



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



Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2011

CAFR

COUNTY OF SUMMIT,
OHIO

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2011**

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

Director of Administration
Allen R. Beck

Support Services Administrator
Steven D. Nestor, CPA



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



INTRODUCTORY SECTION

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COUNTY OF SUMMIT, OHIO
ELECTED OFFICIALS
DECEMBER 31, 2011

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
Sanda Kurt	

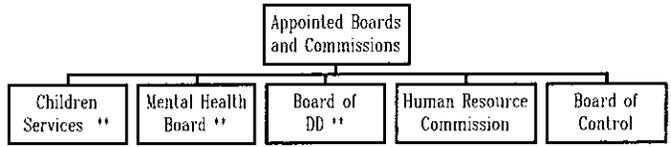
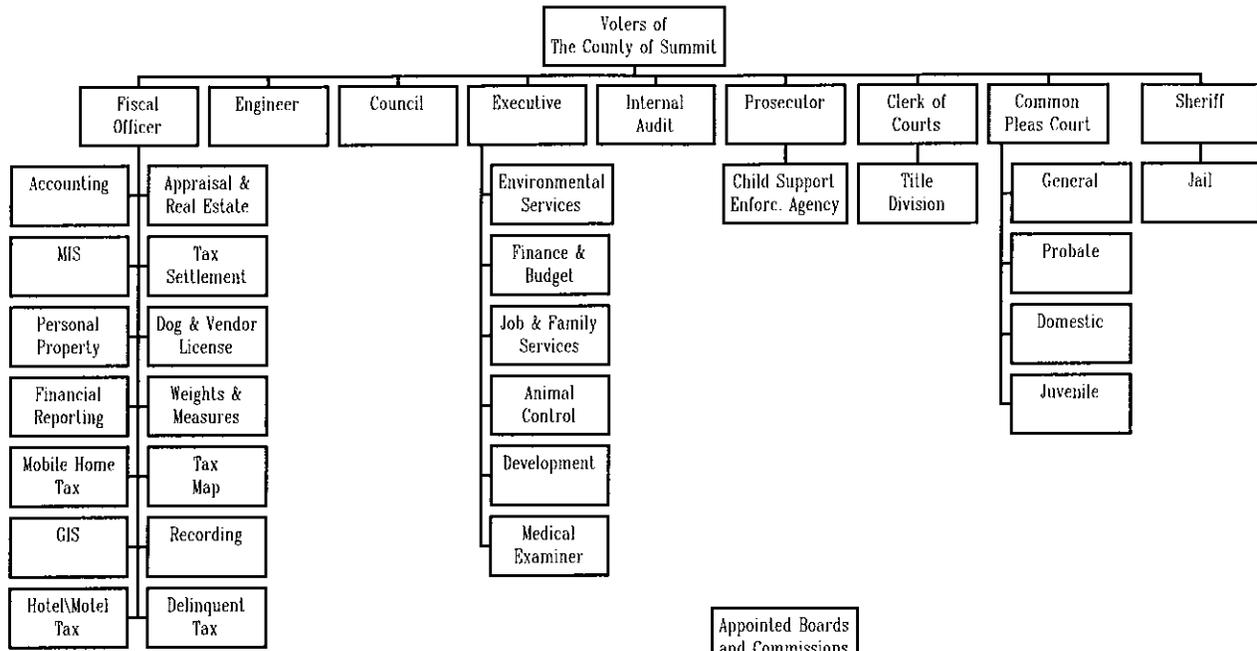
COUNTY OFFICIALS

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

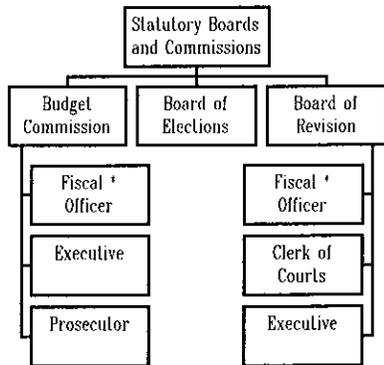
COMMON PLEAS COURT JUDGES

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

ORGANIZATION OF THE COUNTY OF SUMMIT, OHIO



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



- * Secretary to Board or Commission

**COUNTY OF SUMMIT, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR FISCAL YEAR ENDED DECEMBER 31, 2011**

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KRISTEN M. SCALISE CPA, CFE

Fiscal Officer

County of Summit

June 29, 2012

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

As Fiscal Officer of the County of Summit (County), I am pleased to present the Comprehensive Annual Financial Report (CAFR) of the County of Summit, Ohio for the year ended December 31, 2011. This CAFR was prepared in conformity with Generally Accepted Accounting Principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB).

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

The County financial statements have been audited by Rea & Associates, Inc., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended December 31, 2011, are free of material misstatements. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors issued an unqualified opinion that the County financial statements for the fiscal year ended December 31, 2011, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

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

Profile of the Government

The County of Summit, Ohio, formed in 1840, is located in northeastern Ohio, approximately 25 miles south of Cleveland, and covers an area of 416 square miles. As of the 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.

AUDITOR DIVISION

175 S. Main Street
Akron, OH 44308
Phone: 330.643.2625
Fax: 330.643.2622

RECORDING DIVISION

175 S. Main Street
Akron, OH 44308
Phone: 330.643.2719

SERVICE DIVISION

1030 E. Tallmadge Ave
Akron, OH 44310
Phone: 330.630.7226
Fax: 330.630.7240

TREASURER DIVISION

175 S. Main Street
Akron, OH 44308
Phone: 330.643.2606
Fax: 330.643.7760

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

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

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

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

Factors Affecting Financial Condition

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

Local Economy

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

More recently, spawned from the rubber industry, Summit County has become a national leader in the field of plastics and polymers. A recent study ranked Ohio number one in plastics and polymers. It is also ranked number one in rubber and miscellaneous plastic products. The greater Akron region is home to the largest number of polymer companies in Ohio. Custom molders, captive molders, resin processors, and equipment manufactures all call Ohio home.

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

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

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

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

Capitalizing upon the strength of the health systems and associated medical industry in the County, including the region's experience with polymers and material science, the City of Akron launched the Akron Biomedical Corridor in 2006. At the heart of the corridor is the Austin BioInnovation Institute in Akron (ABIA), which is an alliance of three hospital systems, the University of Akron, the Orthopedic of Northeastern Ohio and the Northeastern Ohio Consortium for Wound Healing Research and Education. In March 2010, the City officially designated the Biomedical Corridor, a 1,240 acre area, as a zoned biomedical district. This development is expected to create 3,000 jobs within the next five years.

Like most of the counties in Ohio and across the United States, the County continues to feel the effects of the economic recession. According to the Ohio Department of Job and Family Services, as of April 2012, the County's unemployment rate was 7.1 percent, down from 8.5 percent a year ago, which ranks the County 65th against the other 88 counties in Ohio. Ohio's unemployment rate, at 7.4 percent in April 2012, was down from 8.8 compared to April 2011. The national rate fell from 9.6 percent to 8.9 percent over the year. Total employment in Ohio was 26,838 higher than 2011, while total unemployment was down 84,396.

In the Akron Metropolitan Statistical Area, nonagricultural wage and salary employment rose 2,000 between April 2011 and April 2012. Increases in professional and business services and trade, transportation, and utilities increased employment in service-providing industries 2,100. Smaller increases/decreases occurred in leisure and hospitality, educational, health services, financial activities, information, and other services. Employment in government decreased 900 over the year. The goods-producing sector gained 1,600 jobs as gains were posted in manufacturing and mining, logging, and construction.

Long-term Financial Planning

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. Summit 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. As a result the General fund budgeted expenditures for 2012 were reduced approximately \$2.4 million from 2011. The major reductions occurred in 1) administrative offices were reduced 5.8% and 2) public safety offices were reduced by 3.8%. Also, for 2012, there were no health care cost increases and no cost of living increases for any charter office employees.

In the years ahead, the County will continue to improve the delivery and cost effectiveness of County services by investing in new technologies and energy saving facility improvements. As a result the County embarked on several collaborative and innovative programs to further reduce costs, enhance revenues, and better position itself for growth once the local economy begins to stabilize and return to some semblance of historical size and scope. As a result, in 2010, the City of Tallmadge and the City of Cuyahoga Falls Building Departments were consolidated in to the County's Division of Building Standards. Throughout 2011, the County continued to take steps to eliminate duplicated services, equipment and materials, and reduced personnel through attrition.

Relevant Financial Policies

The County Executive adopted a General Fund Cash Balance Maintenance Policy to establish reasonable guidelines related to the maintenance of certain financial resources of the County. This is in an effort to maintain the County's ability to:

- Meet liquidity requirements for current long-term obligations
- Manage unexpected revenue shortfalls
- Accept reasonable uninsured risks, where advantageous
- Provide for unanticipated contingencies and emergencies
- Provide for long-term budget and tax stabilization
- Borrow funds at reasonable interest rates, when needed
- Maintain its bond rating at current levels, or where possible, improve the rating
- Retain only such cash balance levels that are needed to accomplish the above objectives

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

Major Initiatives

Summit County's participation in The Goodyear Tire & Rubber Project culminated with County Council's approval of the County's participation in a development agreement which outlines the County's investment of \$15 million to support the project.

In November 2010, the County funded its participation in the construction of a new technical center for the Bridgestone Firestone North American Tire project. The County issued \$7,550,000 of Recovery Zone Economic Development Bonds backed by a pledge of County non-tax revenues. Construction of this facility is currently under way, with the County's contribution being used to fund a public parking facility and pedestrian connector which ties the parking facility to the technical center. This unique approach to financing is another example of ways in which the County continues to be creative in attracting and retaining jobs in Summit County.

In 2011, the City of Cuyahoga Falls, City of Tallmadge and the Village of Silver Lake consolidated their building departments with the County's building department. As a result the County now performs building permit and inspection services in 25 of the 31 communities in the County.

In 2011, three health departments or districts, the Akron Health Department, the Barberton Health District and the Summit County General Health District, merged into a single agency - Summit County Public Health, serving the entire county. This eliminated duplication of services, reduced spending in taxpayer dollars and improved operating efficiencies.

For 2012 the County will continue its work in finalizing the financing package necessary to move forward with the Goodyear Tire and Rubber Company's World Headquarters project in Akron. The County will also move forward with approximately \$2.2 million worth of improvements and upgrades to the County Jail facility.

Awards and Acknowledgments

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2010. This was the twenty-fifth consecutive year the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

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

The Government Finance Officers Association (GFOA) presented an award of Distinguished Budget Presentation to the County for its annual budget for the year beginning January 1, 2011. This was the ninth consecutive year, eleventh year that the County has received this prestigious award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. This award is valid for a period of one year only.

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

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

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

Sincerely,



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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Summit
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2010

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



Linda C. Davidson

President

Jeffrey R. Emmer

Executive Director

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June 29, 2012

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

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Summit, Ohio (the County), as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2011, and the respective changes in financial position and cash flows, where applicable, 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 conformity with accounting principles generally accepted in the United States of America.

As further described in Note 3 to the basic financial statements, the County restated its December 31, 2010 governmental funds' fund balances due to changes in fund structure as a result of implementing Governmental Accounting Standards Board (GASB) Statement 54.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts 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 the internal control over financial reporting or on compliance. That report is an integral part of the audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 13 through 19 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.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying introductory and statistical sections, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Hea & Associates, Inc.



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



BASIC FINANCIAL STATEMENTS

CAFR

COUNTY OF SUMMIT, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2011
UNAUDITED

Management's Discussion and Analysis (MD&A) provides the reader with a narrative overview and analysis of the County of Summit, Ohio's (the County) financial activities for the year ended December 31, 2011. The intent of this discussion and analysis is to look at the County's financial performance as a whole. The MD&A should be read in conjunction with the County's transmittal letter, notes to financial statements and financial statements to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2011 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2011, by \$637 million (net assets). Of this amount, \$111.3 million may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets increased \$27.6 million. Net assets related to governmental activities increased \$22.5 million, which represents an increase of 5.1 percent from 2010. Net assets related to business-type activities increased \$5.1 million, which represents an increase of 3 percent from 2010, due to increased operating grants and contributions.
- For governmental activities, general revenues accounted for \$209.6 million or 48 percent of all revenues. Program specific revenues in the form of charges for services, grants and contributions, and capital grants and contributions accounted for \$225.5 million or 52 percent of total revenues of \$435.1 million.
- The County had \$412.6 million in expenses related to governmental activities; only \$225.5 million 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 \$209.6 million were adequate to provide for these programs by approximately \$22.5 million.
- Among major funds, the General Fund had \$113.5 million in revenues and \$107.1 million in expenditures. The General Fund's fund balance increased to \$51.5 million, an increase of \$2.1 million from 2010.
- At the end of the current fiscal year, the assigned and unassigned fund balance for the General Fund was \$49.5 million or 46.2 percent of total General Fund expenditures.
- The County's total debt decreased \$9.1 million during the current year. The key factor for this decrease was scheduled debt payments of approximately \$11 million and early payments made in December 2011, due January 2012.

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 Assets and Statement of Activities* provide information about the activities of the County as a whole and presents a long-term view of the County's finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell the reader how services were financed in the short term, as well as, what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of the County, the General Fund is the most significant fund.

REPORTING THE COUNTY AS A WHOLE

Statement of Net Assets and the Statement of Activities

The analysis of the County as a whole begins on page 20. One of the most important questions asked about the County's finances is, "How did we do financially during 2011?" The *Statement of Net Assets* and the *Statement of Activities* report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual method of accounting similar to the accounting used by most private-sector companies. This method of accounting takes into account, all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

FUND FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

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

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

Other information: In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements, schedules and statistical section, which can be found on pages 57-140 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$637 million (\$462.2 million in governmental activities and \$174.8 million in business-type activities) at the close of the most recent year. The County's financial position improved for both governmental and business-type activities.

A large portion of all of the County's net assets (55.5 percent) reflect its investment in capital assets (e.g., land, buildings, infrastructure, and machinery and equipment), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

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

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Assets						
Current and Other Assets	\$ 451,912	\$ 445,405	\$ 37,110	\$ 27,161	\$ 489,022	\$ 472,566
Capital Assets	<u>258,901</u>	<u>264,202</u>	<u>207,539</u>	<u>211,160</u>	<u>466,440</u>	<u>475,362</u>
Total Assets	<u>710,813</u>	<u>709,607</u>	<u>244,649</u>	<u>238,321</u>	<u>955,462</u>	<u>947,928</u>
Liabilities						
Long-Term Liabilities	80,655	86,896	53,944	58,271	134,599	145,167
Other Liabilities	<u>167,937</u>	<u>182,999</u>	<u>15,891</u>	<u>10,341</u>	<u>183,828</u>	<u>193,340</u>
Total Liabilities	<u>248,592</u>	<u>269,895</u>	<u>69,835</u>	<u>68,612</u>	<u>318,427</u>	<u>338,507</u>
Net Assets						
Invested in Capital assets, Net of Related Debt	203,051	203,601	150,627	150,662	353,678	354,263
Restricted	214,821	193,210	-	-	214,821	193,210
Unrestricted	<u>44,349</u>	<u>42,901</u>	<u>24,187</u>	<u>19,047</u>	<u>68,536</u>	<u>61,948</u>
Total Net Assets	<u>\$ 462,221</u>	<u>\$ 439,712</u>	<u>\$ 174,814</u>	<u>\$ 169,709</u>	<u>\$ 637,035</u>	<u>\$ 609,421</u>

An additional portion of the County's net assets, \$214.8 million (33.7 percent), represents resources that are subject to external restrictions on how they may be used. The remaining balance, \$68.5 million (10.8 percent), of unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors.

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

GOVERNMENTAL ACTIVITIES

Governmental activities increased the County's net assets by \$22.5 million, thereby accounting for 3.7 percent increase in the net assets of County. Key elements of this increase are as follows:

- Decreases in the County's operating grants and contributions of \$31.3 million (15.9 percent), are the direct result of reduced funding by state and federal programs.
- Investment income decreased by \$.8 million (19.9 percent) primarily due to the rate adjustments by the Federal Reserve.
- Increases in sales taxes (\$1.6 million) and property taxes (\$.4 million) are the direct result of increased consumer spending and a less stagnant housing market in Ohio's economy.

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

- Program revenues as a whole decreased \$30 million (11.7 percent). This was primarily due to an increase in charges for services (\$1.7 million) and a decrease in operating grants and contributions (\$31.3 million).
- Program expenditures as a whole decreased \$22.6 (5.2 percent). Although the expenditures for health (\$6.9 million) and public works (\$2.5 million) increased, they were offset by the reductions in expenditures for human services (\$18.1 million), economic development (\$6.7 million) and the County's overall cost saving measures, primarily the reduction in the number of employees, wage concessions and a hiring freeze.

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

	Governmental Activities		Business-type Activities		Total	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Revenues						
Program Revenues:						
Charges for Services	\$ 58,444	\$ 56,780	\$ 37,629	\$ 37,510	\$ 96,073	\$ 94,290
Operating Grants and Contributions	165,114	196,439	8,306	3,903	173,420	200,342
Capital Grants and Contributions	1,929	2,249	1,978	1,416	3,907	3,665
Total Program Revenues	<u>225,487</u>	<u>255,468</u>	<u>47,913</u>	<u>42,829</u>	<u>273,400</u>	<u>298,297</u>
General Revenues:						
Property Taxes	136,034	135,631	-	-	136,034	135,631
Sales and Use Tax	36,332	34,723	-	-	36,332	34,723
Other Taxes	8,846	8,849	-	-	8,846	8,849
Unrestricted Contributions	20,943	22,998	-	-	20,943	22,998
Investment Income	3,370	4,208	-	-	3,370	4,208
Miscellaneous	4,123	4,957	11	51	4,134	5,008
Total General Revenues	<u>209,648</u>	<u>211,366</u>	<u>11</u>	<u>51</u>	<u>209,659</u>	<u>211,417</u>
Total Revenues	<u>435,135</u>	<u>466,834</u>	<u>47,924</u>	<u>42,880</u>	<u>483,059</u>	<u>509,714</u>
Program Expenses						
General Government:						
Legislative and Executive	29,864	33,471	-	-	29,864	33,471
Judicial	28,227	31,143	-	-	28,227	31,143
Public Safety	77,970	79,050	-	-	77,970	79,050
Public Works	20,153	17,700	-	-	20,153	17,700
Health	145,034	138,143	-	-	145,034	138,143
Economic Development	6,901	13,557	-	-	6,901	13,557
Human Services	92,226	110,340	-	-	92,226	110,340
Recreation	8,470	9,054	-	-	8,470	9,054
Interest and Fiscal Charges	3,781	2,754	-	-	3,781	2,754
Water	-	-	7	11	7	11
Sewer	-	-	42,812	38,202	42,812	38,202
Total Expenses	<u>412,626</u>	<u>435,212</u>	<u>42,819</u>	<u>38,213</u>	<u>455,445</u>	<u>473,425</u>
Excess Before Transfers	22,509	31,622	5,105	4,667	27,614	36,289
Transfers	-	1,829	-	-1,829	-	-
Increase (Decrease) In Net Assets	22,509	33,451	5,105	2,838	27,614	36,289
Beginning Net Assets	439,712	406,261	169,709	166,871	609,421	573,132
Ending Net Assets	<u>\$ 462,221</u>	<u>\$ 439,712</u>	<u>\$ 174,814</u>	<u>\$ 169,709</u>	<u>\$ 637,035</u>	<u>\$ 609,421</u>

BUSINESS-TYPE ACTIVITIES

Business-type activities increased the County's net assets by \$5.1 million, accounting for a .8 percent increase in the growth of the County's net assets. Key elements for this net increase were the increases in operating grants and contributions (\$4.4 million) (112.8 percent) and increases in capital grants and contributions (\$.6 million) (28.4 percent) exceeded the increases in overall expenses of \$4.6 million (12.1 percent) for business-type activities in the Sewer Revenue fund. These increases were due to state and federal stimulus funds and increased donated capital.

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 \$237.7 million, an increase of \$23.9 million in comparison with the prior year. Approximately 18.3 percent of this total amount (\$43.5 million) 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 (\$4.5 million), restricted (\$184.6 million), and assigned (\$5.1 million).

The General Fund is the chief operating fund of the County. The fund balance of the County's General Fund increased \$2.1 million during the current year to \$51.5 million. The unassigned fund balance of the General Fund was \$18 million. 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 16.8 percent of total General Fund expenditures, while total fund balance represents 48 percent of that same amount. Revenues exceeded expenditures by \$6.4 million due to an increase in charges for services (\$5.1 million) and a decrease in economic development expenditures (\$7.3 million).

Transfers from the General Fund to other governmental and internal service funds, amounted to \$4.4 million and are discussed later in this analysis.

Job and Family Services deficit fund balance increased by \$.3 million. Intergovernmental revenues decreased (\$17.6 million) and expenditures for human services decreased (\$11.4 million). These decreases are primarily due to the State of Ohio taking over the day care program.

Children Services Board fund balance increased by \$2.8 million. Although charges for services increased (\$1.1 Million) and intergovernmental revenues decreased (\$.6 million) expenditures in human services decreased (\$4.5 million).

The Alcohol, Drug Addiction and Mental Health fund balance increased by \$8 million. Although intergovernmental revenues decreased \$1.9 million, property taxes (\$.1 million) and health expenditures decreased \$.1 million, total revenues exceeded expenditures during the year.

The fund balance of the Board of Developmental Disabilities increased \$7.3 million. Although property taxes decreased (\$.2 million) and intergovernmental revenues decreased (\$3 million,) this was possible when combined with the increase in health expenditures (\$3.3 million).

The fund balance of \$3.2 million of the Debt Service Fund, which is restricted, increased less than \$.6 million during the current year. Property taxes (\$1.7 million) increased, and intergovernmental revenues (\$.7 million) increased, which were adequate to cover debt requirements for the year. The decrease in principal retirement (\$5.4 million) and the increase in interest & fiscal charges (\$1.2 million) helped to offset the excess expenditures for the year.

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

Unrestricted net assets for Water Revenue (\$.5 million) and Sewer Revenue (\$23.7 million) Funds at the end of the year amounted to \$24.2 million. The increase of net assets was due largely to an increase in revenues from federal and state stimulus funds which exceeded the increase in operating expenses (\$4.6 million).

