11,520,821
Cash and Cash Equivalents - Segregated Accounts	-	250	250	-
Receivables (Net of Allowance for Uncollectibles)				
Accounts	-	9,693,096	9,693,096	1,500
Special Assessments	-	3,415,119	3,415,119	-
Intergovernmental Loans	-	9,722,481	9,722,481	-
Due From Other Funds	-	9,765	9,765	2,076,099
Due From Other Governments	-	2,070,885	2,070,885	249,274
Material and Supplies Inventory	-	329,461	329,461	46,600
Prepaid Items	-	123,649	123,649	228,094
<i>Total Current Assets</i>	<u>514,145</u>	<u>40,333,923</u>	<u>40,848,068</u>	<u>14,122,388</u>
<i>Noncurrent Assets:</i>				
Deferred Charges	-	282,544	282,544	-
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	-	1,938,082	1,938,082	-
Depreciable Capital Assets, Net	-	204,409,093	204,409,093	15,276
<i>Total Noncurrent Assets</i>	<u>-</u>	<u>206,629,719</u>	<u>206,629,719</u>	<u>15,276</u>
<i>Total Assets</i>	<u>514,145</u>	<u>246,963,642</u>	<u>247,477,787</u>	<u>14,137,664</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	-	3,663,920	3,663,920	168,535
Accrued Salaries and Wages Payable	-	280,943	280,943	59,032
Matured Bonds and Interest Payable	128	5,329	5,457	-
Accrued Interest Payable	-	169,370	169,370	-
Compensated Absences	-	404,318	404,318	81,588
Due To Other Funds	-	373,474	373,474	220,333
Due To Other Governments	-	4,133,736	4,133,736	1,071,146
Deposits Held and Due To Others	-	196,875	196,875	-
Insurance Claims Payable	-	-	-	4,103,742
General Obligation Bonds Payable	-	3,566,364	3,566,364	-
Capital Leases Payable	-	-	-	1,140
Intergovernmental Loans Payable	-	85,260	85,260	-
OWDA Loans Payable	-	947,331	947,331	-
OPWC Loans Payable	-	145,535	145,535	-
WPCLF Loans Payable	-	386,000	386,000	-
FWCC Loans Payable	-	60,092	60,092	-
<i>Total Current Liabilities</i>	<u>128</u>	<u>14,418,547</u>	<u>14,418,675</u>	<u>5,705,516</u>
<i>Long-term Liabilities:</i>				
Compensated Absences	-	997,484	997,484	201,288
Insurance Claims Payable	-	-	-	1,303,168
General Obligation Bonds Payable	-	34,368,008	34,368,008	-
Capital Leases Payable	-	-	-	15,516
Intergovernmental Loans Payable	-	1,371,973	1,371,973	-
OWDA Loans Payable	-	8,128,522	8,128,522	-
ODD Loans Payable	-	29,458	29,458	-
OPWC Loans Payable	-	978,829	978,829	-
WPCLF Loans Payable	-	2,661,711	2,661,711	-
FWCC Loans Payable	-	1,476,503	1,476,503	-
<i>Total Long-term Liabilities</i>	<u>-</u>	<u>50,012,488</u>	<u>50,012,488</u>	<u>1,519,972</u>
<i>Total Liabilities</i>	<u>128</u>	<u>64,431,035</u>	<u>64,431,163</u>	<u>7,225,488</u>
Net Position				
Net Investment in Capital Assets	-	154,518,224	154,518,224	(1,380)
Unrestricted	514,017	28,014,383	28,528,400	6,913,556
<i>Total Net Position</i>	<u>\$ 514,017</u>	<u>\$ 182,532,607</u>	<u>183,046,624</u>	<u>\$ 6,912,176</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise fund			128,402	
<i>Net position of business-type activities (page 14)</i>			<u>\$ 183,175,026</u>	

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

County of Summit, Ohio

**Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2012**

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Activities Internal Service Funds
Operating Revenues				
Charges for Services	\$ 5,164	\$ 39,139,202	\$ 39,144,366	\$ 45,367,617
Other	-	67,850	67,850	73,001
<i>Total Operating Revenues</i>	<u>5,164</u>	<u>39,207,052</u>	<u>39,212,216</u>	<u>45,440,618</u>
Operating Expenses				
Personal Services	-	9,172,001	9,172,001	1,522,427
Contractual Services	-	17,002,972	17,002,972	3,542,430
Material and Supplies	-	1,023,296	1,023,296	965,775
Claims Expense	-	-	-	37,187,869
Depreciation	-	6,686,517	6,686,517	5,957
Other	-	3,198,544	3,198,544	233,446
<i>Total Operating Expenses</i>	<u>-</u>	<u>37,083,330</u>	<u>37,083,330</u>	<u>43,457,904</u>
<i>Operating Income (Loss)</i>	<u>5,164</u>	<u>2,123,722</u>	<u>2,128,886</u>	<u>1,982,714</u>
Non-Operating Revenues (Expenses)				
Intergovernmental Revenue	-	4,296,053	4,296,053	24,840
Investment Income	-	188,770	188,770	4,880
Special Assessments Revenue	-	500,633	500,633	-
Interest and Fiscal Charges	(2,811)	(3,177,656)	(3,180,467)	(1,700)
(Loss) on Sale of Capital Assets	-	(1,635)	(1,635)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(2,811)</u>	<u>1,806,165</u>	<u>1,803,354</u>	<u>28,020</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	<u>2,353</u>	<u>3,929,887</u>	<u>3,932,240</u>	<u>2,010,734</u>
Capital Contributions	-	4,315,508	4,315,508	-
Transfers In	-	-	-	300,000
<i>Change in Net Position</i>	<u>2,353</u>	<u>8,245,395</u>	<u>8,247,748</u>	<u>2,310,734</u>
Net Position - Beginning	<u>511,664</u>	<u>174,287,212</u>		<u>4,601,442</u>
<i>Net Position - Ending</i>	<u>\$ 514,017</u>	<u>\$ 182,532,607</u>		<u>\$ 6,912,176</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			113,738	
<i>Change in net position of business-type activities (page 15)</i>			<u>\$ 8,361,486</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, 2012**

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Activities Internal Service Funds
Cash Flows from Operating Activities				
Cash Receipts from Customers	\$ 66	\$ 39,925,408	\$ 39,925,474	\$ 44,240,817
Cash Receipts - Other	-	102,732	102,732	73,001
Cash Payments for Goods and Services	-	(21,521,354)	(21,521,354)	(4,719,310)
Cash Payments for Insurance Claims	-	-	-	(37,973,562)
Cash Payments to Employees	-	(8,997,662)	(8,997,662)	(1,447,046)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>66</u>	<u>9,509,124</u>	<u>9,509,190</u>	<u>173,900</u>
Cash Flows from Non-Capital Financing Activities				
Cash Receipts from Intergovernmental Transfers In	-	5,356,924	5,356,924	24,840
<i>Net Cash Provided by Non-Capital Financing Activities</i>	<u>-</u>	<u>5,356,924</u>	<u>5,356,924</u>	<u>324,840</u>
Cash Flows from Capital and Related Financing Activities				
Cash Proceeds from Debt	-	608,268	608,268	-
Cash Receipts from Special Assessments	5,098	25,996	31,094	-
Cash Payments for Capital Acquisitions	-	(1,181,141)	(1,181,141)	-
Cash Payments for Debt Retirement	(34,182)	(6,444,270)	(6,478,452)	(5,648)
Cash Payments for Interest Expense	(2,810)	(2,931,380)	(2,934,190)	(1,556)
<i>Net Cash Used by Capital and Related Financing Activities</i>	<u>(31,894)</u>	<u>(9,922,527)</u>	<u>(9,954,421)</u>	<u>(7,204)</u>
Cash Flows from Investing Activities				
Interest on Investments	-	103	103	4,841
<i>Net Increase (Decrease) Equity in Pooled Cash and Investments</i>	<u>(31,828)</u>	<u>4,943,624</u>	<u>4,911,796</u>	<u>496,377</u>
Equity in Pooled Cash and Investments - January 1	<u>545,973</u>	<u>10,025,843</u>	<u>10,571,816</u>	<u>11,024,444</u>
<i>Equity in Pooled Cash and Investments - December 31</i>	<u>\$ 514,145</u>	<u>\$ 14,969,467</u>	<u>\$ 15,483,612</u>	<u>\$ 11,520,821</u>

(Continued)

Non-cash activity:

Business-type Activities funds received approximately \$4.3 million of contributed assets

County of Summit, Ohio

*Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2012*

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Activities Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating Income (Loss)	\$ 5,164	\$ 2,123,722	\$ 2,128,886	\$ 1,982,714
Adjustments:				
Depreciation	-	6,686,517	6,686,517	5,957
(Increase) Decrease in Assets:				
Receivables	(5,098)	495,961	490,863	(1,500)
Due From Other Funds	-	496	496	(26,957)
Due From Other Governments	-	323,288	323,288	13,088
Material and Supplies Inventory	-	42,977	42,977	31,282
Other Operating Assets	-	(26,442)	(26,442)	1,553
Increase (Decrease) in Liabilities:				
Accounts Payable	-	1,637,717	1,637,717	34,629
Accrued Salaries and Wages Payable	-	32,546	32,546	9,961
Compensated Absences	-	154,612	154,612	65,661
Due To Other Funds	-	(15,499)	(15,499)	51,156
Due To Other Governments	-	(1,964,159)	(1,964,159)	(81,687)
Deposits Held and Due to Others	-	19,260	19,260	-
Insurance Claims Payable	-	-	-	(759,531)
Other Operating Liabilities	-	(1,872)	(1,872)	(1,152,426)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>\$ 66</u>	<u>\$ 9,509,124</u>	<u>\$ 9,509,190</u>	<u>\$ 173,900</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, 2012

	<u>Agency</u>
Assets	
Equity in Pooled Cash and Investments	\$ 73,183,896
Cash and Cash Equivalents - Segregated Accounts	17,978,679
Receivables (Net of Allowance for Uncollectibles)	
Taxes	593,787,711
<i>Total Assets</i>	<u><u>\$ 684,950,286</u></u>
Liabilities	
Due To Other Governments	\$ 578,501,209
Unapportioned Monies	106,449,077
<i>Total Liabilities</i>	<u><u>\$ 684,950,286</u></u>

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 1. Reporting Entity

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

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

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

Note 2. Summary of Significant Accounting Policies

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 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 position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 2. Summary of Significant Accounting Policies (Continued)

The statement of net position 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.

Fund Accounting

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

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

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

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

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 2. Summary of Significant Accounting Policies (Continued)

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

Board of Developmental Disabilities - This fund accounts for a countywide property tax levy, federal and state grants and reimbursements used for care and services for the mentally handicapped and developmentally disabled.

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

The other governmental funds of the County account for grants and other resources to which the County is bound to observe constraints imposed upon the use of the resources.

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

Enterprise Funds - 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, Internal Audit and Geographic Information Systems.

Fiduciary Funds Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. 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.

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 Position.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 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 reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds. Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net position. The statement of revenues, expenses and changes in fund net position 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.

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.

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 8) 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 9), investment income, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 2. Summary of Significant Accounting Policies (Continued)

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, 2012, but which were levied to finance year 2013 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.

Budgetary Data

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

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

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

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the amended certificate when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts in the final amended certificate issued during 2012.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 2. Summary of Significant Accounting Policies (Continued)

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 appropriations in annually budgeted funds revert to the respective fund from which they were appropriated and become subject to future appropriation. As required by State of Ohio law, the Delinquent Tax Assessment Collection fund must rollover the unexpended appropriations at the end of the year.

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 21, 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 2012, investments were limited to Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Bonds, Federal Farm Credit Bank, Federal National Mortgage Association, Government Treasury Certificates, Repurchase Agreements and Money Market Funds.

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.

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 2. Summary of Significant Accounting Policies (Continued)

Materials 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.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2012, 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.

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 position 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 position 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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 2. Summary of Significant Accounting Policies (Continued)

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:

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
Land Improvements	15 Years	N/A
Buildings and Building Improvements	40 Years	35 Years
Machinery and Equipment	3 - 7 Years	15 Years
Intangibles	3 Years	N/A
Infrastructure	20 - 50 Years	N/A
Pump Stations	N/A	25 Years
Treatment Plants	N/A	25 Years
Sewer Lines	N/A	75 Years

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 position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 2. Summary of Significant Accounting Policies (Continued)

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.

Fund Balance

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

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amounts of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

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

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of County Council. Those committed amounts cannot be used for any other purpose unless the County Council removes or changes the specific use by taking the same type of action (resolution) it employed to previously commit those amounts. Constraints imposed on the use of committed amounts are imposed by County Council, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balances represents the remaining amount that is not restricted or commanded. In the general fund, assigned amounts represent intended uses established by policies of the County Commission. The County Council has by resolution authorized the fiscal officer to assign fund balance. The County Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 2. Summary of Significant Accounting Policies (Continued)

Unassigned Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classification could be used.

Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets, 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 position is 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.

Operating Revenues and Expenses

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

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.

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.

Estimates

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 2. Summary of Significant Accounting Policies (Continued)

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.

Note 3. Changes in Accounting Principles

For the year ended December 31, 2012, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements", GASB Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements", GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position", and GASB Statement No. 64, "Derivative Instruments: Application of Hedge Accounting Termination Provisions – an Amendment of GASB Statement No. 53."

GASB Statement No. 60 improves financial reporting by addressing issues related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership. The implementation of GASB Statement No. 60 did not have an effect on the financial statements of the County.

GASB Statement No. 62 incorporated into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements. The implementation of GASB Statement No. 62 did not have an effect on the financial statements of the County.

GASB Statement No. 63 provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. It also amends the net asset reporting requirements of GASB Statement No. 34 by incorporating deferred outflows and inflows into the definitions and renaming the residual measure as net position, rather than net assets.

GASB Statement No. 64 clarifies the circumstances in which a hedge accounting should continue when a swap counterparty, or a swap counterparty's credit support provider, is replaced. The implementation of GASB Statement No. 64 did not have an effect on the financial statements of the County.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 4. Fund Balance

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

Fund Balances	General	Job and Family Services	Children Services Board	Alcohol, Drug Addiction and Mental Health	Board of Developmental Disabilities	Debt Service	Other Governmental Funds	Total
Nonspendable								
Inventory	\$ 176,556	\$ 48,779	\$ -	\$ -	\$ 143,311	\$ -	\$ 585,151	\$ 953,797
Prepays	325,822	105,932	146,464	40,326	256,829	-	215,416	1,090,789
Unclaimed Funds	1,590,170	-	-	-	-	-	-	1,590,170
Total Nonspendable	2,092,548	154,711	146,464	40,326	400,140	-	800,567	3,634,756
Restricted								
Job and Family	-	-	-	-	-	-	308,805	308,805
Children Services	-	-	37,153,331	-	-	-	-	37,153,331
Mental Health	-	-	-	37,958,421	77,530,453	-	-	115,488,874
Social Services	-	-	-	-	-	-	15,723,846	15,723,846
Engineer Services	-	-	-	-	-	-	5,157,149	5,157,149
Debt Service	-	-	-	-	-	3,193,116	-	3,193,116
Emergency Mgmt	-	-	-	-	-	-	90,735	90,735
Capital Projects	-	-	-	-	-	-	5,080,542	5,080,542
Other Purposes	-	-	-	-	-	-	11,901,197	11,901,197
Total Restricted	-	-	37,153,331	37,958,421	77,530,453	3,193,116	38,262,274	194,097,595
Assigned								
Legislative & Executive	1,055,606	-	-	-	-	-	-	1,055,606
Judicial	362,877	-	-	-	-	-	-	362,877
Public Safety	482,189	-	-	-	-	-	-	482,189
Health	45,758	-	-	-	-	-	-	45,758
Human Services	1,569,110	-	-	-	-	-	-	1,569,110
Intergovernmental	25,153	-	-	-	-	-	-	25,153
Other Expense	139,705	-	-	-	-	-	-	139,705
Capital Projects	-	-	-	-	-	-	407,491	407,491
Subsequent Year Appropriations	2,924,050	-	-	-	-	-	-	2,924,050
Total Assigned	6,604,448	-	-	-	-	-	407,491	7,011,939
Unassigned	42,368,544	(1,504,293)	-	-	-	-	-	40,864,251
Total	\$ 51,065,540	\$ (1,349,582)	\$ 37,299,795	\$ 37,998,747	\$ 77,930,593	\$ 3,193,116	\$ 39,470,332	\$ 245,608,541

Note 5. Deficit Fund Balances and Deficit Net Position/Legal Compliance

At December 31, 2012, the special revenue fund, Job & Family Services, had a deficit fund balance of \$1,349,582. The internal service funds, Office Services, Telephone Services, Internal Audit and Geographic Information Systems had deficit net position of \$29,937, \$108,926, \$112,258 and \$54,281, respectively. The deficit fund balances/net position occurred due to the recognition of liabilities applicable to accrued payables. The general fund is liable for any deficits in these funds and will provide transfers when cash is required, not when accruals occur.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 6. 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).

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

	<u>Net Change in Fund Balance</u> <u>General and Major Special Revenue</u>				
	<u>General</u>	<u>Job and Family Services</u>	<u>Children Services Board</u>	<u>Alcohol, Drug Addiction and Mental Health</u>	<u>Board of Developmental Disabilities</u>
Budget Basis	\$ (5,374,719)	\$ (3,080,358)	\$ (10,909,040)	\$ (4,150,842)	\$ (4,535,499)
Net Adjustments for					
Revenue Accruals	14,930,677	(1,251,990)	1,730,942	(1,282,069)	1,072,245
Net Adjustments for					
Expenditure Accruals	<u>(9,959,765)</u>	<u>4,456,031</u>	<u>7,266,204</u>	<u>10,869,847</u>	<u>3,329,283</u>
GAAP Basis	<u>\$ (403,807)</u>	<u>\$ 123,683</u>	<u>\$ (1,911,894)</u>	<u>\$ 5,436,936</u>	<u>\$ (133,971)</u>

Note 7. 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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 7. Deposits and Investments (Continued)

At December 31, 2012, the carrying amount of the County's deposits was \$21,286,175 and the bank balance was \$32,024,349. The difference in the carrying amount and the bank balance were items in transit. Of the bank balance:

\$26,956,498 was covered by federal depository insurance.

\$5,067,851 was held in a public fund collateral pool by third party trustees pursuant to Section 135.181, Ohio Revised Code. Although all statutory requirements for the deposit of money had been followed, under GASB Statement No. 3, this money is considered uninsured and uncollateralized.

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

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

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

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 7. Deposits and Investments (Continued)

As of December 31, 2012, the county had the following investments:

Investment Type	Fair Value	Investment Maturities in Years			Portfolio %
		Less Than 1	1 - 3	4 - 5	
U.S. Treasury Notes	\$ 4,218,567	\$ 759,387	\$ 3,459,180	\$ -	1.28%
U.S. Agencies	268,196,317	31,257,315	111,627,297	125,311,705	81.18%
Money Market Mutual Funds	56,157,376	56,157,376	-	-	17.00%
Repurchase Agreements	1,780,197	1,780,197	-	-	0.54%
Total Fair Value	\$ 330,352,457	\$ 89,954,275	\$ 115,086,477	\$ 125,311,705	100.00%

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 \$1,780,197 investment in repurchase agreements, \$1,780,197 of the underlying securities is held by the investment’s counterparty, not in the name of the County.

Concentration of Credit Risk – The County places no limit on the amount the County may invest in any one issuer. See the investment concentration percentage’s in the table above.

A reconciliation of cash and investments as shown on the financial statements is as follows:

Cash on Hand	\$ 871,749	Equity in Pooled Cash and Investments	\$ 326,705,101
Carrying amount of Deposits	21,286,175	Cash and Cash Equivalents in Segregated Accounts	22,090,677
Fair Value of Investments	<u>330,352,457</u>	Cash with Fiscal Agent	<u>3,714,603</u>
Total	\$ <u>352,510,381</u>	Total	\$ <u>352,510,381</u>

Cash with Fiscal Agent In addition to deposits and investments, the County has uninsured and uncollateralized cash in the amount of \$3,714,603 being held by NEON, a jointly governed organization (See Note 21).

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

Fund	Cash Deficit
Other Governmental Funds:	
Emergency Management Agency	\$ 49,249
Internal Service Funds:	
Office Services	80,304
Telephone Services	45,294
Internal Audit	79,940

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 8. Property Taxes

Property taxes include amounts levied against all real, public utility property located in the County. Property tax revenue received during 2012 for real and public utility property taxes represents collections of the 2011 taxes.

2012 real property taxes were levied after October 1, 2012 on the assessed value as of January 1, 2012, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2012 real property taxes are collected in and intended to finance 2013.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2012 public utility property taxes which became a lien December 31, 2011, are levied after October 1, 2012, and are collected in 2013 with real property taxes.

House Bill No. 66 was signed into law on June 30, 2005. House Bill No. 66 phased out the tax on tangible personal property of general businesses, telephone and telecommunications companies, and railroads. The tax on general business and railroad property was eliminated in calendar year 2009, and the tax on telephone and telecommunications property was eliminated in calendar year 2010. The tax was phased out by reducing the assessment rate on the property each year. The bill replaced the revenue lost by the County due to the phasing out of the tax. In calendar years 2006-2010, the County was fully reimbursed for the lost revenue. In calendar years 2011-2017, the reimbursements are being phased out. On June 30, 2011, House Bill No. 153 was signed into law, which further reduced the amounts of these reimbursements.

The assessed value upon which the 2011 taxes were collected was \$11,410,394,940. The full tax rate for all County operations applied to real property for fiscal year ended December 31, 2012, was \$12.70 per \$1,000 of assessed valuation. The assessed values of real and tangible personal property upon which 2011 property tax receipts were based are as follows:

Real Property	\$ 11,161,147,500
Public Utility	<u>249,247,440</u>
<i>Total Assessed Value</i>	<u><u>\$ 11,410,394,940</u></u>

Real 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, 2012. 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 2012 operations, the receivable is offset by a credit to Deferred Revenue.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 9. 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 2012. 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, 2012, sales tax revenues amounted to approximately \$38.2 million.

Note 10. Receivables

Receivables, at December 31, 2012, 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 position and the combining balance sheet as disaggregated major components; therefore, full note disclosure is not required. Special assessments, accrued interest and intergovernmental receivables are deemed collectible in full. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. The County has \$2,949,008 in current special assessments at December 31, 2012, of that amount \$2,891,460 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 \$772,865 in the Business-type activities column. The special assessments receivable in the Other Special Revenue Fund represents Engineer's ditch maintenance, a service-type assessment, which is expected to be collected in more than one year and amounted to \$572,485 at December 31, 2012.

In prior years the County issued debt for various sewer projects that involve Summit, Stark and Portage counties and other local communities. Stark and Portage counties and the cities of Akron and Silver Lake have agreed to repay a portion of the debt for these projects. The County has recorded an intergovernmental loan receivable at December 31, 2012 in the amount of \$3,267,636.

The County sold the Hudson Water System to the City of Akron in December, 2006 for \$6,454,845. The value of the system shall be held as a credit for the County and shall be used by the County to purchase certain sewer infrastructure owned by the City. As of December 31, 2012, the balance is still outstanding.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 11. Capital Assets

Capital asset activity for the year ended December 31, 2012, was as follows:

	Beginning Balance	Additions/ Transfers	Deletions/ Transfers	Ending Balance
Governmental Activities				
<i>Nondepreciable Capital Assets</i>				
Land	\$ 12,784,127	\$ -	\$ -	\$ 12,784,127
Construction in Progress	3,603,203	4,997,867	(7,670,599)	930,471
<i>Total Nondepreciable Capital Assets</i>	<u>16,387,330</u>	<u>4,997,867</u>	<u>(7,670,599)</u>	<u>13,714,598</u>
<i>Depreciable Capital Assets</i>				
Land Improvements	6,738,892	3,889,192	-	10,628,084
Building and Building Improvements	233,871,290	483,754	-	234,355,044
Machinery and Equipment	49,360,124	2,351,330	(1,526,778)	50,184,676
Intangibles	3,566,492	36,043	(234,821)	3,367,714
Infrastructure	185,981,465	4,102,437	(1,133,118)	188,950,784
<i>Total Depreciable Capital Assets</i>	<u>479,518,263</u>	<u>10,862,756</u>	<u>(2,894,717)</u>	<u>487,486,302</u>
<i>Accumulated Depreciation</i>				
Land Improvements	(1,574,095)	(763,166)	-	(2,337,261)
Buildings and Building Improvements	(91,585,358)	(5,631,999)	-	(97,217,357)
Machinery and Equipment	(44,963,395)	(2,460,151)	1,475,091	(45,948,455)
Intangibles	(3,421,791)	(110,461)	234,821	(3,297,431)
Infrastructure	(95,460,022)	(5,026,287)	1,133,118	(99,353,191)
<i>Total Accumulated Depreciation</i>	<u>(237,004,661)</u>	<u>(13,992,064)</u>	<u>2,843,030</u>	<u>(248,153,695)</u>
<i>Depreciable Capital Assets, Net</i>	<u>242,513,602</u>	<u>(3,129,308)</u>	<u>(51,687)</u>	<u>239,332,607</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$ 258,900,932</u>	<u>\$ 1,868,559</u>	<u>\$ (7,722,286)</u>	<u>\$ 253,047,205</u>

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County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 11. Capital Assets (Continued)

	<u>Beginning Balance</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Ending Balance</u>
Business-Type Activities				
<i>Nondepreciable Capital Assets</i>				
Land	\$ 1,122,877	\$ 31,490	\$ (1,635)	\$ 1,152,732
Construction in Progress	<u>2,335,401</u>	<u>934,859</u>	<u>(2,484,910)</u>	<u>785,350</u>
<i>Total Nondepreciable Capital Assets</i>	<u>3,458,278</u>	<u>966,349</u>	<u>(2,486,545)</u>	<u>1,938,082</u>
<i>Depreciable Capital Assets</i>				
Building and Building Improvements	58,994,885	1,375,185	(288,750)	60,081,320
Machinery and Equipment	39,408,920	610,992	-	40,019,912
Pump Stations	21,617,337	584,035	-	22,201,372
Treatment Plants	5,178,164	-	-	5,178,164
Sewer Lines	<u>238,593,012</u>	<u>4,444,998</u>	<u>-</u>	<u>243,038,010</u>
<i>Total Depreciable Capital Assets</i>	<u>363,792,318</u>	<u>7,015,210</u>	<u>(288,750)</u>	<u>370,518,778</u>
<i>Accumulated Depreciation</i>				
Building and Building Improvements	(32,863,382)	(1,461,835)	288,750	(34,036,467)
Machinery and Equipment	(31,104,179)	(1,277,736)	-	(32,381,915)
Pump Stations	(12,431,727)	(705,730)	-	(13,137,457)
Treatment Plants	(4,142,287)	(122,553)	-	(4,264,840)
Sewer Lines	<u>(79,170,343)</u>	<u>(3,118,663)</u>	<u>-</u>	<u>(82,289,006)</u>
<i>Total Accumulated Depreciation</i>	<u>(159,711,918)</u>	<u>(6,686,517)</u>	<u>288,750</u>	<u>(166,109,685)</u>
<i>Depreciable Capital Assets, Net</i>	<u>204,080,400</u>	<u>328,693</u>	<u>-</u>	<u>204,409,093</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$ 207,538,678</u>	<u>\$ 1,295,042</u>	<u>\$ (2,486,545)</u>	<u>\$ 206,347,175</u>

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

Governmental Activities	
Legislative and Executive	\$ 1,455,007
Judicial	1,421,032
Public Safety	2,652,121
Public Works	5,386,506
Health	2,164,685
Economic Development	24,857
Human Services	<u>887,856</u>
<i>Total Depreciation Expense</i>	<u>\$ 13,992,064</u>
 Business-Type Activities	
Sewer	<u>\$ 6,686,517</u>

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 11. Capital Assets (Continued)

As of December 31, 2012, construction in progress for various capital projects of the County consisted of the following:

Projects	Construction in Progress	Remaining Commitments
<u>Governmental Activities</u>		
Safety Building HVAC	\$ 413,780	\$ 166,220
Visitation/Respite Center	198,727	-
Cleveland Massillon Bridge	317,964	903,590
<i>Total Governmental Activities</i>	<u>930,471</u>	<u>1,069,810</u>
<u>Business-Type Activities</u>		
Valley View Rd	-	85,000
PS #56 Improvement	6,702	110,298
Various Pump Stations	151,146	1,046,654
Springfield Wastewater Treatment Plant Improvement	315,530	4,084,470
Pump Station Replacement	120,100	31,046
Columbine Sewer System Improvement	105,033	1,394,967
Akron Cleveland Rd	60,960	885,840
Wyoga Lake Inverness	25,879	274,121
<i>Total Business-Type Activities</i>	<u>785,350</u>	<u>7,912,396</u>
<i>Total Construction in Progress</i>	<u>\$ 1,715,821</u>	<u>\$ 8,982,206</u>

Note 12. Defined Benefit Pension Plan

Plan Description – The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 12. Defined Benefit Pension Plan (Continued)

OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 1-800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For 2012, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan.

For the year ended December 31, 2012, members in state and local classifications contributed 10.0 percent of covered payroll while public safety and law enforcement members contributed 11.5 percent and 12.1 percent, respectively.

The County's 2012 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of postemployment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 4.0 percent during calendar year 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent during calendar year 2012.

The County's required contributions for pension obligations to the Traditional Pension, Member-Directed and Combined Plans for the years ended December 31, 2012, 2011, and 2010, were \$24,352,424, \$24,047,732 and \$25,079,108, respectively. For 2012, 88.47 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010.

Note 13. Postemployment Benefits

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan – a cost sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan – a defined contribution plan; and the Combined Plan – a cost sharing, multiple employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan, which includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and Combined Plans. Members of the Member-Directed plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Postemployment Benefit (OPEB) as described in GASB Statement 45.

The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 13. Postemployment Benefits (Continued)

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 1-800-222-7377.

Funding Policy – The Ohio Revised Code 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 OPERS is set aside for the funding of post-retirement health care coverage.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2012, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB Plan.

OPERS’ Postemployment Health Care plan was established under, and is administered in accordance with Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0 percent during calendar year 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent during calendar year 2012.

The OPERS Board of Trustees is also authorized to establish rules for the retiree, or their surviving beneficiaries, to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and coverage selected.

The County’s contributions allocated to fund post-employment health care benefits for the years ended December 31, 2012, 2011, and 2010 were \$7,016,255, \$8,461,210 and \$8,828,669, respectively. For 2012, 88.47 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

Note 14. 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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 14. Deferred Compensation (Continued)

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.

Note 15. Obligations Under Capitalized and Operating Leases

The County has entered into agreements to lease office equipment and vehicles. These leases meet the criteria of a capital lease as they transfer benefits and risks of ownership to the lessee. 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
2013	\$ 85,164	\$ 545,779
2014	45,166	278,419
2015	34,309	24,964
2016	21,739	16,780
2017	16,267	1,400
2018	1,431	-
Total Operating Leases		\$ 867,342
Total Minimum Lease Payments	204,076	
Less: Amount Representing Interest	(26,872)	
Present Value Minimum Lease Payments	\$ 177,204	

The assets acquired through capital leases are as follows:

Assets:	Governmental
	Activities
Machinery and Equipment	\$ 546,483
Less: Accumulated Depreciation	(280,104)
<i>Total</i>	\$ 266,379

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 16. 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 14 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.

Note 17. Commitments

The County utilized encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed or assigned classifications of fund balance. At year end, the County's commitments for encumbrances in the governmental funds were as follows:

<u>Fund</u>	<u>Amount</u>
General	\$ 3,680,398
Job and Family Services	2,570,589
Children Services Board	6,198,024
Alcohol, Drug Addiction and Mental Health	4,792,225
Board of Developmental Disabilities	2,240,229
Other Governmental Funds	<u>11,053,127</u>
<i>Total</i>	<u><u>\$ 30,534,592</u></u>

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County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 18. 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:

	Original Issue Date	Interest Rate	Original Issue Amount
Governmental Activities:			
General Obligation Bonds			
Ohio Building Parking Deck	5/1/2002	3.00 - 5.75	\$ 7,090,000
Executive-800 Mhz Communications	5/1/2002	3.00 - 5.75	7,345,000
Juvenile Court Expansion	5/1/2002	3.00 - 5.75	14,595,000
Series 2003 Bonds	5/1/2003	2.50 - 5.25	25,100,000
Series 2004 Bonds AR	5/1/2004	2.00 - 5.00	25,652,000
Series 2010 Bonds	5/1/2010	2.00 - 5.98	24,181,139
Series 2010 Bonds - Bridgestone	12/1/2010	3.08 - 5.28	7,550,000
Series 2012 Bonds - Goodyear	3/29/2012	3.0 - 5.0	15,815,000
Business-Type Activities:			
General Obligation Bonds			
Sewer Bond	5/1/2002	3.00 - 5.75	975,000
Sewer Bond Series 2002 AR	5/1/2002	3.00 - 5.75	30,350,000
Sewer Bond Series 2004 AR	5/1/2004	2.00 - 5.00	14,678,000
Series 2010 Bonds	5/1/2010	2.00 - 3.00	118,861
Capital Appreciation Bonds			
Canton Akron Business Park	11/4/1999	4.65 - 6.00	1,753,627
Sewer Rehab Q938	11/4/1999	5.50 - 5.85	1,871,557
OWDA Loans			
Montrose Water Tower Q590	1989	8.23	774,482
Plant #6 Abandonment Q134	1990	8.48	2,654,963
WWTP #5 Abandonment Q125	1990	8.26	2,404,508
Melody Village Q803	1990	8.09	591,822
Abandonment #15 Q145	1992	8.40	10,687,359
Fishcreek #25 Q402	1992	7.11	1,907,185
Gilwood-Call Q432	1997	6.72	5,139,714
Gilwood-Call Q432 Supplement I	1997	6.49	462,540
Fishcreek Plant 25 Q403	1997	7.21	2,756,098
Plant 30 Abandonment Q929	1997	6.72	2,831,030
Plant 129 Expansion Q157	2000	5.88	602,453
Pump Station #26 Abandonment Q330	2011	5.25	414,628
Howe Rd Sewer Repair Q611	2011	4.97	541,813
Season Rd Pump Station Force Main	2011	3.84	337,330
Greensburg/Massillon Rd Q923	2011	3.84	401,401
Master Meter/Telemetry System	2012	3.25	391,804
Manhole Rehabilitation	2012	3.25	134,144
OPWC Loans			
Plant #30 Abandonment I	1995	N/A	721,000
Plant #30 Abandonment II	1995	N/A	529,000
ODD Loan			
Springfield Agricultural Assessment	4/17/1978	N/A	29,458

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 18. Long Term Debt Obligations (Continued)

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 position. The County's long term debt at December 31, 2012, consists of general obligation bonds, capital appreciation bonds, 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 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 2010, the County issued Various Purpose General Obligation Bonds. The bonds are unvoted general obligations of the County. These bonds are not subject to redemption before their maturity date. The General Obligation Bonds are issued under the authority of the general laws of the State of Ohio, Ohio Revised Code, Chapter 133.

