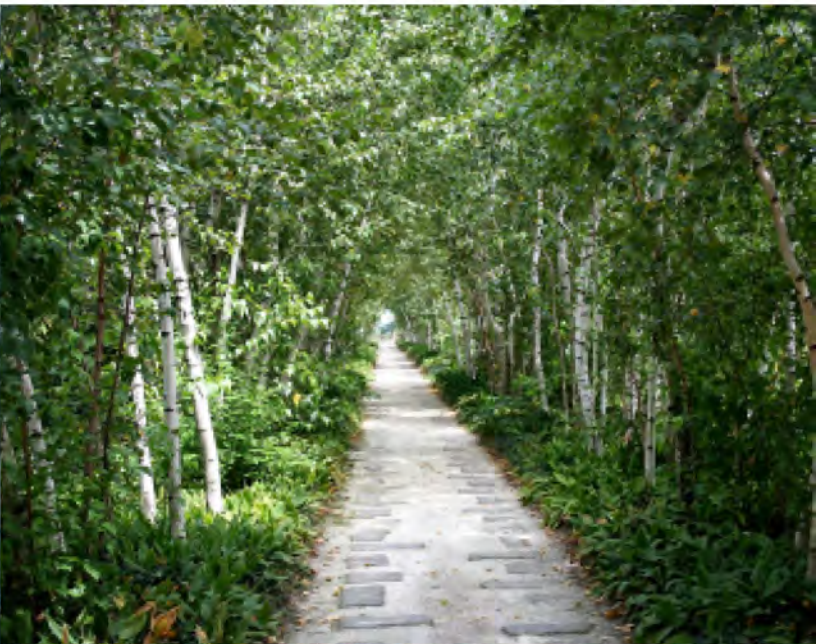


Kristen
Scalise CPA, CFE
Summit County Fiscal Officer





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, 2013 through December 31, 2013. 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 cursive script that reads "Dave Yost".

Dave Yost
Auditor of State

September 3, 2014

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COUNTY OF SUMMIT,
OHIO

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2013**

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

Prepared by the County of Summit Fiscal Office

Chief Deputy Fiscal Officer of Finance
Dennis M. Menendez

Assistant Fiscal Officer
Tom A. Borcoman

Support Services Administrator
Steven D. Nestor, CPA

Support Services Administrator
Christina M. Schlarb

Fiscal Officer II
Jennifer A. Boley

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Kristen
Scalise CPA, CFE
Summit County Fiscal Officer



COUNTY OF SUMMIT, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR ENDED DECEMBER 31, 2013

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COMPREHENSIVE ANNUAL FINANCIAL REPORT
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Acknowledgments

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KRISTEN M. SCALISE CPA, CFE
Fiscal Officer
County of Summit

June 30, 2014

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, 2013. 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.

An 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, 2013 issued by the independent auditors, Rea & Associates, Inc., a firm of licensed certified public accountants. *U.S. Office of Management and Budget Circular A-133* requires 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 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.

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

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

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

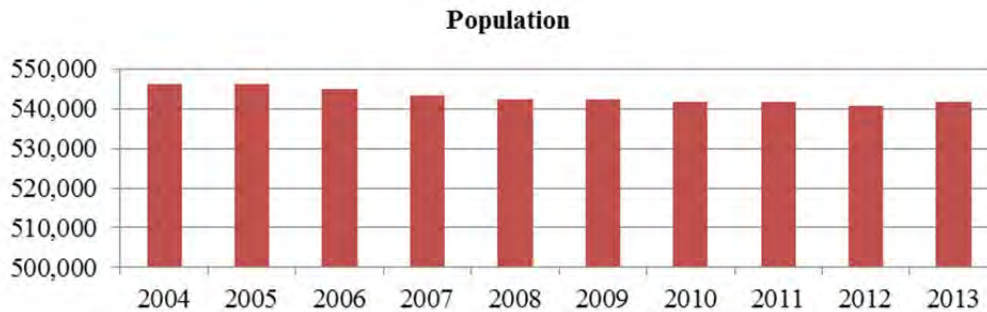
TREASURER DIVISION
175 S. Main Street
Akron, Ohio 44308
Phone: 330.643.2606
Fax: 330.643.7760

**Letter of Transmittal
For the Year Ended December 31, 2013**

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 eleven 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.

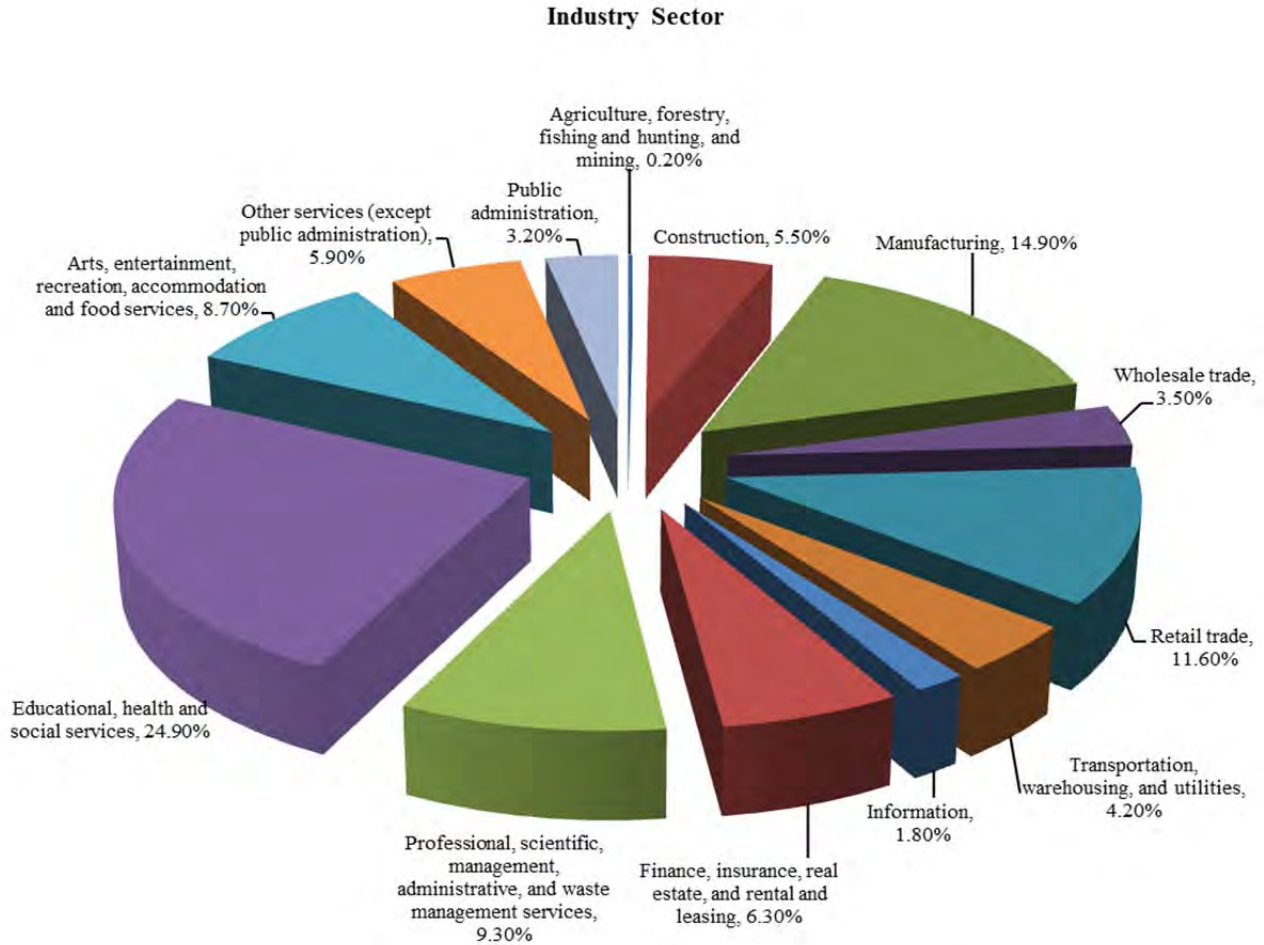
**Letter of Transmittal
For the Year Ended December 31, 2013**

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.



Source: US Census

**Letter of Transmittal
For the Year Ended December 31, 2013**

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

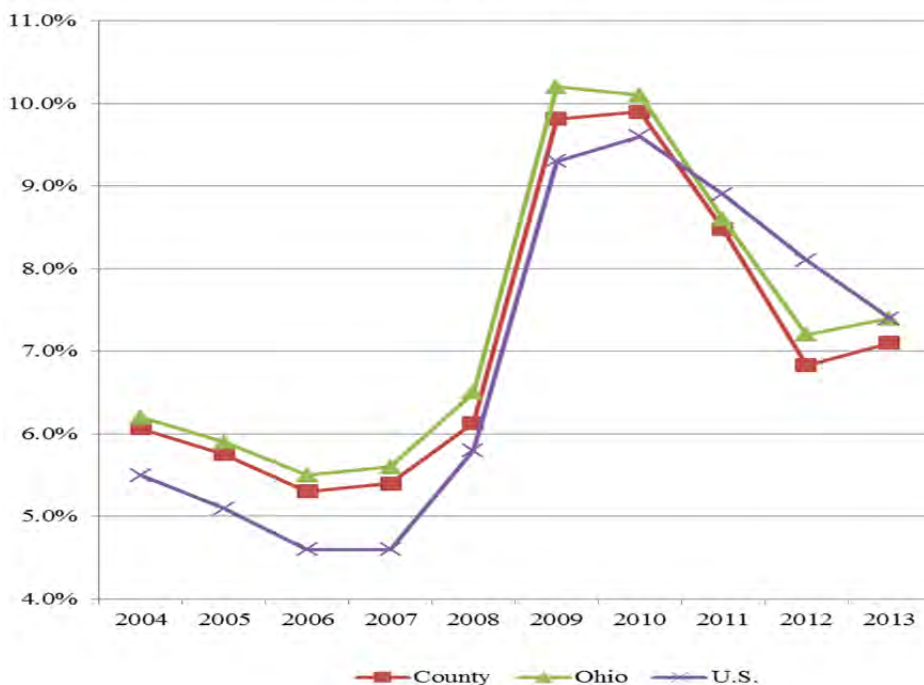
The County has become a national leader in the field of plastics and polymers. A recent study ranked Ohio number one in plastics and polymers. It is also ranked number one in rubber and miscellaneous plastic products. According to the Greater Akron Chamber, there are more than 35,000 people employed 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 yet continues to recover. According to the Ohio Department of Job and Family Services, as of April 2014, the County's unemployment rate was 5.1 percent, down from 6.8 percent a year ago, which ranks the County 35th against the other 88 counties in Ohio. Ohio's unemployment rate, at 5.7 percent in April 2014, was down from 7.3 compared to April 2013. The national rate fell from 7.5 percent to 6.3 percent over the year.

Unemployment Rates Year End



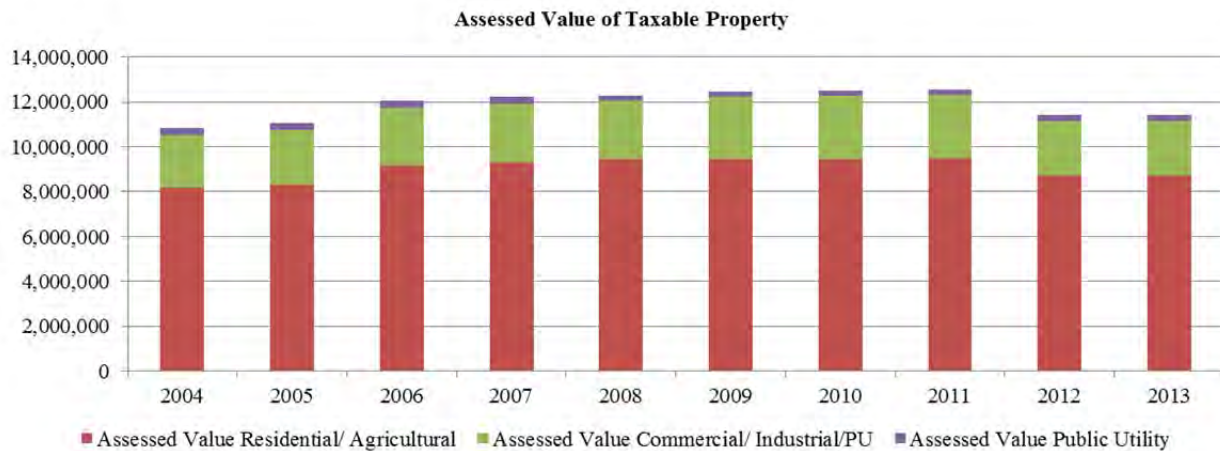
**Letter of Transmittal
For the Year Ended December 31, 2013**

With the development of new business sectors in the County, the proportion of manufacturing activity has decreased. According to Census data, manufacturing jobs in the County represented 16.3% of total jobs in 2010; 23.4% in 2000; 25.9% in 1990; 30% in 1985; 32.0% in 1980; and 51.0% in 1970. While total manufacturing jobs in the County have decreased, employment in the hotel, convention, governmental, educational, polymer and health care services industries has increased. The region's economy has expanded into health care, professional, scientific and technical services, and other industries. The County's biomedical, aerospace, and research and development industries have also experienced growth.

During 2013 through August 31, a sales tax of 6.5 percent was collected by the State of Ohio on sales made in the County of Summit. Effective September 1, 2013, the State of Ohio increased its sales tax a quarter percent, thereby increasing the overall sales tax rate to 6.75 percent. The tax was split as follows: 5.75 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 \$118.0 million in 2013, with \$41.1 in residential/agricultural and \$76.9 million in commercial/industrial construction. In comparison, 2012 total new construction was \$90.8 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, 2013

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 2013 operating budget on December 10, 2012. 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, 2013, 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, 2013, the County had \$41.8 million unrestricted cash and investments in its General Fund and \$355.3 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 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, in accordance with the General Fund Cash Balance Maintenance Policy, 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 thorough 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 2014 total budget for all funds of \$478.3 million represents an increase of 0.4% over 2013's adjusted budget of \$476.7 million. The 2014 budget represents the County's first spending appropriation increase in six years. 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 2014 with its \$25.3 million Budget Stabilization Fund fully intact. Throughout 2014, 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, 2013**

Major Initiatives One of the biggest financial challenges facing the County will be identifying and providing funding for a myriad of public safety needs. The largest single project is for technology and equipment upgrades for the County's 800 Mhz regional radio system. The system is used by over thirty public safety agencies in the County and is estimated at over \$28 million.

In 2013, completion of roughly \$3.7 million in upgrades to the Summit County Jail occurred. The 2014-2019 Capital Improvement Program includes more than \$4 million in further renovations and upgrades for the jail and it is anticipated that the County will need to spend several million dollars on upgrades to its combined dispatch center in the coming years as well.

Awards and Acknowledgments

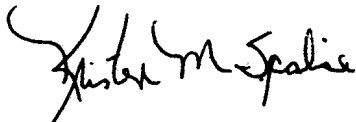
Awards The Government Finance Officers Association (GFOA) awarded us the Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2012. The County has received this prestigious award for twenty seven 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, 2013. This was the eleventh consecutive year, and thirteenth 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.

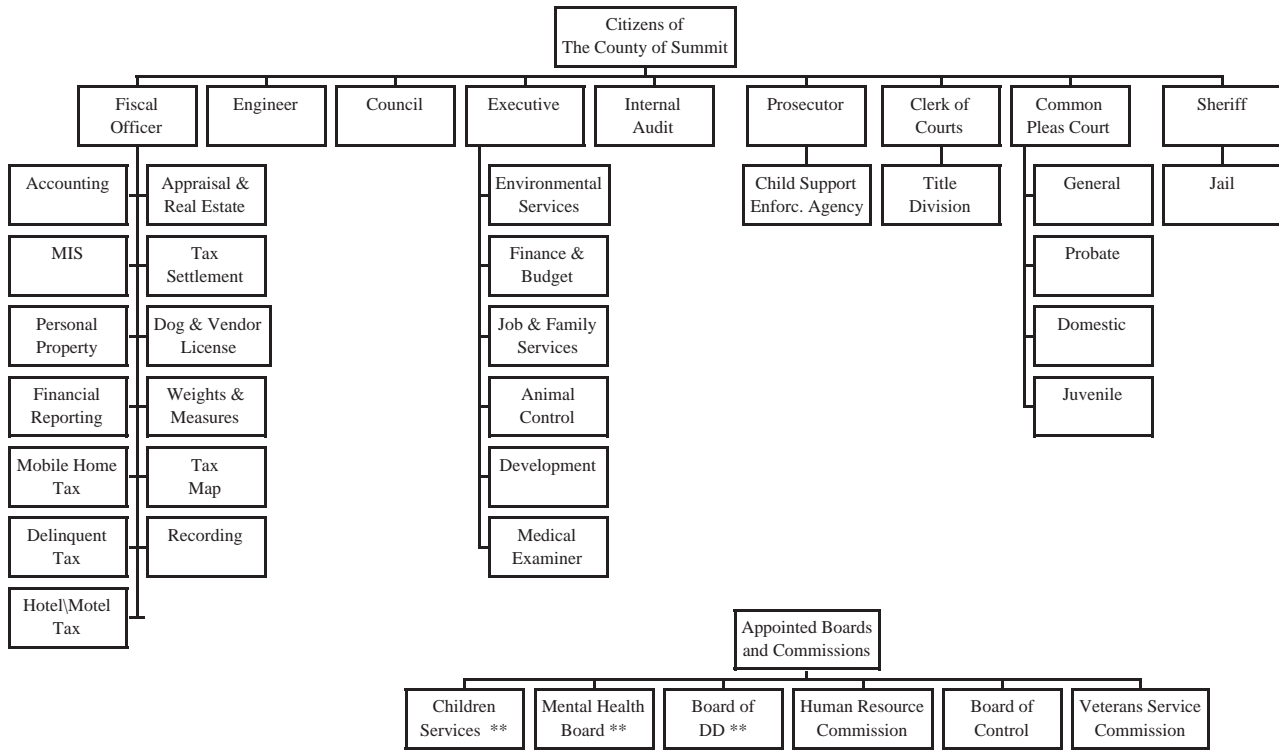
Finally, I wish to thank the citizens of the County of Summit for this opportunity to continue to improve the professionalism of financial reporting for the County.

Sincerely,

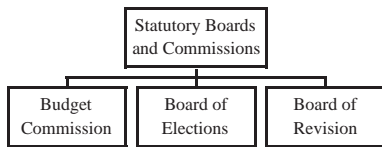


Kristen M. Scalise CPA, CFE
Fiscal Officer, County of Summit

ORGANIZATION OF THE COUNTY OF SUMMIT, OHIO



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



- * Component Unit

COUNTY OF SUMMIT, OHIO
ELECTED OFFICIALS
DECEMBER 31, 2013

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
Stephen Barry	SHERIFF

COMMON PLEAS COURT JUDGES

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



Government Finance Officers Association

**Certificate of
Achievement
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Reporting**

Presented to

**County of Summit
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO

June 30, 2014

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, 2013, 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, 2013, 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 30, 2014 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.

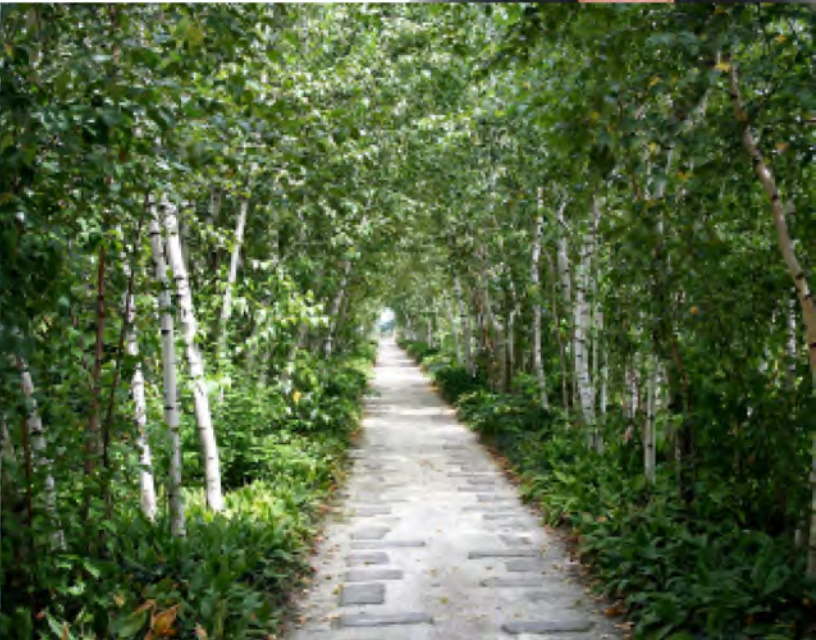
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Kristen
Scalise CPA, CFE
Summit County Fiscal Officer



County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
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, 2013. 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 2013 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2013, by \$641,896,538 (net position). Of this amount, \$66,897,292 may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased \$3,510,427. Net position related to governmental activities decreased \$4,330,875, which represents a decrease of 1 percent from 2012. Net position related to business-type activities increased \$7,841,302 which represents an increase of 4 percent from 2012, due to decreases in expenses.
- For governmental activities, general revenues accounted for \$192,810,270 or 50 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 \$194,471,202 or 50 percent of total revenues of \$387,281,472.
- The County had \$391,612,347 in expenses related to governmental activities; only \$194,471,202 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 \$192,810,270 were not adequate to provide for these programs by \$4,330,875.
- Among major funds, the General Fund had \$112,727,645 in revenues and \$107,781,778 in expenditures. The General Fund's fund balance decreased to \$51,046,747, a decrease of \$18,793 from 2012.
- The County's total debt decreased \$9,699,383 during the current year. This is due to the issuance of refunding debt, of \$17,585,000, which refunded existing debt of \$18,555,000, the issuance of OWDA and OPWC loans totaling \$2,197,496, principal payments of \$11,086,509 and the increase in accretion of \$159,630. The key factor for this decrease was scheduled debt payments and early payments made in December 2013, due January 2014.

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.

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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 7. One of the most important questions asked about the County's finances is, "How did we do financially during 2013?" 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.

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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 plus deferred outflows of resources exceeded liabilities plus deferred inflows of resources by \$641,896,538 (\$450,880,210 in governmental activities and \$191,016,328 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 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.

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Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2013	Restated 2012	2013	Restated 2012	2013	Restated 2012
Assets						
Current and Other Assets	\$ 452,850,792	\$ 456,120,755	\$ 45,030,671	\$ 40,885,540	\$ 497,881,463	\$ 497,006,295
Capital Assets	250,150,053	253,047,205	203,755,633	206,347,175	453,905,686	459,394,380
<i>Total Assets</i>	<u>703,000,845</u>	<u>709,167,960</u>	<u>248,786,304</u>	<u>247,232,715</u>	<u>951,787,149</u>	<u>956,400,675</u>
Deferred Outflows of Resources	-	1,602,919	2,342,535	2,639,654	2,342,535	4,242,573
Liabilities						
Long-Term Liabilities	98,710,305	104,985,204	51,992,563	58,247,042	150,702,868	163,232,246
Current and Other Liabilities	26,253,967	23,506,697	8,119,948	8,450,301	34,373,915	31,956,998
<i>Total Liabilities</i>	<u>124,964,272</u>	<u>128,491,901</u>	<u>60,112,511</u>	<u>66,697,343</u>	<u>185,076,783</u>	<u>195,189,244</u>
Deferred Inflows of Resources	127,156,363	127,067,893	-	-	127,156,363	127,067,893
Net Position						
Net Investment in Capital						
Assets	200,842,887	200,646,946	156,742,489	154,518,224	357,585,376	355,165,170
Restricted	217,413,870	219,907,601	-	-	217,413,870	219,907,601
Unrestricted	32,623,453	34,656,538	34,273,839	28,656,802	66,897,292	63,313,340
<i>Total Net Position</i>	<u>\$ 450,880,210</u>	<u>\$ 455,211,085</u>	<u>\$ 191,016,328</u>	<u>\$ 183,175,026</u>	<u>\$ 641,896,538</u>	<u>\$ 638,386,111</u>

Capital assets of governmental activities decreased \$2,897,152 due to current year depreciation exceeding current year additions. There is a \$6,274,899 decrease in long-term liabilities of governmental activities due to the issuance of refunding bonds and current year principal payments.

A portion of the County's net position, \$217,413,870 (34 percent), represents resources that are subject to external restrictions on how they may be used. The remaining balance, \$66,897,292 (10 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 \$4,330,875, thereby accounting for 1 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 \$21,916,615 (15 percent), are the direct result of reduced funding by state and federal programs.
- Investment income decreased by \$2,149,634 (77 percent) primarily due to the rate adjustments by the Federal Reserve.
- Increases in sales taxes of \$1,822,869 are the direct result of increased consumer spending.
- Program revenues as a whole decreased \$18,816,740 (9 percent). This was primarily due to a decrease in operating grants and contributions of \$21,916,615.

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- Program expenses as a whole decreased \$17,855,434 (4 percent). Although the expenses for judicial (\$4,822,009) and human services (\$4,432,997) increased, they were offset by the reductions in expenses for health (\$11,753,655), and economic development (\$14,854,948), and the County's overall cost saving measures, primarily the reduction in the number of employees, wage concessions and a hiring freeze.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues						
<i>Program Revenues</i>						
Charges for Services and Sales	\$ 62,371,637	\$ 60,323,762	\$ 38,332,200	\$ 39,644,999	\$ 100,703,837	\$ 99,968,761
Operating Grants and Contributions	128,708,517	150,625,132	4,165,334	4,296,053	132,873,851	154,921,185
Capital Grants and Contributions	3,391,048	2,339,048	3,026,435	4,315,508	6,417,483	6,654,556
<i>Total Program Revenues</i>	<u>194,471,202</u>	<u>213,287,942</u>	<u>45,523,969</u>	<u>48,256,560</u>	<u>239,995,171</u>	<u>261,544,502</u>
<i>General Revenues</i>						
Property Taxes	120,403,742	120,721,045	-	-	120,403,742	120,721,045
Sales and Use Tax	40,181,915	38,359,046	-	-	40,181,915	38,359,046
Other Taxes	9,948,686	9,448,836	-	-	9,948,686	9,448,836
Unrestricted Contributions	17,362,466	14,964,070	-	-	17,362,466	14,964,070
Investment Income	640,702	2,790,336	173,993	188,770	814,695	2,979,106
Miscellaneous	4,272,759	2,886,190	110,729	67,850	4,383,488	2,954,040
<i>Total General Revenues</i>	<u>192,810,270</u>	<u>189,169,523</u>	<u>284,722</u>	<u>256,620</u>	<u>193,094,992</u>	<u>189,426,143</u>
<i>Total Revenues</i>	<u>387,281,472</u>	<u>402,457,465</u>	<u>45,808,691</u>	<u>48,513,180</u>	<u>433,090,163</u>	<u>450,970,645</u>
Program Expenses						
General Government:						
Legislative and Executive	31,850,273	33,401,668	-	-	31,850,273	33,401,668
Judicial	32,971,792	28,149,783	-	-	32,971,792	28,149,783
Public Safety	75,956,690	77,096,415	-	-	75,956,690	77,096,415
Public Works	18,051,198	17,542,294	-	-	18,051,198	17,542,294
Health	121,224,466	132,978,121	-	-	121,224,466	132,978,121
Economic Development	5,852,486	20,707,434	-	-	5,852,486	20,707,434
Human Services	92,570,953	88,137,956	-	-	92,570,953	88,137,956
Recreation	8,298,339	8,181,534	-	-	8,298,339	8,181,534
Interest and Fiscal Charges	4,567,347	3,272,576	-	-	4,567,347	3,272,576
Bond Issuance Costs	268,803	-	-	-	268,803	-
Water	-	-	181	2,811	181	2,811
Sewer	-	-	37,967,208	40,148,883	37,967,208	40,148,883
<i>Total Program Expenses</i>	<u>391,612,347</u>	<u>409,467,781</u>	<u>37,967,389</u>	<u>40,151,694</u>	<u>429,579,736</u>	<u>449,619,475</u>
<i>Change in Net Position</i>	(4,330,875)	(7,010,316)	7,841,302	8,361,486	3,510,427	1,351,170
<i>Net Position Beginning 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>
<i>Net Position End of Year</i>	<u>\$ 450,880,210</u>	<u>\$ 455,211,085</u>	<u>\$ 191,016,328</u>	<u>\$ 183,175,026</u>	<u>\$ 641,896,538</u>	<u>\$ 638,386,111</u>

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Business-Type Activities

Business-type activities increased the County's net position by \$7,841,302, accounting for a 1 percent increase in the growth of the County's net position. The key element for this net increase was the decrease in overall expenses of \$2,184,305 (5 percent).

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 \$240,790,334, a decrease of \$4,818,207 in comparison with the prior year. Approximately 17 percent of this total amount (\$40,305,569) 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 (\$3,467,490), restricted (\$188,825,869), and assigned (\$8,191,406).

The General Fund is the chief operating fund of the County. The fund balance of the County's General Fund decreased \$18,793 during the current year to \$51,046,747. The unassigned fund balance of the General Fund was \$41,749,347. 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 39 percent of total General Fund expenditures, while total fund balance represents 47 percent of that same amount. Revenues exceeded expenditures by \$4,945,867 due to a decrease in economic development expenditures and increases in sales and use tax and charges for services.

Transfers from the General Fund to other governmental and internal service funds, amounted to \$5,264,147 and are discussed later in this analysis.

Job and Family Services deficit fund balance decreased by \$76,463. The increase in human services expenditures of \$1,571,815 was offset by the overall increase in revenues of \$1,046,941 along with transfers in of \$3,503,441.

Children Services Board fund balance decreased by \$2,768,466. This decrease is due to the decrease in revenues of \$180,078 and the increase in human services expenditures of \$426,494 combined with human services expenditures continuing to outpace revenues.

The Alcohol, Drug Addiction and Mental Health fund balance decreased by \$1,379,018. Decreases in intergovernmental revenues of \$19,920,348 and health expenditures of \$13,084,884 were due to the State of Ohio taking over the Medicaid program.

The fund balance of the Developmental Disabilities Board decreased \$2,867,269. This decrease in fund balance is the result of the decrease in health expenditures of \$862,793 when combined with the decrease in intergovernmental revenues of \$2,407,292.

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The fund balance of \$4,025,485 of the Debt Service Fund, which is restricted, increased \$832,369 during the current year due to the activity related to the refunding of bonds.

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 (\$513,836) and Sewer Revenue (\$33,654,719) Funds at the end of the year amounted to \$34,168,555. The increase in net position was due largely to a decrease in total operating expenses of \$2,168,526 along with revenues continuing to exceed expenses.

General Fund Budgetary Highlights

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

During the year, there were no significant changes in the budgeted revenues or appropriations.

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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, 2013 amounts to \$453,905,686 (net of accumulated depreciation). The investment in capital assets includes land, construction in progress, buildings and building improvements, land improvements, machinery and equipment, pump stations, treatment plants sewer lines, infrastructure and intangibles. The total decrease in the County's investment in capital assets for the fiscal year was 1 percent (a 1 percent decrease in governmental activities and a 1 percent decrease for business-type activities).

Table 3
Capital Assets at December 31
Net of Accumulated Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land	\$ 12,784,127	\$ 12,784,127	\$ 1,152,732	\$ 1,152,732	\$ 13,936,859	\$ 13,936,859
Construction in Progress	5,450,029	930,471	1,837,620	785,350	7,287,649	1,715,821
Buildings and Building Improvements	131,401,190	137,137,687	24,144,580	26,044,853	155,545,770	163,182,540
Land Improvements	8,555,041	8,290,823	-	-	8,555,041	8,290,823
Machinery and Equipment	5,209,092	4,236,221	6,652,402	7,637,997	11,861,494	11,874,218
Pump Stations	-	-	8,773,173	9,063,915	8,773,173	9,063,915
Treatment Plants	-	-	790,771	913,324	790,771	913,324
Sewer/Water Lines	-	-	160,404,355	160,749,004	160,404,355	160,749,004
Infrastructure	86,683,737	89,597,593	-	-	86,683,737	89,597,593
Intangibles	66,837	70,283	-	-	66,837	70,283
Total	\$ 250,150,053	\$ 253,047,205	\$ 203,755,633	\$ 206,347,175	\$ 453,905,686	\$ 459,394,380

The decrease in total capital assets of \$5,488,694 can be attributed to current year depreciation exceeding additions. Additional information on the County's capital assets can be found in Note 11 of the Notes to Financial Statements.

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Unaudited

Long-term Debt At the end of the current fiscal year, the County had total bonded debt outstanding of \$106,815,532, net of the outstanding premium. Of this amount, \$71,541,344 comprises debt backed by the full faith and credit of the County and \$35,274,188 is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment. The County's long-term bonded debt decreased \$9,770,370 (8 percent) during the current fiscal year.

Table 4
Long-term Debt

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
General Obligation Bonds	\$ 70,340,754	\$ 76,329,000	\$ 34,859,246	\$ 37,696,000	\$ 105,200,000	\$ 114,025,000
Capital Appreciation Bonds	1,200,590	1,362,501	414,942	1,198,401	1,615,532	2,560,902
ODD Loans	-	-	29,458	29,458	29,458	29,458
OPWC Loans	-	-	1,014,004	187,500	1,014,004	187,500
OWDA Loans	-	-	8,320,336	9,075,853	8,320,336	9,075,853
<i>Total</i>	<u>\$ 71,541,344</u>	<u>\$ 77,691,501</u>	<u>\$ 44,637,986</u>	<u>\$ 48,187,212</u>	<u>\$ 116,179,330</u>	<u>\$ 125,878,713</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 \$283,942,455, 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 1 percent of the total expenses for governmental activities.

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County at year end is 7.1 percent, which decreased from a rate of 6.8 percent a year ago. This rate is close to the State's average unemployment rate of 7.4 percent and comparable to the national average of 7.4 percent.

Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the County's budget for 2014. At the end of the 2013 fiscal year, the unassigned fund balance in the General Fund amounted to \$41,749,347.