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

GENERAL FUND BUDGETARY HIGHLIGHTS

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

During the year, there was a \$6 million increase in appropriations between the original and final budget. Following are the main components of the increase:

- \$1.6 million supplemental appropriations in General Government - Legislative and Executive, in the departments of; Physical Plants, Utilities and Rentals and the Fiscal Office.
- \$1.3 million supplemental appropriations in General Government - Judicial, in the Court of Common Pleas, Juvenile Court, and Prosecutors Office.
- \$1.1 million supplemental appropriations in Public Safety, for the Sheriffs' Jail operations, Policing rotary services and the Building Regulations department.
- \$.2 million supplemental appropriations in Miscellaneous services.
- \$1.8 million supplemental appropriations in Human Services for subsidies and shared revenues.

The addition of approximately \$5.1 million prior year commitments, not included in the original budget, are the primary sources for the increases in appropriations.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets: The County's investment in capital assets, for its governmental and business-type activities as of December 31, 2011 amounts to \$466.4 million (net of accumulated depreciation). The investment in capital assets includes land, buildings, building improvements, machinery and equipment, sewer/water lines, and infrastructure. The total decrease in the County's investment in capital assets for the fiscal year was 1.9 percent (a 2 percent decrease in governmental activities and a 1.7 percent decrease for business-type activities).

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

	<u>Governmental</u>		<u>Business-type</u>		<u>Total</u>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Land	\$ 12,784	\$ 12,939	\$1,123	\$ 1,123	\$ 13,907	\$ 14,062
Construction in Process	3,603	3,936	2,335	2,038	5,938	5,974
Buildings and Building Improvements	142,286	149,461	26,132	27,615	168,418	177,076
Land Improvements	5,165	1,120	-	-	5,165	1,120
Machinery and Equipment	4,397	3,842	8,305	9,368	12,702	13,210
Pump Stations	-	-	9,185	9,907	9,185	9,907
Treatment Plants	-	-	1,036	1,158	1,036	1,158
Sewer/Water Lines	-	-	159,423	159,951	159,423	159,951
Infrastructure	90,521	92,717	-	-	90,521	92,717
Intangibles	145	187	-	-	145	187
Total	<u>\$ 258,901</u>	<u>\$ 264,202</u>	<u>\$ 207,539</u>	<u>\$ 211,160</u>	<u>\$ 466,440</u>	<u>\$ 475,362</u>

*Net of accumulated depreciation.

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

- Construction completed on the Hazel Street Bridge Project.
- Construction completed on the Everett Street Widening Project.
- Construction completed on the Waterloo Road (US 224) Project.
- Construction plans abandoned on the Sheriff Office-Administration Building.
- Continued construction on the Visitation/Respite Center building project; construction in progress as of the close of the year had reached less than \$.2 million.
- Continued construction on the Jail Repairs Project; construction in progress as of the close of the fiscal year had reached less than \$.1 million.
- Continued construction on the Van Buren Bridge Project; construction in progress as of the close of the fiscal year had reached \$.7 million.
- New construction on the Ohio Building -HVAC Project; construction in progress as of the close of the fiscal year had reached less than \$.1 million.

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

- New construction on the Clerks Case Management System Project; construction in progress as of the close of the fiscal year had reached \$2 million.
- New construction on the Northampton Road Bridge Project; construction in progress as of the close of the fiscal year had reached \$.7 million.
- New construction on the Twinsburg Road Culvert Project; construction in progress as of the close of the fiscal year had reached less than \$.1 million.
- New construction on the Akron Peninsula Road Resurface Project; construction in progress as of the close of the fiscal year had reached \$.5 million.
- New and continued construction on various sewer lines, plant/facility improvements and expansions, and wastewater treatment studies; construction in progress as of close of fiscal year had reached \$2.3 million.

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

Long-term Debt: At the end of the current fiscal year, the County had total bonded debt outstanding of \$109.8 million, net of the outstanding premium. Of this amount, \$67.4 million comprises debt backed by the full faith and credit of the County and \$42.4 million is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment. The County's long-term bonded debt decreased \$8.7 million (7.3 percent) during the current fiscal year.

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

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
General Obligation Bonds	\$ 65,934	\$ 71,082	\$ 40,436	\$ 43,098	\$ 106,370	\$ 114,180
Capital Appreciation Bonds	1,511	1,653	1,939	2,639	3,450	4,292
O.D.D. Loans	-	-	29	29	29	29
O.P.W.C. Loans	-	-	250	313	250	313
O.W.D.A. Loans	-	-	10,745	11,099	10,745	11,099
Total	<u>\$ 67,445</u>	<u>\$ 72,735</u>	<u>\$ 53,399</u>	<u>\$ 57,178</u>	<u>\$ 120,844</u>	<u>\$ 129,913</u>

The County's outstanding uninsured general obligation bonds are currently rated "AA" by Standard & Poor's Rating Services, "Aa2" by Moody's Investors Service, and "AA" by Fitch Ratings. Certain of the County's general obligation bonds are insured by AMBAC Indemnity Corporation, MBIA Insurance Corporation, and Financial Guaranty Insurance Company (FGIC). All of the insured general obligation bonds are rated "Aa2" by Moody's and "AA" by Standard & Poor's. The bonds insured by FGIC are also rated "AA" by Fitch. State statute limits the total amount of debt a government entity may issue. The current direct debt limitation for the County is \$311 million, which is significantly higher than the County's outstanding net debt.

In addition to the bonded debt, the County's other long-term obligations include compensated absences, claims and judgments, and capital leases. Additional information on the County's long-term debt can be found in Note 17 of this report. Notes 15 and 16 discuss capital leases and compensated absences, respectively.

Interest and fiscal charges amounted to less than .9 percent of the total expenses for governmental activities.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The unemployment rate for the County is currently 8.5 percent, which decreased from a rate of 9.9 percent a year ago. This rate is close to the State's average unemployment rate of 8.6 percent and comparable to the national average of 8.8 percent.

Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the County's budget for 2012. At the end of the 2011 fiscal year, the unassigned fund balance in the General Fund amounted to \$18 million.

REQUESTS FOR INFORMATION

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

County of Summit, Ohio

**Statement of Net Assets
December 31, 2011**

	Governmental Activities	Business-type Activities	Total
Assets			
Equity in Pooled Cash and Investments	\$ 235,667,559	\$10,571,566	\$ 246,239,125
Cash and Cash Equivalents - Segregated Accounts	4,063,093	250	4,063,343
Cash With Fiscal Agent	2,020,643	-	2,020,643
Receivables (Net of Allowance for Uncollectibles)			
Taxes	155,704,638	-	155,704,638
Accounts	320,049	9,905,748	10,225,797
Special Assessments	582,948	3,223,791	3,806,739
Accrued Interest	560,001	20	560,021
Loans	9,685,934	-	9,685,934
Internal Balances	364,048	(364,048)	-
Due From Other Governments	38,719,386	12,988,840	51,708,226
Material and Supplies Inventory	916,917	372,438	1,289,355
Prepaid Items	2,473,558	97,207	2,570,765
Deferred Charges	833,845	314,570	1,148,415
Nondepreciable Capital Assets	16,387,330	3,458,278	19,845,608
Depreciable Capital Assets, Net	242,513,602	204,080,400	446,594,002
<i>Total Assets</i>	<u>710,813,551</u>	<u>244,649,060</u>	<u>955,462,611</u>
Liabilities			
Accounts Payable	14,341,063	2,026,203	16,367,266
Accrued Salaries and Wages Payable	5,789,461	248,397	6,037,858
Unearned Revenue	128,215,665	-	128,215,665
Matured Bonds and Interest Payable	10,597	5,457	16,054
Accrued Interest Payable	271,932	178,258	450,190
Due To Other Governments	2,466,003	7,722,041	10,188,044
Deposits Held and Due To Others	115,239	177,615	292,854
Insurance Claims Payable	4,133,289	-	4,133,289
Long-term Liabilities:			
Due Within One Year	12,594,289	5,533,232	18,127,521
Due In More Than One Year	80,654,612	53,944,317	134,598,929
<i>Total Liabilities</i>	<u>248,592,150</u>	<u>69,835,520</u>	<u>318,427,670</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	203,050,702	150,626,859	353,677,561
Restricted for:			
Capital Projects	9,532,065	-	9,532,065
Debt Service	3,843,235	-	3,843,235
Roads and Bridges	6,113,545	-	6,113,545
Health and Human Services	169,808,915	-	169,808,915
Recreation	1,593,988	-	1,593,988
Grant Programs	12,170,441	-	12,170,441
Real Estate Appraisal	8,995,199	-	8,995,199
Unclaimed Money	2,764,218	-	2,764,218
Unrestricted	44,349,093	24,186,681	68,535,774
<i>Total Net Assets</i>	<u>\$ 462,221,401</u>	<u>\$ 174,813,540</u>	<u>\$ 637,034,941</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, 2011**

	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary Government							
Governmental Activities:							
General Government:							
Legislative and Executive	\$ 29,863,668	\$ 21,801,603	\$ 441,749	\$ -	\$ (7,620,316)		\$ (7,620,316)
Judicial	28,226,568	8,541,744	2,904,584	-	(16,780,240)		(16,780,240)
Public Safety	77,969,693	16,597,917	18,393,896	32,519	(42,945,361)		(42,945,361)
Public Works	20,153,145	1,208,975	10,886,435	1,896,212	(6,161,523)		(6,161,523)
Health	145,034,017	3,508,186	74,164,566	-	(67,361,265)		(67,361,265)
Economic Development	6,901,285	102,420	6,986,389	-	187,524		187,524
Human Services	92,226,428	6,620,185	50,023,004	-	(35,583,239)		(35,583,239)
Recreation	8,470,466	63,455	1,313,614	-	(7,093,397)		(7,093,397)
Debt Service:							
Interest and Fiscal Charges	3,781,157	-	-	-	(3,781,157)		(3,781,157)
<i>Total Governmental Activities</i>	<u>412,626,427</u>	<u>58,444,485</u>	<u>165,114,237</u>	<u>1,928,731</u>	<u>(187,138,974)</u>		<u>(187,138,974)</u>
Business-type Activities:							
Water	6,996	11,831	-	-	-	\$ 4,835	4,835
Sewer	42,812,216	37,616,629	8,306,008	1,977,917	-	5,088,338	5,088,338
<i>Total Business-type Activities</i>	<u>42,819,212</u>	<u>37,628,460</u>	<u>8,306,008</u>	<u>1,977,917</u>	<u>-</u>	<u>5,093,173</u>	<u>5,093,173</u>
<i>Total - Primary Government</i>	<u>\$ 455,445,639</u>	<u>\$ 96,072,945</u>	<u>\$ 173,420,245</u>	<u>\$ 3,906,648</u>	<u>(187,138,974)</u>	<u>5,093,173</u>	<u>(182,045,801)</u>
General Revenues							
Property Taxes Levied for:							
General Purposes					129,525,320	-	129,525,320
Debt Service					6,508,663	-	6,508,663
Sales and Use Tax Levied for:							
General Purposes					36,332,439	-	36,332,439
Other Taxes							
Property Transfer Tax					4,934,462	-	4,934,462
Permissive Tax					3,911,748	-	3,911,748
Unrestricted Contributions					20,942,881	-	20,942,881
Investment Income					3,370,151	201	3,370,352
Gain on Sale of Capital Assets					1,062,681	-	1,062,681
Miscellaneous					3,060,014	11,234	3,071,248
<i>Total General Revenues</i>					<u>209,648,359</u>	<u>11,435</u>	<u>209,659,794</u>
<i>Change in Net Assets</i>					<u>22,509,385</u>	<u>5,104,608</u>	<u>27,613,993</u>
<i>Net Assets Beginning of Year</i>					<u>439,712,016</u>	<u>169,708,932</u>	<u>609,420,948</u>
<i>Net Assets End of Year</i>					<u>\$ 462,221,401</u>	<u>\$ 174,813,540</u>	<u>\$ 637,034,941</u>

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

County of Summit, Ohio

**Balance Sheet
Governmental Funds
December 31, 2011**

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health	Board of Developmental Disabilities
Assets					
Equity in Pooled Cash and Investments	\$ 41,150,713	\$ 338,583	\$ 38,219,713	\$ 37,671,376	\$ 77,555,562
Cash and Cash Equivalents - Segregated Accounts	715,374	20,774	2,187,791	-	50
Cash With Fiscal Agent	-	-	-	-	2,020,643
Receivables (Net of Allowance for Uncollectibles)					
Taxes	28,320,183	-	25,925,258	33,990,893	51,850,514
Accounts	114,471	-	15,913	-	37,115
Special Assessments	-	-	-	-	-
Accrued Interest	553,553	-	5,175	-	19
Loans	-	-	-	-	-
Due From Other Funds	3,276,443	65,000	-	-	6,025
Due From Other Governments	9,138,548	2,372	6,520,015	7,328,320	3,553,805
Material and Supplies Inventory	143,678	48,768	-	-	156,884
Prepaid Items	388,351	240,493	142,787	36,369	1,264,033
<i>Total Assets</i>	<u>\$ 83,801,314</u>	<u>\$ 715,990</u>	<u>\$ 73,016,652</u>	<u>\$ 79,026,958</u>	<u>\$ 136,444,650</u>
Liabilities					
Accounts Payable	\$ 978,797	\$ 973,471	\$ 1,942,924	\$ 6,445,899	\$ 971,750
Accrued Salaries and Wages Payable	2,371,425	563,941	692,064	58,089	1,249,731
Deferred Revenue	28,225,545	-	30,786,401	39,793,576	54,994,843
Matured Bonds and Interest Payable	-	-	-	-	-
Compensated Absences	109,913	30,573	-	-	185,216
Due To Other Funds	160,346	428,416	272,757	82,510	702,997
Due To Other Governments	485,941	179,747	110,817	85,073	273,947
Deposits Held and Due To Others	-	13,107	-	-	1,602
<i>Total Liabilities</i>	<u>32,331,967</u>	<u>2,189,255</u>	<u>33,804,963</u>	<u>46,465,147</u>	<u>58,380,086</u>
Fund Balances					
Nonspendable	1,931,255	289,261	142,787	36,369	1,422,519
Restricted	-	-	39,068,902	32,525,442	76,642,045
Assigned	4,267,011	-	-	-	-
Unassigned	45,271,081	(1,762,526)	-	-	-
<i>Total Fund Balances</i>	<u>51,469,347</u>	<u>(1,473,265)</u>	<u>39,211,689</u>	<u>32,561,811</u>	<u>78,064,564</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 83,801,314</u>	<u>\$ 715,990</u>	<u>\$ 73,016,652</u>	<u>\$ 79,026,958</u>	<u>\$ 136,444,650</u>

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

County of Summit, Ohio

*Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2011*

Debt Service	Other Governmental Funds	Total Governmental Funds
\$ 3,149,772	\$ 26,557,396	\$ 224,643,115
-	1,139,104	4,063,093
-	-	2,020,643
6,798,179	8,819,611	155,704,638
47,412	105,138	320,049
-	582,948	582,948
-	819	559,566
-	9,685,934	9,685,934
-	207,624	3,555,092
2,326,465	9,587,499	38,457,024
-	482,249	831,579
-	179,808	2,251,841
<u>\$ 12,321,828</u>	<u>\$ 57,348,130</u>	<u>\$ 442,675,522</u>
\$ -	\$ 2,894,316	\$ 14,207,157
-	812,671	5,747,921
9,074,667	15,351,812	178,226,844
10,597	-	10,597
-	4,617	330,319
-	3,409,319	5,056,345
-	177,645	1,313,170
-	100,530	115,239
<u>9,085,264</u>	<u>22,750,910</u>	<u>205,007,592</u>
-	662,057	4,484,248
3,236,564	33,115,642	184,588,595
-	819,521	5,086,532
-	-	43,508,555
<u>3,236,564</u>	<u>34,597,220</u>	<u>237,667,930</u>
<u>\$ 12,321,828</u>	<u>\$ 57,348,130</u>	<u>\$ 442,675,522</u>

Total Governmental Funds Balances \$ 237,667,930

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds 258,900,932

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

Property Taxes	\$ 18,570,306	
Sales and Use Tax	3,807,563	
Charges for Services	20,694	
Intergovernmental	26,148,330	
Special Assessments	553,614	
Investment Income	179,548	
Other	1,883,550	
Total		51,163,605

In the statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds a bond issuance expenditure is reported when bonds are issued. 833,845

Internal service funds are used by management to charge the costs of services provided to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.

Net Assets of Internal Service Funds	4,601,442	
Capital Assets (included above)	(21,233)	
Compensated Absences (included below)	224,746	
Workers Compensation (included below)	2,033,152	
Capital Leases (included below)	22,160	
Internal Balance Elimination	(14,664)	
Total		6,845,603

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	(271,932)	
Compensated Absences	(20,023,489)	
Claims and Judgements	(1,989,812)	
Capital Leases	(484,679)	
Workers Compensation	(2,033,152)	
General Obligation Debt	(68,387,450)	
Total		(93,190,514)

Net Assets of Governmental Activities

\$ 462,221,401

County of Summit, Ohio

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2011**

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health	Board of Developmental Disabilities
Revenues					
Taxes:					
Property	\$ 17,173,509	\$ -	\$ 23,960,847	\$ 31,208,552	\$ 47,564,267
Sales and Use	36,191,563	-	-	-	-
Other	4,934,462	-	-	-	-
Licenses and Permits	84,145	-	-	-	-
Charges for Services	33,728,797	583,852	5,413,152	368,024	1,020,052
Fines and Forfeitures	841,260	210,400	-	-	-
Intergovernmental	15,867,371	30,508,722	19,206,003	50,949,451	23,571,688
Special Assessments	-	-	-	-	-
Investment Income	3,449,679	-	25,106	-	146
Other	1,234,632	434,956	623,137	112,273	175,326
<i>Total Revenues</i>	<u>113,505,418</u>	<u>31,737,930</u>	<u>49,228,245</u>	<u>82,638,300</u>	<u>72,331,479</u>
Expenditures					
General Government:					
Legislative and Executive	22,544,298	-	-	-	-
Judicial	24,254,415	-	-	-	-
Public Safety	55,043,410	-	-	-	-
Public Works	181,601	-	-	-	-
Health	1,282,627	-	-	74,144,663	65,042,160
Economic Development	-	-	-	-	-
Human Services	2,484,863	34,802,658	46,420,699	-	-
Recreation	-	-	-	-	-
Intergovernmental	365,848	-	-	-	-
Other	990,771	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>107,147,833</u>	<u>34,802,658</u>	<u>46,420,699</u>	<u>74,144,663</u>	<u>65,042,160</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>6,357,585</u>	<u>(3,064,728)</u>	<u>2,807,546</u>	<u>8,493,637</u>	<u>7,289,319</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	10,300	-	-	-	-
Capital Lease	44,135	245,960	-	-	-
Transfers In	53,712	3,636,123	483,461	-	-
Transfers Out	(4,411,571)	(1,131,269)	(483,461)	(517,724)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(4,303,424)</u>	<u>2,750,814</u>	<u>-</u>	<u>(517,724)</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	2,054,161	(313,914)	2,807,546	7,975,913	7,289,319
Fund Balances (Deficit) Beginning of Year (Restated)	<u>49,415,186</u>	<u>(1,159,351)</u>	<u>36,404,143</u>	<u>24,585,898</u>	<u>70,775,245</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 51,469,347</u>	<u>\$ (1,473,265)</u>	<u>\$ 39,211,689</u>	<u>\$ 32,561,811</u>	<u>\$ 78,064,564</u>

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, 2011**

Debt Service	Other Governmental Funds	Total Governmental Funds
\$ 6,399,743	\$ 7,075,464	\$ 133,382,382
-	-	36,191,563
-	3,911,748	8,846,210
-	655,744	739,889
-	13,131,238	54,245,115
-	1,272,979	2,324,639
2,636,107	47,832,008	190,571,350
-	195,748	195,748
-	10,774	3,485,705
51,924	426,258	3,058,506
<u>9,087,774</u>	<u>74,511,961</u>	<u>433,041,107</u>
-	7,023,513	29,567,811
-	4,415,781	28,670,196
-	20,793,277	75,836,687
-	15,839,284	16,020,885
-	875,488	141,344,938
-	6,789,800	6,789,800
-	7,961,620	91,669,840
-	8,379,335	8,379,335
-	-	365,848
22,629	-	1,013,400
-	2,870,496	2,870,496
5,392,387	-	5,392,387
3,824,283	-	3,824,283
<u>9,239,299</u>	<u>74,948,594</u>	<u>411,745,906</u>
<u>(151,525)</u>	<u>(436,633)</u>	<u>21,295,201</u>
-	2,805,000	2,815,300
-	3,750	293,845
735,493	2,288,498	7,197,287
-	(1,193,262)	(7,737,287)
<u>735,493</u>	<u>3,903,986</u>	<u>2,569,145</u>
583,968	3,467,353	23,864,346
<u>2,652,596</u>	<u>31,129,867</u>	<u>213,803,584</u>
<u>\$ 3,236,564</u>	<u>\$ 34,597,220</u>	<u>\$ 237,667,930</u>

Net Change in Fund Balances - Total Governmental Funds \$ 23,864,346

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

Governmental funds report capital outlays as expenditures.

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital Assets	\$ 7,961,087	
Current Year Depreciation	(13,261,695)	
Total		(5,300,608)

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

Property Taxes	2,651,602	
Sales and Use Tax	140,876	
Charges for Services	(2,591,674)	
Intergovernmental	(2,512,929)	
Investment Income	(118,141)	
Special Assessments	285,430	
Other	(52,189)	
Capital Lease Proceeds	(293,845)	
Total		(2,490,870)

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

Bond Principal Payments	5,392,387	
Capital Lease Principal Payments	702,126	
Total		6,094,513

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

44,284

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

Compensated Absences	(210,869)	
Claims and Judgements	168,842	
Total		(42,027)

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.