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.

In the 1980's, the County entered into a contractual agreement with Portage County for the construction and future maintenance of a sewage facility and sewer lines in the City of Streetsboro, Ohio. The facility serves both the Streetsboro Regional Sewer District and a portion of Summit County. The County has agreed to pay Portage County for that portion of the OWDA loan related to the construction of assets that benefits Summit County. In prior years the County has reported this contractual agreement as Due to Other Governments on the financial statements. For 2012, the County has elected to include this liability in the long-term liabilities as intergovernmental loan payable. The beginning balance of the business-type activities long-term has been restated to reflect this change in reporting of a liability. This does not require a restatement of net position.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 18. Long Term Debt Obligations (Continued)

The following is a summary of changes in long-term debt and other obligations of the governmental activities for the year ended December 31, 2012:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Governmental Activities					
General Obligation Bonds					
Ohio Building Parking Deck	\$ 1,400,000	\$ -	\$ (320,000)	\$ 1,080,000	\$ -
Executive 800 Mhz Communication	515,000	-	(515,000)	-	-
Juvenile Court Expansion	2,890,000	-	(665,000)	2,225,000	-
Series 2003 Bonds	17,390,000	-	(1,120,000)	16,270,000	1,165,000
Series 2004 Bonds AR	15,402,000	-	(503,000)	14,899,000	2,088,000
Series 2010 Bonds	20,787,233	-	(2,297,233)	18,490,000	1,615,000
Series 2010 Bonds Bridgestone	7,550,000	-	-	7,550,000	-
Series 2012 Bonds Goodyear	-	15,815,000	-	15,815,000	-
Bond Premiums	2,764,159	1,467,688	(335,545)	3,896,302	372,236
Less Deferred on Refunding	(1,822,215)	-	219,296	(1,602,919)	(219,296)
Total General Obligation Bonds	66,876,177	17,282,688	(5,536,482)	78,622,383	5,020,940
Capital Appreciation Bonds					
Canton Akron Business Park	717,877	-	(116,750)	601,127	111,038
Accreted Interest	793,397	96,227	(128,250)	761,374	138,962
Total Capital Appreciation Bonds	1,511,274	96,227	(245,000)	1,362,501	250,000
Other Liabilities					
Compensated Absences	20,353,807	15,589,098	(14,550,957)	21,391,948	6,891,316
Insurance Claims	2,033,152	1,335,631	(2,065,615)	1,303,168	-
Legal Judgements	1,989,812	525,081	(1,989,812)	525,081	431,081
Capital Leases	484,679	78,048	(385,523)	177,204	70,532
Total Other Liabilities	24,861,450	17,527,858	(18,991,907)	23,397,401	7,392,929
Total Governmental Activities	\$ 93,248,901	\$ 34,906,773	\$ (24,773,389)	\$ 103,382,285	\$ 12,663,869

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 18. Long Term Debt Obligations (Continued)

The following is a summary of changes in long-term debt and other obligations of the business-type activities for the year ended December 31, 2012:

	Restated Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Business-Type Activities					
General Obligation Bonds					
Sewer Bond	\$ 190,000	\$ -	\$ (45,000)	\$ 145,000	\$ -
Sewer Bond Series 2002 AR	27,005,000	-	(1,530,000)	25,475,000	1,600,000
Sewer Bond Series 2004 AR	13,203,000	-	(1,127,000)	12,076,000	1,217,000
Sewer Bond Series 2010 A	37,766	-	(37,766)	-	-
Bond Premiums	1,867,282	-	(187,657)	1,679,625	187,658
Less Deferred on Refunding	(2,933,943)	-	294,289	(2,639,654)	(293,294)
Total General Obligation Bonds	39,369,105	-	(2,633,134)	36,735,971	2,711,364
Capital Appreciation Bonds					
Sewer Rehab Q938	968,977	-	(407,434)	561,543	379,748
Accreted Interest	969,789	114,635	(447,566)	636,858	475,252
Total Capital Appreciation Bonds	1,938,766	114,635	(855,000)	1,198,401	855,000
OWDA Loans					
Montrose Water Tower Q590	34,182	-	(34,182)	-	-
Plant #6 Abandonment Q134	238,774	-	(238,774)	-	-
WWTP #5 Abandonment Q125	409,182	-	(196,476)	212,706	106,353
Melody Village Q803	99,504	-	(47,818)	51,686	25,843
Abandonment #15 Q145	1,837,557	-	(881,696)	955,861	477,908
Fishcreek #25 Q402	154,261	-	(154,261)	-	-
Gilwood - Call Q432	2,947,298	-	(231,916)	2,715,382	119,729
Gilwood - Call Q432 Supplement I	262,373	-	(20,857)	241,516	10,756
Fishcreek Plant 25 Q403	1,215,323	-	(153,369)	1,061,954	79,353
Plant 30 Abandonment Q929	1,623,409	-	(127,742)	1,495,667	65,947
Plant 29 Expansion Q157	274,170	-	(35,893)	238,277	18,459
Pump Station #26 Abandonment Q330	412,094	-	(15,509)	396,585	8,061
Howe Rd Sewer Repair Q611	523,391	-	(19,349)	504,042	10,037
Master Meter/Telemetry System	-	391,804	(8,399)	383,405	8,536
Manhole Rehabilitation	-	134,144	(2,876)	131,268	2,922
Season Rd Pump Station Force Main	325,856	-	(11,918)	313,938	6,131
Greensburg/Massillon Rd Q923	387,748	-	(14,182)	373,566	7,296
Total OWDA Loans	10,745,122	525,948	(2,195,217)	9,075,853	947,331
OPWC Loans					
Plant #30 Abandonment	144,200	-	(36,050)	108,150	18,025
Plant #30 Abandonment	105,800	-	(26,450)	79,350	13,225
Total OPWC Loans	250,000	-	(62,500)	187,500	31,250
ODD Loan					
Springfield Agricultural	29,458	-	-	29,458	-
Other Liabilities					
WPCLF - Temporary	3,961,365	7,089	(920,743)	3,047,711	386,000
FWCC - Temporary	1,596,675	4,181	(64,261)	1,536,595	60,092
OPWC - Temporary	339,868	596,996	-	936,864	114,285
Intergovernmental Loans Payable	1,624,146	-	(166,913)	1,457,233	85,260
Compensated Absences	1,247,190	868,549	(713,937)	1,401,802	404,318
Total Other Liabilities	8,769,244	1,476,815	(1,865,854)	8,380,205	1,049,955
Total Business-Type Activities	\$ 61,101,695	\$ 2,117,398	\$ (7,611,705)	\$ 55,607,388	\$ 5,594,900

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 18. Long Term Debt Obligations (Continued)

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

Year	Governmental Activities			
	General Obligation Bonds		Capital Appreciation Bonds	
	Principal	Interest	Principal	Interest
2013	\$ 4,868,000	\$ 3,005,883	\$ 111,038	\$ 138,962
2014	5,413,000	2,821,747	103,293	146,708
2015	5,619,000	3,318,128	88,025	161,975
2016	5,358,000	3,073,160	82,490	167,510
2017	5,574,000	2,838,121	77,305	172,695
2018-2022	26,037,000	10,386,053	138,976	356,023
2023-2027	13,000,000	4,753,259	-	-
2028-2031	10,460,000	1,215,588	-	-
<i>Total</i>	<u>\$ 76,329,000</u>	<u>\$ 31,411,939</u>	<u>\$ 601,127</u>	<u>\$ 1,143,873</u>

Year	Business-Type Activities						
	General Obligation Bonds		OWDA Loans		Capital Appreciation Bonds		OPWC Loan
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2013	\$ 2,817,000	\$ 1,994,926	\$ 947,331	\$ 300,161	\$ 379,748	\$ 475,252	\$ 31,250
2014	3,412,000	1,846,913	1,327,300	506,524	181,795	258,205	62,500
2015	3,971,000	1,665,348	763,616	409,051	-	-	62,500
2016	4,187,000	1,454,065	813,154	359,514	-	-	31,250
2017	4,396,000	1,230,985	865,969	306,698	-	-	-
2018-2022	18,913,000	2,573,267	3,248,095	738,521	-	-	-
2023-2027	-	-	705,532	169,296	-	-	-
2028-2031	-	-	404,856	26,309	-	-	-
<i>Total</i>	<u>\$ 37,696,000</u>	<u>\$ 10,765,504</u>	<u>\$ 9,075,853</u>	<u>\$ 2,816,074</u>	<u>\$ 561,543</u>	<u>\$ 733,457</u>	<u>\$ 187,500</u>

In addition to the above loans presented in the foregoing schedule, the County has entered into an agreement with OWDA for a loan from the Water Pollution Control Loan Fund (WPCLF) for a project within the county. In 2009, the County entered into an agreement with OWDA for a loan from the Fresh Water Contribution Capital (FWCC) program and OPWC. These projects are still under construction and funds received thus far are for reimbursement of expenses incurred. Therefore, the County's liability for these loans, as of December 31, 2012, are the amounts forwarded to the County as of this date. These payments are made on a "temporary" amortization schedule provided by the WPCLF, FWCC and OPWC. These liabilities are not reflected within the accompanying summary of the County's future annual debt service requirements for long-term debt. These "temporary" amortization schedules are based on the estimated total amount of funds to be borrowed by the County even though only a portion may have been received at December 31, 2012. The County also pays interest on these temporary loans. Upon completion WPCLF, FWCC and OPWC will present the County with a one-time adjustment for any amounts on the temporary amortization schedule that will be applied to the County's next payment. During 2012, \$525,948 of WPCLF loans was reclassified to permanent status. Permanent amortization schedules are then compiled and all future debt payments by the County will be based on that schedule. At December 31, 2012, the loan liability for WPCLF and FWCC and OPWC amounted to \$3,047,711, \$1,536,595 and \$936,864, with scheduled payment of \$386,000, \$60,092 and \$114,285 respectively, due in 2013.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 18. Long Term Debt Obligations (Continued)

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, Motor Vehicle & Gas Tax and Board of Developmental Disabilities, Medical Self-Insurance and Workers' Compensation Funds. As of December 31, 2012, the claims and judgments are related to court claims and audit findings. At December 31, there were no litigation claims that are considered current or due within one year. At December 31, there were \$4,103,742 of Medical Self-Insurance claims that are considered current and due within one year, which are reported as Insurance Claims Payable. The capital lease obligations will be paid from the General, Job & Family Services, Board of Developmental Disabilities, Child Support Enforcement Agency, and Internal Audit Funds.

The Ohio Revised Code provides that the net principal amount of unvoted general obligation debt of the County, excluding exempt debt, may not exceed one percent of the total assessed valuation of all property in the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$1,000,000 and not in excess of \$300,000,000 plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2012, are an overall debt margin of \$234,022,489 and an unvoted debt margin of \$64,366,564.

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 position. The principal balance outstanding on these defeased bonds was \$28,265,000, with scheduled payments ending December 1, 2021.

Note 19. 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, 2012, there were eighty-three series of IDRB's outstanding. During 2012, no new IDRB's were issued. The aggregate remaining principal amount payable for the eighty-two issued prior to 2008 could not be determined; however, their original issue amounts totaled \$447,641,000. Industrial Development Revenue Bonds are not obligations of the County and, therefore, are not reported as liabilities in the accompanying financial statements.

The County has issued Health Care Facility Revenue Bonds (HCFRB) to provide financial assistance to private sector entities for the acquisition, construction and improvements of health care 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, 2012, there was one HCFRB outstanding. In 2010, the County was party to two HCFRB's totaling \$1,037,600,000. Health Care Facility Revenue Bonds are not obligations of the County and, therefore, are not reported as liabilities in the accompanying financial statements. No new HCFRB's were issued in 2012.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 20. Internal Balances

Due to/from other funds balances at December 31, 2012, consist of the following individual fund receivables and payables:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amounts</u>
General	Nonmajor Governmental Funds	\$ 2,840,827
	Sewer	9,591
	Internal Service Funds	205,538
Board of Developmental Disabilities	Alcohol, Drug Addiction & Mental Health	21,237
	Children Services Board	87,855
Nonmajor Governmental Funds	Job & Family Services	175,620
	Alcohol, Drug Addiction & Mental Health	97,571
	Nonmajor Governmental Funds	107,956
	Children Services Board	9,885
Sewer	General Fund	6,505
	Job & Family Services	2,335
	Nonmajor Governmental Funds	925
Internal Service Funds	General Fund	114,451
	Job & Family Services	244,202
	Alcohol, Drug Addiction & Mental Health	21,550
	Board of Developmental Disabilities	699,261
	Children Services Board	259,883
	Nonmajor Governmental Funds	358,074
	Sewer	363,883
	Internal Service Funds	14,795
<i>Total</i>		<u>\$ 5,641,944</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.

Interfund transfers for the year ended December 31, 2012, consisted of the following:

<u>Transfer Out</u>	<u>Transfers In</u>						<u>Total</u>
	<u>General</u>	<u>Job & Family Services</u>	<u>Children Services Board</u>	<u>Debt Service</u>	<u>Nonmajor Governmental</u>	<u>Internal Services</u>	
General	\$ -	\$ 3,645,665	\$ -	\$ -	\$ 427,061	\$ 300,000	\$ 4,372,726
Job & Family Services	-	-	250,000	-	506,324	-	756,324
Alcohol, Drug Addiction & Mental Health	-	-	-	237,076	393,810	-	630,886
Nonmajor Governmental Funds	282,435	-	-	428,430	306,261	-	1,017,126
<i>Totals</i>	<u>\$ 282,435</u>	<u>\$ 3,645,665</u>	<u>\$ 250,000</u>	<u>\$ 665,506</u>	<u>\$ 1,633,456</u>	<u>\$ 300,000</u>	<u>\$ 6,777,062</u>

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 20. Internal Balances (Continued)

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 transfers from General Fund to Job & Family Services and Internal Services represent required subsidies, and transfers to Nonmajor Governmental cover local matches on grants. Transfers from Job & Family Services to Nonmajor Governmental are for local matches. The transfer from Job & Family Services to Children Services Board represents an intergovernmental agreement for family assistance. The transfers from Alcohol, Drug Addiction & Mental Health fund to Nonmajor Governmental and Debt Service represents transfers for local matches on grants and debt payments, respectively. The transfers from Nonmajor Governmental to General Fund and Debt Service represent residual equity transfers and debt payments. The transfers within the Nonmajor Governmental funds represent the Motor Vehicle Gas Tax funds local share of a capital project.

Note 21. Jointly Governed Organizations

Akron-Canton Regional Airport

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

Northeast Ohio Trade and Economic Consortium

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

North East Ohio Network (NEON)

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 22. 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 2012. At December 31, 2012, the County recorded a claims liability of \$2,638,799 in its Workers’ Compensation Fund. This is the latest information provided by the State of Ohio Bureau of Workers' Compensation. At December 31, 2012, \$8,057,762 of Workers’ Compensation Fund Equity in Pooled Cash and Investments was held to fund this liability.

The County offers its employees an alternative form of health insurance coverage, for which the County is self-insured. All claim liabilities related to this coverage are reported in the Medical Self-Insurance Fund. The County’s health-care benefits are administered by Medical Mutual, which provides claims reviews and processing. The County maintains specific stop-loss coverage with a commercial insurance company for claims in excess of \$225,000 individually with no aggregate stop loss coverage in 2012. 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, 2012, the amount of the workers’ compensation and health insurance liability was \$5,406,910 which is the County's best estimate based on available information. Changes in the self-insurance claims liability accounts were as follows:

	Liability	Current Year Claims and	Claim	Liability
	January 1	Estimates	Payments	December 31
2011	\$ 7,340,048	\$ 35,871,844	\$ 37,045,451	\$ 6,166,441
2012	6,166,441	34,585,733	35,345,264	5,406,910

At December 31, 2012, \$3,463,059 of Medical Self-Insurance Fund Equity in Pooled Cash and Investments was held for the purpose of funding the County's \$2,768,111 liability for health self-insurance.

Note 23. Pollution Remediation

On February 24, 2011, the Ohio Environmental Protection Agency (EPA) issued final findings and orders to the County’s Department of Environmental Services (DOES). These findings relate to the improper disposal of sewage sludge and solid waste from Wastewater Treatment Plant #36 located in Springfield Township. The findings further call for the removal and proper disposal of the entire contents of the site, the removal of the liner system, and to restore, stabilize, and grade the site. The County has until October 1, 2015 to complete this work.

The County contracted with Hull & Associates, Inc. to perform a preliminary cost estimate to comply with the EPA’s order. A revised estimate of \$1.2 million utilizing DOES resources has been recorded in the statements. This estimate is for labor and equipment, including solid waste disposal costs.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 23. Pollution Remediation (Continued)

On February 1, 2012, the Ohio Environmental Protection Agency (EPA) issued final findings and orders to the County's Department of Environmental Services. These findings relate to the improper disposal of sewage, sludge, and solid waste in Springfield Township, in the Village of Mogadore. This is the Columbine Sanitary Sewer System Project, Project Q-948 and calls for the removal and proper disposal of the entire contents of the site. The County has until May 15, 2015 to complete this work. The costs associated with this work are estimated at \$2 million and has been recorded in the statements.

Note 24. 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.

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, 2012.

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.

Note 25. Subsequent Events

In January 2013, the County issued \$17,585,000 in various purpose refunding bonds. The Series 2013 Bonds were issued to refund 2002 and 2003 bonds. The Series 2013 Bonds will yield 1.25% to 4.50% interest over ten years.

In April 2013, the County entered into an agreement with the Water Pollution Control Loan Fund in an amount not to exceed \$4,840,500 to finance the design and construction of the Q-949 Springfield Wastewater Treatment Plant Improvements Project.

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Kristen
Scalise CPA, CFE
Summit County Fiscal Officer



COMBINING FINANCIAL STATEMENTS



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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, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Taxes				
Property	\$ 18,309,869	\$ 18,297,342	\$ 18,032,778	\$ (264,564)
Sales and Use	36,166,883	36,782,349	37,768,033	985,684
Other	4,770,886	5,051,882	5,409,046	357,164
Licenses and Permits	170,982	170,982	75,017	(95,965)
Charges for Services	26,552,131	26,880,119	30,497,491	3,617,372
Fines and Forfeitures	872,698	863,351	881,790	18,439
Intergovernmental	9,881,196	11,340,511	10,613,329	(727,182)
Investment Income	3,400,956	2,489,098	2,614,432	125,334
Other	6,531,855	6,522,221	5,784,382	(737,839)
<i>Total Revenues</i>	<u>106,657,456</u>	<u>108,397,855</u>	<u>111,676,298</u>	<u>3,278,443</u>
Expenditures				
General Government - Legislative and Executive				
Council				
Personal Services	699,400	699,400	660,375	39,025
Professional Services	5,100	5,100	1,013	4,087
Internal Charge Back	12,000	12,000	12,000	-
Supplies	8,265	7,265	5,373	1,892
Travel and Expenses	20,425	21,425	13,704	7,721
Contract Services	33,145	33,145	24,366	8,779
Advertising and Printing	5,000	4,750	3,954	796
Other Expenses	6,871	7,871	6,746	1,125
Equipment	2,500	1,750	787	963
Total Council	<u>792,706</u>	<u>792,706</u>	<u>728,318</u>	<u>64,388</u>
Executive - General Administration				
Personal Services	333,500	333,500	332,953	547
Internal Charge Back	6,300	6,300	6,300	-
Supplies	2,095	2,095	2,095	-
Travel and Expenses	1,000	1,000	914	86
Advertising and Printing	1,000	1,000	726	274
Other Expenses	2,278	2,278	2,253	25
Total Executive - General Administration	<u>346,173</u>	<u>346,173</u>	<u>345,241</u>	<u>932</u>
Executive - Finance & Budget				
Personal Services	467,900	467,900	430,309	37,591
Professional Services	37,500	37,500	37,500	-
Internal Charge Back	11,500	11,500	10,238	1,262
Supplies	2,212	2,212	2,180	32
Contract Services	1,747	1,747	1,743	4
Other Expenses	1,200	1,200	1,200	-
Total Executive - Finance & Budget	<u>522,059</u>	<u>522,059</u>	<u>483,170</u>	<u>38,889</u>
Executive - Personnel				
Personal Services	508,500	500,920	469,791	31,129
Professional Services	5,000	5,000	3,045	1,955
Internal Charge Back	12,600	12,600	10,427	2,173
Supplies	3,070	3,070	2,781	289
Contract Services	5,866	5,866	4,247	1,619
Advertising and Printing	1,223	1,223	228	995
Total Executive - Personnel	<u>536,259</u>	<u>528,679</u>	<u>490,519</u>	<u>38,160</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, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Executive - Department of Law				
Personal Services	\$ 613,300	\$ 613,300	\$ 610,134	\$ 3,166
Professional Services	66,184	66,184	58,826	7,358
Internal Charge Back	17,400	17,400	12,819	4,581
Supplies	3,000	3,000	2,508	492
Contract Services	1,238	1,238	1,238	-
Total Executive - Department of Law	<u>701,122</u>	<u>701,122</u>	<u>685,525</u>	<u>15,597</u>
Executive - Purchasing				
Personal Services	161,000	158,900	143,608	15,292
Internal Charge Back	4,000	4,000	2,691	1,309
Supplies	5,200	6,700	6,681	19
Contract Services	1,747	1,747	1,730	17
Advertising and Printing	1,000	1,000	818	182
Other Expenses	2,000	2,600	2,195	405
Total Executive - Purchasing	<u>174,947</u>	<u>174,947</u>	<u>157,723</u>	<u>17,224</u>
Executive - Communications				
Personal Services	552,200	552,200	548,383	3,817
Internal Charge Back	11,000	11,000	8,633	2,367
Supplies	10,500	8,500	6,612	1,888
Contract Services	4,653	4,653	4,611	42
Advertising and Printing	15,800	17,800	17,235	565
Other Expenses	1,000	1,000	917	83
Total Executive - Communications	<u>595,153</u>	<u>595,153</u>	<u>586,391</u>	<u>8,762</u>
Executive - Operations				
Personal Services	220,300	220,300	219,363	937
Internal Charge Back	4,200	4,200	2,468	1,732
Supplies	1,000	1,000	-	1,000
Motor Vehicle Fuel/Repair	300	300	110	190
Total Executive - Operations	<u>225,800</u>	<u>225,800</u>	<u>221,941</u>	<u>3,859</u>
Physical Plants				
Personal Services	2,034,400	2,024,400	1,980,702	43,698
Internal Charge Back	36,600	36,600	36,600	-
Supplies	216,600	226,600	226,599	1
Motor Vehicle Fuel/Repair	6,000	6,000	6,000	-
Contract Services	892,839	892,839	889,484	3,355
Equipment	4,500	4,500	4,500	-
Total Physical Plants	<u>3,190,939</u>	<u>3,190,939</u>	<u>3,143,885</u>	<u>47,054</u>
Planning Commission				
Personal Services	365,500	365,500	341,550	23,950
Internal Charge Back	22,800	22,800	10,356	12,444
Supplies	15,420	15,420	13,413	2,007
Travel and Expenses	1,000	1,000	500	500
Motor Vehicle Fuel/Repair	1,200	1,200	73	1,127
Contract Services	6,000	6,000	4,814	1,186
Other Expenses	5,000	5,000	439	4,561
Subsidies/Shared Revenue	135,000	135,000	135,000	-
Total Planning Commission	<u>551,920</u>	<u>551,920</u>	<u>506,145</u>	<u>45,775</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, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Utilities and Rentals				
Utilities	\$ 3,937,129	\$ 3,937,129	\$ 3,509,980	\$ 427,149
Rentals	261,500	261,500	260,377	1,123
Total Utilities and Rentals	4,198,629	4,198,629	3,770,357	428,272
Bureau of Inspection				
Other Expenses	281,200	281,200	227,210	53,990
Total Bureau of Inspection	281,200	281,200	227,210	53,990
Auto Insurance Repair				
Personal Services	58,700	58,700	56,298	2,402
Professional Services	2,500	2,500	-	2,500
Motor Vehicle Fuel/Repair	116,417	116,417	95,547	20,870
Contract Services	4,000	4,000	3,905	95
Other Expenses	100,000	100,000	27,246	72,754
Total Auto Insurance Repair	281,617	281,617	182,996	98,621
Consumer Affairs				
Personal Services	195,600	195,600	184,344	11,256
Internal Charge Back	1,600	1,600	1,415	185
Supplies	1,000	1,300	1,299	1
Travel and Expenses	500	500	500	-
Advertising and Printing	1,000	700	682	18
Other Expenses	1,100	1,100	1,100	-
Equipment	72	72	72	-
Total Consumer Affairs	200,872	200,872	189,412	11,460
Fiscal Officer - Administration				
Personal Services	3,991,800	3,991,800	3,881,053	110,747
Internal Charge Back	382,858	382,858	289,614	93,244
Supplies	98,535	98,535	61,421	37,114
Travel and Expenses	5,000	5,000	3,549	1,451
Motor Vehicle Fuel/Repair	4,800	4,800	3,612	1,188
Contract Services	293,499	293,499	260,982	32,517
Rentals	6,422	6,422	6,422	-
Advertising and Printing	23,000	23,000	10,686	12,314
Other Expenses	10,400	10,400	9,546	854
Total Fiscal Officer - Administration	4,816,314	4,816,314	4,526,885	289,429
Fiscal Officer - MIS				
Personal Services	980,000	980,000	952,836	27,164
Internal Charge Back	14,600	14,600	9,830	4,770
Supplies	28,212	28,212	20,924	7,288
Contract Services	459,450	459,450	452,320	7,130
Total Fiscal Officer - MIS	1,482,262	1,482,262	1,435,910	46,352
Fiscal Officer - Foreclosure Education & Prevention				
Personal Services	54,800	54,800	33,622	21,178
Supplies	1,000	1,000	-	1,000
Travel and Expenses	100	100	-	100
Total Fiscal Officer - Foreclosure Education & Prevention	55,900	55,900	33,622	22,278

(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, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Fiscal Officer - Expedited Foreclosure				
Personal Services	\$ 154,000	\$ 154,000	\$ -	\$ 154,000
Internal Charge Back	10,000	10,000	-	10,000
Supplies	20,000	20,000	-	20,000
Travel and Expenses	5,000	5,000	-	5,000
Contract Services	25,000	25,000	-	25,000
Rentals	10,000	10,000	-	10,000
Advertising and Printing	9,100	9,100	-	9,100
Equipment	20,000	20,000	-	20,000
Total Fiscal Officer - Expedited Foreclosure	<u>253,100</u>	<u>253,100</u>	<u>-</u>	<u>253,100</u>
Fiscal Officer - Recording Equipment				
Supplies	2,000	2,000	1,930	70
Contract Services	68,000	68,000	63,178	4,822
Other Expenses	1,422	1,422	1,421	1
Total Fiscal Officer - Recording Equipment	<u>71,422</u>	<u>71,422</u>	<u>66,529</u>	<u>4,893</u>
Fiscal Officer - Hotel/Motel				
Personal Services	71,600	71,600	69,117	2,483
Internal Charge Back	3,000	3,000	2,748	252
Supplies	2,000	2,000	-	2,000
Travel and Expenses	1,000	1,000	-	1,000
Other Expenses	5,000	5,000	-	5,000
Total Fiscal Officer - Hotel/Motel	<u>82,600</u>	<u>82,600</u>	<u>71,865</u>	<u>10,735</u>
Fiscal Officer - Delinquent Tax				
Advertising and Printing	270,014	270,014	262,503	7,511
Total Fiscal Officer - Delinquent Tax	<u>270,014</u>	<u>270,014</u>	<u>262,503</u>	<u>7,511</u>
Fiscal Officer - R.E.D. Administration				
Personal Services	103,100	103,100	101,740	1,360
Internal Charge Back	10,000	10,000	6,794	3,206
Supplies	5,000	5,000	-	5,000
Total Fiscal Officer - R.E.D. Administration	<u>118,100</u>	<u>118,100</u>	<u>108,534</u>	<u>9,566</u>
Tax Installment Plan Administration				
Personal Services	66,200	66,200	56,699	9,501
Internal Charge Back	5,000	5,000	241	4,759
Supplies	2,000	2,000	6	1,994
Total Tax Installment Plan Administration	<u>73,200</u>	<u>73,200</u>	<u>56,946</u>	<u>16,254</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, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Human Resources Commission				
Personal Services	\$ 145,900	\$ 145,900	\$ 145,882	\$ 18
Internal Charge Back	1,900	1,900	1,900	-
Supplies	500	500	214	286
Travel and Expenses	2,000	2,000	1,885	115
Advertising and Printing	500	500	500	-
Other Expenses	600	600	600	-
Total Human Resources Commission	151,400	151,400	150,981	419
Clerk of Courts - Title Bureau				
Personal Services	1,740,500	1,740,500	1,738,658	1,842
Professional Services	21,235	21,235	20,833	402
Internal Charge Back	31,000	31,000	28,780	2,220
Supplies	109,178	109,178	96,504	12,674
Travel and Expenses	15,060	15,060	9,356	5,704
Contract Services	36,177	36,177	34,028	2,149
Advertising and Printing	8,000	8,000	823	7,177
Other Expenses	200,556	200,556	197,569	2,987
Equipment	30,000	30,000	24,784	5,216
Total Clerk of Courts - Title Bureau	2,191,706	2,191,706	2,151,335	40,371
Board of Elections				
Personal Services	3,911,400	4,790,130	4,411,974	378,156
Internal Charge Back	43,500	43,500	39,823	3,677
Supplies	86,560	107,860	105,593	2,267
Travel and Expenses	9,000	9,000	6,652	2,348
Motor Vehicle Fuel/Repair	2,300	2,300	372	1,928
Contract Services	550,000	683,320	683,252	68
Rentals	50,000	110,000	65,733	44,267
Advertising and Printing	71,658	91,658	84,666	6,992
Other Expenses	10,000	361,000	334,940	26,060
Total Board of Elections	4,734,418	6,198,768	5,733,005	465,763
Total General Government - Legislative and Executive	26,899,832	28,356,602	26,316,948	2,039,654
General Government - Judicial				
Court of Appeals				
Professional Services	1,000	1,000	1,000	-
Internal Charge Back	14,000	14,000	12,915	1,085
Supplies	26,600	26,600	26,600	-
Travel and Expenses	20,809	20,809	20,808	1
Contract Services	28,790	28,790	28,782	8
Other Expenses	30,836	30,836	30,836	-
Total Court of Appeals	122,035	122,035	120,941	1,094
Court of Common Pleas - Attorney and Jury Fees				
Personal Services	2,525,000	2,525,000	2,521,710	3,290
Internal Charge Back	-	100,000	99,346	654
Travel and Expenses	153,693	53,693	53,693	-
Total Court of Common Pleas - Attorney and Jury Fees	2,678,693	2,678,693	2,674,749	3,944
Court of Common Pleas - General Office				
Personal Services	4,583,500	4,583,500	4,582,759	741
Professional Services	188,700	178,700	171,132	7,568
Internal Charge Back	160,000	170,000	170,000	-
Supplies	50,075	50,075	48,481	1,594
Contract Services	47,464	47,464	-	47,464
Other Expenses	27,572	27,572	26,836	736
Total Court of Common Pleas - General Office	5,057,311	5,057,311	4,999,208	58,103
Court of Common Pleas - Grand Jury				
Other Expenses	69,000	69,000	61,971	7,029
Total Court of Common Pleas - Grand Jury	69,000	69,000	61,971	7,029