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, 2013***

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Equity in Pooled Cash and Investments	\$ 233,358,406	\$20,073,730	\$ 253,432,136
Cash and Cash Equivalents - Segregated Accounts	4,374,843	250	4,375,093
Cash With Fiscal Agent	4,759,898	-	4,759,898
Receivables (Net of Allowance for Uncollectibles)			
Taxes	153,167,388	-	153,167,388
Accounts	594,775	9,775,420	10,370,195
Special Assessments	531,412	3,137,614	3,669,026
Intergovernmental	-	9,413,538	9,413,538
Accrued Interest	501,477	-	501,477
Loans	9,908,092	-	9,908,092
Internal Balances	71,285	(71,285)	-
Due From Other Governments	43,289,836	2,263,485	45,553,321
Material and Supplies Inventory	984,635	376,980	1,361,615
Prepaid Items	1,308,745	60,939	1,369,684
Nondepreciable Capital Assets	18,234,156	2,990,352	21,224,508
Depreciable Capital Assets, Net	231,915,897	200,765,281	432,681,178
<i>Total Assets</i>	<u>703,000,845</u>	<u>248,786,304</u>	<u>951,787,149</u>
Deferred Outflows of Resources			
Deferred Charge on Refunding	-	2,342,535	2,342,535
Liabilities			
Accounts Payable	12,511,727	3,623,734	16,135,461
Accrued Salaries and Wages Payable	6,963,182	291,742	7,254,924
Matured Bonds and Interest Payable	10,597	5,329	15,926
Accrued Interest Payable	205,522	156,639	362,161
Due To Other Governments	3,013,565	3,847,843	6,861,408
Deposits Held and Due To Others	111,197	194,661	305,858
Insurance Claims Payable	3,438,177	-	3,438,177
Long-term Liabilities:			
Due Within One Year	13,087,714	5,327,544	18,415,258
Due In More Than One Year	85,622,591	46,665,019	132,287,610
<i>Total Liabilities</i>	<u>124,964,272</u>	<u>60,112,511</u>	<u>185,076,783</u>
Deferred Inflows of Resources			
Property Taxes	127,110,142	-	127,110,142
Deferred Amount on Refunding	46,221	-	46,221
<i>Total Deferred Inflows of Resources</i>	<u>127,156,363</u>	<u>-</u>	<u>127,156,363</u>
Net Position			
Net Investment in Capital Assets	200,842,887	156,742,489	357,585,376
Restricted for:			
Capital Projects	5,336,794	-	5,336,794
Debt Service	3,876,521	-	3,876,521
Roads and Bridges	9,708,208	-	9,708,208
Health and Human Services	164,293,582	-	164,293,582
Recreation	1,368,250	-	1,368,250
Grant Programs	18,189,612	-	18,189,612
Real Estate Appraisal	13,175,456	-	13,175,456
Unclaimed Money	1,465,447	-	1,465,447
Unrestricted Net Position	32,623,453	34,273,839	66,897,292
<i>Total Net Position</i>	<u>\$ 450,880,210</u>	<u>\$ 191,016,328</u>	<u>\$ 641,896,538</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, 2013*

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services and Sales	Operating Grants and		Primary Government		
			Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary Government							
Governmental Activities:							
General Government:							
Legislative and Executive	\$ 31,850,273	\$ 25,287,564	\$ 699,890	\$ -	\$ (5,862,819)		\$ (5,862,819)
Judicial	32,971,792	8,606,382	3,148,370	-	(21,217,040)		(21,217,040)
Public Safety	75,956,690	18,910,963	18,674,179	10,483	(38,361,065)		(38,361,065)
Public Works	18,051,198	1,046,274	10,649,073	3,380,565	(2,975,286)		(2,975,286)
Health	121,224,466	2,704,584	41,019,856	-	(77,500,026)		(77,500,026)
Economic Development	5,852,486	201,074	3,069,831	-	(2,581,581)		(2,581,581)
Human Services	92,570,953	5,547,646	50,447,729	-	(36,575,578)		(36,575,578)
Recreation	8,298,339	67,150	999,589	-	(7,231,600)		(7,231,600)
Debt Service:							
Interest and Fiscal Charges	4,567,347	-	-	-	(4,567,347)		(4,567,347)
Bond Issuance Costs	268,803				(268,803)		(268,803)
<i>Total Governmental Activities</i>	<u>391,612,347</u>	<u>62,371,637</u>	<u>128,708,517</u>	<u>3,391,048</u>	<u>(197,141,145)</u>		<u>(197,141,145)</u>
Business-type Activities:							
Water	181	-	-	-	-	\$ (181)	(181)
Sewer	37,967,208	38,332,200	4,165,334	3,026,435	-	7,556,761	7,556,761
<i>Total Business-type Activities</i>	<u>37,967,389</u>	<u>38,332,200</u>	<u>4,165,334</u>	<u>3,026,435</u>	<u>-</u>	<u>7,556,580</u>	<u>7,556,580</u>
<i>Total - Primary Government</i>	<u>\$ 429,579,736</u>	<u>\$ 100,703,837</u>	<u>\$ 132,873,851</u>	<u>\$ 6,417,483</u>	<u>(197,141,145)</u>	<u>7,556,580</u>	<u>(189,584,565)</u>
General Revenues							
Property Taxes Levied for:							
General Purposes					114,800,698	-	114,800,698
Debt Service					5,603,044	-	5,603,044
Sales and Use Tax Levied for:							
General Purposes					40,181,915	-	40,181,915
Other Taxes							
Property Transfer Tax					5,968,593	-	5,968,593
Permissive Tax					3,980,093	-	3,980,093
Unrestricted Contributions					17,362,466	-	17,362,466
Investment Income					640,702	173,993	814,695
Miscellaneous					4,272,759	110,729	4,383,488
<i>Total General Revenues</i>					<u>192,810,270</u>	<u>284,722</u>	<u>193,094,992</u>
<i>Change in Net Position</i>					(4,330,875)	7,841,302	3,510,427
Net Position Beginning of Year					455,211,085	183,175,026	638,386,111
<i>Net Position End of Year</i>					<u>\$ 450,880,210</u>	<u>\$ 191,016,328</u>	<u>\$ 641,896,538</u>

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

County of Summit, Ohio

**Balance Sheet
Governmental Funds
December 31, 2013**

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health	Board of Developmental Disabilities
Assets					
Equity in Pooled Cash and Investments	\$ 41,008,332	\$ 567,786	\$ 33,673,933	\$ 42,773,871	\$ 70,587,502
Cash and Cash Equivalents - Segregated Accounts	764,315	2,256	2,074,377	-	3,477
Cash With Fiscal Agent	-	-	-	-	4,759,898
Receivables (Net of Allowance for Uncollectibles)					
Taxes	29,144,644	-	25,230,730	33,080,290	50,461,459
Accounts	242,447	9,077	-	-	82,360
Special Assessments	-	-	-	-	-
Accrued Interest	498,581	-	2,896	-	-
Loans	-	-	-	-	-
Due From Other Funds	2,434,623	65,000	-	2,666	37,961
Due From Other Governments	8,622,077	85,211	6,714,389	3,461,551	9,736,877
Material and Supplies Inventory	148,958	51,130	-	-	147,149
Prepaid Items	313,937	119,529	154,438	43,411	227,581
<i>Total Assets</i>	<u>\$ 83,177,914</u>	<u>\$ 899,989</u>	<u>\$ 67,850,763</u>	<u>\$ 79,361,789</u>	<u>\$ 136,044,264</u>
Liabilities					
Accounts Payable	\$ 960,988	\$ 887,233	\$ 1,389,203	\$ 6,357,903	\$ 1,038,772
Accrued Salaries and Wages Payable	2,719,624	660,764	1,149,059	66,793	1,303,788
Matured Bonds and Interest Payable	-	-	-	-	-
Compensated Absences	30,301	10,632	-	-	112,268
Due To Other Funds	265,591	348,178	179,483	244,641	280,134
Due To Other Governments	560,895	264,145	140,449	67,500	723,610
Deposits Held and Due To Others	-	2,156	-	-	1,602
<i>Total Liabilities</i>	<u>4,537,399</u>	<u>2,173,108</u>	<u>2,858,194</u>	<u>6,736,837</u>	<u>3,460,174</u>
Deferred Inflows of Resources					
Property Taxes	16,187,828	-	22,622,741	29,660,927	45,245,481
Unavailable Revenue	11,405,940	-	7,838,499	6,344,296	12,275,285
<i>Total Deferred Inflows of Resources</i>	<u>27,593,768</u>	<u>-</u>	<u>30,461,240</u>	<u>36,005,223</u>	<u>57,520,766</u>
Fund Balances					
Nonspendable	1,928,342	170,659	154,438	43,411	374,730
Restricted	-	-	34,376,891	36,576,318	74,688,594
Assigned	7,369,058	-	-	-	-
Unassigned	41,749,347	(1,443,778)	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>51,046,747</u>	<u>(1,273,119)</u>	<u>34,531,329</u>	<u>36,619,729</u>	<u>75,063,324</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 83,177,914</u>	<u>\$ 899,989</u>	<u>\$ 67,850,763</u>	<u>\$ 79,361,789</u>	<u>\$ 136,044,264</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, 2013**

Debt Service	Other Governmental Funds	Total Governmental Funds
\$ 4,036,082	\$ 28,401,239	\$ 221,048,745
-	1,530,418	4,374,843
-	-	4,759,898
6,616,057	8,634,208	153,167,388
-	204,470	538,354
-	531,412	531,412
-	-	501,477
-	9,908,092	9,908,092
-	467,897	3,008,147
1,486,570	12,954,099	43,060,774
-	577,072	924,309
-	218,838	1,077,734
<u>\$ 12,138,709</u>	<u>\$ 63,427,745</u>	<u>\$ 442,901,173</u>
\$ -	\$ 1,162,365	\$ 11,796,464
-	996,645	6,896,673
10,597	-	10,597
-	11,468	164,669
-	2,395,600	3,713,627
-	271,981	2,028,580
-	107,439	111,197
<u>10,597</u>	<u>4,945,498</u>	<u>24,721,807</u>
5,932,185	7,460,980	127,110,142
<u>2,170,442</u>	<u>10,244,428</u>	<u>50,278,890</u>
<u>8,102,627</u>	<u>17,705,408</u>	<u>177,389,032</u>
-	795,910	3,467,490
4,025,485	39,158,581	188,825,869
-	822,348	8,191,406
-	-	40,305,569
<u>4,025,485</u>	<u>40,776,839</u>	<u>240,790,334</u>
<u>\$ 12,138,709</u>	<u>\$ 63,427,745</u>	<u>\$ 442,901,173</u>

Total Governmental Funds Balances	\$ 240,790,334
<i>Amounts reported for governmental activities in the statement of net position are different because</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	250,150,053
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Property Taxes	\$ 14,664,337
Sales and Use Tax	4,345,012
Intergovernmental	28,959,673
Special Assessments	531,412
Investment Income	129,510
Other	1,648,946
Total	50,278,890
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	7,373,461
Capital Assets (included above)	(10,061)
Compensated Absences (included below)	213,674
Workers Compensation (included below)	974,630
Capital Leases (included below)	11,892
Internal Balance Elimination	(105,284)
Total	8,458,312
Deferred inflows of resources represent deferred amount on refundings which are not reported in funds.	(46,221)
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	(205,522)
Compensated Absences	(20,460,657)
Claims and Judgements	(972,600)
Capital Leases	(154,499)
Workers Compensation	(974,630)
General Obligation Debt	(75,983,250)
Total	(98,751,158)
<i>Net Position of Governmental Activities</i>	<u>\$ 450,880,210</u>

County of Summit, Ohio

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2013**

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health	Board of Developmental Disabilities
Revenues					
Taxes:					
Property	\$ 15,908,735	\$ -	\$ 21,694,376	\$ 28,495,175	\$ 43,467,215
Sales and Use	39,829,475	-	-	-	-
Other	5,968,593	-	-	-	-
Licenses and Permits	55,528	-	-	-	-
Charges for Services	33,879,359	474,479	4,431,263	1,115	703,625
Fines and Forfeitures	820,243	171,853	-	-	-
Intergovernmental	14,236,474	30,926,793	15,394,616	15,243,560	24,301,157
Special Assessments	-	-	-	-	-
Investment Income	637,460	-	1,649	-	86
Other	1,391,778	418,792	391,440	80,002	827,699
<i>Total Revenues</i>	<u>112,727,645</u>	<u>31,991,917</u>	<u>41,913,344</u>	<u>43,819,852</u>	<u>69,299,782</u>
Expenditures					
General Government:					
Legislative and Executive	21,557,143	-	-	-	-
Judicial	24,881,229	-	-	-	-
Public Safety	55,488,849	-	-	-	-
Public Works	88,231	-	-	-	-
Health	1,243,393	-	-	44,650,663	72,167,051
Economic Development	244	-	-	-	-
Human Services	2,919,874	35,282,449	44,681,810	-	-
Recreation	-	-	-	-	-
Intergovernmental	367,258	-	-	-	-
Other	1,235,557	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Issuance Costs	-	-	-	-	-
<i>Total Expenditures</i>	<u>107,781,778</u>	<u>35,282,449</u>	<u>44,681,810</u>	<u>44,650,663</u>	<u>72,167,051</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>4,945,867</u>	<u>(3,290,532)</u>	<u>(2,768,466)</u>	<u>(830,811)</u>	<u>(2,867,269)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	12,550	1,275	-	-	-
Capital Lease	24,836	62,279	-	-	-
Proceeds of Refunding Bonds	-	-	-	-	-
Premium on Debt	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Transfers In	262,101	3,503,441	-	-	-
Transfers Out	(5,264,147)	(200,000)	-	(548,207)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(4,964,660)</u>	<u>3,366,995</u>	<u>-</u>	<u>(548,207)</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(18,793)	76,463	(2,768,466)	(1,379,018)	(2,867,269)
Fund Balances (Deficit) Beginning of Year	<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>Fund Balances (Deficit) End of Year</i>	<u>\$ 51,046,747</u>	<u>\$ (1,273,119)</u>	<u>\$ 34,531,329</u>	<u>\$ 36,619,729</u>	<u>\$ 75,063,324</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, 2013**

Debt Service	Other Governmental Funds	Total Governmental Funds
\$ 5,699,034	\$ 7,201,282	\$ 122,465,817
-	-	39,829,475
-	3,980,093	9,948,686
-	683,283	738,811
-	16,061,113	55,550,954
-	1,310,956	2,303,052
2,399,941	43,738,099	146,240,640
-	509,689	509,689
-	6,372	645,567
-	1,301,939	4,411,650
<u>8,098,975</u>	<u>74,792,826</u>	<u>382,644,341</u>
-	7,538,942	29,096,085
-	5,162,365	30,043,594
-	18,635,499	74,124,348
-	18,536,501	18,624,732
-	865,244	118,926,351
-	5,757,882	5,758,126
-	7,337,371	90,221,504
-	8,196,189	8,196,189
-	-	367,258
39,388	590	1,275,535
-	2,528,859	2,528,859
5,288,000	-	5,288,000
3,498,435	-	3,498,435
268,803	-	268,803
<u>9,094,626</u>	<u>74,559,442</u>	<u>388,217,819</u>
(995,651)	233,384	(5,573,478)
-	175	14,000
-	-	87,115
17,459,754	-	17,459,754
2,066,315	-	2,066,315
(18,271,037)	-	(18,271,037)
572,988	2,504,779	6,843,309
-	(1,431,831)	(7,444,185)
<u>1,828,020</u>	<u>1,073,123</u>	<u>755,271</u>
832,369	1,306,507	(4,818,207)
<u>3,193,116</u>	<u>39,470,332</u>	<u>245,608,541</u>
<u>\$ 4,025,485</u>	<u>\$ 40,776,839</u>	<u>\$ 240,790,334</u>

Net Change in Fund Balances - Total Governmental Funds \$ (4,818,207)

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	\$ 11,306,142	
Current Year Depreciation	(13,393,776)	
Total		(2,087,634)

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. (809,518)

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

Property Taxes	(2,062,075)	
Sales and Use Tax	352,440	
Charges for Services	(1,162,261)	
Intergovernmental	3,364,419	
Investment Income	(9,095)	
Special Assessments	(41,073)	
Other	(51,268)	
Capital Lease Proceeds	(87,115)	
Issuance of Debt	(17,459,754)	
Premium on Debt Issuance	(2,066,315)	
Total		(19,222,097)

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	5,288,000	
Payment to Refunded Bond Escrow Agent	18,271,037	
Capital Lease Principal Payments	109,820	
Total		23,668,857

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.

Accrued Interest on Bonds	49,773	
Amortization of Premium	1,520,711	
Deferred Amount on Refunding	(1,649,140)	
Amortization of Issuance Costs	(1,040,011)	
Accretion on Capital Appreciation Bonds	50,874	
Compensated Absences	37,384	
Claims and Judgements	(447,519)	
Total		(1,477,928)

Internal service funds used by management to charge the the costs of services provided to individual funds are not reported in the entity-wide state of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. 415,652

Change in Net Position of Governmental Activities \$ (4,330,875)

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, 2013***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Taxes:				
Property	\$ 18,483,854	\$ 18,098,540	\$ 18,065,884	\$ (32,656)
Sales and Use	38,410,843	38,598,930	39,450,709	851,779
Other	5,679,499	5,679,499	6,090,459	410,960
Licenses and Permits	38,000	31,000	31,643	643
Charges for Services	16,230,941	16,152,381	15,897,685	(254,696)
Fines and Forfeitures	921,863	908,244	803,486	(104,758)
Intergovernmental	10,300,573	10,532,046	10,766,775	234,729
Investment Income	2,023,545	1,800,000	2,212,789	412,789
Other	6,352,037	3,742,854	4,071,615	328,761
<i>Total Revenues</i>	<u>98,441,155</u>	<u>95,543,494</u>	<u>97,391,045</u>	<u>1,847,551</u>
Expenditures				
General Government:				
Legislative and Executive	22,873,069	22,471,888	21,568,068	903,820
Judicial	25,528,519	25,802,119	25,525,570	276,549
Public Safety	45,683,141	45,633,460	45,242,939	390,521
Health	1,359,139	1,314,339	1,309,318	5,021
Human Services	8,134,510	8,134,410	8,075,238	59,172
Other	1,936,558	2,160,389	1,902,485	257,904
<i>Total Expenditures</i>	<u>105,514,936</u>	<u>105,516,605</u>	<u>103,623,618</u>	<u>1,892,987</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(7,073,781)</u>	<u>(9,973,111)</u>	<u>(6,232,573)</u>	<u>3,740,538</u>
Other Financing Sources (Uses)				
Transfers In	1,500,000	1,500,000	991,027	(508,973)
Transfers Out	(900,000)	(900,000)	(900,000)	-
Other Financing Sources	-	2,417,756	1,813,554	(604,202)
<i>Total Other Financing Sources (Uses)</i>	<u>600,000</u>	<u>3,017,756</u>	<u>1,904,581</u>	<u>(1,113,175)</u>
<i>Net Change in Fund Balance</i>	<u>(6,473,781)</u>	<u>(6,955,355)</u>	<u>(4,327,992)</u>	<u>2,627,363</u>
Fund Balance - Beginning	3,310,040	3,310,040	3,310,040	
Prior Year Encumbrance Appropriations	4,029,636	4,029,636	4,029,636	
<i>Fund Balance - Ending</i>	<u>\$ 865,895</u>	<u>\$ 384,321</u>	<u>\$ 3,011,684</u>	<u>\$ 2,627,363</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, 2013*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Fines and Forfeitures	\$ 173,760	\$ 200,543	\$ 171,853	\$ (28,690)
Intergovernmental	34,248,820	39,527,936	34,044,665	(5,483,271)
Other	209,960	242,323	209,524	(32,799)
<i>Total Revenues</i>	<u>34,632,540</u>	<u>39,970,802</u>	<u>34,426,042</u>	<u>(5,544,760)</u>
Expenditures				
Human Services	40,039,010	42,425,206	40,851,427	1,573,779
<i>Total Expenditures</i>	<u>40,039,010</u>	<u>42,425,206</u>	<u>40,851,427</u>	<u>1,573,779</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(5,406,470)	(2,454,404)	(6,425,385)	(3,970,981)
Other Financing Sources (Uses)				
Other Financing Sources	1,567,460	1,809,068	1,554,050	(255,018)
<i>Total Other Financing Sources (Uses)</i>	<u>1,567,460</u>	<u>1,809,068</u>	<u>1,554,050</u>	<u>(255,018)</u>
<i>Net Change in Fund Balance</i>	(3,839,010)	(645,336)	(4,871,335)	(4,225,999)
Fund Balance (Deficit) - Beginning	(2,741,774)	(2,741,774)	(2,741,774)	
Prior Year Encumbrance Appropriations	3,387,110	3,387,110	3,387,110	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (3,193,674)</u>	<u>\$ -</u>	<u>\$ (4,225,999)</u>	<u>\$ (4,225,999)</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, 2013*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 21,817,578	\$ 21,817,578	\$ 21,875,942	\$ 58,364
Charges For Services	4,898,689	4,898,689	4,431,263	(467,426)
Intergovernmental	18,468,272	18,468,272	16,997,568	(1,470,704)
Other	275,461	275,461	248,578	(26,883)
<i>Total Revenues</i>	<u>45,460,000</u>	<u>45,460,000</u>	<u>43,553,351</u>	<u>(1,906,649)</u>
Expenditures				
Human Services	54,940,436	54,940,436	48,156,370	6,784,066
<i>Total Expenditures</i>	<u>54,940,436</u>	<u>54,940,436</u>	<u>48,156,370</u>	<u>6,784,066</u>
<i>Net Change in Fund Balance</i>	(9,480,436)	(9,480,436)	(4,603,019)	4,877,417
Fund Balance - Beginning	26,006,820	26,006,820	26,006,820	
Prior Year Encumbrance Appropriations	<u>7,406,414</u>	<u>7,406,414</u>	<u>7,406,414</u>	
<i>Fund Balance - Ending</i>	<u>\$ 23,932,798</u>	<u>\$ 23,932,798</u>	<u>\$ 28,810,215</u>	<u>\$ 4,877,417</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, 2013*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 32,650,845	\$ 32,650,845	\$ 32,797,005	\$ 146,160
Intergovernmental	9,874,597	9,874,597	10,593,809	719,212
Other	234,532	234,532	251,632	17,100
<i>Total Revenues</i>	<u>42,759,974</u>	<u>42,759,974</u>	<u>43,642,446</u>	<u>882,472</u>
Expenditures				
Health	54,242,767	54,242,767	51,217,429	3,025,338
<i>Total Expenditures</i>	<u>54,242,767</u>	<u>54,242,767</u>	<u>51,217,429</u>	<u>3,025,338</u>
<i>Net Change in Fund Balance</i>	(11,482,793)	(11,482,793)	(7,574,983)	3,907,810
Fund Balance - Beginning	31,685,611	31,685,611	31,685,611	
Prior Year Encumbrance Appropriations	<u>8,609,708</u>	<u>8,609,708</u>	<u>8,609,708</u>	
<i>Fund Balance - Ending</i>	<u>\$ 28,812,526</u>	<u>\$ 28,812,526</u>	<u>\$ 32,720,336</u>	<u>\$ 3,907,810</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, 2013*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 50,319,841	\$ 44,288,654	\$ 43,858,112	\$ (430,542)
Charges for Services	-	513,000	393,686	(119,314)
Intergovernmental	7,291,635	10,084,546	9,969,029	(115,517)
Other	9,840,967	12,870,464	13,454,595	584,131
Investment Income	-	-	90	90
<i>Total Revenues</i>	<u>67,452,443</u>	<u>67,756,664</u>	<u>67,675,512</u>	<u>(81,152)</u>
Expenditures				
Health	76,201,478	76,201,478	73,532,095	2,669,383
<i>Total Expenditures</i>	<u>76,201,478</u>	<u>76,201,478</u>	<u>73,532,095</u>	<u>2,669,383</u>
<i>Net Change in Fund Balance</i>	(8,749,035)	(8,444,814)	(5,856,583)	2,588,231
Fund Balance - Beginning	67,874,604	67,874,604	67,874,604	
Prior Year Encumbrance Appropriations	3,270,242	3,270,242	3,270,242	
<i>Fund Balance - Ending</i>	<u>\$ 62,395,811</u>	<u>\$ 62,700,032</u>	<u>\$ 65,288,263</u>	<u>\$ 2,588,231</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, 2013**

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ 513,836	\$ 19,559,894	\$ 20,073,730	\$ 12,309,661
Cash and Cash Equivalents - Segregated Accounts	-	250	250	-
Receivables (Net of Allowance for Uncollectibles)				
Accounts	-	9,775,420	9,775,420	56,421
Special Assessments	-	3,137,614	3,137,614	-
Intergovernmental Loans	-	9,413,538	9,413,538	-
Due From Other Funds	-	19,519	19,519	1,126,759
Due From Other Governments	-	2,263,485	2,263,485	229,062
Material and Supplies Inventory	-	376,980	376,980	60,326
Prepaid Items	-	60,939	60,939	231,011
<i>Total Current Assets</i>	<u>513,836</u>	<u>44,607,639</u>	<u>45,121,475</u>	<u>14,013,240</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	-	2,990,352	2,990,352	-
Depreciable Capital Assets, Net	-	200,765,281	200,765,281	10,061
<i>Total Noncurrent Assets</i>	<u>-</u>	<u>203,755,633</u>	<u>203,755,633</u>	<u>10,061</u>
<i>Total Assets</i>	<u>513,836</u>	<u>248,363,272</u>	<u>248,877,108</u>	<u>14,023,301</u>
Deferred Outflows of Resources				
Deferred Charge on Refunding	-	2,342,535	2,342,535	-
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	-	3,623,734	3,623,734	715,263
Accrued Salaries and Wages Payable	-	291,742	291,742	66,509
Matured Bonds and Interest Payable	-	5,329	5,329	-
Accrued Interest Payable	-	156,639	156,639	-
Compensated Absences	-	312,899	312,899	59,790
Due To Other Funds	-	196,088	196,088	244,710
Due To Other Governments	-	3,847,843	3,847,843	984,985
Deposits Held and Due To Others	-	194,661	194,661	-
Insurance Claims Payable	-	-	-	3,438,177
General Obligation Bonds Payable	-	4,014,884	4,014,884	-
Capital Leases Payable	-	-	-	4,687
Intergovernmental Loans Payable	-	87,729	87,729	-
OWDA Loans Payable	-	385,095	385,095	-
OPWC Loans Payable	-	88,393	88,393	-
WPCLF Loans Payable	-	428,662	428,662	-
FWCC Loans Payable	-	9,882	9,882	-
<i>Total Current Liabilities</i>	<u>-</u>	<u>13,643,580</u>	<u>13,643,580</u>	<u>5,514,121</u>
<i>Long-term Liabilities:</i>				
Compensated Absences	-	805,348	805,348	153,884
Insurance Claims Payable	-	-	-	974,630
General Obligation Bonds Payable	-	32,765,350	32,765,350	-
Capital Leases Payable	-	-	-	7,205
Intergovernmental Loans Payable	-	1,197,761	1,197,761	-
OWDA Loans Payable	-	7,935,241	7,935,241	-
ODD Loans Payable	-	29,458	29,458	-
OPWC Loans Payable	-	925,611	925,611	-
WPCLF Loans Payable	-	2,782,518	2,782,518	-
FWCC Loans Payable	-	223,732	223,732	-
<i>Total Long-term Liabilities</i>	<u>-</u>	<u>46,665,019</u>	<u>46,665,019</u>	<u>1,135,719</u>
<i>Total Liabilities</i>	<u>-</u>	<u>60,308,599</u>	<u>60,308,599</u>	<u>6,649,840</u>
Net Position				
Net Investment in Capital Assets	-	156,742,489	156,742,489	(1,831)
Unrestricted	513,836	33,654,719	34,168,555	7,375,292
<i>Total Net Position</i>	<u>\$ 513,836</u>	<u>\$ 190,397,208</u>	<u>190,911,044</u>	<u>\$ 7,373,461</u>

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

Net position of business-type activities (page 14)

105,284

\$ 191,016,328

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, 2013***

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
Operating Revenues				
Charges for Services	\$ -	\$ 38,332,200	\$ 38,332,200	\$ 37,916,682
Other	-	110,729	110,729	158,132
<i>Total Operating Revenues</i>	-	38,442,929	38,442,929	38,074,814
Operating Expenses				
Personal Services	-	8,572,948	8,572,948	1,818,223
Contractual Services	181	15,820,140	15,820,321	3,279,918
Material and Supplies	-	962,667	962,667	1,068,359
Claims Expense	-	-	-	32,735,973
Depreciation	-	6,769,936	6,769,936	5,215
Other	-	2,788,932	2,788,932	137,716
<i>Total Operating Expenses</i>	181	34,914,623	34,914,804	39,045,404
<i>Operating Income (Loss)</i>	(181)	3,528,306	3,528,125	(970,590)
Non-Operating Revenues (Expenses)				
Intergovernmental Revenue	-	4,165,334	4,165,334	827,888
Investment Income	-	173,993	173,993	4,230
Special Assessments Revenue	-	204,024	204,024	-
Interest and Fiscal Charges	-	(3,029,467)	(3,029,467)	(1,119)
<i>Total Non-Operating Revenues (Expenses)</i>	-	1,513,884	1,513,884	830,999
<i>Income (Loss) before Capital Contributions and Transfers</i>	(181)	5,042,190	5,042,009	(139,591)
Capital Contributions	-	2,822,411	2,822,411	-
Transfers In	-	-	-	600,876
<i>Change in Net Position</i>	(181)	7,864,601	7,864,420	461,285
Net Position - Beginning	514,017	182,532,607		6,912,176
<i>Net Position - Ending</i>	\$ 513,836	\$ 190,397,208		\$ 7,373,461
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(23,118)	
<i>Change in net position of business-type activities (page 15)</i>			\$ 7,841,302	

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, 2013**

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
Cash Flows from Operating Activities				
Cash Receipts from Customers	\$ -	\$ 38,682,933	\$ 38,682,933	\$ 38,906,585
Cash Receipts - Other	-	103,792	103,792	101,711
Cash Payments for Goods and Services	(309)	(19,779,766)	(19,780,075)	(4,579,449)
Cash Payments for Insurance Claims	-	-	-	(33,184,092)
Cash Payments to Employees	-	(9,022,096)	(9,022,096)	(1,883,277)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>(309)</u>	<u>9,984,863</u>	<u>9,984,554</u>	<u>(638,522)</u>
Cash Flows from Non-Capital Financing Activities				
Cash Receipts from Intergovernmental	-	4,447,772	4,447,772	827,888
Transfers In	-	-	-	600,876
<i>Net Cash Provided by Non-Capital Financing Activities</i>	<u>-</u>	<u>4,447,772</u>	<u>4,447,772</u>	<u>1,428,764</u>
Cash Flows from Capital and Related Financing Activities				
Cash Proceeds from Debt	-	670,774	670,774	-
Cash Proceeds from Premium on Bonds Issued	-	24,844	24,844	-
Cash Receipts from Special Assessments	-	57,849	57,849	-
Cash Payments for Capital Acquisitions	-	(1,355,983)	(1,355,983)	-
Cash Payments for Bonds Issuance Cost	-	(1,930)	(1,930)	-
Cash Payments to Refunded Bond Escrow Agent	-	(148,160)	(148,160)	-
Cash Payments for Debt Retirement	-	(6,361,897)	(6,361,897)	(4,619)
Cash Payments for Interest Expense	-	(2,727,468)	(2,727,468)	(1,117)
<i>Net Cash Used by Capital and Related Financing Activities</i>	<u>-</u>	<u>(9,841,971)</u>	<u>(9,841,971)</u>	<u>(5,736)</u>
Cash Flows from Investing Activities				
Interest on Investments	-	13	13	4,334
<i>Net Increase (Decrease) Equity in Pooled Cash and Investments</i>	<u>(309)</u>	<u>4,590,677</u>	<u>4,590,368</u>	<u>788,840</u>
Equity in Pooled Cash and Investments - January 1	<u>514,145</u>	<u>14,969,467</u>	<u>15,483,612</u>	<u>11,520,821</u>
<i>Equity in Pooled Cash and Investments - December 31</i>	<u>\$ 513,836</u>	<u>\$ 19,560,144</u>	<u>\$ 20,073,980</u>	<u>\$ 12,309,661</u>

(Continued)

Non-cash activity:

Business-type Activities funds received approximately \$2.8 million of contributed assets

OWDA made principal adjustments of \$7,972 and capitalized interest in the amount of \$1,952.

County of Summit, Ohio

*Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2013*

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating Income (Loss)	\$ (181)	\$ 3,528,306	\$ 3,528,125	\$ (970,590)
Adjustments:				
Depreciation	-	6,769,936	6,769,936	5,215
(Increase) Decrease in Assets:				
Receivables	-	1,195,923	1,195,923	(55,025)
Due From Other Funds	-	(9,754)	(9,754)	949,340
Due From Other Governments	-	(736,304)	(736,304)	(5,013)
Material and Supplies Inventory	-	(47,519)	(47,519)	(16,643)
Other Operating Assets	-	62,710	62,710	-
Increase (Decrease) in Liabilities:				
Accounts Payable	-	(40,186)	(40,186)	546,581
Accrued Salaries and Wages Payable	-	10,799	10,799	7,477
Compensated Absences	-	(283,555)	(283,555)	(69,202)
Due To Other Funds	-	(177,386)	(177,386)	24,377
Due To Other Governments	-	(285,893)	(285,893)	(60,936)
Deposits Held and Due to Others	-	(2,214)	(2,214)	-
Insurance Claims Payable	-	-	-	(994,103)
Other Operating Liabilities	(128)	-	(128)	-
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>\$ (309)</u>	<u>\$ 9,984,863</u>	<u>\$ 9,984,554</u>	<u>\$ (638,522)</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, 2013

	<u>Agency</u>
Assets	
Equity in Pooled Cash and Investments	\$ 73,850,026
Cash and Cash Equivalents - Segregated Accounts	18,844,575
Receivables (Net of Allowance for Uncollectibles)	
Taxes	<u>597,222,117</u>
<i>Total Assets</i>	<u><u>\$ 689,916,718</u></u>
Liabilities	
Due To Other Governments	\$ 582,149,353
Unapportioned Monies	<u>107,767,365</u>
<i>Total Liabilities</i>	<u><u>\$ 689,916,718</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, 2013

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, one of two counties 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 organization’s governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization’s resources; or (3) the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt, or the levying of taxes or whose relationship with the County is such that to exclude their activity would be misleading. Based on the criteria described, the County has one component unit.

The Summit County Land Reutilization Corporation (SCLRC) is the County’s only component unit and is legally separate from the County. The SCLRC is immaterial to the County as a whole and as a result has not been presented as a discretely presented component unit. The SCLRC is a county land reutilization corporation that was formed on June 4, 2012 when the Summit County Council authorized the incorporation of the SCLRC under Chapter 1724 of the Ohio Revised Code through resolution number 2012-214 as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the SCLRC is to strengthen neighborhoods in the County by returning vacant and abandoned properties to productive use. The Corporation has been designated as the County’s agent to further its mission to reclaim, rehabilitate and reutilize vacant, abandoned, tax foreclosed and other real property in the County under Chapter 5722 of the Ohio Revised Code.

Pursuant to Section 1724.03 (B) of the Ohio Revised Code, the Board of Directors of the SCLRC shall be composed of seven members including, (1) the County Fiscal Officer, (2) the County Executive, (3) a member of the County Council, (4) one representative of the City of Akron, as the municipal corporation in Summit County with the largest population, based on the population according to the most recent federal decennial census, (5) one representative of a township with a population of greater than ten thousand based on the population according to the most recent federal decennial census, (6) two additional members selected by the Fiscal Officer, Executive and Council Representative. The County appoints a majority of the SCLRC Board and the County is able to impose its will on the SCLRC. Separately issued financial statements can be obtained from the Summit County Land Reutilization Corporation, 175 S. Main St., Suite 207, Akron, Ohio 44308.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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.

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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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, deferred outflows of resources, liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

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

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

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

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

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

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

The other governmental funds of the County account for grants and other resources 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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position.

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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.

Deferred Inflows of Resources and Deferred Outflows of Resources A deferred inflow of resources is an acquisition of assets by the County that is applicable to a future reporting period. A deferred outflow of resources is a consumption of assets by the County that is applicable to a future reporting period. For the County, deferred outflows of resources include a deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance 2014 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, special assessments, charges for services, fines and forfeitures, and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 2013.

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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 2013, 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.

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, 2013, 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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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.

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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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.

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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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.

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 plus deferred outflows of resources less liabilities and deferred inflows of resources. 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. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction or improvement of those assets or related debt are also included in this component of net position. 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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

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, 2013, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus an amendment of GASB Statements No 14 and No 34", GASB Statement No. 65, "Items Previously Reported as Assets and Liabilities", and GASB Statement No. 66, "Technical Corrections-2012-an amendment of GASB Statements No 10 and No 62".

GASB Statement No. 61 improves financial reporting by reporting equity interests in component units to help ensure primary government financial statements do not understate their financial position and provide for more consistent and understandable display of those equity interests. These changes were incorporated in the County's 2013 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 65 properly classifies certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues). These changes were incorporated in the County's 2013 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 66 resolves conflicting financial reporting guidance that could diminish the consistency of financial reporting and thereby enhance the usefulness of the financial reports. The implementation of GASB Statement No. 66 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, 2013

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	\$ 148,958	\$ 51,130	\$ -	\$ -	\$ 147,149	\$ -	\$ 577,072	\$ 924,309
Prepays	313,937	119,529	154,438	43,411	227,581	-	218,838	1,077,734
Unclaimed Funds	1,465,447	-	-	-	-	-	-	1,465,447
Total Nonspendable	1,928,342	170,659	154,438	43,411	374,730	-	795,910	3,467,490
Restricted								
Job and Family	-	-	-	-	-	-	390,411	390,411
Children Services	-	-	34,376,891	-	-	-	-	34,376,891
Mental Health	-	-	-	36,576,318	74,688,594	-	-	111,264,912
Social Services	-	-	-	-	-	-	16,055,529	16,055,529
Engineer Services	-	-	-	-	-	-	5,690,498	5,690,498
Debt Service	-	-	-	-	-	4,025,485	-	4,025,485
Emergency Mgmt	-	-	-	-	-	-	130,818	130,818
Capital Projects	-	-	-	-	-	-	3,106,738	3,106,738
Other Purposes	-	-	-	-	-	-	13,784,587	13,784,587
Total Restricted	-	-	34,376,891	36,576,318	74,688,594	4,025,485	39,158,581	188,825,869
Assigned								
Legislative & Executive	947,199	-	-	-	-	-	-	947,199
Judicial	357,855	-	-	-	-	-	-	357,855
Public Safety	545,920	-	-	-	-	-	-	545,920
Health	15,043	-	-	-	-	-	-	15,043
Human Services	1,695,756	-	-	-	-	-	-	1,695,756
Intergovernmental	25,000	-	-	-	-	-	-	25,000
Other Expense	160,393	-	-	-	-	-	-	160,393
Capital Projects	-	-	-	-	-	-	822,348	822,348
Subsequent Year Appropriations	3,621,892	-	-	-	-	-	-	3,621,892
Total Assigned	7,369,058	-	-	-	-	-	822,348	8,191,406
Unassigned	41,749,347	(1,443,778)	-	-	-	-	-	40,305,569
Total	\$ 51,046,747	\$ (1,273,119)	\$ 34,531,329	\$ 36,619,729	\$ 75,063,324	\$ 4,025,485	\$ 40,776,839	\$ 240,790,334

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

At December 31, 2013, the special revenue fund, Job & Family Services, had a deficit fund balance of \$1,273,119. The internal service funds, Office Services, Telephone Services, Internal Audit and Geographic Information Systems had deficit net position of \$7,350, \$84,591, \$61,690 and \$61,368, 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.

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).
4. Some funds are included in the General Fund (GAAP), but have separate legally adopted budgets.

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

Net Change in Fund Balance
General and Major Special Revenue

	<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	\$ (4,327,992)	\$ (4,871,335)	\$ (4,603,019)	\$ (7,574,983)	\$ (5,856,583)
Net Adjustments for					
Revenue Accruals	12,831,506	(421,180)	(1,640,007)	177,406	1,624,270
Net Adjustments for					
Expenditure Accruals	<u>(8,522,307)</u>	<u>5,368,978</u>	<u>3,474,560</u>	<u>6,018,559</u>	<u>1,365,044</u>
GAAP Basis	<u>\$ (18,793)</u>	<u>\$ 76,463</u>	<u>\$ (2,768,466)</u>	<u>\$ (1,379,018)</u>	<u>\$ (2,867,269)</u>

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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.

At December 31, 2013, the carrying amount of the County's deposits was \$50,230,068 and the bank balance was \$57,466,998. The difference in the carrying amount and the bank balance were items in transit. Of the bank balance:

\$1,824,065 was covered by federal depository insurance.

\$55,642,933 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 and no-load money market funds rated in the highest category by a nationally recognized rating agency. The County may invest in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States governments. The debt interests must be backed by the full faith and credit of that foreign nation, there is no prior history of default, and the debt interest matures not later than five years after purchase. 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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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.

As of December 31, 2013, 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	\$ 10,045,733	\$ 8,858,373	\$ 1,187,360	\$ -	3.30%
U.S. Agencies	236,921,493	34,356,329	152,282,214	50,282,950	77.74%
Money Market Mutual Funds	46,787,765	46,787,765	-	-	15.35%
Foreign Government Bonds	2,453,960		2,453,960		0.81%
Commercial Paper	7,992,300	7,992,300			2.62%
Repurchase Agreements	558,966	558,966	-	-	0.18%
Total Fair Value	\$ 304,760,217	\$ 98,553,733	\$ 155,923,534	\$ 50,282,950	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 \$558,966 investment in repurchase agreements, \$558,966 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 percentages in the table above.

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

Cash on Hand	\$ 271,443	Equity in Pooled Cash and Investments	
Carrying amount of Deposits	50,230,068	Governmental Funds	\$ 221,048,745
Fair Value of Investments	304,760,217	Proprietary Funds	32,383,391
		Agency Funds	73,850,026
			\$ 327,282,162
		Cash and Cash Equivalents in Segregated Accounts	23,219,668
		Cash with Fiscal Agent	4,759,898
Total	\$ 355,261,728	Total	\$ 355,261,728

Cash with Fiscal Agent In addition to deposits and investments, the County has uninsured and uncollateralized cash in the amount of \$4,759,898 being held by NEON, a jointly governed organization (See Note 21).

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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
Internal Service Funds:	
Office Services	\$ 80,903
Telephone Services	50,541
Internal Audit	102,010

Note 8. Property Taxes

Property taxes include amounts levied against all real, public utility property located in the County. Property tax revenue received during 2013 for real and public utility property taxes represents collections of the 2012 taxes.

Real property taxes for 2013 were levied after October 1, 2013 on the assessed value as of January 1, 2013, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2013 real property taxes are collected in and intended to finance 2014.