339,747

Change in Net Assets of Governmental Activities \$ 22,509,385

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, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Taxes:				
Property	\$ 19,168,097	\$ 19,864,103	\$ 19,503,856	\$ (360,247)
Sales and Use	34,201,127	34,691,569	35,943,479	1,251,910
Other	5,125,223	6,925,929	4,952,825	(1,973,104)
Licenses and Permits	28,296	38,239	84,145	45,906
Charges for Services	29,093,791	26,093,387	29,989,790	3,896,403
Fines and Forfeitures	870,121	1,175,831	838,205	(337,626)
Intergovernmental	13,135,726	13,977,433	13,473,921	(503,512)
Investment Income	4,352,657	5,692,741	4,141,616	(1,551,125)
Other	6,322,373	7,208,063	5,963,835	(1,244,228)
<i>Total Revenues</i>	<u>112,297,411</u>	<u>115,667,295</u>	<u>114,891,672</u>	<u>(775,623)</u>
Expenditures				
General Government:				
Legislative and Executive	26,299,200	27,925,628	26,439,967	1,485,661
Judicial	24,864,000	26,169,267	25,175,182	994,085
Public Safety	56,117,600	57,219,511	56,596,745	622,766
Public Works	187,000	187,000	183,660	3,340
Health	1,282,500	1,283,200	1,282,610	590
Human Services	6,714,900	8,520,759	8,119,241	401,518
Other	1,771,400	1,993,531	1,653,266	340,265
<i>Total Expenditures</i>	<u>117,236,600</u>	<u>123,298,896</u>	<u>119,450,671</u>	<u>3,848,225</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(4,939,189)</u>	<u>(7,631,601)</u>	<u>(4,558,999)</u>	<u>3,072,602</u>
Other Financing Sources (Uses)				
Transfers In	-	45,688	206,579	160,891
Transfers Out	(852,600)	(852,600)	(802,866)	49,734
Other Financing Sources	580,081	783,888	568,480	(215,408)
<i>Total Other Financing Sources (Uses)</i>	<u>(272,519)</u>	<u>(23,024)</u>	<u>(27,807)</u>	<u>(4,783)</u>
<i>Net Change in Fund Balance</i>	<u>(5,211,708)</u>	<u>(7,654,625)</u>	<u>(4,586,806)</u>	<u>3,067,819</u>
Fund Balance - Beginning (Restated)	9,563,313	9,563,313	9,563,313	
Prior Year Encumbrance Appropriations	5,095,356	5,095,356	5,095,356	
<i>Fund Balance - Ending</i>	<u>\$ 9,446,961</u>	<u>\$ 7,004,044</u>	<u>\$ 10,071,863</u>	<u>\$ 3,067,819</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, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ -	\$ -	\$ 220	\$ 220
Fines and Forfeitures	393,530	406,288	210,400	(195,888)
Intergovernmental	62,357,830	64,379,391	33,610,902	(30,768,489)
Other	827,080	853,893	445,468	(408,425)
<i>Total Revenues</i>	<u>63,578,440</u>	<u>65,639,572</u>	<u>34,266,990</u>	<u>(31,372,582)</u>
Expenditures				
Human Services	41,566,600	47,629,128	36,682,855	10,946,273
<i>Total Expenditures</i>	<u>41,566,600</u>	<u>47,629,128</u>	<u>36,682,855</u>	<u>10,946,273</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	22,011,840	18,010,444	(2,415,865)	(20,426,309)
Other Financing Sources				
Other Financing Sources	3,121,560	3,222,757	1,679,562	(1,543,195)
<i>Total Other Financing Sources</i>	<u>3,121,560</u>	<u>3,222,757</u>	<u>1,679,562</u>	<u>(1,543,195)</u>
<i>Net Change in Fund balance</i>	25,133,400	21,233,201	(736,303)	(21,969,504)
Fund (Deficit) - Beginning	(4,708,212)	(4,708,212)	(4,708,212)	
Prior Year Encumbrance Appropriations	<u>5,783,099</u>	<u>5,783,099</u>	<u>5,783,099</u>	
<i>Fund Balance - Ending</i>	<u>\$ 26,208,287</u>	<u>\$ 22,308,088</u>	<u>\$ 338,584</u>	<u>\$ (21,969,504)</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, 2011***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 28,019,813	\$ 28,019,813	\$ 27,071,424	\$ (948,389)
Charges For Services	5,495,843	5,495,843	5,413,152	(82,691)
Intergovernmental	16,220,309	16,220,309	15,976,898	(243,411)
Other	552,257	552,257	542,909	(9,348)
<i>Total Revenues</i>	<u>50,288,222</u>	<u>50,288,222</u>	<u>49,004,383</u>	<u>(1,283,839)</u>
Expenditures				
Human Services	52,262,280	60,774,863	52,002,365	8,772,498
<i>Total Expenditures</i>	<u>52,262,280</u>	<u>60,774,863</u>	<u>52,002,365</u>	<u>8,772,498</u>
<i>Net Change in Fund Balance</i>	(1,974,058)	(10,486,641)	(2,997,982)	7,488,659
Fund Balance - Beginning	26,508,529	26,508,529	26,508,529	
Prior Year Encumbrance Appropriations	8,512,583	8,512,583	8,512,583	
<i>Fund Balance - Ending</i>	<u>\$ 33,047,054</u>	<u>\$ 24,534,471</u>	<u>\$ 32,023,130</u>	<u>\$ 7,488,659</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, 2011***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 36,770,428	\$ 36,770,428	\$ 35,294,833	\$ (1,475,595)
Intergovernmental	38,859,667	38,859,667	49,151,719	10,292,052
Other	503,853	503,853	638,458	134,605
<i>Total Revenues</i>	<u>76,133,948</u>	<u>76,133,948</u>	<u>85,085,010</u>	<u>8,951,062</u>
Expenditures				
Health	78,317,331	92,084,650	90,230,258	1,854,392
<i>Total Expenditures</i>	<u>78,317,331</u>	<u>92,084,650</u>	<u>90,230,258</u>	<u>1,854,392</u>
<i>Net Change in Fund Balance</i>	(2,183,383)	(15,950,702)	(5,145,248)	10,805,454
Fund Balance - Beginning	14,557,585	14,557,585	14,557,585	
Prior Year Encumbrance Appropriations	<u>13,767,319</u>	<u>13,767,319</u>	<u>13,767,319</u>	
<i>Fund Balance - Ending</i>	<u>\$ 26,141,521</u>	<u>\$ 12,374,202</u>	<u>\$ 23,179,656</u>	<u>\$ 10,805,454</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, 2011***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 56,024,973	\$ 56,024,973	\$ 53,797,849	\$ (2,227,124)
Charges for Services	-	-	629,746	629,746
Intergovernmental	4,861,101	4,876,167	3,254,577	(1,621,590)
Other	19,014,639	19,073,573	12,732,456	(6,341,117)
Investment Income	-	-	134	134
<i>Total Revenues</i>	<u>79,900,713</u>	<u>79,974,713</u>	<u>70,414,762</u>	<u>(9,559,951)</u>
Expenditures				
Health	78,688,531	84,082,293	69,471,764	14,610,529
<i>Total Expenditures</i>	<u>78,688,531</u>	<u>84,082,293</u>	<u>69,471,764</u>	<u>14,610,529</u>
<i>Net Change in Fund Balance</i>	1,212,182	(4,107,580)	942,998	5,050,578
Fund Balance - Beginning	60,060,918	60,060,918	60,060,918	
Prior Year Encumbrance Appropriations	5,393,762	5,393,762	5,393,762	
<i>Fund Balance - Ending</i>	<u>\$ 66,666,862</u>	<u>\$ 61,347,100</u>	<u>\$ 66,397,678</u>	<u>\$ 5,050,578</u>

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

County of Summit, Ohio

**Statement of Net Assets
Proprietary Funds
December 31, 2011**

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ 545,973	\$ 10,025,593	\$ 10,571,566	\$ 11,024,444
Cash and Cash Equivalents - Segregated Accounts	-	250	250	-
Receivables (Net of Allowance for Uncollectibles)				
Accounts	-	9,905,748	9,905,748	-
Special Assessments	-	3,223,791	3,223,791	-
Accrued Interest	-	20	20	435
Due From Other Funds	-	10,261	10,261	2,049,142
Due From Other Governments	-	12,988,840	12,988,840	262,362
Material and Supplies Inventory	-	372,438	372,438	85,338
Prepaid Items	-	97,207	97,207	221,717
<i>Total Current Assets</i>	<u>545,973</u>	<u>36,624,148</u>	<u>37,170,121</u>	<u>13,643,438</u>
<i>Noncurrent Assets:</i>				
Deferred Charges	-	314,570	314,570	-
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	-	3,458,278	3,458,278	-
Depreciable Capital Assets, Net	-	204,080,400	204,080,400	21,233
<i>Total Noncurrent Assets</i>	<u>-</u>	<u>207,853,248</u>	<u>207,853,248</u>	<u>21,233</u>
<i>Total Assets</i>	<u>545,973</u>	<u>244,477,396</u>	<u>245,023,369</u>	<u>13,664,671</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	-	2,026,203	2,026,203	133,906
Accrued Salaries and Wages Payable	-	248,397	248,397	41,540
Unearned Revenue	-	-	-	1,152,426
Matured Bonds and Interest Payable	128	5,329	5,457	-
Accrued Interest Payable	-	178,258	178,258	-
Compensated Absences	-	393,791	393,791	70,962
Due To Other Funds	-	388,973	388,973	169,177
Due To Other Governments	-	7,722,041	7,722,041	1,152,833
Deposits Held and Due To Others	-	177,615	177,615	-
Insurance Claims Payable	-	-	-	4,133,289
General Obligation Bonds Payable	-	3,488,137	3,488,137	-
Capital Leases Payable	-	-	-	5,994
OWDA Loans Payable	34,181	1,065,194	1,099,375	-
OPWC Loans Payable	-	31,250	31,250	-
ODD Loans Payable	-	29,458	29,458	-
WPCLF Loans Payable	-	413,797	413,797	-
FWCC Loans Payable	-	77,424	77,424	-
<i>Total Current Liabilities</i>	<u>34,309</u>	<u>16,245,867</u>	<u>16,280,176</u>	<u>6,860,127</u>
<i>Long-term Liabilities:</i>				
Compensated Absences	-	853,399	853,399	153,784
Insurance Claims Payable	-	-	-	2,033,152
General Obligation Bonds Payable	-	37,819,735	37,819,735	-
Capital Leases Payable	-	-	-	16,166
OWDA Loans Payable	-	9,645,746	9,645,746	-
OPWC Loans Payable	-	558,618	558,618	-
WPCLF Loans Payable	-	3,547,568	3,547,568	-
FWCC Loans Payable	-	1,519,251	1,519,251	-
<i>Total Long-term Liabilities</i>	<u>-</u>	<u>53,944,317</u>	<u>53,944,317</u>	<u>2,203,102</u>
<i>Total Liabilities</i>	<u>34,309</u>	<u>70,190,184</u>	<u>70,224,493</u>	<u>9,063,229</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	-	150,626,859	150,626,859	(927)
Unrestricted	511,664	23,660,353	24,172,017	4,602,369
<i>Total Net Assets</i>	<u>\$ 511,664</u>	<u>\$ 174,287,212</u>	<u>174,798,876</u>	<u>\$ 4,601,442</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise fund			14,664	
<i>Net assets of business-type activities (page 20)</i>			<u>\$ 174,813,540</u>	

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

County of Summit, Ohio

**Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2011**

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
Operating Revenues				
Charges for Services	\$ 11,831	\$ 37,616,629	\$ 37,628,460	\$ 43,784,048
Other	-	11,234	11,234	81,713
<i>Total Operating Revenues</i>	<u>11,831</u>	<u>37,627,863</u>	<u>37,639,694</u>	<u>43,865,761</u>
Operating Expenses				
Personal Services	-	9,185,222	9,185,222	1,557,254
Contractual Services	-	19,177,060	19,177,060	3,472,892
Material and Supplies	-	783,860	783,860	696,387
Claims Expense	-	-	-	38,350,379
Depreciation	-	6,732,652	6,732,652	7,676
Other	-	3,373,121	3,373,121	134,674
<i>Total Operating Expenses</i>	<u>-</u>	<u>39,251,915</u>	<u>39,251,915</u>	<u>44,219,262</u>
<i>Operating Income (Loss)</i>	<u>11,831</u>	<u>(1,624,052)</u>	<u>(1,612,221)</u>	<u>(353,501)</u>
Non-Operating Revenues (Expenses)				
Intergovernmental Revenue	-	8,306,008	8,306,008	53,696
Investment Income	-	201	201	2,587
Interest and Fiscal Charges	(6,996)	(3,429,801)	(3,436,797)	(1,158)
(Loss) on Sale of Capital Assets	-	-	-	(2,756)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(6,996)</u>	<u>4,876,408</u>	<u>4,869,412</u>	<u>52,369</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	<u>4,835</u>	<u>3,252,356</u>	<u>3,257,191</u>	<u>(301,132)</u>
Capital Contributions	-	1,977,917	1,977,917	-
Transfers In	-	-	-	540,000
<i>Change in Net Assets</i>	<u>4,835</u>	<u>5,230,273</u>	<u>5,235,108</u>	<u>238,868</u>
Net Assets - Beginning	<u>506,829</u>	<u>169,056,939</u>		<u>4,362,574</u>
<i>Net Assets - Ending</i>	<u>\$ 511,664</u>	<u>\$ 174,287,212</u>		<u>\$ 4,601,442</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(130,500)	
<i>Change in net assets of business-type activities (page 21)</i>			<u>\$ 5,104,608</u>	

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

County of Summit, Ohio

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011**

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
Cash Flows from Operating Activities				
Cash Receipts from Customers	\$ -	\$ 37,238,840	\$ 37,238,840	\$ 45,978,300
Cash Receipts - Other	-	5,249	5,249	81,713
Cash Payments for Goods and Services	-	(19,974,851)	(19,974,851)	(4,395,388)
Cash Payments for Insurance Claims	-	-	-	(39,571,802)
Cash Payments to Employees	-	(9,109,515)	(9,109,515)	(1,576,655)
<i>Net Cash Provided (Used) by Operating Activities</i>	-	8,159,723	8,159,723	516,168
Cash Flows from Non-Capital Financing Activities				
Cash Receipts from Intergovernmental	-	4,463,637	4,463,637	53,696
Transfers In	-	-	-	540,000
<i>Net Cash Provided by Non-Capital Financing Activities</i>	-	4,463,637	4,463,637	593,696
Cash Flows from Capital and Related Financing Activities				
Cash Proceeds from Debt	-	2,057,821	2,057,821	-
Cash Receipts from Special Assessments	11,831	56,509	68,340	-
Cash Payments for Capital Acquisitions	-	(1,133,621)	(1,133,621)	(3,174)
Cash Payments for Debt Retirement	(65,758)	(6,193,294)	(6,259,052)	(1,312)
Cash Payments for Interest Expense	(6,996)	(3,155,079)	(3,162,075)	(158)
<i>Net Cash Used by Capital and Related Financing Activities</i>	(60,923)	(8,367,664)	(8,428,587)	(4,644)
Cash Flows from Investing Activities				
Interest on Investments	-	199	199	2,321
<i>Net Increase (Decrease) Equity in Pooled Cash and Investments</i>	(60,923)	4,255,895	4,194,972	1,107,541
Equity in Pooled Cash and Investments - January 1	606,896	5,769,948	6,376,844	9,916,903
<i>Equity in Pooled Cash and Investments - December 31</i>	<u>\$ 545,973</u>	<u>\$ 10,025,843</u>	<u>\$ 10,571,816</u>	<u>\$ 11,024,444</u>

Non-cash activity:

Business-type Activities funds received approximately \$1.98 million of contributed assets

OWDA made a principal adjustment to a loan in the amount of \$7,693 as a decrease in loan balance

The Office Services internal service fund entered into a new capital lease in the amount of \$22,363

(continued)

County of Summit, Ohio

**Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2011**

	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)	\$ 11,831	\$ (1,624,052)	\$ (1,612,221)	\$ (353,501)
Adjustments:				
Depreciation	-	6,732,652	6,732,652	7,676
(Increase) Decrease in Assets:				
Receivables	(11,831)	153,092	141,261	1,146,836
Due From Other Funds	-	(970)	(970)	(7,915)
Due From Other Governments	-	(516,950)	(516,950)	(90,659)
Material and Supplies Inventory	-	(185,470)	(185,470)	(35,158)
Other Operating Assets	-	(14,538)	(14,538)	(57,105)
Increase (Decrease) in Liabilities:				
Accounts Payable	-	549,694	549,694	(33,815)
Accrued Salaries and Wages Payable	-	(260)	(260)	(3,028)
Compensated Absences	-	21,464	21,464	(15,045)
Due To Other Funds	-	58,498	58,498	(38,398)
Due To Other Governments	-	2,992,548	2,992,548	17,461
Deposits Held and Due to Others	-	(5,985)	(5,985)	-
Insurance Claims Payable	-	-	-	(1,173,607)
Other Operating Liabilities	-	-	-	1,152,426
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>\$ -</u>	<u>\$ 8,159,723</u>	<u>\$ 8,159,723</u>	<u>\$ 516,168</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, 2011***

	<u>Agency</u>
Assets	
Equity in Pooled Cash and Investments	\$ 68,543,425
Cash and Cash Equivalents - Segregated Accounts	10,737,758
Receivables (Net of Allowance for Uncollectibles)	
Taxes	<u>543,597,328</u>
<i>Total Assets</i>	<u><u>\$ 622,878,511</u></u>
Liabilities	
Due To Other Governments	\$ 528,090,912
Unapportioned Monies	<u>94,787,599</u>
<i>Total Liabilities</i>	<u><u>\$ 622,878,511</u></u>

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

County of Summit, Ohio
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011

1. DESCRIPTION OF COUNTY OF SUMMIT and REPORTING ENTITY

The County of Summit is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the Constitution and laws of the State of Ohio (State). The County was formed by an enabling act of the Ohio State Legislature in 1840. The County operates under a council-executive form of government, as provided by its charter, the only county in Ohio operating under a Home Rule Charter. Per the Charter, there are 11 elected County Council members and a County Executive. The County Fiscal Officer is the chief fiscal officer. In addition, there are four other elected administrative officials, each of whom is independent as set forth in Ohio Law. These officials are the Clerk of Courts, Engineer, Prosecutor, and Sheriff. There are also ten Common Pleas Court Judges, two Domestic Relations Court Judges, one Juvenile Court Judge, and one Probate Court Judge. As of December 31, 2011 one of the Common Pleas Court Judge seats remained open.

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(A) BASIS OF PRESENTATION

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

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

Government-wide Financial Statements:

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

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

Fund Financial Statements:

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(B) FUND ACCOUNTING

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

Governmental Funds:

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

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

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

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

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

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

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

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

Proprietary Funds:

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

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

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

Fiduciary Funds:

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

(C) MEASUREMENT FOCUS

Government-wide Financial Statements

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

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

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

(D) BASIS OF ACCOUNTING

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales and use taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. (See Note 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 Revenue: Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2011, but which were levied to finance year 2012 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

Expenses/Expenditures: On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

(E) BUDGETARY DATA

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

TAX BUDGET

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

ESTIMATED RESOURCES

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

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the amended certificate when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts in the final amended certificate issued during 2011.

APPROPRIATIONS

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

LAPSING OF APPROPRIATIONS

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

(F) DEPOSITS AND INVESTMENTS

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

The County utilizes a jointly governed organization (NEON), see Note 20, 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 2011, 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, Money Market Funds and STAROhio.

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

The County has invested in the State Treasury Assets Reserve of Ohio (STAROhio) during 2011. STAROhio, which is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner that is consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price, which is the price the investment could be sold.

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

(G) MATERIAL AND SUPPLIES INVENTORY

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(H) PREPAID ITEMS

Payments made to vendors for services that will benefit periods beyond December 31, 2011, are recorded as prepaid items, using the allocation method by recording a current asset for the prepaid amount and reflecting the expenditure in the year in which services are consumed.

(I) CAPITAL ASSETS AND DEPRECIATION

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

In the case of the initial capitalization of general infrastructure assets, associated with governmental activities, the County chose to include all such items regardless of their acquisition date or amount. The County was able to estimate the historical cost for the initial reporting of these assets by estimating the current replacement cost of the infrastructure to be capitalized and using a price index to adjust the cost to the acquisition or estimated acquisition year. Capital assets, including infrastructure, are capitalized at cost (or estimated historical cost). Donated capital assets are recorded at estimated fair market value at the date of donation. Capital assets are defined as assets with an individual cost of \$5,000 and an estimated useful life in excess of one year. The County's infrastructure consists of roads, bridges, culverts and similar items. Improvements are capitalized, while the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of capital assets utilized by the enterprise fund is also capitalized. The total interest expense incurred by the County during the current fiscal year was \$7,261,080. Of that, \$3,824,283 and \$3,436,797 represent governmental activity and proprietary activity, respectively.

All capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following estimated useful lives:

Governmental Activities- Estimated Lives

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

Business-Type Activities- Estimated Lives

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

(J) INTERFUND BALANCES

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

(K) COMPENSATED ABSENCES

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(L) ACCRUED LIABILITIES AND LONG-TERM OBLIGATIONS

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

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

(M) FUND BALANCE RESERVES

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

Nonspendable

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

Restricted

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

Committed

The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (ordinance or 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 (ordinance or 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 are 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.

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) amount 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.

(N) NET ASSETS

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

(O) OPERATING REVENUES AND EXPENSES

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

(P) CONTRIBUTIONS OF CAPITAL

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(Q) INTERFUND ACTIVITY

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

(R) ESTIMATES

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

(S) GRANTS AND OTHER INTERGOVERNMENTAL REVENUES

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

(T) ACCOUNTING STANDARDS

The GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classification that can be more consistently applied and by clarifying the existing governmental fund type definitions. The implementation of this statement resulted in reclassification of certain funds and restatement of the County's financial statements.

GASB issued Statement No. 59, *Financial Instruments Omnibus*, which is to update and improve existing standards regarding financial reporting and disclosure requirements of certain financial instruments and external investment pools for which significant issues have been identified in practice. The implementation of this statement has made no impact on the County's financial reporting or results of financial position for 2011.

3. CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT

Change in Accounting Principle:

The County has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" for fiscal year 2011.

GASB Statement No. 54 is said to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. The statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of this statement resulted in the reclassification certain funds and restatement of the County's financial statements.

Restatement:

The implementation of GASB Statement No. 54 had the following effect on fund balances of the major and Nonmajor funds as they were previously reported.