(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, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Probate Court				
Personal Services	\$ 1,910,900	\$ 1,925,900	\$ 1,925,900	\$ -
Professional Services	4,591	4,591	2,591	2,000
Internal Charge Back	52,000	52,000	52,000	-
Supplies	33,080	18,080	17,433	647
Motor Vehicle Fuel/Repair	7,708	7,708	4,208	3,500
Contract Services	24,645	24,645	22,205	2,440
Utilities	756	756	756	-
Total Probate Court	<u>2,033,680</u>	<u>2,033,680</u>	<u>2,025,093</u>	<u>8,587</u>
Domestic Relations Court				
Personal Services	2,245,500	2,251,500	2,249,230	2,270
Professional Services	3,438	3,438	3,130	308
Internal Charge Back	50,000	44,000	42,764	1,236
Supplies	20,654	20,654	20,545	109
Contract Services	68,119	68,119	67,600	519
Advertising and Printing	3,115	3,115	3,108	7
Other Expenses	2,300	2,300	2,163	137
Total Domestic Relations Court	<u>2,393,126</u>	<u>2,393,126</u>	<u>2,388,540</u>	<u>4,586</u>
Juvenile Court - General Office				
Personal Services	1,713,100	1,693,100	1,688,391	4,709
Professional Services	928,000	975,046	971,356	3,690
Internal Charge Back	285,300	291,844	291,844	-
Supplies	71,343	71,343	71,292	51
Travel and Expenses	2,000	2,000	1,994	6
Contract Services	326,454	349,034	348,924	110
Other Expenses	8,000	8,000	7,922	78
Subsidies/Shared Revenue	20,000	20,000	20,000	-
Total Juvenile Court - General Office	<u>3,354,197</u>	<u>3,410,367</u>	<u>3,401,723</u>	<u>8,644</u>
Clerk of Courts - Legal				
Personal Services	2,048,200	2,048,200	1,989,041	59,159
Internal Charge Back	49,600	49,600	49,600	-
Supplies	101,558	112,988	108,038	4,950
Contract Services	38,100	26,670	26,670	-
Advertising and Printing	1,000	1,000	1,000	-
Other Expenses	326,375	326,375	326,329	46
Total Clerk of Courts - Legal	<u>2,564,833</u>	<u>2,564,833</u>	<u>2,500,678</u>	<u>64,155</u>
Prosecutor				
Personal Services	4,753,600	4,653,600	4,617,648	35,952
Internal Charge Back	110,000	110,000	110,000	-
Supplies	68,084	68,084	66,850	1,234
Motor Vehicle Fuel/Repair	15,097	15,097	13,246	1,851
Contract Services	111,884	111,884	108,894	2,990
Other Expenses	184,181	274,181	273,731	450
Subsidies/Shared Revenue	53,000	63,000	62,484	516
Total Prosecutor	<u>5,295,846</u>	<u>5,295,846</u>	<u>5,252,853</u>	<u>42,993</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, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
SBC Inmate Phone Commission - Prosecutor				
Personal Services	\$ 67,200	\$ 67,200	\$ 64,963	\$ 2,237
Total SBC Inmate Phone Commission - Prosecutor	67,200	67,200	64,963	2,237
PR Direct Indictment Program				
Personal Services	-	666,973	326,095	340,878
Total PR Direct Indictment Program	-	666,973	326,095	340,878
County/Municipal Courts				
Personal Services	671,800	671,800	652,725	19,075
Other Expenses	60,000	60,000	47,909	12,091
Total County/Municipal Courts	731,800	731,800	700,634	31,166
Public Defender				
Contract Services	472,900	472,900	472,900	-
Total Public Defender	472,900	472,900	472,900	-
Total General Government - Judicial	24,840,621	25,563,764	24,990,348	573,416
Public Safety				
Sheriff				
Personal Services	8,385,700	8,741,500	8,734,629	6,871
Internal Charge Back	140,000	140,000	120,431	19,569
Supplies	41,870	41,870	41,473	397
Travel and Expenses	1,000	1,000	1,000	-
Motor Vehicle Fuel/Repair	119,816	119,816	114,610	5,206
Contract Services	263,404	263,404	261,511	1,893
Other Expenses	96,236	25,436	25,435	1
Subsidies/Shared Revenue	165,200	165,200	165,200	-
Equipment	7,000	7,000	7,000	-
Total Sheriff	9,220,226	9,505,226	9,471,289	33,937
Sheriff - Jail				
Personal Services	15,382,600	15,742,400	15,734,652	7,748
Internal Charge Back	107,700	107,700	86,674	21,026
Supplies	152,348	152,348	152,099	249
Travel and Expenses	1,000	1,000	-	1,000
Motor Vehicle Fuel/Repair	80,000	80,000	80,000	-
Contract Services	3,190,022	2,840,022	2,838,260	1,762
Other Expenses	232,331	154,331	154,326	5
Equipment	23,625	23,625	23,493	132
Total Sheriff - Jail	19,169,626	19,101,426	19,069,504	31,922
Marine Patrol				
Personal Services	35,800	36,094	35,996	98
Other Expenses	6,340	6,046	6,033	13
Total Marine Patrol	42,140	42,140	42,029	111
Court Security				
Personal Services	547,000	596,400	594,392	2,008
Travel and Expenses	100	100	48	52
Other	8,548	1,348	1,348	-
Total Court Security	555,648	597,848	595,788	2,060
Foreclosure Education and Prevention				
Personal Services	184,600	184,600	173,147	11,453
Travel and Expenses	500	500	-	500
Other Expenses	2,400	2,400	2,399	1
Total Foreclosure Education and Prevention	187,500	187,500	175,546	11,954

(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, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Sheriff IV-D Process Serving				
Personal Services	\$ 414,600	\$ 415,950	\$ 396,916	\$ 19,034
Travel and Expenses	39,900	39,000	2	38,998
Other Expenses	6,000	5,550	1,112	4,438
Equipment	356	356	-	356
Total Sheriff IV-D Process Serving	460,856	460,856	398,030	62,826
Policing Rotary				
Personal Services	4,891,200	4,971,200	4,944,152	27,048
Supplies	53,424	53,424	41,147	12,277
Travel and Expenses	1,000	1,000	378	622
Motor Vehicle Fuel/Repair	376,392	376,392	354,487	21,905
Contract Services	25,547	25,547	25,360	187
Insurance	40,000	40,000	35,318	4,682
Other Expenses	121,554	121,554	121,531	23
Equipment	104,469	256,969	255,227	1,742
Total Policing Rotary	5,613,586	5,846,086	5,777,600	68,486
Training Rotary				
Supplies	31,358	31,358	21,111	10,247
Other Expenses	18,618	18,618	15,637	2,981
Total Training Rotary	49,976	49,976	36,748	13,228
Inmate Welfare				
Supplies	117,000	117,000	110,476	6,524
Equipment	33,029	33,029	32,589	440
Total Inmate Welfare	150,029	150,029	143,065	6,964
Insurance Retention				
Other Expenses	51,645	51,645	1,645	50,000
Equipment	150,000	150,000	149,954	46
Total Insurance Retention	201,645	201,645	151,599	50,046
SBC Inmate Phone Commission - Sheriff				
Personal Services	251,100	251,100	242,849	8,251
Other Expenses	3,600	3,600	3,600	-
Total SBC Inmate Phone Commission - Sheriff	254,700	254,700	246,449	8,251
Building Regulations				
Personal Services	2,065,700	2,115,700	2,114,323	1,377
Internal Charge Back	80,400	80,400	80,400	-
Supplies	6,655	6,655	4,893	1,762
Travel and Expenses	2,000	2,000	1,593	407
Motor Vehicle Fuel/Repair	17,000	17,000	15,957	1,043
Contract Services	31,243	31,243	24,673	6,570
Advertising and Printing	11,903	11,903	7,373	4,530
Other Expenses	236,585	186,585	182,924	3,661
Total Building Regulations	2,451,486	2,451,486	2,432,136	19,350
Medical Examiner				
Personal Services	1,641,500	1,641,500	1,641,500	-
Internal Charge Back	14,000	14,000	11,955	2,045
Motor Vehicle Fuel/Repair	2,000	2,000	2,000	-
Contract Services	1,900	1,900	1,637	263
Rentals	2,421	2,421	1,503	918
Other Expenses	4,500	4,500	4,410	90
Total Medical Examiner	1,666,321	1,666,321	1,663,005	3,316

(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, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Foreclosure Rotary				
Personal Services	\$ 400,300	\$ 400,300	\$ 374,013	\$ 26,287
Supplies	5,000	5,000	4,728	272
Travel and Expenses	1,000	1,000	814	186
Motor Vehicle Fuel/Repair	78,801	78,801	78,801	-
Contract Services	81,536	81,536	57,081	24,455
Insurance	3,600	3,600	-	3,600
Other Expenses	9,478	9,478	9,478	-
Equipment	22,450	22,450	-	22,450
Total Foreclosure Rotary	602,165	602,165	524,915	77,250
800 Mhz Maintenance				
Personal Services	101,300	101,300	101,188	112
Internal Charge Back	10,000	10,000	2,313	7,687
Supplies	1,052	1,052	973	79
Contract Services	252,624	247,624	242,992	4,632
Rentals	48,000	48,000	48,000	-
Other Expenses	20,000	-	-	-
Capital Outlay	10,000	60,000	31,046	28,954
Total 800 Mhz Maintenance	442,976	467,976	426,512	41,464
Adult Probation				
Personal Services	3,476,500	3,476,500	3,476,500	-
Internal Charge Back	31,700	31,700	31,700	-
Total Adult Probation	3,508,200	3,508,200	3,508,200	-
Alternative Corrections				
Contract Services	5,423,600	5,423,600	5,320,118	103,482
Total Alternative Corrections	5,423,600	5,423,600	5,320,118	103,482
Psycho-Diagnostic Clinic				
Internal Charge Back	9,100	9,100	3,912	5,188
Total Psycho-Diagnostic Clinic	9,100	9,100	3,912	5,188
Juvenile Probation				
Personal Services	1,986,000	1,946,000	1,945,109	891
Internal Charge Back	20,000	20,000	13,484	6,516
Travel and Expenses	1,000	1,000	961	39
Other Expenses	4,177	4,177	4,171	6
Total Juvenile Probation	2,011,177	1,971,177	1,963,725	7,452
Juvenile Detention Home				
Personal Services	2,295,600	2,280,410	2,277,997	2,413
Internal Charge Back	2,000	2,000	861	1,139
Supplies	63,280	72,300	72,233	67
Contract Repairs	408,097	398,097	396,607	1,490
Other Expenses	4,000	4,000	3,969	31
Subsidies/Shared Revenue	210,270	210,270	210,270	-
Total Juvenile Detention Home	2,983,247	2,967,077	2,961,937	5,140
Total Public Safety	55,004,204	55,464,534	54,912,107	552,427
Public Works				
Engineer Community Rotary				
Contract Services	170,000	170,000	49,793	120,207
Total Public Works	170,000	170,000	49,793	120,207

(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, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Health				
Medically Fragile Children's Aid				
Subsidies/Shared Revenue	\$ 1,255,000	\$ 1,255,000	\$ 1,251,616	\$ 3,384
Vital Statistics				
Subsidies/Shared Revenue	7,500	7,500	3,013	4,487
Total Health	<u>1,262,500</u>	<u>1,262,500</u>	<u>1,254,629</u>	<u>7,871</u>
Human Services				
Soldiers Relief Commission				
Personal Services	1,329,100	1,329,100	1,220,220	108,880
Internal Charge Back	35,000	35,000	26,286	8,714
Supplies	21,000	21,000	13,770	7,230
Travel and Expenses	27,000	27,000	26,190	810
Motor Vehicle Fuel/Repair	5,000	5,000	4,880	120
Contract Services	162,124	162,124	130,393	31,731
Advertising and Printing	79,472	79,472	68,245	11,227
Other Expenses	147,412	137,412	108,689	28,723
Subsidies/Shared Revenue	1,287,100	1,287,100	1,030,065	257,035
Equipment	35,000	45,000	37,200	7,800
Total Soldiers Relief Commission	<u>3,128,208</u>	<u>3,128,208</u>	<u>2,665,938</u>	<u>462,270</u>
Human Services				
Subsidies/Shared Revenue	5,481,497	5,481,497	5,450,616	30,881
Total Human Services	<u>5,481,497</u>	<u>5,481,497</u>	<u>5,450,616</u>	<u>30,881</u>
Total Human Services	<u>8,609,705</u>	<u>8,609,705</u>	<u>8,116,554</u>	<u>493,151</u>
Other				
Insurance/Pension/Taxes				
Insurance	630,000	626,000	577,755	48,245
Other Expenses	180,000	184,000	184,000	-
Total Insurance/Pension/Taxes	<u>810,000</u>	<u>810,000</u>	<u>761,755</u>	<u>48,245</u>
Miscellaneous				
Miscellaneous	727,372	734,952	475,077	259,875
Victims Assistance	25,000	25,000	25,000	-
Humane Society	50,000	50,000	50,000	-
Agriculture	120,052	120,052	119,000	1,052
Historical Society	51,000	51,000	51,000	-
Soil and Water	171,900	171,900	171,900	-
Total Miscellaneous	<u>1,145,324</u>	<u>1,152,904</u>	<u>891,977</u>	<u>260,927</u>
Total Other	<u>1,955,324</u>	<u>1,962,904</u>	<u>1,653,732</u>	<u>309,172</u>
Total Expenditures	<u>118,742,186</u>	<u>121,390,009</u>	<u>117,294,111</u>	<u>4,095,898</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(12,084,730)</u>	<u>(12,992,154)</u>	<u>(5,617,813)</u>	<u>7,374,341</u>
Other Financing Sources (Uses)				
Transfers In	1,000,000	1,259,000	1,267,638	8,638
Transfers Out	(1,550,000)	(1,809,000)	(1,809,000)	-
Other Financing Sources	558,026	568,480	784,456	215,976
Total Other Financing Sources (Uses)	<u>8,026</u>	<u>18,480</u>	<u>243,094</u>	<u>224,614</u>
Net Change in Fund Balance	<u>(12,076,704)</u>	<u>(12,973,674)</u>	<u>(5,374,719)</u>	<u>7,598,955</u>
Fund Balance - Beginning	10,071,863	10,071,863	10,071,863	
Prior Year Encumbrance Appropriations	4,992,186	4,992,186	4,992,186	
Fund Balance - Ending	<u>\$ 2,987,345</u>	<u>\$ 2,090,375</u>	<u>\$ 9,689,330</u>	<u>\$ 7,598,955</u>

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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.

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, 2012***

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Equity in Pooled Cash and Investments	\$ 26,263,630	\$ 2,871,917	\$ 29,135,547
Cash and Cash Equivalents - Segregated Accounts	1,192,481	-	1,192,481
Receivables (Net of Allowance for Uncollectibles)			
Taxes	8,731,132	-	8,731,132
Accounts	74,606	-	74,606
Special Assessments	583,029	-	583,029
Loans	6,301,697	4,178,207	10,479,904
Due From Other Funds	391,032	-	391,032
Due From Other Governments	10,363,604	316,448	10,680,052
Material and Supplies Inventory	585,151	-	585,151
Prepaid Items	215,416	-	215,416
<i>Total Assets</i>	<u>\$ 54,701,778</u>	<u>\$ 7,366,572</u>	<u>\$ 62,068,350</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$ 1,011,430	\$ 168,124	\$ 1,179,554
Accrued Salaries and Wages Payable	900,148	5,998	906,146
Deferred Revenue	15,029,621	1,688,207	16,717,828
Compensated Absences	16,306	-	16,306
Due To Other Funds	3,305,780	2,002	3,307,782
Due To Other Governments	361,349	14,208	375,557
Deposits Held and Due To Others	94,845	-	94,845
<i>Total Liabilities</i>	<u>20,719,479</u>	<u>1,878,539</u>	<u>22,598,018</u>
Fund Balances			
Nonspendable	800,567	-	800,567
Restricted	33,181,732	5,080,542	38,262,274
Assigned	-	407,491	407,491
<i>Total Fund Balances</i>	<u>33,982,299</u>	<u>5,488,033</u>	<u>39,470,332</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 54,701,778</u>	<u>\$ 7,366,572</u>	<u>\$ 62,068,350</u>

County of Summit, Ohio

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012***

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues			
Taxes:			
Property	\$ 7,115,058	\$ -	\$ 7,115,058
Other	3,930,634	-	3,930,634
Licenses and Permits	645,905	-	645,905
Charges for Services	13,160,728	125,000	13,285,728
Fines and Forfeitures	1,257,947	-	1,257,947
Intergovernmental	43,175,379	2,367,588	45,542,967
Special Assessments	533,956	-	533,956
Investment Income	6,910	624	7,534
Other	708,408	190,481	898,889
<i>Total Revenues</i>	<u>70,534,925</u>	<u>2,683,693</u>	<u>73,218,618</u>
Expenditures			
General Government:			
Legislative and Executive	7,453,031	213,827	7,666,858
Judicial	5,154,779	-	5,154,779
Public Safety	17,699,192	-	17,699,192
Public Works	13,476,756	2,450,417	15,927,173
Health	879,892	-	879,892
Economic Development	3,503,173	-	3,503,173
Human Services	7,845,173	-	7,845,173
Recreation	8,093,185	-	8,093,185
Other Expense	-	1,640	1,640
Capital Outlay	-	2,250,756	2,250,756
<i>Total Expenditures</i>	<u>64,105,181</u>	<u>4,916,640</u>	<u>69,021,821</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	6,429,744	(2,232,947)	4,196,797
Other Financing Sources (Uses)			
Sale of Capital Assets	100	-	100
Capital Lease Proceeds	59,885	-	59,885
Transfers In	1,134,745	498,711	1,633,456
Transfers Out	(1,017,126)	-	(1,017,126)
<i>Total Other Financing Sources (Uses)</i>	<u>177,604</u>	<u>498,711</u>	<u>676,315</u>
<i>Net Change in Fund Balances</i>	6,607,348	(1,734,236)	4,873,112
Fund Balances (Deficit) - Beginning	<u>27,374,951</u>	<u>7,222,269</u>	<u>34,597,220</u>
<i>Fund Balances - Ending</i>	<u>\$ 33,982,299</u>	<u>\$ 5,488,033</u>	<u>\$ 39,470,332</u>

County Of Summit, Ohio

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012**

	Motor Vehicle and Gas Tax	Real Estate Assessment	Delinquent Tax Assessment Collection	Governmental Grants
Assets				
Equity in Pooled Cash and Investments	\$ 6,420,280	\$ 7,854,852	\$ 4,335,354	\$ 3,233,266
Cash and Cash Equivalents - Segregated Accounts	-	-	-	450,725
Receivables (Net of Allowance for Uncollectibles)				
Taxes	292,292	-	-	-
Accounts	28,154	-	-	40,448
Special Assessments	583,029	-	-	-
Loans	-	-	-	6,301,697
Due From Other Funds	-	-	-	385,454
Due From Other Governments	5,455,385	-	-	3,931,918
Material and Supplies Inventory	565,951	-	-	1,607
Prepaid Items	27,211	62,932	8,388	5,642
<i>Total Assets</i>	<u>\$ 13,372,302</u>	<u>\$ 7,917,784</u>	<u>\$ 4,343,742</u>	<u>\$ 14,350,757</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$ 334,080	\$ 14,262	\$ 6,000	\$ 585,278
Accrued Salaries and Wages Payable	245,445	124,526	45,583	220,073
Deferred Revenue	4,338,913	-	-	1,670,911
Compensated Absences	8,227	76	-	-
Due To Other Funds	2,658,200	47,884	24,068	113,458
Due To Other Governments	37,126	20,318	6,292	236,418
Deposits Held and Due To Others	-	-	-	83,680
<i>Total Liabilities</i>	<u>7,621,991</u>	<u>207,066</u>	<u>81,943</u>	<u>2,909,818</u>
Fund Balances				
Nonspendable	593,162	62,932	8,388	7,249
Restricted	5,157,149	7,647,786	4,253,411	11,433,690
<i>Total Fund Balances</i>	<u>5,750,311</u>	<u>7,710,718</u>	<u>4,261,799</u>	<u>11,440,939</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 13,372,302</u>	<u>\$ 7,917,784</u>	<u>\$ 4,343,742</u>	<u>\$ 14,350,757</u>

Other Special Revenue	Child Support Enforcement	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
\$ 3,662,654	\$ 757,224	\$ -	\$ -	\$ 26,263,630
730,591	11,165	-	-	1,192,481
-	-	8,438,840	-	8,731,132
6,004	-	-	-	74,606
-	-	-	-	583,029
-	-	-	-	6,301,697
5,578	-	-	-	391,032
108,437	156,171	491,808	219,885	10,363,604
10,917	6,676	-	-	585,151
102,620	8,623	-	-	215,416
<u>\$ 4,626,801</u>	<u>\$ 939,859</u>	<u>\$ 8,930,648</u>	<u>\$ 219,885</u>	<u>\$ 54,701,778</u>
\$ 68,820	\$ -	\$ -	\$ 2,990	\$ 1,011,430
66,077	188,254	-	10,190	900,148
40,590	-	8,930,648	48,559	15,029,621
-	8,003	-	-	16,306
31,087	371,622	-	59,461	3,305,780
16,534	36,711	-	7,950	361,349
-	11,165	-	-	94,845
<u>223,108</u>	<u>615,755</u>	<u>8,930,648</u>	<u>129,150</u>	<u>20,719,479</u>
113,537	15,299	-	-	800,567
<u>4,290,156</u>	<u>308,805</u>	<u>-</u>	<u>90,735</u>	<u>33,181,732</u>
<u>4,403,693</u>	<u>324,104</u>	<u>-</u>	<u>90,735</u>	<u>33,982,299</u>
<u>\$ 4,626,801</u>	<u>\$ 939,859</u>	<u>\$ 8,930,648</u>	<u>\$ 219,885</u>	<u>\$ 54,701,778</u>

County of Summit, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012*

	Motor Vehicle and Gas Tax	Real Estate Assessment	Delinquent Tax Assessment Collection	Governmental Grants
Revenues				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Other	3,930,634	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	135,071	6,640,124	2,942,029	278,112
Fines and Forfeitures	149,352	-	-	502,700
Intergovernmental	11,672,428	-	-	20,860,694
Special Assessments	533,706	-	-	250
Investment Income	6,534	-	-	376
Other	701,280	-	-	(23,239)
<i>Total Revenues</i>	<u>17,129,005</u>	<u>6,640,124</u>	<u>2,942,029</u>	<u>21,618,893</u>
Expenditures				
General Government:				
Legislative and Executive	-	5,372,966	989,565	903,070
Judicial	-	-	1,335,894	587,876
Public Safety	-	-	-	14,644,012
Public Works	13,421,424	-	-	55,332
Health	-	-	-	-
Economic Development	-	-	-	3,494,402
Human Services	-	-	-	-
Recreation	-	-	-	-
<i>Total Expenditures</i>	<u>13,421,424</u>	<u>5,372,966</u>	<u>2,325,459</u>	<u>19,684,692</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	3,707,581	1,267,158	616,570	1,934,201
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	-	-
Capital Lease Proceeds	59,885	-	-	-
Transfers In	-	-	-	459,539
Transfers Out	(734,691)	-	-	(8,638)
<i>Total Other Financing Sources (Uses)</i>	<u>(674,806)</u>	<u>-</u>	<u>-</u>	<u>450,901</u>
<i>Net Change in Fund Balances</i>	3,032,775	1,267,158	616,570	2,385,102
Fund Balances (Deficits) - Beginning	<u>2,717,536</u>	<u>6,443,560</u>	<u>3,645,229</u>	<u>9,055,837</u>
<i>Fund Balances - Ending</i>	<u>\$ 5,750,311</u>	<u>\$ 7,710,718</u>	<u>\$ 4,261,799</u>	<u>\$ 11,440,939</u>

Other Special Revenue	Child Support Enforcement	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ 7,115,058	\$ -	\$ 7,115,058
-	-	-	-	3,930,634
645,905	-	-	-	645,905
3,165,392	-	-	-	13,160,728
605,895	-	-	-	1,257,947
193,072	7,301,690	978,127	2,169,368	43,175,379
-	-	-	-	533,956
-	-	-	-	6,910
29,678	689	-	-	708,408
<u>4,639,942</u>	<u>7,302,379</u>	<u>8,093,185</u>	<u>2,169,368</u>	<u>70,534,925</u>
187,430	-	-	-	7,453,031
3,231,009	-	-	-	5,154,779
758,206	-	-	2,296,974	17,699,192
-	-	-	-	13,476,756
879,892	-	-	-	879,892
8,771	-	-	-	3,503,173
-	7,845,173	-	-	7,845,173
-	-	8,093,185	-	8,093,185
<u>5,065,308</u>	<u>7,845,173</u>	<u>8,093,185</u>	<u>2,296,974</u>	<u>64,105,181</u>
(425,366)	(542,794)	-	(127,606)	6,429,744
100	-	-	-	100
-	-	-	-	59,885
21,691	531,324	-	122,191	1,134,745
-	(273,797)	-	-	(1,017,126)
<u>21,791</u>	<u>257,527</u>	<u>-</u>	<u>122,191</u>	<u>177,604</u>
(403,575)	(285,267)	-	(5,415)	6,607,348
<u>4,807,268</u>	<u>609,371</u>	<u>-</u>	<u>96,150</u>	<u>27,374,951</u>
<u>\$ 4,403,693</u>	<u>\$ 324,104</u>	<u>\$ -</u>	<u>\$ 90,735</u>	<u>\$ 33,982,299</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, 2012*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Fines and Forfeitures	\$ 280,600	\$ 280,661	\$ 219,054	\$ (61,607)
Intergovernmental	42,775,400	42,784,699	33,333,045	(9,451,654)
Other	961,400	961,609	749,388	(212,221)
<i>Total Revenues</i>	<u>44,017,400</u>	<u>44,026,969</u>	<u>34,301,487</u>	<u>(9,725,482)</u>
Expenditures				
Human Services				
Shared Costs				
Personal Services	6,433,700	6,433,700	6,303,098	130,602
Operations	4,466,300	4,706,296	4,129,559	576,737
Total Shared Costs	<u>10,900,000</u>	<u>11,139,996</u>	<u>10,432,657</u>	<u>707,339</u>
Family Support Services				
Personal Services	12,936,100	12,936,100	12,645,279	290,821
Operations	387,000	399,641	252,717	146,924
Total Family Support Services	<u>13,323,100</u>	<u>13,335,741</u>	<u>12,897,996</u>	<u>437,745</u>
Children and Adult Services				
Personal Services	1,125,900	1,125,900	911,637	214,263
Operations	177,000	177,000	(40,603)	217,603
Total Children and Adult Services	<u>1,302,900</u>	<u>1,302,900</u>	<u>871,034</u>	<u>431,866</u>
Workforce Development				
Maintenance/Medical	1,232,400	362,680	50,152	312,528
Purchased Services	2,961,800	3,719,206	3,707,330	11,876
Total Workforce Development	<u>4,194,200</u>	<u>4,081,886</u>	<u>3,757,482</u>	<u>324,404</u>
Title XX				
Purchased Services	433,700	1,163,810	1,161,726	2,084
Total Title XX	<u>433,700</u>	<u>1,163,810</u>	<u>1,161,726</u>	<u>2,084</u>
Child Care Services				
Purchased Services	980,000	1,240,597	1,204,739	35,858
Total Child Care Services	<u>980,000</u>	<u>1,240,597</u>	<u>1,204,739</u>	<u>35,858</u>
Workforce Investment Act				
Personal Services	-	1,236,917	1,224,173	12,744
Total Workforce Investment Act	<u>-</u>	<u>1,236,917</u>	<u>1,224,173</u>	<u>12,744</u>
Refugee Services				
Purchased Services	276,100	296,100	289,642	6,458
Total Refugee Services	<u>276,100</u>	<u>296,100</u>	<u>289,642</u>	<u>6,458</u>
Workforce Investment Act - Summit				
Purchased Services	5,259,900	6,042,697	5,566,761	475,936
Total Workforce Investment Act - Summit	<u>5,259,900</u>	<u>6,042,697</u>	<u>5,566,761</u>	<u>475,936</u>
Workforce Investment Act - Medina				
Purchased Services	1,058,300	1,096,643	1,090,283	6,360
Total Workforce Investment Act - Medina	<u>1,058,300</u>	<u>1,096,643</u>	<u>1,090,283</u>	<u>6,360</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, 2012*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Emergency Assistance				
Other	\$ -	\$ 431,797	\$ 361,496	\$ 70,301
Total Emergency Assistance	-	431,797	361,496	70,301
<i>Total Human Services</i>	<u>37,728,200</u>	<u>41,369,084</u>	<u>38,857,989</u>	<u>2,511,095</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	6,289,200	2,657,885	(4,556,502)	(7,214,387)
Other Financing Sources				
Transfers Out	-	(65,000)	(65,000)	-
Other Financing Sources	1,982,600	1,983,031	1,541,144	(441,887)
<i>Total Other Financing Sources</i>	<u>1,982,600</u>	<u>1,918,031</u>	<u>1,476,144</u>	<u>(441,887)</u>
<i>Net Change in Fund Balance</i>	8,271,800	4,575,916	(3,080,358)	(7,656,274)
Fund (Deficit) - Beginning	<u>338,584</u>	<u>338,584</u>	<u>338,584</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 8,610,384</u>	<u>\$ 4,914,500</u>	<u>\$ (2,741,774)</u>	<u>\$ (7,656,274)</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, 2012***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 24,604,237	\$ 24,604,237	\$ 24,813,183	\$ 208,946
Charges For Services	5,818,644	5,818,644	4,623,243	(1,195,401)
Intergovernmental	13,588,104	13,588,104	10,795,614	(2,792,490)
Other	479,253	479,253	380,440	(98,813)
<i>Total Revenues</i>	<u>44,490,238</u>	<u>44,490,238</u>	<u>40,612,480</u>	<u>(3,877,758)</u>
Expenditures				
Human Services				
Personal Services	25,984,948	26,134,948	25,467,737	667,211
Supplies	623,654	648,654	602,655	45,999
Materials	26,144	26,144	17,775	8,369
Travel and Expenses	787,866	787,866	775,853	12,013
Contract Services	22,829,132	22,624,132	22,409,053	215,079
Other Expenses	1,130,496	1,160,496	1,141,017	19,479
Medical Assistance	422,865	422,865	422,658	207
Equipment	769,158	769,158	684,772	84,386
Subsidies/Shared Revenues	-	-	-	-
<i>Total Expenditures</i>	<u>52,574,263</u>	<u>52,574,263</u>	<u>51,521,520</u>	<u>1,052,743</u>
<i>Net Change in Fund Balance</i>	(8,084,025)	(8,084,025)	(10,909,040)	(2,825,015)
Fund Balance - Beginning	32,023,130	32,023,130	32,023,130	
Prior Year Encumbrance Appropriations	4,892,730	4,892,730	4,892,730	
<i>Fund Balance - Ending</i>	<u>\$ 28,831,835</u>	<u>\$ 28,831,835</u>	<u>\$ 26,006,820</u>	<u>\$ (2,825,015)</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, 2012**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 32,283,968	\$ 32,283,968	\$ 32,532,840	\$ 248,872
Intergovernmental	38,442,850	38,442,850	32,398,086	(6,044,764)
Other	181,535	181,535	154,512	(27,023)
<i>Total Revenues</i>	<u>70,908,353</u>	<u>70,908,353</u>	<u>65,085,438</u>	<u>(5,822,915)</u>
Expenditures				
Health				
Personal Services	2,306,718	2,306,718	1,952,418	354,300
Professional Services	80,180	84,180	80,880	3,300
Supplies	44,538	40,338	17,574	22,764
Travel and Expenses	98,325	98,325	70,645	27,680
Contract Services	73,438,222	73,438,222	66,804,298	6,633,924
Insurance	72,934	68,934	64,231	4,703
Utilities	9,430	9,430	7,450	1,980
Rentals	190,314	194,514	194,239	275
Advertising and Printing	18,020	18,020	3,292	14,728
Other Expenses	3,625	3,625	2,358	1,267
Equipment	45,116	45,116	38,895	6,221
<i>Total Health</i>	<u>76,307,422</u>	<u>76,307,422</u>	<u>69,236,280</u>	<u>7,071,142</u>
<i>Net Change in Fund Balance</i>	(5,399,069)	(5,399,069)	(4,150,842)	1,248,227
Fund Balance - Beginning	23,179,656	23,179,656	23,179,656	
Prior Year Encumbrance Appropriations	12,656,797	12,656,797	12,656,797	
<i>Fund Balance - Ending</i>	<u>\$ 30,437,384</u>	<u>\$ 30,437,384</u>	<u>\$ 31,685,611</u>	<u>\$ 1,248,227</u>