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. 2013 public utility property taxes which became a lien December 31, 2012, are levied after October 1, 2013, and are collected in 2014 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 2012 taxes were collected was \$11,417,698,200. The full tax rate for all County operations applied to real property for fiscal year ended December 31, 2013, was \$12.70 per \$1,000 of assessed valuation. The assessed values of real and tangible personal property upon which 2012 property tax receipts were based are as follows:

Real Property	\$ 11,132,066,990
Public Utility	285,631,210
<i>Total Assessed Value</i>	<i>\$ 11,417,698,200</i>

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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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, 2013. 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 2013 operations, the receivable is offset by a credit to Deferred Inflow of Resources.

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 2013. 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 a deferred inflow of resources. As of December 31, 2013, sales tax revenues amounted to approximately \$39.8 million.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note 10. Receivables

Receivables, at December 31, 2013, 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 \$2,528,232 in current special assessments at December 31, 2013, of that amount \$2,461,256 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 \$904,410 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 \$531,412 at December 31, 2013.

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, 2013 in the amount of \$2,958,693.

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, 2013, the balance is still outstanding.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note 11. Capital Assets

Capital asset activity for the year ended December 31, 2013, 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	930,471	7,276,950	(2,757,392) *	5,450,029
<i>Total Nondepreciable Capital Assets</i>	<u>13,714,598</u>	<u>7,276,950</u>	<u>(2,757,392)</u>	<u>18,234,156</u>
<i>Depreciable Capital Assets</i>				
Land Improvements	10,628,084	1,183,848	(210,380)	11,601,552
Building and Building Improvements	234,355,044	355,393	(546,495)	234,163,942
Machinery and Equipment	50,184,676	3,203,049	(1,060,688)	52,327,037
Intangibles	3,367,714	46,773	-	3,414,487
Infrastructure	188,950,784	1,822,463	(46,894)	190,726,353
<i>Total Depreciable Capital Assets</i>	<u>487,486,302</u>	<u>6,611,526</u>	<u>(1,864,457)</u>	<u>492,233,371</u>
<i>Accumulated Depreciation</i>				
Land Improvements	(2,337,261)	(720,345)	11,095	(3,046,511)
Buildings and Building Improvements	(97,217,357)	(5,675,187)	129,792	(102,762,752)
Machinery and Equipment	(45,948,455)	(2,213,450)	1,043,960	(47,117,945)
Intangibles	(3,297,431)	(50,219)	-	(3,347,650)
Infrastructure	(99,353,191)	(4,734,575)	45,150	(104,042,616)
<i>Total Accumulated Depreciation</i>	<u>(248,153,695)</u>	<u>(13,393,776)</u>	<u>1,229,997</u>	<u>(260,317,474)</u>
<i>Depreciable Capital Assets, Net</i>	<u>239,332,607</u>	<u>(6,782,250)</u>	<u>(634,460)</u>	<u>231,915,897</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$ 253,047,205</u>	<u>\$ 494,700</u>	<u>\$ (3,391,852)</u>	<u>\$ 250,150,053</u>

*Engineering and planning costs of \$175,058 related to the construction of a building were included in construction in progress in 2012. The project was abandoned in 2013 prior to completion and the amount reported in the construction in progress beginning balance was expensed as a result.

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County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

	Beginning Balance	Additions/ Transfers	Deletions/ Transfers	Ending Balance
Business-Type Activities				
<i>Nondepreciable Capital Assets</i>				
Land	\$ 1,152,732	\$ -	\$ -	\$ 1,152,732
Construction in Progress	785,350	1,256,845	(204,575)	1,837,620
<i>Total Nondepreciable Capital Assets</i>	<u>1,938,082</u>	<u>1,256,845</u>	<u>(204,575)</u>	<u>2,990,352</u>
<i>Depreciable Capital Assets</i>				
Building and Building Improvements	60,081,320	-	-	60,081,320
Machinery and Equipment	40,019,912	303,713	(153,000)	40,170,625
Pump Stations	22,201,372	-	(86,250)	22,115,122
Treatment Plants	5,178,164	-	-	5,178,164
Sewer Lines	243,038,010	2,822,411	-	245,860,421
<i>Total Depreciable Capital Assets</i>	<u>370,518,778</u>	<u>3,126,124</u>	<u>(239,250)</u>	<u>373,405,652</u>
<i>Accumulated Depreciation</i>				
Building and Building Improvements	(34,036,467)	(1,900,273)	-	(35,936,740)
Machinery and Equipment	(32,381,915)	(1,289,308)	153,000	(33,518,223)
Pump Stations	(13,137,457)	(290,742)	86,250	(13,341,949)
Treatment Plants	(4,264,840)	(122,553)	-	(4,387,393)
Sewer Lines	(82,289,006)	(3,167,060)	-	(85,456,066)
<i>Total Accumulated Depreciation</i>	<u>(166,109,685)</u>	<u>(6,769,936)</u>	<u>239,250</u>	<u>(172,640,371)</u>
<i>Depreciable Capital Assets, Net</i>	<u>204,409,093</u>	<u>(3,643,812)</u>	<u>-</u>	<u>200,765,281</u>
<i>Business-Type Activities Capital Assets, Net</i>	<u>\$ 206,347,175</u>	<u>\$ (2,386,967)</u>	<u>\$ (204,575)</u>	<u>\$ 203,755,633</u>

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

Governmental Activities	
Legislative and Executive	\$ 1,076,071
Judicial	1,531,733
Public Safety	3,027,662
Public Works	5,057,502
Health	1,772,608
Economic Development	17,042
Human Services	911,158
<i>Total Depreciation Expense</i>	<u>\$ 13,393,776</u>
Business-Type Activities	
Sewer	<u>\$ 6,769,936</u>

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

As of December 31, 2013, construction in progress for various capital projects of the County consisted of the following:

Projects	Construction in Progress	Remaining Commitments
<u>Governmental Activities</u>		
Ohio Building HVAC	\$ 354,046	\$ 462,958
Safety Building HVAC	512,599	67,401
Jail HVAC	690,838	58,895
E. North Street Bridge Replacement	192,015	77,323
Ravenna Rd. Bridge Replacement	536,696	51,595
Cleveland Massillon Rd. Resurfacing	716,049	303,923
Ghent Road	514,162	114,535
Cleveland Massillon Rd. (SR 18 to Springside)	199,952	44,541
Yellow Creek Rd. Resurfacing	558,685	69,557
Riverview Rd. Resurfacing	713,534	99,065
South Main Street	461,453	88,670
<i>Total Governmental Activities</i>	<u>5,450,029</u>	<u>1,438,463</u>
<u>Business-Type Activities</u>		
Various Pump Stations	151,146	1,046,654
Springfield Wastewater Treatment	380,155	4,314,682
Pump Station Replacement	601,035	286,215
Columbine Sewer System	122,808	1,377,192
Akron Cleveland Road Sanitary Sewer Extension	92,000	854,800
Wyoga Lake Inverness Trunk Rehab & Replacement	25,879	274,121
Seasons Rd/Eco Green SSE	273,030	25,000
Pump Station #48 Replacement	7,895	291,430
Clinton Sanitary Sewer Improvement	183,672	536,928
<i>Total Business-Type Activities</i>	<u>1,837,620</u>	<u>9,007,022</u>
<i>Total Construction in Progress</i>	<u>\$ 7,287,649</u>	<u>\$ 10,445,485</u>

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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.

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 2013, 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, 2013, members in state and local classifications contributed 10.0 percent of covered payroll while public safety and law enforcement members contributed 12.0 percent and 12.6 percent, respectively.

The County's 2013 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 1.0 percent during calendar year 2013. The portion of employer contributions allocated to health care for members in the Combined Plan was 1.0 percent during calendar year 2013.

The County's required contributions for pension obligations to the Traditional Pension, Member-Directed and Combined Plans for the years ended December 31, 2013, 2012, and 2011, were \$23,539,830, \$24,352,424 and \$24,047,732, respectively. For 2013, 87.07 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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.

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 2013, 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 1.0 percent during calendar year 2013. The portion of employer contributions allocated to health care for members in the Combined Plan was 1.0 percent during calendar year 2013.

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, 2013, 2012, and 2011 were \$6,721,851, \$7,016,255 and \$8,461,210, respectively. For 2013, 87.07 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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.

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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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
2014	\$ 59,570	\$ 624,164
2015	49,331	219,388
2016	36,762	63,778
2017	31,015	47,739
2018	2,065	15,208
Total Operating Leases		\$ 970,277
Total Minimum Lease Payments	178,743	
Less: Amount Representing Interest	(24,244)	
Present Value Minimum Lease Payments	\$ 154,499	

The assets acquired through capital leases are as follows:

	Governmental Activities
Assets:	
Machinery and Equipment	\$ 364,777
Less: Accumulated Depreciation	(206,314)
<i>Total</i>	\$ 158,463

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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	\$ 3,747,165
Job and Family Services	3,733,909
Children Services Board	2,485,707
Alcohol, Drug Addiction and Mental Health	1,957,701
Board of Developmental Disabilities	2,064,556
Other Governmental Funds	<u>10,631,445</u>
<i>Total</i>	<u>\$ 24,620,483</u>

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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
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	3.00 - 5.00	15,815,000
Series 2013 Bonds - Current Refund 2002	1/30/2013	1.25 - 4.50	2,854,754
Series 2013 Bonds - Advance Refund 2003	1/30/2013	1.25 - 4.50	14,605,000
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
Sewer Bond Series 2013	1/30/2013	1.25 - 4.50	125,246
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			
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
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
Kenneth/Samira San Sewer Improv	2013	4.75	751,781
Warner Road Trunk Line & Force Main	2013	3.84	442,426
OPWC Loans			
Plant #30 Abandonment I	1995	N/A	721,000
Plant #30 Abandonment II	1995	N/A	529,000
Kenneth/Samira	2013	N/A	427,471
Whitefriars Drive	2013	N/A	575,818
ODD Loan			
Springfield Agricultural Assessment	4/17/1978	N/A	29,458

County of Summit, Ohio
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For the Year Ended December 31, 2013

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, 2013, 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 2013, 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.

During 2013, the County issued \$17,585,000 in general obligation refunding bonds at interest rates varying from 1.25 percent to 4 percent. Proceeds were used to refund \$15,105,000 of 2003 various purpose bonds and \$3,450,000 of 2002 various purpose bonds to achieve interest cost savings. On December 31, 2013, \$18,555,000 of the defeased bonds are still outstanding. The bonds were issued at a \$2,091,158 premium and issuance costs were \$270,007.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

The following is a summary of changes in long-term debt and other obligations of the governmental activities for the year ended December 31, 2013:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Governmental Activities					
General Obligation Bonds					
Ohio Building Parking Deck	\$ 1,080,000	\$ -	\$ (1,080,000)	\$ -	\$ -
Juvenile Court Expansion	2,225,000	-	(2,225,000)	-	-
Series 2003 Bonds	16,270,000	-	(16,270,000)	-	-
Series 2004 Bonds AR	14,899,000	-	(2,088,000)	12,811,000	2,193,000
Series 2010 Bonds	18,490,000	-	(1,615,000)	16,875,000	1,650,000
Series 2010 Bonds Bridgestone	7,550,000	-	-	7,550,000	355,000
Series 2012 Bonds Goodyear	15,815,000	-	-	15,815,000	-
Series 2013 Bonds Current Refund 2002	-	2,854,754	-	2,854,754	-
Series 2013 Bonds Advance Refund 2003	-	14,605,000	(170,000)	14,435,000	1,315,000
Bond Premiums	3,896,302	2,066,315	(1,520,711)	4,441,906	477,708
<i>Total General Obligation Bonds</i>	<u>80,225,302</u>	<u>19,526,069</u>	<u>(24,968,711)</u>	<u>74,782,660</u>	<u>5,990,708</u>
Capital Appreciation Bonds					
Canton Akron Business Park	601,127	-	(111,037)	490,090	103,293
Accreted Interest	761,374	88,089	(138,963)	710,500	146,707
<i>Total Capital Appreciation Bonds</i>	<u>1,362,501</u>	<u>88,089</u>	<u>(250,000)</u>	<u>1,200,590</u>	<u>250,000</u>
Other Liabilities					
Compensated Absences	21,391,948	13,665,813	(14,432,435)	20,625,326	6,618,115
Insurance Claims	1,303,168	782,927	(1,111,465)	974,630	-
Legal Judgements	525,081	784,000	(336,481)	972,600	180,100
Capital Leases	177,204	87,115	(109,820)	154,499	48,791
<i>Total Other Liabilities</i>	<u>23,397,401</u>	<u>15,319,855</u>	<u>(15,990,201)</u>	<u>22,727,055</u>	<u>6,847,006</u>
<i>Total Governmental Activities</i>	<u>\$ 104,985,204</u>	<u>\$ 34,934,013</u>	<u>\$ (41,208,912)</u>	<u>\$ 98,710,305</u>	<u>\$ 13,087,714</u>

County of Summit, Ohio
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For the Year Ended December 31, 2013

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, 2013:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Business-Type Activities					
General Obligation Bonds					
Sewer Bond	\$ 145,000	\$ -	\$ (145,000)	\$ -	
Sewer Bond Series 2002 AR	25,475,000	-	(1,600,000)	23,875,000	2,090,000
Sewer Bond Series 2004 AR	12,076,000	-	(1,217,000)	10,859,000	1,322,000
Sewer Bond Series 2013	-	125,246	-	125,246	-
Bond Premiums	1,679,625	24,845	(198,424)	1,506,046	187,942
<i>Total General Obligation Bonds</i>	<u>39,375,625</u>	<u>150,091</u>	<u>(3,160,424)</u>	<u>36,365,292</u>	<u>3,599,942</u>
Capital Appreciation Bonds					
Sewer Rehab Q938	561,543	-	(379,748)	181,795	181,795
Accreted Interest	636,858	71,541	(475,252)	233,147	233,147
<i>Total Capital Appreciation Bonds</i>	<u>1,198,401</u>	<u>71,541</u>	<u>(855,000)</u>	<u>414,942</u>	<u>414,942</u>
OWDA Loans					
WWTP #5 Abandonment Q125	212,706	-	(212,706)	-	
Melody Village Q803	51,686	-	(51,686)	-	
Abandonment #15 Q145	955,861	-	(955,861)	-	
Gilwood - Call Q432	2,715,382	-	(247,500)	2,467,882	127,773
Gilwood - Call Q432 Supplement I	241,516	-	(22,210)	219,306	11,454
Fishcreek Plant 25 Q403	1,061,954	-	(164,426)	897,528	85,074
Plant 30 Abandonment Q929	1,495,667	-	(136,327)	1,359,340	70,379
Plant 29 Expansion Q157	238,277	-	(38,003)	200,274	19,545
Pump Station #26 Abandonment Q330	396,585	-	(16,335)	380,250	8,490
Howe Rd Sewer Repair Q611	504,042	-	(20,323)	483,719	10,542
Master Meter/Telemetry System	383,405	-	(17,211)	366,194	8,816
Manhole Rehabilitation	131,268	-	(5,892)	125,376	3,018
Season Rd Pump Station Force Main	313,938	-	(12,380)	301,558	6,369
Greensburg/Massillon Rd Q923	373,566	-	(14,732)	358,834	7,579
Kenneth/Samira San Sewer Improv	-	751,781	(16,684)	735,097	17,080
Warner Road Trunk Line & Force Main	-	442,426	(17,448)	424,978	8,976
<i>Total OWDA Loans</i>	<u>9,075,853</u>	<u>1,194,207</u>	<u>(1,949,724)</u>	<u>8,320,336</u>	<u>385,095</u>
OPWC Loans					
Plant #30 Abandonment	108,150	-	(36,050)	72,100	18,025
Plant #30 Abandonment	79,350	-	(26,450)	52,900	13,225
Kenneth/Samira	-	427,471	(85,494)	341,977	42,747
Whitefriars Drive	-	575,818	(28,791)	547,027	14,396
<i>Total OPWC Loans</i>	<u>187,500</u>	<u>1,003,289</u>	<u>(176,785)</u>	<u>1,014,004</u>	<u>88,393</u>
ODD Loan					
Springfield Agricultural	29,458	-	-	29,458	-
Other Liabilities					
WPCLF - Temporary	3,047,711	569,729	(406,260)	3,211,180	428,662
FWCC - Temporary	1,536,595	18,719	(1,321,700)	233,614	9,882
OPWC - Temporary	936,864	66,425	(1,003,289)	-	-
Intergovernmental Loans Payable	1,457,233	-	(171,743)	1,285,490	87,729
Compensated Absences	1,401,802	430,382	(713,937)	1,118,247	312,899
<i>Total Other Liabilities</i>	<u>8,380,205</u>	<u>1,085,255</u>	<u>(3,616,929)</u>	<u>5,848,531</u>	<u>839,172</u>
<i>Total Business-Type Activities</i>	<u>\$ 58,247,042</u>	<u>\$ 3,504,383</u>	<u>\$ (9,758,862)</u>	<u>\$ 51,992,563</u>	<u>\$ 5,327,544</u>

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

Governmental Activities				
Year	General Obligation Bonds		Capital Appreciation Bonds	
	Principal	Interest	Principal	Interest
2014	\$ 5,513,000	\$ 2,419,842	\$ 103,293	\$ 146,707
2015	5,684,000	2,953,711	88,025	161,975
2016	5,373,000	2,758,931	82,490	167,510
2017	5,559,000	2,553,704	77,305	172,695
2018	5,073,000	2,328,133	72,445	177,555
2019-2023	22,958,754	8,423,394	66,532	178,468
2024-2028	11,790,000	4,032,752	-	-
2029-2032	8,390,000	680,454	-	-
<i>Total</i>	<u>\$ 70,340,754</u>	<u>\$ 26,150,921</u>	<u>\$ 490,090</u>	<u>\$ 1,004,910</u>

Business-Type Activities							
Year	General Obligation Bonds		OWDA Loans		Capital Appreciation Bonds		OPWC Loan
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2014	\$ 3,412,000	\$ 1,844,993	\$ 385,095	\$ 252,914	\$ 181,795	\$ 258,205	\$ 88,393
2015	3,971,000	1,663,428	817,475	458,541	-	-	176,785
2016	4,187,000	1,452,144	869,429	406,586	-	-	145,535
2017	4,396,000	1,229,064	924,771	351,244	-	-	114,285
2018	4,347,000	997,435	983,744	292,271	-	-	71,538
2019-2023	14,546,246	1,567,274	2,806,427	699,225	-	-	143,955
2024-2028	-	-	1,173,823	217,745	-	-	143,955
2029-2032	-	-	359,572	16,843	-	-	129,558
<i>Total</i>	<u>\$ 34,859,246</u>	<u>\$ 8,754,338</u>	<u>\$ 8,320,336</u>	<u>\$ 2,695,369</u>	<u>\$ 181,795</u>	<u>\$ 258,205</u>	<u>\$1,014,004</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, 2013, 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, 2013. 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 2013, \$1,003,289 of OPWC loans and \$1,194,207 of OWDA loans were reclassified to permanent status. Additionally, \$107,395 was transferred by OWDA from a FWCC temporary loan to a WPCLF temporary loan. Permanent amortization schedules are then compiled and all future debt payments by the County will be based on that schedule. At December 31, 2013, the loan liability for WPCLF and FWCC amounted to \$3,211,180 and \$233,614 with scheduled payments of \$428,662 and \$9,882 respectively, due in 2014.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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, 2013, the claims and judgments are related to court claims and audit findings. At December 31, there were \$180,100 of litigation claims that are considered current or due within one year. At December 31, there were \$3,438,177 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, 2013, are an overall debt margin of \$259,128,454 and an unvoted debt margin of \$89,362,981.

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 \$25,725,000, 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, 2013, there were eighty-three series of IDRB's outstanding. During 2013, 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, 2013, 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 2013.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note 20. Internal Balances

Due to/from other funds balances at December 31, 2013, consist of the following individual fund receivables and payables:

Receivable Fund	Payable Fund	Amounts
General	Job & Family Services	\$ 2,754
	Nonmajor Governmental Funds	2,189,502
	Sewer	8,913
	Internal Service Funds	233,454
Job & Family Services	Board of Developmental Disabilities	65,000
Alcohol, Drug Addiction and Mental Health	Children Services Board	2,666
Board of Developmental Disabilities	Alcohol, Drug Addiction & Mental Health	3,062
	Children Services Board	34,899
	Job & Family Services	211,765
Nonmajor Governmental Funds	Alcohol, Drug Addiction & Mental Health	231,777
	Nonmajor Governmental Funds	24,355
	General Fund	18,909
Sewer	Job & Family Services	610
	Nonmajor Governmental Funds	-
	General Fund	246,682
Internal Service Funds	Job & Family Services	133,049
	Alcohol, Drug Addiction & Mental Health	9,802
	Board of Developmental Disabilities	215,134
	Children Services Board	141,918
	Nonmajor Governmental Funds	181,743
	Sewer	187,175
	Internal Service Funds	11,256
<i>Total</i>		\$ 4,154,425

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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Interfund transfers for the year ended December 31, 2013, consisted of the following:

Transfer Out	Transfers In					Total
	General	Job & Family Services	Debt Service	Nonmajor Governmental	Internal Services	
General	\$ -	\$ 3,503,441	\$ -	\$ 1,159,830	\$ 600,876	\$ 5,264,147
Job & Family Services	-	-	-	200,000	-	200,000
Alcohol, Drug Addiction & Mental Health	-	-	204,118	344,089	-	548,207
Nonmajor Governmental Funds	262,101	-	368,870	800,860	-	1,431,831
<i>Totals</i>	<u>\$ 262,101</u>	<u>\$ 3,503,441</u>	<u>\$ 572,988</u>	<u>\$ 2,504,779</u>	<u>\$ 600,876</u>	<u>\$ 7,444,185</u>

Transfers are used to move revenues from the fund with collection authorization to the debt service fund as debt service principal and interest payments become due and move unrestricted general fund revenues to finance various programs that the government must account for in other funds. This includes amounts provided as subsidies or matching funds for various grant programs from other funds. The 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 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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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.

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 2013. At December 31, 2013, the County recorded a claims liability of \$1,757,557 in its Workers' Compensation Fund. This is the latest information provided by the State of Ohio Bureau of Workers' Compensation. At December 31, 2013, \$8,592,530 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 2013. 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, 2013, the amount of the workers' compensation and health insurance liability was \$4,412,807 which is the County's best estimate based on available information. Changes in the self-insurance claims liability accounts were as follows:

		Current Year			
	Liability	Claims and	Claim	Liability	
	January 1	Estimates	Payments	December 31	
2012	\$ 6,166,441	\$ 34,585,733	\$ 35,345,264	\$ 5,406,910	
2013	5,406,910	29,434,085	30,428,188	4,412,807	

At December 31, 2013, \$3,717,131 of Medical Self-Insurance Fund Equity in Pooled Cash and Investments was held for the purpose of funding the County's \$2,655,250 liability for health self-insurance.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 and is subject to revision because of price increases or reductions, changes in technology, or changes in applicable laws or regulations.

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 have been recorded in the statements. This estimate is for labor and equipment, including solid waste disposal costs and is subject to revision because of price increases or reductions, changes in technology, or changes in applicable laws or regulations.

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, 2013.

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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note 25. Subsequent Events

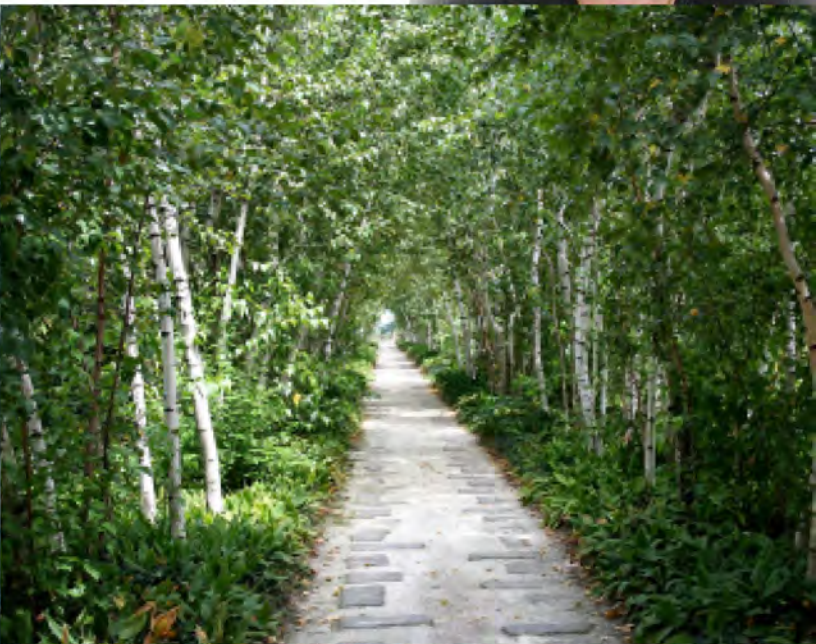
In March 2014, the County entered into an agreement with the Water Pollution Control Loan Fund in an amount not to exceed \$720,600 to finance the design and construction of the Q-832 Clinton Sanitary Sewer Design Project.

In April 2014, the County entered into an agreement with the Water Pollution Control Loan Fund in an amount not to exceed \$1,210,650 to finance the construction of the Q-325-3 Pump Station No. 6 Sewer Force Main Replacement Phase 3 Project.

In April 2014, the County entered into an agreement with the Water Pollution Control Loan Fund in an amount not to exceed \$967,047 to finance the design, program management services and property acquisition of the Q-834-1 Manchester Waste Water Treatment Plant and Sanitary Sewer Improvements Project.



Kristen
Scalise CPA, CFE
Summit County Fiscal Officer



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, 2013**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Taxes				
Property	\$ 18,483,854	\$ 18,098,540	\$ 18,065,884	\$ (32,656)
Sales and Use	38,410,843	38,598,930	39,450,709	851,779
Other	5,679,499	5,679,499	6,090,459	410,960
Licenses and Permits	38,000	31,000	31,643	643
Charges for Services	16,230,941	16,152,381	15,897,685	(254,696)
Fines and Forfeitures	921,863	908,244	803,486	(104,758)
Intergovernmental	10,300,573	10,532,046	10,766,775	234,729
Investment Income	2,023,545	1,800,000	2,212,789	412,789
Other	6,352,037	3,742,854	4,071,615	328,761
<i>Total Revenues</i>	<u>98,441,155</u>	<u>95,543,494</u>	<u>97,391,045</u>	<u>1,847,551</u>
Expenditures				
General Government - Legislative and Executive Council				
Personal Services	707,600	707,600	652,537	55,063
Professional Services	2,500	2,500	-	2,500
Internal Charge Back	12,000	12,000	12,000	-
Supplies	6,500	6,500	5,541	959
Travel and Expenses	17,500	17,500	11,207	6,293
Contract Services	30,082	30,082	29,927	155
Advertising and Printing	5,000	5,000	1,771	3,229
Other Expenses	6,200	6,200	5,225	975
Equipment	2,500	2,500	2,090	410
Total Council	<u>789,882</u>	<u>789,882</u>	<u>720,298</u>	<u>69,584</u>
Executive - General Administration				
Personal Services	334,500	334,500	334,363	137
Internal Charge Back	6,300	6,300	6,300	-
Supplies	2,095	2,095	2,095	-
Travel and Expenses	1,000	1,000	240	760
Advertising and Printing	1,000	1,000	995	5
Other Expenses	2,113	2,113	2,075	38
Total Executive - General Administration	<u>347,008</u>	<u>347,008</u>	<u>346,068</u>	<u>940</u>
Executive - Finance & Budget				
Personal Services	473,400	473,400	450,597	22,803
Professional Services	38,000	38,000	38,000	-
Internal Charge Back	11,500	11,500	10,343	1,157
Supplies	2,102	2,102	1,634	468
Contract Services	1,747	1,747	880	867
Other Expenses	1,200	1,200	1,200	-
Total Executive - Finance & Budget	<u>527,949</u>	<u>527,949</u>	<u>502,654</u>	<u>25,295</u>
Executive - Personnel				
Personal Services	504,400	504,400	498,334	6,066
Professional Services	800	800	685	115
Internal Charge Back	12,200	12,200	9,508	2,692
Supplies	5,152	5,152	3,868	1,284
Contract Services	7,484	7,484	6,348	1,136
Advertising and Printing	1,500	1,500	-	1,500
Total Executive - Personnel	<u>531,536</u>	<u>531,536</u>	<u>518,743</u>	<u>12,793</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, 2013**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Executive - Department of Law				
Personal Services	\$ 707,800	\$ 707,800	\$ 699,965	\$ 7,835
Professional Services	55,831	55,831	22,371	33,460
Internal Charge Back	17,400	17,400	12,299	5,101
Supplies	3,000	3,000	2,232	768
Contract Services	1,238	1,238	671	567
Total Executive - Department of Law	<u>785,269</u>	<u>785,269</u>	<u>737,538</u>	<u>47,731</u>
Executive - Purchasing				
Personal Services	140,000	140,000	112,594	27,406
Internal Charge Back	4,000	4,000	2,438	1,562
Supplies	7,001	7,001	5,175	1,826
Contract Services	1,748	1,748	260	1,488
Advertising and Printing	1,000	1,000	204	796
Other Expenses	2,000	2,000	1,078	922
Total Executive - Purchasing	<u>155,749</u>	<u>155,749</u>	<u>121,749</u>	<u>34,000</u>
Executive - Communications				
Personal Services	569,200	569,200	556,841	12,359
Internal Charge Back	11,000	11,000	9,507	1,493
Supplies	10,850	9,650	8,934	716
Contract Services	4,482	5,682	5,347	335
Advertising and Printing	16,500	16,500	15,925	575
Other Expenses	1,000	1,000	939	61
Total Executive - Communications	<u>613,032</u>	<u>613,032</u>	<u>597,493</u>	<u>15,539</u>
Executive - Operations				
Personal Services	220,300	220,300	220,146	154
Internal Charge Back	4,200	4,200	2,545	1,655
Supplies	1,000	1,000	-	1,000
Motor Vehicle Fuel/Repair	300	300	-	300
Total Executive - Operations	<u>225,800</u>	<u>225,800</u>	<u>222,691</u>	<u>3,109</u>
Physical Plants				
Personal Services	2,046,800	2,036,800	2,014,961	21,839
Internal Charge Back	36,600	36,600	36,600	-
Supplies	219,800	219,800	219,799	1
Motor Vehicle Fuel/Repair	6,000	6,000	6,000	-
Contract Services	880,363	890,363	887,988	2,375
Equipment	4,500	4,500	4,393	107
Total Physical Plants	<u>3,194,063</u>	<u>3,194,063</u>	<u>3,169,741</u>	<u>24,322</u>
Planning Commission				
Personal Services	211,400	211,400	205,549	5,851
Internal Charge Back	22,800	22,800	10,581	12,219
Supplies	15,231	15,231	14,151	1,080
Travel and Expenses	1,000	1,000	-	1,000
Motor Vehicle Fuel/Repair	1,200	1,200	465	735
Contract Services	6,000	6,000	5,472	528
Other Expenses	5,000	5,000	2,965	2,035
Subsidies/Shared Revenue	135,000	135,000	135,000	-
Total Planning Commission	<u>397,631</u>	<u>397,631</u>	<u>374,183</u>	<u>23,448</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, 2013**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Utilities and Rentals				
Utilities	\$ 3,838,770	\$ 3,538,770	\$ 3,401,625	\$ 137,145
Rentals	382,141	303,691	237,450	66,241
Total Utilities and Rentals	4,220,911	3,842,461	3,639,075	203,386
Bureau of Inspection				
Other Expenses	281,200	258,469	244,103	14,366
Total Bureau of Inspection	281,200	258,469	244,103	14,366
Fiscal Officer - Administration				
Personal Services	4,022,100	3,972,100	3,943,194	28,906
Internal Charge Back	311,085	261,085	249,354	11,731
Supplies	104,284	104,284	88,461	15,823
Travel and Expenses	5,000	5,000	4,724	276
Motor Vehicle Fuel/Repair	4,800	4,800	4,800	-
Contract Services	348,705	448,705	405,374	43,331
Rentals	5,798	5,798	5,798	-
Advertising and Printing	23,000	23,000	13,694	9,306
Other Expenses	10,400	10,400	10,344	56
Total Fiscal Officer - Administration	4,835,172	4,835,172	4,725,743	109,429
Fiscal Officer - MIS				
Personal Services	992,400	992,400	988,223	4,177
Internal Charge Back	15,000	15,000	8,935	6,065
Supplies	28,500	28,500	16,669	11,831
Contract Services	496,461	496,461	487,827	8,634
Total Fiscal Officer - MIS	1,532,361	1,532,361	1,501,654	30,707
Human Resources Commission				
Personal Services	163,700	163,700	157,680	6,020
Internal Charge Back	3,700	3,700	3,514	186
Supplies	500	500	85	415
Travel and Expenses	2,000	2,000	1,833	167
Advertising and Printing	500	500	-	500
Other Expenses	600	600	587	13
Total Human Resources Commission	171,000	171,000	163,699	7,301
Board of Elections				
Personal Services	3,297,900	3,297,900	3,031,483	266,417
Internal Charge Back	43,500	43,500	32,406	11,094
Supplies	133,959	133,959	133,470	489
Travel and Expenses	9,055	9,055	9,044	11
Motor Vehicle Fuel/Repair	2,300	2,300	2,185	115
Contract Services	550,566	550,566	548,783	1,783
Rentals	52,150	52,150	51,392	758
Advertising and Printing	41,038	41,038	40,607	431
Other Expenses	134,038	134,038	133,266	772
Total Board of Elections	4,264,506	4,264,506	3,982,636	281,870
Total General Government - Legislative and Executive	22,873,069	22,471,888	21,568,068	903,820
General Government - Judicial				
Court of Appeals				
Professional Services	1,000	1,000	1,000	-
Internal Charge Back	14,000	14,000	11,611	2,389
Supplies	34,989	34,989	34,982	7
Travel and Expenses	15,727	15,727	15,726	1
Contract Services	40,952	40,952	40,949	3
Other Expenses	28,687	28,687	28,687	-
Total Court of Appeals	135,355	135,355	132,955	2,400