	<u>General</u>	<u>Other Governmental Funds</u>
Fund Balance December 31, 2010	\$ 47,690,676	\$ 32,854,377
Change in Fund Structure	1,724,510	(1,724,510)
Restated Fund Balance December 31, 2010	<u>\$ 49,415,186</u>	<u>\$ 31,129,867</u>

The implementation of GASB Statement No. 54 had the following effect on the budgeted general fund. In prior years certain funds legally budgeted in separate special revenue funds were not considered part of the general fund on a budgetary basis. Therefore, a restatement of the beginning budgetary fund balance is required. The restatement of the general fund's budgetary basis fund balance at December 31, 2010 is as follows:

	<u>General</u>
Balance at December 31, 2010	\$ 6,751,631
Funds Budgeted Elsewhere	2,811,682
Restated Fund Balance December 31, 2010	<u>\$ 9,563,313</u>

COUNTY OF SUMMIT, OHIO
 NOTES TO FINANCIAL STATEMENTS

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 & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health	Board of Developmental Disabilities	Debt Service	Non-major Funds
Nonspendable							
Supplies	\$ 143,678	\$ 48,768	\$ -	\$ -	\$ 156,884	\$ -	\$ 482,249
Prepays	388,351	240,493	142,787	36,369	1,264,033	-	179,808
Unclaimed Funds	1,399,226	-	-	-	-	-	-
Other Purpose	-	-	-	-	1,602	-	-
Restricted							
Job & Family	-	-	-	-	-	-	595,334
Children Services	-	-	39,068,902	-	-	-	-
Mental Health	-	-	-	32,525,442	76,642,045	-	-
Social Services	-	-	-	-	-	-	13,783,172
Engineer Services	-	-	-	-	-	-	2,242,754
Debt Services	-	-	-	-	-	3,236,564	-
Emergency Mgmt	-	-	-	-	-	-	96,150
Capital Projects	-	-	-	-	-	-	6,402,748
Other Purpose	-	-	-	-	-	-	9,995,484
Assigned							
Other Capital Projects	-	-	-	-	-	-	819,521
Other Purpose	4,267,011	-	-	-	-	-	-
Unassigned	45,271,081	(1,762,526)	-	-	-	-	-
Total Fund Balances	<u>\$ 51,469,347</u>	<u>\$ (1,473,265)</u>	<u>\$ 39,211,689</u>	<u>\$ 32,561,811</u>	<u>\$ 78,064,564</u>	<u>\$ 3,236,564</u>	<u>\$ 34,597,220</u>

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

At December 31, 2011, the special revenue fund, Job & Family Services, had a deficit fund balance of \$1,473,265. And, the internal service funds, Office Services, Medical Self-Insurance, Telephone Services and Internal Audit had deficit net assets of \$4,525, \$1,186,253, \$99,662 and \$106,454, respectively. The deficit fund balances/net assets occurred due to the recognition of liabilities applicable to accrued payables.

Contrary to Ohio Revised Code Section 5705.41(b), the following line items in the fund below had expenditures plus encumbrances in excess of appropriations at December 31, 2011:

General Fund - Sheriff - Personal Services	\$4,487
- Court Security - Personal Services	1,090

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).

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

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

	Net Change in Fund Balance General and Major Special Revenue				
	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health	Board of Developmental Disabilities
Budget Basis	\$ (4,586,806)	\$ (736,303)	\$ (2,997,982)	\$ (5,145,248)	\$ 942,998
Net Adjustments for Revenue Accruals	(2,053,166)	(326,539)	707,323	(2,446,710)	1,916,717
Net Adjustments for Expenditure Accruals	8,694,133	748,928	5,098,205	15,567,871	4,429,604
GAAP Basis	<u>\$ 2,054,161</u>	<u>\$ (313,914)</u>	<u>\$ 2,807,546</u>	<u>\$ 7,975,913</u>	<u>\$ 7,289,319</u>

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, 2011, the carrying amount of the County's deposits was \$21,516,498 and the bank balance was \$34,186,407. The difference in the carrying amount and the bank balance were items in transit. Of the bank balance:

1. \$32,113,323 was covered by federal depository insurance.
2. \$2,073,084 was held in a public fund collateral pool by third party trustees pursuant to Section 135.181, Ohio Revised Code. Although all statutory requirements for the deposit of money had been followed, under GASB Statement No. 3, this money is considered uninsured and uncollateralized.

Investments

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

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

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

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

As of December 31, 2011, the county had the following investments:

Investment type	Fair Value	Investment Maturities (In Years)		
		Less Than 1	1 - 3	4 - 5
U.S. Treasury Notes	\$ 604,298	\$ 15,395	\$ 588,903	\$ -
U.S. Treasury Bills	163,300	100,000	63,300	-
U.S. Agencies	245,706,208	19,025,475	129,615,343	97,065,390
Money Market Mutual Funds	60,133,851	60,133,851	-	-
Repurchase Agreements	2,980,984	2,980,984	-	-
Total Fair Value	<u>\$ 309,588,641</u>	<u>\$ 82,255,705</u>	<u>\$ 130,267,546</u>	<u>\$ 97,065,390</u>

Custodial Credit Risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's custodial credit risk policy is stated in Investments policy described above. Of the county's \$2,980,984 investment in repurchase agreements, \$2,980,984 of the underlying securities is held by the investment's counterparty, not in the name of the County.

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

Cash on Hand	\$ 499,155	Equity in Pooled Cash and Investments	\$314,782,550
Carrying amount of Deposits	21,516,498	Cash and Cash Equivalents -	
Fair Value of Investments	309,588,641	Segregated Accounts	16,821,744
Total	<u>\$331,604,294</u>	Total	<u>\$331,604,294</u>

7. DEPOSITS AND INVESTMENTS (Continued)

Cash With Fiscal Agent

In addition to deposits and investments, the County has uninsured and uncollateralized cash in the amount of \$2,020,643 being held by NEON, a jointly governed organization (See Note 20).

Cash Deficits

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

<u>Fund</u>	<u>Cash Deficit</u>
Internal Service Funds - Office Services	\$ 53,145
- Telephone Services	15,850
- Internal Audit	82,653

8. PROPERTY TAX REVENUES

Property taxes include amounts levied against all real, public utility and tangible (used in business) property located in the County. Real property taxes, for 2010, were levied after October 1, 2010, on the assessed value as of January 1, 2010, the lien date, and were collected in 2011. Assessed values are established by State Law at 35% of appraised market value. Public utility property taxes received in 2011 attached as a lien on December 31, 2009, were levied after October 1, 2010, and were collected with real property taxes.

Public utility property taxes are assessed on tangible personal property at true value. Tangible personal property tax revenues received in calendar year 2011 (other than public utility property) represent the collection of calendar year 2011 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. The October 2009 tangible personal property tax settlement was the last property tax settlement for general personal property taxes. Tangible personal property taxes received from telephone companies in calendar year 2011 were levied after October 1, 2010, on the value as of December 31, 2010.

The assessed value upon which the 2010 taxes were collected was \$12,541,669,830. The full tax rate for all County operations applied to real property for fiscal year ended December 31, 2011, was \$12.70 per \$1,000 of assessed valuation. The assessed values of real and tangible personal property upon which 2010 property tax receipts were based are as follows:

Real Property	\$12,308,911,900
Public Utility	<u>232,757,930</u>
Total Assessed Value	<u>\$12,541,669,830</u>

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

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

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

Property taxes receivable represents delinquent taxes and outstanding real property, public utility and tangible personal property taxes, which were measurable at December 31, 2011. 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 2011 operations, the receivable is offset by a credit to Deferred Revenue.

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 2010. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is deferred. As of December 31, 2011, sales tax revenues amounted to approximately \$36.2 million.

10. RECEIVABLES

Receivables, at December 31, 2011, consisted of taxes, accounts (billing for user charged services, including unbilled utility services), special assessments, accrued interest, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. The County has implemented GASB No. 38 "Certain Financial Statement Note Disclosures" which modifies disclosure requirements related to the summary of significant accounting policies. The County of Summit presents receivables on the statement of net assets and the combining balance sheet as disaggregated major components; therefore, full note disclosure is not required. Special assessments, accrued interest and intergovernmental receivables are deemed collectible in full. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. The County has \$3,194,215 in current special assessments at December 31, 2011, of that amount \$3,156,850 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 \$355,120 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 \$553,614 at December 31, 2011.

The County constructed a wastewater treatment facility in Portage County using federal funds and money borrowed from Ohio Water Development Authority (OWDA). The facility serves the City of Streetsboro in Portage County. Portage County had agreed to pay the County for that portion of the OWDA loan, 28%, related to the construction or improvement of the assets that benefit Portage County. Accordingly, an intergovernmental receivable of \$1,624,146 has been reported for 2011.

11. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2011, was as follows:

	Beginning Balance	Additions/ Transfers	Deletions/ Transfers	Ending Balance
Governmental Activities:				
<u>Nondepreciable Capital Assets:</u>				
Land	\$ 12,938,134	\$ -	\$ (154,007)	\$ 12,784,127
Construction in Progress	3,935,685	8,131,940	(8,464,422)	3,603,203
Total Nondepreciable Capital Assets	16,873,819	8,131,940	(8,618,429)	16,387,330
<u>Depreciable Capital Assets:</u>				
Land Improvements	2,447,649	4,296,932	(5,689)	6,738,892
Buildings and Building Improvements	235,961,271	-	(2,089,981)	233,871,290
Machinery and Equipment	47,216,315	2,698,287	(554,478)	49,360,124
Intangibles	3,466,704	99,788	-	3,566,492
Infrastructure	183,777,387	2,953,936	(749,858)	185,981,465
Total Depreciable Capital Assets	472,869,326	10,048,943	(3,400,006)	479,518,263
<u>Accumulated Depreciation:</u>				
Land Improvements	(1,327,329)	(252,455)	5,689	(1,574,095)
Buildings and Building Improvements	(86,500,004)	(5,686,224)	600,870	(91,585,358)
Machinery and Equipment	(43,374,261)	(2,136,893)	547,759	(44,963,395)
Intangibles	(3,279,822)	(141,969)	-	(3,421,791)
Infrastructure	(91,060,189)	(5,044,154)	644,321	(95,460,022)
Total Accumulated Depreciation	(225,541,605)	(13,261,695)	1,798,639	(237,004,661)
Depreciable Capital Assets, Net	247,327,721	(3,212,752)	(1,601,367)	242,513,602
Governmental activities Capital assets, net	\$ 264,201,540	\$ 4,919,188	\$ (10,219,796)	\$ 258,900,932

COUNTY OF SUMMIT, OHIO
 NOTES TO FINANCIAL STATEMENTS

11. CAPITAL ASSETS - (Continued)

Business-type Activities:

Nondepreciable Capital Assets:

Land	\$ 1,122,877	\$ -	\$ -	\$ 1,122,877
Construction in Progress	2,038,271	1,064,802	(767,672)	2,335,401
Total Nondepreciable Capital Assets	<u>3,161,148</u>	<u>1,064,802</u>	<u>(767,672)</u>	<u>3,458,278</u>

Depreciable Capital Assets:

Buildings and Building Improvements	58,929,439	65,446	-	58,994,885
Machinery and Equipment	39,204,033	204,887	-	39,408,920
Pump Stations	21,617,337	-	-	21,617,337
Treatment Plants	5,178,164	-	-	5,178,164
Sewer Lines	236,048,936	2,544,076	-	238,593,012
Total Depreciable Capital Assets	<u>360,977,909</u>	<u>2,814,409</u>	<u>-</u>	<u>363,792,318</u>

Accumulated Depreciation:

Buildings and Building Improvements	(31,314,452)	(1,548,930)	-	(32,863,382)
Machinery and Equipment	(29,836,511)	(1,267,668)	-	(31,104,179)
Pump Stations	(11,710,244)	(721,483)	-	(12,431,727)
Treatment Plants	(4,019,734)	(122,553)	-	(4,142,287)
Sewer Lines	(76,098,325)	(3,072,018)	-	(79,170,343)
Total Accumulated Depreciation	<u>(152,979,266)</u>	<u>(6,732,652)</u>	<u>-</u>	<u>(159,711,918)</u>
Depreciable Capital Assets, Net	<u>207,998,643</u>	<u>(3,918,243)</u>	<u>-</u>	<u>204,080,400</u>
Business-type Activities				
Capital Assets, Net	<u>\$ 211,159,791</u>	<u>\$ (2,853,441)</u>	<u>\$ (767,672)</u>	<u>\$ 207,538,678</u>

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

Governmental activities:

Legislative and Executive	\$ 1,181,012
Judicial	1,322,892
Public Safety	2,302,383
Public Works	5,378,788
Health	2,097,810
Economic Development	7,907
Human Services	970,903
Total Governmental activities depreciation expense	<u>\$13,261,695</u>

Business-type activities:

Sewer	\$ 6,732,652
Total Business-type activities depreciation expense	<u>\$ 6,732,652</u>

As of December 31, 2011, construction in progress for various capital projects of the County consisted of the following:

<u>Projects</u>	<u>Construction in Progress</u>	<u>Remaining Commitments</u>
<u>Governmental activities:</u>		
Jail Repairs	\$ 59,586	\$ 1,231,130
Visitation/Respite Center	198,725	479,273
Ohio Building-HVAC	3,021	911,979
Clerks Case Management System	1,966,018	329,707
Van Buren Bridge	215,022	994,729
Northhampton Road Bridge	686,068	39,581
Twinsburg Road Culvert	21,909	2,145
Akron Peninsula Road Resurface	452,854	22,146
Totals Governmental activities	<u>3,603,203</u>	<u>4,010,690</u>
<u>Business-type activities:</u>		
Whitefriar's Drive Sanitary Sewer Improvement	47,986	20,993
Kenneth/Samira Sanitary Sewer System Improvement	1,746,382	93,618
Various Pump Stations	151,146	1,046,654
Springfield Wastewater Treatment	277,718	4,122,282
Pump Station Replacement	112,169	38,977
Columbine Sewer System Improvement	-	1,500,000
Total Business-type activities	<u>2,335,401</u>	<u>6,822,524</u>
Total Construction-in-progress	<u>\$ 5,938,604</u>	<u>\$ 10,833,214</u>

12. DEFINED BENEFIT PENSION PLAN

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

The Ohio Revised Code provides statutory authority for member and employer contributions. The contribution rates were consistent across all three plans (TP, MD and CO). Separate divisions for law enforcement and public safety exist only within the Traditional Plan. Member contributions rates are 10.0% for members other than law enforcement and public safety. Law enforcement and public safety division members contribute at 11% and 11.6%, respectively. The employer contribution rate is 14.0% of covered payroll except for the law enforcement and public safety divisions, which is 18.1%. The employer contributions from the County to OPERS for the years ended 2011, 2010 and 2009 were \$24,047,732, \$25,079,108, and \$24,104,928, respectively. 92.29% has been contributed for 2011 and 100% has been contributed for 2010 and 2009.

13. POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

In addition to the pension benefits described in Note 12, the Ohio Public Employees Retirement System (OPERS) maintains a cost-sharing multiple employer defined benefit post-employment health care plan, which includes a medical plan, prescription drug program and Medicare Part B premium to qualifying members of both the Traditional and Combined Plans. Participants of the Member Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. To qualify for post-employment health care coverage, age and service retirees under the Traditional and Combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and qualified survivor benefits recipients is available. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45. The Ohio Revised Code (ORC) permits, but does not mandate, OPERS to provide OPEB to its eligible members and beneficiaries. The ORC, Chapter 145 provides the authority to establish and amends benefits to the OPERS Board of Trustees. OPERS issues a stand-alone financial report, a copy of which may be obtained by mailing a written request to the Ohio Public Employees Retirement System, Attention: Finance Director, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 1-800-222-7377.

The ORC provides the statutory authority requiring public employers to fund post retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-employment health care benefits. Employer contribution rates are expressed as a percentage of the covered payroll of active members. The OPERS Law Enforcement program is separated into two divisions, law enforcement and public safety, which contribute at the same rate. For 2011, the employer contribution rate for local government employer units was 14% of covered payroll. Law enforcement and public safety employer units contributed at 18.1% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14% of covered payroll for local employer units, and 18.1% for law enforcement and public safety employer units. Active members do not make contributions to the OPEB Plan.

The retiree health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year the OPERS Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. For 2011, the employer contribution allocated to the health care for members in the Traditional Plan was 4.0% during calendar year 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% during calendar year 2011. The portion of employer contributions allocated to health care for the calendar year beginning January 1, 2012 remained the same, but they are subject to change based on Board action. The OPERS Board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and coverage selected. The employer contributions that were used to fund post-employment benefits for local government, law enforcement and public safety for the years ended is as follows:

<u>For the Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2011	\$ 8,461,210	92.3%	\$ 634,628
2010	8,828,669	100%	-
2009	9,832,680	100%	-

The OPERS Board adopted the Health Care Preservation Plan on September 9, 2004, effective January 1, 2007. OPERS took additional actions to improve the solvency of the Health Care Fund in 2005, by creating a separate investment pool for health care assets. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allow additional funds to be allocated to the health care plan.

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.

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:

	Governmental Activities	Operating Leases
Year	Capital Leases	Leases
2012	\$ 397,260	\$ 417,271
2013	71,471	131,387
2014	25,648	67,498
2015	14,792	24,965
2016	<u>2,223</u>	<u>18,181</u>
Total Operating Leases		<u>\$ 659,302</u>
Total Minimum Lease Payments	511,394	
Less: Amount Representing Interest	(26,715)	
Present Value Minimum Lease Payments	<u>\$ 484,679</u>	

The assets acquired through capital leases are as follows:

	Governmental Activities
Assets:	
Machinery and Equipment	\$ 2,930,460
Less: Accumulated Depreciation	(2,379,887)
Total	<u>\$ 550,573</u>

A summary of capital lease obligations transactions for the year ended December 31, 2011, follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Government Activities:					
General Government	\$ 867,314	\$ 293,845	\$ (698,640)	\$ 462,519	\$ 370,618
Internal Service	3,282	22,363	(3,485)	22,160	5,994
Total	<u>\$ 870,596</u>	<u>\$ 316,208</u>	<u>\$ (702,125)</u>	<u>\$ 484,679</u>	<u>\$ 376,612</u>

The County of Summit's total lease expenses for 2011, was approximately \$897,320.

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 12 years. Employees are paid at one-half of the accumulated sick time up to a maximum payment equal to 720 hours. All sick leave and vacation payments are made at employees current wage rates.

COUNTY OF SUMMIT, OHIO
NOTES TO FINANCIAL STATEMENTS

17. LONG TERM DEBT OBLIGATIONS

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

<u>General Long-Term Obligations</u>	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
<u>Governmental Activities:</u>			
Ohio Building Parking Deck	5-1-02	3.00-5.75	7,090,000
Executive-800 Mhz Communications	5-1-02	3.00-5.75	7,345,000
Juvenile Court Expansion	5-1-02	3.00-5.75	14,595,000
Series 2003 Bonds	5-1-03	2.50-5.25	25,100,000
Series 2004 Bonds AR	5-1-04	2.00-5.00	25,652,000
Series 2010 Bonds	5-1-10	2.00-5.98	24,181,139
Series 2010 Bonds-Bridgestone	12-1-10	3.08-5.28	7,550,000
<u>Business-Type Activities:</u>			
Sewer Bond	5-31-01	4.00-5.50	18,000,000
Sewer Bond	5-1-02	3.00-5.75	975,000
Sewer Bond Series 2002 AR	5-1-02	3.00-5.75	30,350,000
Sewer Bond Series 2004 AR	5-1-04	2.00-5.00	14,678,000
Series 2010 Bonds	5-1-10	2.00-3.00	118,861
<u>Capital Appreciation Bonds</u>			
Canton Akron Business Park	11-4-99	4.65-6.00	\$ 1,753,627
Sewer Rehab Q938	11-4-99	5.50-5.85	1,871,557
<u>Long-term Loans:</u>			
<u>OWDA Loans</u>			
Montrose Water Tower Q590	1989	8.23	\$ 774,482
Plant #6 Abandonment Q134	1990	8.48	2,654,963
WWTP #5 Abandonment Q125	1990	8.26	2,404,508
Melody Village Q803	1990	8.09	591,822
Abandonment #15 Q145	1992	8.40	10,687,359
Fishcreek #25 Q402	1992	7.11	1,907,185
Gilwood-Call Q432	1997	6.72	5,139,714
Gilwood-Call Q432 Supplement I	1997	6.49	462,540
Fishcreek Plant 25 Q403	1997	7.21	2,756,098
Plant 30 Abandonment Q929	1997	6.72	2,831,030
Plant 29 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
<u>OPWC Loans</u>			
Plant #30 Abandonment I	1995	N/A	\$ 721,000
Plant #30 Abandonment II	1995	N/A	529,000
<u>ODD Loan</u>			
Springfield Agricultural Assessment	4-17-78	N/A	\$ 29,458

General obligation bonds are direct obligations of the County for which its full faith and credit are pledged and are payable from taxes levied on all taxable property located in the County. The County has issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities. In government-wide financial statements and proprietary fund types in the fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. The County's long term debt at December 31, 2011, consists of general obligation bonds, capital appreciation bonds, long term general obligation notes, Ohio Water Development Authority (OWDA) Loans, Ohio Public Works Commission (OPWC) Loans and Ohio Department of Development (ODD) Loans.

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

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

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

During 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.