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Board of Developmental Disabilities Fund
For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 49,208,476	\$ 49,208,476	\$ 46,576,106	\$ (2,632,370)
Charges for Services	-	-	372,568	372,568
Intergovernmental	4,883,275	4,903,087	6,492,902	1,589,815
Other	12,524,164	12,574,976	16,654,780	4,079,804
Investment Income	1,741	1,747	1,686	(61)
<i>Total Revenues</i>	<u>66,617,656</u>	<u>66,688,286</u>	<u>70,098,042</u>	<u>3,409,756</u>
Expenditures				
Health				
Board Operating				
Personal Services	37,369,256	37,369,256	35,004,776	2,364,480
Supplies	2,708,824	2,708,824	2,305,687	403,137
Travel and Expenses	443,657	443,657	417,028	26,629
Contract Services	34,389,024	34,389,024	34,032,519	356,505
Rentals	956,911	956,911	825,392	131,519
Advertising and Printing	166,814	166,814	149,950	16,864
Other Expenses	562,543	562,543	379,461	183,082
Equipment	1,054,052	1,054,052	550,588	503,464
Capital Outlay	971,905	971,905	968,140	3,765
Total Board Operating	<u>78,622,986</u>	<u>78,622,986</u>	<u>74,633,541</u>	<u>3,989,445</u>
<i>Total Expenditures</i>	<u>78,622,986</u>	<u>78,622,986</u>	<u>74,633,541</u>	<u>3,989,445</u>
<i>Net Change in Fund Balance</i>	(12,005,330)	(11,934,700)	(4,535,499)	7,399,201
Fund Balance - Beginning	66,397,678	66,397,678	66,397,678	
Prior Year Encumbrance Appropriations	6,012,425	6,012,425	6,012,425	
<i>Fund Balance - Ending</i>	<u>\$ 60,404,773</u>	<u>\$ 60,475,403</u>	<u>\$ 67,874,604</u>	<u>\$ 7,399,201</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, 2012***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Taxes - Other	\$ 3,829,542	\$ 3,841,490	\$ 3,940,213	\$ 98,723
Fines and Forfeitures	147,602	148,062	152,652	4,590
Intergovernmental	10,684,114	10,717,447	10,993,647	276,200
Investment Income	6,488	6,508	6,559	51
Other	1,039,702	1,042,946	1,069,037	26,091
<i>Total Revenues</i>	<u>15,707,448</u>	<u>15,756,453</u>	<u>16,162,108</u>	<u>405,655</u>
Expenditures				
Public Works				
Administration				
Personal Services	1,464,100	1,464,100	1,292,702	171,398
Internal Charge Back	62,700	62,700	62,700	-
Supplies	114,568	134,568	131,675	2,893
Travel and Expenses	14,800	14,800	9,615	5,185
Contract Services	68,490	48,490	41,178	7,312
Utilities	203,955	203,955	189,566	14,389
Rentals	45,177	45,177	41,857	3,320
Other Expenses	26,900	26,900	24,451	2,449
Equipment	22,600	22,600	13,927	8,673
Total Administration	<u>2,023,290</u>	<u>2,023,290</u>	<u>1,807,671</u>	<u>215,619</u>
Maintenance				
Personal Services	4,705,100	4,705,100	4,514,989	190,111
Supplies	433,743	433,743	388,842	44,901
Materials	1,130,646	1,130,646	1,075,673	54,973
Travel and Expenses	9,500	9,500	3,329	6,171
Contract Services	45,431	45,431	43,784	1,647
Rentals	32,709	32,709	9,352	23,357
Advertising and Printing	500	500	185	315
Other Expenses	533,972	533,972	516,665	17,307
Equipment	33,247	33,247	31,726	1,521
Total Maintenance	<u>6,924,848</u>	<u>6,924,848</u>	<u>6,584,545</u>	<u>340,303</u>
Engineering				
Personal Services	2,236,700	2,236,700	2,061,718	174,982
Supplies	7,033	7,033	5,257	1,776
Travel and Expenses	24,900	24,900	12,398	12,502
Contract Services	688,620	528,620	393,801	134,819
Rentals	17,800	17,800	15,202	2,598
Advertising and Printing	8,000	8,000	7,076	924
Other Expenses	5,500	5,500	4,606	894
Equipment	7,635	7,635	3,338	4,297
Total Engineering	<u>2,996,188</u>	<u>2,836,188</u>	<u>2,503,396</u>	<u>332,792</u>
Capital Improvement				
Capital Outlay	1,586,510	4,302,510	3,797,340	505,170
Total Capital Improvement	<u>1,586,510</u>	<u>4,302,510</u>	<u>3,797,340</u>	<u>505,170</u>
<i>Total Public Works</i>	<u>13,530,836</u>	<u>16,086,836</u>	<u>14,692,952</u>	<u>1,393,884</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	2,176,612	(330,383)	1,469,156	1,799,539

(continued)

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 (Continued)
For the Year Ended December 31, 2012***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Other Financing Sources (Uses)				
Transfers Out	\$ -	\$ (541,263)	\$ (306,262)	\$ 235,001
Special Assessments	512,552	514,151	527,244	13,093
Other Non-Operating Expense	(679,118)	(679,118)	(348,175)	330,943
Principal Payments	(976,700)	(976,700)	(976,631)	69
<i>Total Other Financing Sources (Uses)</i>	<u>(1,143,266)</u>	<u>(1,682,930)</u>	<u>(1,103,824)</u>	<u>579,106</u>
<i>Net Change in Fund Balance</i>	1,033,346	(2,013,313)	365,332	2,378,645
Fund Balance - Beginning	1,823,649	1,823,649	1,823,649	
Prior Year Encumbrance Appropriations	<u>1,997,654</u>	<u>1,997,654</u>	<u>1,997,654</u>	
<i>Fund Balance - Ending</i>	<u>\$ 4,854,649</u>	<u>\$ 1,807,990</u>	<u>\$ 4,186,635</u>	<u>\$ 2,378,645</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, 2012***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 6,500,000	\$ 6,500,000	\$ 6,599,619	\$ 99,619
<i>Total Revenues</i>	<u>6,500,000</u>	<u>6,500,000</u>	<u>6,599,619</u>	<u>99,619</u>
Expenditures				
General Government - Legislative and Executive				
Personal Services	4,797,400	4,797,400	4,421,921	375,479
Internal Charge Back	125,000	125,000	112,172	12,828
Supplies	40,000	40,000	24,652	15,348
Contract Services	1,779,881	1,779,881	1,355,030	424,851
Travel and Expenses	15,000	15,000	8,748	6,252
Motor Vehicle Fuel/Repair	5,000	5,000	2,497	2,503
Advertising and Printing	50,000	50,000	10,567	39,433
Other Expenses	200,000	200,000	167,046	32,954
Equipment	106,627	106,627	102,336	4,291
Rentals/Leases	50,548	50,548	30,433	20,115
<i>Total Real Estate Assessment</i>	<u>7,169,456</u>	<u>7,169,456</u>	<u>6,235,402</u>	<u>934,054</u>
<i>Net Change in Fund Balance</i>	(669,456)	(669,456)	364,217	1,033,673
Fund Balance - Beginning	6,164,381	6,164,381	6,164,381	
Prior Year Encumbrance Appropriations	<u>92,056</u>	<u>92,056</u>	<u>92,056</u>	
<i>Fund Balance - Ending</i>	<u>\$ 5,586,981</u>	<u>\$ 5,586,981</u>	<u>\$ 6,620,654</u>	<u>\$ 1,033,673</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, 2012**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 3,661,024	\$ 3,661,024	\$ 2,747,099	\$ (913,925)
Other	239,076	239,076	179,508	(59,568)
<i>Total Revenues</i>	<u>3,900,100</u>	<u>3,900,100</u>	<u>2,926,607</u>	<u>(973,493)</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer				
Personal Services	799,600	997,462	719,527	277,935
Internal Charge Back	69,000	72,601	68,205	4,396
Supplies	-	16,099	6,155	9,944
Travel and Expenses	-	20,510	4,430	16,080
Contract Services	39,202	127,877	27,668	100,209
Rentals/Leases	6,678	6,678	6,678	-
Advertising and Printing	50,000	51,057	464	50,593
Other Expenses	140,000	166,479	134,024	32,455
Equipment	-	26,211	8,346	17,865
Refunds	25,000	25,000	13,538	11,462
Total Fiscal Officer	<u>1,129,480</u>	<u>1,509,974</u>	<u>989,035</u>	<u>520,939</u>
General Government - Judicial				
Prosecutor				
Personal Services	702,400	776,646	714,112	62,534
Internal Charge Back	12,500	15,045	6,246	8,799
Supplies	664	5,045	3,801	1,244
Travel and Expenses	-	4,236	13	4,223
Contract Services	269,706	339,912	264,246	75,666
Rentals/Leases	-	57,361	5,626	51,735
Advertising and Printing	150,000	151,531	149,785	1,746
Other Expenses	160,000	200,567	172,223	28,344
Equipment	-	7,645	-	7,645
Refunds	-	150,000	78,835	71,165
Total Prosecutor	<u>1,295,270</u>	<u>1,707,988</u>	<u>1,394,887</u>	<u>313,101</u>
<i>Total Expenditures</i>	<u>2,424,750</u>	<u>3,217,962</u>	<u>2,383,922</u>	<u>834,040</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	1,475,350	682,138	542,685	(139,453)
Other Financing Sources (Uses)				
Transfers Out	(150,000)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(150,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	1,325,350	682,138	542,685	(139,453)
Fund Balance - Beginning	3,639,983	3,639,983	3,639,983	
Prior Year Encumbrance Appropriations	11,250	11,250	11,250	
<i>Fund Balance - Ending</i>	<u>\$ 4,976,583</u>	<u>\$ 4,333,371</u>	<u>\$ 4,193,918</u>	<u>\$ (139,453)</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Governmental Grants Fund
For the Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 6,216	\$ 26,291	\$ 13,700	\$ (12,591)
Fines and Forefeitures	2,664	11,268	6,947	(4,321)
Intergovernmental	8,589,624	36,330,220	20,241,838	(16,088,382)
Other	240,648	1,017,832	567,560	(450,272)
<i>Total Revenues</i>	<u>8,839,152</u>	<u>37,385,611</u>	<u>20,830,045</u>	<u>(16,555,566)</u>
Expenditures				
Personal Services	1,034,012	10,838,054	7,338,519	3,499,535
Professional Services	13,975	72,070	64,420	7,650
Internal Charge Back	17,800	23,870	14,028	9,842
Supplies	99,870	216,796	124,451	92,345
Travel/Continuing Education	20,281	120,285	76,963	43,322
Motor Vehicle Fuel/Repair	9,500	9,500	2,890	6,610
Contract Services	287,835	4,682,085	3,356,582	1,325,503
Rentals	-	9,800	6,000	3,800
Advertising and Printing	6,000	6,000	4,084	1,916
Other Expenses	526,677	2,000,600	1,537,388	463,212
Subsidies/Shared Revenue	8,446,239	19,659,472	13,349,069	6,310,403
Equipment	231,840	787,123	738,695	48,428
<i>Total Expenditures</i>	<u>10,694,029</u>	<u>38,425,655</u>	<u>26,613,089</u>	<u>11,812,566</u>
<i>(Deficiency) of Revenue (Under) Expenditures</i>	(1,854,877)	(1,040,044)	(5,783,044)	(4,743,000)
Other Financing Sources (Uses)				
Transfers-In	-	2,220	1,736,374	1,734,154
Transfers-Out	-	(1,618,286)	(1,668,167)	(49,881)
Interest Income	-	-	250	250
Other Financing Sources	40,848	172,768	95,943	(76,825)
<i>Total Other Financing Sources (Uses)</i>	<u>40,848</u>	<u>(1,443,298)</u>	<u>164,400</u>	<u>1,607,698</u>
<i>Net Change in Fund Balance</i>	(1,814,029)	(2,483,342)	(5,618,644)	(3,135,302)
Fund Balance - Beginning	(4,705,082)	(4,705,082)	(4,705,082)	
Prior Year Encumbrance Appropriations	<u>7,311,665</u>	<u>7,311,665</u>	<u>7,311,665</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 792,554</u>	<u>\$ 123,241</u>	<u>\$ (3,012,061)</u>	<u>\$ (3,135,302)</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, 2012**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Licenses and Permits	\$ 665,890	\$ 665,890	\$ 643,019	\$ (22,871)
Charges For Services	150,705	150,705	145,511	(5,194)
Fines and Forfeitures	7,310	7,310	7,097	(213)
Other	26,095	26,095	25,170	(925)
<i>Total Revenues</i>	<u>850,000</u>	<u>850,000</u>	<u>820,797</u>	<u>(29,203)</u>
Expenditures				
Health				
Animal Control				
Personal Services	604,800	604,800	599,968	4,832
Professional Services	74,576	64,576	64,576	-
Internal Charge Back	17,000	17,600	17,557	43
Supplies	58,136	68,136	67,607	529
Travel and Expenses	741	741	740	1
Motor Vehicle Fuel/Repair	1,800	1,800	1,800	-
Contract Services	22,753	22,753	22,753	-
Insurance	3,000	2,400	1,597	803
Advertising and Printing	3,000	3,000	3,000	-
Other Expenses	3,100	3,100	3,100	-
Equipment	4,600	6,880	6,880	-
<i>Total Animal Control</i>	<u>793,506</u>	<u>795,786</u>	<u>789,578</u>	<u>6,208</u>
Fiscal Officer - Dog License				
Personal Services	60,300	60,300	60,102	198
Contract Services	38,569	38,569	36,170	2,399
<i>Total Fiscal Officer - Dog License</i>	<u>98,869</u>	<u>98,869</u>	<u>96,272</u>	<u>2,597</u>
<i>Total Health</i>	<u>892,375</u>	<u>894,655</u>	<u>885,850</u>	<u>8,805</u>
<i>Net Change in Fund Balance</i>	(42,375)	(44,655)	(65,053)	(20,398)
Fund (Deficit) - Beginning	85,418	85,418	85,418	
Prior Year Encumbrance Appropriations	19,075	19,075	19,075	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 62,118</u>	<u>\$ 59,838</u>	<u>\$ 39,440</u>	<u>\$ (20,398)</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, 2012***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 870,000	\$ 949,157	\$ 760,814	\$ (188,343)
<i>Total Revenues</i>	<u>870,000</u>	<u>949,157</u>	<u>760,814</u>	<u>(188,343)</u>
Expenditures				
General Government - Judicial				
Personal Services	707,100	717,100	712,595	4,505
Professional Services	10,000	7,000	4,000	3,000
Supplies	149,249	136,749	82,800	53,949
Training and Education	25,000	25,000	156	24,844
Contract Services	274,097	288,597	133,348	155,249
Equipment	183,062	174,062	29,082	144,980
Total General Government - Judicial	<u>1,348,508</u>	<u>1,348,508</u>	<u>961,981</u>	<u>386,527</u>
<i>Total Expenditures</i>	<u>1,348,508</u>	<u>1,348,508</u>	<u>961,981</u>	<u>386,527</u>
<i>Net Changes in Fund Balance</i>	(478,508)	(399,351)	(201,167)	198,184
Fund Balance - Beginning	653,356	653,356	653,356	
Prior Year Encumbrance Appropriations	<u>38,508</u>	<u>38,508</u>	<u>38,508</u>	
<i>Fund Balance - Ending</i>	<u>\$ 213,356</u>	<u>\$ 292,513</u>	<u>\$ 490,697</u>	<u>\$ 198,184</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, 2012*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 10,000	\$ 30,921	\$ 11,500	\$ (19,421)
<i>Total Revenues</i>	<u>10,000</u>	<u>30,921</u>	<u>11,500</u>	<u>(19,421)</u>
Expenditures				
Economic Development				
Contract Services	15,000	15,000	7,251	7,749
<i>Total Economic Development</i>	<u>15,000</u>	<u>15,000</u>	<u>7,251</u>	<u>7,749</u>
<i>Net Change in Fund Balance</i>	(5,000)	15,921	4,249	(11,672)
Fund Balance - Beginning	<u>(15,921)</u>	<u>(15,921)</u>	<u>(15,921)</u>	
<i>Fund Balance - Ending</i>	<u>\$ (20,921)</u>	<u>\$ -</u>	<u>\$ (11,672)</u>	<u>\$ (11,672)</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, 2012*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 250,000	\$ 250,000	\$ 218,398	\$ (31,602)
Total Revenues	<u>250,000</u>	<u>250,000</u>	<u>218,398</u>	<u>(31,602)</u>
Expenditures				
Public Safety				
Personal Services	75,000	85,000	85,000	-
Supplies	61,889	51,889	51,222	667
Contract Services	106,672	148,672	138,730	9,942
Equipment	10,000	10,000	9,658	342
<i>Total Public Safety</i>	<u>253,561</u>	<u>295,561</u>	<u>284,610</u>	<u>10,951</u>
<i>Net Change in Fund Balance</i>	(3,561)	(45,561)	(66,212)	(20,651)
Fund Balance - Beginning	465,854	465,854	465,854	
Prior Year Encumbrance Appropriations	<u>25,161</u>	<u>25,161</u>	<u>25,161</u>	
<i>Fund Balance - Ending</i>	<u>\$ 487,454</u>	<u>\$ 445,454</u>	<u>\$ 424,803</u>	<u>\$ (20,651)</u>

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Courts Special Projects Fund - Other Special Revenue
For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Taxes:				
Charges for Services	\$ 187,920	\$ 194,967	\$ 219,471	\$ 24,504
Intergovernmental	647,497	671,778	756,509	84,731
Other	1,339,365	1,389,589	1,564,595	175,006
<i>Total Revenues</i>	<u>2,174,782</u>	<u>2,256,334</u>	<u>2,540,575</u>	<u>284,241</u>
Expenditures				
General Government - Judicial				
Probate Court - Legal Research Computer				
Other Expenses	-	6,131	6,131	-
Total Probate Court - Legal Research Computer	<u>-</u>	<u>6,131</u>	<u>6,131</u>	<u>-</u>
Probate Court - Conduct of Business				
Other Expenses	-	6,550	6,550	-
Total Probate Court - Conduct of Business	<u>-</u>	<u>6,550</u>	<u>6,550</u>	<u>-</u>
Probate Court - Indigent Guardianship				
Other Expenses	-	202,397	202,397	-
Total Probate Court - Indigent Guardianship	<u>-</u>	<u>202,397</u>	<u>202,397</u>	<u>-</u>
Probate Court - Mediation				
Other Expenses	-	23,898	23,898	-
Total Probate Court - Mediation	<u>-</u>	<u>23,898</u>	<u>23,898</u>	<u>-</u>
Common Pleas Court - Legal Research Computer				
Contract Services	140	140	140	-
Other Expenses	46,355	46,355	37,634	8,721
Total Common Pleas Court - Legal Research Computer	<u>46,495</u>	<u>46,495</u>	<u>37,774</u>	<u>8,721</u>
Common Pleas Court - Special Projects				
Personal Services	435,000	717,500	716,777	723
Professional Services	130,000	58,500	-	58,500
Supplies	20,198	20,198	13,866	6,332
Travel and Expenses	61,050	61,050	44,465	16,585
Contract Services	380,697	380,697	334,911	45,786
Other Expenses	15,000	15,000	11,397	3,603
Equipment	171,016	497,914	315,112	182,802
Total Common Pleas Court - Special Projects	<u>1,212,961</u>	<u>1,750,859</u>	<u>1,436,528</u>	<u>314,331</u>
Domestic Court - Legal Research Computer				
Equipment	30,000	30,000	26,376	3,624
Total Domestic Court - Legal Research Computer	<u>30,000</u>	<u>30,000</u>	<u>26,376</u>	<u>3,624</u>
Domestic Court - Special Projects				
Personal Services	261,816	261,816	247,723	14,093
Supplies	3,000	3,000	1,103	1,897
Travel and Expenses	14,550	14,550	11,707	2,843
Contract Services	17,500	17,500	8,088	9,412
Other Expenses	8,529	8,529	197	8,332
Equipment	27,000	27,000	21,500	5,500
Total Domestic Court - Special Projects	<u>332,395</u>	<u>332,395</u>	<u>290,318</u>	<u>42,077</u>

(Continued)

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Courts Special Projects Fund - Other Special Revenue (Continued)
For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Juvenile Court - Special Projects				
Contract Services	\$ 65,000	\$ 65,000	\$ 4,973	\$ 60,027
Total Juvenile Court - Special Projects	65,000	65,000	4,973	60,027
Juvenile Court - Legal Research Computer				
Contract Services	5,000	5,000	4,999	1
Total Juvenile Court - Legal Research Computer	5,000	5,000	4,999	1
Total General Government - Judicial	1,691,851	2,468,725	2,039,944	428,781
Public Safety				
Juvenile Court - IV-E Reimbursement				
Personal Services	614,600	617,600	603,183	14,417
Travel and Expenses	10,000	7,000	5,070	1,930
Contract Services	120,000	120,000	119,825	175
Total Juvenile Court - IV-E Reimbursement	744,600	744,600	728,078	16,522
Juvenile Court - Driver Intervention				
Supplies	3,400	3,400	-	3,400
Contract Services	8,200	8,200	7,400	800
Total Juvenile Court - Probation Services	11,600	11,600	7,400	4,200
Total Public Safety	756,200	756,200	735,478	20,722
Total Expenditures	2,448,051	3,224,925	2,775,422	449,503
Excess (Deficiency) of Revenues Over (Under) Expenditures	(273,269)	(968,591)	(234,847)	733,744
Other Financing Sources (Uses)				
Transfers In	-	-	15,327	15,327
Transfers Out	-	(19,296)	(19,296)	-
Other Financing Sources	218	225	332	107
Total Other Financing Sources (Uses)	218	(19,071)	(3,637)	15,434
Net Changes in Fund Balance	(273,051)	(987,662)	(238,484)	749,178
Fund Balance - Beginning	2,415,682	2,415,682	2,415,682	
Prior Year Encumbrance Appropriations	170,051	170,051	170,051	
Fund Balance - Ending	\$ 2,312,682	\$ 1,598,071	\$ 2,347,249	\$ 749,178

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Concealed Weapons Administration Fund - Other Special Revenue
For the Year Ended December 31, 2012***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 49,578	\$ 131,237	\$ 103,161	\$ (28,076)
Intergovernmental	10,422	27,588	21,691	(5,897)
<i>Total Revenues</i>	<u>60,000</u>	<u>158,825</u>	<u>124,852</u>	<u>(33,973)</u>
Expenditures				
Public Safety				
Personal Services	131,000	131,000	100,672	30,328
Supplies	5,000	5,000	5,000	-
Other Expenses	1,200	1,200	690	510
Total Public Safety	<u>137,200</u>	<u>137,200</u>	<u>106,362</u>	<u>30,838</u>
<i>Net Change in Fund Balance</i>	(77,200)	21,625	18,490	(3,135)
Fund Balance - Beginning	<u>(21,625)</u>	<u>(21,625)</u>	<u>(21,625)</u>	
<i>Fund Balance - Ending</i>	<u>\$ (98,825)</u>	<u>\$ -</u>	<u>\$ (3,135)</u>	<u>\$ (3,135)</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 Revenue
For the Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 100,000	\$ 120,000	\$ 108,563	\$ (11,437)
<i>Total Revenues</i>	<u>100,000</u>	<u>120,000</u>	<u>108,563</u>	<u>(11,437)</u>
Expenditures				
Public Safety				
Subsidies/Shared Revenues	120,000	120,000	108,563	11,437
<i>Total Expenditures</i>	<u>120,000</u>	<u>120,000</u>	<u>108,563</u>	<u>11,437</u>
<i>Net Change in Fund Balance</i>	(20,000)	-	-	-
Fund Balance - Beginning	-	-	-	-
<i>Fund Balance - Ending</i>	<u>\$ (20,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
911 Wireless Services Fund - Other Special Revenue
For the Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 130,000	\$ 130,000	\$ 140,619	\$ 10,619
<i>Total Revenue</i>	<u>130,000</u>	<u>130,000</u>	<u>140,619</u>	<u>10,619</u>
Expenditures				
General Government - Legislative and Executive				
Personal Services	143,600	146,600	145,702	898
Supplies	10,000	7,000	2,132	4,868
Contract Services	5,000	5,000	1,628	3,372
Equipment	180,000	180,000	-	180,000
<i>Total General Government - Legislative and Executive</i>	<u>338,600</u>	<u>338,600</u>	<u>149,462</u>	<u>189,138</u>
<i>Net Change in Fund Balance</i>	(208,600)	(208,600)	(8,843)	199,757
Fund Balance - Beginning	<u>303,178</u>	<u>303,178</u>	<u>303,178</u>	
<i>Fund Balance - Ending</i>	<u>\$ 94,578</u>	<u>\$ 94,578</u>	<u>\$ 294,335</u>	<u>\$ 199,757</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Drivers Interlock & Alcohol Monitoring Fund - Other Special Revenue
For the Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ -	\$ -	\$ 929	\$ 929
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>929</u>	<u>929</u>
<i>Net Change in Fund Balance</i>	-	-	929	929
Fund Balance - Beginning	<u>1,247</u>	<u>1,247</u>	<u>1,247</u>	
<i>Fund Balance - Ending</i>	<u>\$ 1,247</u>	<u>\$ 1,247</u>	<u>\$ 2,176</u>	<u>\$ 929</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Fund - Other Special Revenue
For the Year Ended December 31, 2012***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 43,450	\$ 43,450	\$ 37,787	\$ (5,663)
Fines and Forfeitures	454,550	454,550	395,113	(59,437)
Other	2,000	2,000	1,721	(279)
<i>Total Revenues</i>	<u>500,000</u>	<u>500,000</u>	<u>434,621</u>	<u>(65,379)</u>
Expenditures				
Public Safety				
Personal Services	201,100	191,100	175,270	15,830
Professional Services	5,800	4,565	4,565	-
Internal Charge Back	6,000	6,000	2,205	3,795
Supplies	89,475	101,850	94,538	7,312
Contract Services	178,637	178,637	178,048	589
Other Expenses	3,800	2,660	2,217	443
Equipment	9,710	9,710	8,711	999
Total Public Safety	<u>494,522</u>	<u>494,522</u>	<u>465,554</u>	<u>28,968</u>
<i>Net Change in Fund Balance</i>	5,478	5,478	(30,933)	(36,411)
Fund Balance - Beginning	266,869	266,869	266,869	
Prior Year Encumbrance Appropriations	<u>15,022</u>	<u>15,022</u>	<u>15,022</u>	
<i>Fund Balance - Ending</i>	<u>\$ 287,369</u>	<u>\$ 287,369</u>	<u>\$ 250,958</u>	<u>\$ (36,411)</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, 2012***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 2,019,600	\$ 2,019,600	\$ 1,696,786	\$ (322,814)
Intergovernmental	6,975,000	6,975,000	5,859,837	(1,115,163)
Other	4,500	4,500	4,039	(461)
<i>Total Revenues</i>	<u>8,999,100</u>	<u>8,999,100</u>	<u>7,560,662</u>	<u>(1,438,438)</u>
Expenditures				
Human Services				
Personal Services	6,552,900	6,552,900	6,199,913	352,987
Professional Services	17,528	17,528	813	16,715
Internal Charge Back	198,200	198,200	144,637	53,563
Supplies	54,566	54,566	49,495	5,071
Travel and Expenses	10,000	10,000	7,849	2,151
Motor Vehicle Fuel/Repair	11,360	11,360	5,275	6,085
Contract Services	1,473,071	1,473,071	1,372,646	100,425
Other Expenses	636,000	636,000	556,851	79,149
<i>Total Human Services</i>	<u>8,953,625</u>	<u>8,953,625</u>	<u>8,337,479</u>	<u>616,146</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	45,475	45,475	(776,817)	(822,292)
Other Financing Sources				
Other Financing Sources	900	900	-	(900)
<i>Total Other Financing Sources</i>	<u>900</u>	<u>900</u>	<u>-</u>	<u>(900)</u>
<i>Net Change in Fund Balance</i>	46,375	46,375	(776,817)	(823,192)
Fund (Deficit) - Beginning	241,262	241,262	241,262	
Prior Year Encumbrance Appropriations	340,125	340,125	340,125	
<i>Fund Balance - Ending</i>	<u>\$ 627,762</u>	<u>\$ 627,762</u>	<u>\$ (195,430)</u>	<u>\$ (823,192)</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Fund
For the Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 563,730	\$ 5,527,138	\$ 2,221,932	\$ (3,305,206)
Other	285	2,795	1,025	(1,770)
<i>Total Revenues</i>	<u>564,015</u>	<u>5,529,933</u>	<u>2,222,957</u>	<u>(3,306,976)</u>
Expenditures				
Public Safety				
Personal Services	360,500	360,500	344,128	16,372
Internal Charge Back	13,900	13,900	9,971	3,929
Supplies	19,652	203,265	190,489	12,776
Travel/Continuing Education	4,134	6,223	3,220	3,003
Contract Services	63,100	905,231	759,613	145,618
Hazardous Materials	109,900	-	-	-
Grants and Public Service	54,100	101,208	98,153	3,055
Other Expenses	5,158	346,121	260,326	85,795
Equipment	572,885	2,403,971	1,780,690	623,281
<i>Total Public Safety</i>	<u>1,203,329</u>	<u>4,340,419</u>	<u>3,446,590</u>	<u>893,829</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(639,314)	1,189,514	(1,223,633)	(2,413,147)
Other Financing Sources (Uses):				
Other Financing Sources	5,985	58,680	23,628	(35,052)
Total Other Financing Sources (Uses)	<u>5,985</u>	<u>58,680</u>	<u>23,628</u>	<u>(35,052)</u>
<i>Net Change in Fund Balance</i>	(633,329)	1,248,194	(1,200,005)	(2,448,199)
Fund Balance - Beginning	(620,190)	(620,190)	(620,190)	
Prior Year Encumbrance Appropriations	638,929	638,929	638,929	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (614,590)</u>	<u>\$ 1,266,933</u>	<u>\$ (1,181,266)</u>	<u>\$ (2,448,199)</u>

County of Summit, Ohio

**Statement of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 6,775,781	\$ 6,775,781	\$ 6,506,295	\$ (269,486)
Intergovernmental	1,262,603	1,262,603	1,212,321	(50,282)
Other	1,272,845	1,272,845	1,222,799	(50,046)
<i>Total Revenue</i>	<u>9,311,229</u>	<u>9,311,229</u>	<u>8,941,415</u>	<u>(369,814)</u>
Expenditures				
Other Expenditures	27,200	27,200	25,044	2,156
Debt Service	10,051,142	10,051,142	8,871,269	1,179,873
<i>Total Expenditures</i>	<u>10,078,342</u>	<u>10,078,342</u>	<u>8,896,313</u>	<u>1,182,029</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(767,113)</u>	<u>(767,113)</u>	<u>45,102</u>	<u>812,215</u>
<i>Net Change in Fund Balance</i>	(767,113)	(767,113)	45,102	812,215
Fund Balance - Beginning	2,791,383	2,791,383	2,791,383	
Prior Year Encumbrance Appropriations	<u>4,242</u>	<u>4,242</u>	<u>4,242</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 2,028,512</u>	<u>\$ 2,028,512</u>	<u>\$ 2,840,727</u>	<u>\$ 812,215</u>

County of Summit, Ohio

***Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2012***

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Investments	\$ 443,670	\$ 2,428,247	\$ 2,871,917
Receivables (Net of Allowance for Uncollectibles)			
Loans	-	4,178,207	4,178,207
Due From Other Governments	-	316,448	316,448
<i>Total Assets</i>	<u>\$ 443,670</u>	<u>\$ 6,922,902</u>	<u>\$ 7,366,572</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$ 27,338	\$ 140,786	\$ 168,124
Accrued Salaries and Wages Payable	5,998	-	5,998
Deferred Revenue	-	1,688,207	1,688,207
Due To Other Funds	2,002	-	2,002
Due To Other Governments	841	13,367	14,208
<i>Total Liabilities</i>	<u>36,179</u>	<u>1,842,360</u>	<u>1,878,539</u>
Fund Balances			
Restricted	-	5,080,542	5,080,542
Assigned	407,491	-	407,491
<i>Total Fund Balances</i>	<u>407,491</u>	<u>5,080,542</u>	<u>5,488,033</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 443,670</u>	<u>\$ 6,922,902</u>	<u>\$ 7,366,572</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, 2012

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
Revenues			
Charges for Services	\$ -	\$ 125,000	\$ 125,000
Intergovernmental	-	2,367,588	2,367,588
Investment Income	-	624	624
Other	45,164	145,317	190,481
<i>Total Revenues</i>	<u>45,164</u>	<u>2,638,529</u>	<u>2,683,693</u>
Expenditures			
General Government:			
Legislative and Executive	200,460	13,367	213,827
Public Works	-	2,450,417	2,450,417
Other Expense	1,640	-	1,640
Capital Outlay	447,544	1,803,212	2,250,756
<i>Total Expenditures</i>	<u>649,644</u>	<u>4,266,996</u>	<u>4,916,640</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(604,480)</u>	<u>(1,628,467)</u>	<u>(2,232,947)</u>
Other Financing Sources (Uses)			
Transfers In	192,450	306,261	498,711
<i>Total Other Financing Sources (Uses)</i>	<u>192,450</u>	<u>306,261</u>	<u>498,711</u>
<i>Net Change in Fund Balances</i>	(412,030)	(1,322,206)	(1,734,236)
Fund Balance - Beginning	819,521	6,402,748	7,222,269
<i>Fund Balance - Ending</i>	<u>\$ 407,491</u>	<u>\$ 5,080,542</u>	<u>\$ 5,488,033</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
General Capital Improvements Fund
For the Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Expenditures				
Personal Services	\$ 194,100	\$ 194,100	\$ 183,577	\$ 10,523
Professional Services	69,268	69,268	39,268	30,000
Internal Charge Back	6,000	6,000	3,651	2,349
Supplies	2,000	2,000	372	1,628
Travel/Continuing Education	6,536	6,536	3,665	2,871
Advertising and Printing	6,645	6,645	2,432	4,213
Capital Outlay	142,065	722,065	531,318	190,747
<i>Total Expenditures</i>	<u>426,614</u>	<u>1,006,614</u>	<u>764,283</u>	<u>242,331</u>
<i>Deficiency of Revenues Under Expenditures</i>	(426,614)	(1,006,614)	(764,283)	242,331
Other Financing Sources Uses:				
Transfers-In	-	159,522	192,450	32,928
Other Financing Sources	-	-	45,163	45,163
<i>Total Other Financing Sources</i>	<u>-</u>	<u>159,522</u>	<u>237,613</u>	<u>78,091</u>
<i>Net Change in Fund Balance</i>	(426,614)	(847,092)	(526,670)	320,422
Fund Balance - Beginning	662,578	662,578	662,578	
Prior Year Encumbrance Appropriations	<u>184,514</u>	<u>184,514</u>	<u>184,514</u>	
<i>Fund Balance - Ending</i>	<u>\$ 420,478</u>	<u>\$ -</u>	<u>\$ 320,422</u>	<u>\$ 320,422</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Other Capital Projects Fund
For the Year Ended December 31, 2012***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 519,630	\$ 6,334,602	\$ 2,527,843	\$ (3,806,759)
Other	63,951	779,600	311,044	(468,556)
<i>Total Revenues</i>	<u>583,581</u>	<u>7,114,202</u>	<u>2,838,887</u>	<u>(4,275,315)</u>
Expenditures				
Capital Outlay	2,426,966	9,603,210	5,821,279	3,781,931
<i>Total Expenditures</i>	<u>2,426,966</u>	<u>9,603,210</u>	<u>5,821,279</u>	<u>3,781,931</u>
<i>Deficiency of Revenues Under Expenditures</i>	(1,843,385)	(2,489,008)	(2,982,392)	(493,384)
Other Financing Sources (Uses)				
Transfers-In	-	-	306,261	306,261
Interest Income	117	1,428	701	(727)
Other Financing Sources	1,933	23,559	9,275	(14,284)
<i>Total Other Financing Sources (Uses)</i>	<u>2,050</u>	<u>24,987</u>	<u>316,237</u>	<u>291,250</u>
<i>Net Change in Fund Balance</i>	(1,841,335)	(2,464,021)	(2,666,155)	(202,134)
Fund Balance - Beginning	2,012,678	2,012,678	2,012,678	
Prior Year Encumbrance Appropriations	1,841,335	1,841,335	1,841,335	
<i>Fund Balance - Ending</i>	<u>\$ 2,012,678</u>	<u>\$ 1,389,992</u>	<u>\$ 1,187,858</u>	<u>\$ (202,134)</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.