(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, 2013**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Court of Common Pleas - Attorney and Jury Fees				
Personal Services	\$ 2,450,000	\$ 2,600,000	\$ 2,590,683	\$ 9,317
Travel and Expenses	129,402	129,402	101,561	27,841
Total Court of Common Pleas - Attorney and Jury Fees	<u>2,579,402</u>	<u>2,729,402</u>	<u>2,692,244</u>	<u>37,158</u>
Court of Common Pleas - General Office				
Personal Services	5,066,500	5,066,500	5,040,859	25,641
Professional Services	188,700	188,700	182,430	6,270
Internal Charge Back	160,000	160,000	160,000	-
Supplies	50,000	50,000	40,322	9,678
Other Expenses	25,321	25,321	20,470	4,851
Total Court of Common Pleas - General Office	<u>5,490,521</u>	<u>5,490,521</u>	<u>5,444,081</u>	<u>46,440</u>
Court of Common Pleas - Grand Jury				
Other Expenses	69,000	69,000	63,587	5,413
Total Court of Common Pleas - Grand Jury	<u>69,000</u>	<u>69,000</u>	<u>63,587</u>	<u>5,413</u>
Probate Court				
Personal Services	1,930,800	1,855,800	1,789,019	66,781
Professional Services	2,484	2,484	246	2,238
Internal Charge Back	52,100	52,100	49,473	2,627
Supplies	30,720	30,720	24,707	6,013
Motor Vehicle Fuel/Repair	7,040	7,040	1,989	5,051
Contract Services	20,303	95,303	82,442	12,861
Utilities	1,049	1,049	71	978
Total Probate Court	<u>2,044,496</u>	<u>2,044,496</u>	<u>1,947,947</u>	<u>96,549</u>
Domestic Relations Court				
Personal Services	2,370,600	2,370,600	2,370,600	-
Professional Services	3,565	3,565	3,065	500
Internal Charge Back	50,000	46,300	43,644	2,656
Supplies	20,675	23,475	23,256	219
Contract Services	71,354	71,354	70,614	740
Advertising and Printing	2,460	2,460	2,460	-
Other Expenses	3,000	3,900	3,845	55
Total Domestic Relations Court	<u>2,521,654</u>	<u>2,521,654</u>	<u>2,517,484</u>	<u>4,170</u>
Juvenile Court - General Office				
Personal Services	1,719,400	1,712,150	1,710,951	1,199
Professional Services	928,000	1,086,850	1,086,625	225
Internal Charge Back	285,300	285,300	283,320	1,980
Supplies	68,000	68,000	67,939	61
Travel and Expenses	2,000	2,000	1,980	20
Contract Services	334,715	306,715	306,523	192
Other Expenses	8,484	8,484	8,469	15
Subsidies/Shared Revenue	20,000	20,000	20,000	-
Total Juvenile Court - General Office	<u>3,365,899</u>	<u>3,489,499</u>	<u>3,485,807</u>	<u>3,692</u>
Clerk of Courts - Legal				
Personal Services	2,134,700	2,134,700	2,130,823	3,877
Internal Charge Back	49,600	49,600	49,600	-
Supplies	107,364	107,364	98,576	8,788
Contract Services	37,825	37,825	35,722	2,103
Advertising and Printing	1,000	1,000	-	1,000
Other Expenses	323,712	323,712	319,058	4,654
Total Clerk of Courts - Legal	<u>2,654,201</u>	<u>2,654,201</u>	<u>2,633,779</u>	<u>20,422</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, 2013**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Prosecutor				
Personal Services	\$ 4,908,700	\$ 4,921,700	\$ 4,916,765	\$ 4,935
Internal Charge Back	117,000	110,000	105,626	4,374
Supplies	56,627	56,627	48,731	7,896
Motor Vehicle Fuel/Repair	18,306	18,306	13,383	4,923
Contract Services	78,937	78,937	74,301	4,636
Other Expenses	218,971	211,971	206,016	5,955
Subsidies/Shared Revenue	57,000	58,000	55,551	2,449
Total Prosecutor	<u>5,455,541</u>	<u>5,455,541</u>	<u>5,420,373</u>	<u>35,168</u>
County/Municipal Courts				
Personal Services	671,800	671,800	665,755	6,045
Other Expenses	63,050	63,050	43,958	19,092
Total County/Municipal Courts	<u>734,850</u>	<u>734,850</u>	<u>709,713</u>	<u>25,137</u>
Public Defender				
Contract Services	477,600	477,600	477,600	-
Total Public Defender	<u>477,600</u>	<u>477,600</u>	<u>477,600</u>	<u>-</u>
Total General Government - Judicial	<u>25,528,519</u>	<u>25,802,119</u>	<u>25,525,570</u>	<u>276,549</u>
Public Safety				
Sheriff				
Personal Services	8,524,300	8,324,300	8,306,322	17,978
Internal Charge Back	140,000	140,000	129,116	10,884
Supplies	62,973	62,973	59,218	3,755
Travel and Expenses	1,000	1,000	1,000	-
Motor Vehicle Fuel/Repair	356,107	356,107	326,812	29,295
Contract Services	301,455	184,455	173,281	11,174
Other Expenses	95,880	122,880	122,880	-
Subsidies/Shared Revenue	165,200	165,200	146,412	18,788
Equipment	36,237	36,237	35,605	632
Total Sheriff	<u>9,683,152</u>	<u>9,393,152</u>	<u>9,300,646</u>	<u>92,506</u>
Sheriff - Jail				
Personal Services	15,611,800	15,836,800	15,836,800	-
Internal Charge Back	97,700	97,700	95,436	2,264
Supplies	208,972	208,972	208,931	41
Travel and Expenses	1,000	1,000	-	1,000
Motor Vehicle Fuel/Repair	80,000	80,000	53,903	26,097
Contract Services	3,181,034	3,131,034	3,064,235	66,799
Other Expenses	258,272	308,272	308,245	27
Equipment	40,233	40,233	40,233	-
Total Sheriff - Jail	<u>19,479,011</u>	<u>19,704,011</u>	<u>19,607,783</u>	<u>96,228</u>
Marine Patrol				
Personal Services	35,800	35,742	35,742	-
Other Expenses	5,200	6,927	6,926	1
Total Marine Patrol	<u>41,000</u>	<u>42,669</u>	<u>42,668</u>	<u>1</u>
Court Security				
Personal Services	561,200	561,200	556,275	4,925
Supplies	10,000	10,000	9,660	340
Travel and Expenses	100	100	-	100
Other	9,592	9,592	9,592	-
Equipment	20,000	20,000	20,000	-
Total Court Security	<u>600,892</u>	<u>600,892</u>	<u>595,527</u>	<u>5,365</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, 2013**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Medical Examiner				
Personal Services	\$ 1,657,800	\$ 1,657,800	\$ 1,656,057	\$ 1,743
Internal Charge Back	14,000	14,000	12,433	1,567
Motor Vehicle Fuel/Repair	2,000	2,000	1,951	49
Contract Services	1,900	1,900	1,879	21
Rentals	2,441	2,441	738	1,703
Other Expenses	5,050	5,050	5,010	40
Total Medical Examiner	<u>1,683,191</u>	<u>1,683,191</u>	<u>1,678,068</u>	<u>5,123</u>
Adult Probation				
Personal Services	3,750,100	3,733,433	3,560,452	172,981
Internal Charge Back	31,700	31,700	31,700	-
Subsidies/Shared Revenue	-	16,667	16,667	-
Total Adult Probation	<u>3,781,800</u>	<u>3,781,800</u>	<u>3,608,819</u>	<u>172,981</u>
Alternative Corrections				
Contract Services	5,423,600	5,437,600	5,437,437	163
Total Alternative Corrections	<u>5,423,600</u>	<u>5,437,600</u>	<u>5,437,437</u>	<u>163</u>
Psycho-Diagnostic Clinic				
Internal Charge Back	9,100	9,100	3,035	6,065
Total Psycho-Diagnostic Clinic	<u>9,100</u>	<u>9,100</u>	<u>3,035</u>	<u>6,065</u>
Juvenile Probation				
Personal Services	2,006,900	2,007,700	2,006,693	1,007
Internal Charge Back	20,000	20,000	13,726	6,274
Travel and Expenses	1,000	1,000	994	6
Other Expenses	3,400	3,400	3,400	-
Total Juvenile Probation	<u>2,031,300</u>	<u>2,032,100</u>	<u>2,024,813</u>	<u>7,287</u>
Juvenile Detention Home				
Personal Services	2,329,000	2,335,450	2,332,955	2,495
Internal Charge Back	2,000	2,000	849	1,151
Supplies	45,100	48,100	48,100	-
Contract Repairs	382,749	372,149	371,879	270
Other Expenses	178,750	4,050	3,994	56
Subsidies/Shared Revenue	12,496	187,196	186,366	830
Total Juvenile Detention Home	<u>2,950,095</u>	<u>2,948,945</u>	<u>2,944,143</u>	<u>4,802</u>
Total Public Safety	<u>45,683,141</u>	<u>45,633,460</u>	<u>45,242,939</u>	<u>390,521</u>
Health				
Medically Fragile Children's Aid				
Subsidies/Shared Revenue	1,351,639	1,306,839	1,306,778	61
Vital Statistics				
Subsidies/Shared Revenue	7,500	7,500	2,540	4,960
Total Health	<u>1,359,139</u>	<u>1,314,339</u>	<u>1,309,318</u>	<u>5,021</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, 2013**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Human Services				
Soldiers Relief Commission				
Personal Services	1,351,800	1,351,800	1,327,900	23,900
Internal Charge Back	35,000	27,400	22,359	5,041
Supplies	11,000	10,995	10,995	-
Travel and Expenses	27,000	34,600	34,315	285
Motor Vehicle Fuel/Repair	5,000	3,281	3,281	-
Contract Services	127,140	97,958	93,280	4,678
Advertising and Printing	48,620	48,457	48,457	-
Other Expenses	107,499	159,816	134,553	25,263
Subsidies/Shared Revenue	1,273,000	1,251,752	1,251,747	5
Equipment	37,200	37,200	37,200	-
Total Soldiers Relief Commission	<u>3,023,259</u>	<u>3,023,259</u>	<u>2,964,087</u>	<u>59,172</u>
Human Services				
Subsidies/Shared Revenue	5,111,251	5,111,151	5,111,151	-
Total Human Services	<u>5,111,251</u>	<u>5,111,151</u>	<u>5,111,151</u>	<u>-</u>
Total Human Services	<u>8,134,510</u>	<u>8,134,410</u>	<u>8,075,238</u>	<u>59,172</u>
Other				
Insurance/Pension/Taxes				
Insurance	626,000	632,731	632,731	-
Other Expenses	184,355	186,355	186,354	1
Total Insurance/Pension/Taxes	<u>810,355</u>	<u>819,086</u>	<u>819,085</u>	<u>1</u>
Miscellaneous				
Miscellaneous	708,850	923,850	666,145	257,705
Victims Assistance	25,000	25,000	25,000	-
Humane Society	50,000	50,000	50,000	-
Agriculture	119,453	119,553	119,355	198
Historical Society	51,000	51,000	51,000	-
Soil and Water	171,900	171,900	171,900	-
Total Miscellaneous	<u>1,126,203</u>	<u>1,341,303</u>	<u>1,083,400</u>	<u>257,903</u>
Total Other	<u>1,936,558</u>	<u>2,160,389</u>	<u>1,902,485</u>	<u>257,904</u>
<i>Total Expenditures</i>	<u>105,514,936</u>	<u>105,516,605</u>	<u>103,623,618</u>	<u>1,892,987</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(7,073,781)</u>	<u>(9,973,111)</u>	<u>(6,232,573)</u>	<u>3,740,538</u>
Other Financing Sources (Uses)				
Transfers In	1,500,000	1,500,000	991,027	(508,973)
Transfers Out	(900,000)	(900,000)	(900,000)	-
Other Financing Sources	-	2,417,756	1,813,554	(604,202)
Total Other Financing Sources (Uses)	<u>600,000</u>	<u>3,017,756</u>	<u>1,904,581</u>	<u>(1,113,175)</u>
<i>Net Change in Fund Balance</i>	<u>(6,473,781)</u>	<u>(6,955,355)</u>	<u>(4,327,992)</u>	<u>2,627,363</u>
Fund Balance - Beginning	3,310,040	3,310,040	3,310,040	
Prior Year Encumbrance Appropriations	4,029,636	4,029,636	4,029,636	
<i>Fund Balance - Ending</i>	<u>\$ 865,895</u>	<u>\$ 384,321</u>	<u>\$ 3,011,684</u>	<u>\$ 2,627,363</u>

County of Summit, Ohio

Nonmajor Governmental Funds

Other Nonmajor Governmental Funds

The following nonmajor funds are included with the General Fund for GAAP reporting purposes as they do not have a restricted or committed revenue source:

Hotel and Motel, Delinquent Tax, Recorder Equipment, Real Estate Discount and Tax Installment Plan Administration, Sheriff IV-D Process Serving, Sheriff Rotary, Sheriff Inmate Welfare, Auto Insurance Repair and Retention, Consumer Affairs, SBC Inmate Phone Commission, 800 MHz, Veterans Monuments and Donations, Foreclosure Education and Prevention, Direct Indictment Program, Building Standards, Engineer Community Rotary, Expedited Foreclosure and Certificate of Title Administration.

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.

County of Summit, Ohio

Nonmajor Governmental Funds

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

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Hotel and Motel Fund
For the Year Ended December 31, 2013***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 90,000	\$ 100,029	\$ 72,108	\$ (27,921)
<i>Total Revenues</i>	<u>90,000</u>	<u>100,029</u>	<u>72,108</u>	<u>(27,921)</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Hotel/Motel				
Personal Services	\$ 72,600	\$ 72,600	\$ 65,582	\$ 7,018
Internal Charge Back	3,600	3,600	3,600	-
Supplies	2,000	2,000	-	2,000
Travel and Expenses	1,000	1,000	-	1,000
Other Expenses	5,000	5,000	946	4,054
Total General Government - Legislative and Executive	<u>84,200</u>	<u>84,200</u>	<u>70,128</u>	<u>14,072</u>
<i>Net Change in Fund Balance</i>	5,800	15,829	1,980	(13,849)
Fund Balance - Beginning	<u>(15,829)</u>	<u>(15,829)</u>	<u>(15,829)</u>	
<i>Fund Balance - Ending</i>	<u>\$ (10,029)</u>	<u>\$ -</u>	<u>\$ (13,849)</u>	<u>\$ (13,849)</u>

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Tax Fund
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 140,000	\$ 396,917	\$ 92,087	\$ (304,830)
<i>Total Revenues</i>	<u>140,000</u>	<u>396,917</u>	<u>92,087</u>	<u>(304,830)</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Delinquent Tax				
Advertising and Printing	380,270	380,270	280,270	100,000
Total General Government - Legislative and Executive	<u>380,270</u>	<u>380,270</u>	<u>280,270</u>	<u>100,000</u>
<i>Net Change in Fund Balance</i>	(240,270)	16,647	(188,183)	(204,830)
Fund Balance - Beginning	(196,917)	(196,917)	(196,917)	
Prior Year Encumbrance Appropriations	<u>180,270</u>	<u>180,270</u>	<u>180,270</u>	
<i>Fund Balance - Ending</i>	<u>\$ (256,917)</u>	<u>\$ -</u>	<u>\$ (204,830)</u>	<u>\$ (204,830)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Recorder Equipment Fund
For the Year Ended December 31, 2013***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ -	\$ 8,021	\$ 90,918	\$ 82,897
Other	-	-	3,448	3,448
<i>Total Revenues</i>	<u>0</u>	<u>8,021</u>	<u>94,366</u>	<u>86,345</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Recording Equipment				
Contract Services	69,061	69,061	64,874	4,187
Rentals	5,000	5,000	5,000	-
Total General Government - Legislative and Executive	<u>74,061</u>	<u>74,061</u>	<u>69,874</u>	<u>4,187</u>
<i>Net Change in Fund Balance</i>	(74,061)	(66,040)	24,492	90,532
Fund Balance - Beginning	61,979	61,979	61,979	
Prior Year Encumbrance Appropriations	<u>4,061</u>	<u>4,061</u>	<u>4,061</u>	
<i>Fund Balance - Ending</i>	<u>\$ (8,021)</u>	<u>\$ -</u>	<u>\$ 90,532</u>	<u>\$ 90,532</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Real Estate Discount and Tax Installment Plan Administration Fund
For the Year Ended December 31, 2013***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 75,000	\$ 75,000	\$ 75,469	\$ 469
Investment Income	100,000	100,000	52,354	(47,646)
<i>Total Revenues</i>	<u>175,000</u>	<u>175,000</u>	<u>127,823</u>	<u>(47,177)</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - R.E.D. Administration				
Personal Services	60,400	60,900	60,255	645
Internal Charge Back	10,000	10,000	820	9,180
Supplies	5,000	4,500	525	3,975
Total Fiscal Officer - R.E.D. Administration	<u>75,400</u>	<u>75,400</u>	<u>61,600</u>	<u>13,800</u>
Tax Installment Plan Administration				
Personal Services	81,100	81,100	40,797	40,303
Internal Charge Back	5,000	5,000	934	4,066
Supplies	2,000	2,000	-	2,000
Total Tax Installment Plan Administration	<u>88,100</u>	<u>88,100</u>	<u>41,731</u>	<u>46,369</u>
Total General Government - Legislative and Executive	<u>163,500</u>	<u>163,500</u>	<u>103,331</u>	<u>60,169</u>
<i>Net Change in Fund Balance</i>	11,500	11,500	24,492	12,992
Fund Balance - Beginning	<u>160,321</u>	<u>160,321</u>	<u>160,321</u>	
<i>Fund Balance - Ending</i>	<u>\$ 171,821</u>	<u>\$ 171,821</u>	<u>\$ 184,813</u>	<u>\$ 12,992</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff IV-D Process Serving Fund
For the Year Ended December 31, 2013***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ 558,067	\$ 390,945	\$ (167,122)
<i>Total Revenues</i>	<u>0</u>	<u>558,067</u>	<u>390,945</u>	<u>(167,122)</u>
Expenditures				
Public Safety				
Sheriff IV-D Process Serving				
Personal Services	415,600	415,600	409,009	6,591
Travel and Expenses	31,100	31,100	-	31,100
Other Expenses	6,600	6,600	2,375	4,225
Total Public Safety	<u>453,300</u>	<u>453,300</u>	<u>411,384</u>	<u>41,916</u>
<i>Net Change in Fund Balance</i>	(453,300)	104,767	(20,439)	(125,206)
Fund Balance - Beginning	<u>(104,767)</u>	<u>(104,767)</u>	<u>(104,767)</u>	
<i>Fund Balance - Ending</i>	<u>\$ (558,067)</u>	<u>\$ -</u>	<u>\$ (125,206)</u>	<u>\$ (125,206)</u>

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff Rotary Fund
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 6,530,000	\$ 6,558,682	\$ 7,376,516	\$ 817,834
Intergovernmental	-	-	5,245	5,245
<i>Total Revenues</i>	<u>6,530,000</u>	<u>6,558,682</u>	<u>7,381,761</u>	<u>823,079</u>
Expenditures				
Public Safety				
Policing Rotary				
Personal Services	5,308,700	5,645,601	5,537,643	107,958
Supplies	81,851	81,851	67,429	14,422
Travel and Expenses	1,000	1,000	654	346
Motor Vehicle Fuel/Repair	415,943	415,943	415,686	257
Contract Services	20,256	20,256	20,109	147
Insurance	40,000	40,000	39,487	513
Other Expenses	76,931	106,931	106,931	-
Equipment	83,338	204,963	204,720	243
<i>Total Policing Rotary</i>	<u>6,028,019</u>	<u>6,516,545</u>	<u>6,392,659</u>	<u>123,886</u>
Training Rotary				
Supplies	18,346	18,346	18,160	186
Other Expenses	10,000	10,000	7,036	2,964
<i>Total Training Rotary</i>	<u>28,346</u>	<u>28,346</u>	<u>25,196</u>	<u>3,150</u>
Foreclosure Rotary				
Personal Services	445,300	445,300	444,353	947
Supplies	5,000	5,000	2,803	2,197
Travel and Expenses	1,000	1,000	54	946
Motor Vehicle Fuel/Repair	63,659	63,659	63,659	-
Contract Services	77,799	77,799	57,667	20,132
Insurance	3,600	3,600	-	3,600
Other Expenses	9,288	9,288	9,288	-
Equipment	20,000	20,000	3,431	16,569
<i>Total Foreclosure Rotary</i>	<u>625,646</u>	<u>625,646</u>	<u>581,255</u>	<u>44,391</u>
<i>Total Public Safety</i>	<u>6,682,011</u>	<u>7,170,537</u>	<u>6,999,110</u>	<u>171,427</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(152,011)</u>	<u>(611,855)</u>	<u>382,651</u>	<u>994,506</u>
Other Financing Sources (Uses)				
Other Financing Sources	-	-	30,419	30,419
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>30,419</u>	<u>30,419</u>
<i>Net Change in Fund Balance</i>	<u>(152,011)</u>	<u>(611,855)</u>	<u>413,070</u>	<u>1,024,925</u>
Fund Balance - Beginning	663,866	663,866	663,866	
Prior Year Encumbrance Appropriations	147,811	147,811	147,811	
<i>Fund Balance - Ending</i>	<u>\$ 659,666</u>	<u>\$ 199,822</u>	<u>\$ 1,224,747</u>	<u>\$ 1,024,925</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff Inmate Welfare Fund
For the Year Ended December 31, 2013***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Other	\$ 160,000	\$ 160,000	\$ 214,350	\$ 54,350
<i>Total Revenues</i>	<u>160,000</u>	<u>160,000</u>	<u>214,350</u>	<u>54,350</u>
Expenditures				
Public Safety				
Inmate Welfare				
Supplies	184,200	188,200	183,984	4,216
Equipment	30,000	26,000	25,620	380
<i>Total Public Safety</i>	<u>214,200</u>	<u>214,200</u>	<u>209,604</u>	<u>4,596</u>
<i>Net Change in Fund Balance</i>	(54,200)	(54,200)	4,746	58,946
Fund Balance - Beginning	<u>124,973</u>	<u>124,973</u>	<u>124,973</u>	
<i>Fund Balance - Ending</i>	<u>\$ 70,773</u>	<u>\$ 70,773</u>	<u>\$ 129,719</u>	<u>\$ 58,946</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto Insurance Repair and Retention Fund
For the Year Ended December 31, 2013***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 140,000	\$ 140,000	\$ 88,657	\$ (51,343)
Other	230,000	230,000	185,783	(44,217)
<i>Total Revenues</i>	<u>370,000</u>	<u>370,000</u>	<u>274,440</u>	<u>(95,560)</u>
Expenditures				
General Government - Legislative and Executive				
Auto Insurance Repair				
Personal Services	104,200	104,200	103,763	437
Professional Services	2,500	2,500	-	2,500
Motor Vehicle Fuel/Repair	115,000	115,000	35,543	79,457
Contract Services	4,000	4,000	2,362	1,638
Other Expenses	100,000	100,000	26,667	73,333
Total General Government - Legislative and Executive	<u>325,700</u>	<u>325,700</u>	<u>168,335</u>	<u>157,365</u>
Public Safety				
Insurance Retention				
Other Expenses	50,000	50,000	-	50,000
Equipment	59,664	59,664	37,164	22,500
Total Public Safety	<u>109,664</u>	<u>109,664</u>	<u>37,164</u>	<u>72,500</u>
<i>Total Expenditures</i>	<u>435,364</u>	<u>435,364</u>	<u>205,499</u>	<u>229,865</u>
<i>Net Change in Fund Balance</i>	(65,364)	(65,364)	68,941	134,305
Fund Balance - Beginning	579,618	579,618	579,618	
Prior Year Encumbrance Appropriations	<u>37,164</u>	<u>37,164</u>	<u>37,164</u>	
<i>Fund Balance - Ending</i>	<u>\$ 551,418</u>	<u>\$ 551,418</u>	<u>\$ 685,723</u>	<u>\$ 134,305</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Consumer Affairs Fund
For the Year Ended December 31, 2013***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Licenses and Permits	\$ 150,000	\$ 150,000	\$ 44,486	\$ (105,514)
Intergovernmental	20,000	20,000	5,500	(14,500)
Other	30,000	30,000	9,075	(20,925)
<i>Total Revenues</i>	<u>200,000</u>	<u>200,000</u>	<u>59,061</u>	<u>(140,939)</u>
Expenditures				
General Government - Legislative and Executive				
Consumer Affairs				
Personal Services	187,900	187,900	95,738	92,162
Internal Charge Back	1,600	1,600	1,522	78
Supplies	2,600	2,600	749	1,851
Travel and Expenses	1,333	1,333	275	1,058
Advertising and Printing	1,575	1,575	75	1,500
Other Expenses	2,082	7,082	843	6,239
Total General Government - Legislative and Executive	<u>197,090</u>	<u>202,090</u>	<u>99,202</u>	<u>102,888</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>2,910</u>	<u>(2,090)</u>	<u>(40,141)</u>	<u>(38,051)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	174,075	174,075
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>174,075</u>	<u>174,075</u>
<i>Net Change in Fund Balance</i>	<u>2,910</u>	<u>(2,090)</u>	<u>133,934</u>	<u>136,024</u>
Fund Balance - Beginning	50,727	50,727	50,727	
Prior Year Encumbrance Appropriations	<u>290</u>	<u>290</u>	<u>290</u>	
<i>Fund Balance - Ending</i>	<u>\$ 53,927</u>	<u>\$ 48,927</u>	<u>\$ 184,951</u>	<u>\$ 136,024</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
SBC Inmate Phone Commission Fund
For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Other	\$ 300,000	\$ 352,647	\$ 426,890	\$ 74,243
<i>Total Revenues</i>	<u>300,000</u>	<u>352,647</u>	<u>426,890</u>	<u>74,243</u>
Expenditures				
General Government - Judicial				
SBC Inmate Phone Commission - Prosecutor				
Personal Services	57,900	67,450	67,253	197
Supplies	2,000	1,450	-	1,450
Total General Government - Judicial	<u>59,900</u>	<u>68,900</u>	<u>67,253</u>	<u>1,647</u>
Public Safety				
SBC Inmate Phone Commission - Sheriff				
Personal Services	409,000	409,000	403,488	5,512
Other Expenses	10,535	10,535	10,535	-
Total Public Safety	<u>419,535</u>	<u>419,535</u>	<u>414,023</u>	<u>5,512</u>
<i>Total Expenditures</i>	<u>479,435</u>	<u>488,435</u>	<u>481,276</u>	<u>7,159</u>
<i>Net Change in Fund Balance</i>	(179,435)	(135,788)	(54,386)	81,402
Fund Balance - Beginning	132,454	132,454	132,454	
Prior Year Encumbrance Appropriations	<u>3,335</u>	<u>3,335</u>	<u>3,335</u>	
<i>Fund Balance - Ending</i>	<u>\$ (43,646)</u>	<u>\$ 1</u>	<u>\$ 81,403</u>	<u>\$ 81,402</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
800 MHz Fund
For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 415,000	\$ 415,000	\$ 451,230	\$ 36,230
<i>Total Revenues</i>	<u>415,000</u>	<u>415,000</u>	<u>451,230</u>	<u>36,230</u>
Expenditures				
Public Safety				
800 Mhz Maintenance				
Personal Services	102,000	102,800	102,694	106
Internal Charge Back	10,000	10,000	3,827	6,173
Supplies	2,000	2,000	190	1,810
Contract Services	186,051	186,051	170,038	16,013
Rentals	64,214	64,214	48,869	15,345
Other Expenses	280,000	279,200	5,462	273,738
Capital Outlay	60,000	60,000	10,040	49,960
Total Public Safety	<u>704,265</u>	<u>704,265</u>	<u>341,120</u>	<u>363,145</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(289,265)</u>	<u>(289,265)</u>	<u>110,110</u>	<u>399,375</u>
Other Financing Sources (Uses)				
Other Financing Sources	-	-	26,018	26,018
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>26,018</u>	<u>26,018</u>
<i>Net Change in Fund Balance</i>	<u>(289,265)</u>	<u>(289,265)</u>	<u>136,128</u>	<u>425,393</u>
Fund Balance - Beginning	453,277	453,277	453,277	
Prior Year Encumbrance Appropriations	<u>64,265</u>	<u>64,265</u>	<u>64,265</u>	
<i>Fund Balance - Ending</i>	<u>\$ 228,277</u>	<u>\$ 228,277</u>	<u>\$ 653,670</u>	<u>\$ 425,393</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Veterans Monument and Donations Fund
For the Year Ended December 31, 2013***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Other	\$ -	\$ -	\$ 1,555	\$ 1,555
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>1,555</u>	<u>1,555</u>
<i>Net Change in Fund Balance</i>	-	-	1,555	1,555
Fund Balance - Beginning	<u>42,153</u>	<u>42,153</u>	<u>42,153</u>	
<i>Fund Balance - Ending</i>	<u>\$ 42,153</u>	<u>\$ 42,153</u>	<u>\$ 43,708</u>	<u>\$ 1,555</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Foreclosure Education and Prevention Fund
For the Year Ended December 31, 2013***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 380,000	\$ 380,000	\$ 353,493	\$ (26,507)
<i>Total Revenues</i>	<u>380,000</u>	<u>380,000</u>	<u>353,493</u>	<u>(26,507)</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Foreclosure Education and Prevention				
Personal Services	44,200	44,200	43,604	596
Supplies	1,000	1,000	-	1,000
Travel and Expenses	100	100	-	100
Total General Government - Legislative and Executive	<u>45,300</u>	<u>45,300</u>	<u>43,604</u>	<u>1,696</u>
Public Safety				
Foreclosure Education and Prevention				
Personal Services	128,200	128,200	86,095	42,105
Supplies	5,000	5,000	791	4,209
Other Expenses	2,620	2,620	1,829	791
Total Public Safety	<u>135,820</u>	<u>135,820</u>	<u>88,715</u>	<u>47,105</u>
<i>Total Expenditures</i>	<u>181,120</u>	<u>181,120</u>	<u>132,319</u>	<u>48,801</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>198,880</u>	<u>198,880</u>	<u>221,174</u>	<u>22,294</u>
Other Financing Sources (Uses)				
Transfers Out	(202,600)	(202,600)	(174,075)	28,525
<i>Total Other Financing Sources (Uses)</i>	<u>(202,600)</u>	<u>(202,600)</u>	<u>(174,075)</u>	<u>28,525</u>
<i>Net Change in Fund Balance</i>	(3,720)	(3,720)	47,099	50,819
Fund Balance - Beginning	31,139	31,139	31,139	
Prior Year Encumbrance Appropriations	220	220	220	
<i>Fund Balance - Ending</i>	<u>\$ 27,639</u>	<u>\$ 27,639</u>	<u>\$ 78,458</u>	<u>\$ 50,819</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Direct Indictment Program Fund
For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 320,000	\$ 738,857	\$ 356,869	\$ (381,988)
<i>Total Revenues</i>	<u>320,000</u>	<u>738,857</u>	<u>356,869</u>	<u>(381,988)</u>
Expenditures				
General Government - Judicial PR Direct Indictment Program Personal Services	-	690,068	331,726	358,342
Total General Government - Judicial	<u>-</u>	<u>690,068</u>	<u>331,726</u>	<u>358,342</u>
<i>Net Change in Fund Balance</i>	320,000	48,789	25,143	(23,646)
Fund Balance - Beginning	<u>(48,789)</u>	<u>(48,789)</u>	<u>(48,789)</u>	
<i>Fund Balance - Ending</i>	<u>\$ 271,211</u>	<u>\$ -</u>	<u>\$ (23,646)</u>	<u>\$ (23,646)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Building Standards Fund
For the Year Ended December 31, 2013***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 3,000,000	\$ 3,000,000	\$ 3,042,371	\$ 42,371
<i>Total Revenues</i>	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,042,371</u>	<u>42,371</u>
Expenditures				
Public Safety				
Building Regulations				
Personal Services	2,219,500	2,219,500	2,208,102	11,398
Internal Charge Back	80,400	80,400	80,400	-
Supplies	6,809	6,809	6,094	715
Travel and Expenses	6,000	6,000	5,884	116
Motor Vehicle Fuel/Repair	17,000	17,000	17,000	-
Contract Services	34,218	34,218	31,422	2,796
Advertising and Printing	7,500	7,500	6,357	1,143
Other Expenses	162,758	162,758	162,613	145
Total Public Safety	<u>2,534,185</u>	<u>2,534,185</u>	<u>2,517,872</u>	<u>16,313</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>465,815</u>	<u>465,815</u>	<u>524,499</u>	<u>58,684</u>
Other Financing Sources (Uses)				
Transfers Out	(500,000)	(500,000)	(500,000)	-
Other Financing Sources	-	-	6,561	6,561
<i>Total Other Financing Sources (Uses)</i>	<u>(500,000)</u>	<u>(500,000)</u>	<u>(493,439)</u>	<u>6,561</u>
<i>Net Change in Fund Balance</i>	<u>(34,185)</u>	<u>(34,185)</u>	<u>31,060</u>	<u>65,245</u>
Fund Balance - Beginning	614,494	614,494	614,494	
Prior Year Encumbrance Appropriations	<u>47,685</u>	<u>47,685</u>	<u>47,685</u>	
<i>Fund Balance - Ending</i>	<u>\$ 627,994</u>	<u>\$ 627,994</u>	<u>\$ 693,239</u>	<u>\$ 65,245</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Engineer Community Rotary Fund
For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 180,000	\$ 180,000	\$ 116,456	\$ (63,544)
<i>Total Revenues</i>	<u>180,000</u>	<u>180,000</u>	<u>116,456</u>	<u>(63,544)</u>
Expenditures				
Public Works				
Engineer Community Rotary				
Contract Services	\$ 150,000	\$ 150,000	\$ 90,420	\$ 59,580
Total Public Works	<u>150,000</u>	<u>150,000</u>	<u>90,420</u>	<u>59,580</u>
<i>Net Change in Fund Balance</i>	30,000	30,000	26,036	(3,964)
Fund Balance - Beginning	<u>2,314</u>	<u>2,314</u>	<u>2,314</u>	
<i>Fund Balance - Ending</i>	<u>\$ 32,314</u>	<u>\$ 32,314</u>	<u>\$ 28,350</u>	<u>\$ (3,964)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Expedited Foreclosure Fund
For the Year Ended December 31, 2013***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Taxes				
Property	\$ 200,000	\$ 200,000	\$ 189,222	\$ (10,778)
<i>Total Revenues</i>	<u>200,000</u>	<u>200,000</u>	<u>189,222</u>	<u>(10,778)</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Expedited Foreclosure				
Personal Services	155,600	155,600	35,734	119,866
Internal Charge Back	10,000	10,000	213	9,787
Supplies	20,000	20,000	-	20,000
Travel and Expenses	5,000	5,000	618	4,382
Contract Services	25,000	25,000	-	25,000
Rentals	10,000	10,000	-	10,000
Advertising and Printing	9,000	9,000	-	9,000
Equipment	20,000	20,000	-	20,000
Total General Government - Legislative and Executive	<u>254,600</u>	<u>254,600</u>	<u>36,565</u>	<u>218,035</u>
<i>Net Change in Fund Balance</i>	(54,600)	(54,600)	152,657	207,257
Fund Balance - Beginning	<u>299,153</u>	<u>299,153</u>	<u>299,153</u>	
<i>Fund Balance - Ending</i>	<u>\$ 244,553</u>	<u>\$ 244,553</u>	<u>\$ 451,810</u>	<u>\$ 207,257</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Certificate of Title Administration Fund
For the Year Ended December 31, 2013***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 3,600,000	\$ 3,600,000	\$ 3,826,698	\$ 226,698
<i>Total Revenues</i>	<u>3,600,000</u>	<u>3,600,000</u>	<u>3,826,698</u>	<u>226,698</u>
Expenditures				
General Government - Legislative and Executive				
Personal Services	2,166,900	2,166,900	1,892,987	273,913
Internal Charge Back	31,000	31,000	23,933	7,067
Professional Services	22,700	29,596	21,133	8,463
Supplies	100,000	111,928	81,729	30,199
Travel and Expenses	10,000	11,181	6,770	4,411
Motor Vehicle Fuel/Repair	4,000	4,000	-	4,000
Contract Services	32,400	40,833	35,568	5,265
Rentals	77,300	77,300	61,737	15,563
Advertising and Printing	8,000	8,000	-	8,000
Other Expenses	140,000	155,115	140,000	15,115
Equipment	50,000	50,000	48,456	1,544
<i>Total Expenditures</i>	<u>2,642,300</u>	<u>2,685,853</u>	<u>2,312,313</u>	<u>373,540</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	957,700	914,147	1,514,385	600,238
Other Financing Sources (Uses)				
Transfers Out	(1,000,000)	(1,000,000)	(1,000,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(42,300)	(85,853)	514,385	600,238
Fund Balance - Beginning	3,529,124	3,529,124	3,529,124	
Prior Year Encumbrance Appropriations	<u>43,553</u>	<u>43,553</u>	<u>43,553</u>	
<i>Fund Balance - Ending</i>	<u>\$ 3,530,377</u>	<u>\$ 3,486,824</u>	<u>\$ 4,087,062</u>	<u>\$ 600,238</u>

County of Summit, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Equity in Pooled Cash and Investments	\$ 26,872,100	\$ 1,529,139	\$ 28,401,239
Cash and Cash Equivalents - Segregated Accounts	1,530,418	-	1,530,418
Receivables (Net of Allowance for Uncollectibles)			
Taxes	8,634,208	-	8,634,208
Accounts	204,470	-	204,470
Special Assessments	531,412	-	531,412
Loans	5,779,885	4,128,207	9,908,092
Due From Other Funds	467,897	-	467,897
Due From Other Governments	12,912,663	41,436	12,954,099
Material and Supplies Inventory	577,072	-	577,072
Prepaid Items	218,838	-	218,838
<i>Total Assets</i>	<u>\$ 57,728,963</u>	<u>\$ 5,698,782</u>	<u>\$ 63,427,745</u>
Liabilities			
Accounts Payable	\$ 1,039,480	\$ 122,885	\$ 1,162,365
Accrued Salaries and Wages Payable	989,986	6,659	996,645
Compensated Absences	11,468	-	11,468
Due To Other Funds	2,394,509	1,091	2,395,600
Due To Other Governments	271,127	854	271,981
Deposits Held and Due To Others	107,439	-	107,439
<i>Total Liabilities</i>	<u>4,814,009</u>	<u>131,489</u>	<u>4,945,498</u>
Deferred Inflows of Resources			
Property Taxes	7,460,980	-	7,460,980
Unavailable Revenue	8,606,221	1,638,207	10,244,428
<i>Total Deferred Inflows of Resources</i>	<u>16,067,201</u>	<u>1,638,207</u>	<u>17,705,408</u>
Fund Balances			
Nonspendable	795,910	-	795,910
Restricted	36,051,843	3,106,738	39,158,581
Assigned	-	822,348	822,348
<i>Total Fund Balances</i>	<u>36,847,753</u>	<u>3,929,086</u>	<u>40,776,839</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 57,728,963</u>	<u>\$ 5,698,782</u>	<u>\$ 63,427,745</u>

County of Summit, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues			
Taxes:			
Property	\$ 7,201,282	\$ -	\$ 7,201,282
Other	3,980,093	-	3,980,093
Licenses and Permits	683,283	-	683,283
Charges for Services	15,936,113	125,000	16,061,113
Fines and Forfeitures	1,310,956	-	1,310,956
Intergovernmental	40,347,051	3,391,048	43,738,099
Special Assessments	509,689	-	509,689
Investment Income	6,109	263	6,372
Other	1,142,584	159,355	1,301,939
<i>Total Revenues</i>	<u>71,117,160</u>	<u>3,675,666</u>	<u>74,792,826</u>
Expenditures			
General Government:			
Legislative and Executive	7,305,460	233,482	7,538,942
Judicial	5,162,365	-	5,162,365
Public Safety	18,635,499	-	18,635,499
Public Works	14,955,951	3,580,550	18,536,501
Health	865,244	-	865,244
Economic Development	5,757,882	-	5,757,882
Human Services	7,337,371	-	7,337,371
Recreation	8,196,189	-	8,196,189
Other Expense	-	590	590
Capital Outlay	-	2,528,859	2,528,859
<i>Total Expenditures</i>	<u>68,215,961</u>	<u>6,343,481</u>	<u>74,559,442</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	2,901,199	(2,667,815)	233,384
Other Financing Sources (Uses)			
Sale of Capital Assets	175	-	175
Transfers In	1,180,305	1,324,474	2,504,779
Transfers Out	(1,216,225)	(215,606)	(1,431,831)
<i>Total Other Financing Sources (Uses)</i>	<u>(35,745)</u>	<u>1,108,868</u>	<u>1,073,123</u>
<i>Net Change in Fund Balances</i>	2,865,454	(1,558,947)	1,306,507
Fund Balances (Deficit) - Beginning	<u>33,982,299</u>	<u>5,488,033</u>	<u>39,470,332</u>
<i>Fund Balances - Ending</i>	<u>\$ 36,847,753</u>	<u>\$ 3,929,086</u>	<u>\$ 40,776,839</u>

County of Summit, Ohio

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013***

	Motor Vehicle and Gas Tax	Real Estate Assessment	Delinquent Tax Assessment Collection	Governmental Grants
Assets				
Equity in Pooled Cash and Investments	\$ 6,506,873	\$ 9,075,159	\$ 4,984,788	\$ 2,128,893
Cash and Cash Equivalents - Segregated Accounts	-	-	-	649,747
Receivables (Net of Allowance for Uncollectibles)				
Taxes	301,468	-	-	-
Accounts	23,706	-	-	151,324
Special Assessments	531,412	-	-	-
Loans	-	-	-	5,779,885
Due From Other Funds	-	-	-	467,897
Due From Other Governments	5,596,706	-	-	6,413,069
Material and Supplies Inventory	560,548	-	-	2,899
Prepaid Items	21,420	13,559	6,720	61,126
<i>Total Assets</i>	<u>\$ 13,542,133</u>	<u>\$ 9,088,718</u>	<u>\$ 4,991,508</u>	<u>\$ 15,654,840</u>
Liabilities				
Accounts Payable	\$ 385,487	\$ 27,125	\$ 9,838	\$ 349,810
Accrued Salaries and Wages Payable	258,049	131,514	49,628	230,668
Compensated Absences	-	-	-	-
Due To Other Funds	2,139,297	22,688	11,563	66,724
Due To Other Governments	34,132	16,734	6,270	113,351
Deposits Held and Due To Others	-	-	-	83,680
<i>Total Liabilities</i>	<u>2,816,965</u>	<u>198,061</u>	<u>77,299</u>	<u>844,233</u>
Deferred Inflows of Resources				
Property Taxes	-	-	-	-
Unavailable Revenue	4,452,702	-	-	2,781,319
<i>Total Deferred Inflows of Resources</i>	<u>4,452,702</u>	<u>-</u>	<u>-</u>	<u>2,781,319</u>
Fund Balances				
Nonspendable	581,968	13,559	6,720	64,025
Restricted	5,690,498	8,877,098	4,907,489	11,965,263
<i>Total Fund Balances</i>	<u>6,272,466</u>	<u>8,890,657</u>	<u>4,914,209</u>	<u>12,029,288</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 13,542,133</u>	<u>\$ 9,088,718</u>	<u>\$ 4,991,508</u>	<u>\$ 15,654,840</u>