COUNTY OF SUMMIT, OHIO
 NOTES TO FINANCIAL STATEMENTS

17. LONG TERM DEBT OBLIGATIONS - (Continued)

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

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

The following is a summary of changes in long-term debt and other obligations, of the County, for the year ended December 31, 2011:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Governmental Activities:					
Long-term Payables:					
General Obligation Bonds	\$ 71,081,620	\$ -	\$ 5,147,387	\$ 65,934,233	\$ 5,420,233
Capital Appreciation Bonds	842,895	-	125,018	717,877	116,750
Accreted Interest	809,654	103,724	119,981	793,397	128,250
Bond Premiums	3,063,011	-	298,852	2,764,159	298,852
Less Deferred on Refunding	(1,927,933)	-	(105,718)	(1,822,215)	(219,296)
Total Long-term Payables	<u>73,869,247</u>	<u>103,724</u>	<u>5,585,520</u>	<u>68,387,451</u>	<u>5,744,789</u>
Other Liabilities:					
Compensated Absences	20,151,823	14,433,035	14,231,051	20,353,807	6,472,888
Insurance Claims	2,376,461	1,302,240	1,645,549	2,033,152	-
Legal Judgments	2,158,654	399,158	568,000	1,989,812	-
Capital Leases	870,596	316,208	702,125	484,679	376,612
Total Other Liabilities	<u>25,557,534</u>	<u>16,450,641</u>	<u>17,146,725</u>	<u>24,861,450</u>	<u>6,849,500</u>
Total Governmental Activities	<u>\$ 99,426,781</u>	<u>\$ 16,554,365</u>	<u>\$ 22,732,245</u>	<u>\$ 93,248,901</u>	<u>\$ 12,594,289</u>

Business-type Activities:

Long-term Payables:					
General Obligation Bonds	\$ 43,098,379	\$ -	\$ 2,662,613	\$ 40,435,766	\$ 2,739,767
Capital Appreciation Bonds	1,405,266	-	436,289	968,977	407,433
Accreted Interest	1,233,927	154,573	418,711	969,789	447,567
OWDA Loans	11,098,541	1,695,172	2,048,591	10,745,122	1,099,375
OPWC Loans	312,500	-	62,500	250,000	31,250
ODD Loans	29,458	-	-	29,458	29,458
Bond Premiums	2,054,939	-	187,657	1,867,282	187,657
Less deferred on refunding	(3,228,230)	-	(294,287)	(2,933,943)	(294,287)
Total Long-term Payables	<u>56,004,780</u>	<u>1,849,745</u>	<u>5,522,074</u>	<u>52,332,451</u>	<u>4,648,220</u>
Other Liabilities:					
WPCLF-Temporary	4,152,367	387,767	578,769	3,961,365	413,797
FWCC-Temporary	1,750,297	1,600,822	1,754,444	1,596,675	77,424
OPWC-Temporary	270,636	69,232	-	339,868	-
Compensated Absences	1,225,726	709,277	687,813	1,247,190	393,791
Total Other Liabilities	<u>7,399,026</u>	<u>2,767,098</u>	<u>3,021,026</u>	<u>7,145,098</u>	<u>885,013</u>
Total Business-type Activities	<u>\$ 63,403,806</u>	<u>\$ 4,616,843</u>	<u>\$ 8,543,100</u>	<u>\$ 59,477,549</u>	<u>\$ 5,533,232</u>

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

Year	Governmental Activities			
	General Obligation Bonds		Long-term Capital Appreciation Bonds	
	Principal	Interest	Principal	Interest
2012	\$ 5,420,233	\$ 3,201,794	\$ 116,750	\$ 128,250
2013	4,868,000	3,005,884	111,037	138,963
2014	5,413,000	2,821,746	103,293	146,707
2015	4,964,000	2,583,428	88,025	161,975
2016	4,683,000	2,358,110	82,490	167,510
2017-2021	22,721,000	8,493,871	216,282	528,718
2022-2026	11,440,000	3,384,249	-	-
2027-2030	6,425,000	962,550	-	-
Total	<u>\$ 65,934,233</u>	<u>\$ 26,811,632</u>	<u>\$ 717,877</u>	<u>\$ 1,272,123</u>

COUNTY OF SUMMIT, OHIO
 NOTES TO FINANCIAL STATEMENTS

17. LONG TERM DEBT OBLIGATIONS (Continued)

Year	Business-type Activities					
	General Obligation Bonds		Ohio Water Development Authority		Capital Appreciation Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$ 2,739,766	\$ 2,099,629	\$ 1,099,375	\$ 377,421	\$ 407,433	\$ 447,567
2013	2,817,000	1,994,926	2,020,440	647,034	379,748	475,252
2014	3,412,000	1,846,913	1,303,822	490,359	181,796	258,205
2015	3,971,000	1,665,348	739,369	393,655	-	-
2016	4,187,000	1,454,065	788,111	344,912	-	-
2017-2021	23,234,000	3,800,502	3,851,925	934,173	-	-
2022-2026	75,000	3,750	514,063	162,547	-	-
2027-2031	-	-	428,017	39,361	-	-
Total	\$ 40,435,766	\$ 12,865,133	\$ 10,745,122	\$ 3,389,462	\$ 968,977	\$ 1,181,024

Year	Ohio Public Works Commission	Ohio Department of Development
	Principal	Principal
2012	\$ 31,250	\$ 29,458
2013	62,500	-
2014	62,500	-
2015	62,500	-
2016	31,250	-
Total	\$ 250,000	\$ 29,458

Long-term liability activity for the year ended December 31, 2011, was as follows:

Governmental Activities:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
General Obligation Bonds:					
Ohio Building Parking Deck	\$ 1,710,000	\$ -	\$ 310,000	\$ 1,400,000	\$ 320,000
Executive 800 Mhz Communication	1,010,000	-	495,000	515,000	515,000
Juvenile Court Expansion	3,525,000	-	635,000	2,890,000	665,000
Series 2003 Bonds	18,470,000	-	1,080,000	17,390,000	1,120,000
Series 2004 Bonds AR	16,044,000	-	642,000	15,402,000	503,000
Series 2010 Bonds	22,772,620	-	1,985,387	20,787,233	2,297,233
Series 2010 Bonds Bridgestone	7,550,000	-	-	7,550,000	-
Total General Obligation Bonds	71,081,620	-	5,147,387	65,934,233	5,420,233
Capital Appreciation Bonds					
Canton Akron Business Park	842,895	-	125,018	717,877	116,750
Accreted Interest	809,654	103,724	119,981	793,397	128,250
Total Capital Appreciation Bonds	1,652,549	103,724	244,999	1,511,274	245,000
Total Governmental Activities	\$ 72,734,169	\$ 103,734	\$ 5,392,386	\$ 67,445,507	\$ 5,665,233

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Business-type Activities:					
General Obligation Bonds:					
Sewer Bond	\$ 835,000	\$ -	\$ 835,000	\$ -	\$ -
Sewer Bond Retirement	230,000	-	40,000	190,000	45,000
Sewer Bond Series 2002 AR	28,465,000	-	1,460,000	27,005,000	1,530,000
Sewer Bond Series 2004 AR	13,491,000	-	288,000	13,203,000	1,127,000
Sewer Bond Series 2010 A	77,379	-	39,613	37,766	37,766
Total General Obligation Bonds	43,098,379	-	2,662,613	40,435,766	2,739,766
Capital Appreciation Bonds					
Sewer Rehab Q938	1,405,266	-	436,289	968,977	407,433
Accreted Interest	1,233,927	154,573	418,711	969,789	447,567
Total Capital Appreciation Bonds	2,639,193	154,573	855,000	1,938,766	855,000

OWDA Loans:

Montrose Water Tower Q590	99,940	-	65,758	34,182	34,182
Plant #6 Abandonment Q134	458,853	-	220,079	238,774	119,371
WWTP #5 Abandonment Q125	590,668	-	181,486	409,182	98,238
Melody Village Q803	143,743	-	44,239	99,504	23,909
Abandonment #15 Q145	2,650,880	-	813,323	1,837,557	440,848
Fishcreek #25 Q402	298,332	-	144,071	154,261	77,157
Gilwood-Call Q432	3,164,611	-	217,313	2,947,298	112,188
Gilwood-Call Q432 Supplement I	281,959	-	19,586	262,373	10,101
Fishcreek Plant 25 Q403	1,358,377	-	143,054	1,215,323	74,016
Plant 30 Abandonment Q929	1,743,108	-	119,699	1,623,409	61,795
Plant 29 Expansion Q157	308,070	-	33,900	274,170	17,434
Pump Station #26 Abandonment Q330	-	414,628	2,534	412,094	7,654
Howe Rd Sewer Repair Q611	-	541,813	18,422	523,391	9,556
Season Rd Pump Station force Main	-	337,330	11,474	325,856	5,902
Greensburg/Massillon Rd Q923	-	401,401	13,653	387,748	7,024
Total OWDA Loans	11,098,541	1,695,172	2,048,591	10,745,122	1,099,375

17. LONG TERM DEBT OBLIGATIONS (Continued)

OPWC Loans:					
Plant #30 Abandonment	\$ 180,250	\$ -	\$ 36,050	\$ 144,200	\$ 18,025
Plant #30 Abandonment	132,250	-	26,450	105,800	13,225
Total OPWC Loans	<u>312,500</u>	<u>-</u>	<u>62,500</u>	<u>250,000</u>	<u>31,250</u>
ODD Loan:					
Springfield Agricultural	29,458	-	-	29,458	29,458
Total Business-type Activities	<u>\$ 57,178,071</u>	<u>\$ 1,849,745</u>	<u>\$ 5,628,704</u>	<u>\$ 53,399,112</u>	<u>\$ 4,754,849</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, 2011, 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, 2011. 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 2011, \$1,695,172 of FWCC loans was reclassified to permanent status. Permanent amortization schedules are then compiled and all future debt payments by the County will be based on that schedule. At December 31, 2011, the loan liability for WPCLF and FWCC amounted to \$3,961,365 and \$1,596,675, with scheduled payment of \$413,797 and \$77,425 respectively, due in 2012. OPWC loan is not yet in billing, therefore there are no scheduled payments, but the liability at December 31, 2011 amounted to \$339,868.

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, 2011, the claims and judgments are related to court claims and audit findings. At December 31, there were no litigation claims that are considered current or due within one year. At December 31, there were \$4,133,289 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 1% of the total assessed valuation of all property in the County, and that the principal amount of both voted and unvoted general obligation debt of the County, excluding the exempt debt, may not exceed a sum equal to \$6,000,000 plus 2.5% of the assessed valuation in excess of \$300 million. These two limitations are referred to as the "direct debt limitations" and may be amended by the Ohio General Assembly.

At December 31, 2011, the County had net indebtedness (voted and unvoted) of \$61.3 million. A direct debt margin of \$250.7 million and a unvoted debt margin of \$64.1 million.

During 2004, the County issued \$40,330,000 of general obligation refunding bonds to provide resources to purchase U.S. Government, State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$37,730,000 of general obligation bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the appropriate activities column of the statement of net assets. The principal balance outstanding on these defeased bonds was \$29,135,000, with scheduled payments ending December 1, 2021.

18. 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, 2011, there were eighty-three series of IDRB's outstanding. During 2011, 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, 2011, there were two HCFRB's 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 2011.

COUNTY OF SUMMIT, OHIO
 NOTES TO FINANCIAL STATEMENTS

19. INTERNAL BALANCES

Due to/from other funds balances at December 31, 2011, consist of the following individual fund receivables and payables:

Receivable Fund	Payable Fund	Amounts
General	Job & Family Services	\$ 32,700
	Alcohol, Drug Addiction & Mental Health	14,483
	Children Services Board	2,014
	Nonmajor Governmental Funds	3,064,680
	Sewer	10,915
	Internal Service Funds	151,648
Job & Family Services	Board of Developmental Disabilities	65,000
Board of Developmental Disabilities	Alcohol, Drug Addiction & Mental Health	6,025
Nonmajor Governmental funds	General	32,700
	Job & Family Services	134,162
	Alcohol, Drug Addiction & Mental Health	40,762
Sewer	General	7,576
	Job & Family Services	1,271
	Nonmajor Governmental Funds	869
	Internal Service Funds	545
Internal Service funds	General	120,070
	Job & Family Services	260,283
	Alcohol, Drug Addiction & Mental Health	21,240
	Board of Developmental Disabilities	637,997
	Children Services Board	270,743
	Nonmajor Governmental Funds	343,767
	Sewer	378,058
	Internal Service Funds	16,984
Total		<u>\$ 5,614,495</u>

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

Interfund transfers for the year ended December 31, 2011, consisted of the following:

Transfer Out	General	Job & Family Services	Children Services Board	Debt Service	Nonmajor Governmental	Internal Services	Total
General	\$ -	\$3,636,123	\$ -	\$ -	\$ 235,448	\$ 540,000	\$4,411,571
Job & Family Services	-	-	483,461	-	647,808	-	1,131,269
Alcohol, Drug Addiction & Mental Health	-	-	-	237,857	279,867	-	517,724
Children Services Board	-	-	-	-	483,461	-	483,461
Nonmajor Governmental Funds	53,712	-	-	497,636	641,914	-	1,193,262
Total	<u>\$ 53,712</u>	<u>\$3,636,123</u>	<u>\$ 483,461</u>	<u>\$ 735,493</u>	<u>\$ 2,288,498</u>	<u>\$ 540,000</u>	<u>\$7,737,287</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 represent the Motor Vehicle Gas Tax funds local share of a capital project.

The Children Services Board transferred \$483,461 of their State funding allocation to Nonmajor Governmental (CSEA) in accordance with Ohio Administrative Code. The Job & Family Services fund transferred an equal amount of their federal funding allocation to the Children Services Board. These transfers were both approved by the Ohio Department of Job and Family Services.

20. 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.

20. JOINTLY GOVERNED ORGANIZATIONS (Continued)

NORTHEAST OHIO TRADE AND ECONOMIC CONSORTIUM

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

NORTH EAST OHIO NETWORK (NEON)

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

21. 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 2011. At December 31, 2011, the County recorded a claims liability of \$3,335,392 in its Workers' Compensation Fund. This is the latest information provided by the State of Ohio Bureau of Workers' Compensation. At December 31, 2011, \$8,325,437 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 2011. 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, 2011, the amount of the workers' compensation and health insurance liability was \$6,166,441 which is the County's best estimate based on available information. Changes in the self-insurance claims liability accounts were as follows:

	Liability January 1	Current Year Claims and Estimates	Claim Payments	Liability December 31
2010	\$ 8,680,502	\$ 36,698,509	\$ 38,038,963	\$ 7,340,048
2011	7,340,048	35,871,844	37,045,451	6,166,441

At December 31, 2011, \$2,699,007 of Medical Self-Insurance Fund Equity in Pooled Cash and Investments was held for the purpose of funding the County's \$2,831,049 liability for health self-insurance.

22. 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. 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. An estimate of \$1.9 million was received and has been recorded in the statements. This estimate is for assumed engineering, construction, and lagoon management fees associated with temporary sludge storage site at the treatment plant.

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 Q948 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 cannot be determined at this time.

23. CONTINGENCIES

Grants

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

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

Other such audits could be undertaken by federal and state granting agencies and result in the disallowance of claims and expenditures; however, in the opinion of management, any such disallowed claims or expenditures will not have a material effect on the overall financial position of the County at December 31, 2011.

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.

24. SUBSEQUENT EVENT

In March 2012, the Development Finance Authority of Summit County (formally Summit County Port Authority) issued \$15,815,000 of Development Revenue Bonds, Series 2012. The bond is being issued to pay costs of the Goodyear project. The 2012 Bonds are being issued by the Development Finance Authority of Summit County (Authority) under the authority of the Act, which authorizes the Authority to issue the 2012 bonds to provide for the construction renovation, improvement and equipping of the Project Facilities. Revenue bonds, such as these are to be paid from revenues of the Authority derived from sources other than taxes levied by the Authority. The Act prohibits the Authority from obligating or pledging money raised by taxation for the payment of the debt service on the 2012 Bonds. Summit County has pledged County Nontax revenue under a cooperative agreement with the Authority to secure the obligation.



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



COMBINING FINANCIAL STATEMENTS

CAFR

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, 2011**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Taxes				
Property	\$ 19,168,097	\$ 19,864,103	\$ 19,503,856	\$ (360,247)
Sales and Use	34,201,127	34,691,569	35,943,479	1,251,910
Other	5,125,223	6,925,929	4,952,825	(1,973,104)
Licenses and Permits	28,296	38,239	84,145	45,906
Charges for Services	29,093,791	26,093,387	29,989,790	3,896,403
Fines and Forfeitures	870,121	1,175,831	838,205	(337,626)
Intergovernmental	13,135,726	13,977,433	13,473,921	(503,512)
Investment Income	4,352,657	5,692,741	4,141,616	(1,551,125)
Other	6,322,373	7,208,063	5,963,835	(1,244,228)
<i>Total Revenues</i>	<u>112,297,411</u>	<u>115,667,295</u>	<u>114,891,672</u>	<u>(775,623)</u>
Expenditures				
General Government - Legislative and Executive				
Council				
Personal Services	746,600	746,600	720,922	25,678
Professional Services	2,500	3,075	3,055	20
Internal Charge Back	12,000	12,000	12,000	-
Supplies	6,500	7,700	5,670	2,030
Travel and Expenses	17,500	17,644	14,350	3,294
Contract Services	21,500	27,861	23,252	4,609
Advertising and Printing	5,000	8,153	4,925	3,228
Other Expenses	6,200	8,438	7,391	1,047
Equipment	2,500	3,605	1,099	2,506
Total Council	<u>820,300</u>	<u>835,076</u>	<u>792,664</u>	<u>42,412</u>
Executive - General Administration				
Personal Services	337,500	337,500	335,778	1,722
Internal Charge Back	6,300	6,300	6,300	-
Supplies	2,000	2,313	2,205	108
Travel and Expenses	1,000	1,000	633	367
Advertising and Printing	1,000	1,000	983	17
Other Expenses	2,000	2,000	1,613	387
Total Executive - General Administration	<u>349,800</u>	<u>350,113</u>	<u>347,512</u>	<u>2,601</u>
Executive - Finance & Budget				
Personal Services	527,300	527,300	501,373	25,927
Professional Services	19,000	37,500	37,000	500
Internal Charge Back	11,700	11,700	7,866	3,834
Supplies	2,000	2,193	2,118	75
Contract Services	1,500	1,747	1,741	6
Other Expenses	1,000	1,198	916	282
Total Executive - Finance & Budget	<u>562,500</u>	<u>581,638</u>	<u>551,014</u>	<u>30,624</u>
Executive - Personnel				
Personal Services	513,200	513,200	507,498	5,702
Professional Services	5,000	5,000	2,529	2,471
Internal Charge Back	12,600	12,600	12,600	-
Supplies	3,000	3,122	3,021	101
Contract Services	5,000	7,412	7,022	390
Advertising and Printing	1,000	1,000	709	291
Total Executive - Personnel	<u>539,800</u>	<u>542,334</u>	<u>533,379</u>	<u>8,955</u>
Executive - Department of Law				
Personal Services	678,100	678,100	652,475	25,625
Professional Services	55,400	71,602	60,983	10,619
Internal Charge Back	17,400	17,400	10,120	7,280
Supplies	3,000	3,000	2,685	315
Contract Services	1,000	1,238	1,238	-
Total Executive - Department of Law	<u>754,900</u>	<u>771,340</u>	<u>727,501</u>	<u>43,839</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Executive - Purchasing				
Personal Services	\$ 163,000	\$ 163,000	\$ 161,826	\$ 1,174
Internal Charge Back	4,000	4,000	2,409	1,591
Supplies	5,000	5,975	2,241	3,734
Contract Services	1,500	1,747	1,741	6
Advertising and Printing	1,000	1,000	828	172
Other Expenses	2,000	2,000	380	1,620
Total Executive - Purchasing	<u>176,500</u>	<u>177,722</u>	<u>169,425</u>	<u>8,297</u>
Executive - Communications				
Personal Services	545,300	545,300	545,033	267
Internal Charge Back	11,000	11,000	11,000	-
Supplies	10,500	11,303	11,196	107
Contract Services	4,000	6,756	5,634	1,122
Advertising and Printing	14,000	16,508	16,227	281
Other Expenses	1,000	1,325	1,088	237
Total Executive - Communications	<u>585,800</u>	<u>592,192</u>	<u>590,178</u>	<u>2,014</u>
Executive - Operations				
Personal Services	265,200	265,200	229,539	35,661
Internal Charge Back	5,200	5,200	3,710	1,490
Supplies	1,000	1,000	138	862
Motor Vehicle Fuel/Repair	300	300	300	-
Total Executive - Operations	<u>271,700</u>	<u>271,700</u>	<u>233,687</u>	<u>38,013</u>
Physical Plants				
Personal Services	2,175,400	2,175,400	2,087,123	88,277
Internal Charge Back	33,200	33,200	33,200	-
Supplies	216,600	216,780	216,754	26
Motor Vehicle Fuel/Repair	6,000	6,000	6,000	-
Contract Services	621,300	887,019	879,107	7,912
Equipment	4,500	4,500	4,481	19
Total Physical Plants	<u>3,057,000</u>	<u>3,322,899</u>	<u>3,226,665</u>	<u>96,234</u>
Planning Commission				
Personal Services	412,500	408,500	384,650	23,850
Internal Charge Back	25,800	25,800	9,939	15,861
Supplies	15,000	16,414	14,182	2,232
Travel and Expenses	1,000	1,000	-	1,000
Motor Vehicle Fuel/Repair	1,200	1,200	123	1,077
Contract Services	6,000	7,500	6,300	1,200
Other Expenses	1,000	1,000	1,000	-
Subsidies/Shared Revenue	135,000	137,500	137,500	-
Total Planning Commission	<u>597,500</u>	<u>598,914</u>	<u>553,694</u>	<u>45,220</u>
Utilities and Rentals				
Utilities	3,300,000	3,938,191	3,776,676	161,515
Rentals	220,000	313,815	302,116	11,699
Total Utilities and Rentals	<u>3,520,000</u>	<u>4,252,006</u>	<u>4,078,792</u>	<u>173,214</u>
Bureau of Inspection				
Other Expenses	281,200	239,978	237,245	2,733
Total Bureau of Inspection	<u>281,200</u>	<u>239,978</u>	<u>237,245</u>	<u>2,733</u>
Auto Insurance Repair				
Personal Services	59,700	59,700	58,336	1,364
Professional Services	2,500	2,500	-	2,500
Motor Vehicle Fuel/Repair	115,000	116,150	56,159	59,991
Contract Services	4,000	4,000	4,000	-
Total Auto Insurance Repair	<u>181,200</u>	<u>182,350</u>	<u>118,495</u>	<u>63,855</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Consumer Affairs				
Personal Services	\$ 194,400	\$ 195,450	\$ 195,365	\$ 85
Internal Charge Back	1,500	1,200	1,178	22
Supplies	-	1,050	1,049	1
Travel and Expenses	500	1,487	1,161	326
Advertising and Printing	-	1,000	1,000	-
Other Expenses	1,100	1,432	1,432	-
Equipment	-	4,000	4,000	-
Total Consumer Affairs	<u>197,500</u>	<u>205,619</u>	<u>205,185</u>	<u>434</u>
Fiscal Officer - Administration				
Personal Services	4,284,200	4,284,200	4,102,673	181,527
Internal Charge Back	240,000	367,980	364,043	3,937
Supplies	90,000	91,507	81,419	10,088
Travel and Expenses	5,000	5,000	4,923	77
Motor Vehicle Fuel/Repair	4,800	4,800	4,682	118
Contract Services	128,600	283,634	277,724	5,910
Rentals	5,000	8,396	8,396	-
Advertising and Printing	23,000	27,909	24,065	3,844
Equipment	9,700	9,700	9,674	26
Total Fiscal Officer - Administration	<u>4,790,300</u>	<u>5,083,126</u>	<u>4,877,599</u>	<u>205,527</u>
Fiscal Officer - MIS				
Personal Services	1,052,400	1,052,400	999,264	53,136
Internal Charge Back	14,600	14,600	6,989	7,611
Supplies	26,500	28,192	23,125	5,067
Contract Services	413,600	491,311	483,434	7,877
Total Fiscal Officer - MIS	<u>1,507,100</u>	<u>1,586,503</u>	<u>1,512,812</u>	<u>73,691</u>
Fiscal Officer - Foreclosure Education and Prevention				
Personal Services	52,100	52,100	40,740	11,360
Supplies	1,000	1,000	-	1,000
Travel and Expenses	100	100	-	100
Total Fiscal Officer - Foreclosure Education and Prevention	<u>53,200</u>	<u>53,200</u>	<u>40,740</u>	<u>12,460</u>
Fiscal Officer - Expedited Foreclosure				
Personal Services	150,900	150,900	-	150,900
Internal Charge Back	10,000	10,000	-	10,000
Supplies	20,000	20,000	-	20,000
Travel and Expenses	5,000	5,000	-	5,000
Contract Services	25,000	25,000	-	25,000
Rentals	10,000	10,000	-	10,000
Advertising and Printing	9,100	9,100	-	9,100
Equipment	20,000	20,000	-	20,000
Total Fiscal Officer - Expedited Foreclosure	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>250,000</u>
Fiscal Officer - Recording Equipment				
Supplies	-	2,000	1,982	18
Contract Services	-	67,582	60,479	7,103
Rentals	-	1,422	-	1,422
Other Expenses	-	3,396	3,396	-
Total Fiscal Officer - Recording Equipment	<u>-</u>	<u>74,400</u>	<u>65,857</u>	<u>8,543</u>
Fiscal Officer - Hotel/Motel				
Personal Services	71,400	71,400	68,671	2,729
Internal Charge Back	3,000	3,000	2,329	671
Supplies	2,000	2,000	-	2,000
Travel and Expenses	1,000	1,000	-	1,000
Other Expenses	5,000	5,000	-	5,000
Total Fiscal Officer - Hotel/Motel	<u>82,400</u>	<u>82,400</u>	<u>71,000</u>	<u>11,400</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Fiscal Officer - Delinquent Tax				
Supplies	\$ 2,000	\$ -	\$ -	\$ -
Contract Services	66,000	-	-	-
Advertising and Printing	200,000	319,593	219,592	100,001
Total Fiscal Officer - Delinquent Tax	268,000	319,593	219,592	100,001
Fiscal Officer - R.E.D. Administration				
Personal Services	118,500	118,500	78,002	40,498
Internal Charge Back	10,000	10,000	1,525	8,475
Supplies	5,000	5,000	610	4,390
Total Fiscal Officer - R.E.D. Administration	133,500	133,500	80,137	53,363
Tax Installment Plan Administration				
Personal Services	63,500	64,100	63,879	221
Internal Charge Back	5,000	5,000	248	4,752
Supplies	2,000	1,400	-	1,400
Total Tax Installment Plan Administration	70,500	70,500	64,127	6,373
Human Resources Commission				
Personal Services	147,600	147,600	146,708	892
Internal Charge Back	1,900	1,900	1,872	28
Supplies	500	500	317	183
Travel and Expenses	2,000	4,103	2,251	1,852
Advertising and Printing	500	500	460	40
Other Expenses	600	1,172	615	557
Total Human Resources Commission	153,100	155,775	152,223	3,552
Clerk of Courts - Title Bureau				
Personal Services	1,776,100	1,801,100	1,777,409	23,691
Professional Services	-	24,364	14,595	9,769
Internal Charge Back	29,800	29,800	29,211	589
Supplies	100,000	115,008	61,071	53,937
Travel and Expenses	10,000	11,060	5,229	5,831
Contract Services	40,700	57,310	40,435	16,875
Advertising and Printing	8,000	8,000	4,032	3,968
Other Expenses	188,100	210,609	197,620	12,989
Equipment	50,000	27,246	19,593	7,653
Total Clerk of Courts - Title Bureau	2,202,700	2,284,497	2,149,195	135,302
Board of Elections				
Personal Services	4,066,400	4,069,400	4,020,353	49,047
Internal Charge Back	40,000	40,000	40,000	-
Supplies	120,000	123,715	123,250	465
Travel and Expenses	9,000	9,000	8,216	784
Motor Vehicle Fuel/Repair	2,300	2,300	408	1,892
Contract Services	550,000	561,838	559,087	2,751
Rentals	50,000	50,000	40,276	9,724
Advertising and Printing	45,000	42,000	41,149	851
Other Expenses	10,000	10,000	8,510	1,490
Total Board of Elections	4,892,700	4,908,253	4,841,249	67,004
Total General Government - Legislative and Executive	26,299,200	27,925,628	26,439,967	1,485,661
General Government - Judicial				
Court of Appeals				
Professional Services	1,000	1,438	1,438	-
Internal Charge Back	14,000	14,000	13,844	156
Supplies	26,600	32,446	32,390	56
Travel and Expenses	12,300	13,234	13,234	-
Contract Services	24,900	40,991	40,989	2
Other Expenses	28,500	29,800	29,789	11
Equipment	-	-	-	-
Total Court of Appeals	107,300	131,909	131,684	225