Geographic Information Systems - This fund accounts for geographic information systems services to all County departments. Charges are on a cost reimbursement basis.

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Net Position
Budget (Non-GAAP Basis) and Actual
Water Revenue Fund
For the Year Ended December 31, 2012***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Non-Operating Revenues (Expenses)				
Special Assessments	\$ -	\$ -	\$ 5,098	\$ 5,098
Debt Retirement	(277,616)	(277,616)	(34,182)	243,434
Interest Expense	(29,552)	(29,552)	(2,810)	26,742
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(307,168)</u>	<u>(307,168)</u>	<u>(31,894)</u>	<u>275,274</u>
<i>Net Income (Loss)</i>	(307,168)	(307,168)	(31,894)	275,274
Net Position - Beginning	238,561	238,561	238,561	
Prior Year Encumbrances Appropriations	<u>307,168</u>	<u>307,168</u>	<u>307,168</u>	
<i>Net Position - Ending</i>	<u>\$ 238,561</u>	<u>\$ 238,561</u>	<u>\$ 513,835</u>	<u>\$ 275,274</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Net Position
Budget (Non-GAAP Basis) and Actual
Sewer Revenue Fund
For the Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 35,995,246	\$ 36,922,325	\$ 31,334,123	\$ (5,588,202)
Intergovernmental	7,918,129	8,122,065	6,893,595	(1,228,470)
Other	247,603	253,980	216,520	(37,460)
<i>Total Revenues</i>	<u>44,160,978</u>	<u>45,298,370</u>	<u>38,444,238</u>	<u>(6,854,132)</u>
Operating Expenditures				
Environmental Services				
Personal Services	9,506,900	9,506,900	8,997,564	509,336
Professional Services	1,051,190	767,190	586,434	180,756
Internal Charge Back	249,000	249,000	248,559	441
Supplies	400,300	400,300	299,897	100,403
Materials	969,051	969,051	859,018	110,033
Travel and Expense	22,555	22,555	20,925	1,630
Motor Vehicle Fuel/Repair	548,731	548,731	437,960	110,771
Contract Services	16,972,465	18,267,465	18,051,738	215,727
Utilities	2,441,995	1,841,995	1,714,453	127,542
Insurance	192,000	135,000	-	135,000
Rentals	348,573	288,573	274,308	14,265
Advertising and Printing	15,739	15,739	3,250	12,489
Other Expenses	557,805	477,805	438,898	38,907
Equipment	296,007	308,007	299,677	8,330
Capital Outlay	423,271	1,190,354	860,139	330,215
<i>Total Operating Expenses</i>	<u>33,995,582</u>	<u>34,988,665</u>	<u>33,092,820</u>	<u>1,895,845</u>
<i>Operating Income</i>	10,165,396	10,309,705	5,351,418	(4,958,287)
Non-Operating Revenues (Expenses)				
Investment Income	-	-	105	105
Special Assessments	7,422,923	7,614,105	6,460,461	(1,153,644)
Bond, Note, OWDA Proceeds	-	-	582,027	582,027
Debt Retirement	(6,686,550)	(6,686,428)	(6,420,653)	265,775
Interest Expense	(3,077,450)	(3,077,572)	(2,954,997)	122,575
Other Non-Operating Revenues	-	-	1,874	1,874
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(2,341,077)</u>	<u>(2,149,895)</u>	<u>(2,331,183)</u>	<u>(181,288)</u>
<i>Net Income (Loss) before Operating Transfers</i>	7,824,319	8,159,810	3,020,235	(5,139,575)
Operating Transfers In	-	-	8,868,220	8,868,220
Operating Transfers Out	(8,900,000)	(8,900,000)	(8,868,220)	31,780
<i>Net Income (Loss)</i>	(1,075,681)	(740,190)	3,020,235	3,760,425
Net Position - Beginning	8,198,550	8,198,550	8,198,550	
Prior Year Encumbrance Appropriations	1,327,481	1,327,481	1,327,481	
<i>Net Position (Deficit) - Ending</i>	<u>\$ 8,450,350</u>	<u>\$ 8,785,841</u>	<u>\$ 12,546,266</u>	<u>\$ 3,760,425</u>

County of Summit, Ohio

**Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2012**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Geographic Info Systems	Total
Assets							
<i>Current Assets:</i>							
Equity in Pooled Cash and Investments	\$ -	\$ 3,463,059	\$ 8,057,762	\$ -	\$ -	\$ -	\$ 11,520,821
Receivables (Net of Allowance for Uncollectibles)							
Accounts	-	1,500	-	-	-	-	1,500
Due From Other Funds	85,067	-	1,910,683	80,349	-	-	2,076,099
Due From Other Governments	4	7,340	238,166	3,764	-	-	249,274
Material and Supplies Inventory	46,600	-	-	-	-	-	46,600
Prepaid Items	-	228,094	-	-	-	-	228,094
<i>Total Current Assets</i>	<u>131,671</u>	<u>3,699,993</u>	<u>10,206,611</u>	<u>84,113</u>	<u>-</u>	<u>-</u>	<u>14,122,388</u>
<i>Noncurrent Assets:</i>							
<i>Capital Assets:</i>							
Depreciable Capital Assets, Net	14,534	-	-	-	742	-	15,276
<i>Total Assets</i>	<u>146,205</u>	<u>3,699,993</u>	<u>10,206,611</u>	<u>84,113</u>	<u>742</u>	<u>-</u>	<u>14,137,664</u>
Liabilities							
<i>Current Liabilities:</i>							
Accounts Payable	27,591	40,991	-	98,053	1,900	-	168,535
Accrued Salaries and Wages Payable	8,160	13,295	5,846	6,035	14,172	11,524	59,032
Compensated Absences	11,429	33,017	12,079	11,751	1,570	11,742	81,588
Due To Other Funds	83,317	4,602	143	47,367	84,464	440	220,333
Due To Other Governments	1,229	1,858	1,059,028	842	6,584	1,605	1,071,146
Insurance Claims Payable	-	2,768,111	1,335,631	-	-	-	4,103,742
Capital Leases Payable	704	-	-	-	436	-	1,140
<i>Total Current Liabilities</i>	<u>132,430</u>	<u>2,861,874</u>	<u>2,412,727</u>	<u>164,048</u>	<u>109,126</u>	<u>25,311</u>	<u>5,705,516</u>
<i>Long-term Liabilities:</i>							
Compensated Absences	28,196	81,457	29,800	28,991	3,874	28,970	201,288
Insurance Claims Payable	-	-	1,303,168	-	-	-	1,303,168
Capital Leases Payable	15,516	-	-	-	-	-	15,516
<i>Total Long-term Liabilities</i>	<u>43,712</u>	<u>81,457</u>	<u>1,332,968</u>	<u>28,991</u>	<u>3,874</u>	<u>28,970</u>	<u>1,519,972</u>
<i>Total Liabilities</i>	<u>176,142</u>	<u>2,943,331</u>	<u>3,745,695</u>	<u>193,039</u>	<u>113,000</u>	<u>54,281</u>	<u>7,225,488</u>
Net Position							
Net Investment in Capital Assets	(1,686)	-	-	-	306	-	(1,380)
Unrestricted	(28,251)	756,662	6,460,916	(108,926)	(112,564)	(54,281)	6,913,556
<i>Total Net Position</i>	<u>\$ (29,937)</u>	<u>\$ 756,662</u>	<u>\$ 6,460,916</u>	<u>\$ (108,926)</u>	<u>\$ (112,258)</u>	<u>\$ (54,281)</u>	<u>\$ 6,912,176</u>

County of Summit, Ohio

*Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2012*

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Geographic Info Systems	Total
Operating Revenues							
Charges for Services	\$ 1,188,894	\$ 40,521,185	\$ 2,369,481	\$ 1,043,923	\$ 244,134	\$ -	\$ 45,367,617
Other	-	33,179	-	-	-	39,822	73,001
<i>Total Operating Revenues</i>	<u>1,188,894</u>	<u>40,554,364</u>	<u>2,369,481</u>	<u>1,043,923</u>	<u>244,134</u>	<u>39,822</u>	<u>45,440,618</u>
Operating Expenses							
Personal Services	281,958	387,781	203,303	182,861	372,421	94,103	1,522,427
Contractual Services	62,348	2,580,425	46,746	824,036	28,875	-	3,542,430
Material and Supplies	943,867	7,340	4,462	8,086	2,020	-	965,775
Insurance Claims Expense	-	35,510,644	1,677,225	-	-	-	37,187,869
Depreciation	4,473	-	-	-	1,484	-	5,957
Other	189	130,139	5	98,204	4,909	-	233,446
<i>Total Operating Expenses</i>	<u>1,292,835</u>	<u>38,616,329</u>	<u>1,931,741</u>	<u>1,113,187</u>	<u>409,709</u>	<u>94,103</u>	<u>43,457,904</u>
<i>Operating Income (Loss)</i>	<u>(103,941)</u>	<u>1,938,035</u>	<u>437,740</u>	<u>(69,264)</u>	<u>(165,575)</u>	<u>(54,281)</u>	<u>1,982,714</u>
Non-Operating Revenues (Expenses)							
Intergovernmental Revenue	-	-	24,840	-	-	-	24,840
Investment Income	-	4,880	-	-	-	-	4,880
Interest and Fiscal Charges	(1,471)	-	-	-	(229)	-	(1,700)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(1,471)</u>	<u>4,880</u>	<u>24,840</u>	<u>-</u>	<u>(229)</u>	<u>-</u>	<u>28,020</u>
<i>Income (Loss) before Transfers</i>	<u>(105,412)</u>	<u>1,942,915</u>	<u>462,580</u>	<u>(69,264)</u>	<u>(165,804)</u>	<u>(54,281)</u>	<u>2,010,734</u>
Transfers In	80,000	-	-	60,000	160,000	-	300,000
<i>Change in Net Position</i>	<u>(25,412)</u>	<u>1,942,915</u>	<u>462,580</u>	<u>(9,264)</u>	<u>(5,804)</u>	<u>(54,281)</u>	<u>2,310,734</u>
Net Position (Deficit) - Beginning	(4,525)	(1,186,253)	5,998,336	(99,662)	(106,454)	-	4,601,442
<i>Net Position (Deficit) - Ending</i>	<u>\$ (29,937)</u>	<u>\$ 756,662</u>	<u>\$ 6,460,916</u>	<u>\$ (108,926)</u>	<u>\$ (112,258)</u>	<u>\$ (54,281)</u>	<u>\$ 6,912,176</u>

County of Summit, Ohio

**Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2012**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Geographic Info Systems	Total
Cash Flows from Operating Activities							
Cash Receipts from Customers	\$ 1,212,662	\$ 39,379,540	\$ 2,327,583	\$ 1,079,611	\$ 241,421	\$ -	\$ 44,240,817
Cash Receipts - Other	-	33,179	-	-	-	39,822	73,001
Cash Payments for Goods and Services	(991,651)	(2,701,882)	(51,208)	(941,895)	(32,674)	-	(4,719,310)
Cash Payments for Insurance Claims	-	(35,579,029)	(2,394,533)	-	-	-	(37,973,562)
Cash Payments to Employees	(295,571)	(372,597)	(174,357)	(197,716)	(366,983)	(39,822)	(1,447,046)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>(74,560)</u>	<u>759,211</u>	<u>(292,515)</u>	<u>(60,000)</u>	<u>(158,236)</u>	<u>-</u>	<u>173,900</u>
Cash Flows from Non-Capital Financing Activities							
Cash Receipts - Intergovernmental	-	-	24,840	-	-	-	24,840
Transfers In	80,000	-	-	60,000	160,000	-	300,000
<i>Net Cash Provided by Non-Capital Financing Activities</i>	<u>80,000</u>	<u>-</u>	<u>24,840</u>	<u>60,000</u>	<u>160,000</u>	<u>-</u>	<u>324,840</u>
Cash Flows from Capital and Related Financing Activities							
Cash Payments for Debt Retirement	(3,969)	-	-	-	(1,679)	-	(5,648)
Cash Payments for Interest Expense	(1,471)	-	-	-	(85)	-	(1,556)
<i>Net Cash (Used) by Capital and Related Financing Activities</i>	<u>(5,440)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,764)</u>	<u>-</u>	<u>(7,204)</u>
Cash Flows from Investing Activities							
Interest on Investments	-	4,841	-	-	-	-	4,841
<i>Net Increase in Cash and Cash Equivalents</i>	-	764,052	(267,675)	-	-	-	496,377
Cash and Cash Equivalents - Beginning	-	2,699,007	8,325,437	-	-	-	11,024,444
<i>Cash and Cash Equivalents - Ending</i>	<u>\$ -</u>	<u>\$ 3,463,059</u>	<u>\$ 8,057,762</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,520,821</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities							
Operating Income (Loss)	\$ (103,941)	\$ 1,938,035	\$ 437,740	\$ (69,264)	\$ (165,575)	\$ (54,281)	\$ 1,982,714
Adjustments:							
Depreciation	4,473	-	-	-	1,484	-	5,957
(Increase) Decrease in Assets:							
Accounts Receivable	-	(1,500)	-	-	-	-	(1,500)
Due From Other Funds	(3,422)	3,440	(28,616)	1,641	-	-	(26,957)
Due From Other Governments	32	8,367	86	4,603	-	-	13,088
Inventory	38,738	(7,456)	-	-	-	-	31,282
Other Operating Assets	1,079	474	-	-	-	-	1,553
Increase (Decrease) in Liabilities:							
Accounts Payable	26,174	18,072	-	(11,517)	1,900	-	34,629
Accrued Salaries and Wages Payable	(8,057)	1,760	2,321	445	1,968	11,524	9,961
Compensated Absences	(5,057)	13,467	26,350	(15,255)	5,444	40,712	65,661
Due To Other Funds	26,194	(175)	5	29,409	(4,717)	440	51,156
Due To Other Governments	(50,773)	91	(33,808)	(62)	1,260	1,605	(81,687)
Insurance Claims Payable	-	(62,938)	(696,593)	-	-	-	(759,531)
Other Operating Liabilities	-	(1,152,426)	-	-	-	-	(1,152,426)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>\$ (74,560)</u>	<u>\$ 759,211</u>	<u>\$ (292,515)</u>	<u>\$ (60,000)</u>	<u>\$ (158,236)</u>	<u>\$ -</u>	<u>\$ 173,900</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Net Position
Budget (Non-GAAP Basis) and Actual
Office Services Fund
For the Year Ended December 31, 2012***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 1,500,000	\$ 1,500,000	\$ 1,185,504	\$ (314,496)
<i>Total Revenues</i>	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,185,504</u>	<u>(314,496)</u>
Operating Expenditures				
Office Services				
Personal Services	322,900	322,900	295,570	27,330
Internal Charge Back	5,000	5,000	4,998	2
Supplies	1,028,985	1,028,985	34,600	994,385
Motor Vehicle Fuel/Repair	1,000	1,000	911	89
Contract Services	24,123	24,123	21,311	2,812
Rentals	32,267	32,267	32,159	108
<i>Total Operating Expenses</i>	<u>1,414,275</u>	<u>1,414,275</u>	<u>389,549</u>	<u>1,024,726</u>
<i>Net (Loss) before Operating Transfers</i>	85,725	85,725	795,955	710,230
Operating Transfers In	-	-	80,000	80,000
<i>Net Income (Loss)</i>	85,725	85,725	875,955	790,230
Net Position (Deficit) - Beginning	(71,921)	(71,921)	(71,921)	
Prior Year Encumbrances Appropriations	<u>18,775</u>	<u>18,775</u>	<u>18,775</u>	
<i>Net Position - Ending</i>	<u>\$ 32,579</u>	<u>\$ 32,579</u>	<u>\$ 822,809</u>	<u>\$ 790,230</u>

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Net Position
Budget (Non-GAAP Basis) and Actual
Medical Self-Insurance Fund
For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 41,928,600	\$ 41,928,600	\$ 39,348,172	\$ (2,580,428)
Other	33,600	33,600	30,906	(2,694)
<i>Total Revenues</i>	<u>41,962,200</u>	<u>41,962,200</u>	<u>39,379,078</u>	<u>(2,583,122)</u>
Operating Expenditures				
Medical Self-Insurance				
Personal Services	400,800	400,800	372,597	28,203
Professional Services	310,443	310,443	177,359	133,084
Internal Charge Back	30,000	30,000	24,055	5,945
Supplies	6,446	6,446	6,415	31
Travel and Expense	2,000	2,000	1,977	23
Contract Services	75,050	75,050	70,000	5,050
Insurance Claims	40,226,641	40,221,641	38,067,931	2,153,710
Other Expenses	130,065	135,065	131,523	3,542
<i>Total Operating Expenses</i>	<u>41,181,445</u>	<u>41,181,445</u>	<u>38,851,857</u>	<u>2,329,588</u>
<i>Net (Loss) Before Non-Operating Revenues</i>	780,755	780,755	527,221	(253,534)
Non-Operating Revenues				
Investment Income	4,200	4,200	4,841	641
Other Non-Operating Revenues	33,600	33,600	33,167	(433)
<i>Total Non-Operating Revenues</i>	<u>37,800</u>	<u>37,800</u>	<u>38,008</u>	<u>208</u>
<i>Net Income (Loss)</i>	818,555	818,555	565,229	(253,326)
Net Position - Beginning	2,379,762	2,379,762	2,379,762	
Prior Year Encumbrances Appropriations	319,245	319,245	319,245	
<i>Net Position - Ending</i>	<u>\$ 3,517,562</u>	<u>\$ 3,517,562</u>	<u>\$ 3,264,236</u>	<u>\$ (253,326)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Net Position
Budget (Non-GAAP Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2012***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 2,950,500	\$ 2,950,500	\$ 2,313,526	\$ (636,974)
<i>Total Revenues</i>	<u>2,950,500</u>	<u>2,950,500</u>	<u>2,313,526</u>	<u>(636,974)</u>
Operating Expenditures				
Worker's Compensation				
Personal Services	180,200	180,200	174,358	5,842
Professional Services	80,766	80,766	55,266	25,500
Internal Charge Back	5,000	5,000	5,000	-
Supplies	5,000	5,000	4,462	538
Travel and Expense	2,500	2,500	330	2,170
Contract Services	47,036	47,036	600	46,436
Insurance Claims	3,800,000	3,800,000	2,394,533	1,405,467
Other Expenses	5,000	5,000	99	4,901
<i>Total Operating Expenses</i>	<u>4,125,502</u>	<u>4,125,502</u>	<u>2,634,648</u>	<u>1,490,854</u>
<i>Net (Loss) before Non-Operating Revenues</i>	(1,175,002)	(1,175,002)	(321,122)	853,880
Non-Operating Revenues				
Other Non-Operating Revenues	49,500	49,500	38,897	(10,603)
<i>Total Non-Operating Revenues</i>	<u>49,500</u>	<u>49,500</u>	<u>38,897</u>	<u>(10,603)</u>
<i>Net (Loss)</i>	(1,125,502)	(1,125,502)	(282,225)	843,277
Net Position - Beginning	8,301,834	8,301,834	8,301,834	
Prior Year Encumbrances Appropriations	23,603	23,603	23,603	
<i>Net Position - Ending</i>	<u>\$ 7,199,935</u>	<u>\$ 7,199,935</u>	<u>\$ 8,043,212</u>	<u>\$ 843,277</u>

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Net Position
Budget (Non-GAAP Basis) and Actual
Telephone Services Fund
For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 9,600	\$ 9,600	\$ 5,006	\$ (4,594)
Other	1,990,400	1,990,400	1,047,793	(942,607)
<i>Total Revenues</i>	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,052,799</u>	<u>(947,201)</u>
Operating Expenditures				
Telephone Services				
Personal Services	198,600	198,600	197,716	884
Internal Charge Back	3,200	3,200	3,123	77
Supplies	5,718	5,718	793	4,925
Materials	27,892	27,892	11,038	16,854
Travel and Expense	800	800	-	800
Motor Vehicle Fuel/Repair	1,000	1,000	152	848
Contract Services	400	400	249	151
Utilities	1,545,922	1,545,922	1,385,767	160,155
Advertising and Printing	500	500	-	500
Other Expenses	500	500	311	189
Equipment	300	300	-	300
<i>Total Operating Expenses</i>	<u>1,784,832</u>	<u>1,784,832</u>	<u>1,599,149</u>	<u>185,683</u>
<i>Net Income (Loss) before Operating Transfers</i>	215,168	215,168	(546,350)	(761,518)
Operating Transfers In	-	-	60,000	60,000
<i>Net (Loss)</i>	215,168	215,168	(486,350)	(701,518)
Net Position (Deficit) - Beginning	(366,882)	(366,882)	(366,882)	
Prior Year Encumbrances Appropriations	351,032	351,032	351,032	
<i>Net Position (Deficit) - Ending</i>	<u>\$ 199,318</u>	<u>\$ 199,318</u>	<u>\$ (502,200)</u>	<u>\$ (701,518)</u>

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Net Position
Budget (Non-GAAP Basis) and Actual
Internal Audit Fund
For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 1,000,000	\$ 1,000,000	\$ 244,134	\$ (755,866)
<i>Total Revenues</i>	<u>1,000,000</u>	<u>1,000,000</u>	<u>244,134</u>	<u>(755,866)</u>
Operating Expenditures				
Internal Audit Services				
Personal Services	486,300	433,152	366,983	66,169
Internal Charge Back	12,850	12,850	5,368	7,482
Supplies	1,500	3,500	3,043	457
Travel and Expense	3,500	5,500	4,457	1,043
Contract Services	15,300	64,448	55,791	8,657
Other Expenses	400	400	372	28
<i>Total Operating Expenses</i>	<u>519,850</u>	<u>519,850</u>	<u>436,014</u>	<u>83,836</u>
<i>Net (Loss) before Operating Transfers</i>	480,150	480,150	(191,880)	(672,030)
Operating Transfers In	<u>-</u>	<u>-</u>	<u>160,000</u>	<u>160,000</u>
<i>Net (Loss)</i>	480,150	480,150	(31,880)	(512,030)
Net Position (Deficit) - Beginning	(97,403)	(97,403)	(97,403)	
Prior Year Encumbrances Appropriations	<u>14,750</u>	<u>14,750</u>	<u>14,750</u>	
<i>Net Position (Deficit) - Ending</i>	<u>\$ 397,497</u>	<u>\$ 397,497</u>	<u>\$ (114,533)</u>	<u>\$ (512,030)</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Net Position
Budget (Non-GAAP Basis) and Actual
Geographic Information Systems Fund
For the Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Other	\$ -	-	39,822	39,822
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>39,822</u>	<u>39,822</u>
Operating Expenditures				
Geographic Information Systems Services				
Personal Services	-	40,000	39,822	178
<i>Total Operating Expenses</i>	<u>-</u>	<u>40,000</u>	<u>39,822</u>	<u>178</u>
<i>Net Income (Loss)</i>	-	(40,000)	-	40,000
Net Position (Deficit) - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Position (Deficit) - Ending</i>	<u>\$ -</u>	<u>\$ (40,000)</u>	<u>\$ -</u>	<u>\$ 40,000</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 Development Finance Authority - To account for all monies held for Summit County Development Finance Authority as custodian.

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

County of Summit, Ohio

**Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended December 31, 2012**

	<u>Balance</u> <u>January 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2012</u>
<u>Undivided/Subdivision Holding</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 41,623,940	\$ 826,534,155	\$ 821,731,991	\$ 46,426,104
Cash and Cash Equivalents - Segregated Accounts	21,563	71,408	21,563	71,408
Receivables (Net of Allowance for Uncollectibles)				
Taxes	527,738,246	578,123,530	527,738,246	578,123,530
<i>Total Assets</i>	<u>\$ 569,383,749</u>	<u>\$ 1,404,729,093</u>	<u>\$ 1,349,491,800</u>	<u>\$ 624,621,042</u>
Liabilities				
Due To Other Governments	\$ 527,746,606	\$ 578,155,482	\$ 527,746,606	\$ 578,155,482
Unapportioned Monies	41,637,143	1,119,304,184	1,114,475,767	46,465,560
<i>Total Liabilities</i>	<u>\$ 569,383,749</u>	<u>\$ 1,697,459,666</u>	<u>\$ 1,642,222,373</u>	<u>\$ 624,621,042</u>
<u>Payroll Holding</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 3,521,019	\$ 75,372,736	\$ 75,654,123	\$ 3,239,632
<i>Total Assets</i>	<u>\$ 3,521,019</u>	<u>\$ 75,372,736</u>	<u>\$ 75,654,123</u>	<u>\$ 3,239,632</u>
Liabilities				
Unapportioned Monies	\$ 3,521,019	\$ 75,372,736	\$ 75,654,123	\$ 3,239,632
<i>Total Liabilities</i>	<u>\$ 3,521,019</u>	<u>\$ 75,372,736</u>	<u>\$ 75,654,123</u>	<u>\$ 3,239,632</u>
<u>Custodial Checking</u>				
Assets				
Cash and Cash Equivalents - Segregated Accounts	\$ 10,716,195	\$ 17,907,271	\$ 10,716,195	\$ 17,907,271
Liabilities				
Unapportioned Monies	\$ 10,716,195	\$ 17,907,271	\$ 10,716,195	\$ 17,907,271
<u>Metro Parks</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 15,834,828	\$ 16,914,993	\$ 16,264,441	\$ 16,485,380
Receivables (Net of Allowance for Uncollectibles)				
Taxes	15,859,082	15,664,181	15,859,082	15,664,181
<i>Total Assets</i>	<u>\$ 31,693,910</u>	<u>\$ 32,579,174</u>	<u>\$ 32,123,523</u>	<u>\$ 32,149,561</u>
Liabilities				
Due To Other Governments	\$ 120,653	\$ 120,584	\$ 120,653	\$ 120,584
Unapportioned Monies	31,573,257	16,435,386	15,979,666	32,028,977
<i>Total Liabilities</i>	<u>\$ 31,693,910</u>	<u>\$ 16,555,970</u>	<u>\$ 16,100,319</u>	<u>\$ 32,149,561</u>
<u>District Health</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 5,104,368	\$ 19,922,400	\$ 20,304,394	\$ 4,722,374
<i>Total Assets</i>	<u>\$ 5,104,368</u>	<u>\$ 19,922,400</u>	<u>\$ 20,304,394</u>	<u>\$ 4,722,374</u>
Liabilities				
Due To Other Governments	\$ 202,373	\$ 211,606	\$ 202,373	\$ 211,606
Unapportioned Monies	4,901,995	202,373	593,600	4,510,768
<i>Total Liabilities</i>	<u>\$ 5,104,368</u>	<u>\$ 413,979</u>	<u>\$ 795,973</u>	<u>\$ 4,722,374</u>
<u>Children Services - Family Stability</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 509,564	\$ 1,750,421	\$ 1,791,533	\$ 468,452
<i>Total Assets</i>	<u>\$ 509,564</u>	<u>\$ 1,750,421</u>	<u>\$ 1,791,533</u>	<u>\$ 468,452</u>
Liabilities				
Due To Other Governments	\$ 11,018	\$ 3,314	\$ 11,018	\$ 3,314
Unapportioned Monies	498,546	11,018	44,426	465,138
<i>Total Liabilities</i>	<u>\$ 509,564</u>	<u>\$ 14,332</u>	<u>\$ 55,444</u>	<u>\$ 468,452</u>

(continued)

County of Summit, Ohio

**Combining Statement of Changes in Assets and Liabilities
Agency Funds (Continued)
For the Fiscal Year Ended December 31, 2012**

	<u>Balance</u> <u>January 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2012</u>
<u>Development Finance Authority</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 1,235,294	\$ 2,044,927	\$ 2,077,567	\$ 1,202,654
<i>Total Assets</i>	<u>\$ 1,235,294</u>	<u>\$ 2,044,927</u>	<u>\$ 2,077,567</u>	<u>\$ 1,202,654</u>
Liabilities				
Due To Other Governments	\$ 6,154	\$ 6,025	\$ 6,154	\$ 6,025
Unapportioned Monies	1,229,140	6,154	38,665	1,196,629
<i>Total Liabilities</i>	<u>\$ 1,235,294</u>	<u>\$ 12,179</u>	<u>\$ 44,819</u>	<u>\$ 1,202,654</u>
<u>Other Agency</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 714,412	\$ 6,168,263	\$ 6,243,375	\$ 639,300
<i>Total Assets</i>	<u>\$ 714,412</u>	<u>\$ 6,168,263</u>	<u>\$ 6,243,375</u>	<u>\$ 639,300</u>
Liabilities				
Due To Other Governments	\$ 4,108	\$ 4,198	\$ 4,108	\$ 4,198
Unapportioned Monies	710,304	4,108	79,310	635,102
<i>Total Liabilities</i>	<u>\$ 714,412</u>	<u>\$ 8,306</u>	<u>\$ 83,418</u>	<u>\$ 639,300</u>
<u>Total Agency Funds</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 68,543,425	\$ 948,707,895	\$ 944,067,424	\$ 73,183,896
Cash and Cash Equivalents - Segregated Accounts	10,737,758	17,978,679	10,737,758	17,978,679
Receivables (Net of Allowance for Uncollectibles)				
Taxes	543,597,328	593,787,711	543,597,328	593,787,711
<i>Total Assets</i>	<u>\$ 622,878,511</u>	<u>\$ 1,560,474,285</u>	<u>\$ 1,498,402,510</u>	<u>\$ 684,950,286</u>
Liabilities				
Due To Other Governments	\$ 528,090,912	\$ 578,501,209	\$ 528,090,912	\$ 578,501,209
Unapportioned Monies	94,787,599	1,229,243,230	1,217,581,752	106,449,077
<i>Total Liabilities</i>	<u>\$ 622,878,511</u>	<u>\$ 1,807,744,439</u>	<u>\$ 1,745,672,664</u>	<u>\$ 684,950,286</u>