Other Special Revenue	Child Support Enforcement	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
\$ 3,522,481	\$ 605,437	\$ -	\$ 48,469	\$ 26,872,100
856,912	23,759	-	-	1,530,418
-	-	8,332,740	-	8,634,208
29,440	-	-	-	204,470
-	-	-	-	531,412
-	-	-	-	5,779,885
-	-	-	-	467,897
73,894	153,738	496,490	178,766	12,912,663
8,801	4,824	-	-	577,072
107,798	8,215	-	-	218,838
<u>\$ 4,599,326</u>	<u>\$ 795,973</u>	<u>\$ 8,829,230</u>	<u>\$ 227,235</u>	<u>\$ 57,728,963</u>
\$ 248,521	\$ -	\$ -	\$ 18,699	\$ 1,039,480
101,827	207,428	-	10,872	989,986
10,807	661	-	-	11,468
17,191	134,309	-	2,737	2,394,509
14,115	26,366	-	60,159	271,127
-	23,759	-	-	107,439
<u>392,461</u>	<u>392,523</u>	<u>-</u>	<u>92,467</u>	<u>4,814,009</u>
-	-	7,460,980	-	7,460,980
-	-	1,368,250	3,950	8,606,221
-	-	<u>8,829,230</u>	<u>3,950</u>	<u>16,067,201</u>
116,599	13,039	-	-	795,910
4,090,266	390,411	-	130,818	36,051,843
<u>4,206,865</u>	<u>403,450</u>	<u>-</u>	<u>130,818</u>	<u>36,847,753</u>
<u>\$ 4,599,326</u>	<u>\$ 795,973</u>	<u>\$ 8,829,230</u>	<u>\$ 227,235</u>	<u>\$ 57,728,963</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, 2013*

	Motor Vehicle and Gas Tax	Real Estate Assessment	Delinquent Tax Assessment Collection	Governmental Grants
Revenues				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Other	3,980,093	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	160,866	6,770,330	5,192,797	450,046
Fines and Forfeitures	141,932	-	-	402,821
Intergovernmental	10,395,440	-	-	19,466,621
Special Assessments	509,689	-	-	-
Investment Income	5,745	-	-	364
Other	850,215	-	-	279,062
<i>Total Revenues</i>	<u>16,043,980</u>	<u>6,770,330</u>	<u>5,192,797</u>	<u>20,598,914</u>
Expenditures				
General Government:				
Legislative and Executive	-	5,590,391	1,266,851	398,072
Judicial	-	-	1,224,233	526,194
Public Safety	-	-	-	15,882,098
Public Works	14,893,382	-	-	62,569
Health	-	-	-	-
Economic Development	-	-	2,049,303	3,703,215
Human Services	-	-	-	-
Recreation	-	-	-	-
<i>Total Expenditures</i>	<u>14,893,382</u>	<u>5,590,391</u>	<u>4,540,387</u>	<u>20,572,148</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	1,150,598	1,179,939	652,410	26,766
Other Financing Sources (Uses)				
Sale of Capital Assets	175	-	-	-
Transfers In	215,606	-	-	572,508
Transfers Out	(844,224)	-	-	(10,925)
<i>Total Other Financing Sources (Uses)</i>	<u>(628,443)</u>	<u>-</u>	<u>-</u>	<u>561,583</u>
<i>Net Change in Fund Balances</i>	522,155	1,179,939	652,410	588,349
Fund Balances (Deficits) - Beginning	<u>5,750,311</u>	<u>7,710,718</u>	<u>4,261,799</u>	<u>11,440,939</u>
<i>Fund Balances - Ending</i>	<u>\$ 6,272,466</u>	<u>\$ 8,890,657</u>	<u>\$ 4,914,209</u>	<u>\$ 12,029,288</u>

Other Special Revenue	Child Support Enforcement	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ 7,201,282	\$ -	\$ 7,201,282
-	-	-	-	3,980,093
683,283	-	-	-	683,283
3,362,074	-	-	-	15,936,113
766,203	-	-	-	1,310,956
155,159	7,441,157	994,907	1,893,767	40,347,051
-	-	-	-	509,689
-	-	-	-	6,109
11,177	1,634	-	496	1,142,584
<u>4,977,896</u>	<u>7,442,791</u>	<u>8,196,189</u>	<u>1,894,263</u>	<u>71,117,160</u>
50,146	-	-	-	7,305,460
3,411,938	-	-	-	5,162,365
887,032	-	-	1,866,369	18,635,499
-	-	-	-	14,955,951
865,244	-	-	-	865,244
5,364	-	-	-	5,757,882
-	7,337,371	-	-	7,337,371
-	-	8,196,189	-	8,196,189
<u>5,219,724</u>	<u>7,337,371</u>	<u>8,196,189</u>	<u>1,866,369</u>	<u>68,215,961</u>
(241,828)	105,420	-	27,894	2,901,199
-	-	-	-	175
45,000	225,000	-	122,191	1,180,305
-	(251,074)	-	(110,002)	(1,216,225)
<u>45,000</u>	<u>(26,074)</u>	<u>-</u>	<u>12,189</u>	<u>(35,745)</u>
(196,828)	79,346	-	40,083	2,865,454
<u>4,403,693</u>	<u>324,104</u>	<u>-</u>	<u>90,735</u>	<u>33,982,299</u>
<u>\$ 4,206,865</u>	<u>\$ 403,450</u>	<u>\$ -</u>	<u>\$ 130,818</u>	<u>\$ 36,847,753</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, 2013***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Fines and Forfeitures	\$ 173,760	\$ 200,543	\$ 171,853	\$ (28,690)
Intergovernmental	34,248,820	39,527,936	34,044,665	(5,483,271)
Other	209,960	242,323	209,524	(32,799)
<i>Total Revenues</i>	<u>34,632,540</u>	<u>39,970,802</u>	<u>34,426,042</u>	<u>(5,544,760)</u>
Expenditures				
Human Services				
Shared Costs				
Operations	10,986,126	10,786,126	10,327,493	458,633
Total Shared Costs	<u>10,986,126</u>	<u>10,786,126</u>	<u>10,327,493</u>	<u>458,633</u>
Family Support Services				
Operations	13,736,747	13,644,797	13,259,959	384,838
Total Family Support Services	<u>13,736,747</u>	<u>13,644,797</u>	<u>13,259,959</u>	<u>384,838</u>
Children and Adult Services				
Operations	1,150,178	1,150,178	946,737	203,441
Total Children and Adult Services	<u>1,150,178</u>	<u>1,150,178</u>	<u>946,737</u>	<u>203,441</u>
Workforce Development				
Purchased Services	3,419,506	3,711,456	3,784,725	(73,269)
Total Workforce Development	<u>3,419,506</u>	<u>3,711,456</u>	<u>3,784,725</u>	<u>(73,269)</u>
Title XX				
Purchased Services	1,239,948	1,239,948	1,180,557	59,391
Total Title XX	<u>1,239,948</u>	<u>1,239,948</u>	<u>1,180,557</u>	<u>59,391</u>
Child Care Services				
Purchased Services	1,422,775	1,821,868	1,809,504	12,364
Total Child Care Services	<u>1,422,775</u>	<u>1,821,868</u>	<u>1,809,504</u>	<u>12,364</u>
Workforce Investment Act				
Personal Services	157,899	1,799,446	1,767,061	32,385
Total Workforce Investment Act	<u>157,899</u>	<u>1,799,446</u>	<u>1,767,061</u>	<u>32,385</u>
Refugee Services				
Purchased Services	445,315	445,315	445,315	-
Total Refugee Services	<u>445,315</u>	<u>445,315</u>	<u>445,315</u>	<u>-</u>
Workforce Investment Act - Summit				
Purchased Services	5,754,712	6,100,268	5,686,533	413,735
Total Workforce Investment Act - Summit	<u>5,754,712</u>	<u>6,100,268</u>	<u>5,686,533</u>	<u>413,735</u>
Workforce Investment Act - Medina				
Purchased Services	1,314,500	1,314,500	1,255,600	58,900
Total Workforce Investment Act - Medina	<u>1,314,500</u>	<u>1,314,500</u>	<u>1,255,600</u>	<u>58,900</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, 2013***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Emergency Assistance				
Other	411,304	411,304	387,943	23,361
Total Emergency Assistance	411,304	411,304	387,943	23,361
<i>Total Human Services</i>	<u>40,039,010</u>	<u>42,425,206</u>	<u>40,851,427</u>	<u>1,573,779</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(5,406,470)	(2,454,404)	(6,425,385)	(3,970,981)
Other Financing Sources (Uses)				
Other Financing Sources	1,567,460	1,809,068	1,554,050	(255,018)
<i>Total Other Financing Sources (Uses)</i>	<u>1,567,460</u>	<u>1,809,068</u>	<u>1,554,050</u>	<u>(255,018)</u>
<i>Net Change in Fund Balance</i>	(3,839,010)	(645,336)	(4,871,335)	(4,225,999)
Fund Balance (Deficit) - Beginning	(2,741,774)	(2,741,774)	(2,741,774)	
Prior Year Encumbrance Appropriations	3,387,110	3,387,110	3,387,110	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (3,193,674)</u>	<u>\$ -</u>	<u>\$ (4,225,999)</u>	<u>\$ (4,225,999)</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, 2013***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 21,817,578	\$ 21,817,578	\$ 21,875,942	\$ 58,364
Charges For Services	4,898,689	4,898,689	4,431,263	(467,426)
Intergovernmental	18,468,272	18,468,272	16,997,568	(1,470,704)
Other	275,461	275,461	248,578	(26,883)
<i>Total Revenues</i>	<u>45,460,000</u>	<u>45,460,000</u>	<u>43,553,351</u>	<u>(1,906,649)</u>
Expenditures				
Human Services				
Personal Services	26,194,707	26,194,707	25,455,048	739,659
Supplies	659,247	659,247	497,488	161,759
Materials	25,296	25,296	15,312	9,984
Travel and Expenses	806,709	866,709	784,183	82,526
Contract Services	23,735,126	23,625,126	18,911,397	4,713,729
Other Expenses	2,175,844	2,175,844	1,577,511	598,333
Medical Assistance	472,838	472,838	287,793	185,045
Equipment	870,669	920,669	627,638	293,031
<i>Total Expenditures</i>	<u>54,940,436</u>	<u>54,940,436</u>	<u>48,156,370</u>	<u>6,784,066</u>
<i>Net Change in Fund Balance</i>	(9,480,436)	(9,480,436)	(4,603,019)	4,877,417
Fund Balance - Beginning	26,006,820	26,006,820	26,006,820	
Prior Year Encumbrance Appropriations	<u>7,406,414</u>	<u>7,406,414</u>	<u>7,406,414</u>	
<i>Fund Balance - Ending</i>	<u>\$ 23,932,798</u>	<u>\$ 23,932,798</u>	<u>\$ 28,810,215</u>	<u>\$ 4,877,417</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, 2013*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 32,650,845	\$ 32,650,845	\$ 32,797,005	\$ 146,160
Intergovernmental	9,874,597	9,874,597	10,593,809	719,212
Other	234,532	234,532	251,632	17,100
<i>Total Revenues</i>	<u>42,759,974</u>	<u>42,759,974</u>	<u>43,642,446</u>	<u>882,472</u>
Expenditures				
Health				
Personal Services	2,074,806	2,074,806	1,838,488	236,318
Professional Services	77,590	77,590	75,380	2,210
Supplies	46,293	46,293	23,405	22,888
Travel and Expenses	93,975	93,975	72,694	21,281
Contract Services	51,594,023	51,594,023	48,888,773	2,705,250
Insurance	68,653	68,653	60,075	8,578
Utilities	8,217	8,217	7,617	600
Rentals	203,414	203,414	199,730	3,684
Advertising and Printing	18,977	18,977	1,594	17,383
Other Expenses	4,000	4,000	2,476	1,524
Equipment	52,819	52,819	47,197	5,622
<i>Total Health</i>	<u>54,242,767</u>	<u>54,242,767</u>	<u>51,217,429</u>	<u>3,025,338</u>
<i>Net Change in Fund Balance</i>	(11,482,793)	(11,482,793)	(7,574,983)	3,907,810
Fund Balance - Beginning	31,685,611	31,685,611	31,685,611	
Prior Year Encumbrance Appropriations	<u>8,609,708</u>	<u>8,609,708</u>	<u>8,609,708</u>	
<i>Fund Balance - Ending</i>	<u>\$ 28,812,526</u>	<u>\$ 28,812,526</u>	<u>\$ 32,720,336</u>	<u>\$ 3,907,810</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, 2013***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 50,319,841	\$ 44,288,654	\$ 43,858,112	\$ (430,542)
Charges for Services	-	513,000	393,686	(119,314)
Intergovernmental	7,291,635	10,084,546	9,969,029	(115,517)
Other	9,840,967	12,870,464	13,454,595	584,131
Investment Income	-	-	90	90
<i>Total Revenues</i>	<u>67,452,443</u>	<u>67,756,664</u>	<u>67,675,512</u>	<u>(81,152)</u>
Expenditures				
Health				
Board Operating				
Personal Services	37,722,935	36,783,037	34,338,041	2,444,996
Supplies	2,350,718	1,981,019	1,931,437	49,582
Travel and Expenses	473,227	453,655	445,080	8,575
Contract Services	32,645,773	34,264,044	34,243,132	20,912
Rentals	834,489	832,039	822,975	9,064
Advertising and Printing	209,991	179,991	179,491	500
Other Expenses	470,475	461,625	355,912	105,713
Equipment	692,605	523,993	521,198	2,795
Capital Outlay	801,265	722,075	694,829	27,246
Total Board Operating	<u>76,201,478</u>	<u>76,201,478</u>	<u>73,532,095</u>	<u>2,669,383</u>
<i>Total Expenditures</i>	<u>76,201,478</u>	<u>76,201,478</u>	<u>73,532,095</u>	<u>2,669,383</u>
<i>Net Change in Fund Balance</i>	(8,749,035)	(8,444,814)	(5,856,583)	2,588,231
Fund Balance - Beginning	67,874,604	67,874,604	67,874,604	
Prior Year Encumbrance Appropriations	<u>3,270,242</u>	<u>3,270,242</u>	<u>3,270,242</u>	
<i>Fund Balance - Ending</i>	<u>\$ 62,395,811</u>	<u>\$ 62,700,032</u>	<u>\$ 65,288,263</u>	<u>\$ 2,588,231</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, 2013***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Taxes - Other	\$ 3,968,807	\$ 3,969,972	\$ 3,970,917	\$ 945
Fines and Forfeitures	138,466	138,506	139,039	533
Intergovernmental	11,472,671	11,476,041	11,477,906	1,865
Investment Income	6,673	6,675	5,977	(698)
Other	565,542	565,709	566,601	892
<i>Total Revenues</i>	<u>16,152,159</u>	<u>16,156,903</u>	<u>16,160,440</u>	<u>3,537</u>
Expenditures				
Public Works				
Administration				
Personal Services	1,164,500	1,164,500	1,107,087	57,413
Internal Charge Back	73,600	73,600	72,132	1,468
Supplies	92,943	92,943	79,205	13,738
Travel and Expenses	16,490	16,490	8,101	8,389
Contract Services	116,585	104,345	83,204	21,141
Utilities	224,254	224,254	164,770	59,484
Rentals	42,700	42,700	38,297	4,403
Other Expenses	30,300	30,300	27,642	2,658
Equipment	40,800	53,066	48,256	4,810
Total Administration	<u>1,802,172</u>	<u>1,802,198</u>	<u>1,628,694</u>	<u>173,504</u>
Maintenance				
Personal Services	4,572,600	4,572,600	4,518,750	53,850
Supplies	367,121	367,121	364,686	2,435
Materials	1,358,758	1,358,758	1,235,522	123,236
Travel and Expenses	15,000	15,000	3,609	11,391
Contract Services	1,171,153	1,171,153	1,162,726	8,427
Rentals	25,431	25,431	9,285	16,146
Advertising and Printing	1,000	1,000	753	247
Other Expenses	574,122	574,122	513,530	60,592
Equipment	38,538	38,538	25,122	13,416
Total Maintenance	<u>8,123,723</u>	<u>8,123,723</u>	<u>7,833,983</u>	<u>289,740</u>
Engineering				
Personal Services	2,358,900	2,358,900	2,332,833	26,067
Supplies	15,641	15,241	5,390	9,851
Travel and Expenses	32,355	32,355	17,420	14,935
Contract Services	630,831	630,831	408,429	222,402
Rentals	38,600	40,700	24,654	16,046
Advertising and Printing	7,600	7,600	4,401	3,199
Other Expenses	6,300	6,300	5,333	967
Equipment	7,200	5,500	1,158	4,342
Total Engineering	<u>3,097,427</u>	<u>3,097,427</u>	<u>2,799,618</u>	<u>297,809</u>
Capital Improvement				
Capital Outlay	1,440,313	5,770,088	4,898,228	871,860
Total Capital Improvement	<u>1,440,313</u>	<u>5,770,088</u>	<u>4,898,228</u>	<u>871,860</u>
<i>Total Public Works</i>	<u>14,463,635</u>	<u>18,793,436</u>	<u>17,160,523</u>	<u>1,632,913</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	1,688,524	(2,636,533)	(1,000,083)	1,636,450

(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, 2013*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ 108,283	\$ 215,606	\$ 107,323
Transfers Out	-	(598,934)	(475,354)	123,580
Special Assessments	530,509	530,665	530,577	(88)
Other Non-Operating Expense	(956,396)	(956,396)	(572,463)	383,933
Principal Payments	(917,200)	(917,200)	(916,070)	1,130
<i>Total Other Financing Sources (Uses)</i>	<u>(1,343,087)</u>	<u>(1,833,582)</u>	<u>(1,217,704)</u>	<u>615,878</u>
<i>Net Change in Fund Balance</i>	345,437	(4,470,115)	(2,217,787)	2,252,328
Fund Balance - Beginning	4,186,635	4,186,635	4,186,635	
Prior Year Encumbrance Appropriations	<u>2,196,489</u>	<u>2,196,489</u>	<u>2,196,489</u>	
<i>Fund Balance - Ending</i>	<u>\$ 6,728,561</u>	<u>\$ 1,913,009</u>	<u>\$ 4,165,337</u>	<u>\$ 2,252,328</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, 2013***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 6,800,000	\$ 6,800,000	\$ 6,823,794	\$ 23,794
<i>Total Revenues</i>	<u>6,800,000</u>	<u>6,800,000</u>	<u>6,823,794</u>	<u>23,794</u>
Expenditures				
General Government - Legislative and Executive				
Personal Services	4,250,800	4,250,800	4,122,207	128,593
Internal Charge Back	625,000	625,000	456,519	168,481
Supplies	47,160	47,160	27,997	19,163
Contract Services	1,381,961	1,381,961	1,313,725	68,236
Travel and Expenses	15,000	15,000	10,553	4,447
Motor Vehicle Fuel/Repair	5,000	5,000	2,070	2,930
Advertising and Printing	40,000	40,000	13,171	26,829
Other Expenses	208,814	208,814	68,478	140,336
Equipment	100,000	100,000	62,602	37,398
Rentals/Leases	34,925	34,925	33,406	1,519
<i>Total Real Estate Assessment</i>	<u>6,708,660</u>	<u>6,708,660</u>	<u>6,110,728</u>	<u>597,932</u>
<i>Net Change in Fund Balance</i>	91,340	91,340	713,066	621,726
Fund Balance - Beginning	6,620,654	6,620,654	6,620,654	
Prior Year Encumbrance Appropriations	<u>816,660</u>	<u>816,660</u>	<u>816,660</u>	
<i>Fund Balance - Ending</i>	<u>\$ 7,528,654</u>	<u>\$ 7,528,654</u>	<u>\$ 8,150,380</u>	<u>\$ 621,726</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, 2013***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 2,982,332	\$ 2,982,332	\$ 3,031,893	\$ 49,561
Other	138,568	138,568	140,980	2,412
<i>Total Revenues</i>	<u>3,120,900</u>	<u>3,120,900</u>	<u>3,172,873</u>	<u>51,973</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer				
Personal Services	710,100	993,714	707,845	285,869
Internal Charge Back	92,000	96,395	86,155	10,240
Supplies	10,000	19,945	11,383	8,562
Travel and Expenses	-	16,080	8,443	7,637
Contract Services	43,956	210,587	89,105	121,482
Rentals/Leases	6,055	6,055	6,055	-
Advertising and Printing	60,000	60,593	50,562	10,031
Other Expenses	135,000	303,814	282,267	21,547
Equipment	3,580	21,445	9,307	12,138
Refunds	25,000	25,000	25,000	-
Total Fiscal Officer	<u>1,085,691</u>	<u>1,753,628</u>	<u>1,276,122</u>	<u>477,506</u>
General Government - Judicial				
Prosecutor				
Personal Services	738,900	801,433	696,533	104,900
Internal Charge Back	-	8,800	5,978	2,822
Supplies	4,264	5,508	2,044	3,464
Travel and Expenses	-	4,224	1,601	2,623
Contract Services	303,882	379,547	209,825	169,722
Rentals/Leases	-	51,736	5,626	46,110
Advertising and Printing	150,000	196,746	195,216	1,530
Other Expenses	150,058	178,402	113,632	64,770
Equipment	-	7,645	-	7,645
Refunds	150,000	176,165	82,991	93,174
Total Prosecutor	<u>1,497,104</u>	<u>1,810,206</u>	<u>1,313,446</u>	<u>496,760</u>
<i>Total Expenditures</i>	<u>2,582,795</u>	<u>3,563,834</u>	<u>2,589,568</u>	<u>974,266</u>
<i>Net Change in Fund Balance</i>	538,105	(442,934)	583,305	1,026,239
Fund Balance - Beginning	4,193,918	4,193,918	4,193,918	
Prior Year Encumbrance Appropriations	<u>65,795</u>	<u>65,795</u>	<u>65,795</u>	
<i>Fund Balance - Ending</i>	<u>\$ 4,797,818</u>	<u>\$ 3,816,779</u>	<u>\$ 4,843,018</u>	<u>\$ 1,026,239</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, 2013*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 107,712	\$ 484,495	\$ 290,584	\$ (193,911)
Fines and Forefeitures	2,376	10,687	5,476	(5,211)
Intergovernmental	7,703,784	34,652,111	20,762,625	(13,889,486)
Other	106,128	477,370	286,611	(190,759)
<i>Total Revenues</i>	<u>7,920,000</u>	<u>35,624,663</u>	<u>21,345,296</u>	<u>(14,279,367)</u>
Expenditures				
Personal Services	562,000	10,024,633	7,013,271	3,011,362
Professional Services	2,297	55,094	52,404	2,690
Internal Charge Back	17,800	39,868	16,819	23,049
Supplies	79,581	282,642	116,148	166,494
Travel/Continuing Education	18,556	96,365	64,312	32,053
Motor Vehicle Fuel/Repair	10,826	10,826	4,196	6,630
Contract Services	653,041	6,338,014	4,114,617	2,223,397
Rentals	-	10,585	6,001	4,584
Advertising and Printing	2,000	5,500	3,548	1,952
Other Expenses	713,835	2,259,584	1,236,755	1,022,829
Subsidies/Shared Revenue	5,591,170	18,097,303	16,454,536	1,642,767
Equipment	105,143	219,780	195,283	24,497
<i>Total Expenditures</i>	<u>7,756,249</u>	<u>37,440,194</u>	<u>29,277,890</u>	<u>8,162,304</u>
<i>(Deficiency) of Revenue (Under) Expenditures</i>	163,751	(1,815,531)	(7,932,594)	(6,117,063)
Other Financing Sources (Uses)				
Transfers-In	-	-	1,076,416	1,076,416
Transfers-Out	-	(1,026,343)	(1,026,343)	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>(1,026,343)</u>	<u>50,073</u>	<u>1,076,416</u>
<i>Net Change in Fund Balance</i>	163,751	(2,841,874)	(7,882,521)	(5,040,647)
Fund Balance - Beginning	(3,012,061)	(3,012,061)	(3,012,061)	
Prior Year Encumbrance Appropriations	<u>5,539,222</u>	<u>5,539,222</u>	<u>5,539,222</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 2,690,912</u>	<u>\$ (314,713)</u>	<u>\$ (5,355,360)</u>	<u>\$ (5,040,647)</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, 2013*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Licenses and Permits	\$ 699,750	\$ 699,750	\$ 686,205	\$ (13,545)
Charges For Services	152,550	152,550	149,607	(2,943)
Fines and Forfeitures	7,740	7,740	7,617	(123)
Other	39,960	39,960	39,175	(785)
<i>Total Revenues</i>	<u>900,000</u>	<u>900,000</u>	<u>882,604</u>	<u>(17,396)</u>
Expenditures				
Health				
Animal Control				
Personal Services	624,900	624,900	623,472	1,428
Professional Services	75,878	65,878	64,506	1,372
Internal Charge Back	17,000	17,000	16,993	7
Supplies	85,385	95,385	95,385	-
Travel and Expenses	500	500	456	44
Motor Vehicle Fuel/Repair	1,800	1,800	1,800	-
Contract Services	8,408	8,408	3,460	4,948
Insurance	3,000	3,000	1,448	1,552
Advertising and Printing	3,000	3,000	2,969	31
Other Expenses	3,300	3,300	3,300	-
Equipment	4,812	4,812	4,812	-
Total Animal Control	<u>827,983</u>	<u>827,983</u>	<u>818,601</u>	<u>9,382</u>
Fiscal Officer - Dog License				
Personal Services	61,000	61,500	52,343	9,157
Contract Services	42,900	42,400	41,892	508
Total Fiscal Officer - Dog License	<u>103,900</u>	<u>103,900</u>	<u>94,235</u>	<u>9,665</u>
<i>Total Health</i>	<u>931,883</u>	<u>931,883</u>	<u>912,836</u>	<u>19,047</u>
<i>Net Change in Fund Balance</i>	(31,883)	(31,883)	(30,232)	1,651
Fund Balance (Deficit) - Beginning	39,440	39,440	39,440	
Prior Year Encumbrance Appropriations	<u>27,983</u>	<u>27,983</u>	<u>27,983</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 35,540</u>	<u>\$ 35,540</u>	<u>\$ 37,191</u>	<u>\$ 1,651</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, 2013***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 1,370,000	\$ 1,392,635	\$ 892,007	\$ (500,628)
<i>Total Revenues</i>	<u>1,370,000</u>	<u>1,392,635</u>	<u>892,007</u>	<u>(500,628)</u>
Expenditures				
General Government - Judicial				
Personal Services	683,100	693,600	686,158	7,442
Professional Services	10,000	10,000	4,800	5,200
Supplies	119,615	119,615	111,470	8,145
Training and Education	25,000	17,500	-	17,500
Contract Services	287,240	284,240	261,015	23,225
Equipment	199,562	199,562	160,545	39,017
Total General Government - Judicial	<u>1,324,517</u>	<u>1,324,517</u>	<u>1,223,988</u>	<u>100,529</u>
<i>Total Expenditures</i>	<u>1,324,517</u>	<u>1,324,517</u>	<u>1,223,988</u>	<u>100,529</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>45,483</u>	<u>68,118</u>	<u>(331,981)</u>	<u>(400,099)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	20,000	20,000
Other Financing Sources	-	-	1,015	1,015
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>21,015</u>	<u>21,015</u>
<i>Net Changes in Fund Balance</i>	45,483	68,118	(310,966)	(379,084)
Fund Balance - Beginning	490,697	490,697	490,697	
Prior Year Encumbrance Appropriations	<u>18,517</u>	<u>18,517</u>	<u>18,517</u>	
<i>Fund Balance - Ending</i>	<u>\$ 554,697</u>	<u>\$ 577,332</u>	<u>\$ 198,248</u>	<u>\$ (379,084)</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, 2013*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 15,000	\$ 23,672	\$ 7,500	\$ (16,172)
<i>Total Revenues</i>	<u>15,000</u>	<u>23,672</u>	<u>7,500</u>	<u>(16,172)</u>
Expenditures				
Economic Development				
Contract Services	12,000	12,000	6,128	5,872
<i>Total Economic Development</i>	<u>12,000</u>	<u>12,000</u>	<u>6,128</u>	<u>5,872</u>
<i>Net Change in Fund Balance</i>	3,000	11,672	1,372	(10,300)
Fund Balance - Beginning	(11,672)	(11,672)	(11,672)	
<i>Fund Balance - Ending</i>	<u>\$ (8,672)</u>	<u>\$ -</u>	<u>\$ (10,300)</u>	<u>\$ (10,300)</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, 2013*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 230,000	\$ 230,000	\$ 276,140	\$ 46,140
Total Revenues	<u>230,000</u>	<u>230,000</u>	<u>276,140</u>	<u>46,140</u>
Expenditures				
Public Safety				
Personal Services	75,000	75,000	75,000	-
Supplies	68,299	73,299	72,388	911
Contract Services	143,439	148,439	123,769	24,670
Equipment	23,050	23,050	22,946	104
Total Public Safety	<u>309,788</u>	<u>319,788</u>	<u>294,103</u>	<u>25,685</u>
Net Change in Fund Balance	(79,788)	(89,788)	(17,963)	71,825
Fund Balance - Beginning	424,803	424,803	424,803	
Prior Year Encumbrance Appropriations	<u>66,788</u>	<u>66,788</u>	<u>66,788</u>	
Fund Balance - Ending	<u>\$ 411,803</u>	<u>\$ 401,803</u>	<u>\$ 473,628</u>	<u>\$ 71,825</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, 2013*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 194,865	\$ 207,091	\$ 214,378	\$ 7,287
Intergovernmental	813,708	864,762	894,800	30,038
Other	1,329,097	1,412,487	1,461,466	48,979
<i>Total Revenues</i>	<u>2,337,670</u>	<u>2,484,340</u>	<u>2,570,644</u>	<u>86,304</u>
Expenditures				
General Government - Judicial				
Juvenile Court - Legal Research Computer				
Contract Services	8,433	8,433	8,433	-
Total Juvenile Court - Legal Research Computer	<u>8,433</u>	<u>8,433</u>	<u>8,433</u>	<u>-</u>
Juvenile Court - Special Projects				
Contract Services	65,000	65,000	64,939	61
Total Juvenile Court - Special Projects	<u>65,000</u>	<u>65,000</u>	<u>64,939</u>	<u>61</u>
Juvenile Court - Clerk Fees				
Contract Services	-	10,000	8,654	1,346
Total Juvenile Court - Clerk Fees	<u>-</u>	<u>10,000</u>	<u>8,654</u>	<u>1,346</u>
Probate Court - Legal Research Computer				
Travel and Expenses	-	616	616	-
Contract Services	-	26,464	26,463	1
Total Probate Court - Legal Research Computer	<u>-</u>	<u>27,080</u>	<u>27,079</u>	<u>1</u>
Probate Court - Conduct of Business				
Supplies	-	56	56	-
Travel and Expenses	-	375	375	-
Contract Services	-	12,375	12,375	-
Other Expenses	-	78,212	78,212	-
Total Probate Court - Conduct of Business	<u>-</u>	<u>91,018</u>	<u>91,018</u>	<u>-</u>
Probate Court - Mediation				
Personal Services	-	32,200	32,200	-
Other Expenses	-	31,019	31,019	-
Total Probate Court - Mediation	<u>-</u>	<u>63,219</u>	<u>63,219</u>	<u>-</u>
Probate Court - Courthouse Historical Display				
Other Expenses	-	309	309	-
Total Probate Court - Courthouse Historical Display	<u>-</u>	<u>309</u>	<u>309</u>	<u>-</u>
Probate Court - Indigent Guardianship				
Other Expenses	-	104,425	104,425	-
Total Probate Court - Indigent Guardianship	<u>-</u>	<u>104,425</u>	<u>104,425</u>	<u>-</u>
Probate Court - Special Projects				
Supplies	-	2,140	2,140	-
Contract Services	-	17,776	17,776	-
Other Expenses	-	6,943	6,943	-
Total Probate Court - Special Projects	<u>-</u>	<u>26,859</u>	<u>26,859</u>	<u>-</u>
Probate Court - Mental Health				
Other Expenses	-	60,000	47,048	12,952
Total Probate Court - Mental Health	<u>-</u>	<u>60,000</u>	<u>47,048</u>	<u>12,952</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, 2013**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Domestic Court - Legal Research Computer				
Equipment	\$ 19,266	\$ 19,266	\$ 10,189	\$ 9,077
Total Domestic Court - Legal Research Computer	19,266	19,266	10,189	9,077
Domestic Court - Special Projects				
Personal Services	266,862	266,862	254,321	12,541
Supplies	2,500	2,500	141	2,359
Travel and Expenses	15,000	16,500	15,658	842
Contract Services	16,500	16,500	13,538	2,962
Other Expenses	10,150	8,650	2,416	6,234
Equipment	10,000	10,000	-	10,000
Total Domestic Court - Special Projects	321,012	321,012	286,074	34,938
Common Pleas Court - Legal Research Computer				
Other Expenses	132,416	132,416	45,408	87,008
Total Common Pleas Court - Legal Research Computer	132,416	132,416	45,408	87,008
Common Pleas Court - Special Projects				
Personal Services	359,400	405,400	404,284	1,116
Professional Services	130,000	130,000	129,680	320
Supplies	20,000	20,000	7,507	12,493
Travel and Expenses	60,000	60,000	47,966	12,034
Contract Services	276,597	276,597	229,965	46,632
Other Expenses	15,000	46,081	45,752	329
Equipment	346,867	450,867	329,030	121,837
Total Common Pleas Court - Special Projects	1,207,864	1,388,945	1,194,184	194,761
Total General Government - Judicial	1,753,991	2,317,982	1,977,838	340,144
Public Safety				
Juvenile Court - IV-E Reimbursement				
Personal Services	882,000	879,000	706,333	172,667
Travel and Expenses	10,000	13,000	12,759	241
Contract Services	81,490	281,490	239,984	41,506
Total Juvenile Court - IV-E Reimbursement	973,490	1,173,490	959,076	214,414
Juvenile Court - Driver Intervention				
Supplies	3,400	3,400	-	3,400
Contract Services	7,600	7,600	7,600	-
Total Juvenile Court - Probation Services	11,000	11,000	7,600	3,400
Total Public Safety	984,490	1,184,490	966,676	217,814
Total Expenditures	2,738,481	3,502,472	2,944,514	557,958
Excess (Deficiency) of Revenues Over (Under) Expenditures	(400,811)	(1,018,132)	(373,870)	644,262
Other Financing Sources (Uses)				
Transfers In	-	-	120,000	120,000
Transfers Out	(70,000)	(190,000)	(180,993)	9,007
Other Financing Sources	24,330	25,855	26,640	785
Total Other Financing Sources (Uses)	(45,670)	(164,145)	(34,353)	129,792
Net Changes in Fund Balance	(446,481)	(1,182,277)	(408,223)	774,054
Fund Balance - Beginning	2,347,249	2,347,249	2,347,249	
Prior Year Encumbrance Appropriations	197,935	197,935	197,935	
Fund Balance - Ending	\$ 2,098,703	\$ 1,362,907	\$ 2,136,961	\$ 774,054