(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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Court of Common Pleas - Attorney and Jury Fees				
Personal Services	\$ 2,300,000	\$ 2,480,000	\$ 2,389,135	\$ 90,865
Travel and Expenses	100,000	154,995	136,911	18,084
Total Court of Common Pleas - Attorney and Jury Fees	<u>2,400,000</u>	<u>2,634,995</u>	<u>2,526,046</u>	<u>108,949</u>
Court of Common Pleas - General Office				
Personal Services	4,792,500	4,885,260	4,883,486	1,774
Professional Services	188,700	154,700	152,527	2,173
Internal Charge Back	160,000	160,000	160,000	-
Supplies	50,000	51,344	49,696	1,648
Contract Services	-	64,707	64,707	-
Other Expenses	20,000	28,046	27,640	406
Total Court of Common Pleas - General Office	<u>5,211,200</u>	<u>5,344,057</u>	<u>5,338,056</u>	<u>6,001</u>
Court of Common Pleas - Grand Jury				
Other Expenses	69,000	69,000	61,136	7,864
Total Court of Common Pleas - Grand Jury	<u>69,000</u>	<u>69,000</u>	<u>61,136</u>	<u>7,864</u>
Law Library				
Other Expenses	-	78,389	-	78,389
Total Law Library	<u>-</u>	<u>78,389</u>	<u>-</u>	<u>78,389</u>
Probate Court				
Personal Services	1,985,200	1,985,200	1,956,419	28,781
Professional Services	3,500	8,146	4,559	3,587
Internal Charge Back	52,000	52,000	49,677	2,323
Supplies	24,000	31,392	29,487	1,905
Motor Vehicle Fuel/Repair	3,500	5,273	5,273	-
Contract Services	12,600	25,638	21,958	3,680
Utilities	1,200	1,704	504	1,200
Total Probate Court	<u>2,082,000</u>	<u>2,109,353</u>	<u>2,067,877</u>	<u>41,476</u>
Domestic Relations Court				
Personal Services	2,333,800	2,343,800	2,342,032	1,768
Professional Services	3,300	3,300	3,166	134
Internal Charge Back	55,000	45,000	41,729	3,271
Supplies	17,200	21,464	17,403	4,061
Contract Services	64,000	69,846	66,344	3,502
Advertising and Printing	2,000	4,000	3,078	922
Other Expenses	2,000	2,035	1,725	310
Total Domestic Relations Court	<u>2,477,300</u>	<u>2,489,445</u>	<u>2,475,477</u>	<u>13,968</u>
Juvenile Court - General Office				
Personal Services	1,660,700	1,675,600	1,673,641	1,959
Professional Services	939,000	851,000	839,222	11,778
Internal Charge Back	285,300	285,300	281,506	3,794
Supplies	88,000	68,701	68,658	43
Travel and Expenses	2,000	2,000	1,995	5
Contract Services	271,400	422,624	422,070	554
Other Expenses	8,000	8,035	8,014	21
Subsidies/Shared Revenue	20,000	20,000	20,000	-
Total Juvenile Court - General Office	<u>3,274,400</u>	<u>3,333,260</u>	<u>3,315,106</u>	<u>18,154</u>
Clerk of Courts - Legal				
Personal Services	2,090,000	2,090,000	2,067,386	22,614
Internal Charge Back	35,400	35,400	35,400	-
Supplies	84,000	98,254	92,883	5,371
Contract Services	10,500	10,500	9,986	514
Rentals	-	9,900	-	9,900
Advertising and Printing	1,000	1,000	234	766
Other Expenses	322,300	362,300	281,237	81,063
Equipment	-	900	-	900
Total Clerk of Courts - Legal	<u>2,543,200</u>	<u>2,608,254</u>	<u>2,487,126</u>	<u>121,128</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Prosecutor				
Personal Services	\$ 4,992,500	\$ 4,917,640	\$ 4,728,812	\$ 188,828
Internal Charge Back	110,000	110,000	110,000	-
Supplies	40,000	54,740	53,802	938
Motor Vehicle Fuel/Repair	10,000	10,161	9,261	900
Contract Services	73,200	99,644	98,968	676
Other Expenses	121,000	161,742	161,722	20
Subsidies/Shared Revenue	48,000	52,600	41,034	11,566
Total Prosecutor	5,394,700	5,406,527	5,203,599	202,928
SBC Inmate Phone Commission - Prosecutor				
Personal Services	67,000	67,000	66,909	91
Total SBC Inmate Phone Commission - Prosecutor	67,000	67,000	66,909	91
PR Direct Indictment Program				
Personal Services	-	647,058	325,276	321,782
Total PR Direct Indictment Program	-	647,058	325,276	321,782
County/Municipal Courts				
Personal Services	705,000	705,000	661,838	43,162
Other Expenses	60,000	72,120	42,152	29,968
Total County/Municipal Courts	765,000	777,120	703,990	73,130
Public Defender				
Contract Services	472,900	472,900	472,900	-
Total Public Defender	472,900	472,900	472,900	-
Total General Government - Judicial	24,864,000	26,169,267	25,175,182	994,085
Public Safety				
Sheriff				
Personal Services	9,038,300	8,724,717	8,729,204	(4,487)
Internal Charge Back	140,000	120,000	118,050	1,950
Supplies	40,000	27,371	25,683	1,688
Motor Vehicle Fuel/Repair	100,000	159,700	155,317	4,383
Contract Services	242,000	239,696	237,488	2,208
Other Expenses	103,200	54,953	41,947	13,006
Subsidies/Shared Revenue	-	67,583	67,583	-
Equipment	7,000	7,625	7,606	19
Total Sheriff	9,670,500	9,401,645	9,382,878	18,767
Sheriff - Jail				
Personal Services	16,001,600	16,499,200	16,494,040	5,160
Internal Charge Back	117,700	102,700	100,473	2,227
Supplies	150,000	148,601	145,780	2,821
Motor Vehicle Fuel/Repair	100,000	144,948	142,943	2,005
Contract Services	2,900,900	3,042,567	3,039,372	3,195
Other Expenses	216,000	131,388	118,764	12,624
Equipment	20,000	19,561	19,371	190
Total Sheriff - Jail	19,506,200	20,088,965	20,060,743	28,222
Marine Patrol				
Personal Services	35,800	36,580	36,503	77
Other Expenses	5,200	6,257	6,253	4
Total Marine Patrol	41,000	42,837	42,756	81
Court Security				
Personal Services	546,600	546,600	547,690	(1,090)
Other	8,400	10,331	8,967	1,364
Total Court Security	555,000	556,931	556,657	274
Foreclosure Education and Prevention				
Personal Services	171,500	172,220	170,425	1,795
Other Expenses	2,400	1,680	-	1,680
Total Foreclosure Education and Prevention	173,900	173,900	170,425	3,475

(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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Sheriff IV-D Process Serving				
Personal Services	\$ -	\$ 217,926	\$ 188,129	\$ 29,797
Motor Vehicle Fuel/Repair	-	20,050	-	20,050
Contract Services	-	608	-	608
Other Expenses	-	3,000	-	3,000
Equipment	-	1,306	1,306	-
Total Sheriff IV-D Process Serving	-	242,890	189,435	53,455
Policing Rotary				
Personal Services	5,103,100	5,153,100	5,127,485	25,615
Supplies	30,000	31,571	17,478	14,093
Motor Vehicle Fuel/Repair	250,000	282,214	263,688	18,526
Contract Services	20,000	21,035	20,641	394
Insurance	40,000	40,000	40,000	-
Other Expenses	67,000	104,217	102,959	1,258
Equipment	70,000	160,694	103,909	56,785
Total Policing Rotary	5,580,100	5,792,831	5,676,160	116,671
Training Rotary				
Supplies	25,000	34,311	33,877	434
Other Expenses	15,000	17,298	15,169	2,129
Total Training Rotary	40,000	51,609	49,046	2,563
Inmate Welfare				
Supplies	111,200	112,200	110,066	2,134
Equipment	20,000	19,713	12,734	6,979
Total Inmate Welfare	131,200	131,913	122,800	9,113
Insurance Retention				
Other Expenses	200,000	200,000	132,408	67,592
Total Insurance Retention	200,000	200,000	132,408	67,592
SBC Inmate Phone Commission - Sheriff				
Personal Services	169,700	169,700	167,882	1,818
Total SBC Inmate Phone Commission - Sheriff	169,700	169,700	167,882	1,818
Building Regulations				
Personal Services	1,918,100	2,040,700	2,038,251	2,449
Internal Charge Back	70,000	70,000	70,000	-
Supplies	6,000	6,596	6,450	146
Travel and Expenses	400	400	360	40
Motor Vehicle Fuel/Repair	17,000	17,000	17,000	-
Contract Services	26,600	35,484	29,891	5,593
Advertising and Printing	10,000	12,500	11,674	826
Other Expenses	225,000	224,000	182,407	41,593
Total Building Regulations	2,273,100	2,406,680	2,356,033	50,647
Medical Examiner				
Personal Services	1,755,400	1,752,200	1,721,204	30,996
Internal Charge Back	10,900	14,100	13,810	290
Motor Vehicle Fuel/Repair	2,000	2,000	1,842	158
Contract Services	1,900	1,900	1,900	-
Rentals	1,700	2,450	1,481	969
Other Expenses	5,300	5,500	1,877	3,623
Total Medical Examiner	1,777,200	1,778,150	1,742,114	36,036
Foreclosure Rotary				
Personal Services	859,800	869,800	855,694	14,106
Supplies	5,000	5,000	4,792	208
Motor Vehicle Fuel/Repair	50,000	97,537	68,956	28,581
Contract Services	50,000	102,208	84,395	17,813
Other Expenses	9,600	9,600	6,000	3,600
Equipment	20,000	27,342	8,842	18,500
Total Foreclosure Rotary	994,400	1,111,487	1,028,679	82,808

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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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
800 Mhz Maintenance				
Personal Services	\$ 102,200	\$ 102,200	\$ 100,649	\$ 1,551
Internal Charge Back	1,000	1,000	1,000	-
Supplies	1,000	1,386	1,052	334
Contract Services	237,400	254,211	254,158	53
Rentals	24,500	54,513	30,019	24,494
Capital Outlay	5,000	5,000	2,117	2,883
Total 800 Mhz Maintenance	<u>371,100</u>	<u>418,310</u>	<u>388,995</u>	<u>29,315</u>
Adult Probation				
Personal Services	3,589,900	3,531,900	3,531,511	389
Internal Charge Back	31,700	31,700	31,700	-
Total Adult Probation	<u>3,621,600</u>	<u>3,563,600</u>	<u>3,563,211</u>	<u>389</u>
Alternative Corrections				
Contract Services	5,824,000	5,824,000	5,720,557	103,443
Total Alternative Corrections	<u>5,824,000</u>	<u>5,824,000</u>	<u>5,720,557</u>	<u>103,443</u>
Psycho-Diagnostic Clinic				
Internal Charge Back	9,100	9,100	5,130	3,970
Total Psycho-Diagnostic Clinic	<u>9,100</u>	<u>9,100</u>	<u>5,130</u>	<u>3,970</u>
Juvenile Probation				
Personal Services	2,329,700	2,342,300	2,338,994	3,306
Internal Charge Back	20,000	20,000	13,734	6,266
Travel and Expenses	1,000	1,000	988	12
Other Expenses	4,000	4,240	4,233	7
Total Juvenile Probation	<u>2,354,700</u>	<u>2,367,540</u>	<u>2,357,949</u>	<u>9,591</u>
Juvenile Detention Home				
Personal Services	2,310,700	2,263,200	2,261,904	1,296
Internal Charge Back	2,000	2,000	874	1,126
Supplies	55,100	45,100	44,914	186
Contract Repairs	278,000	384,462	384,174	288
Other Expenses	4,000	4,000	3,971	29
Subsidies/Shared Revenue	175,000	188,661	187,050	1,611
Total Juvenile Detention Home	<u>2,824,800</u>	<u>2,887,423</u>	<u>2,882,887</u>	<u>4,536</u>
Total Public Safety	<u>56,117,600</u>	<u>57,219,511</u>	<u>56,596,745</u>	<u>622,766</u>
Public Works				
Engineer Community Rotary				
Contract Services	187,000	187,000	183,660	3,340
Total Public Works	<u>187,000</u>	<u>187,000</u>	<u>183,660</u>	<u>3,340</u>
Health				
Crippled Childrens Aid				
Subsidies/Shared Revenue	1,275,000	1,275,700	1,275,663	37
Vital Statistics				
Subsidies/Shared Revenue	7,500	7,500	6,947	553
Total Health	<u>1,282,500</u>	<u>1,283,200</u>	<u>1,282,610</u>	<u>590</u>
Human Services				
Soldiers Relief Commission				
Personal Services	1,483,000	1,483,000	1,291,453	191,547
Internal Charge Back	35,000	35,000	26,279	8,721
Supplies	21,000	21,000	14,855	6,145
Travel and Expenses	27,000	27,000	24,585	2,415
Motor Vehicle Fuel/Repair	5,000	5,000	4,008	992
Contract Services	107,200	225,140	203,173	21,967
Advertising and Printing	75,000	74,400	63,300	11,100
Other Expenses	108,500	169,937	134,441	35,496
Subsidies/Shared Revenue	1,258,300	1,036,662	916,608	120,054
Total Soldiers Relief Commission	<u>3,120,000</u>	<u>3,077,139</u>	<u>2,678,702</u>	<u>398,437</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Veterans Donations				
Other Expenses	\$ -	\$ 3,500	\$ 419	\$ 3,081
Total Veterans Donations	-	3,500	419	3,081
Human Services				
Subsidies/Shared Revenue	3,594,900	5,440,120	5,440,120	-
Total Human Services	3,594,900	5,440,120	5,440,120	-
Total Human Services	6,714,900	8,520,759	8,119,241	401,518
Other				
Insurance/Pension/Taxes				
Insurance	630,000	630,000	624,789	5,211
Other Expenses	180,000	188,768	179,778	8,990
Total Insurance/Pension/Taxes	810,000	818,768	804,567	14,201
Miscellaneous				
Miscellaneous	569,500	757,591	431,799	325,792
Victims Assistance	25,000	25,000	25,000	-
Humane Society	25,000	50,000	50,000	-
Agriculture	119,000	119,272	119,000	272
Historical Society	51,000	51,000	51,000	-
Soil and Water	171,900	171,900	171,900	-
Total Miscellaneous	961,400	1,174,763	848,699	326,064
Total Other	1,771,400	1,993,531	1,653,266	340,265
<i>Total Expenditures</i>	<u>117,236,600</u>	<u>123,298,896</u>	<u>119,450,671</u>	<u>3,848,225</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(4,939,189)</u>	<u>(7,631,601)</u>	<u>(4,558,999)</u>	<u>3,072,602</u>
Other Financing Sources (Uses)				
Transfers In	-	45,688	206,579	160,891
Transfers Out	(852,600)	(852,600)	(802,866)	49,734
Other Financing Sources	580,081	783,888	568,480	(215,408)
<i>Total Other Financing Sources (Uses)</i>	<u>(272,519)</u>	<u>(23,024)</u>	<u>(27,807)</u>	<u>(4,783)</u>
<i>Net Change in Fund Balance</i>	<u>(5,211,708)</u>	<u>(7,654,625)</u>	<u>(4,586,806)</u>	<u>3,067,819</u>
Fund Balance - Beginning (Restated)	9,563,313	9,563,313	9,563,313	
Prior Year Encumbrance Appropriations	5,095,356	5,095,356	5,095,356	
<i>Fund Balance - Ending</i>	<u>\$ 9,446,961</u>	<u>\$ 7,004,044</u>	<u>\$ 10,071,863</u>	<u>\$ 3,067,819</u>

COUNTY OF SUMMIT, OHIO

Nonmajor Governmental Funds

Special Revenue Funds

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

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

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

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

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

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

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

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

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

Capital Project Funds

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

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

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

County of Summit, Ohio

***Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2011***

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Equity in Pooled Cash and Investments	\$ 21,856,290	\$ 4,701,106	\$ 26,557,396
Cash and Cash Equivalents - Segregated Accounts	1,139,104	-	1,139,104
Receivables (Net of Allowance for Uncollectibles)			
Taxes	8,819,611	-	8,819,611
Accounts	105,138	-	105,138
Special Assessments	582,948	-	582,948
Accrued Interest	708	111	819
Loans	5,321,683	4,364,251	9,685,934
Due From Other Funds	207,624	-	207,624
Due From Other Governments	9,173,480	414,019	9,587,499
Material and Supplies Inventory	482,249	-	482,249
Prepaid Items	179,808	-	179,808
<i>Total Assets</i>	<u>\$ 47,868,643</u>	<u>\$ 9,479,487</u>	<u>\$ 57,348,130</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$ 2,498,221	\$ 396,095	\$ 2,894,316
Accrued Salaries and Wages Payable	807,204	5,467	812,671
Deferred Revenue	13,499,021	1,852,791	15,351,812
Compensated Absences	4,617	-	4,617
Due To Other Funds	3,407,295	2,024	3,409,319
Due To Other Governments	176,804	841	177,645
Deposits Held and Due To Others	100,530	-	100,530
<i>Total Liabilities</i>	<u>20,493,692</u>	<u>2,257,218</u>	<u>22,750,910</u>
Fund Balances			
Nonspendable	662,057	-	662,057
Restricted	21,391,211	6,402,748	27,793,959
Committed	5,321,683	-	5,321,683
Assigned	-	819,521	819,521
<i>Total Fund Balances</i>	<u>27,374,951</u>	<u>7,222,269</u>	<u>34,597,220</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 47,868,643</u>	<u>\$ 9,479,487</u>	<u>\$ 57,348,130</u>