Kristen
Scalise CPA, CFE
Summit County Fiscal Officer



STATISTICAL SECTION



COUNTY OF SUMMIT, OHIO

STATISTICAL SECTION

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Financial Trends

Tables 1 - 5

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

Revenue Capacity

Tables 6 - 9

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

Debt Capacity

Tables 10 - 14

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

Demographic and Economic Information

Tables 15 - 16

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

Operating Information

Tables 17 - 19

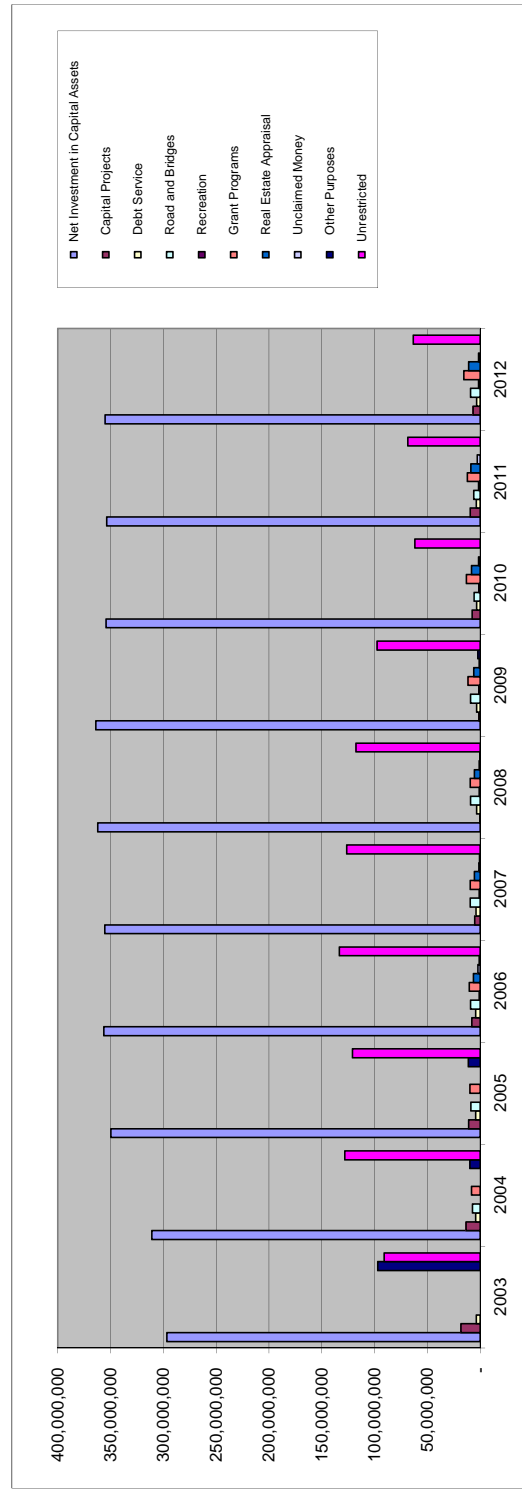
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

COUNTY OF SUMMIT, OHIO

Table 1

**NET POSITION BY COMPONENT
LAST TEN YEARS**
(Accrual Basis of Accounting)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental Activities										
Net Investment in Capital Assets	\$ 165,161,132	\$ 173,820,320	\$ 205,829,186	\$ 217,570,063	\$ 213,066,209	\$ 212,837,524	\$ 214,342,337	\$ 203,600,867	\$ 203,050,702	\$ 200,646,946
Restricted for:										
Capital Projects	18,406,971	13,478,215	10,932,161	7,963,347	5,355,104	104,445	1,305,740	7,794,215	9,532,065	6,838,712
Debt Service	3,602,157	4,446,792	4,366,814	4,382,188	3,872,783	3,382,120	3,413,421	3,508,466	3,843,235	3,446,363
Road and Bridges	-	7,503,106	8,960,000	9,126,879	9,581,459	9,172,692	9,117,474	5,765,940	6,113,545	9,150,820
Health and Human Services	-	18,766,418	12,984,950	23,654,219	44,701,447	52,744,628	75,679,435	151,793,576	169,808,915	170,920,754
Recreation	-	-	-	1,033,582	1,124,274	1,047,240	1,228,912	1,347,720	1,593,988	1,488,793
Grant Programs	-	8,207,177	9,900,043	10,343,991	9,441,254	9,445,254	11,518,590	13,189,460	12,170,441	15,629,630
Real Estate Appraisal	-	-	-	6,479,113	5,623,977	5,623,977	6,159,490	8,117,143	8,995,199	10,842,359
Unclaimed Money	-	-	-	2,121,631	1,186,767	1,037,775	936,106	1,693,321	2,764,218	1,590,170
Other Purposes	-	-	-	964,632	663,920	435,938	2,220,950	-	-	-
Unrestricted	96,980,859	9,672,813	11,225,980	116,207,111	108,825,026	101,033,565	80,338,767	42,901,308	44,349,093	34,656,538
Total Governmental Activities Net Position	\$ 357,863,915	\$ 349,769,305	\$ 373,059,403	\$ 399,846,756	\$ 403,442,220	\$ 396,865,158	\$ 406,261,222	\$ 439,712,016	\$ 462,221,401	\$ 455,211,085
Business-type Activities										
Net Investment in Capital Assets	131,468,641	137,181,781	143,906,642	139,000,182	142,487,438	149,245,482	149,694,498	150,662,175	150,626,859	154,518,224
Unrestricted	17,403,716	14,355,174	12,049,187	17,079,662	17,573,876	16,768,894	17,176,529	19,046,757	24,186,681	28,656,802
Total Business-type Activities Net Position	\$ 148,872,357	\$ 151,536,955	\$ 155,955,829	\$ 156,079,844	\$ 160,061,314	\$ 166,014,376	\$ 166,871,027	\$ 169,708,932	\$ 174,813,540	\$ 183,175,026
Primary Government										
Net Investment in Capital Assets	296,629,773	311,002,101	349,735,828	356,570,245	355,553,647	362,083,006	364,036,835	354,263,042	353,677,561	355,165,170
Restricted	118,989,987	62,074,521	58,369,948	66,069,582	81,550,985	82,994,069	111,580,118	193,209,841	214,821,606	219,907,601
Unrestricted	91,116,512	128,229,638	120,909,456	133,286,773	126,398,902	117,802,459	97,515,296	61,948,065	68,335,774	63,313,340
Total Primary Government Net Position	\$ 506,736,272	\$ 501,306,260	\$ 529,015,232	\$ 555,926,600	\$ 563,503,534	\$ 562,879,534	\$ 573,132,249	\$ 609,420,948	\$ 637,034,941	\$ 638,386,111



COUNTY OF SUMMIT, OHIO

Table 2

CHANGES IN NET POSITION
LAST TEN YEARS
(Accrual Basis of Accounting)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses										
Governmental Activities:										
General Government:										
Legislative & Executive	\$ 32,419,605	\$ 34,657,433	\$ 33,234,843	\$ 38,108,106	\$ 40,738,978	\$ 41,509,280	\$ 36,864,355	\$ 33,470,725	\$ 29,863,668	\$ 33,401,668
Judicial	25,073,871	28,753,662	29,116,379	30,736,949	32,710,959	33,686,132	33,632,736	31,143,225	28,226,568	28,149,783
Public Safety	64,661,569	68,866,348	73,336,584	74,497,550	80,425,048	79,481,857	81,056,444	79,049,965	77,969,693	77,096,415
Health	13,752,343	11,110,042	4,981,459	19,065,648	19,637,778	20,456,800	19,432,193	17,700,183	20,153,145	17,542,294
Economic Development	108,677,819	112,317,834	111,924,542	121,728,662	122,774,127	131,938,662	137,391,221	138,142,537	145,034,017	132,978,121
Human Services	3,536,814	4,510,676	3,888,688	2,831,880	3,786,061	3,313,440	6,101,164	13,556,567	6,901,285	20,707,434
Human Services	114,136,096	117,806,041	126,715,732	116,076,370	132,885,560	135,940,442	135,421,415	110,339,511	92,226,428	88,137,956
Recreation	4,399,332	5,474,925	5,616,879	5,661,738	5,868,613	8,983,180	9,120,767	9,054,463	8,470,466	8,181,534
Intergovernmental	2,992,411	3,111,553	2,018,888	3,442,249	-	-	-	-	-	-
Other	4,666,589	2,873,757	3,038,207	-	-	-	-	-	-	-
Interest and Fiscal Charges	5,042,457	4,053,115	4,071,035	3,702,576	3,457,361	3,131,175	2,816,731	2,754,304	3,781,157	3,272,576
Total Governmental Activities Expenses	376,658,206	390,734,986	395,636,236	412,409,479	442,628,734	458,440,968	461,837,026	435,211,480	412,626,427	409,467,781
Business-type Activities:										
Water	1,723,913	1,990,843	1,632,588	1,274,327	63,390	22,666	15,339	11,249	6,996	2,811
Sewer	35,883,146	34,362,172	34,854,694	37,199,513	36,354,135	38,136,406	39,906,272	38,200,901	42,812,216	40,148,883
Total Business-type Activities Expenses	37,607,059	36,353,015	36,487,282	38,473,840	36,417,525	38,159,072	39,921,611	38,212,150	42,819,212	40,151,694
Total Primary Government Expenses	414,265,965	427,088,001	432,123,518	450,883,319	479,046,259	496,600,040	501,758,637	473,423,630	455,445,639	449,619,475
Program Revenues										
Governmental Activities:										
Charges for Services and Sales	42,497,142	44,814,684	46,679,653	44,068,848	46,939,598	52,773,960	55,290,603	56,779,874	58,444,485	60,323,762
Operating Grants and Contributions	142,733,812	153,915,539	159,192,125	201,242,314	193,111,025	195,566,585	211,974,509	196,439,103	165,114,237	150,625,132
Capital Grants and Contributions	1,746,004	52,500	-	-	-	-	2,624,872	2,248,471	1,928,731	2,339,048
Total Governmental Activities Program Revenue	186,976,958	198,782,723	205,871,778	245,311,162	240,050,623	248,340,545	269,889,984	255,467,448	225,487,453	213,287,942
Business-type Activities:										
Charges for Services:										
Water	648,486	697,316	728,902	594,458	-	2,529	3,031	3,543	11,831	5,164
Sewer	26,832,847	26,456,458	28,856,389	30,480,847	32,007,000	32,859,407	34,318,607	37,506,568	37,616,629	39,639,835
Operating Grants and Contributions	8,627,115	10,491,162	10,642,985	7,157,606	8,203,551	3,299,192	4,530,284	4,145,643	3,902,544	4,296,053
Capital Grants and Contributions	36,108,448	37,644,936	40,227,911	38,232,911	40,210,551	36,161,128	38,851,922	42,828,098	47,912,385	48,256,568
Total Business-type Activities Program Revenue	223,085,406	236,427,659	246,099,754	283,544,073	280,261,174	284,501,673	308,741,906	298,295,546	273,399,838	261,544,502
Net (Expenses)/Revenue	(189,681,948)	(191,952,263)	(189,764,458)	(167,098,317)	(202,578,111)	(210,100,423)	(191,947,042)	(179,744,032)	(187,138,974)	(196,179,839)
Governmental Activities	(1,498,611)	1,291,921	3,740,694	(240,929)	3,793,026	(1,997,944)	(1,069,689)	4,615,948	5,093,173	8,104,866
Business-type Activities	(191,180,559)	(190,660,342)	(186,023,764)	(167,339,246)	(198,785,085)	(212,098,367)	(193,016,731)	(175,128,084)	(182,045,801)	(188,074,973)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes	127,382,012	101,855,444	110,125,983	107,598,117	123,290,945	120,701,942	138,851,872	135,631,001	136,033,983	120,721,045
Property Taxes	34,128,696	35,481,710	35,781,363	36,171,206	36,714,792	35,371,417	32,919,290	34,722,738	36,332,439	38,359,046
Sales Tax	12,570,880	13,656,310	13,700,660	13,553,730	11,826,390	9,911,961	8,310,167	8,848,524	8,846,210	9,448,836
Other Taxes	11,012,971	28,531,940	24,917,245	23,324,511	19,875,729	21,760,258	15,439,289	22,998,200	20,942,881	14,964,070
Sale of Capital Assets	4,039,858	3,253,456	6,697,962	12,848,192	14,479,366	11,063,518	2,980,336	4,208,259	3,370,151	2,790,336
Investment Earnings	9,167	174,950	25,056	383,335	758,847	-	-	-	1,062,681	-
Gain on Sale of Capital Assets	2,525,832	499,912	281,618	364,858	-	4,714,265	2,842,152	4,956,647	3,060,014	2,886,190
Miscellaneous	-	-	21,585,936	-	(1,155,829)	-	-	-	-	-
Special Items	91,051	90,111	91,481	-	-	-	-	-	-	-
Transfers	191,760,467	183,368,883	213,357,198	193,885,670	206,173,575	203,523,361	201,343,106	213,194,826	209,648,359	189,169,523
Total Governmental Activities	21,330	3,915	11,700	11,200	9,200	11,450	-	-	-	-
Business-type Activities	47,183	476,878	79,014	42,972	84,212	2,462,220	1,872,940	-	-	-
Sale of Capital Assets	805,795	497,208	688,947	300,772	95,032	34,893	48,045	303	201	188,770
Investment Earnings	783,257	887,890	688,180	354,944	188,444	2,514,544	1,926,340	(1,829,457)	11,234	67,850
Miscellaneous	192,543,724	184,256,773	214,045,378	194,240,614	206,162,019	206,037,905	203,269,446	211,416,783	209,659,794	189,426,143
Total Primary Government	2,078,519	(8,583,380)	23,592,740	26,787,353	3,595,464	(6,577,062)	9,396,064	33,450,794	22,509,385	(7,010,316)
Change in Net Position	(715,354)	2,179,811	4,428,874	114,015	3,981,470	516,600	856,651	2,837,905	5,104,608	8,361,486
Business-type Activities	1,363,165	(6,403,569)	28,021,614	26,901,368	7,576,934	(6,069,462)	10,252,715	36,288,699	27,613,993	1,351,170
Total Primary Government	\$ 1,647,811	\$ (4,223,758)	\$ 31,620,354	\$ 27,802,723	\$ 11,572,438	\$ (2,552,862)	\$ 19,648,779	\$ 40,139,493	\$ 32,723,383	\$ 9,712,656

COUNTY OF SUMMIT, OHIO

Table 3

PROGRAM REVENUES BY FUNCTION/PROGRAM
LAST TEN YEARS

(Accrual Basis of Accounting)

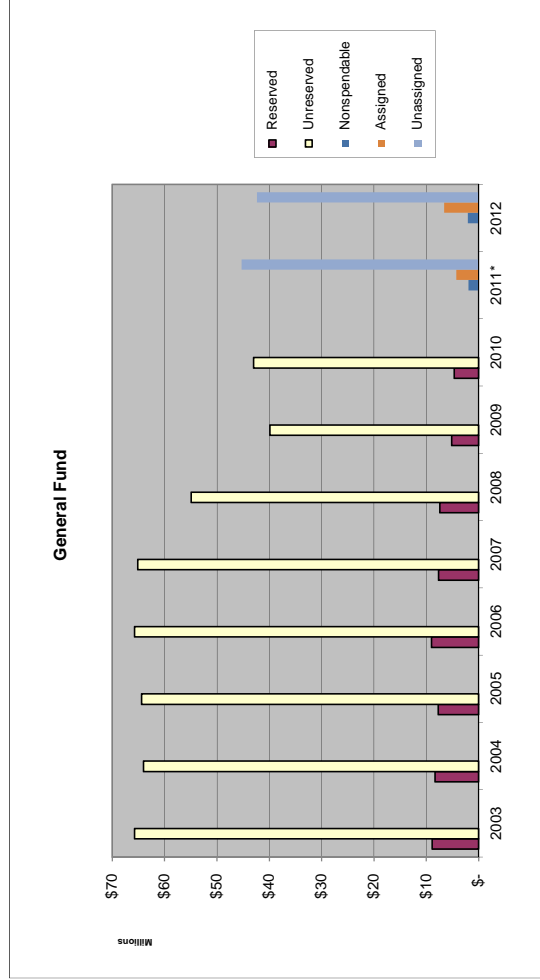
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Program Revenues										
Governmental Activities:										
Charges for Services and Sales										
General Government										
Legislative and Executive	\$ 17,296,534	\$ 16,137,515	\$ 17,418,038	\$ 16,119,818	\$ 17,312,510	\$ 20,013,242	\$ 19,975,153	\$ 21,867,842	\$ 21,801,603	\$ 22,593,066
Judicial	5,093,214	5,471,551	4,954,890	6,258,653	6,993,161	7,240,940	8,446,438	7,691,792	8,541,744	8,903,123
Public Safety	12,383,168	12,383,608	11,888,613	12,801,612	13,443,128	15,590,761	15,954,607	18,158,108	16,597,917	18,959,349
Public Works	173,172	225,715	245,389	258,656	262,800	327,849	681,381	657,139	1,208,975	1,038,346
Health	1,616,382	1,399,033	1,261,231	1,244,024	1,179,867	2,016,404	2,713,901	2,579,935	3,508,186	2,799,017
Economic Development	45,206	89,499	85,851	105,705	58,845	54,073	49,193	109,317	102,420	203,453
Human Services	4,997,288	8,185,789	9,909,826	7,280,380	7,689,287	7,485,605	7,421,163	5,676,076	6,620,185	5,762,882
Recreational	892,178	921,974	915,815	-	-	45,086	48,767	39,665	63,455	64,526
Total Charges for Services and Sales	42,497,142	44,814,684	46,679,653	44,068,848	46,939,598	52,773,960	55,290,603	56,779,874	58,444,485	60,323,762
Operating Grants and Contributions										
General Government										
Legislative and Executive	773,473	1,519,874	566,927	507,921	1,009,518	730,410	514,884	1,408,265	441,749	1,046,267
Judicial	2,963,656	2,017,601	3,108,263	2,734,743	2,135,392	2,904,488	2,884,187	2,712,386	2,904,584	2,730,923
Public Safety	8,449,086	11,427,439	16,836,735	12,771,739	14,258,952	13,854,424	17,453,578	18,376,645	18,393,896	19,704,873
Public Works	10,489,336	12,125,915	11,099,748	27,369,727	13,858,335	13,871,052	10,108,052	10,500,415	10,886,435	11,711,528
Health	46,671,548	56,638,579	52,436,325	73,136,861	68,973,060	68,614,884	78,646,266	79,712,911	74,164,566	61,559,295
Economic Development	3,431,389	2,716,715	3,677,433	2,352,410	2,790,602	2,750,914	6,071,769	6,909,555	6,986,389	4,183,904
Human Services	69,955,324	67,469,416	71,466,694	81,367,289	88,756,516	91,238,503	94,475,236	74,977,657	50,023,004	48,705,937
Recreation	-	-	-	1,001,624	1,328,650	1,601,910	1,820,537	1,841,469	1,313,614	982,405
Total Operating Grants and Contributions	142,733,812	153,915,539	159,193,125	201,242,314	193,111,025	195,566,585	211,974,509	196,439,103	165,114,237	150,625,132
Capital Grants and Contributions										
Public Safety	-	-	-	-	-	-	-	184,814	32,519	90,496
Public Works	1,746,004	52,500	-	-	-	-	2,624,872	2,063,657	1,896,212	2,248,552
Health	-	-	-	-	-	-	-	-	-	-
Total Capital Grants and Contributions	1,746,004	52,500	-	-	-	-	2,624,872	2,248,471	1,928,731	2,339,048
Total Governmental Activities Program Revenue	186,976,958	198,782,723	205,871,778	245,311,162	240,050,623	248,340,545	269,889,984	255,467,448	225,487,453	213,287,942
Business-type Activities:										
Charges for Services:										
Water	648,486	697,316	728,902	594,458	-	2,529	3,031	3,543	11,831	5,164
Sewer	26,832,847	26,456,458	28,856,389	30,480,847	32,007,000	32,859,407	34,318,607	37,506,568	37,616,629	39,639,835
Operating Grants and Contributions										
Capital Grants and Contributions										
Water	44,856	-	-	625,990	-	-	-	-	-	-
Sewer	8,582,259	10,491,162	10,642,685	6,531,616	8,203,551	3,299,192	4,530,284	1,415,643	1,977,917	4,315,508
Total Business-type Activities Program Revenue	36,108,448	37,644,936	40,227,976	38,232,911	40,210,551	36,161,128	38,851,922	42,828,098	47,912,385	48,256,560
Total Primary Government Program Revenue	\$ 223,085,406	\$ 236,427,659	\$ 246,099,754	\$ 283,544,073	\$ 280,261,174	\$ 284,501,673	\$ 308,741,906	\$ 298,295,546	\$ 273,399,838	\$ 261,544,502

COUNTY OF SUMMIT, OHIO
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
 (Modified Accrual Basis of Accounting)

Table 4

	2003	2004	2005	2006	2007	2008	2009	2010	2011*	2012
General Fund										
Reserved	\$ 8,882,107	\$ 8,326,983	\$ 7,750,193	\$ 9,007,098	\$ 7,690,227	\$ 7,417,148	\$ 5,137,570	\$ 4,672,249	\$ -	\$ -
Unreserved	65,718,225	64,026,231	64,405,120	65,716,800	65,142,661	54,914,376	39,884,275	43,018,427	-	-
GASB 54 Implementation	-	-	-	-	-	-	-	-	1,931,255	2,092,548
Nonspendable	-	-	-	-	-	-	-	-	4,267,011	6,604,448
Assigned	-	-	-	-	-	-	-	-	45,271,081	42,368,544
Unassigned	-	-	-	-	-	-	-	-	51,469,347	51,065,540
Total General Fund	74,600,332	72,353,214	72,155,313	74,723,898	72,832,888	62,331,524	45,021,845	47,690,676	51,469,347	51,065,540
All Other Governmental Funds										
Reserved	46,250,361	33,311,476	29,837,517	35,399,313	38,044,506	37,903,221	44,528,358	40,768,535	-	-
Unreserved, Reported in:										
Special Revenue	61,859,025	56,767,443	49,412,088	45,292,852	65,017,560	70,596,344	87,715,227	117,638,622	-	-
Debt Service	2,772,360	3,630,145	3,781,966	3,840,340	4,080,775	2,458,119	2,493,658	2,652,596	-	-
Capital Projects	17,954,153	11,868,227	8,211,890	6,412,912	(3,687,382)	(8,405,953)	(12,047,529)	5,053,155	-	-
GASB 54 Implementation	-	-	-	-	-	-	-	-	-	-
Nonspendable	-	-	-	-	-	-	-	-	2,552,993	1,542,208
Restricted	-	-	-	-	-	-	-	-	184,588,595	194,097,595
Assigned	-	-	-	-	-	-	-	-	819,521	407,491
Unassigned	-	-	-	-	-	-	-	-	(1,762,526)	(1,504,293)
Total All Other Governmental Funds	128,835,899	105,577,291	91,243,461	90,945,417	103,455,459	102,551,731	122,689,714	166,112,908	186,198,583	194,543,001
Total Governmental Funds	\$ 203,436,231	\$ 177,930,505	\$ 163,398,774	\$ 165,669,315	\$ 176,288,347	\$ 164,883,255	\$ 167,711,559	\$ 213,803,584	\$ 237,667,930	\$ 245,608,541

* The change in fund balance accounts has occurred due to the implementation of GASB 54 for 2011



COUNTY OF SUMMIT, OHIO

Table 5

**CHANGES IN FUNDS BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS**

(Modified Accrual Basis of Accounting)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Revenues										
Taxes:										
Property	\$ 106,129,251	\$ 105,055,029	\$ 110,587,094	\$ 109,025,020	\$ 124,828,884	\$ 121,278,753	\$ 135,649,152	\$ 133,585,265	\$ 133,382,382	\$ 122,564,939
Sales and Use	33,994,904	35,261,093	35,524,910	36,021,183	36,696,576	35,672,063	33,085,278	34,576,725	36,191,563	38,174,037
Other	12,570,880	13,656,310	13,700,660	13,553,730	11,826,390	9,911,961	8,310,167	8,846,524	8,448,210	9,448,836
Licenses and Permits	478,001	376,815	360,678	351,852	335,982	345,916	840,101	640,710	739,889	741,521
Charges for Services	39,044,625	42,341,935	43,205,551	41,295,266	44,397,589	47,999,659	49,611,924	49,787,369	54,245,115	52,334,154
Fines and Forfeitures	1,595,852	1,768,584	1,531,752	2,341,622	2,202,211	2,001,212	2,195,755	4,118,296	2,324,639	2,327,375
Intergovernmental	171,449,440	174,200,588	175,052,875	214,785,071	210,292,579	215,133,009	232,539,350	216,769,669	190,571,350	168,165,479
Special Assessments	208,133	184,877	62,933	181,145	83,847	115,040	156,960	175,369	195,748	533,956
Investment Income	4,059,683	3,508,023	6,381,662	12,371,811	14,486,375	10,640,608	3,292,875	4,393,920	3,485,705	2,826,401
Other	8,432,721	13,180,519	10,054,748	6,389,229	2,381,112	4,616,901	2,677,624	4,999,356	3,058,506	3,360,532
Total Revenues	377,963,490	389,533,773	396,462,863	436,315,929	447,531,545	447,715,122	468,559,186	457,895,203	433,041,107	400,477,230
Expenditures										
General Government:										
Legislative and Executive	30,861,566	32,653,242	31,550,725	91,380,197	36,495,778	39,449,030	34,035,075	31,265,807	29,567,811	30,680,435
Judicial	25,238,545	27,555,995	27,751,370	28,372,216	29,912,460	31,594,603	31,019,268	29,182,048	28,670,196	29,575,526
Public Safety	60,416,651	64,189,660	67,347,141	67,984,881	72,800,137	75,282,463	77,602,214	75,634,364	75,836,687	72,167,245
Public Works	15,818,398	16,913,950	13,944,924	13,944,924	17,234,049	18,231,446	17,409,038	14,672,052	16,020,885	15,973,733
Health	109,596,315	111,100,654	110,501,239	119,978,925	122,044,829	128,875,159	137,705,630	137,993,075	141,344,938	131,128,568
Economic Development	3,404,632	2,716,202	2,880,060	2,486,498	3,412,790	3,063,803	5,889,105	13,464,502	6,789,800	20,476,228
Human Services	113,008,532	117,154,309	122,167,004	72,262,652	131,355,623	135,035,021	134,498,950	108,482,908	91,669,840	88,711,052
Recreation	4,399,332	5,474,925	5,616,879	5,616,879	5,821,816	8,906,124	8,998,719	8,985,183	8,379,335	8,093,185
Intergovernmental	292,411	311,153	201,888	363,314	341,504	369,548	357,319	347,628	365,848	366,748
Other	1,542,821	1,671,163	1,291,357	967,716	930,578	1,147,444	3,288,602	1,828,880	1,013,400	1,007,198
Capital Outlay	26,695,098	25,478,406	16,201,817	3,845,322	5,210,268	6,600,074	6,065,727	6,492,184	2,870,496	2,250,756
Debt Service:										
Principal	9,592,648	9,651,946	9,758,973	10,128,090	10,954,729	7,632,512	5,961,741	14,989,253	5,392,387	5,665,234
Interest	4,842,374	4,264,823	3,991,549	3,624,399	3,381,765	3,047,200	2,730,268	2,519,815	3,824,283	3,513,699
Total Expenditures	405,709,323	419,136,428	413,204,926	435,471,658	439,896,326	459,234,427	465,561,656	445,857,699	411,745,906	409,609,607
Other Financing Sources (Uses)										
Sale of Capital Assets	36,493	553,382	406,114	31,934	44,958	14,563	18,665	29,125	2,815,300	12,252
Proceeds From Leases	1,232,000	107,533	692,636	516,819	2,156,834	87,126	12,109	111,425	293,845	78,048
Proceeds From Bonds	25,100,000	25,652,000	-	-	-	-	-	31,731,139	-	15,815,000
Proceeds From Notes	-	2,786,914	1,924,296	877,517	782,021	12,523	-	-	-	-
Premium on Debt Issuance	1,531,333	2,263,399	-	-	-	-	-	353,375	-	1,467,688
Payments to Escrow Agents	-	(27,340,006)	-	-	-	-	-	-	-	-
Transfers In	8,146,238	7,811,041	9,711,206	7,894,081	8,976,293	10,624,501	5,201,678	7,601,861	7,197,287	6,477,062
Transfers Out	(8,076,552)	(7,737,333)	(10,221,277)	(7,894,081)	(8,976,293)	(10,624,501)	(5,201,678)	(5,772,404)	(7,737,287)	(6,777,062)
Total Other Financing Sources (Uses)	27,969,532	4,096,930	2,512,975	1,426,270	2,983,813	114,212	30,774	34,054,521	2,569,145	17,072,988
Net Change in Fund Balances	\$ 223,699	\$ (25,505,725)	\$ (14,229,088)	\$ 2,270,541	\$ 10,619,032	\$ (11,405,093)	\$ 2,828,304	\$ 46,092,025	\$ 23,864,346	\$ 7,940,611
Debt Service as a Percentage of Noncapital Expenditures	3.8%	3.5%	3.5%	3.2%	3.3%	2.4%	1.9%	4.0%	2.3%	2.3%

COUNTY OF SUMMIT, OHIO

Table 6

**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN 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				
2003	8,059,884	2,337,009	29,705,410	329,829	374,805	1,055,967	4,223,867	11,782,689	34,304,082	34.35%	13.07
2004	8,165,498	2,331,067	29,990,186	323,880	368,045	1,057,764	4,231,056	11,878,209	34,589,287	34.34%	13.07
2005	8,331,955	2,413,848	30,702,295	326,737	371,292	792,735	3,170,940	11,865,275	34,244,527	34.65%	13.07
2006	9,156,216	2,595,693	33,576,882	299,027	339,804	549,840	2,199,359	12,600,776	36,116,045	34.89%	13.07
2007	9,319,034	2,601,831	34,059,615	289,607	329,099	549,840	2,199,359	12,760,312	36,588,073	34.88%	14.57
2008	9,449,136	2,613,356	34,464,264	205,121	233,092	316,228	1,264,911	12,583,841	35,962,267	34.99%	14.26
2009	9,428,218	2,810,954	34,969,064	214,563	243,822	32,058	128,232	12,485,793	35,341,118	35.33%	14.16
2010	9,450,159	2,807,780	35,022,684	225,551	256,308	16,333	65,332	12,499,823	35,344,324	35.37%	14.16
2011	9,463,066	2,845,846	35,168,320	232,758	264,498	-	-	12,541,670	35,432,818	35.40%	14.16
2012	8,715,968	2,445,180	31,888,993	249,247	283,235	-	-	11,410,395	32,172,228	35.47%	14.16

Property is assessed every year. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. Other tangible personal property is assessed at 12.5 percent for everything including inventories.