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, 2013*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 130,000	\$ 130,000	\$ 166,563	\$ 36,563
<i>Total Revenues</i>	<u>130,000</u>	<u>130,000</u>	<u>166,563</u>	<u>36,563</u>
Expenditures				
Public Safety				
Personal Services	62,400	62,400	62,270	130
Supplies	5,398	5,398	5,394	4
Total Public Safety	<u>67,798</u>	<u>67,798</u>	<u>67,664</u>	<u>134</u>
<i>Net Change in Fund Balance</i>	62,202	62,202	98,899	36,697
Fund Balance (Deficit) - Beginning	(3,135)	(3,135)	(3,135)	
Prior Year Encumbrance Appropriations	<u>398</u>	<u>398</u>	<u>398</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 59,465</u>	<u>\$ 59,465</u>	<u>\$ 96,162</u>	<u>\$ 36,697</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, 2013*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 120,000	\$ 120,000	\$ 101,350	\$ (18,650)
<i>Total Revenues</i>	<u>120,000</u>	<u>120,000</u>	<u>101,350</u>	<u>(18,650)</u>
Expenditures				
Public Safety				
Subsidies/Shared Revenues	120,000	120,000	46,211	73,789
<i>Total Expenditures</i>	<u>120,000</u>	<u>120,000</u>	<u>46,211</u>	<u>73,789</u>
<i>Net Change in Fund Balance</i>	-	-	55,139	55,139
Fund Balance - Beginning	-	-	-	
<i>Fund Balance - Ending</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,139</u>	<u>\$ 55,139</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
911 Wireless Services - Other Special Revenue
For the Year Ended December 31, 2013***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ 130,000	\$ 120,699	\$ (9,301)
<i>Total Revenues</i>	<u>-</u>	<u>130,000</u>	<u>120,699</u>	<u>(9,301)</u>
Expenditures				
General Government - Legislative and Executive				
Personal Services	155,700	155,700	148,299	7,401
Supplies	10,000	10,000	652	9,348
Contract Services	5,000	5,000	1,328	3,672
Equipment	180,000	180,000	172,462	7,538
<i>Total General Government - Legislative and Executive</i>	<u>350,700</u>	<u>350,700</u>	<u>322,741</u>	<u>27,959</u>
<i>Net Change in Fund Balance</i>	(350,700)	(220,700)	(202,042)	18,658
Fund Balance - Beginning	<u>294,335</u>	<u>294,335</u>	<u>294,335</u>	
<i>Fund Balance - Ending</i>	<u>\$ (56,365)</u>	<u>\$ 73,635</u>	<u>\$ 92,293</u>	<u>\$ 18,658</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, 2013*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ -	\$ -	\$ 1,427	\$ 1,427
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>1,427</u>	<u>1,427</u>
<i>Net Change in Fund Balance</i>	-	-	1,427	1,427
Fund Balance - Beginning	<u>2,176</u>	<u>2,176</u>	<u>2,176</u>	
<i>Fund Balance - Ending</i>	<u>\$ 2,176</u>	<u>\$ 2,176</u>	<u>\$ 3,603</u>	<u>\$ 1,427</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, 2013*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 13,872	\$ 13,872	\$ 10,458	\$ (3,414)
Fines and Forfeitures	454,416	454,416	342,844	(111,572)
Other	576	576	419	(157)
<i>Total Revenues</i>	<u>468,864</u>	<u>468,864</u>	<u>353,721</u>	<u>(115,143)</u>
Expenditures				
Public Safety				
Personal Services	183,200	191,830	190,207	1,623
Professional Services	2,500	2,500	520	1,980
Internal Charge Back	6,000	6,000	1,540	4,460
Supplies	86,500	78,290	68,963	9,327
Contract Services	182,279	182,279	97,688	84,591
Other Expenses	1,400	980	311	669
Equipment	1,500	6,331	3,205	3,126
Total Public Safety	<u>463,379</u>	<u>468,210</u>	<u>362,434</u>	<u>105,776</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	5,485	654	(8,713)	(9,367)
Other Financing Sources (Uses)				
Other Financing Sources	11,136	11,136	8,414	(2,722)
<i>Total Other Financing Sources (Uses)</i>	<u>11,136</u>	<u>11,136</u>	<u>8,414</u>	<u>(2,722)</u>
<i>Net Change in Fund Balance</i>	16,621	11,790	(299)	(12,089)
Fund Balance - Beginning	250,958	250,958	250,958	
Prior Year Encumbrance Appropriations	6,679	6,679	6,679	
<i>Fund Balance - Ending</i>	<u>\$ 274,258</u>	<u>\$ 269,427</u>	<u>\$ 257,338</u>	<u>\$ (12,089)</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, 2013***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 1,898,020	\$ 1,977,485	\$ 1,781,271	\$ (196,214)
Intergovernmental	6,695,100	6,975,407	6,284,414	(690,993)
Other	3,440	3,584	3,367	(217)
<i>Total Revenues</i>	<u>8,596,560</u>	<u>8,956,476</u>	<u>8,069,052</u>	<u>(887,424)</u>
Expenditures				
Human Services				
Personal Services	6,630,200	6,630,200	6,442,905	187,295
Professional Services	5,000	5,000	-	5,000
Internal Charge Back	140,000	158,150	149,672	8,478
Supplies	53,585	53,585	51,029	2,556
Travel and Expenses	15,000	15,000	11,034	3,966
Motor Vehicle Fuel/Repair	10,725	10,725	5,084	5,641
Contract Services	1,882,744	1,882,744	1,332,242	550,502
Other Expenses	580,000	561,850	474,030	87,820
<i>Total Human Services</i>	<u>9,317,254</u>	<u>9,317,254</u>	<u>8,465,996</u>	<u>851,258</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(720,694)	(360,778)	(396,944)	(36,166)
Other Financing Sources				
Other Financing Sources	3,440	3,584	3,467	(117)
<i>Total Other Financing Sources</i>	<u>3,440</u>	<u>3,584</u>	<u>3,467</u>	<u>(117)</u>
<i>Net Change in Fund Balance</i>	(717,254)	(357,194)	(393,477)	(36,283)
Fund Balance (Deficit) - Beginning	(195,430)	(195,430)	(195,430)	
Prior Year Encumbrance Appropriations	552,654	552,654	552,654	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (360,030)</u>	<u>\$ 30</u>	<u>\$ (36,253)</u>	<u>\$ (36,283)</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, 2013***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 566,865	\$ 3,193,740	\$ 2,020,071	\$ (1,173,669)
Other	57	321	96	(225)
<i>Total Revenues</i>	<u>566,922</u>	<u>3,194,061</u>	<u>2,020,167</u>	<u>(1,173,894)</u>
Expenditures				
Public Safety				
Personal Services	350,900	350,900	338,741	12,159
Internal Charge Back	13,900	13,900	13,900	-
Supplies	15,883	53,171	29,423	23,748
Travel/Continuing Education	5,343	5,343	3,567	1,776
Contract Services	211,592	362,652	251,359	111,293
Hazardous Materials	109,900	-	-	-
Grants and Public Service	83,100	86,155	84,170	1,985
Other Expenses	2,821	322,539	182,483	140,056
Equipment	871,354	1,913,600	1,148,022	765,578
<i>Total Public Safety</i>	<u>1,664,793</u>	<u>3,108,260</u>	<u>2,051,665</u>	<u>1,056,595</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,097,871)	85,801	(31,498)	(117,299)
Other Financing Sources (Uses)				
Transfers-In	-	-	36,818	36,818
Transfers-Out	-	(36,920)	(36,920)	-
Other Financing Sources	3,078	17,342	11,056	(6,286)
<i>Total Other Financing Sources (Uses)</i>	<u>3,078</u>	<u>(19,578)</u>	<u>10,954</u>	<u>30,532</u>
<i>Net Change in Fund Balance</i>	(1,094,793)	66,223	(20,544)	(86,767)
Fund Balance (Deficit) - Beginning	(1,181,266)	(1,181,266)	(1,181,266)	
Prior Year Encumbrance Appropriations	<u>1,113,693</u>	<u>1,113,693</u>	<u>1,113,693</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (1,162,366)</u>	<u>\$ (1,350)</u>	<u>\$ (88,117)</u>	<u>\$ (86,767)</u>

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 6,574,211	\$ 6,574,211	\$ 6,559,401	\$ (14,810)
Intergovernmental	1,081,567	1,081,567	1,079,206	(2,361)
Other	1,085,064	1,085,064	1,082,899	(2,165)
<i>Total Revenues</i>	<u>8,740,842</u>	<u>8,740,842</u>	<u>8,721,506</u>	<u>(19,336)</u>
Expenditures				
Other Expenditures	50,101	50,101	44,411	5,690
Debt Service	9,543,334	9,543,334	8,071,734	1,471,600
<i>Total Expenditures</i>	<u>9,593,435</u>	<u>9,593,435</u>	<u>8,116,145</u>	<u>1,477,290</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(852,593)</u>	<u>(852,593)</u>	<u>605,361</u>	<u>1,457,954</u>
Other Financing Sources (Uses)				
Proceeds of Refunding Bonds	17,459,754	17,459,754	17,459,754	-
Premium on Debt Issuance	2,066,315	2,066,315	2,066,315	-
Payment to Refunded Bond Escrow	(19,257,266)	(19,257,266)	(19,257,266)	-
Other Non-Operating Revenue	2,623	2,623	2,725	102
<i>Total Other Financing Sources (Uses)</i>	<u>271,426</u>	<u>271,426</u>	<u>271,528</u>	<u>102</u>
<i>Net Change in Fund Balance</i>	<u>(581,167)</u>	<u>(581,167)</u>	<u>876,889</u>	<u>1,458,056</u>
Fund Balance - Beginning	2,840,727	2,840,727	2,840,727	
Prior Year Encumbrance Appropriations	4,432	4,432	4,432	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 2,263,992</u>	<u>\$ 2,263,992</u>	<u>\$ 3,722,048</u>	<u>\$ 1,458,056</u>

County of Summit, Ohio

***Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2013***

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Investments	\$ 795,610	\$ 733,529	\$ 1,529,139
Receivables (Net of Allowance for Uncollectibles)			
Loans	-	4,128,207	4,128,207
Due From Other Governments	39,725	1,711	41,436
<i>Total Assets</i>	<u>\$ 835,335</u>	<u>\$ 4,863,447</u>	<u>\$ 5,698,782</u>
Liabilities			
Accounts Payable	\$ 4,383	\$ 118,502	\$ 122,885
Accrued Salaries and Wages Payable	6,659	-	6,659
Due To Other Funds	1,091	-	1,091
Due To Other Governments	854	-	854
<i>Total Liabilities</i>	<u>12,987</u>	<u>118,502</u>	<u>131,489</u>
Deferred Inflows of Resources			
Unavailable Revenue	-	1,638,207	1,638,207
Fund Balances			
Restricted	-	3,106,738	3,106,738
Assigned	822,348	-	822,348
<i>Total Fund Balances</i>	<u>822,348</u>	<u>3,106,738</u>	<u>3,929,086</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 835,335</u>	<u>\$ 4,863,447</u>	<u>\$ 5,698,782</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, 2013***

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
Revenues			
Charges for Services	\$ -	\$ 125,000	\$ 125,000
Intergovernmental	39,725	3,351,323	3,391,048
Investment Income	-	263	263
Other	22,562	136,793	159,355
<i>Total Revenues</i>	<u>62,287</u>	<u>3,613,379</u>	<u>3,675,666</u>
Expenditures			
General Government:			
Legislative and Executive	233,482	-	233,482
Public Works	-	3,580,550	3,580,550
Other Expense	590	-	590
Capital Outlay	262,478	2,266,381	2,528,859
<i>Total Expenditures</i>	<u>496,550</u>	<u>5,846,931</u>	<u>6,343,481</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(434,263)</u>	<u>(2,233,552)</u>	<u>(2,667,815)</u>
Other Financing Sources (Uses)			
Transfers In	849,120	475,354	1,324,474
Transfers Out	-	(215,606)	(215,606)
<i>Total Other Financing Sources (Uses)</i>	<u>849,120</u>	<u>259,748</u>	<u>1,108,868</u>
<i>Net Change in Fund Balances</i>	414,857	(1,973,804)	(1,558,947)
Fund Balance - Beginning	<u>407,491</u>	<u>5,080,542</u>	<u>5,488,033</u>
<i>Fund Balance - Ending</i>	<u>\$ 822,348</u>	<u>\$ 3,106,738</u>	<u>\$ 3,929,086</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, 2013***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Other	\$ 402,451	\$ 402,451	\$ 22,561	\$ (379,890)
<i>Total Revenues</i>	<u>402,451</u>	<u>402,451</u>	<u>22,561</u>	<u>(379,890)</u>
Expenditures				
Personal Services	\$ 194,500	\$ 197,260	\$ 197,241	\$ 19
Professional Services	60,936	72,936	60,880	12,056
Internal Charge Back	6,000	6,000	3,368	2,632
Supplies	2,000	2,000	-	2,000
Travel/Continuing Education	7,473	5,913	4,752	1,161
Advertising and Printing	4,000	2,800	2,773	27
Capital Outlay	90,839	571,211	435,171	136,040
<i>Total Expenditures</i>	<u>365,748</u>	<u>858,120</u>	<u>704,185</u>	<u>153,935</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	36,703	(455,669)	(681,624)	(225,955)
Other Financing Sources Uses:				
Transfers-In	12,000	12,000	799,120	787,120
Other Financing Sources	-	-	50,000	50,000
<i>Total Other Financing Sources (Uses)</i>	<u>12,000</u>	<u>12,000</u>	<u>849,120</u>	<u>837,120</u>
<i>Net Change in Fund Balance</i>	48,703	(443,669)	167,496	611,165
Fund Balance (Deficit) - Beginning	320,422	320,422	320,422	
Prior Year Encumbrance Appropriations	<u>123,248</u>	<u>123,248</u>	<u>123,248</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 492,373</u>	<u>\$ 1</u>	<u>\$ 611,166</u>	<u>\$ 611,165</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Other Capital Improvements Fund
For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ 6,297,804	\$ 2,990,696	\$ (3,307,108)
Other	-	551,418	261,794	(289,624)
<i>Total Revenues</i>	<u>-</u>	<u>6,849,222</u>	<u>3,252,490</u>	<u>(3,596,732)</u>
Expenditures				
Capital Outlay	1,240,355	8,577,219	5,788,750	2,788,469
<i>Total Expenditures</i>	<u>1,240,355</u>	<u>8,577,219</u>	<u>5,788,750</u>	<u>2,788,469</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,240,355)	(1,727,997)	(2,536,260)	(808,263)
Other Financing Sources (Uses)				
Transfers-In	-	685,037	575,266	(109,771)
Transfers-Out	-	(315,518)	(315,518)	-
Interest Income	-	685	279	(406)
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>370,204</u>	<u>260,027</u>	<u>(110,177)</u>
<i>Net Change in Fund Balance</i>	(1,240,355)	(1,357,793)	(2,276,233)	(918,440)
Fund Balance (Deficit) - Beginning	1,187,858	1,187,858	1,187,858	
Prior Year Encumbrance Appropriations	1,240,355	1,240,355	1,240,355	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 1,187,858</u>	<u>\$ 1,070,420</u>	<u>\$ 151,980</u>	<u>\$ (918,440)</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.

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, Expenses and Changes In Net Position
Budget (Non-GAAP Basis) and Actual
Sewer Revenue Fund
For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 36,977,000	\$ 37,664,069	\$ 31,125,344	\$ (6,538,725)
Intergovernmental	6,875,250	7,002,999	5,789,586	(1,213,413)
Other	329,600	335,724	279,204	(56,520)
<i>Total Revenues</i>	<u>44,181,850</u>	<u>45,002,792</u>	<u>37,194,134</u>	<u>(7,808,658)</u>
Operating Expenses				
Environmental Services				
Personal Services	9,704,500	9,704,500	9,022,096	682,404
Professional Services	1,185,227	1,185,227	925,047	260,180
Internal Charge Back	261,600	261,600	261,600	-
Supplies	490,735	490,735	272,959	217,776
Materials	1,061,326	1,141,326	982,140	159,186
Travel and Expense	18,783	21,783	18,757	3,026
Motor Vehicle Fuel/Repair	642,904	642,904	496,799	146,105
Contract Services	17,010,467	17,175,467	16,963,694	211,773
Utilities	2,165,071	2,000,071	1,791,682	208,389
Insurance	190,000	190,000	-	190,000
Rentals	300,061	220,061	147,084	72,977
Advertising and Printing	6,996	6,996	4,251	2,745
Other Expenses	577,003	577,003	495,659	81,344
Equipment	275,479	352,479	307,462	45,017
Capital Outlay	260,364	1,955,360	1,257,131	698,229
<i>Total Operating Expenses</i>	<u>34,150,516</u>	<u>35,925,512</u>	<u>32,946,361</u>	<u>2,979,151</u>
<i>Operating Income</i>	10,031,334	9,077,280	4,247,773	(4,829,507)
Non-Operating Revenues (Expenses)				
Investment Income	-	-	12	12
Special Assessments	7,307,850	7,443,637	6,153,412	(1,290,225)
Proceeds from Loans	545,528	545,528	545,528	-
Proceeds from Refunding Bonds	125,246	125,246	125,246	-
Premium on Refunding Bonds	24,844	24,844	24,844	-
Payment to Refunding Bond Agent	(148,160)	(148,160)	(148,160)	-
Bond Issuance Cost	(1,930)	(1,930)	(1,930)	-
Debt Retirement	(7,885,924)	(7,885,755)	(6,361,897)	1,523,858
Interest Expense	(1,878,076)	(1,878,245)	(2,628,213)	(749,968)
Other Non-Operating Revenues	10,300	10,491	5,215	(5,276)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(1,900,322)</u>	<u>(1,764,344)</u>	<u>(2,285,943)</u>	<u>(521,599)</u>
<i>Net Income (Loss) before Operating Transfers</i>	8,131,012	7,312,936	1,961,830	(5,351,106)
Operating Transfers In	-	-	9,206,843	9,206,843
Operating Transfers Out	(9,150,000)	(9,206,842)	(9,206,842)	-
<i>Net Income (Loss)</i>	(1,018,988)	(1,893,906)	1,961,831	3,855,737
Net Position - Beginning	12,546,266	12,546,266	12,546,266	
Prior Year Encumbrance Appropriations	1,390,788	1,390,788	1,390,788	
<i>Net Position (Deficit) - Ending</i>	<u>\$ 12,918,066</u>	<u>\$ 12,043,148</u>	<u>\$ 15,898,885</u>	<u>\$ 3,855,737</u>

County of Summit, Ohio

*Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2013*

	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	\$ -	\$ 3,717,131	\$ 8,592,530	\$ -	\$ -	\$ -	\$ 12,309,661
Receivables (Net of Allowance for Uncollectibles)							
Accounts	-	56,421	-	-	-	-	56,421
Due From Other Funds	72,549	-	974,363	79,847	-	-	1,126,759
Due From Other Governments	815	-	142,013	4,058	82,176	-	229,062
Material and Supplies Inventory	60,326	-	-	-	-	-	60,326
Prepaid Items	-	231,011	-	-	-	-	231,011
<i>Total Current Assets</i>	<u>133,690</u>	<u>4,004,563</u>	<u>9,708,906</u>	<u>83,905</u>	<u>82,176</u>	<u>-</u>	<u>14,013,240</u>
<i>Noncurrent Assets:</i>							
Capital Assets:							
Depreciable Capital Assets, Net	10,061	-	-	-	-	-	10,061
<i>Total Assets</i>	<u>143,751</u>	<u>4,004,563</u>	<u>9,708,906</u>	<u>83,905</u>	<u>82,176</u>	<u>-</u>	<u>14,023,301</u>
Liabilities							
<i>Current Liabilities:</i>							
Accounts Payable	6,326	638,767	-	70,170	-	-	715,263
Accrued Salaries and Wages Payable	9,825	14,780	6,521	6,679	15,998	12,706	66,509
Compensated Absences	10,901	13,700	7,432	10,921	4,553	12,283	59,790
Due To Other Funds	82,480	2,826	141	51,671	104,454	3,138	244,710
Due To Other Governments	1,621	1,893	971,753	947	7,144	1,627	984,985
Insurance Claims Payable	-	2,655,250	782,927	-	-	-	3,438,177
Capital Leases Payable	4,687	-	-	-	-	-	4,687
<i>Total Current Liabilities</i>	<u>115,840</u>	<u>3,327,216</u>	<u>1,768,774</u>	<u>140,388</u>	<u>132,149</u>	<u>29,754</u>	<u>5,514,121</u>
<i>Long-term Liabilities:</i>							
Compensated Absences	28,056	35,261	19,128	28,108	11,717	31,614	153,884
Insurance Claims Payable	-	-	974,630	-	-	-	974,630
Capital Leases Payable	7,205	-	-	-	-	-	7,205
<i>Total Long-term Liabilities</i>	<u>35,261</u>	<u>35,261</u>	<u>993,758</u>	<u>28,108</u>	<u>11,717</u>	<u>31,614</u>	<u>1,135,719</u>
<i>Total Liabilities</i>	<u>151,101</u>	<u>3,362,477</u>	<u>2,762,532</u>	<u>168,496</u>	<u>143,866</u>	<u>61,368</u>	<u>6,649,840</u>
Net Position							
Net Investment in Capital Assets	(1,831)	-	-	-	-	-	(1,831)
Unrestricted	(5,519)	642,086	6,946,374	(84,591)	(61,690)	(61,368)	7,375,292
<i>Total Net Position</i>	<u>\$ (7,350)</u>	<u>\$ 642,086</u>	<u>\$ 6,946,374</u>	<u>\$ (84,591)</u>	<u>\$ (61,690)</u>	<u>\$ (61,368)</u>	<u>\$ 7,373,461</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, 2013**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Geographic Info Systems	Total
Operating Revenues							
Charges for Services	\$ 1,204,306	\$ 33,725,191	\$ 1,294,611	\$ 1,052,173	\$ 225,258	\$ 415,143	\$ 37,916,682
Other	-	158,132	-	-	-	-	158,132
<i>Total Operating Revenues</i>	<u>1,204,306</u>	<u>33,883,323</u>	<u>1,294,611</u>	<u>1,052,173</u>	<u>225,258</u>	<u>415,143</u>	<u>38,074,814</u>
Operating Expenses							
Personal Services	291,817	350,098	168,835	201,035	437,493	368,945	1,818,223
Contractual Services	78,567	2,199,446	38,882	889,581	27,616	45,826	3,279,918
Material and Supplies	1,035,563	15,841	4,944	8,289	843	2,879	1,068,359
Insurance Claims Expense	-	31,311,734	1,424,239	-	-	-	32,735,973
Depreciation	4,473	-	-	-	742	-	5,215
Other	185	125,010	141	-	3,774	8,606	137,716
<i>Total Operating Expenses</i>	<u>1,410,605</u>	<u>34,002,129</u>	<u>1,637,041</u>	<u>1,098,905</u>	<u>470,468</u>	<u>426,256</u>	<u>39,045,404</u>
<i>Operating Income (Loss)</i>	<u>(206,299)</u>	<u>(118,806)</u>	<u>(342,430)</u>	<u>(46,732)</u>	<u>(245,210)</u>	<u>(11,113)</u>	<u>(970,590)</u>
Non-Operating Revenues (Expenses)							
Intergovernmental Revenue	-	-	827,888	-	-	-	827,888
Investment Income	-	4,230	-	-	-	-	4,230
Interest and Fiscal Charges	(1,114)	-	-	-	(5)	-	(1,119)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(1,114)</u>	<u>4,230</u>	<u>827,888</u>	<u>-</u>	<u>(5)</u>	<u>-</u>	<u>830,999</u>
<i>Income (Loss) before Transfers</i>	<u>(207,413)</u>	<u>(114,576)</u>	<u>485,458</u>	<u>(46,732)</u>	<u>(245,215)</u>	<u>(11,113)</u>	<u>(139,591)</u>
Transfers In	230,000	-	-	71,067	295,783	4,026	600,876
<i>Change in Net Position</i>	<u>22,587</u>	<u>(114,576)</u>	<u>485,458</u>	<u>24,335</u>	<u>50,568</u>	<u>(7,087)</u>	<u>461,285</u>
Net Position (Deficit) - Beginning	(29,937)	756,662	6,460,916	(108,926)	(112,258)	(54,281)	6,912,176
<i>Net Position (Deficit) - Ending</i>	<u>\$ (7,350)</u>	<u>\$ 642,086</u>	<u>\$ 6,946,374</u>	<u>\$ (84,591)</u>	<u>\$ (61,690)</u>	<u>\$ (61,368)</u>	<u>\$ 7,373,461</u>

County of Summit, Ohio

**Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2013**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Geographic Info Systems	Total
Cash Flows from Operating Activities							
Cash Receipts from Customers	\$ 1,216,612	\$ 33,733,927	\$ 2,318,123	\$ 1,057,628	\$ 165,152	\$ 415,143	\$ 38,906,585
Cash Receipts - Other	-	101,711	-	-	-	-	101,711
Cash Payments for Goods and Services	(1,149,042)	(2,369,927)	(43,969)	(925,663)	(33,648)	(57,200)	(4,579,449)
Cash Payments for Insurance Claims	-	(30,800,281)	(2,383,811)	-	-	-	(33,184,092)
Cash Payments to Employees	(292,128)	(415,692)	(183,463)	(203,032)	(426,993)	(361,969)	(1,883,277)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>(224,558)</u>	<u>249,738</u>	<u>(293,120)</u>	<u>(71,067)</u>	<u>(295,489)</u>	<u>(4,026)</u>	<u>(638,522)</u>
Cash Flows from Non-Capital Financing Activities							
Cash Receipts - Intergovernmental	-	-	827,888	-	-	-	827,888
Transfers In	230,000	-	-	71,067	295,783	4,026	600,876
<i>Net Cash Provided by Non-Capital Financing Activities</i>	<u>230,000</u>	<u>-</u>	<u>827,888</u>	<u>71,067</u>	<u>295,783</u>	<u>4,026</u>	<u>1,428,764</u>
Cash Flows from Capital and Related Financing Activities							
Cash Payments for Debt Retirement	(4,328)	-	-	-	(291)	-	(4,619)
Cash Payments for Interest Expense	(1,114)	-	-	-	(3)	-	(1,117)
<i>Net Cash (Used) by Capital and Related Financing Activities</i>	<u>(5,442)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(294)</u>	<u>-</u>	<u>(5,736)</u>
Cash Flows from Investing Activities							
Interest on Investments	-	4,334	-	-	-	-	4,334
<i>Net Increase in Pooled Cash and Investments</i>	-	254,072	534,768	-	-	-	788,840
Pooled Cash and Investments - Beginning	-	3,463,059	8,057,762	-	-	-	11,520,821
<i>Pooled Cash and Investments - Ending</i>	<u>\$ -</u>	<u>\$ 3,717,131</u>	<u>\$ 8,592,530</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,309,661</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities							
Operating Income (Loss)	\$ (206,299)	\$ (118,806)	\$ (342,430)	\$ (46,732)	\$ (245,210)	\$ (11,113)	\$ (970,590)
Adjustments:							
Depreciation	4,473	-	-	-	742	-	5,215
(Increase) Decrease in Assets:							
Accounts Receivable	-	(55,025)	-	-	-	-	(55,025)
Due From Other Funds	12,518	-	936,320	502	-	-	949,340
Due From Other Governments	(811)	7,340	70,928	(294)	(82,176)	-	(5,013)
Inventory	(13,726)	(2,917)	-	-	-	-	(16,643)
Increase (Decrease) in Liabilities:							
Accounts Payable	(21,265)	597,776	-	(27,883)	(2,047)	-	546,581
Accrued Salaries and Wages Payable	1,665	1,485	675	644	1,826	1,182	7,477
Compensated Absences	(668)	(65,513)	(15,319)	(1,713)	10,826	3,185	(69,202)
Due To Other Funds	(837)	(1,776)	(2)	4,304	19,990	2,698	24,377
Due To Other Governments	392	35	(62,050)	105	560	22	(60,936)
Insurance Claims Payable	-	(112,861)	(881,242)	-	-	-	(994,103)
Other Operating Liabilities	-	-	-	-	-	-	-
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>(224,558)</u>	<u>249,738</u>	<u>(293,120)</u>	<u>(71,067)</u>	<u>(295,489)</u>	<u>(4,026)</u>	<u>(638,522)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenses and Changes In Net Position
Budget (Non-GAAP Basis) and Actual
Office Services Fund
For the Year Ended December 31, 2013***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 1,000,000	\$ 1,604,479	\$ 1,216,013	\$ (388,466)
<i>Total Revenues</i>	<u>1,000,000</u>	<u>1,604,479</u>	<u>1,216,013</u>	<u>(388,466)</u>
Operating Expenses				
Office Services				
Personal Services	282,000	293,000	292,128	872
Internal Charge Back	5,000	5,000	4,536	464
Supplies	1,126,924	1,115,924	1,110,129	5,795
Motor Vehicle Fuel/Repair	1,000	1,000	1,000	-
Contract Services	15,125	15,125	14,117	1,008
Rentals	81,126	81,126	80,785	341
Equipment	13,000	13,000	5,992	7,008
<i>Total Operating Expenses</i>	<u>1,524,175</u>	<u>1,524,175</u>	<u>1,508,687</u>	<u>15,488</u>
<i>Net Income (Loss) before Operating Transfers</i>	(524,175)	80,304	(292,674)	(372,978)
Operating Transfers In	-	-	230,000	230,000
<i>Net Income (Loss)</i>	(524,175)	80,304	(62,674)	(142,978)
Net Position (Deficit) - Beginning	(118,979)	(118,979)	(118,979)	
Prior Year Encumbrances Appropriations	<u>38,675</u>	<u>38,675</u>	<u>38,675</u>	
<i>Net Position (Deficit) - Ending</i>	<u>\$ (604,479)</u>	<u>\$ -</u>	<u>\$ (142,978)</u>	<u>\$ (142,978)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenses and Changes In Net Position
Budget (Non-GAAP Basis) and Actual
Medical Self-Insurance Fund
For the Year Ended December 31, 2013***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 40,770,400	\$ 40,770,400	\$ 33,651,506	\$ (7,118,894)
Other	32,800	32,800	25,798	(7,002)
<i>Total Revenues</i>	<u>40,803,200</u>	<u>40,803,200</u>	<u>33,677,304</u>	<u>(7,125,896)</u>
Operating Expenses				
Medical Self-Insurance				
Personal Services	416,500	416,500	415,692	808
Professional Services	318,906	318,906	214,126	104,780
Internal Charge Back	30,000	30,000	11,370	18,630
Supplies	-	10,400	9,570	830
Travel and Expense	2,000	2,000	1,977	23
Contract Services	113,372	113,372	113,371	1
Insurance Claims	40,093,171	40,080,771	33,904,661	6,176,110
Other Expenses	130,000	140,000	136,316	3,684
<i>Total Operating Expenses</i>	<u>41,103,949</u>	<u>41,111,949</u>	<u>34,807,083</u>	<u>6,304,866</u>
<i>Net (Loss) Before Non-Operating Revenues</i>	(300,749)	(308,749)	(1,129,779)	(821,030)
Non-Operating Revenues				
Investment Income	4,100	4,100	4,334	234
Other Non-Operating Revenues	192,700	192,700	158,439	(34,261)
<i>Total Non-Operating Revenues</i>	<u>196,800</u>	<u>196,800</u>	<u>162,773</u>	<u>(34,027)</u>
<i>Net (Loss)</i>	(103,949)	(111,949)	(967,006)	(855,057)
Net Position - Beginning	3,264,236	3,264,236	3,264,236	
Prior Year Encumbrances Appropriations	198,349	198,349	198,349	
<i>Net Position - Ending</i>	<u>\$ 3,358,636</u>	<u>\$ 3,350,636</u>	<u>\$ 2,495,579</u>	<u>\$ (855,057)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenses and Changes In Net Position
Budget (Non-GAAP Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2013***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 2,284,080	\$ 2,284,080	\$ 2,318,124	\$ 34,044
<i>Total Revenues</i>	<u>2,284,080</u>	<u>2,284,080</u>	<u>2,318,124</u>	<u>34,044</u>
Operating Expenses				
Worker's Compensation				
Personal Services	182,800	183,500	183,463	37
Professional Services	84,620	84,620	53,075	31,545
Internal Charge Back	5,000	5,000	1,865	3,135
Supplies	5,000	5,000	4,944	56
Travel and Expense	2,500	2,500	727	1,773
Insurance Claims	3,800,000	3,800,000	2,383,812	1,416,188
Other Expenses	5,000	4,300	288	4,012
<i>Total Operating Expenses</i>	<u>4,084,920</u>	<u>4,084,920</u>	<u>2,628,174</u>	<u>1,456,746</u>
<i>Net (Loss) Before Non-Operating Revenues</i>	(1,800,840)	(1,800,840)	(310,050)	1,490,790
Non-Operating Revenues				
Other Non-Operating Revenues	815,920	815,920	827,888	11,968
<i>Total Non-Operating Revenues</i>	<u>815,920</u>	<u>815,920</u>	<u>827,888</u>	<u>11,968</u>
<i>Net (Loss)</i>	(984,920)	(984,920)	517,838	1,502,758
Net Position - Beginning	8,043,212	8,043,212	8,043,212	
Prior Year Encumbrances Appropriations	14,550	14,550	14,550	
<i>Net Position - Ending</i>	<u>\$ 7,072,842</u>	<u>\$ 7,072,842</u>	<u>\$ 8,575,600</u>	<u>\$ 1,502,758</u>

County of Summit, Ohio

*Schedule of Revenues, Expenses and Changes In Net Position
Budget (Non-GAAP Basis) and Actual
Telephone Services Fund
For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Other	\$ 1,000,000	\$ 1,936,000	\$ 1,056,362	\$ (879,638)
<i>Total Revenues</i>	<u>1,000,000</u>	<u>1,936,000</u>	<u>1,056,362</u>	<u>(879,638)</u>
Operating Expenses				
Telephone Services				
Personal Services	201,600	203,100	203,032	68
Internal Charge Back	3,200	3,200	2,986	214
Supplies	5,560	4,060	1,206	2,854
Materials	23,641	23,641	12,719	10,922
Travel and Expense	800	800	-	800
Motor Vehicle Fuel/Repair	1,000	1,000	-	1,000
Contract Services	400	400	-	400
Utilities	1,653,205	1,653,205	1,556,468	96,737
Advertising and Printing	500	500	-	500
Other Expenses	500	500	-	500
Equipment	300	300	-	300
<i>Total Operating Expenses</i>	<u>1,890,706</u>	<u>1,890,706</u>	<u>1,776,411</u>	<u>114,295</u>
<i>Net Income (Loss) before Operating Transfers</i>	(890,706)	45,294	(720,049)	(765,343)
Operating Transfers In	-	-	71,067	71,067
<i>Net Income (Loss)</i>	(890,706)	45,294	(648,982)	(694,276)
Net Position (Deficit) - Beginning	(502,200)	(502,200)	(502,200)	
Prior Year Encumbrances Appropriations	456,906	456,906	456,906	
<i>Net Position (Deficit) - Ending</i>	<u>\$ (936,000)</u>	<u>\$ -</u>	<u>\$ (694,276)</u>	<u>\$ (694,276)</u>

County of Summit, Ohio

*Schedule of Revenues, Expenses and Changes In Net Position
Budget (Non-GAAP Basis) and Actual
Internal Audit Fund
For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Other	\$ 500,000	\$ 617,633	\$ 143,082	\$ (474,551)
<i>Total Revenues</i>	<u>500,000</u>	<u>617,633</u>	<u>143,082</u>	<u>(474,551)</u>
Operating Expenses				
Internal Audit Services				
Personal Services	459,800	451,250	426,845	24,405
Internal Charge Back	9,400	9,400	4,186	5,214
Supplies	1,500	1,500	1,117	383
Travel and Expense	3,500	3,500	3,436	64
Contract Services	63,093	71,643	67,877	3,766
Other Expenses	400	400	388	12
<i>Total Operating Expenses</i>	<u>537,693</u>	<u>537,693</u>	<u>503,849</u>	<u>33,844</u>
<i>Net (Loss) before Operating Transfers</i>	(37,693)	79,940	(360,767)	(440,707)
Operating Transfers In	-	-	295,783	295,783
<i>Net Income (Loss)</i>	(37,693)	79,940	(64,984)	(144,924)
Net Position (Deficit) - Beginning	(114,533)	(114,533)	(114,533)	
Prior Year Encumbrances Appropriations	<u>34,593</u>	<u>34,593</u>	<u>34,593</u>	
<i>Net Position (Deficit) - Ending</i>	<u>\$ (117,633)</u>	<u>\$ -</u>	<u>\$ (144,924)</u>	<u>\$ (144,924)</u>

County of Summit, Ohio

*Schedule of Revenues, Expenses and Changes In Net Position
Budget (Non-GAAP Basis) and Actual
Geographic Information Systems Fund
For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ -	\$ 814,300	\$ 415,143	\$ (399,157)
<i>Total Revenues</i>	<u>-</u>	<u>814,300</u>	<u>415,143</u>	<u>(399,157)</u>
Operating Expenses				
Geographic Information Systems Services				
Personal Services	354,800	364,800	361,970	2,830
Internal Charge Back	5,000	5,000	2,144	2,856
Supplies	5,000	5,000	3,443	1,557
Travel and Expense	6,500	6,500	6,351	149
Contract Services	393,000	393,000	45,825	347,175
Other Expenses	50,000	40,000	-	40,000
<i>Total Operating Expenses</i>	<u>814,300</u>	<u>814,300</u>	<u>419,733</u>	<u>394,567</u>
<i>Net Income (Loss) before Operating Transfers</i>	(814,300)	-	(4,590)	(4,590)
Operating Transfers In	<u>-</u>	<u>-</u>	<u>4,026</u>	<u>4,026</u>
<i>Net Income (Loss)</i>	(814,300)	-	(564)	(564)
Net Position (Deficit) - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Position (Deficit) - Ending</i>	<u>\$ (814,300)</u>	<u>\$ -</u>	<u>\$ (564)</u>	<u>\$ (564)</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 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 parties per the Ohio Revised Code.