County of Summit, Ohio

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2011***

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues			
Taxes:			
Property	\$ 7,075,464	\$ -	\$ 7,075,464
Other	3,911,748	-	3,911,748
Licenses and Permits	655,744	-	655,744
Charges for Services	13,131,238	-	13,131,238
Fines and Forfeitures	1,272,979	-	1,272,979
Intergovernmental	46,092,461	1,739,547	47,832,008
Special Assessments	195,748	-	195,748
Investment Income	6,477	4,297	10,774
Other	399,204	27,054	426,258
<i>Total Revenues</i>	<u>72,741,063</u>	<u>1,770,898</u>	<u>74,511,961</u>
Expenditures			
General Government:			
Legislative and Executive	6,810,811	212,702	7,023,513
Judicial	4,415,781	-	4,415,781
Public Safety	20,793,277	-	20,793,277
Public Works	14,554,307	1,284,977	15,839,284
Health	875,488	-	875,488
Economic Development	6,789,800	-	6,789,800
Human Services	7,961,620	-	7,961,620
Recreation	8,379,335	-	8,379,335
Capital Outlay	-	2,870,496	2,870,496
<i>Total Expenditures</i>	<u>70,580,419</u>	<u>4,368,175</u>	<u>74,948,594</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	2,160,644	(2,597,277)	(436,633)
Other Financing Sources (Uses)			
Sale of Capital Assets	-	2,805,000	2,805,000
Capital Lease Proceeds	3,750	-	3,750
Transfers In	1,537,090	751,408	2,288,498
Transfers Out	(1,125,468)	(67,794)	(1,193,262)
<i>Total Other Financing Sources (Uses)</i>	<u>415,372</u>	<u>3,488,614</u>	<u>3,903,986</u>
<i>Net Change in Fund Balances</i>	2,576,016	891,337	3,467,353
Fund Balances (Deficit) - Beginning (Restated)	<u>24,798,935</u>	<u>6,330,932</u>	<u>31,129,867</u>
<i>Fund Balances - Ending</i>	<u>\$ 27,374,951</u>	<u>\$ 7,222,269</u>	<u>\$ 34,597,220</u>

County Of Summit, Ohio

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011**

	Motor Vehicle and Gas Tax	Real Estate Assessment	Delinquent Tax Assessment Collection	Governmental Grants
Assets				
Equity in Pooled Cash and Investments	\$ 3,833,469	\$ 6,633,470	\$ 3,711,452	\$ 3,070,295
Cash and Cash Equivalents - Segregated Accounts	-	-	-	286,234
Receivables (Net of Allowance for Uncollectibles)				
Taxes	301,871	-	-	-
Accounts	47,148	-	-	57,990
Special Assessments	582,948	-	-	-
Accrued Interest	708	-	-	-
Loans	-	-	-	5,321,683
Due From Other Funds	-	-	-	207,624
Due From Other Governments	5,451,451	-	-	2,737,281
Material and Supplies Inventory	466,369	-	-	2,436
Prepaid Items	8,413	85,732	7,573	1,513
<i>Total Assets</i>	<u>\$ 10,692,377</u>	<u>\$ 6,719,202</u>	<u>\$ 3,719,025</u>	<u>\$ 11,685,056</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$ 256,484	\$ 79,679	\$ 6,275	\$ 2,051,599
Accrued Salaries and Wages Payable	224,184	126,107	42,996	185,179
Deferred Revenue	4,325,237	-	-	130,461
Compensated Absences	262	283	-	3,941
Due To Other Funds	3,132,388	50,014	18,013	114,597
Due To Other Governments	36,286	19,559	6,512	59,762
Deposits Held and Due To Others	-	-	-	83,680
<i>Total Liabilities</i>	<u>7,974,841</u>	<u>275,642</u>	<u>73,796</u>	<u>2,629,219</u>
Fund Balances				
Nonspendable	474,782	85,732	7,573	3,949
Restricted	2,242,754	6,357,828	3,637,656	9,051,888
<i>Total Fund Balances</i>	<u>2,717,536</u>	<u>6,443,560</u>	<u>3,645,229</u>	<u>9,055,837</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 10,692,377</u>	<u>\$ 6,719,202</u>	<u>\$ 3,719,025</u>	<u>\$ 11,685,056</u>

Other Special Revenue	Child Support Enforcement	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
\$ 4,007,479	\$ 581,387	\$ -	\$ 18,738	\$ 21,856,290
836,020	16,850	-	-	1,139,104
-	-	8,517,740	-	8,819,611
-	-	-	-	105,138
-	-	-	-	582,948
-	-	-	-	708
-	-	-	-	5,321,683
-	-	-	-	207,624
73,429	283,130	487,530	140,659	9,173,480
8,591	4,853	-	-	482,249
67,393	9,184	-	-	179,808
<u>\$ 4,992,912</u>	<u>\$ 895,404</u>	<u>\$ 9,005,270</u>	<u>\$ 159,397</u>	<u>\$ 47,868,643</u>
\$ 78,042	\$ 1,049	\$ -	\$ 25,093	\$ 2,498,221
62,702	156,326	-	9,710	807,204
18,450	-	9,005,270	19,603	13,499,021
-	131	-	-	4,617
14,114	71,256	-	6,913	3,407,295
12,336	40,421	-	1,928	176,804
-	16,850	-	-	100,530
<u>185,644</u>	<u>286,033</u>	<u>9,005,270</u>	<u>63,247</u>	<u>20,493,692</u>
75,984	14,037	-	-	662,057
4,731,284	595,334	-	96,150	26,712,894
<u>4,807,268</u>	<u>609,371</u>	<u>-</u>	<u>96,150</u>	<u>27,374,951</u>
<u>\$ 4,992,912</u>	<u>\$ 895,404</u>	<u>\$ 9,005,270</u>	<u>\$ 159,397</u>	<u>\$ 47,868,643</u>

County of Summit, Ohio

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011**

	Motor Vehicle and Gas Tax	Real Estate Assessment	Delinquent Tax Assessment Collection	Governmental Grants
Revenues				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Other	3,911,748	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	152,029	6,754,020	3,170,987	295,198
Fines and Forfeitures	186,760	-	-	237,425
Intergovernmental	10,725,886	-	-	23,055,253
Special Assessments	195,748	-	-	-
Investment Income	6,477	-	-	-
Other	247,642	12,340	-	123,289
<i>Total Revenues</i>	<u>15,426,290</u>	<u>6,766,360</u>	<u>3,170,987</u>	<u>23,711,165</u>
Expenditures				
General Government:				
Legislative and Executive	-	5,378,800	1,042,978	219,650
Judicial	-	-	1,180,720	638,665
Public Safety	-	-	-	17,278,037
Public Works	14,488,233	-	-	66,074
Health	-	-	-	-
Economic Development	-	-	-	6,768,828
Human Services	-	-	-	-
Recreation	-	-	-	-
<i>Total Expenditures</i>	<u>14,488,233</u>	<u>5,378,800</u>	<u>2,223,698</u>	<u>24,971,254</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	938,057	1,387,560	947,289	(1,260,089)
Other Financing Sources (Uses)				
Capital Lease Proceeds	-	-	-	-
Transfers In	-	-	-	283,669
Transfers Out	(1,053,355)	-	-	(56,801)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,053,355)</u>	<u>-</u>	<u>-</u>	<u>226,868</u>
<i>Net Change in Fund Balances</i>	(115,298)	1,387,560	947,289	(1,033,221)
Fund Balances (Deficits) - Beginning (Restated)	2,832,834	5,056,000	2,697,940	10,089,058
<i>Fund Balances - Ending</i>	<u>\$ 2,717,536</u>	<u>\$ 6,443,560</u>	<u>\$ 3,645,229</u>	<u>\$ 9,055,837</u>

Other Special Revenue	Child Support Enforcement	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ 7,075,464	\$ -	\$ 7,075,464
-	-	-	-	3,911,748
655,744	-	-	-	655,744
2,758,683	321	-	-	13,131,238
848,794	-	-	-	1,272,979
217,842	7,456,222	1,303,871	3,333,387	46,092,461
-	-	-	-	195,748
-	-	-	-	6,477
15,325	608	-	-	399,204
<u>4,496,388</u>	<u>7,457,151</u>	<u>8,379,335</u>	<u>3,333,387</u>	<u>72,741,063</u>
169,383	-	-	-	6,810,811
2,596,396	-	-	-	4,415,781
823,093	-	-	2,692,147	20,793,277
-	-	-	-	14,554,307
875,488	-	-	-	875,488
20,972	-	-	-	6,789,800
-	7,961,620	-	-	7,961,620
-	-	8,379,335	-	8,379,335
<u>4,485,332</u>	<u>7,961,620</u>	<u>8,379,335</u>	<u>2,692,147</u>	<u>70,580,419</u>
11,056	(504,469)	-	641,240	2,160,644
3,750	-	-	-	3,750
-	1,131,269	-	122,152	1,537,090
(15,258)	-	-	(54)	(1,125,468)
<u>(11,508)</u>	<u>1,131,269</u>	<u>-</u>	<u>122,098</u>	<u>415,372</u>
(452)	626,800	-	763,338	2,576,016
4,807,720	(17,429)	-	(667,188)	24,798,935
<u>\$ 4,807,268</u>	<u>\$ 609,371</u>	<u>\$ -</u>	<u>\$ 96,150</u>	<u>\$ 27,374,951</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, 2011*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ -	\$ -	\$ 220	\$ 220
Fines and Forfeitures	393,530	406,288	210,400	(195,888)
Intergovernmental	62,357,830	64,379,391	33,610,902	(30,768,489)
Other	827,080	853,893	445,468	(408,425)
<i>Total Revenues</i>	<u>63,578,440</u>	<u>65,639,572</u>	<u>34,266,990</u>	<u>(31,372,582)</u>
Expenditures				
Human Services				
Shared Costs				
Personal Services	7,677,000	7,677,000	6,672,218	1,004,782
Operations	4,671,800	5,204,897	4,533,635	671,262
Total Shared Costs	<u>12,348,800</u>	<u>12,881,897</u>	<u>11,205,853</u>	<u>1,676,044</u>
Family Support Services				
Personal Services	12,911,700	12,911,700	12,219,500	692,200
Operations	480,500	480,690	342,014	138,676
Total Family Support Services	<u>13,392,200</u>	<u>13,392,390</u>	<u>12,561,514</u>	<u>830,876</u>
Children and Adult Services				
Personal Services	1,254,600	1,254,600	1,070,671	183,929
Operations	177,000	177,302	157,833	19,469
Total Children and Adult Services	<u>1,431,600</u>	<u>1,431,902</u>	<u>1,228,504</u>	<u>203,398</u>
Workforce Development				
Maintenance/Medical	3,639,700	1,500,994	399,444	1,101,550
Purchased Services	2,223,200	5,215,773	3,529,333	1,686,440
Total Workforce Development	<u>5,862,900</u>	<u>6,716,767</u>	<u>3,928,777</u>	<u>2,787,990</u>
Title XX				
Purchased Services	432,000	631,163	272,926	358,237
Total Title XX	<u>432,000</u>	<u>631,163</u>	<u>272,926</u>	<u>358,237</u>
Child Care Services				
Purchased Services	939,000	2,186,045	958,007	1,228,038
Total Child Care Services	<u>939,000</u>	<u>2,186,045</u>	<u>958,007</u>	<u>1,228,038</u>
Refugee Services				
Purchased Services	419,700	561,947	314,127	247,820
Total Refugee Services	<u>419,700</u>	<u>561,947</u>	<u>314,127</u>	<u>247,820</u>
Workforce Investment Act - Summit				
Purchased Services	5,524,000	8,280,609	4,850,143	3,430,466
Total Workforce Investment Act - Summit	<u>5,524,000</u>	<u>8,280,609</u>	<u>4,850,143</u>	<u>3,430,466</u>
Workforce Investment Act - Medina				
Purchased Services	827,500	1,157,508	1,010,181	147,327
Total Workforce Investment Act - Medina	<u>827,500</u>	<u>1,157,508</u>	<u>1,010,181</u>	<u>147,327</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, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Emergency Assistance				
Other	\$ 388,900	\$ 388,900	\$ 352,823	\$ 36,077
Total Emergency Assistance	388,900	388,900	352,823	36,077
<i>Total Human Services</i>	<u>41,566,600</u>	<u>47,629,128</u>	<u>36,682,855</u>	<u>10,946,273</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	22,011,840	18,010,444	(2,415,865)	(20,426,309)
Other Financing Sources				
Other Financing Sources	3,121,560	3,222,757	1,679,562	(1,543,195)
<i>Total Other Financing Sources</i>	<u>3,121,560</u>	<u>3,222,757</u>	<u>1,679,562</u>	<u>(1,543,195)</u>
<i>Net Change in Fund Balance</i>	25,133,400	21,233,201	(736,303)	(21,969,504)
Fund (Deficit) - Beginning	(4,708,212)	(4,708,212)	(4,708,212)	
Prior Year Encumbrance Appropriations	<u>5,783,099</u>	<u>5,783,099</u>	<u>5,783,099</u>	
<i>Fund Balance - Ending</i>	<u>\$ 26,208,287</u>	<u>\$ 22,308,088</u>	<u>\$ 338,584</u>	<u>\$ (21,969,504)</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, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 28,019,813	\$ 28,019,813	\$ 27,071,424	\$ (948,389)
Charges For Services	5,495,843	5,495,843	5,413,152	(82,691)
Intergovernmental	16,220,309	16,220,309	15,976,898	(243,411)
Other	552,257	552,257	542,909	(9,348)
<i>Total Revenues</i>	<u>50,288,222</u>	<u>50,288,222</u>	<u>49,004,383</u>	<u>(1,283,839)</u>
Expenditures				
Human Services				
Personal Services	28,059,900	28,059,900	26,746,884	1,313,016
Supplies	592,500	860,731	599,343	261,388
Materials	36,900	52,605	23,564	29,041
Travel and Expenses	722,730	911,953	776,978	134,975
Contract Services	20,632,080	27,896,685	21,786,689	6,109,996
Other Expenses	1,039,760	1,313,708	1,058,958	254,750
Medical Assistance	314,600	555,456	376,941	178,515
Equipment	863,810	1,123,825	633,008	490,817
<i>Total Expenditures</i>	<u>52,262,280</u>	<u>60,774,863</u>	<u>52,002,365</u>	<u>8,772,498</u>
<i>Net Change in Fund Balance</i>	(1,974,058)	(10,486,641)	(2,997,982)	7,488,659
Fund Balance - Beginning	26,508,529	26,508,529	26,508,529	
Prior Year Encumbrance Appropriations	<u>8,512,583</u>	<u>8,512,583</u>	<u>8,512,583</u>	
<i>Fund Balance - Ending</i>	<u>\$ 33,047,054</u>	<u>\$ 24,534,471</u>	<u>\$ 32,023,130</u>	<u>\$ 7,488,659</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, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 36,770,428	\$ 36,770,428	\$ 35,294,833	\$ (1,475,595)
Intergovernmental	38,859,667	38,859,667	49,151,719	10,292,052
Other	503,853	503,853	638,458	134,605
<i>Total Revenues</i>	<u>76,133,948</u>	<u>76,133,948</u>	<u>85,085,010</u>	<u>8,951,062</u>
Expenditures				
Health				
Personal Services	2,281,659	2,281,659	1,892,358	389,301
Professional Services	76,180	81,180	80,180	1,000
Supplies	46,800	57,613	15,276	42,337
Travel and Expenses	91,248	93,286	80,562	12,724
Contract Services	75,498,466	89,224,544	87,844,287	1,380,257
Insurance	73,502	74,532	64,304	10,228
Utilities	8,400	9,416	7,496	1,920
Rentals	195,076	196,288	186,766	9,522
Advertising and Printing	17,500	17,500	10,829	6,671
Other Expenses	3,000	3,625	3,194	431
Equipment	25,500	45,007	45,006	1
<i>Total Health</i>	<u>78,317,331</u>	<u>92,084,650</u>	<u>90,230,258</u>	<u>1,854,392</u>
<i>Net Change in Fund Balance</i>	(2,183,383)	(15,950,702)	(5,145,248)	10,805,454
Fund Balance - Beginning	14,557,585	14,557,585	14,557,585	
Prior Year Encumbrance Appropriations	<u>13,767,319</u>	<u>13,767,319</u>	<u>13,767,319</u>	
<i>Fund Balance - Ending</i>	<u>\$ 26,141,521</u>	<u>\$ 12,374,202</u>	<u>\$ 23,179,656</u>	<u>\$ 10,805,454</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, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 56,024,973	\$ 56,024,973	\$ 53,797,849	\$ (2,227,124)
Charges for Services	-	-	629,746	629,746
Intergovernmental	4,861,101	4,876,167	3,254,577	(1,621,590)
Other	19,014,639	19,073,573	12,732,456	(6,341,117)
Investment Income	-	-	134	134
<i>Total Revenues</i>	<u>79,900,713</u>	<u>79,974,713</u>	<u>70,414,762</u>	<u>(9,559,951)</u>
Expenditures				
Health				
Board Operating				
Personal Services	36,610,062	36,913,219	35,191,993	1,721,226
Supplies	2,386,921	2,961,146	2,524,458	436,688
Travel and Expenses	499,047	558,454	479,654	78,800
Contract Services	32,638,259	36,825,976	27,635,043	9,190,933
Rentals	1,101,450	1,111,028	967,249	143,779
Advertising and Printing	162,500	198,332	184,653	13,679
Other Expenses	589,372	661,899	390,968	270,931
Equipment	1,125,920	1,249,302	851,669	397,633
Capital Outlay	3,575,000	3,602,937	1,246,077	2,356,860
Total Board Operating	<u>78,688,531</u>	<u>84,082,293</u>	<u>69,471,764</u>	<u>14,610,529</u>
<i>Total Expenditures</i>	<u>78,688,531</u>	<u>84,082,293</u>	<u>69,471,764</u>	<u>14,610,529</u>
<i>Net Change in Fund Balance</i>	1,212,182	(4,107,580)	942,998	5,050,578
Fund Balance - Beginning	60,060,918	60,060,918	60,060,918	
Prior Year Encumbrance Appropriations	<u>5,393,762</u>	<u>5,393,762</u>	<u>5,393,762</u>	
<i>Fund Balance - Ending</i>	<u>\$ 66,666,862</u>	<u>\$ 61,347,100</u>	<u>\$ 66,397,678</u>	<u>\$ 5,050,578</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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues				
Taxes - Other	\$ 4,309,834	\$ 4,548,848	\$ 3,904,047	\$ (644,801)
Fines and Forfeitures	210,644	222,325	190,243	(32,082)
Intergovernmental	11,371,409	12,002,041	10,299,684	(1,702,357)
Investment Income	6,687	7,058	6,105	(953)
Other	585,121	617,570	530,518	(87,052)
<i>Total Revenues</i>	<u>16,483,695</u>	<u>17,397,842</u>	<u>14,930,597</u>	<u>(2,467,245)</u>
Expenditures				
Public Works				
Administration				
Personal Services	1,187,800	1,187,800	1,172,516	15,284
Professional Services	-	5,575	5,575	-
Internal Charge Back	54,900	57,800	57,397	403
Supplies	104,900	157,903	115,249	42,654
Travel and Expenses	8,700	9,733	8,441	1,292
Contract Services	145,400	122,570	114,234	8,336
Utilities	189,500	221,847	166,379	55,468
Rentals	34,300	45,110	42,984	2,126
Advertising and Printing	-	1,209	-	1,209
Other Expenses	25,100	30,882	26,505	4,377
Equipment	11,600	24,663	23,708	955
<i>Total Administration</i>	<u>1,762,200</u>	<u>1,865,092</u>	<u>1,732,988</u>	<u>132,104</u>
Maintenance				
Personal Services	4,853,800	4,853,800	4,777,953	75,847
Supplies	351,000	452,335	450,373	1,962
Materials	1,176,800	1,254,364	1,199,479	54,885
Travel and Expenses	6,800	6,800	3,090	3,710
Contract Services	218,844	218,844	200,085	18,759
Rentals	27,700	19,390	8,436	10,954
Advertising and Printing	500	500	371	129
Other Expenses	395,900	622,977	612,426	10,551
Equipment	37,700	25,200	24,490	710
<i>Total Maintenance</i>	<u>7,069,044</u>	<u>7,454,210</u>	<u>7,276,703</u>	<u>177,507</u>
Engineering				
Personal Services	2,524,500	2,524,500	2,396,195	128,305
Supplies	28,000	28,000	17,406	10,594
Travel and Expenses	21,300	21,300	11,495	9,805
Contract Services	629,100	629,100	349,577	279,523
Rentals	3,100	3,100	112	2,988
Advertising and Printing	12,500	12,500	5,138	7,362
Other Expenses	60,000	63,235	30,501	32,734
Equipment	17,500	17,500	3,225	14,275
<i>Total Engineering</i>	<u>3,296,000</u>	<u>3,299,235</u>	<u>2,813,649</u>	<u>485,586</u>
Capital Improvement				
Capital Outlay	-	7,137,932	4,267,827	2,870,105
<i>Total Capital Improvement</i>	<u>-</u>	<u>7,137,932</u>	<u>4,267,827</u>	<u>2,870,105</u>
<i>Total Public Works</i>	<u>12,127,244</u>	<u>19,756,469</u>	<u>16,091,167</u>	<u>3,665,302</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	4,356,451	(2,358,627)	(1,160,570)	1,198,057