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

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 7

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<u>County Units</u>										
Unvoted:										
General Operating.....	1.68	1.51	1.53	1.58	1.58	1.78	1.79	1.72	1.61	1.61
Bond Retirement.....	0.52	0.69	0.67	0.62	0.62	0.42	0.41	0.48	0.59	0.59
Voted Millage - by levy										
Children Services.....										
Residential/Agricultural Real	2.05	2.05	2.04	1.89	1.89	2.25	2.25	2.25	2.25	2.25
Commercial/Industrial and Public Utility Real	2.17	2.19	2.19	2.11	2.13	2.24	2.14	2.17	2.16	2.25
General Business and Public Utility Personal	2.56	2.56	2.56	2.56	2.56	2.25	2.25	2.25	2.25	2.25
Developmental Disabilities.....										
Residential/Agricultural Real	3.18	3.19	3.18	2.95	4.49	4.48	4.50	4.50	4.50	4.50
Commercial/Industrial and Public Utility Real	3.23	3.27	3.27	3.16	4.50	4.48	4.28	4.34	4.33	4.50
General Business and Public Utility Personal	3.61	3.61	3.61	3.61	4.50	4.50	4.50	4.50	4.50	4.50
Mental Health.....										
Residential/Agricultural Real	1.48	1.49	1.48	1.37	1.37	1.36	2.95	2.95	2.95	2.95
Commercial/Industrial and Public Utility Real	1.90	1.92	1.92	1.85	1.87	1.86	2.82	2.85	2.85	2.95
General Business and Public Utility Personal	3.05	3.05	3.05	3.05	3.05	3.05	2.95	2.95	2.95	2.95
Akron Zoological Park.....										
Residential/Agricultural Real	0.71	0.71	0.71	0.65	0.65	0.65	0.66	0.66	0.66	0.72
Commercial/Industrial and Public Utility Real	0.72	0.72	0.73	0.70	0.70	0.70	0.67	0.68	0.68	0.78
General Business and Public Utility Personal	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Metro Parks.....										
Residential/Agricultural Real	0.75	0.75	0.75	0.70	1.46	1.46	1.46	1.46	1.46	1.46
Commercial/Industrial and Public Utility Real	0.76	0.77	0.77	0.75	1.46	1.46	1.39	1.41	1.41	1.46
General Business and Public Utility Personal	0.85	0.85	0.85	0.85	1.46	1.46	1.46	1.46	1.46	1.46
Total Voted Millage by type of Property										
Residential/Agricultural Real	13.07	13.07	13.07	13.07	14.57	14.26	14.16	14.16	14.16	14.16
Commercial/Industrial and Public Utility Real	8.17	8.19	8.16	7.56	9.86	10.20	11.82	11.82	11.82	11.88
General Business and Public Utility Personal	8.78	8.87	8.88	8.57	10.66	10.74	11.30	11.45	11.43	11.94
Total Millage by type of Property										
Residential/Agricultural Real	10.87	10.87	10.87	10.87	12.37	12.06	11.96	11.96	11.96	11.96
Commercial/Industrial and Public Utility Real	10.37	10.39	10.36	9.76	12.06	12.40	14.02	14.02	14.02	14.08
General Business and Public Utility Personal	10.98	11.07	11.08	10.77	12.86	12.94	13.50	13.65	13.63	14.14
Total Millage by type of Property										
Residential/Agricultural Real	13.07	13.07	13.07	13.07	14.57	14.26	14.16	14.16	14.16	14.16
Commercial/Industrial and Public Utility Real	10.37	10.39	10.36	9.76	12.06	12.40	14.02	14.02	14.02	14.08
General Business and Public Utility Personal	10.98	11.07	11.08	10.77	12.86	12.94	13.50	13.65	13.63	14.14
<u>Overlapping Rates by Taxing District</u>										
<u>School Districts</u>										
Akron CSD.....	63.76	63.76	63.76	63.76	71.66	71.66	71.66	71.66	71.66	71.66
Aurora CSD.....	68.96	68.81	68.68	68.68	68.51	68.50	74.51	74.67	74.77	74.81
Barberton CSD.....	56.73	56.90	56.90	64.06	58.94	59.89	58.11	58.02	57.95	60.04
Cuyahoga Falls CSD.....	61.96	62.00	62.00	70.00	69.74	69.88	69.87	69.78	69.88	69.88
Copley-Fairlawn CSD.....	57.49	57.64	57.74	57.74	57.60	57.63	57.58	57.62	64.52	64.60
Nordonia Hills CSD.....	57.67	57.57	64.07	64.07	63.46	63.75	64.16	64.09	64.09	69.10
Norton CSD.....	55.00	55.00	59.90	59.90	59.90	59.90	59.90	59.90	59.90	59.90
Stow CSD.....	48.32	47.93	47.88	46.73	45.62	45.93	45.25	45.15	45.05	53.24
Tallmadge CSD.....	59.73	59.73	64.42	64.42	64.07	64.46	64.63	71.57	71.56	72.80
Twinsburg CSD.....	58.02	58.35	63.33	63.05	58.02	61.45	61.29	60.90	60.45	61.53
Coventry LSD.....	58.48	68.40	66.12	65.32	65.50	65.43	65.53	65.58	71.97	73.49
Green LSD.....	39.95	40.13	40.01	39.19	38.58	38.89	38.81	38.44	38.41	46.81
Highland LSD.....	71.32	71.32	71.32	70.55	70.55	70.55	70.55	69.90	69.90	76.80
Hudson CSD.....	75.15	80.98	80.73	80.73	86.12	86.25	86.19	86.23	86.03	91.33
Jackson LSD.....	47.90	46.50	48.60	48.10	48.00	48.60	47.00	52.30	52.70	52.70
Manchester LSD.....	55.51	55.51	55.51	63.97	63.86	63.85	63.88	63.88	63.86	63.94
Mogadore LSD.....	67.50	67.50	73.37	73.37	70.90	73.54	73.68	73.64	73.70	83.29
Northwest LSD.....	61.20	60.80	60.20	59.60	59.00	59.20	58.50	55.50	55.00	55.00
Revere LSD.....	58.16	58.74	58.74	57.91	57.81	57.70	57.47	57.45	57.29	63.31
Springfield LSD.....	48.54	47.26	48.29	48.22	46.83	47.85	48.09	48.13	53.53	55.29
Woodridge LSD.....	47.69	47.98	54.81	54.04	51.57	53.35	53.69	53.69	53.53	55.10
Portage Lakes JVSD.....	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35	2.00	2.00
Cuyahoga Valley JVSD.....	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	4.00
Maplewood Area JVSD.....	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.05	3.05
Out-of-County School Districts										
Medina JVSD.....	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	4.35	4.35
Stark Area JVSD.....	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00

(Continued)

COUNTY OF SUMMIT, OHIO

**Table 7
(Continued)**

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<u>Corporations</u>										
Cities:										
Akron.....	9.09	9.09	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30
Barberton.....	3.50	3.50	3.50	3.50	3.50	4.25	4.25	4.25	4.25	4.25
Cuyahoga Falls.....	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Fairlawn.....	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Green.....	7.40	7.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Hudson.....	6.19	9.67	6.94	6.60	6.92	7.28	7.17	7.07	7.22	7.97
Macedonia.....	8.70	8.70	8.70	8.70	8.70	8.70	8.90	8.90	8.90	8.90
Munroe Falls.....	7.88	7.86	7.86	7.10	7.86	7.43	7.47	7.40	7.40	7.50
New Franklin.....	---	---	---	---	---	---	---	14.65	14.65	14.65
Norton.....	6.50	6.50	6.50	6.50	6.50	9.50	9.50	9.50	9.50	9.50
Stow.....	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50
Tallmadge.....	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15
Twinsburg.....	1.81	2.22	1.82	1.82	1.53	1.93	1.95	1.70	2.00	2.10
Boston Heights.....	7.35	6.85	6.85	6.85	6.85	6.60	6.60	6.10	6.10	6.10
Clinton.....	12.59	12.59	12.59	12.59	12.59	16.34	16.34	16.34	16.34	16.34
Lakemore.....	5.30	5.30	5.30	5.30	5.30	5.30	2.30	2.30	4.80	4.80
Mogadore.....	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15
Northfield.....	5.98	5.98	5.98	5.98	5.98	5.98	7.48	7.48	7.48	7.48
Peninsula.....	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12
Reminderville.....	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Richfield.....	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Silver Lake.....	13.75	13.75	13.75	13.75	13.75	13.75	13.75	13.75	13.75	13.75
Townships:										
Bath.....	17.45	16.90	17.15	17.11	17.08	17.01	16.99	17.00	16.40	16.40
Boston.....	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98
Copley.....	17.70	17.70	17.70	16.90	16.90	16.90	16.90	16.90	16.90	16.90
Coventry.....	12.50	13.75	13.75	13.50	13.45	13.45	13.45	13.45	13.45	13.45
Franklin.....	14.65	14.65	---	---	---	---	---	---	---	---
Northfield Center.....	13.15	13.15	13.15	13.15	13.15	14.15	14.15	14.15	14.15	14.15
Richfield.....	10.35	9.92	9.92	9.92	9.30	9.10	9.10	9.10	9.10	9.10
Sagamore Hills.....	13.93	9.43	9.43	9.43	10.18	10.18	10.18	10.18	10.18	10.18
Springfield.....	17.90	17.90	17.93	17.90	17.90	17.90	17.90	17.90	17.90	18.90
Twinsburg.....	13.61	12.86	12.86	12.86	12.86	12.86	12.86	12.86	12.86	14.61
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	1.59	0.78	2.14	2.04	2.03	2.07	2.08	2.10	2.10	2.10
North Hills Water District.....	0.40	0.40	0.40	0.90	0.32	0.50	0.50	0.50	0.50	0.50
Union Cemetery of Peninsula.....	0.50	0.50	0.50	0.50	0.50	1.00	1.00	1.00	1.00	1.00
Valley Fire District.....	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Barberton Public Library	---	---	---	1.37	1.37	1.37	1.37	1.37	1.37	1.37
Cuyahoga Falls Public Library	---	---	---	---	1.30	1.30	1.30	1.30	1.30	1.90
Canal Fulton Public Library	---	---	---	---	1.00	1.00	1.00	1.00	1.00	1.00
Stow-Monroe Falls Public Library	---	---	---	---	1.00	1.00	1.00	1.00	2.00	2.00
Twinsburg Library District.....	1.70	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00

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

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

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

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 8

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

Name of Taxpayer	December 31, 2012			December 31, 2003		
	Assessed Value	Rank	Percentage of Total Assessed Valuation	Assessed Value	Rank	Percentage of Total Assessed Valuation
Ohio Edison Company	\$ 159,307,580	1	1.40%	\$ -	-	-
East Ohio Gas Company	46,098,670	2	0.40%	-	-	-
American Transmission	32,381,450	3	0.28%	-	-	-
Albrecht Incorporated	26,226,390	4	0.23%	26,018,490	1	0.25%
University of Akron	16,183,440	5	0.14%	-	-	-
Mall at Summit LLC	14,228,580	6	0.12%	-	-	-
AG/WP Fairlawn Owner LLC	12,627,100	7	0.11%	-	-	-
Pera Montrose Inc	12,335,910	8	0.11%	-	-	-
Rosemont Commons Delaware LLC	11,842,250	9	0.10%	-	-	-
CHM of Akron LLC	10,232,780	10	0.09%	13,718,650	4	0.13%
Goodyear Tire & Rubber Company	-	-	-	17,738,600	2	0.17%
DeBartolo Capital Partnership	-	-	-	13,787,940	3	0.13%
MS at Montrose, LLC	-	-	-	12,579,860	5	0.12%
E & A Northeast Limited	-	-	-	12,353,440	6	0.12%
Busson, Bernard B.	-	-	-	12,127,140	7	0.12%
Loral Corp.	-	-	-	11,248,200	8	0.11%
Barberton Health System LLC	-	-	-	10,772,542	9	0.10%
Daimler Chrysler Corporation	-	-	-	10,675,650	10	0.10%
	<u>\$ 341,464,150</u>		<u>2.98%</u>	<u>\$ 141,020,512</u>		<u>1.35%</u>

Real property taxes paid in 2012 are based on January 1, 2011.

Real property taxes paid in 2003 are based on January 1, 2002.

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 YEARS**

Tax Collection Year	Current Tax Levy	Collected within the Fiscal Year of the Levy			Total Collection to Date		Accumulative Delinquency
		Current Collection	Percent of Current Levy Collected	Delinquent Collection (2)	Collection	As a Percentage Of Current Levy	
2003	113,117,219	107,121,232	94.7%	4,376,801	111,498,033	98.6%	7,934,949
2004	114,483,186	109,793,378	95.9%	4,737,959	114,531,337	100.0%	6,344,920
2005	116,988,800	111,701,968	95.5%	4,084,881	115,786,849	99.0%	7,142,020
2006	120,810,564	114,728,202	95.0%	4,237,744	118,965,946	98.5%	8,744,212
2007	149,194,427	140,993,796	94.5%	5,098,065	146,091,861	97.9%	11,498,778
2008	153,292,774	146,105,952	95.3%	6,160,805	152,266,757	99.3%	11,394,617
2009	172,236,132	163,395,320	94.9%	5,995,764	169,391,084	98.3%	14,828,573
2010	173,089,142	164,698,118	95.2%	6,701,623	171,399,741	99.0%	16,490,427
2011	173,832,267	163,458,944	94.0%	6,471,593	169,930,537	97.8%	20,152,087
2012	160,008,712	151,016,973	94.4%	6,741,231	157,758,204	98.6%	17,620,453

(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, Tax Settlement

COUNTY OF SUMMIT, OHIO

Table 10

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Governmental Activities										
General Obligation Bonds	87,704,848	82,859,902	75,655,929	68,665,286	61,414,960	54,833,969	49,917,135	71,081,620	65,934,233	76,329,000
Bond Premiums	2,630,665	4,204,105	3,959,452	3,714,799	3,470,146	3,225,493	2,980,840	3,063,011	2,764,159	3,896,302
Capital Appreciation Bonds	2,123,605	1,613,083	1,514,835	1,399,427	1,267,672	1,119,035	976,511	842,895	717,877	601,127
Accreted Interest	440,648	545,644	636,833	710,561	763,769	794,949	809,443	809,654	793,396	761,374
Tax/Bond Anticipation Notes	10,980,000	8,400,000	5,710,000	2,910,000	0	0	3,298,000	0	0	0
State Infrastructure Bank Loan	0	2,826,914	4,751,211	5,461,281	5,653,897	4,977,507	4,177,597	0	0	0
Capital Leases	1,583,159	1,190,488	1,466,578	1,466,213	2,870,362	2,034,972	1,302,397	870,596	484,679	177,204
Business-Type Activities										
General Obligation Bonds	63,210,152	60,910,099	58,059,072	55,089,715	51,970,040	48,881,031	45,637,864	43,098,379	40,435,766	37,696,000
Bond Premiums	2,044,093	3,171,664	2,985,159	2,798,654	2,612,149	2,425,644	2,239,139	2,054,939	1,867,282	1,679,625
Capital Appreciation Bonds	1,871,557	1,871,557	1,871,557	1,871,557	1,871,557	1,871,557	1,871,557	1,405,266	968,977	561,543
Accreted Interest	484,155	620,723	765,216	918,093	1,079,840	1,250,973	1,432,037	1,233,927	969,789	636,858
Bond Anticipation Notes	0	0	0	0	0	0	0	0	0	0
OWDA Loans	24,697,889	22,387,133	20,506,963	18,663,591	16,846,030	15,057,325	13,142,710	11,098,541	10,745,122	9,075,853
OPWC Loans	750,000	687,500	656,250	562,500	531,250	437,500	390,719	583,136	589,868	1,124,364
ODD Loans	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458
WPCLF Loans	1,015,705	1,957,513	3,900,927	4,784,983	4,560,969	4,241,190	4,132,374	4,152,367	3,961,365	3,047,711
FWCC Loans	0	0	0	0	0	0	1,340,452	1,750,298	1,596,675	1,536,595
Total Primary Government	199,565,934	193,275,783	182,469,440	169,046,118	154,942,099	141,180,603	133,678,233	142,074,087	131,858,646	137,153,014
Percentage of Personal Income(a)	1.15%	1.07%	0.97%	0.86%	0.76%	0.67%	0.63%	0.69%	0.61%	0.62%
Per Capita (a)	365	354	334	310	285	260	246	262	243	254

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.

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 11

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

Fiscal Year	Governmental Bonded Debt Outstanding										Business Bonded Debt Outstanding					Ratio to Estimated Actual Value of Property ^(a)	Net Bonded Debt Per Capital ^(b)
	General Obligation Bonds	Bond Premiums	Capital Appreciation Bonds	Accreted Interest	Tax/Bond Anticipation Notes	State Infrastructure Loan	General Obligation Bonds	Bond Premiums	Capital Appreciation Bonds	Accreted Interest	Total Primary Government	Less Debt Service Fund	Net Primary Government				
2003	87,704,848	2,630,665	2,123,605	440,648	10,980,000	-	63,210,152	2,044,093	1,871,557	484,155	171,489,723	2,772,360	168,717,363	0.49%	309		
2004	82,589,902	4,204,105	1,613,083	545,644	8,400,000	2,826,914	60,910,099	3,171,664	1,871,557	620,723	166,753,691	3,630,145	163,123,546	0.47%	298		
2005	75,655,929	3,959,432	1,514,835	636,833	5,710,000	4,751,211	58,059,072	2,985,159	1,871,557	765,216	155,909,264	3,781,966	152,127,298	0.44%	278		
2006	68,665,286	3,714,799	1,399,427	710,561	2,910,000	5,461,281	55,089,715	2,798,654	1,871,557	918,093	143,539,373	3,840,340	139,699,033	0.39%	256		
2007	61,414,960	3,470,146	1,267,672	763,769	-	5,653,897	51,970,040	2,612,149	1,871,557	1,079,840	130,104,030	4,080,775	126,023,255	0.34%	231		
2008	54,833,969	3,225,493	1,119,035	794,949	-	4,977,507	48,881,031	2,425,644	1,871,557	1,250,973	119,380,158	2,458,119	116,922,039	0.33%	215		
2009	49,917,135	2,980,840	976,511	809,443	3,298,000	4,177,599	45,637,864	2,239,139	1,871,557	1,432,037	113,340,125	2,493,658	110,846,467	0.31%	204		
2010	63,531,620	3,063,011	842,895	809,654	-	-	43,098,379	2,054,939	1,405,266	1,233,927	116,039,691	2,652,596	113,387,095	0.32%	209		
2011	58,384,233	2,764,159	717,877	793,396	-	-	40,435,766	1,867,282	968,977	969,789	106,901,479	3,236,564	103,664,915	0.29%	191		
2012	52,964,000	3,896,302	601,127	761,374	-	-	37,696,000	1,679,625	561,543	636,858	98,796,829	3,193,116	95,603,713	0.30%	177		

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, 2012**

	Debt Outstanding	Percentage Applicable To County ⁽¹⁾	Portion of Direct and Overlapping Debt Within County
Direct:			
County of Summit	\$ 77,691,501	100.00%	\$ 77,691,501
Overlapping:			
Cities Wholly Within County	259,099,706	100.00%	259,099,706
Villages Wholly Within County	2,141,866	100.00%	2,141,866
Townships Wholly Within County	70,000	100.00%	70,000
School Districts Wholly Within County	144,144,888	100.00%	144,144,888
Akron Metro Regional Transit Authority	205,000	100.00%	205,000
Norton City	5,756,337	99.94%	5,752,883
Akron-Summit County Library District	35,405,000	99.47%	35,217,354
Tallmadge City School District	24,849,489	98.35%	24,439,472
Tallmadge City	9,080,000	96.52%	8,764,016
Mogadore Village	728,500	73.90%	538,362
Mogadore Local School District	8,407,682	67.80%	5,700,408
Northwest Local School District	18,644,624	21.18%	3,948,931
Wayne Public Library District	4,495,000	1.94%	87,203
Jackson Local School District	53,479,973	1.17%	625,716
Aurora City School District	21,375,996	2.03%	433,933
Highland Local School District	26,395,000	0.97%	256,032
Total Overlapping	<u>614,279,061</u>		<u>491,425,769</u>
Total Direct and Overlapping Debt	<u>\$ 691,970,562</u>		<u>\$ 569,117,270</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, 2013
County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 13

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Assessed Valuation of County	\$ 11,782,688,968	\$ 11,878,208,387	\$ 11,865,274,945	\$ 12,600,776,007	\$ 12,760,311,957	\$ 12,583,841,029	\$ 12,485,793,437	\$ 12,499,823,490	\$ 12,541,669,830	\$ 11,410,394,940
Gross County Debt Outstanding	\$ 193,550,145	\$ 179,655,097	\$ 174,058,251	\$ 161,066,452	\$ 145,989,442	\$ 133,494,494	\$ 123,857,857	\$ 136,085,541	\$ 126,742,527	\$ 131,399,883
Less Exempted Debt:										
OWDA Loans	(24,697,889)	(22,387,132)	(20,506,963)	(18,663,591)	(16,846,030)	(15,057,325)	(13,142,710)	(11,098,541)	(10,745,122)	(9,075,853)
OPWC Loans	(750,000)	(687,500)	(656,250)	(562,500)	(531,250)	(437,500)	(390,719)	(583,136)	(589,868)	(1,124,364)
ODD Loans	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)
WPCLF Loans	-	-	(3,900,927)	(4,784,983)	(4,560,969)	(4,241,193)	(4,132,374)	(4,152,367)	(3,961,365)	(3,047,711)
FWCC	-	-	-	-	-	-	(1,340,452)	(1,750,298)	(1,596,675)	(1,536,595)
State Infrastructure Bank Loan	-	-	(4,751,211)	(5,461,281)	(5,653,897)	(4,977,507)	(4,177,597)	-	-	-
Unvoted General Obligation Bonds/Notes	-	-	-	-	-	-	-	-	-	-
Job and Family Services Facilities	(5,411,565)	(4,457,731)	(3,927,152)	(3,370,479)	(2,796,410)	(2,270,181)	(1,726,555)	-	-	-
Water System Improvements	(227,348)	(163,767)	(111,327)	(56,985)	-	-	-	-	-	-
Sewer System Improvements	(65,338,515)	(63,238,611)	(60,584,518)	(57,822,380)	(54,921,437)	(52,003,561)	(48,941,458)	(45,737,572)	(42,374,532)	(38,894,401)
Road and Bridge Improvements	(3,768,711)	(2,717,226)	(2,678,165)	(2,636,426)	(2,593,587)	(2,258,322)	(1,909,742)	-	-	-
Mental Health Facilities	(2,116,021)	(1,524,946)	(1,502,366)	(1,478,279)	(1,454,194)	(1,258,495)	(1,056,774)	-	-	-
Fairground Improvements	-	-	-	-	-	-	-	-	-	-
County Jail Facilities (Pod)	(4,590,000)	(625,000)	(320,000)	-	-	-	-	-	-	-
Series 2004 Bonds AR	-	(5,601,000)	(5,068,000)	(4,521,000)	(3,618,000)	(3,171,000)	(2,715,000)	(2,241,000)	(1,821,000)	(1,396,000)
Akron Zoological Park	(10,980,000)	(8,400,000)	(5,710,000)	(2,910,000)	-	-	-	-	-	-
Series 2010 Bonds - Bridgestone	-	-	-	-	-	-	-	-	-	-
Series 2012 Bonds - Goodyear	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Fund	(2,772,360)	(3,630,145)	(3,781,966)	(3,840,340)	(4,080,775)	(2,458,119)	(2,493,658)	(2,652,596)	(3,236,564)	(3,193,116)
Total Subject to Direct Debt Limitation	72,868,278	66,192,581	60,529,948	54,928,750	48,903,435	45,331,833	41,801,360	60,290,573	54,837,943	49,737,385
Debt Limitation (1)										
Direct Debt Limitation	293,067,224	295,455,210	295,131,874	313,519,400	317,507,799	313,096,026	310,644,836	310,995,587	312,041,746	283,759,874
Less: Net Indebtedness	(72,868,278)	(66,192,581)	(60,529,948)	(54,928,750)	(48,903,435)	(45,331,833)	(41,801,360)	(60,290,573)	(54,837,943)	(49,737,385)
Direct Debt Margin	\$ 220,198,946	\$ 229,262,629	\$ 234,601,926	\$ 258,590,650	\$ 268,604,364	\$ 267,764,193	\$ 268,843,476	\$ 250,705,014	\$ 257,203,803	\$ 234,022,489
Debt Margin as a Percentage of Debt Limit	75.14%	77.60%	79.49%	82.48%	84.60%	85.52%	86.54%	80.61%	82.43%	82.47%
Unvoted Debt Limitation										
(1% of County Assessed Valuation)	117,826,890	118,782,084	118,652,749	126,007,760	127,603,120	125,838,410	124,857,934	124,998,235	125,416,698	114,103,949
Less: Net Indebtedness	(72,868,278)	(66,192,581)	(60,529,948)	(54,928,750)	(48,903,435)	(45,331,833)	(41,801,360)	(60,290,573)	(54,837,943)	(49,737,385)
Unvoted Debt Margin	\$ 44,958,612	\$ 52,589,503	\$ 58,122,801	\$ 71,079,010	\$ 78,699,685	\$ 80,506,577	\$ 83,056,574	\$ 64,707,662	\$ 70,578,755	\$ 64,366,564
Unvoted Debt Margin as a Percentage of the Unvoted Debt Limit	38.16%	44.27%	48.99%	56.41%	61.68%	63.98%	66.52%	51.77%	56.28%	56.41%

(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

**PLEGDED REVENUE COVERAGE (1)
LAST TEN YEARS**

Fiscal Year	Gross Revenues (2)	Less: Operating Expenses (3)	Water Revenue			Coverage Ratio
			Net Revenue Available for Debt Service	Debt Service		
				Principal	Interest	
2003	652,627	1,447,551	(794,924)	250,341	65,035	-2.52
2004	697,791	1,786,593	(1,088,802)	159,351	48,269	-5.24
2005	729,376	1,463,782	(734,406)	112,774	43,927	-4.69
2006	605,362	1,003,592	(398,230)	119,659	32,058	-2.62
2007	7,614	38,299	(30,685)	116,123	25,286	-0.22
2008	7,190	3,857	3,333	51,869	18,809	0.05
2009	8,386	160	8,226	56,138	17,846	0.11
2010	3,543	-	3,543	60,758	11,249	0.05
2011	11,831	-	11,831	65,758	6,996	0.16
2012	5,164	-	5,164	34,182	2,810	0.14

Fiscal Year	Gross Revenues (2)	Less: Operating Expenses (3)	Sewer Revenue			Coverage Ratio
			Net Revenue Available for Debt Service	Debt Service		
				Principal	Interest	
2003	31,281,886	23,754,231	7,527,655	4,937,249	5,411,719	0.73
2004	33,172,770	22,578,781	10,593,989	5,315,405	5,096,416	1.02
2005	33,732,932	22,714,597	11,018,335	5,090,177	4,788,326	1.12
2006	34,826,146	24,610,446	10,215,700	5,104,574	4,392,270	1.08
2007	35,296,731	24,799,613	10,497,118	5,171,125	4,130,526	1.13
2008	36,206,262	27,601,350	8,604,912	5,239,370	3,849,044	0.95
2009	38,896,936	28,945,945	9,950,991	5,565,691	3,731,478	1.07
2010	41,460,326	27,872,221	13,588,105	6,025,263	3,393,200	1.44
2011	45,934,072	32,519,263	13,414,809	6,020,241	3,155,079	1.46
2012	43,691,875	30,396,813	13,295,062	6,271,043	2,931,661	1.44

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

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

(3) Operating expenses exclude depreciation expense.

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 15

**DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS**

Fiscal Year	Population ⁽¹⁾	Per Capita Personal Income ⁽³⁾	Personal Income	Civilian Labor Force In County ⁽²⁾	Unemployed in County ⁽²⁾	Unemployment Rate		
						County ⁽²⁾	Ohio ⁽²⁾	U.S. ⁽²⁾
2003	546,298	31,862	17,406,146,876	283,700	17,500	6.2%	6.2%	6.0%
2004	546,366	33,169	18,122,413,854	286,800	17,400	6.1%	6.2%	5.5%
2005	546,285	34,395	18,789,472,575	290,200	16,700	5.8%	5.9%	5.1%
2006	545,051	36,264	19,765,729,464	294,200	15,600	5.3%	5.5%	4.6%
2007	543,487	37,612	20,441,633,044	296,400	16,000	5.4%	5.6%	4.6%
2008	542,562	38,940	21,127,364,280	298,400	18,300	6.1%	6.5%	5.8%
2009	542,405	38,883	21,090,333,615	296,600	29,100	9.8%	10.2%	9.3%
2010	541,781	38,001	20,588,219,781	291,900	28,900	9.9%	10.1%	9.6%
2011	541,626	40,004	21,667,206,504	283,100	24,000	8.5%	8.6%	8.9%
2012	540,811	41,135	22,246,260,485	281,200	19,200	6.8%	7.2%	8.1%

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

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

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

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

COUNTY OF SUMMIT, OHIO

Table 16

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

Name of Employer	2012			2003		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Summa Health System	11,000	1	4.20%	3,800	2	1.43%
Akron General Medical Center	3,971	2	1.52%	2,782	6	1.05%
County of Summit, Ohio	3,122	3	1.19%	3,471	3	1.30%
Goodyear Tire & Rubber Company	3,000	4	1.15%	4,700	1	1.77%
Akron City School District	2,827	5	1.08%	3,000	5	1.13%
Akron Children's Hospital	2,647	6	1.01%			0.00%
The University of Akron	2,627	7	1.00%	3,018	4	1.13%
First Energy Corporation	2,521	8	0.96%			0.00%
Time Warner Cable NEO	2,440	9	0.93%			-
Sterling Jewelers Inc	2,298	10	0.88%			-
City of Akron			-	2,746	7	1.03%
Chrysler Corporation, Stamping Plant			-	2,575	8	0.97%
Kent State University				2,443	9	0.92%
Acme & Acme Express				2,000	10	0.75%
Total	<u>36,453</u>		<u>13.92%</u>	<u>30,535</u>		<u>11.47%</u>
Total Employed in County ⁽²⁾	262,000			266,200		

Source: (1) Greater Akron Chamber of Commerce

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

**COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/ACTIVITY
LAST TEN YEARS**

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government - Legislative and Executive										
County Council	6	6	7	7	4	5	5	5	4	4
Executive	183	185	177	173	176	162	136	134	124	130
Fiscal Office	196	199	194	206	199	188	161	151	152	142
Human Resources Commission	2	2	2	2	2	2	2	1	1	1
Board of Elections	89	82	69	52	53	52	40	35	36	30
General Government - Judicial										
Court of Common Pleas	77	78	82	82	84	80	85	77	76	76
Law Library	3	3	3	3	2	0	2	3	3	3
Probate Court	35	39	36	39	39	37	31	31	30	25
Domestic Relations Court	35	35	38	39	39	37	36	32	34	32
Juvenile Court	12	13	18	17	16	15	12	12	11	11
Clerk of Courts	43	46	48	50	53	54	51	50	47	47
Prosecutor	94	100	105	109	119	113	100	93	88	88
County/Municipal Courts	0	2	1	2	3	4	2	0	1	0
Public Safety										
Sheriff	474	472	488	496	498	477	405	410	403	393
Building Regulations	27	29	31	27	26	26	27	24	27	26
Medical Examiner	20	21	21	21	22	22	19	19	19	19
Adult Probation	71	73	74	78	83	101	98	73	79	75
Psycho-Diagnostic Clinic	7	7	8	8	7	7	4	3	3	4
Juvenile Probation	128	144	153	167	175	172	150	149	146	168
Emergency Management Agency	5	5	5	5	6	6	7	8	9	8
Public Works										
Motor Vehicle and Gas Tax	138	142	151	142	140	141	125	116	111	105
Sewer	91	95	95	96	151	150	140	137	134	135
Water	62	59	57	58	0	0	0	0	0	0
Health										
Alcohol, Drug Addiction & Mental Health	24	26	26	22	24	23	21	21	22	19
Dog and Kennel	11	14	12	15	17	17	15	16	16	15
Mental Retardation & Developmental Disabilities	623	635	606	588	531	572	546	644	603	578
Economic Development										
Community Development	18	18	16	14	15	17	20	25	20	19
Human Services										
Veteran's Services Commission	21	18	21	18	18	20	20	18	16	20
Job & Family Services	414	408	418	407	395	408	372	350	336	343
Children Services Board	433	434	440	419	387	362	379	317	321	318
Child Support Enforcement Agency	212	204	198	170	159	150	134	132	109	118
Totals	<u>3,554</u>	<u>3,594</u>	<u>3,600</u>	<u>3,532</u>	<u>3,443</u>	<u>3,420</u>	<u>3,145</u>	<u>3,086</u>	<u>2,981</u>	<u>2,952</u>

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

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 18

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government - Legislative and Executive										
County Council										
Number of Regular Council Meeting	22	22	22	17	23	22	21	21	23	21
Number of Special Council Meetings	5	3	4	4	11	4	6	3	-	-
Number of Regular Committee Meetings	22	22	24	17	22	21	21	19	21	20
Number of Special Committee Meetings	1	2	1	1	3	-	1	-	-	-
Number of Resolutions Passed	866	719	676	616	631	525	510	562	546	482
Executive										
Number of Budget Adjustments Approved	177	187	214	233	196	250	174	157	204	278
Number of Buildings Maintained	186	190	192	192	193	193	194	193	193	183
Square Footage of Buildings Maintained	1,998,587	2,096,325	2,174,006	2,174,006	2,195,342	2,195,342	2,211,409	2,205,534	2,205,534	2,456,181
Fiscal Office										
Number of Checks Written	109,003	113,117	109,806	111,431	107,059	102,390	95,922	76,102	71,960	71,592
Number of Parcels Billed	255,705	256,701	257,475	258,317	261,479	259,415	261,228	262,971	254,802	255,829
Number of Parcels Collected (1)	248,068	276,042	260,919	280,772	264,655	252,610	250,104	242,087	241,749	230,773
Average Return on Portfolio	2.439%	2.494%	2.967%	3.876%	4.692%	3.990%	2.850%	2.150%	1.550%	0.990%
Agency Ratings - Standard and Poors	AAA	AAA	AAA	AAA	AAA	AAAm	AA	AAA	AA+	AA+
Agency Ratings - Moody's Financial Services	AAA	AAA	AAA	AAA	AAA	Aaa	Aa2	Aaa	Aaa	Aaa
Board of Elections										
Number of Registered Voters	342,040	368,858	360,021	373,447	350,593	379,939	367,413	371,028	349,762	368,055
Number of Voters - Last General Election	137,118	281,735	140,214	205,714	107,731	280,841	143,271	197,000	173,642	271,307
Percentage of Voters	40.09%	76.38%	38.95%	55.09%	30.59%	73.92%	38.99%	53.10%	49.65%	73.71%
General Government - Judicial										
Court of Common Pleas										
Number of Criminal Cases Filed	3,987	4,507	4,824	4,549	4,345	5,844	4,417	3,563	3,693	4,350
Law Library										
Number of Volumes in Collection	81,797	82,108	82,264	81,771	82,201	82,601	82,855	82,349	42,085	80,500
Volumes Circulated	5,262	4,987	6,135	4,586	4,095	3,744	2,529	3,087	3,883	5,568
Reference Questions Answered by Staff	3,000	3,502	3,310	2,498	1,600	941	1,404	724	971	1,238
Computer Database Usage by Patrons	1,365	1,564	2,511	1,619	1,700	1,578	1,117	596	638	986
Probate Court										
Number of Civil Cases Filed	152	185	144	144	159	174	170	178	156	192
Domestic Relations Court										
New Domestic Cases Filed	4,280	4,521	4,306	3,976	3,832	3,672	3,779	3,682	3,796	3,677
Reactivated Cases	2,283	2,596	2,515	2,302	2,010	2,133	2,142	2,005	1,825	1,681
Cases terminated	6,399	7,363	6,576	7,375	5,861	5,548	5,646	5,820	5,744	5,428
Magistrate Hearings	9,022	10,014	8,950	8,686	8,846	9,165	9,100	9,081	9,263	8,977
Juvenile Court										
Number of Civil Cases Filed	7,287	6,421	6,080	6,588	6,101	5,186	4,856	4,230	3,663	2,926
Number of Delinquent Cases Filed	4,501	4,755	4,711	5,399	5,165	4,515	4,181	3,483	3,026	3,855
Prosecutor										
Number of Prosecutor Opinions Requested	154	190	159	159	111	105	114	150	246	175
Number of Legal Files Handled	169	206	175	187	179	614	242	167	157	178
Public Safety										
Sheriff										
Average Daily Jail Census	651	686	705	688	649	663	622	610	621	644
Prisoners Booked	14,030	14,586	14,603	15,352	14,835	14,882	14,564	14,078	12,954	12,279
Prisoners Released	13,976	14,534	14,596	15,290	14,925	14,727	14,738	13,928	13,020	12,252
Number of Citations Issued	8,805	6,435	8,370	8,674	7,492	7,319	12,145	6,843	13,307	4,920
Building Regulations										
Residential Construction Permits Issued	817	718	781	565	404	218	236	221	301	326
Commercial Construction Permits Issued	242	165	89	75	56	85	110	105	91	111
Medical Examiner										
Number of Cases Investigated	3,240	3,246	3,240	3,224	2,888	2,756	2,608	2,589	2,730	2,654
Number of Autopsies Performed	501	554	635	602	587	493	603	606	651	619
Adult Probation										
New Probation Case Referrals	2,390	2,800	3,219	3,132	3,440	3,416	3,203	2,688	2,669	2,823
Average Offender Caseload by Year	3,298	4,333	4,901	4,987	4,090	4,147	4,522	4,350	3,904	4,095
Emergency Management Agency										
Number of Emergency Responses	3	2	7	4	9	8	5	8	16	8
Number of Training Session Held	17	19	24	37	43	37	31	42	54	48
Public Works										
Motor Vehicle and Gas Tax										
Miles of Roads Resurfaced (center line)	11.98	2.65	6.81	15.37	15.89	11.02	4.72	6.54	14.24	10.46
Sewer										
Number of Customers	40,426	41,467	42,560	45,397	45,195	44,364	44,697	45,543	44,112	44,406
Number of Tap-ins	1,220	1,169	1,023	641	582	453	333	331	371	350
Average Daily Sewage Treated (million gallons)	7.98	8.11	7.76	6.96	7.73	8.17	7.33	7.16	8.606	7.38
Water										
Number of Customers	1,952	1,945	1,991	1,998	-	-	-	-	-	-
Number of Tap-ins	26	8	9	3	-	-	-	-	-	-