Development Finance Authority - To account for all monies held for the 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. Some of these funds are as follows: Public Defender, Tax Certificate Redemption, Social Services Advisory Board, 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, 2013**

	<u>Balance</u> <u>January 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2013</u>
<u>Undivided/Subdivision Holding</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 46,426,104	\$ 849,094,820	\$ 856,132,284	\$ 39,388,640
Cash and Cash Equivalents - Segregated Accounts	71,408	-	71,408	-
Receivables (Net of Allowance for Uncollectibles)				
Taxes	578,123,530	581,768,301	578,123,530	581,768,301
<i>Total Assets</i>	<u>\$ 624,621,042</u>	<u>\$ 1,430,863,121</u>	<u>\$ 1,434,327,222</u>	<u>\$ 621,156,941</u>
Liabilities				
Due To Other Governments	\$ 578,155,482	\$ 581,844,183	\$ 578,155,482	\$ 581,844,183
Unapportioned Monies	46,465,560	1,160,226,521	1,167,379,323	39,312,758
<i>Total Liabilities</i>	<u>\$ 624,621,042</u>	<u>\$ 1,742,070,704</u>	<u>\$ 1,745,534,805</u>	<u>\$ 621,156,941</u>
<u>Payroll Holding</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 3,239,632	\$ 74,740,979	\$ 74,666,496	\$ 3,314,115
<i>Total Assets</i>	<u>\$ 3,239,632</u>	<u>\$ 74,740,979</u>	<u>\$ 74,666,496</u>	<u>\$ 3,314,115</u>
Liabilities				
Unapportioned Monies	\$ 3,239,632	\$ 74,740,979	\$ 74,666,496	\$ 3,314,115
<i>Total Liabilities</i>	<u>\$ 3,239,632</u>	<u>\$ 74,740,979</u>	<u>\$ 74,666,496</u>	<u>\$ 3,314,115</u>
<u>Custodial Checking</u>				
Assets				
Cash and Cash Equivalents - Segregated Accounts	\$ 17,907,271	\$ 18,844,575	\$ 17,907,271	\$ 18,844,575
Liabilities				
Unapportioned Monies	\$ 17,907,271	\$ 18,844,575	\$ 17,907,271	\$ 18,844,575
<u>Metro Parks</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 16,485,380	\$ 17,871,512	\$ 13,425,123	\$ 20,931,769
Receivables (Net of Allowance for Uncollectibles)				
Taxes	15,664,181	15,453,816	15,664,181	15,453,816
<i>Total Assets</i>	<u>\$ 32,149,561</u>	<u>\$ 33,325,328</u>	<u>\$ 29,089,304</u>	<u>\$ 36,385,585</u>
Liabilities				
Due To Other Governments	\$ 120,584	\$ 83,638	\$ 120,584	\$ 83,638
Unapportioned Monies	32,028,977	20,020,789	15,747,819	36,301,947
<i>Total Liabilities</i>	<u>\$ 32,149,561</u>	<u>\$ 20,104,427</u>	<u>\$ 15,868,403</u>	<u>\$ 36,385,585</u>
<u>District Health</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 4,722,374	\$ 21,015,041	\$ 19,892,746	\$ 5,844,669
<i>Total Assets</i>	<u>\$ 4,722,374</u>	<u>\$ 21,015,041</u>	<u>\$ 19,892,746</u>	<u>\$ 5,844,669</u>
Liabilities				
Due To Other Governments	\$ 211,606	\$ 210,831	\$ 211,606	\$ 210,831
Unapportioned Monies	4,510,768	1,333,901	210,831	5,633,838
<i>Total Liabilities</i>	<u>\$ 4,722,374</u>	<u>\$ 1,544,732</u>	<u>\$ 422,437</u>	<u>\$ 5,844,669</u>
<u>Children Services - Family Stability</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 468,452	\$ 2,226,752	\$ 2,043,739	\$ 651,465
<i>Total Assets</i>	<u>\$ 468,452</u>	<u>\$ 2,226,752</u>	<u>\$ 2,043,739</u>	<u>\$ 651,465</u>
Liabilities				
Due To Other Governments	\$ 3,314	\$ 2,943	\$ 3,314	\$ 2,943
Unapportioned Monies	465,138	186,327	2,943	648,522
<i>Total Liabilities</i>	<u>\$ 468,452</u>	<u>\$ 189,270</u>	<u>\$ 6,257</u>	<u>\$ 651,465</u>

(Continued)

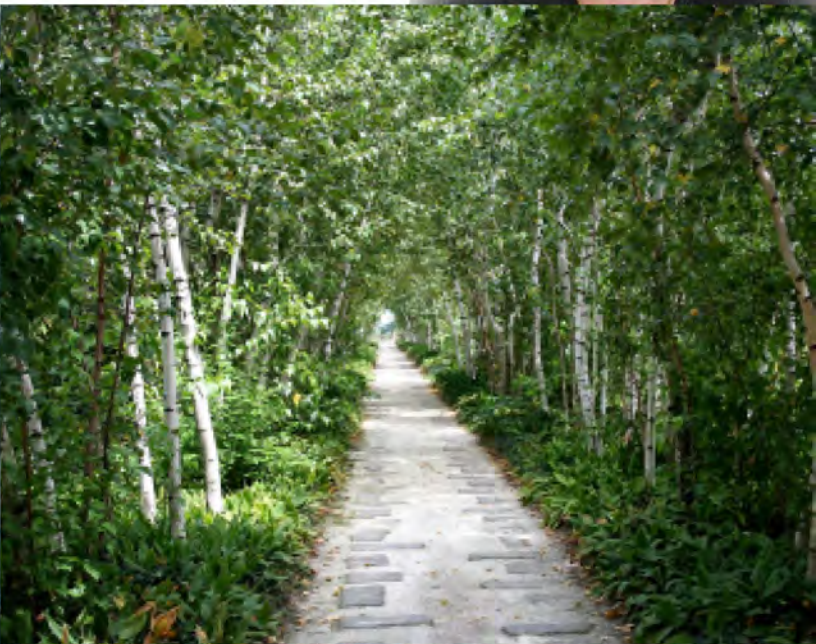
County of Summit, Ohio

**Combining Statement of Changes in Assets and Liabilities
Agency Funds (Continued)
For the Fiscal Year Ended December 31, 2013**

	<u>Balance</u> <u>January 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2013</u>
<u>Development Finance Authority</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 1,202,654	\$ 2,899,570	\$ 2,477,359	\$ 1,624,865
<i>Total Assets</i>	<u>\$ 1,202,654</u>	<u>\$ 2,899,570</u>	<u>\$ 2,477,359</u>	<u>\$ 1,624,865</u>
Liabilities				
Due To Other Governments	\$ 6,025	\$ 4,198	\$ 6,025	\$ 4,198
Unapportioned Monies	1,196,629	428,236	4,198	1,620,667
<i>Total Liabilities</i>	<u>\$ 1,202,654</u>	<u>\$ 432,434</u>	<u>\$ 10,223</u>	<u>\$ 1,624,865</u>
<u>Other Agency</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 639,300	\$ 5,952,095	\$ 4,496,892	\$ 2,094,503
<i>Total Assets</i>	<u>\$ 639,300</u>	<u>\$ 5,952,095</u>	<u>\$ 4,496,892</u>	<u>\$ 2,094,503</u>
Liabilities				
Due To Other Governments	\$ 4,198	\$ 3,560	\$ 4,198	\$ 3,560
Unapportioned Monies	635,102	1,459,401	3,560	2,090,943
<i>Total Liabilities</i>	<u>\$ 639,300</u>	<u>\$ 1,462,961</u>	<u>\$ 7,758</u>	<u>\$ 2,094,503</u>
<u>Total Agency Funds</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 73,183,896	\$ 973,800,769	\$ 973,134,639	\$ 73,850,026
Cash and Cash Equivalents - Segregated Accounts	17,978,679	18,844,575	17,978,679	18,844,575
Receivables (Net of Allowance for Uncollectibles)				
Taxes	593,787,711	597,222,117	593,787,711	597,222,117
<i>Total Assets</i>	<u>\$ 684,950,286</u>	<u>\$ 1,589,867,461</u>	<u>\$ 1,584,901,029</u>	<u>\$ 689,916,718</u>
Liabilities				
Due To Other Governments	\$ 578,501,209	\$ 582,149,353	\$ 578,501,209	\$ 582,149,353
Unapportioned Monies	106,449,077	1,277,240,729	1,275,922,441	107,767,365
<i>Total Liabilities</i>	<u>\$ 684,950,286</u>	<u>\$ 1,859,390,082</u>	<u>\$ 1,854,423,650</u>	<u>\$ 689,916,718</u>

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Kristen
Scalise CPA, CFE
Summit County Fiscal Officer



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 SUMMITT, OHIO

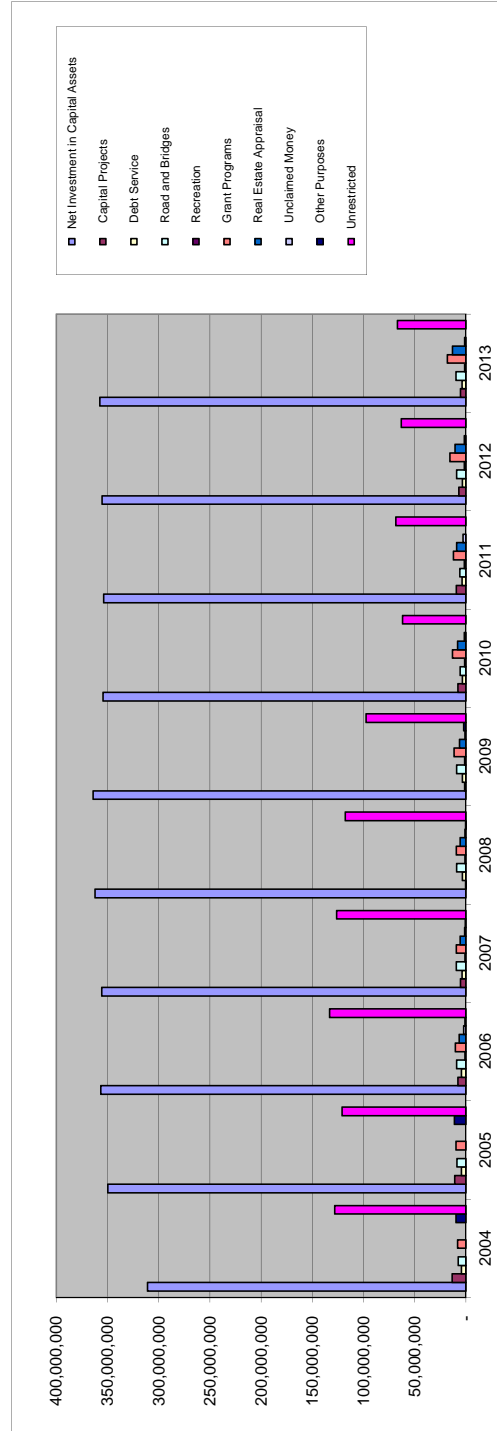
Table 1

NET POSITION BY COMPONENT

LAST TEN YEARS

(Accrual Basis of Accounting)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental Activities										
Net Investment in Capital Assets	\$ 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	\$ 200,842,887
Restricted for:										
Capital Projects	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	5,336,794
Debt Service	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	3,876,521
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	9,708,208
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	164,293,582
Recreation	-	-	1,033,582	1,124,274	1,047,240	1,228,912	1,347,720	1,488,793	1,488,793	1,368,250
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	18,189,612
Real Estate Appraisal	-	-	6,479,113	5,623,977	5,623,977	6,159,490	8,117,143	8,995,199	10,842,359	13,175,456
Unclaimed Money	-	-	2,121,631	1,186,767	1,037,775	956,106	1,693,321	2,764,218	1,590,170	1,465,447
Other Purposes	-	-	964,632	663,920	435,938	2,220,950	-	-	-	-
Unrestricted	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	32,623,453
Total Governmental Activities Net Position	\$ 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	\$ 450,880,210
Business-type Activities										
Net Investment in Capital Assets	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	156,742,489
Unrestricted	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	34,273,839
Total Business-type Activities Net Position	\$ 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	\$ 191,016,328
Primary Government										
Net Investment in Capital Assets	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	357,585,376
Restricted	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	217,413,870
Unrestricted	128,229,638	120,909,456	133,286,773	126,398,902	117,802,459	97,515,296	61,948,065	68,535,774	63,313,340	66,897,292
Total Primary Government Net Position	\$ 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	\$ 641,896,538



COUNTY OF SUMMIT, OHIO

Table 2

CHANGES IN NET POSITION

LAST TEN YEARS

(Accrual Basis of Accounting)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses										
Governmental Activities:										
Governmental Government:										
Legislative & Executive	\$ 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	\$ 31,850,273
Judicial	28,753,662	29,116,379	30,736,949	32,710,959	33,686,132	33,632,136	31,143,225	28,226,568	28,149,783	32,971,792
Public Safety	68,866,348	73,336,584	74,497,550	80,425,048	79,481,857	81,056,444	77,099,693	77,596,690	77,096,415	75,956,690
Health	112,317,834	111,934,542	121,774,127	131,938,662	137,391,221	137,391,221	138,142,537	145,034,017	132,978,121	121,224,466
Economic Development	4,510,676	3,388,688	2,831,880	3,786,061	3,313,440	6,101,164	13,556,567	6,901,285	20,707,434	5,852,486
Human Services	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	92,570,953
Recreation	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	8,298,339
Intergovernmental	311,153	201,888	-	344,249	-	-	-	-	-	-
Other	2,873,757	3,038,207	-	-	-	-	-	-	-	-
Interest and Fiscal Changes	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	4,567,347
Bond Issuance Costs	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities Expenses	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	391,612,347
Business-type Activities:										
Water	1,990,843	1,632,588	1,274,327	63,390	22,666	15,339	11,249	6,996	2,811	181
Sewer	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	37,967,208
Total Business-type Activities Expenses	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	37,967,389
Total Primary Government Expenses	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	429,579,736
Program Revenues										
Governmental Activities:										
Charges for Services and Sales	44,814,684	46,679,653	44,068,848	46,939,598	52,773,960	55,290,603	56,779,874	58,444,485	60,333,762	62,371,637
Operating Grants and Contributions	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	128,708,517
Capital Grants and Contributions	52,500	-	-	-	-	2,624,872	2,248,471	1,928,731	2,339,048	3,391,048
Total Governmental Activities Program Revenue	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	194,471,202
Business-type Activities:										
Charges for Services:										
Water	697,316	728,902	594,458	-	2,529	3,031	3,543	11,831	5,164	-
Sewer	26,456,458	28,856,389	30,480,847	32,007,000	32,859,407	34,318,607	37,506,368	37,616,629	39,639,835	38,332,200
Operating Grants and Contributions	-	-	-	-	-	-	3,902,544	8,306,008	4,296,053	4,165,334
Capital Grants and Contributions	10,491,162	10,642,685	7,157,606	8,203,551	3,299,192	4,530,284	1,415,643	1,977,917	4,315,508	3,026,435
Total Business-type Activities Program Revenue	37,644,956	40,222,916	38,232,911	40,210,551	36,161,128	38,851,922	42,828,098	47,912,385	48,256,560	45,233,969
Total Primary Government Program Revenue	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	239,995,171
Net (Expenses)/Revenue	(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)	(197,141,145)
Governmental Activities	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	7,556,580
Business-type Activities	(180,660,342)	(186,023,764)	(167,339,246)	(198,785,085)	(212,098,367)	(193,016,731)	(175,128,084)	(182,045,801)	(188,074,973)	(189,584,565)
Total Primary Government Net Expense										
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes										
Property Taxes	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	120,403,742
Sales Tax	35,481,710	35,781,363	36,171,206	36,714,792	35,371,417	32,919,290	34,722,738	36,332,439	38,339,046	40,181,915
Other Taxes	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	9,948,686
Unrestricted Contributions	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	17,362,466
Investment Earnings	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	640,702
Gain on Sale of Capital Assets	-	174,950	25,056	383,335	-	-	-	1,062,681	-	-
Miscellaneous	499,912	281,618	364,858	758,847	4,714,265	2,842,152	4,956,647	3,000,014	2,886,190	4,272,759
Special Items	-	21,585,936	-	(1,155,829)	-	-	-	-	-	-
Transfers	90,111	91,481	-	-	-	-	1,829,457	-	-	-
Total Governmental Activities	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	192,810,270
Business-type Activities										
Sale of Capital Assets	3,915	11,700	11,200	9,200	11,450	-	-	-	-	-
Unrestricted Contributions	476,878	79,014	42,972	84,212	1,872,940	1,872,940	303	201	188,770	173,993
Investment Earnings	497,208	688,947	300,772	95,032	34,893	48,045	51,111	11,234	67,850	110,729
Miscellaneous	(90,111)	(91,481)	-	-	-	-	(1,829,457)	-	-	-
Total Business-type Activities	887,890	688,180	354,944	188,444	2,514,544	1,926,340	(1,778,043)	11,435	256,620	284,722
Total Primary Government	184,256,773	214,045,378	194,240,614	206,362,019	206,037,905	203,269,446	211,416,783	209,659,794	189,426,143	193,094,992
Change in Net Position	(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)	(4,330,875)
Governmental Activities	2,179,811	4,428,874	11,4015	3,981,470	516,600	856,651	2,837,905	5,104,608	8,361,486	7,841,302
Business-type Activities	(6,403,569)	28,021,614	26,901,368	7,576,934	(6,060,462)	10,252,715	36,288,690	27,613,993	1,351,170	3,510,427
Total Primary Government										

COUNTY OF SUMMIT, OHIO

Table 3

PROGRAM REVENUES BY FUNCTION/PROGRAM
LAST TEN YEARS

(Accrual Basis of Accounting)

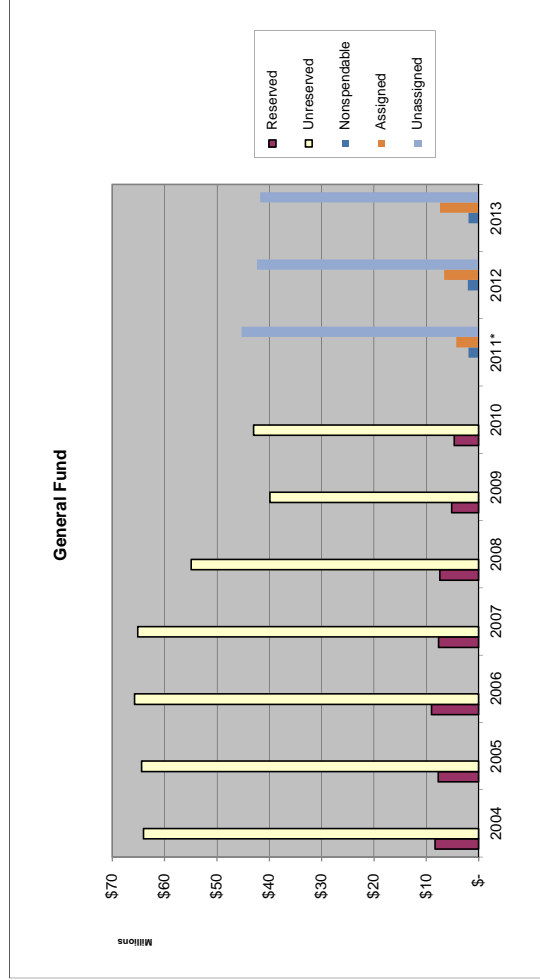
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Program Revenues										
Governmental Activities:										
Charges for Services and Sales										
General Government										
Legislative and Executive	\$ 16,137,515	\$ 17,418,038	\$ 16,119,818	\$ 17,312,510	\$ 20,013,242	\$ 19,975,153	\$ 21,867,842	\$ 21,801,603	\$ 22,593,066	\$ 25,287,564
Judicial	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	8,606,382
Public Safety	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	18,910,963
Public Works	225,715	245,389	258,656	262,800	327,849	681,381	657,139	1,208,975	1,038,346	1,046,274
Health	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	2,704,584
Economic Development	89,499	85,851	105,705	58,845	54,073	49,193	109,317	102,420	203,453	201,074
Human Services	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	5,547,646
Recreational	921,974	915,815	-	-	45,086	48,767	39,665	63,455	64,526	67,150
Total Charges for Services and Sales	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	62,371,637
Operating Grants and Contributions										
General Government										
Legislative and Executive	1,519,874	566,927	507,921	1,009,518	730,410	514,884	1,408,265	441,749	1,046,267	699,890
Judicial	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	3,148,370
Public Safety	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	18,674,179
Public Works	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	10,649,073
Health	56,638,579	52,436,325	73,136,861	68,973,060	78,646,266	79,712,911	74,164,566	74,164,566	61,559,295	41,019,856
Economic Development	2,716,715	3,677,433	2,352,410	2,790,602	2,750,914	6,071,769	6,909,355	6,986,389	4,183,904	3,069,831
Human Services	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	50,447,729
Recreation	-	-	1,001,624	1,328,650	1,601,910	1,820,537	1,841,469	1,313,614	982,405	999,589
Total Operating Grants and Contributions	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	128,708,517
Capital Grants and Contributions										
Public Safety	-	-	-	-	-	-	184,814	32,519	90,496	10,483
Public Works	-	-	-	-	-	-	2,063,657	1,896,212	2,248,552	3,380,565
Health	-	-	-	-	-	-	-	-	-	-
Total Capital Grants and Contributions	52,500	52,500	-	-	-	-	2,248,471	1,928,731	2,339,048	3,391,048
Total Governmental Activities Program Revenue	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	194,471,202
Business-type Activities:										
Charges for Services:										
Water	697,316	728,902	594,458	-	2,529	3,031	3,543	11,831	5,164	-
Sewer	26,456,458	28,856,389	30,480,847	32,007,000	32,859,407	34,318,607	37,506,368	37,616,629	39,639,835	38,332,200
Operating Grants and Contributions	-	-	-	-	-	-	3,902,544	8,306,008	4,296,053	4,165,334
Capital Grants and Contributions	-	-	625,990	-	-	-	-	-	-	-
Water	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	3,026,435
Sewer	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	45,523,969
Total Business-type Activities Program Revenue	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	239,995,171

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

Table 4

	2004	2005	2006	2007	2008	2009	2010	2011*	2012	2013
General Fund										
Reserved	\$ 8,326,983	\$ 7,750,193	\$ 9,007,098	\$ 7,690,227	\$ 7,417,148	\$ 5,137,570	\$ 4,672,249	\$ -	\$ -	\$ -
Unreserved	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	1,928,342
Nonspendable	-	-	-	-	-	-	-	4,267,011	6,604,448	7,369,058
Assigned	-	-	-	-	-	-	-	45,271,081	42,368,544	41,749,347
Unassigned	-	-	-	-	-	-	-	51,469,347	51,065,540	51,046,747
Total General Fund	72,353,214	72,155,313	74,723,898	72,832,888	62,331,524	45,021,845	47,690,676	102,647,683	102,136,432	105,134,892
All Other Governmental Funds										
Reserved	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	56,767,443	49,412,088	45,292,852	65,017,560	70,596,344	87,715,227	117,638,622	-	-	-
Debt Service	3,630,145	3,781,966	3,840,340	4,080,775	2,458,119	2,493,658	2,652,596	-	-	-
Capital Projects	11,868,227	8,211,890	6,412,912	(3,687,382)	(8,405,953)	(12,047,529)	5,053,155	-	-	-
GASB 54 Implementation	-	-	-	-	-	-	-	2,552,993	1,542,208	1,539,148
Restricted	-	-	-	-	-	-	-	184,588,595	194,097,595	188,825,869
Assigned	-	-	-	-	-	-	-	819,521	407,491	822,348
Unassigned	-	-	-	-	-	-	-	(1,762,526)	(1,504,293)	(1,443,778)
Total All Other Governmental Funds	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	189,743,587
Total Governmental Funds	\$ 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	\$ 240,790,334

* 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)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues										
Taxes:										
Property	\$ 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	\$ 122,465,817
Sales and Use	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	39,829,475
Other	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	9,948,686
Licenses and Permits	376,815	360,678	351,852	335,982	345,916	840,101	640,710	739,889	741,521	738,811
Charges for Services	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	55,550,954
Fines and Forfeitures	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	2,303,052
Intergovernmental	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	146,240,640
Special Assessments	184,877	62,933	181,145	83,847	115,040	156,960	175,369	195,748	533,956	509,689
Investment Income	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	645,567
Other	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	4,411,650
Total Revenues	389,533,773	396,462,863	436,315,929	447,531,545	447,715,122	468,359,186	457,895,203	433,041,107	400,477,230	382,644,341
Expenditures										
General Government:										
Legislative and Executive	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	29,096,085
Judicial	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	30,043,594
Public Safety	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	74,124,348
Public Works	16,913,950	13,944,924	28,460,569	17,234,049	18,231,446	17,409,038	14,672,052	16,020,885	15,973,733	18,624,732
Health	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	118,926,351
Economic Development	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	5,758,126
Human Services	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	90,221,504
Recreation	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	8,196,189
Intergovernmental	311,153	201,888	363,314	341,504	369,548	357,319	347,628	365,848	366,758	367,258
Other	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	1,275,535
Capital Outlay	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	2,528,859
Debt Service:										
Principal	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	5,288,000
Interest and Fiscal Charges	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	3,498,435
Issuance Costs	-	-	-	-	-	-	-	-	-	268,803
Total Expenditures	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	388,217,819
Other Financing Sources (Uses)										
Sale of Capital Assets	553,382	406,114	31,934	44,958	14,563	18,665	29,125	2,815,300	12,252	14,000
Proceeds From Leases	107,533	692,636	516,819	2,156,834	87,126	12,109	111,425	293,845	78,048	87,115
Issuance of Debt	25,652,000	-	-	-	-	-	31,731,139	-	15,815,000	-
Proceeds of Refunding Bonds	-	-	-	-	-	-	-	-	-	17,459,754
Proceeds From Notes	2,786,914	1,924,296	877,517	782,021	12,523	-	-	-	1,467,688	-
Premium on Debt Issuance	2,263,399	-	-	-	-	-	353,375	-	-	2,066,315
Payments to Escrow Agents	(27,340,006)	-	-	-	-	-	-	-	-	(18,271,037)
Transfers In	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	6,843,309
Transfers Out	(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)	(7,444,185)
Total Other Financing Sources (Uses)	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	755,271
Net Change in Fund Balances	\$(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	\$(4,818,207)
Debt Service as a Percentage of Noncapital Expenditures	3.5%	3.5%	3.2%	3.3%	2.4%	1.9%	4.0%	2.3%	2.3%	2.4%

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				
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
2013	8,718,210	2,413,857	31,805,906	285,631	324,581	-	-	11,417,698	32,130,487	35.54%	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>County Units</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>2013</u>
Unvoted:										
General Operating.....	1.51	1.53	1.58	1.58	1.78	1.79	1.72	1.61	1.61	1.61
Bond Retirement.....	0.69	0.67	0.62	0.62	0.42	0.41	0.48	0.59	0.59	0.59
Voted Millage - by levy										
Children Services.....										
Residential/Agricultural Real	2.05	2.04	1.89	1.89	2.25	2.25	2.25	2.25	2.25	2.25
Commercial/Industrial and Public Utility Real	2.19	2.19	2.11	2.13	2.24	2.14	2.17	2.16	2.25	2.25
General Business and Public Utility Personal	2.56	2.56	2.56	2.56	2.25	2.25	2.25	2.25	2.25	2.25
Developmental Disabilities.....										
Residential/Agricultural Real	3.19	3.18	2.95	4.49	4.48	4.50	4.50	4.50	4.50	4.50
Commercial/Industrial and Public Utility Real	3.27	3.27	3.16	4.50	4.48	4.28	4.34	4.33	4.50	4.50
General Business and Public Utility Personal	3.61	3.61	3.61	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Mental Health.....										
Residential/Agricultural Real	1.49	1.48	1.37	1.37	1.36	2.95	2.95	2.95	2.95	2.95
Commercial/Industrial and Public Utility Real	1.92	1.92	1.85	1.87	1.86	2.82	2.85	2.85	2.95	2.95
General Business and Public Utility Personal	3.05	3.05	3.05	3.05	3.05	2.95	2.95	2.95	2.95	2.95
Akron Zoological Park.....										
Residential/Agricultural Real	0.71	0.71	0.65	0.65	0.65	0.66	0.66	0.66	0.72	0.72
Commercial/Industrial and Public Utility Real	0.72	0.73	0.70	0.70	0.70	0.67	0.68	0.68	0.78	0.79
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	0.70	1.46	1.46	1.46	1.46	1.46	1.46	1.46
Commercial/Industrial and Public Utility Real	0.77	0.77	0.75	1.46	1.46	1.39	1.41	1.41	1.46	1.46
General Business and Public Utility Personal	0.85	0.85	0.85	1.46	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	14.57	14.26	14.16	14.16	14.16	14.16	14.16
Commercial/Industrial and Public Utility Real	8.19	8.16	7.56	9.86	10.20	11.82	11.82	11.82	11.88	11.88
General Business and Public Utility Personal	8.87	8.88	8.57	10.66	10.74	11.30	11.45	11.43	11.94	11.95
General Business and Public Utility Personal	10.87	10.87	10.87	12.37	12.06	11.96	11.96	11.96	11.96	11.96
Total Millage by type of Property										
Residential/Agricultural Real	10.39	10.36	9.76	12.06	12.40	14.02	14.02	14.02	14.08	14.08
Commercial/Industrial and Public Utility Real	11.07	11.08	10.77	12.86	12.94	13.50	13.65	13.63	14.14	14.15
General Business and Public Utility Personal	13.07	13.07	13.07	14.57	14.26	14.16	14.16	14.16	14.16	14.16
Overlapping Rates by Taxing District										
School Districts										
Akron CSD.....	63.76	63.76	63.76	71.66	71.66	71.66	71.66	71.66	71.66	79.56
Aurora CSD.....	68.81	68.68	68.68	68.51	68.50	74.51	74.67	74.77	74.81	80.93
Barberton CSD.....	56.90	56.90	64.06	58.94	59.89	58.11	58.02	57.95	60.04	59.74
Cuyahoga Falls CSD.....	62.00	62.00	70.00	69.74	69.88	69.87	69.78	69.88	69.88	69.92
Copley-Fairlawn CSD.....	57.64	57.74	57.74	57.60	57.63	57.58	57.62	64.52	64.60	64.52
Nordonia Hills CSD.....	57.57	64.07	64.07	63.46	63.75	64.16	64.09	64.09	69.10	68.99
Norton CSD.....	55.00	59.90	59.90	59.90	59.90	59.90	59.90	59.90	59.90	61.80
Stow CSD.....	47.93	47.88	46.73	45.62	45.93	45.25	45.15	45.05	53.24	53.55
Tallmadge CSD.....	59.73	64.42	64.42	64.07	64.46	64.63	71.57	71.56	72.80	72.99
Twinsburg CSD.....	58.35	63.33	63.05	58.02	61.45	61.29	60.90	60.45	61.53	66.31
Coventry LSD.....	68.40	66.12	65.32	65.50	65.43	65.53	65.58	71.97	73.49	73.52
Green LSD.....	40.13	40.01	39.19	38.58	38.89	38.81	38.44	38.41	46.81	46.54
Highland LSD.....	71.32	71.32	70.55	70.55	70.55	70.55	69.90	69.90	76.80	76.80
Hudson CSD.....	80.98	80.73	80.73	86.12	86.25	86.19	86.23	86.03	91.33	91.24
Jackson LSD.....	46.50	48.60	48.10	48.00	48.60	47.00	52.30	52.70	52.70	53.00
Manchester LSD.....	55.51	55.51	63.97	63.86	63.85	63.88	63.88	63.86	63.94	63.93
Mogadore LSD.....	67.50	73.37	73.37	70.90	73.54	73.68	73.64	73.70	83.29	81.72
Northwest LSD.....	60.80	60.20	59.60	59.00	59.20	58.50	55.50	55.00	55.00	56.10
Revere LSD.....	58.74	58.74	57.91	57.81	57.70	57.47	57.45	57.29	63.31	63.26
Springfield LSD.....	47.26	48.29	48.22	46.83	47.85	48.09	48.13	53.53	55.29	56.84
Woodridge LSD.....	47.98	54.81	54.04	51.57	53.35	53.69	53.69	53.53	55.10	61.81
Portage Lakes JVSD.....	4.35	4.35	4.35	4.35	4.35	4.35	4.35	2.00	2.00	2.00
Cuyahoga Valley JVSD.....	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	4.00	4.00
Maplewood Area JVSD.....	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.05	3.05	3.05
Out-of-County School Districts										
Portage Lakes JVSD.....	3.05	3.05	3.05	3.05	3.05	3.05	3.05	4.35	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

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

**Table 7
(Continued)**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<u>Corporations</u>										
Cities:										
Akron.....	9.09	10.30	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	4.25	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	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Hudson.....	9.67	6.94	6.60	6.92	7.28	7.17	7.07	7.22	7.97	7.81
Macedonia.....	8.70	8.70	8.70	8.70	8.70	8.90	8.90	8.90	8.90	8.90
Munroe Falls.....	7.86	7.86	7.10	7.86	7.43	7.47	7.40	7.40	7.50	7.53
New Franklin.....	---	---	---	---	---	---	14.65	14.65	14.65	14.65
Norton.....	6.50	6.50	6.50	6.50	9.50	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.....	2.22	1.82	1.82	1.53	1.93	1.95	1.70	2.00	2.10	2.14
Boston Heights.....	6.85	6.85	6.85	6.85	6.60	6.60	6.10	6.10	6.10	6.10
Clinton.....	12.59	12.59	12.59	12.59	16.34	16.34	16.34	16.34	16.34	16.34
Lakemore.....	5.30	5.30	5.30	5.30	5.30	2.30	2.30	4.80	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	7.48	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.....	16.90	17.15	17.11	17.08	17.01	16.99	17.00	16.40	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	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90
Coventry.....	13.75	13.75	13.50	13.45	13.45	13.45	13.45	13.45	13.45	13.45
Franklin.....	14.65	---	---	---	---	---	---	---	---	---
Northfield Center.....	13.15	13.15	13.15	13.15	14.15	14.15	14.15	14.15	14.15	14.15
Richfield.....	9.92	9.92	9.92	9.30	9.10	9.10	9.10	9.10	9.10	11.10
Sagamore Hills.....	9.43	9.43	9.43	10.18	10.18	10.18	10.18	10.18	10.18	11.18
Springfield.....	17.90	17.93	17.90	17.90	17.90	17.90	17.90	17.90	18.90	18.90
Twinsburg.....	12.86	12.86	12.86	12.86	12.86	12.86	12.86	12.86	14.61	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	0.78	2.14	2.04	2.03	2.07	2.08	2.10	2.10	2.10	2.14
North Hills Water District.....	0.40	0.40	0.90	0.32	0.50	0.50	0.50	0.50	0.50	0.50
Union Cemetery of Peninsula.....	0.50	0.50	0.50	0.50	1.00	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	1.37
Cuyahoga Falls Public Library	---	---	---	1.30	1.30	1.30	1.30	1.30	1.90	1.90
Canal Fulton Public Library	---	---	---	1.00	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	2.00
Twinsburg Library District.....	1.00	1.00	1.00	1.00	1.00	2.00	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, 2013			December 31, 2004		
	Assessed Value	Rank	Percentage of Total Assessed Valuation	Assessed Value	Rank	Percentage of Total Assessed Valuation
Ohio Edison Company	\$ 174,836,540	1	1.53%	\$ 112,739,030	1	1.07%
East Ohio Gas Company	54,089,250	2	0.47%	29,370,490	6	0.28%
American Transmission	44,568,100	3	0.39%	36,092,160	4	0.34%
Albrecht Incorporated	26,390,270	4	0.23%	24,205,610	7	0.23%
Mall at Summit LLC	14,228,580	5	0.12%			0.00%
Rosemont Commons Delaware LLC	11,842,250	6	0.10%			0.00%
Pera Montrose Inc	10,178,040	7	0.09%			0.00%
Plaza Chapel Hill Ltd	9,562,650	8	0.08%			0.00%
Ohio Edison Tower Limited Liability	8,153,790	9	0.07%			0.00%
AG/WP Fairlawn Owner LLC	7,983,500	10	0.07%			0.00%
Daimler Chrysler Corporation			-	67,229,180	2	0.64%
Ohio Bell Telephone			-	62,613,550	3	0.60%
Goodyear Tire & Rubber Company			-	31,443,312	5	0.30%
Western Reserve Telephone			-	17,772,200	8	0.17%
Diebold Incorporated			-	17,351,050	9	0.17%
Aircraft Braking Systems			-	17,104,470	10	0.16%
	<u>\$ 361,832,970</u>		<u>3.15%</u>	<u>\$ 415,921,052</u>		<u>3.96%</u>

Real property taxes paid in 2013 are based on January 1, 2012.

Real property taxes paid in 2004 are based on January 1, 2003.

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		Delinquent Collection (2)	Total Collection to Date		Accumulative Delinquency
		Current Collection	Percent of Current Levy Collected		Collection	As a Percentage Of Current Levy	
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
2013	160,199,545	153,410,253	95.8%	6,789,292	160,199,545	100.0%	15,348,235

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

(2) The County currently does not identify delinquent tax collections by tax year. As the County transitions to a new tax collection reporting system, the County will report this information as soon as it is able to do so (within 1-3 years).

Source: County of Summit Fiscal Office, Tax Settlement

COUNTY OF SUMMIT, OHIO

Table 10

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

	<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>2013</u>
Governmental Activities										
General Obligation Bonds	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	70,340,754
Bond Premiums	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	4,441,906
Capital Appreciation Bonds	1,613,083	1,514,835	1,399,427	1,267,672	1,119,035	976,511	842,895	717,877	601,127	490,090
Accreted Interest	545,644	636,833	710,561	763,769	794,949	809,443	809,654	793,396	761,374	710,500
Tax/Bond Anticipation Notes	8,400,000	5,710,000	2,910,000	0	0	3,298,000	0	0	0	0
State Infrastructure Bank Loan	2,826,914	4,751,211	5,461,281	5,653,897	4,977,507	4,177,597	0	0	0	0
Capital Leases	1,190,488	1,466,578	1,466,213	2,870,362	2,034,972	1,302,397	870,596	484,679	177,204	154,499
Business-Type Activities										
General Obligation Bonds	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	34,859,246
Bond Premiums	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	1,506,046
Capital Appreciation Bonds	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	181,795
Accreted Interest	620,723	765,216	918,093	1,079,840	1,250,973	1,432,037	1,233,927	969,789	636,858	233,147
Bond Anticipation Notes	0	0	0	0	0	0	0	0	0	0
OWDA Loans	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	8,320,336
OPWC Loans	687,500	656,250	562,500	531,250	437,500	390,719	583,136	589,868	1,124,364	1,014,004
ODD Loans	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458
WPCLF Loans	1,957,513	3,900,927	4,784,983	4,560,969	4,241,190	4,132,374	4,152,367	3,961,365	3,047,711	3,211,180
FWCC Loans	0	0	0	0	0	1,340,452	1,750,298	1,596,675	1,536,595	233,614
Total Primary Government	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	125,726,575
Percentage of Personal Income(a)	1.07%	0.97%	0.86%	0.76%	0.67%	0.63%	0.69%	0.61%	0.62%	0.54%
Per Capita (a)	354	334	310	285	260	246	262	243	254	232

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 LI

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

Fiscal Year	Governmental Bonded Debt Outstanding					Business Bonded Debt Outstanding					Total Primary Government	Less Debt Service Fund	Net Primary Government	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					
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	3,959,452	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	2,493,638	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
2013	46,975,754	4,441,906	490,090	710,500	-	-	34,859,246	1,506,046	181,795	233,147	89,398,484	4,025,485	85,372,999	0.27%	158

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, 2013**

	Debt Outstanding	Percentage Applicable To County ⁽¹⁾	Portion of Direct and Overlapping Debt Within County
Direct:			
County of Summit	\$ 71,541,344	100.00%	\$ 71,541,344
Overlapping:			
Cities Wholly Within County	269,221,037	100.00%	269,221,037
Villages Wholly Within County	2,199,512	100.00%	2,199,512
Townships Wholly Within County	35,000	100.00%	35,000
School Districts Wholly Within County	128,540,659	100.00%	128,540,659
Akron Metro Regional Transit Authority	105,000	100.00%	105,000
Norton City	5,211,850	99.94%	5,208,723
Akron-Summit County Library District	31,630,000	99.47%	31,462,361
Tallmadge City School District	25,179,480	98.37%	24,769,054
Tallmadge City	12,795,000	96.51%	12,348,455
Mogadore Village	1,178,500	73.34%	864,312
Mogadore Local School District	8,199,997	67.31%	5,519,418
Northwest Local School District	17,604,624	21.16%	3,725,138
Wayne Public Library District	4,225,000	1.93%	81,543
Jackson Local School District	51,174,973	1.15%	588,512
Aurora City School District	27,130,987	2.21%	599,595
Highland Local School District	25,120,000	0.97%	243,664
Total Overlapping	<u>609,551,619</u>		<u>485,511,983</u>
Total Direct and Overlapping Debt	<u>\$ 681,092,963</u>		<u>\$ 557,053,327</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, 2014
County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 13

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Assessed Valuation of County	\$ 1,878,208,387	\$ 11,865,274,945	\$ 12,600,776,007	\$ 12,760,311,957	\$ 12,583,841,029	\$ 12,488,793,437	\$ 12,499,823,490	\$ 12,541,669,830	\$ 11,410,394,940	\$ 11,417,698,200
Gross County Debt Outstanding	\$ 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	\$ 119,624,124
Less Exempted Debt:										
OWDA Loans	(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)	(8,320,336)
OPWC Loans	(687,500)	(656,250)	(562,500)	(531,250)	(457,500)	(390,719)	(583,136)	(589,868)	(1,124,364)	(1,014,004)
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)	(3,211,180)
FWCC	-	(4,751,211)	(5,461,281)	(5,653,897)	(4,977,507)	(1,340,452)	(1,750,298)	(1,596,675)	(1,536,595)	(2,33,614)
State Infrastructure Bank Loan	-	-	-	-	-	(4,177,597)	-	-	-	-
Unvoted General Obligation Bonds/Notes	(4,457,731)	(3,927,152)	(3,370,479)	-	(2,270,181)	(1,726,555)	-	-	-	-
Job and Family Services Facilities	(163,767)	(111,327)	(56,985)	-	-	-	-	-	-	-
Water System Improvements	(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)	(36,365,292)
Sewer System Improvements	(2,717,226)	(2,678,165)	(2,636,426)	(2,593,587)	(2,538,322)	(1,909,742)	-	-	-	-
Road and Bridge Improvements	(1,524,946)	(1,502,366)	(1,478,279)	(1,454,194)	(1,258,495)	(1,056,774)	-	-	-	-
Mental Health Facilities	-	-	-	-	-	-	-	-	-	-
Fairground Improvements	-	-	-	-	-	-	-	-	-	-
County Jail Facilities (Pod)	(625,000)	(320,000)	(4,521,000)	(3,618,000)	(3,171,000)	(2,715,000)	(2,241,000)	(1,821,000)	(1,396,000)	(956,000)
Series 2004 Bonds AR	(5,601,000)	(5,068,000)	(2,910,000)	-	-	-	-	-	-	-
Akron Zoological Park	(8,400,000)	(5,710,000)	-	-	-	-	(7,550,000)	(7,550,000)	(7,550,000)	(7,550,000)
Series 2010 Bonds - Bridgestone	-	-	-	-	-	-	-	-	(15,815,000)	(15,815,000)
Series 2012 Bonds - Goodyear	-	-	-	-	-	-	-	-	(3,193,116)	(4,025,485)
Amount Available in Debt Service Fund	(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)	(4,025,485)
Total Subject to Direct Debt Limitation	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	42,103,755
Debt Limitation (1)										
Direct Debt Limitation	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	283,942,455
Less: Net Indebtedness	(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)	(42,103,755)
Direct Debt Margin	\$ 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	\$ 241,838,700
Debt Margin as a Percentage of Debt Limit	77.60%	79.49%	82.48%	84.60%	85.52%	86.54%	80.61%	82.43%	82.47%	85.17%
Unvoted Debt Limitation										
(1% of County Assessed Valuation)	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	114,176,982
Less: Net Indebtedness	(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)	(42,103,755)
Unvoted Debt Margin	\$ 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	\$ 72,073,227
Unvoted Debt Margin as a Percentage of the Unvoted Debt Limit	44.27%	48.99%	56.41%	61.68%	63.98%	66.52%	51.77%	56.28%	56.41%	63.12%

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

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 14

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

Fiscal Year	Gross Revenues (2)	Less: Operating Expenses (3)	Net Revenue Available for Debt Service	Water Revenue		Coverage Ratio
				Debt Service		
				Principal	Interest	
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
2013	-	181	(181)	-	-	0

Fiscal Year	Gross Revenues (2)	Less: Operating Expenses (3)	Net Revenue Available for Debt Service	Sewer Revenue		Coverage Ratio
				Debt Service		
				Principal	Interest	
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
2013	42,986,280	28,144,687	14,841,593	6,216,897	2,661,621	1.67

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

(2) Gross Revenues is total operating revenue, intergovernmental revenue, interest income and special assessment revenue.

(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⁾
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%
2013	541,824	43,006	23,301,682,944	280,300	20,000	7.1%	7.4%	7.4%

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	2013			2004		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Summa Health System	11,000	1	4.23%			0.00%
FirstMerit Corp.	4,894	2	1.88%			0.00%
Akron General Health System	3,843	3	1.48%	3,670	2	1.38%
Akron Children's Hospital	3,220	4	1.24%	2,081	6	0.78%
Goodyear Tire & Rubber Company	3,000	5	1.15%	4,700	1	1.76%
Summit County	2,969	6	1.14%			0.00%
Akron Public Schools	2,827	7	1.09%	3,500	3	1.31%
University of Akron	2,622	8	1.01%			0.00%
FirstEnergy Corp.	2,500	9	0.96%	2,300	5	-
Sterling Jewelers Inc.	2,300	10	0.88%			-
City of Akron			-	2,581	4	0.97%
InfoCision Management Corporation			-	1,864	7	0.70%
Georgia Pacific Corporation				1,800	8	0.67%
FW Albrecht Grocery Corporation				1,500	9	0.56%
Babcock & Wilcox Company				1,100	10	0.41%
Total	<u>39,175</u>		<u>15.06%</u>	<u>25,096</u>		<u>8.54%</u>
Total Employed in County (2)	260,300			266,800		

Source: (1) Greater Akron Chamber of Commerce

(2) Ohio Job & Family Services, Office of Workforce Development-Labor Market Information.

COUNTY OF SUMMIT, OHIO

Table 17

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government - Legislative and Executive										
County Council	6	7	7	4	5	5	5	4	4	15
Executive	185	177	173	176	162	136	134	124	130	198
Fiscal Office	199	194	206	199	188	161	151	152	142	156
Human Resources Commission	2	2	2	2	2	2	1	1	1	5
Board of Elections	82	69	52	53	52	40	35	36	30	251
General Government - Judicial										
Court of Common Pleas	78	82	82	84	80	85	77	76	76	93
Law Library	3	3	3	2	0	2	3	3	3	4
Probate Court	39	36	39	39	37	31	31	30	25	36
Domestic Relations Court	35	38	39	39	37	36	32	34	32	37
Juvenile Court	13	18	17	16	15	12	12	11	11	23
Clerk of Courts	46	48	50	53	54	51	50	47	47	51
Prosecutor	100	105	109	119	113	100	93	88	88	96
County/Municipal Courts	2	1	2	3	4	2	0	1	0	36
Public Safety										
Sheriff	472	488	496	498	477	405	410	403	393	418
Building Regulations	29	31	27	26	26	27	24	27	26	29
Medical Examiner	21	21	21	22	22	19	19	19	19	19
Adult Probation	73	74	78	83	101	98	73	79	75	68
Psycho-Diagnostic Clinic	7	8	8	7	7	4	3	3	4	5
Juvenile Probation	144	153	167	175	172	150	149	146	168	185
Emergency Management Agency	5	5	5	6	6	7	8	9	8	5
Public Works										
Motor Vehicle and Gas Tax	142	151	142	140	141	125	116	111	105	103
Sewer	95	95	96	151	150	140	137	134	135	131
Water	59	57	58	0	0	0	0	0	0	0
Health										
Alcohol, Drug Addiction & Mental Health	26	26	22	24	23	21	21	22	19	20
Dog and Kennel	14	12	15	17	17	15	16	16	15	12
Board of Developmental Disabilities	635	606	588	531	572	546	644	603	578	580
Economic Development										
Community Development	18	16	14	15	17	20	25	20	19	8
Human Services										
Veteran's Services Commission	18	21	18	18	20	20	18	16	20	24
Job & Family Services	408	418	407	395	408	372	350	336	343	375
Children Services Board	434	440	419	387	362	379	317	321	318	337
Child Support Enforcement Agency	204	198	170	159	150	134	132	109	118	120
Totals	<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>	<u>3,440</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**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government - Legislative and Executive										
County Council										
Number of Regular Council Meeting	22	22	17	23	22	21	21	23	21	21
Number of Special Council Meetings	3	4	4	11	4	6	3	-	-	2
Number of Regular Committee Meetings	22	24	17	22	21	21	19	21	20	20
Number of Special Committee Meetings	2	1	1	3	-	1	-	-	-	1
Number of Resolutions Passed	719	676	616	631	525	510	562	546	482	537
Executive										
Number of Budget Adjustments Approved	187	214	233	196	250	174	157	204	278	243
Number of Buildings Maintained	190	192	192	193	193	194	193	193	183	181
Square Footage of Buildings Maintained	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	2,444,524
Fiscal Office										
Number of Checks Written	113,117	109,806	111,431	107,059	102,390	95,922	76,102	71,960	71,592	71,381
Number of Parcels Billed	256,701	257,475	258,317	261,479	259,415	261,228	262,971	254,802	255,829	252,945
Number of Parcels Collected (1)	276,042	260,919	280,772	264,655	252,610	250,104	242,087	241,749	230,773	236,717
Average Return on Portfolio	2.494%	2.967%	3.876%	4.692%	3.990%	2.850%	2.150%	1.550%	0.990%	0.740%
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	Aa2	Aaa	Aaa	Aaa	Aaa
Board of Elections										
Number of Registered Voters	368,858	360,021	373,447	350,593	379,939	367,413	371,028	349,762	368,055	355,416
Number of Voters - Last General Election	281,735	140,214	205,714	107,731	280,841	143,271	197,000	173,642	271,307	96,261
Percentage of Voters	76.38%	38.95%	55.09%	30.59%	73.92%	38.99%	53.10%	49.65%	73.71%	27.08%
General Government - Judicial										
Court of Common Pleas										
Number of Criminal Cases Filed	4,507	4,824	4,549	4,345	5,844	4,417	3,563	3,693	4,350	4,285
Law Library										
Number of Volumes in Collection	82,108	82,264	81,771	82,201	82,601	82,855	82,349	42,085	80,500	80,734
Volumes Circulated	4,987	6,135	4,586	4,095	3,744	2,529	3,087	3,883	5,568	5,969
Reference Questions Answered by Staff	3,502	3,310	2,498	1,600	941	1,404	724	971	1,238	941
Computer Database Usage by Patrons	1,564	2,511	1,619	1,700	1,578	1,117	596	638	986	1,092
Probate Court										
Number of Civil Cases Filed	185	144	144	159	174	170	178	156	192	165
Domestic Relations Court										
New Domestic Cases Filed	4,521	4,306	3,976	3,832	3,672	3,779	3,682	3,796	3,677	3,544
Reactivated Cases	2,596	2,515	2,302	2,010	2,133	2,142	2,005	1,825	1,681	1,758
Cases terminated	7,363	6,576	7,375	5,861	5,548	5,646	5,820	5,744	5,428	5,433
Magistrate Hearings	10,014	8,950	8,686	8,846	9,165	9,100	9,081	9,263	8,977	8,492
Juvenile Court										
Number of Civil Cases Filed	6,421	6,080	6,588	6,101	5,186	4,856	4,230	3,663	2,926	4,309
Number of Delinquent Cases Filed	4,755	4,711	5,399	5,165	4,515	4,181	3,483	3,026	3,855	2,666
Prosecutor										
Number of Prosecutor Opinions Requested	190	159	159	111	105	114	150	246	175	280
Number of Legal Files Handled	206	175	187	179	614	242	167	157	178	215
Public Safety										
Sheriff										
Average Daily Jail Census	686	705	688	649	663	622	610	621	644	642
Prisoners Booked	14,586	14,603	15,352	14,835	14,882	14,564	14,078	12,954	12,279	11,802
Prisoners Released	14,534	14,596	15,290	14,925	14,727	14,738	13,928	13,020	12,252	11,837
Number of Citations Issued	6,435	8,370	8,674	7,492	7,319	12,145	6,843	13,307	4,920	9,311
Building Regulations										
Residential Construction Permits Issued	718	781	565	404	218	236	221	301	326	263
Commercial Construction Permits Issued	165	89	75	56	85	110	105	91	111	73
Medical Examiner										
Number of Cases Investigated	3,246	3,240	3,224	2,888	2,756	2,608	2,589	2,730	2,654	2,904
Number of Autopsies Performed	554	635	602	587	493	603	606	651	619	683
Adult Probation										
New Probation Case Referrals	2,800	3,219	3,132	3,440	3,416	3,203	2,688	2,669	2,823	2,427
Average Offender Caseload by Year	4,333	4,901	4,987	4,090	4,147	4,522	4,350	3,904	4,095	3,949
Emergency Management Agency										
Number of Emergency Responses	2	7	4	9	8	5	8	16	8	11
Number of Training Session Held	19	24	37	43	37	31	42	54	48	57
Public Works										
Motor Vehicle and Gas Tax										
Miles of Roads Resurfaced (center line)	2.65	6.81	15.37	15.89	11.02	4.72	6.54	14.24	10.46	21.83
Sewer										
Number of Customers	41,467	42,560	45,397	45,195	44,364	44,697	45,543	44,112	44,406	44,734
Number of Tap-ins	1,169	1,023	641	582	453	333	331	371	350	411
Average Daily Sewage Treated (million gallons)	8.11	7.76	6.96	7.73	8.17	7.33	7.16	8.606	7.38	7.84
Water										
Number of Customers	1,945	1,991	1,998	-	-	-	-	-	-	-
Number of Tap-ins	8	9	3	-	-	-	-	-	-	-

(Continued)

COUNTY OF SUMMIT, OHIO

**Table 18
(Continued)**

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Health										
Dog and Kennel										
Number of Dog Licenses Issued	45,982	40,889	45,997	41,092	42,404	43,890	42,313	42,767	42,807	42,492
Number of Animal Adoptions	1,165	1,279	974	1,265	1,654	1,565	1,927	2,046	2,123	2,258
Developmental Disabilities										
Average Daily Membership Enrolled:										
Early Intervention & Preschool	246	277	311	325	369	434	435	390	828	808
Grades 1 thru 12	45	39	42	-	-	-	-	-	-	-
Adults	102	127	139	94	77	-	-	-	-	-
Employed at Weaver Industries	995	1,012	1,067	1,128	1,169	1,285	1,333	1,412	-	-
Employed in Community	424	393	389	384	389	353	320	295	-	-
Adult Day Array Services -Summit DD Operated	-	-	-	-	-	-	-	-	666	616
Adult Day Array Services -Private Provider	-	-	-	-	-	-	-	-	964	1,059
Adult Day Supported Emp -Sum DD Operated	-	-	-	-	-	-	-	-	235	207
Adult Day Supported Emp -Private Provider	-	-	-	-	-	-	-	-	111	134
Human Services										
Veteran's Services Commission										
Number of Clients Served	1,789	1,789	2,123	2,390	2,018	2,076	1,407	1,420	1,453	2,153
Amount of Benefits Paid to County Residents	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	1,162,995
Job & Family Services										
Average Client Count - Food Stamps	47,282	49,038	51,023	52,643	54,243	65,813	77,779	82,484	83,511	86,728
Average Client Count - Day Care	3,394	3,815	4,392	4,523	4,858	4,673	4,330	4,327	5,283	5,127
Average Client Count - WIA	1,113	1,465	1,553	1,472	3,839	4,765	2,450	2,031	1,527	1,568
Average Client Count - Job Placement	3,008	2,548	2,271	151	404	3,720	826	825	591	524
Average Client Count - Rent Assistance	1,940	1,557	942	827	1,280	82	66	27	0	32
Child Support Enforcement Agency										
Average Number of Active Support Orders	34,509	38,657	40,688	35,408	40,412	41,520	41,896	42,640	43,111	46,416
Percentage Collected	66.10%	66.62%	67.47%	67.38%	67.27%	66.77%	65.98%	66.60%	66.28%	68.48%

(1) Collections maybe higher due to delinquent collections

COUNTY OF SUMMIT, OHIO

Table 19

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government - Legislative and Executive										
County Council										
Copiers	1	1	1	2	2	2	2	2	2	0
Executive										
Vehicles	16	17	19	19	18	13	13	14	18	17
Copiers	5	5	5	5	6	5	5	5	2	2
Fiscal Office										
Vehicles	7	7	10	8	7	7	7	8	8	8
Copiers	9	9	9	9	12	12	12	14	12	11
Clerk of Courts-Title										
Vehicles	1	1	1	1	1	1	1	1	1	2
Copiers	1	1	1	2	2	2	2	2	2	3
Board of Elections										
Number of Voting Machines - Optical Scanner	N/A	N/A	525	525	525	525	525	529	529	529
Number of Voting Machines - Automarks	N/A	N/A	250	250	250	250	250	250	250	250
Vehicles	2	2	2	2	2	2	2	2	2	4
Copiers	4	4	4	4	5	5	5	3	3	3
General Government - Judicial										
Court of Appeals										
Copiers	1	2	2	2	2	2	2	2	2	2
Court of Common Pleas										
Copiers	5	7	6	6	6	5	5	6	6	6
X-Ray Machines	3	3	3	3	3	3	3	3	3	3
Probate Court										
Vehicles	6	5	5	5	5	5	5	5	4	4
Copiers	4	4	4	4	4	4	4	4	4	4
Domestic Relations Court										
Copiers	2	2	2	3	3	3	3	3	3	5
Juvenile Court										
Vehicles	12	15	17	17	22	18	19	20	23	24
Copiers	5	10	10	10	10	5	14	15	15	1
Clerk of Courts-Legal										
Copiers	2	2	2	4	4	4	4	6	6	8
Prosecutor										
Vehicles	17	15	11	11	11	10	10	10	10	10
Copiers	3	7	7	4	4	3	3	3	3	5
Public Safety										
Sheriff										
Vehicles	181	167	184	185	192	198	177	185	194	189
Copiers	18	16	16	16	16	16	16	16	16	16
Building Regulations										
Vehicles	13	16	20	21	20	20	20	20	20	16
Copiers	2	2	2	2	2	2	2	2	2	1
Medical Examiner										
Vehicles	3	3	3	3	3	3	3	3	3	3
Copiers	0	2	2	2	2	2	2	2	1	1
X-Ray Machine	0	0	0	0	0	0	0	0	0	1
Adult Probation										
Vehicles	12	13	12	12	10	9	9	9	9	8
Copiers	6	7	7	8	8	8	8	8	8	4
Emergency Management Agency										
Vehicles	7	7	7	7	7	5	5	4	6	11
X-Ray Machine	0	0	0	0	0	0	0	0	0	1

(Continued)

COUNTY OF SUMMIT, OHIO

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

**Table 19
(Continued)**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Public Works										
Motor Vehicle and Gas Tax										
Vehicles	108	98	93	96	98	96	100	102	104	121
Copiers	4	3	3	3	4	4	4	4	6	7
Sewer										
Vehicles	115	109	109	107	103	104	104	105	107	104
Sewer Lines (miles)	900	930	955	954	955	958	961	963.75	967.55	969.35
Wasterwater Treatment Plants Operated	12	12	11	10	10	10	10	10	10	10
Pump Stations Operated	101	103	111	111	113	113	112	112	113	112
Treatments Capacity (thousands of gallons)	10.233	10.233	13.233	13.183	13.183	13.183	13.183	13.183	13.183	13.183
Water										
Vehicles	2	1	0	0	0	0	0	0	0	0
Water Lines (miles)	49	49	0	0	0	0	0	0	0	0
Health										
Dog and Kennel										
Vehicles	5	5	4	5	5	5	5	5	4	4
Alcohol, Drug Addiction and Mental Health										
Copiers	2	2	2	0	0	0	0	0	0	0
Developmental Disabilities Board										
Vehicles	103	98	98	100	103	105	113	113	111	113
Copiers	18	45	44	47	53	55	25	30	39	45
Economic Development										
Vehicles	7	7	7	8	8	7	7	7	9	2
Copiers	2	2	2	2	2	2	2	2	1	3
Human Services										
Veteran's Services Commission										
Vehicles	5	4	4	4	5	4	4	4	5	4
Copiers	2	2	2	2	2	1	0	3	3	3
Job & Family Services										
Vehicles	12	14	14	15	14	14	14	14	14	17
Copiers	28	28	34	25	25	21	24	14	14	19
Children Services Board										
Vehicles	29	27	26	22	20	19	13	13	12	14
X-Ray Machine	1	1	1	1	1	1	1	1	2	2
Child Support Enforcement Agency										
Vehicles	12	13	9	8	8	8	7	4	4	2
Copiers	7	5	4	3	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, Fiscal Officer II
Christina Schlarb, Support Services Administrator
Diane Dekovich, Manager of Accounting

Additionally, the County of Summit Fiscal Office wishes to acknowledge the creative contributions of Sarah Hegnauer, County of Summit Fiscal Office Administration and Matthew Gullace, Fiscal Office MIS Department, for the cover and divider page designs and the County Executive Department of Office Services for printing this report.

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Rea & associates *a brighter way*

County of Summit, Ohio

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

For the Year Ended
December 31, 2013

County of Summit, Ohio
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December 31, 2013

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June 30, 2014

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 the County of Summit, Ohio (the County) as of and for the year ended December 31, 2013, 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 30, 2014.

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.

Hea & Associates, Inc.

New Philadelphia, Ohio

June 30, 2014

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, 2013. 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, 2013.

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, 2013, and have issued our report thereon dated June 30, 2014, 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.

Hea & Associates, Inc.

New Philadelphia, Ohio

COUNTY OF SUMMIT, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2013

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-11-UC-39-0006	\$ 163,031
Entitlement Grant		B-12-UC-39-0006	469,979
Neighborhood Stabilization Program		B-08-UN-39-0008	633,931
Total Community Development Block Grant			<u>1,266,941</u>
Supportive Housing Program (Direct)			
Continuum of Care Homeless Assistance Program	14.235	OH0350B5E061001	8,089
		OH0350B5E061102	98,889
		OH0350L5E061203	30,803
		OH0315B5E060900	83,980
		OH0315L5E061201	48,379
Total Supportive Housing Program			<u>270,140</u>
HOME Investment Partnerships Program (Direct)			
Entitlement Grant	14.239	M-06-UC-39-0217	3,750
		M-07-UC-39-0217	89,625
		M-09-UC-39-0217	16,663
		M-10-UC-39-0217	160,674
		M-11-UC-39-0217	7,490
		M-12-UC-39-0217	89,816
Total HOME Investment Partnerships Program			<u>368,018</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>1,905,099</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program (Direct)	16.590	2011-WE-AX-0046	<u>363,725</u>
Criminal Alien Assistance Program (Direct)	16.606	2007-AP-BX-0520	3,965
		2008-AP-BX-0694	187
		2008-AP-BX-1046	2,063
		2010-AP-BX-0371	437
		2011-AP-BX-0415	11,707
Total Criminal Alien Assistance Program			<u>18,359</u>
(Passed through Ohio Attorney General's Office)			
Crime Victim Assistance - Prosecutor's Office - Adult	16.575	2012VAGENE072T	46,639
		2012VAGENE072T	10,003
Crime Victim Assistance - Guardian Ad Litem Program		2013VACHAE509	24,785
		2014VACHAE509	6,529
Total Crime Victim Assistance			<u>87,956</u>
(Passed through Ohio Office of Criminal Justice Services)			
Violence Against Women - Prosecutor's Office	16.588	2011-WF-VA5-8505	<u>35,550</u>
Edward Byrne Memorial Justice Assistance Grant Program			
Victims Advocacy - Prosecutor's Office	16.738	2012-JG-D01-6461	25,000
Summit County Drug Unit		2012-JG-A01-6401	72,392
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>97,392</u>
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2011-PC-NFS-7814	<u>2,273</u>
(Passed through Ohio Department of Youth Services)			
Juvenile Accountability Block Grant - Juvenile Intensive Probation Supervision	16.523	2012-JB-015-A014	<u>18,662</u>
Drug Court Discretionary Grant Program			
Family Drug Court Implementation	16.585	2013-DC-BX-0054	2,220
Joint Adult Drug Court Services, Coordination and Treatment Grant Program		2012-DC-BX-0051	56,073
Total Drug Court Discretionary Grant Program			<u>58,293</u>
(Passed through National Court Appointed Special Advocate Association)			
Juvenile Justice and Delinquency Prevention	16.726	OH10394-12-0613-L1	<u>20,283</u>
(Passed through City of Akron)			
Edward Byrne Memorial Justice Assistance Grant Program - Public Safety	16.738	2010-DJ-BX-0171	2,615
		2011-DJ-BX-3410	12,091
		2012-DJ-BX-0048	17,529
		2013-DJ-BX-0200	305
Total Edward Bryne Justice Assistance Grant Program			<u>32,540</u>

COUNTY OF SUMMIT, OHIO
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2013

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
(Passed through City of Akron) ARRA-Edward Bryne Memorial Justice Assistance Grant Program/Grants to Units of Local Government	16.804	2009-SB-B9-0513	\$ 460
TOTAL U.S. DEPARTMENT OF JUSTICE			735,493
<u>U.S. DEPARTMENT OF LABOR</u>			
(Passed through Ohio Department of Jobs and Family Services)			
Workforce Investment Act - WIA Cluster:			
Adult Program	17.258	SFY2011	2,417
Administration		SFY2011	3
Adult Program		SFY2012	450,907
Administration		SFY2012	11,065
Adult Program		SFY2013	631,449
Administration		SFY2013	67,662
Adult Program		SFY2014	141,675
Administration		SFY2014	10,228
Youth Program	17.259	SFY2011	4,207
Youth Program		SFY2012	736,128
Administration		SFY2012	90,069
Youth Program		SFY2013	282,349
Administration		SFY2013	31,224
Dislocated Worker	17.278	SFY2011	6,000
Dislocated Worker		SFY2012	258,823
Administration		SFY2012	107,477
Dislocated Worker		SFY2012	493,863
Administration		SFY2012	7,550
Total Workforce Investment Act - WIA Cluster			3,333,096
TOTAL U.S. DEPARTMENT OF LABOR			3,333,096
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
(Passed through Ohio Department of Transportation)			
Highway Planning and Construction	20.205		
Everett Ranger Parking		PID-94274	33,405
Cleveland-Massillon Road (Hudson Run Bridge)		PID-84395	376,819
Fracture Critical Bridge Load Rating Project 4		PID-92742	36,184
Akron Peninsula Road		PID-92457	89,209
Northampton Road		PID-84446	22,752
Cleveland-Massillon Road (Ghent to Ira)		PID-93817	572,839
Ghent Rd and Cleveland-Massillon Rd		PID-92667	571,291
Riverview Road		PID-92690	570,827
CEAO Safety Studies 2013		PID-93895	6,300
Ravenna Road		PID-92240	4,258
Canton Road Engineering		PID-82594	34,096
Canton Road Signalization		PID-89306	55,267
Total Highway Planning and Construction			2,373,247
(Passed through Ohio Department of Public Safety)			
Highway Safety Cluster:			
State and Community Highway Safety			
High Visibility Enforcement Overtime	20.600	HVEO-2013-77-00-00-00398-00	25,841
		HVEO-2014-77-00-00-00399-00	4,424
Law Enforcement Liaison		GG-2013-77-00-00-00286-00	45,420
		GG-2014-77-00-00-00318-00	9,045
Alcohol Traffic Safety and Drunk Driving Prevention			
High Visibility Enforcement Overtime	20.601	HVEO-2013-77-00-00-00398-00	25,841
OVI Task Force		OVITF-2013-77-00-00-00403-00	148,656
Repeat Offenders for Driving While Intoxicated (DWI)	20.608	OVITF-2014-77-00-00-00427-00	16,854
Total Highway Safety Cluster			276,081
(Passed through Ohio Emergency Management Agency)			
Interagency Hazardous Materials Public Sector Training and Planning Grants			
Hazardous Materials Emergency Preparedness Training and Planning Grants-HMEP	20.703	HM-HMP-0302-12-01-00	17,000
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			2,666,328

COUNTY OF SUMMIT, OHIO
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2013

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
(Passed through Ohio Department of Education)			
Child Nutrition Cluster:			
School Breakfast Program - Juvenile Court	10.553	SFY 12-13	\$ 17,521
		SFY 13-14	19,269
National School Lunch Program - Juvenile Court	10.555	SFY 12-13	33,284
		SFY 13-14	34,991
Total Child Nutrition Cluster			<u>105,065</u>
(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	3,442
Food Assistance E&T		G-1314-11-0115	30,429
Food Assistance E&T 50%		G-1314-11-0115	1,325
Food Assistance		G-1213-11-0115	3,181,096
Food Assistance		G-1314-11-0115	957,315
Total State Administrative Matching Grants for Supplemental Nutrition Assistance Program			<u>4,173,607</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>4,278,672</u>
<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-13-11141	<u>8,694</u>
Race to the Top - Early Learning Challenge			
Early Childhood Mental Health Grant	84.412A	3FRO-13-104-04	<u>117,823</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>126,517</u>
<u>U.S. DEPARTMENT OF ENERGY</u>			
ARRA- Energy Efficiency and Conservation Block Grant Program (Direct)			
	81.128	DE-EE0000713	<u>6</u>
(Passed through Ohio Development Services Agency)			
Weatherization Assistance for Low Income Persons			
	81.042	FY12-13 DOE	208,994
Weatherization Assistance for Low Income Persons			
		FY13-14 DOE	136
Total Weatherization Assistance for Low Income Persons			<u>209,130</u>
TOTAL U.S. DEPARTMENT OF ENERGY			<u>209,136</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Substance Abuse and Mental Health Services (Direct)			
	93.243	1H79TI024476-01	<u>130,050</u>
Child Support Enforcement Demonstrations and Special Projects (Direct)			
	93.601	90FI0109-02	17,773
		90FI0109-03	42,879
Total Administration for Children & Families (Direct)			<u>60,652</u>
(Passed through Ohio Department of Job and Family Services)			
Child Care and Development Block Grant			
Quality Child Care	93.575	G-1213-11-0115	337,392
		G-1213-11-0115	185,139
		G-1314-11-0115	3,917
		G-1314-11-0115	281,009
Total Child Care & Development Block Grant			<u>807,457</u>
Promoting Safe and Stable Families			
ESAA Reunification	93.556	G-1314-11-0117	91,596
ESAA Preservation		G-1314-11-0117	196,933
Caseworker Visits		G-1314-11-0117	53,235
Caseworker Visits Admin		G-1314-11-0117	5,915
Post Adoption Special		G-1314-11-0117	218,298
Total Promoting Safe and Stable Families			<u>565,977</u>
Refugee and Entrant Assistance - State Administered Programs			
	93.566	G-1314-11-0115	35,821
		G-1314-11-0115	314,190
		G-1314-11-0115	6,804
		G-1314-11-0115	5,348
Total Refugee and Entrant Assistance - State Administered Programs			<u>362,163</u>

COUNTY OF SUMMIT, OHIO
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2013

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
Temporary Assistance for Needy Families (TANF)			
TANF Administration	93.558	G-1314-11-0115	\$ 4,317,886
TANF Administration		G-1314-11-0115	456,344
TANF Regular		G-1314-11-0115	3,915,933
TANF Regular		G-1314-11-0115	1,045,005
TANF Summer Youth		G-1314-11-0115	1,568,950
TANF Supplemental		G-1213-11-0115	426,016
TANF DEMO Connecting the Dots		G-1314-11-0115	69,320
TANF Independent Living		G-1314-11-0117	46,962
Multi Ethnic Placement Grant		G-1213-11-0115	22,419
KPIP Admin/Outreach		G-1213-11-0115	150,700
Total Temporary Assistance for Needy Families (TANF)			<u>12,019,535</u>
Child Support Enforcement			
Child Support Enforcement Services	93.563	G-1314-11-0116	2,642,215
Child Support Enforcement Services		G-1314-11-0116	798,689
County Incentives		G-1314-11-0116	499,306
County Incentives		G-1314-11-0116	363,188
Total Child Support Enforcement			<u>4,303,398</u>
Community-Based Child Abuse Prevention Grants	93.590	G-1314-11-0117	<u>1,400</u>
Children's Justice Grants to States	93.643	G-1213-11-0117	<u>910</u>
Stephanie Tubbs Jones Child Welfare Services Program			
Title VI-B	93.645	G-1314-11-0117	480
Title IV-B		G-1314-11-0117	215,846
Title IV-B Administration - Regional Training Center		G-1314-11-0117	23,983
Regional Training Center		G-1314-11-0117	99,465
Total Stephanie Tubbs Jones Child Welfare Services Program			<u>339,774</u>
Foster Care-Title IV-E			
Title IV-E Contract Services	93.658	G-1314-11-0117	61,330
Regional Training Center		G-1314-11-0117	277,722
Title IV-E Admin and Training		G-1314-11-0117	1,742,463
Title IV-E Foster Care Services		G-1314-11-0117	4,341,187
Total Foster Care-Title IV-E			<u>6,422,702</u>
Adoption Assistance			
Title IV-E Contract Services	93.659	G-1314-11-0117	50,787
Title IV-E Admin and Training		G-1314-11-0117	5,188,893
Regional Training Center		G-1314-11-0117	102,710
Nonrecurring Adoption Expense		G-1314-11-0117	8,279
Total Adoption Assistance			<u>5,350,669</u>
Social Services Block Grant			
ASFS Title XX	93.667	G-1314-11-0115	60,506
Title XX Base		G-1314-11-0115	881,802
Title XX Base		G-1314-11-0115	181,361
Title XX Base		G-1314-11-0115	11,953
Total Social Services Block Grant			<u>1,135,622</u>
Chafee Foster Care Independence Program	93.674	G-1314-11-0117	<u>182,089</u>
Children's Health Insurance Program			
SCHIP	93.767	G-1314-11-0115	17,000
		G-1314-11-0115	3,963
		G-1314-11-0115	11,998
Total Children's Health Insurance Program			<u>32,961</u>

COUNTY OF SUMMIT, OHIO
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2013

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
Medical Assistance Program			
Medicaid	93.778	G-1314-11-0115	\$ 1,413,034
Medicaid		G-1314-11-0115	705,362
Medicaid		G-1314-11-0115	576,044
Medicaid Enhanced		G-1314-11-0115	1,988
Medicaid Healthcheck		G-1314-11-0115	1,325
Medicaid NET		G-1314-11-0115	162,447
Medicaid NET		G-1314-11-0115	195,029
Medicaid NET		G-1314-11-0115	162,396
Out Stationed Eligibility - Federal		G-1314-11-0115	15,000
Out Stationed Eligibility - Federal		G-1314-11-0115	68,224
Out Stationed Eligibility - Federal		G-1314-11-0115	59,628
Medicaid Child Welfare Related		G-1314-11-0115	27,432
Regional Training Center		G-1314-11-0115	100,142
Total Medical Assistance Program			<u>3,488,051</u>
(Passed through Ohio Department of Developmental Disabilities)			
Social Services Block Grant - Title XX	93.667	TITLE XX FY13	<u>226,031</u>
Medical Assistance Program			
MAC	93.778	CY2013	<u>1,287,725</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	53,693
		99-0077-PATH-T-14-100-20-012	75,165
Total Projects for Assistance in Transition from Homelessness			<u>128,858</u>
Social Services Block Grant - Title XX	93.667	TITLE XX FY13	276,909
		TITLE XX FY14	87,941
Total Social Services Block Grant			<u>364,850</u>
Medical Assistance Program			
MEDTAPP Healthcare Access	93.778	34490-D	54,837
		34529-G	14,487
Total Medical Assistance Program			<u>69,324</u>
Block Grants for Community Mental Health Services			
Inovations Mini Grant	93.958	BG-13-102-02-004	32,000
OH BH Block Grant		BG-13-425-14-006	3,333
Block Grant Base 2012		FY2013	182,122
Block Grant Base 2013		FY2014	182,036
Forensic Block		FY2013	1,341
Forensic Block		FY2014	1,100
CCOE Jail Diversion		BG-12-424-14-001	155,672
CCOE Jail Diversion		99-BG-14-424-08-01	41,447
Total Block Grants for Community Mental Health Services			<u>599,051</u>
(Passed through Ohio Department of Alcohol & Drug Addiction Services)			
Medical Assistance Program			
Title XIX Medicaid - ODADAS	93.778	2010-2011	<u>56</u>
Substance Abuse and Mental Health Services- Access to Recovery	93.275	FY2013	3,127
		FY2014	2,525
Total Substance Abuse and Mental Health Services- Access to Recovery			<u>5,652</u>

COUNTY OF SUMMIT, OHIO
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2013

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	FY2013	\$ 741,540
Federal Block Grant - Per Capita (Treatment)		FY2014	667,858
UMADAOP		77-6838-00-UMDOP-P-13-9172	69,262
UMADAOP		77-6838-00-UMDOP-P-14-9172	69,262
Prevention Block Grant		FY2013	24,548
Circle for Recovery		77-6838-T-13-0657	27,228
Circle for Recovery		77-6838-T-13-0657	27,227
Youth-Led Prevention		FY2013	3,145
Youth-Led Prevention		FY2014	3,146
Women's Set Aside:			
Community Health Center - Intensive Outpatient		77-01508-00-WOMEN-T-13-9019	267,019
Community Health Center - Intensive Outpatient		77-1508-00-WOMEN-T-14-9019	149,771
Community Health Center - Community Pride		77-01508-00-WOMEN-T-13-0004	90,181
Community Health Center - Community Pride		77-1508-00-WOMEN-T-14-0004	90,181
Interval Brotherhood Homes		77-01505-00-WOMEN-T-13-9021	40,237
Interval Brotherhood Homes		77-1505-00-WOMEN-T-14-9021	40,238
Mature Services		77-01059-00-WOMEN-T-13-8999	27,991
Mature Services		77-1059-00-WOMEN-T-14-8999	27,992
Community Partnership - Combating Underage Drinking		77-2953-CMMCO-P-13-9943	13,714
Community Partnership - Combating Underage Drinking		77-2953-CMMCO-P-14-9943	13,715
Federal Block Grant - Per Capita (Prevention)		FY2013	261,588
Federal Block Grant - Per Capita (Prevention)		FY2014	213,140
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>2,868,983</u>
(Passed through Ohio Development Services Agency)			
Low Income Home Energy Assistance	93.568	FY12-13 HHS	496,732
		FY13-14 HHS	227,308
Total Low Income Home Energy Assistance			<u>724,040</u>
Memo Total Social Services Block Grant - Title XX	93.667		<u>1,726,503</u>
Memo Total Medical Assistance Program	93.778		<u>4,845,156</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>41,477,980</u>
<u>SOCIAL SECURITY ADMINISTRATION</u>			
Social Security - Survivors Insurance (Direct)	96.004	N/A	<u>106,784</u>
Supplemental Security Income (Direct)	96.006	N/A	<u>172,037</u>
TOTAL SOCIAL SECURITY ADMINISTRATION			<u>278,821</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
(Passed through Ohio Department of Public Safety)			
Emergency Management Performance Grants			
Emergency Management Performance Grants FY12 DPSFE186	97.042	EMW-2012-EP-00004-S01	131,211
Emergency Management Performance Grants FY12 DPSFE186		EMW-2013-EP-00060-S01	94,709
Total Emergency Management Performance Grants			<u>225,920</u>
Homeland Security Grant Program			
Metropolitan Medical Response System FY10 DPSFE157	97.067	2010-SS-T0-0012	224,266
Metropolitan Medical Response System FY11 DPSFE176		EMW-2011-SS-00070	76,069
State Homeland Security FY10 DPSFE154		2010-SS-T0-0012	424,638
State Homeland Security FY11		EMW-2011-SS-00070	66,458
SHSP - Regional Search & Rescue Team FY10 DPSFE154		2010-SS-T0-0012	13
SHSP - Law Enforcement FY10 DPSFE154		2010-SS-T0-0012	335,065
SHSP - Law Enforcement FY11		EMW-2011-SS-00070	139,881
SHSP - Law Enforcement FY12		EMW-2012-SS-00001	38,080
Total Homeland Security Grant Program			<u>1,304,470</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>1,530,390</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 56,541,532</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, 2013**

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 2013 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, 2013**

NOTE 7: MAC REFUND SETTLEMENT

During the calendar year, the Summit County Board of Developmental Disabilities received a settlement for the 2008 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$37,678. 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, 2013

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): <u>WIA Cluster:</u> WIA Adult Program WIA Youth Activities Dislocated Worker Formula Grants Highway Planning and Construction Temporary Assistance for Needy Families	CFDA #17.258 #17.259 #17.278 #20.205 #93.558
(d) (1) (viii)	Dollar Threshold: Type A/B Programs	Type A: > \$1,696,246 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, 2013
(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

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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
SEPTEMBER 16, 2014