(Continued)

COUNTY OF SUMMIT, OHIO

**Table 18
(Continued)**

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Health										
Dog and Kennel										
Number of Dog Licenses Issued	47,286	45,982	40,889	45,997	41,092	42,404	43,890	42,313	42,767	42,807
Number of Animal Adoptions	307	1,165	1,279	974	1,265	1,654	1,565	1,927	2,046	2,123
Developmental Disabilities										
Average Daily Membership Enrolled:										
Early Intervention & Preschool	233	246	277	311	325	369	434	435	390	828
Grades 1 thru 12	48	45	39	42	-	-	-	-	-	-
Adults	113	102	127	139	94	77	-	-	-	-
Employed at Weaver Industries	983	995	1,012	1,067	1,128	1,169	1,285	1,333	1,412	-
Employed in Community	452	424	393	389	384	389	353	320	295	-
Adult Day Array Services -Summit DD Operated	-	-	-	-	-	-	-	-	-	666
Adult Day Array Services -Private Provider	-	-	-	-	-	-	-	-	-	964
Adult Day Supported Emp -Sum DD Operated	-	-	-	-	-	-	-	-	-	235
Adult Day Supported Emp -Private Provider	-	-	-	-	-	-	-	-	-	111
Human Services										
Veteran's Services Commission										
Number of Clients Served	5,340	1,789	1,789	2,123	2,390	2,018	2,076	1,407	1,420	1,453
Amount of Benefits Paid to County Residents	2,580,725	1,523,836	1,523,836	1,537,611	1,663,874	1,204,500	1,251,000	1,113,212	836,546	682,031
Job & Family Services										
Average Client Count - Food Stamps	44,335	47,282	49,038	51,023	52,643	54,243	65,813	77,779	82,484	83,511
Average Client Count - Day Care	3,674	3,394	3,815	4,392	4,523	4,858	4,673	4,330	4,327	5,283
Average Client Count - WIA	1,235	1,113	1,465	1,553	1,472	3,839	4,765	2,450	2,031	1,527
Average Client Count - Job Placement	3,102	3,008	2,548	2,271	151	404	3,720	826	825	591
Average Client Count - Rent Assistance	2,503	1,940	1,557	942	827	1,280	82	66	27	0
Child Support Enforcement Agency										
Average Number of Active Support Orders	33,013	34,509	38,657	40,688	35,408	40,412	41,520	41,896	42,640	43,111
Percentage Collected	65.00%	66.10%	66.62%	67.47%	67.38%	67.27%	66.77%	65.98%	66.60%	66.28%

(1) Collections maybe higher due to delinquent collections

**CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY
LAST TEN YEARS**

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government - Legislative and Executive										
County Council										
Copiers	2	1	1	1	2	2	2	2	2	2
Executive										
Vehicles	14	16	17	19	19	18	13	13	14	18
Copiers	4	5	5	5	5	6	5	5	5	2
Fiscal Office										
Vehicles	7	7	7	10	8	7	7	7	8	8
Copiers	10	9	9	9	9	12	12	12	14	12
Clerk of Courts-Title										
Vehicles	1	1	1	1	1	1	1	1	1	1
Copiers	1	1	1	1	2	2	2	2	2	2
Board of Elections										
Number of Voting Machines - Optical Scanner	N/A	N/A	N/A	525	525	525	525	525	529	529
Number of Voting Machines - Automarks	N/A	N/A	N/A	250	250	250	250	250	250	250
Vehicles	2	2	2	2	2	2	2	2	2	2
Copiers	3	4	4	4	4	5	5	5	3	3
General Government - Judicial										
Court of Appeals										
Copiers	1	1	2	2	2	2	2	2	2	2
Court of Common Pleas										
Copiers	5	5	7	6	6	6	5	5	6	6
X-Ray Machines	3	3	3	3	3	3	3	3	3	3
Probate Court										
Vehicles	6	6	5	5	5	5	5	5	5	4
Copiers	3	4	4	4	4	4	4	4	4	4
Domestic Relations Court										
Copiers	2	2	2	2	3	3	3	3	3	3
Juvenile Court										
Vehicles	10	12	15	17	17	22	18	19	20	23
Copiers	0	5	10	10	10	10	5	14	15	15
Clerk of Courts-Legal										
Copiers	2	2	2	2	4	4	4	4	6	6
Prosecutor										
Vehicles	15	17	15	11	11	11	10	10	10	10
Copiers	3	3	7	7	4	4	3	3	3	3
Public Safety										
Sheriff										
Vehicles	171	181	167	184	185	192	198	177	185	194
Copiers	14	18	16	16	16	16	16	16	16	16
Building Regulations										
Vehicles	15	13	16	20	21	20	20	20	20	20
Copiers	1	2	2	2	2	2	2	2	2	2
Medical Examiner										
Vehicles	3	3	3	3	3	3	3	3	3	3
Copiers	1	0	2	2	2	2	2	2	2	1
Adult Probation										
Vehicles	12	12	13	12	12	10	9	9	9	9
Copiers	6	6	7	7	8	8	8	8	8	8
Emergency Management Agency										
Vehicles	7	7	7	7	7	7	5	5	4	6

(Continued)

**CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY
LAST TEN YEARS**

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Public Works										
Motor Vehicle and Gas Tax										
Vehicles	111	108	98	93	96	98	96	100	102	104
Copiers	4	4	3	3	3	4	4	4	4	6
Sewer										
Vehicles	115	115	109	109	107	103	104	104	105	107
Sewer Lines (miles)	880	900	930	955	954	955	958	961	963.75	967.55
Wasterwater Treatment Plants Operated	15	12	12	11	10	10	10	10	10	10
Pump Stations Operated	97	101	103	111	111	113	113	112	112	113
Treatments Capacity (thousands of gallons)	10.314	10.233	10.233	13.233	13.183	13.183	13.183	13.183	13.183	13.183
Water										
Vehicles	2	2	1	0	0	0	0	0	0	0
Water Lines (miles)	49	49	49	0	0	0	0	0	0	0
Health										
Dog and Kennel										
Vehicles	7	5	5	4	5	5	5	5	5	4
Alcohol, Drug Addiction and Mental Health										
Copiers	2	2	2	2	0	0	0	0	0	0
Developmental Disabilities Board										
Vehicles	115	103	98	98	100	103	105	113	113	111
Copiers	17	18	45	44	47	53	55	25	30	39
Economic Development										
Vehicles	7	7	7	7	8	8	7	7	7	9
Copiers	2	2	2	2	2	2	2	2	2	1
Human Services										
Veteran's Services Commission										
Vehicles	4	5	4	4	4	5	4	4	4	5
Copiers	2	2	2	2	2	2	1	0	3	3
Job & Family Services										
Vehicles	14	12	14	14	15	14	14	14	14	14
Copiers	27	28	28	34	25	25	21	24	14	14
Children Services Board										
Vehicles	22	29	27	26	22	20	19	13	13	12
X-Ray Machine	1	1	1	1	1	1	1	1	1	2
Child Support Enforcement Agency										
Vehicles	14	12	13	9	8	8	8	7	4	4
Copiers	7	7	5	4	3	3	3	3	3	3

Source: Summit County Fiscal Office

COUNTY OF SUMMIT, OHIO

ACKNOWLEDGMENTS

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

Dennis M. Menendez, Chief Deputy Fiscal Officer of Finance
Tom A. Borcoman, Assistant Fiscal Officer
Steven D. Nestor, CPA, Support Services Administrator
Jennifer Boley, Accountant 1
Diane Dekovich, Manager of Accounting

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County of Summit, Ohio

*Reports Issued Pursuant to
Government Auditing Standards
And OMB Circular A-133*

For the Year Ended
December 31, 2012

County of Summit, Ohio
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December 31, 2012

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June 28, 2013

Summit County Council
Summit County, Ohio
175 South Main Street
Akron, Ohio 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, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of County of Summit, Ohio (the County) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 28, 2013.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rea & Associates, Inc.

June 28, 2013

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

**Independent Auditor's Report on Compliance for Each Major Federal Program;
Report on Internal Control over Compliance; and Report on the Schedule of
Expenditures of Federal Awards Required by OMB Circular A-133**

Report on Compliance for Each Major Federal Program

We have audited the County of Summit's, Ohio (the County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2012. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

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 as of and for the year ended December 31, 2012, and have issued our report thereon dated June 28, 2013, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Rea & Associates, Inc.

COUNTY OF SUMMIT, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2012

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Community Development Block Grants/Entitlement (Direct)			
Entitlement Grant	14.218	B-10-UC-39-0006	\$ 180,440
Entitlement Grant		B-11-UC-39-0006	746,191
Entitlement Grant (ARRA)		B-09-UY-39-0006	35,205
Neighborhood Stabilization Program		B-08-UN-39-0008	762,084
Total Community Development Block Grant			<u>1,723,920</u>
Supportive Housing Program (Direct)			
Continuum of Care Homeless Assistance Program	14.235	7/1/08 thru 6/30/11	<u>105,011</u>
HOME Investment Partnerships Program (Direct)			
Entitlement Grant	14.239	M-06-UC-39-0217	130,470
		M-07-UC-39-0217	53,165
		M-09-UC-39-0217	365,232
		M-10-UC-39-0217	87,100
		M-11-UC-39-0217	40,009
Total HOME Investment Partnerships Program			<u>675,976</u>
ARRA-Homelessness Prevention and Rapid Re-Housing Program (Direct)	14.257	12-1-09 thru 11-31-12	<u>53,753</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>2,558,660</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program (Direct)	16.590	2005-WE-AX-0049	36,090
		2011-WE-AX-0046	306,345
Total Grants to Encourage Arrest Policies and Enforcement of Protection Orders			<u>342,435</u>
Criminal Alien Assistance Program (Direct)	16.606	2007-AP-BX-0520	4,680
		2008-AP-BX-0694	369
		2008-AP-BX-1046	3,056
		2010-AP-BX-0371	5,856
		2011-AP-BX-0415	126
Total Criminal Alien Assistance Program			<u>14,087</u>
(Passed through Ohio Attorney General's Office)			
Crime Victim Assistance - Prosecutor's Office - Adult	16.575	2011VAGENE072T	48,712
		2012VAGENE072T	14,669
Crime Victim Assistance - Guardian Ad Litem Program		2010VACHAE911	1,423
		2012VACHAE509	27,146
		2013VACHAE509	6,650
Total Crime Victim Assistance			<u>98,600</u>
(Passed through Ohio Office of Criminal Justice Services)			
Violence Against Women - Prosecutor's Office	16.588	2009-AR-VA5-1250A	24,287
		2011-WF-VA5-8505	17,199
Total Violence Against Women - Prosecutor's Office			<u>41,486</u>
Edward Byrne Memorial Justice Assistance Grant Program			
Victims Advocacy - Prosecutor's Office	16.738	2011-JG-D01-6461	25,268
Summit County Drug Unit		2011-JG-A01-6401	76,913
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>102,181</u>
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2011-PC-NFS-7814	<u>7,107</u>
(Passed through Ohio Department of Youth Services)			
Juvenile Accountability Block Grant - Juvenile Intensive Probation Supervision	16.523	2010-JB-015-A014	<u>31,158</u>
Juvenile Justice and Delinquency Prevention	16.540	2010-JJ-DMC-0206	77,474
		2011-JJ-DMC-0206	21,216
Total Juvenile Justice and Delinquency Prevention			<u>98,690</u>

COUNTY OF SUMMIT, OHIO
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2012

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
(Passed through City of Akron)			
Edward Byrne Memorial Justice Assistance Grant Program - Public Safety	16.738	2009-DJ-BX-0406	\$ 8,976
		2010-DJ-BX-0171	2,034
		2011-DJ-BX-3410	23,491
Edward Byrne Memorial Justice Assistance Grant Program - Sheriff		2009-DJ-BX-0406	2,675
		2010-DJ-BX-0171	9,262
Total Edward Byrne Justice Assistance Grant Program			46,438
(Passed through National Court Appointed Special Advocate Association)			
Court Appointed Special Advocates - Victims of Child Abuse - Diversity Implementation	16.756	OH10394-11-0711-D2	4,500
(Passed through City of Akron)			
ARRA-Edward Byrne Memorial Justice Assistance Grant Program/Grants to Units of Local Government	16.804	2009-SB-B9-0513	3,806
TOTAL U.S. DEPARTMENT OF JUSTICE			790,488
<u>U.S. DEPARTMENT OF LABOR</u>			
(Passed through Ohio Department of Jobs and Family Services)			
Employment Services Cluster:			
Employment Service/Wagner-Peyser Funded Activities			
One Stop Resource Sharing-Multiple Grants	17.207	G-1213-15-5105	171,224
One Stop Resource Sharing-Multiple Grants		G-1213-15-5105	54,296
Total Employment Services Cluster			225,520
Workforce Investment Act - WIA Cluster:			
Adult Program	17.258	SFY2011	22,546
Administration		SFY2011	67,981
Adult Program		SFY2012	1,096,894
Administration		SFY2012	142,064
Youth Program	17.259	SFY2010	155,038
Youth Program		SFY2011	1,184,599
Administration		SFY2011	156,948
Youth Program		SFY2012	204,940
ARRA - WIA National Emergency Grant	17.260	SFY2009	9,783
Dislocated Worker	17.278	SFY2011	151,315
Administration		SFY2011	103,482
Dislocated Worker		SFY2012	922,196
Administration		SFY2012	25,549
Total Workforce Investment Act - WIA Cluster			4,243,335
TOTAL U.S. DEPARTMENT OF LABOR			4,468,855
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
(Passed through Ohio Department of Transportation)			
Highway Planning and Construction	20.205		
Everett Road Improvement		PID-84394	14,355
Cleveland-Massillon Road (Hudson Run Bridge)		PID-84395	386,374
Fracture Critical Bridge Load Rating Project 1		PID-87270	29,838
Fracture Critical Bridge Load Rating Project 3		PID-90189	7,118
Fracture Critical Bridge Load Rating Project 4		PID-92742	68,891
Traffic Safety Study 2012		PID-91537	22,487
Akron Peninsula Road		PID-92457	633,698
South Main Street Project Phase III		PID-77387	46,256
Northampton Road		PID-84446	325,029
Waterloo Road (ARRA)		PID-84978	26,548
Waterloo Road		PID-84979	1,993
Canton Road Engineering		PID-82594	47,729
Canton Road Signalization		PID-89306	62,873
Hazel Street Bridge Repair		PID-22079	25,924
Total Highway Planning and Construction			1,699,113

COUNTY OF SUMMIT, OHIO
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2012

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
(Passed through Ohio Department of Public Safety)			
Highway Safety Cluster:			
State and Community Highway Safety			
High Visibility Enforcement Overtime	20.600	HVEO-2012-77-00-00-00349-00	\$ 24,858
		HVEO-2013-77-00-00-00398-00	4,511
		GG-2012-77-00-00-00281-00	46,207
		GG-2013-77-00-00-00286-00	12,141
Law Enforcement Liaison			
Alcohol Impaired Driving Countermeasures Incentive Grants I			
High Visibility Enforcement Overtime	20.601	HVEO-2012-77-00-00-00349-00	24,858
		HVEO-2013-77-00-00-00398-00	4,511
		OVITF-2012-77-00-00-00399-00	122,468
		OVITF-2013-77-00-00-004039-00	17,668
OVI Task Force			257,222
Total Highway Safety Cluster			257,222
TOTAL U.S.DEPARTMENT OF TRANSPORTATION			1,956,335
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
(Passed through Ohio Department of Education)			
Child Nutrition Cluster:			
School Breakfast Program - Juvenile Court	10.553	SFY 11-12	19,669
		SFY 12-13	17,612
National School Lunch Program - Juvenile Court	10.555	SFY 11-12	38,944
		SFY 12-13	33,039
Total Child Nutrition Cluster			109,264
(Passed through Ohio Department of Jobs and Family Services)			
State Administrative Matching Grants for Supplemental Nutrition Assistance Program			
Food Assistance E&T	10.561	G-1213-11-0115	6,832
Food Assistance		G-1213-11-0115	3,241,317
Food Assistance		G-1213-11-0115	1,015,314
Total State Administrative Matching Grants for Supplemental Nutrition Assistance Program			4,263,463
TOTAL U.S. DEPARTMENT OF AGRICULTURE			4,372,727
<u>U.S. DEPARTMENT OF EDUCATION</u>			
(Passed through Ohio Department of Alcohol & Drug Addiction Services)			
Rehabilitation Services-Vocational Rehabilitation Grants to States			
Vocational Rehabilitation Admin	84.126	77-0077-VOCRHB-T-12-11141	58,808
		77-0077-VOCRHB-T-13-11141	23,455
Total Rehabilitation Services-Vocational Rehabilitation Grants to States			82,263
Race to the Top - Early Learning Challenge			
Early Childhood Mental Health Grant	84.412A	3FRO-12-103-02-012	4,000
TOTAL U.S. DEPARTMENT OF EDUCATION			86,263
<u>U.S. DEPARTMENT OF ENERGY</u>			
ARRA- Energy Efficiency and Conservation Block Grant Program (Direct)	81.128	DE-EE0000713	589,212
(Passed through Ohio Department of Development)			
ARRA-Weatherization Assistance for Low Income Persons	81.042	FY08-12 DOE ARRA	24,832
Weatherization Assistance for Low Income Persons		FY11-12 DOE	586,470
Weatherization Assistance for Low Income Persons		FY12-13 DOE	214,154
Total Weatherization Assistance for Low Income Persons			825,456
TOTAL U.S. DEPARTMENT OF ENERGY			1,414,668
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Substance Abuse and Mental Health Services (Direct)	93.243	5H79T109926	83,848
Child Support Enforcement Demonstrations and Special Projects (Direct)	93.601	90FI0109-01	23,024
		90FI0109-02	32,227
Total Administration for Children & Families (Direct)			55,251

COUNTY OF SUMMIT, OHIO
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2012

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
(Passed through Ohio Department of Job and Family Services)			
Child Care and Development Block Grant			
Quality Child Care	93.575	G-1213-11-0115	\$ 324,618
		G-1213-11-0115	97,784
		G-1213-11-0115	<u>278,774</u>
Total Child Care & Development Block Grant			<u>701,176</u>
Promoting Safe and Stable Families			
ESAA Reunification	93.556	G-1213-11-0117	178,127
ESAA Preservation		G-1213-11-0117	208,989
Caseworker Visits		G-1213-11-0117	60,663
Caseworker Visits Admin		G-1213-11-0117	6,740
Post Adoption Special		G-1213-11-0117	<u>281,881</u>
Total Promoting Safe and Stable Families			<u>736,400</u>
Refugee and Entrant Assistance - State Administered Programs	93.566	G-1213-11-0115	239,943
		G-1213-11-0115	<u>14,015</u>
Total Refugee and Entrant Assistance - State Administered Programs			<u>253,958</u>
Temporary Assistance for Needy Families (TANF)			
TANF Administration	93.558	G-1213-11-0115	3,926,097
TANF Administration		G-1213-11-0115	659,218
TANF Regular		G-1213-11-0115	4,209,882
TANF Regular		G-1213-11-0115	1,287,644
TANF Summer Youth		G-1213-11-0115	1,066,274
Multi Ethnic Placement Grant		G-1213-11-0115	8,008
KPIP Admin/Outreach		G-1213-11-0115	<u>180,350</u>
Total Temporary Assistance for Needy Families (TANF)			<u>11,337,473</u>
Child Support Enforcement			
Child Support Enforcement Services	93.563	G-1213-11-0116	2,425,028
Child Support Enforcement Services		G-1213-11-0116	1,426,646
County Incentives		G-1213-11-0116	343,924
County Incentives		G-1213-11-0116	<u>188,455</u>
Total Child Support Enforcement			<u>4,384,053</u>
Children's Justice Grants to States	93.643	G-1213-11-0117	<u>3,468</u>
Stephanie Tubbs Jones Child Welfare Services Program			
Title VI-B	93.645	G-1213-11-0117	1,808
Title IV-B Administration		G-1213-11-0117	33,021
Title IV-B		G-1213-11-0117	296,953
Title IV-B Administration - Regional Training Center		G-1213-11-0117	114,413
Total Stephanie Tubbs Jones Child Welfare Services Program			<u>446,195</u>
Foster Care-Title IV-E			
Title IV-E Contract Services	93.658	G-1213-11-0117	166,941
Regional Training Center		G-1213-11-0117	263,768
Title IV-E Admin and Training		G-1213-11-0117	1,745,866
Title IV-E FCM & Admin		G-1213-11-0117	<u>4,540,700</u>
Total Foster Care-Title IV-E			<u>6,717,275</u>
Adoption Assistance			
Title IV-E Contract Services	93.659	G-1213-11-0117	117,191
Title IV-E Admin and Training		G-1213-11-0117	5,049,999
Regional Training Center		G-1213-11-0117	94,041
Nonrecurring Adoption Expense		G-1213-11-0117	<u>10,588</u>
Total Adoption Assistance			<u>5,271,819</u>
Social Services Block Grant			
ASFS Title XX	93.667	G-1213-11-0115	50,009
ASFS Title XX		G-1213-11-0115	16,500
Title XX Base		G-1213-11-0115	1,143,782
Title XX Base		G-1213-11-0115	<u>37,516</u>
Total Social Services Block Grant			<u>1,247,807</u>

COUNTY OF SUMMIT, OHIO
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2012

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
Chafee Foster Care Independence Program	93.674	G-1213-11-0117	\$ 102,688
		G-1213-11-0117	<u>30,923</u>
Total Chafee Foster Care Independence Program			<u>133,611</u>
Children's Health Insurance Program SCHIP	93.767	G-1213-11-0115	65,660
		G-1213-11-0115	<u>5,863</u>
Total Children's Health Insurance Program			<u>71,523</u>
Medical Assistance Program			
Medicaid	93.778	G-1213-11-0115	2,024,183
Medicaid		G-1213-11-0115	636,966
Medicaid NET		G-1213-11-0115	271,396
Medicaid NET		G-1213-11-0115	112,368
Out Stationed Eligibility - Federal		G-1213-11-0115	56,303
Out Stationed Eligibility - Federal		G-1213-11-0115	5,863
Medicaid Child Welfare Related		G-1213-11-0115	<u>8,126</u>
Total Medical Assistance Program			<u>3,115,205</u>
(Passed through Ohio Department of Developmental Disabilities)			
Social Services Block Grant - Title XX	93.667	TITLE XX FY12	<u>379,194</u>
Medical Assistance Program MAC	93.778	CY2012	<u>1,019,589</u>
(Passed through Ohio Department of Mental Health)			
Projects for Assistance in Transition from Homelessness (PATH) PATH - Homelessness	93.150	PATH-12-100-20-012	61,934
		PATH-13-100-20-012	<u>76,152</u>
Total Projects for Assistance in Transition from Homelessness			<u>138,086</u>
Social Services Block Grant - Title XX	93.667	TITLE XX FY12	283,208
		TITLE XX FY13	<u>86,441</u>
Total Social Services Block Grant			<u>369,649</u>
Medical Assistance Program Medicaid-ODMH	93.778	2010-2011	<u>110,062</u>
Block Grants for Community Mental Health Services			
Block Grant Base 2012	93.958	FY2012	182,122
Block Grant Base 2013		FY2013	182,122
Forensic Block		FY2012	1,341
Forensic Block		FY2013	1,342
CCOE Jail Diversion		BG-12-424-14-001	152,236
CCOE Jail Diversion		BG-13-424-14-001	<u>34,328</u>
Total Block Grants for Community Mental Health Services			<u>553,491</u>
(Passed through Ohio Department of Alcohol & Drug Addiction Services)			
Medical Assistance Program			
Title XIX Medicaid - ODADAS	93.778	2010-2011	25,427
ARRA Title FFP Medicaid - ODADAS		2010-2011	<u>4,160</u>
Total Medicaid			<u>29,587</u>
Substance Abuse and Mental Health Services- Access to Recovery	93.275	FY2012	2,335
		FY2013	<u>1,873</u>
Total Substance Abuse and Mental Health Services- Access to Recovery			<u>4,208</u>
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243	FY2012	<u>20,000</u>

COUNTY OF SUMMIT, OHIO
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2012

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
Block Grants for Prevention and Treatment of Substance Abuse			
Federal Block Grant - Per Capita (Treatment)	93.959	FY2012	\$ 846,522
Federal Block Grant - Per Capita (Treatment)		FY2013	820,895
UMADAOP		77-6838-00-UMDOP-P-12-9172	69,310
UMADAOP		77-6838-00-UMDOP-P-13-9172	69,262
Prevention Block Grant		FY2012	24,581
Prevention Block Grant		FY2013	8,183
Circle for Recovery		77-6838-T-12-0657	27,247
Circle for Recovery		77-6838-T-12-0657	27,227
Youth-Led Prevention		FY2012	3,149
Youth-Led Prevention		FY2013	3,146
Women's Set Aside:			
Community Health Center - Intensive Outpatient		77-01508-00-WOMEN-T-12-9019	247,181
Community Health Center - Intensive Outpatient		77-01508-00-WOMEN-T-13-9019	227,002
Community Health Center - Community Pride		77-01508-00-WOMEN-T-12-0004	90,243
Community Health Center - Community Pride		77-01508-00-WOMEN-T-12-0004	90,181
Interval Brotherhood Homes		77-01505-00-WOMEN-T-12-9021	40,265
Interval Brotherhood Homes		77-01505-00-WOMEN-T-13-9021	40,238
Mature Services		77-01059-00-WOMEN-T-12-8999	28,011
Mature Services		77-01059-00-WOMEN-T-13-8999	27,992
Community Partnership - Combating Underage Drinking		77-2953-CMMCO-P-12-9943	13,726
Community Partnership - Combating Underage Drinking		77-2953-CMMCO-P-13-9943	13,715
Federal Block Grant - Per Capita (Prevention)		FY2012	261,764
Federal Block Grant - Per Capita (Prevention)		FY2013	261,591
Total Block Grants for Prevention and Treatment of Substance Abuse			3,241,431
(Passed through Ohio Department of Development)			
Low Income Home Energy Assistance	93.568	FY11-12 HHS	171
		FY12-13 HHS	379,961
Total Low Income Home Energy Assistance			380,132
(Passed through Ohio Secretary of State)			
Voting Access for Individuals with Disabilities - Grants to States	93.617	N/A	6,390
Memo Total Social Services Block Grant - Title XX	93.667		1,996,650
Memo Total Medical Assistance Program	93.778		4,274,443
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			40,810,881
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>			
(Passed through Ohio Secretary of State)			
Help America Vote Act Requirements Payments	90.401	N/A	13,309
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			13,309
<u>SOCIAL SECURITY ADMINISTRATION</u>			
Social Security - Survivors Insurance (Direct)	96.004	N/A	102,091
Supplemental Security Income (Direct)	96.006	N/A	117,906
TOTAL SOCIAL SECURITY ADMINISTRATION			219,997
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
(Passed through Ohio Department of Public Safety)			
Emergency Management Performance Grants			
Emergency Management Performance Grants FY11 DPSFE170	97.042	EMW-2011-EP-00003-S01	84,378
Emergency Management Performance Grants FY12 DPSFE186		EMW-2012-EP-00004-S01	84,527
Total Emergency Management Performance Grants			168,905

COUNTY OF SUMMIT, OHIO
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2012

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
Homeland Security Grant Program			
Metropolitan Medical Response System FY08 E130	97.067	2008-GE-T8-0025	\$ 704
Metropolitan Medical Response System FY09 DPSFE144		2009-SS-T9-0089	71,954
Metropolitan Medical Response System FY10 DPSFE157		2010-SS-T0-0012	92,049
Citizens Corps Program Grant FY10 DPSFE157		2010-SS-T0-0012	722
Metropolitan Medical Response System FY11 DPSFE176		EMW-2011-SS-00070	49,000
State Homeland Security FY08 E130		2008-GE-T8-0025	5,733
State Homeland Security FY09 DPSFE146		2009-SS-T9-0089	304,256
State Homeland Security FY09 Training Supplement		2009-SS-T9-0089	5,845
State Homeland Security FY09 Training IMT Conference		2009-SS-T9-0089	1,339
State Homeland Security FY10 DPSFE154		2010-SS-T0-0012	40,140
State Homeland Security FY11		EMW-2011-SS-00070	14,089
SHSP - Region 5 Search & Rescue Build Out FY09 DPSFE146		2009-SS-T9-0089	43,000
SHSP - Regional Swift Water Rescue FY09		2009-SS-T9-0089	28,000
SHSP - Regional Search & Rescue Team FY10 DPSFE154		2010-SS-T0-0012	76,951
SHSP - Law Enforcement FY08 E130		2008-GE-T8-0025	15,450
SHSP - Law Enforcement FY09 DPSFE146		2009-SS-T9-0089	510,515
SHSP - Law Enforcement FY10 DPSFE154		2010-SS-T0-0012	498,135
Total Homeland Security Grant Program			<u>1,757,882</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>1,926,787</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 58,618,970</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, 2012**

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 2: MEDICAL ASSISTANCE PROGRAM

The amount received from Medicaid in 2012 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 Social Services Block Grant CFDA No. 93.667. A first-in first-out (FIFO) method was used to arrive at grant expenditures for the federal program.

NOTE 4: MATCHING REQUIREMENTS

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

NOTE 5: SUBRECIPIENTS

The County passes certain federal awards received from the U.S. Department of Housing and Urban Development, the U.S. Department of Labor, the U.S. Department of Energy, the U.S. Department of Education and the U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As Note 1 describes the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

NOTE 6: CHILD NUTRITION CLUSTER

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

County of Summit, Ohio

**Notes to the Schedule of Expenditures of Federal Awards (Continued)
December 31, 2012**

NOTE 7: ARRA/eFMAP REFUND

During the calendar year, the Summit County Board of Developmental Disabilities received a refund for eFMAP (ARRA) funds for the Medicaid Program (CFDA #93.778) in the amount of \$4,413 from the Ohio Department of Developmental Disabilities. This refund was a correction to the eFMAP percentage for four billing cycles during July and August 2009. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.

NOTE 8: MAC REFUND SETTLEMENT

During the calendar year, the Summit County Board of Developmental Disabilities received a settlement for the 2007 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$92,623. The Cost Report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Award since the underlying expenses occurred in prior reporting periods.

County of Summit, Ohio
Schedule of Findings and Questioned Costs
OMB Circular A-133, Section .505
December 31, 2012

1. SUMMARY OF AUDITOR'S RESULTS
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(d) (1) (i)	Type of Financial Statement Opinion	Unmodified
(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 significant deficiency conditions 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)	Was there any material internal control weakness conditions reported for major federal programs?	No
(d) (1) (iv)	Were there any other significant deficiencies reported for major federal programs?	No
(d) (1) (v)	Type of Major Programs' Compliance Opinion	Unmodified
(d) (1) (vi)	Are there any reportable findings under Section .510?	No
(d) (1) (vii)	Major Programs (list): State Administrative Matching Grants for Supplemental Nutrition Assistance Program Temporary Assistance for Needy Families Social Services Block Grant	CFDA #10.561 #93.558 #93.667
(d) (1) (viii)	Dollar Threshold: Type A/B Programs	Type A: > \$1,758,569 Type B: All others
(d) (1) (ix)	Low Risk Auditee?	Yes

County of Summit, Ohio
Schedule of Findings and Questioned Costs
OMB Circular A-133, Section .505
December 31, 2012
(Continued)

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

NONE

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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NONE



Dave Yost • Auditor of State

SUMMIT COUNTY 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
AUGUST 1, 2013