(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, 2011*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Other Financing Sources (Uses)				
Transfers Out	\$ -	\$ (623,513)	\$ (623,513)	\$ -
Special Assessments	234,048	247,028	211,523	(35,505)
Other Non-Operating Expense	(564,600)	(564,600)	(251,145)	313,455
Principal Payments	(975,400)	(975,400)	(975,322)	78
<i>Total Other Financing Sources (Uses)</i>	<u>(1,305,952)</u>	<u>(1,916,485)</u>	<u>(1,638,457)</u>	<u>278,028</u>
<i>Net Change in Fund Balance</i>	3,050,499	(4,275,112)	(2,799,027)	1,476,085
Fund Balance - Beginning	2,445,251	2,445,251	2,445,251	
Prior Year Encumbrance Appropriations	<u>2,177,425</u>	<u>2,177,425</u>	<u>2,177,425</u>	
<i>Fund Balance - Ending</i>	<u>\$ 7,673,175</u>	<u>\$ 347,564</u>	<u>\$ 1,823,649</u>	<u>\$ 1,476,085</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, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 6,200,000	\$ 6,200,000	\$ 6,667,691	\$ 467,691
<i>Total Revenues</i>	<u>6,200,000</u>	<u>6,200,000</u>	<u>6,667,691</u>	<u>467,691</u>
Expenditures				
General Government - Legislative and Executive				
Personal Services	4,797,200	4,797,200	4,595,680	201,520
Internal Charge Back	225,000	225,000	153,400	71,600
Supplies	40,000	40,000	21,752	18,248
Contract Services	650,000	929,933	545,413	384,520
Travel and Expenses	15,000	15,000	8,845	6,155
Motor Vehicle Fuel/Repair	5,000	5,000	3,002	1,998
Advertising and Printing	100,000	100,000	43,842	56,158
Other Expenses	250,000	311,185	193,853	117,332
Equipment	125,000	128,429	35,320	93,109
Rentals/Leases	45,000	48,396	32,239	16,157
<i>Total Real Estate Assessment</i>	<u>6,252,200</u>	<u>6,600,143</u>	<u>5,633,346</u>	<u>966,797</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(52,200)</u>	<u>(400,143)</u>	<u>1,034,345</u>	<u>1,434,488</u>
Other Financing Sources				
Non-Operating Revenue	-	-	53,292	53,292
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>53,292</u>	<u>53,292</u>
<i>Net Change in Fund Balance</i>	<u>(52,200)</u>	<u>(400,143)</u>	<u>1,087,637</u>	<u>1,487,780</u>
Fund Balance - Beginning	4,728,801	4,728,801	4,728,801	
Prior Year Encumbrance Appropriations	<u>347,943</u>	<u>347,943</u>	<u>347,943</u>	
<i>Fund Balance - Ending</i>	<u>\$ 5,024,544</u>	<u>\$ 4,676,601</u>	<u>\$ 6,164,381</u>	<u>\$ 1,487,780</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, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 2,054,925	\$ 2,648,205	\$ 2,863,709	\$ 215,504
Other	195,075	251,395	271,902	20,507
<i>Total Revenues</i>	<u>2,250,000</u>	<u>2,899,600</u>	<u>3,135,611</u>	<u>236,011</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer				
Personal Services	811,400	1,035,847	792,428	243,419
Internal Charge Back	67,700	78,096	66,529	11,567
Supplies	-	21,735	5,636	16,099
Travel and Expenses	25,000	28,730	8,219	20,511
Contract Services	39,000	139,000	22,747	116,253
Rentals/Leases	5,000	8,858	8,858	-
Advertising and Printing	50,000	51,265	208	51,057
Other Expenses	130,000	189,097	129,578	59,519
Equipment	30,000	30,281	4,071	26,210
Refunds	25,000	25,000	12,747	12,253
Total Fiscal Officer	<u>1,183,100</u>	<u>1,607,909</u>	<u>1,051,021</u>	<u>556,888</u>
General Government - Judicial				
Prosecutor				
Personal Services	252,200	810,405	736,184	74,221
Internal Charge Back	10,000	12,477	9,932	2,545
Supplies	5,000	7,223	2,178	5,045
Travel and Expenses	2,000	4,270	8	4,262
Contract Services	300,000	409,756	148,576	261,180
Rentals/Leases	64,000	68,613	11,250	57,363
Advertising and Printing	150,000	151,531	149,815	1,716
Other Expenses	150,000	212,622	74,598	138,024
Equipment	5,000	7,645	-	7,645
Refunds	-	150,000	70,661	79,339
Total Prosecutor	<u>938,200</u>	<u>1,834,542</u>	<u>1,203,202</u>	<u>631,340</u>
<i>Total Expenditures</i>	<u>2,121,300</u>	<u>3,442,451</u>	<u>2,254,223</u>	<u>1,188,228</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	128,700	(542,851)	881,388	1,424,239
Other Financing Sources (Uses)				
Transfers In	-	9,370	1,768,628	1,759,258
Transfers Out	(150,000)	(1,768,628)	(1,768,628)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(150,000)</u>	<u>(1,759,258)</u>	<u>-</u>	<u>1,759,258</u>
<i>Net Change in Fund Balance</i>	(21,300)	(2,302,109)	881,388	3,183,497
Fund Balance - Beginning	2,753,262	2,753,262	2,753,262	
Prior Year Encumbrance Appropriations	5,333	5,333	5,333	
<i>Fund Balance - Ending</i>	<u>\$ 2,737,295</u>	<u>\$ 456,486</u>	<u>\$ 3,639,983</u>	<u>\$ 3,183,497</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Governmental Grants
For the Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 52,032	\$ 484,771	\$ 300,871	\$ (183,900)
Fines and Forfeitures	813	7,575	5,368	(2,207)
Intergovernmental	3,974,351	37,028,141	22,967,488	(14,060,653)
Other	35,366	329,493	203,891	(125,602)
<i>Total Revenues</i>	<u>4,062,562</u>	<u>37,849,980</u>	<u>23,477,618</u>	<u>(14,372,362)</u>
Expenditures				
Personal Services	1,160,994	8,649,888	5,971,235	2,678,653
Professional Services	-	81,315	72,229	9,086
Internal Charge Back	16,800	22,400	13,075	9,325
Supplies	71,800	321,879	162,029	159,850
Travel/Continuing Education	15,000	126,484	66,278	60,206
Motor Vehicle Fuel/Repair	9,500	11,500	2,694	8,806
Contract Services	55,000	6,738,177	3,073,303	3,664,874
Rentals	2,500	11,500	6,000	5,500
Advertising and Printing	9,000	9,000	2,564	6,436
Other Expenses	1,038,100	4,494,458	3,938,882	555,576
Subsidies/Shared Revenue	1,727,276	16,803,902	15,919,032	884,870
Equipment	-	1,393,352	1,325,683	67,669
<i>Total Expenditures</i>	<u>4,105,970</u>	<u>38,663,855</u>	<u>30,553,004</u>	<u>8,110,851</u>
<i>(Deficiency) of Revenue (Under) Expenditures</i>	(43,408)	(813,875)	(7,075,386)	(6,261,511)
Other Financing Sources (Uses)				
Transfers-In	-	-	1,541,052	1,541,052
Transfers-Out	-	(1,579,451)	(1,579,451)	-
Other Financing Sources	2,438	22,722	14,053	(8,669)
<i>Total Other Financing Sources (Uses)</i>	<u>2,438</u>	<u>(1,556,729)</u>	<u>(24,346)</u>	<u>1,532,383</u>
<i>Net Change in Fund Balance</i>	(40,970)	(2,370,604)	(7,099,732)	(4,729,128)
Fund (Deficit) - Beginning	(5,648,108)	(5,648,108)	(5,648,108)	
Prior Year Encumbrance Appropriations	8,042,758	8,042,758	8,042,758	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 2,353,680</u>	<u>\$ 24,046</u>	<u>\$ (4,705,082)</u>	<u>\$ (4,729,128)</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, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Licenses and Permits	\$ 615,519	\$ 651,032	\$ 657,618	\$ 6,586
Charges For Services	144,423	152,756	154,284	1,528
Fines and Forfeitures	6,561	6,940	6,996	56
Other	43,497	46,007	46,538	531
<i>Total Revenues</i>	<u>810,000</u>	<u>856,735</u>	<u>865,436</u>	<u>8,701</u>
Expenditures				
Health				
Animal Control				
Personal Services	622,900	622,900	609,752	13,148
Professional Services	20,000	61,049	61,049	-
Internal Charge Back	14,000	14,000	14,000	-
Supplies	57,000	86,601	86,188	413
Travel and Expenses	500	500	462	38
Motor Vehicle Fuel/Repair	1,800	1,800	1,563	237
Contract Services	22,000	7,000	6,981	19
Utilities	100,000	64,800	7,768	57,032
Insurance	3,000	3,000	1,452	1,548
Advertising and Printing	3,000	3,288	3,152	136
Other Expenses	3,100	3,100	3,097	3
Equipment	4,600	7,124	4,796	2,328
Total Animal Control	<u>851,900</u>	<u>875,162</u>	<u>800,260</u>	<u>74,902</u>
Fiscal Officer - Dog License				
Personal Services	61,100	61,100	60,102	998
Contract Services	25,000	25,000	24,559	441
Total Fiscal Officer - Dog License	<u>86,100</u>	<u>86,100</u>	<u>84,661</u>	<u>1,439</u>
<i>Total Health</i>	<u>938,000</u>	<u>961,262</u>	<u>884,921</u>	<u>76,341</u>
<i>Net Change in Fund Balance</i>	(128,000)	(104,527)	(19,485)	85,042
Fund Balance - Beginning	99,375	99,375	99,375	
Prior Year Encumbrance Appropriations	5,528	5,528	5,528	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (23,097)</u>	<u>\$ 376</u>	<u>\$ 85,418</u>	<u>\$ 85,042</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, 2011***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 902,000	\$ 902,000	\$ 712,329	\$ (189,671)
<i>Total Revenues</i>	<u>902,000</u>	<u>902,000</u>	<u>712,329</u>	<u>(189,671)</u>
Expenditures				
General Government - Judicial				
Personal Services	719,000	737,000	700,305	36,695
Professional Services	10,000	20,000	12,032	7,968
Supplies	117,700	156,648	102,784	53,864
Training and Education	25,000	25,000	-	25,000
Contract Services	303,000	306,207	97,121	209,086
Equipment	200,000	272,164	113,276	158,888
Total General Government - Judicial	<u>1,374,700</u>	<u>1,517,019</u>	<u>1,025,518</u>	<u>491,501</u>
<i>Total Expenditures</i>	<u>1,374,700</u>	<u>1,517,019</u>	<u>1,025,518</u>	<u>491,501</u>
<i>Net Changes in Fund Balance</i>	(472,700)	(615,019)	(313,189)	301,830
Fund Balance - Beginning	824,226	824,226	824,226	
Prior Year Encumbrance Appropriations	<u>142,319</u>	<u>142,319</u>	<u>142,319</u>	
<i>Fund Balance - Ending</i>	<u>\$ 493,845</u>	<u>\$ 351,526</u>	<u>\$ 653,356</u>	<u>\$ 301,830</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, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 45,000	\$ 62,000	\$ 16,500	\$ (45,500)
<i>Total Revenues</i>	<u>45,000</u>	<u>62,000</u>	<u>16,500</u>	<u>(45,500)</u>
Expenditures				
Economic Development				
Personal Services	22,400	22,400	12,211	10,189
Internal Charge Back	2,700	2,700	514	2,186
Supplies	1,000	1,000	-	1,000
Travel and Expenses	1,000	1,000	-	1,000
Contract Services	15,000	15,000	7,750	7,250
Other Expenses	8,000	8,000	408	7,592
<i>Total Economic Development</i>	<u>50,100</u>	<u>50,100</u>	<u>20,883</u>	<u>29,217</u>
<i>Net Change in Fund Balance</i>	(5,100)	11,900	(4,383)	(16,283)
Fund (Deficit) - Beginning	<u>(11,538)</u>	<u>(11,538)</u>	<u>(11,538)</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (16,638)</u>	<u>\$ 362</u>	<u>\$ (15,921)</u>	<u>\$ (16,283)</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, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 160,000	\$ 160,000	\$ 227,779	\$ 67,779
Total Revenues	160,000	160,000	227,779	67,779
Expenditures				
Public Safety				
Personal Services	25,000	25,000	25,000	-
Supplies	55,000	69,289	68,255	1,034
Contract Services	83,500	114,254	94,519	19,735
Equipment	10,000	10,000	9,711	289
Total Public Safety	173,500	218,543	197,485	21,058
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,500)	(58,543)	30,294	88,837
Other Financing (Uses)				
Transfers Out	-	(453)	(453)	-
Total Other Financing (Uses)	-	(453)	(453)	-
Net Change in Fund Balance	(13,500)	(58,996)	29,841	88,837
Fund Balance - Beginning	417,970	417,970	417,970	
Prior Year Encumbrance Appropriations	18,043	18,043	18,043	
Fund Balance - Ending	\$ 422,513	\$ 377,017	\$ 465,854	\$ 88,837

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Courts Special Projects - Other Special Revenue Funds
For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Taxes:				
Charges for Services	\$ 202,455	\$ 204,336	\$ 224,505	\$ 20,169
Intergovernmental	734,359	741,182	814,158	72,976
Other	1,108,186	1,118,482	1,228,755	110,273
<i>Total Revenues</i>	<u>2,045,000</u>	<u>2,064,000</u>	<u>2,267,418</u>	<u>203,418</u>
Expenditures				
General Government - Judicial				
Probate Court - Legal Research Computer				
Other Expenses	-	5,613	5,613	-
Total Probate Court - Legal Research Computer	-	<u>5,613</u>	<u>5,613</u>	-
Probate Court - Conduct of Business				
Other Expenses	-	4,655	4,655	-
Total Probate Court - Conduct of Business	-	<u>4,655</u>	<u>4,655</u>	-
Probate Court - Indigent Guardianship				
Other Expenses	-	127,178	127,178	-
Total Probate Court - Indigent Guardianship	-	<u>127,178</u>	<u>127,178</u>	-
Probate Court - Mediation				
Other Expenses	-	33,056	33,056	-
Total Probate Court - Mediation	-	<u>33,056</u>	<u>33,056</u>	-
Common Pleas Court - Legal Research Computer				
Supplies	-	20,000	-	20,000
Contract Services	-	20,140	2,215	17,925
Other Expenses	-	27,746	23,695	4,051
Equipment	-	137,000	122,742	14,258
Total Common Pleas Court - Legal Research Computer	-	<u>204,886</u>	<u>148,652</u>	<u>56,234</u>
Common Pleas Court - Special Projects				
Personal Services	-	435,000	396,973	38,027
Supplies	-	20,000	9,840	10,160
Travel and Expenses	-	49,000	46,110	2,890
Contract Services	-	322,123	316,179	5,944
Equipment	-	195,291	149,548	45,743
Total Common Pleas Court - Special Projects	-	<u>1,021,414</u>	<u>918,650</u>	<u>102,764</u>
Domestic Court - Legal Research Computer				
Equipment	30,000	30,000	8,060	21,940
Total Domestic Court - Legal Research Computer	<u>30,000</u>	<u>30,000</u>	<u>8,060</u>	<u>21,940</u>
Domestic Court - Special Projects				
Personal Services	180,700	185,250	169,192	16,058
Supplies	3,000	3,000	491	2,509
Travel and Expenses	10,800	13,800	12,594	1,206
Contract Services	17,500	15,000	7,088	7,912
Other Expenses	18,000	12,950	2,168	10,782
Equipment	24,000	24,000	-	24,000
Total Domestic Court - Special Projects	<u>254,000</u>	<u>254,000</u>	<u>191,533</u>	<u>62,467</u>

(Continued)

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Courts Special Projects - Other Special Revenue Funds (Continued)
For the Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Juvenile Court - Special Projects				
Contract Services	\$ 65,000	\$ 65,000	\$ -	\$ 65,000
Total Juvenile Court - Special Projects	65,000	65,000	-	65,000
Juvenile Court - Legal Research Computer				
Contract Services	5,000	5,000	4,689	311
Total Juvenile Court - Legal Research Computer	5,000	5,000	4,689	311
Total General Government - Judicial	354,000	1,750,802	1,442,086	308,716
Public Safety				
Juvenile Court - IV-E Reimbursement				
Personal Services	618,700	618,700	599,785	18,915
Travel and Expenses	10,000	10,000	5,672	4,328
Contract Services	120,000	120,000	349	119,651
Total Juvenile Court - IV-E Reimbursement	748,700	748,700	605,806	142,894
Juvenile Court - Driver Intervention				
Supplies	3,400	3,400	-	3,400
Contract Services	7,000	7,800	7,800	-
Total Juvenile Court - Probation Services	10,400	11,200	7,800	3,400
Total Public Safety	759,100	759,900	613,606	146,294
Total Expenditures	1,113,100	2,510,702	2,055,692	455,010
Net Changes in Fund Balance	931,900	(446,702)	211,726	658,428
Fund Balance - Beginning	2,090,183	2,090,183	2,090,183	
Prior Year Encumbrance Appropriations	129,100	129,100	129,100	
Fund Balance - Ending	\$ 3,151,183	\$ 1,772,581	\$ 2,431,009	\$ 658,428

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Concealed Weapons Administration - Other Special Revenues
For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 132,000	\$ 132,000	\$ 56,333	\$ (75,667)
<i>Total Revenues</i>	<u>132,000</u>	<u>132,000</u>	<u>56,333</u>	<u>(75,667)</u>
Expenditures				
Public Safety				
Personal Services	130,500	130,500	115,248	15,252
Supplies	<u>5,000</u>	<u>5,000</u>	<u>4,999</u>	<u>1</u>
Total Public Safety	<u>135,500</u>	<u>135,500</u>	<u>120,247</u>	<u>15,253</u>
<i>Net Change in Fund Balance</i>	(3,500)	(3,500)	(63,914)	(60,414)
Fund Balance - Beginning	<u>42,289</u>	<u>42,289</u>	<u>42,289</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 38,789</u>	<u>\$ 38,789</u>	<u>\$ (21,625)</u>	<u>\$ (60,414)</u>

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Domestic Violence Trust Fund - Other Special Revenues
For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 120,000	\$ 132,000	\$ 106,563	\$ (25,437)
<i>Total Revenues</i>	<u>120,000</u>	<u>132,000</u>	<u>106,563</u>	<u>(25,437)</u>
Expenditures				
Public Safety				
Subsidies/Shared Revenues	120,000	131,238	106,563	24,675
<i>Total Expenditures</i>	<u>120,000</u>	<u>131,238</u>	<u>106,563</u>	<u>24,675</u>
<i>Net Change in Fund Balance</i>	-	762	-	(762)
Fund (Deficit) - Beginning	(11,238)	(11,238)	(11,238)	
Prior Year Encumbrance Appropriations	<u>11,238</u>	<u>11,238</u>	<u>11,238</u>	
<i>Fund Balance - Ending</i>	<u>\$ -</u>	<u>\$ 762</u>	<u>\$ -</u>	<u>\$ (762)</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, 2011***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenue				
Intergovernmental	\$ 130,000	\$ 130,000	\$ 128,157	\$ (1,843)
<i>Total Revenue</i>	<u>130,000</u>	<u>130,000</u>	<u>128,157</u>	<u>(1,843)</u>
Expenditures				
General Government - Legislative and Executive				
Personal Services	141,200	141,200	135,855	5,345
Contract Services	5,000	5,000	-	5,000
Equipment	180,000	180,000	5,217	174,783
<i>Total General Government - Legislative and Executive</i>	<u>326,200</u>	<u>326,200</u>	<u>141,072</u>	<u>185,128</u>
<i>Net Change in Fund Balance</i>	(196,200)	(196,200)	(12,915)	183,285
Fund Balance - Beginning	<u>316,093</u>	<u>316,093</u>	<u>316,093</u>	
<i>Fund Balance - Ending</i>	<u>\$ 119,893</u>	<u>\$ 119,893</u>	<u>\$ 303,178</u>	<u>\$ 183,285</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Drivers Interlock & Alcohol Monitoring Fund - Other Special Revenues
For the Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ -	\$ -	\$ 373	\$ 373
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>373</u>	<u>373</u>
<i>Net Change in Fund Balance</i>	-	-	373	373
Fund Balance - Beginning	<u>874</u>	<u>874</u>	<u>874</u>	
<i>Fund Balance - Ending</i>	<u>\$ 874</u>	<u>\$ 874</u>	<u>\$ 1,247</u>	<u>\$ 373</u>

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Fund - Other Special Revenues
For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Fines and Forfeitures	\$ 400,296	\$ 400,296	\$ 434,440	\$ 34,144
Other	28,884	28,884	31,350	2,466
<i>Total Revenues</i>	<u>429,180</u>	<u>429,180</u>	<u>465,790</u>	<u>36,610</u>
Expenditures				
Public Safety				
Personal Services	202,100	217,800	217,732	68
Professional Services	5,800	5,800	1,774	4,026
Internal Charge Back	6,000	6,000	1,701	4,299
Supplies	87,300	85,601	75,674	9,927
Contract Services	150,600	150,450	110,916	39,534
Other Expenses	3,800	15,358	248	15,110
Equipment	24,000	25,101	11,575	13,526
Total Public Safety	<u>479,600</u>	<u>506,110</u>	<u>419,620</u>	<u>86,490</u>
<i>Net Change in Fund Balance</i>	(50,420)	(76,930)	46,170	123,100
Fund Balance - Beginning	194,189	194,189	194,189	
Prior Year Encumbrance Appropriations	<u>26,510</u>	<u>26,510</u>	<u>26,510</u>	
<i>Fund Balance - Ending</i>	<u>\$ 170,279</u>	<u>\$ 143,769</u>	<u>\$ 266,869</u>	<u>\$ 123,100</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, 2011*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 1,747,460	\$ 1,629,971	\$ 1,613,662	\$ (16,309)
Intergovernmental	7,646,900	7,132,768	7,061,776	(70,992)
Other	5,640	5,261	5,031	(230)
<i>Total Revenues</i>	<u>9,400,000</u>	<u>8,768,000</u>	<u>8,680,469</u>	<u>(87,531)</u>
Expenditures				
Human Services				
Personal Services	7,299,200	6,699,200	6,628,292	70,908
Professional Services	15,000	13,534	6,034	7,500
Internal Charge Back	198,200	188,200	174,128	14,072
Supplies	50,000	45,416	34,926	10,490
Travel and Expenses	10,000	7,500	3,962	3,538
Motor Vehicle Fuel/Repair	10,000	10,376	6,828	3,548
Contract Services	787,700	923,676	892,194	31,482
Other Expenses	636,000	632,116	631,311	805
<i>Total Human Services</i>	<u>9,006,100</u>	<u>8,520,018</u>	<u>8,377,675</u>	<u>142,343</u>
<i>Net Change in Fund Balance</i>	393,900	247,982	302,794	54,812
Fund (Deficit) - Beginning	(207,450)	(207,450)	(207,450)	
Prior Year Encumbrance Appropriations	<u>145,918</u>	<u>145,918</u>	<u>145,918</u>	
<i>Fund Balance - Ending</i>	<u>\$ 332,368</u>	<u>\$ 186,450</u>	<u>\$ 241,262</u>	<u>\$ 54,812</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Management Agency
For the Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 568,803	\$ 6,209,810	\$ 3,377,894	\$ (2,831,916)
<i>Total Revenues</i>	<u>568,803</u>	<u>6,209,810</u>	<u>3,377,894</u>	<u>(2,831,916)</u>
Expenditures				
Public Safety				
Personal Services	355,800	355,800	348,851	6,949
Internal Charge Back	6,400	6,400	6,400	-
Professional Services	-	1,100	-	1,100
Supplies	12,600	208,095	97,912	110,183
Travel/Continuing Education	5,000	58,139	26,273	31,866
Contract Services	32,000	1,197,806	299,567	898,239
Utilities	-	692	626	66
Hazardous Materials	108,900	-	-	-
Grants and Public Service	54,100	58,809	11,500	47,309
Other Expenses	-	269,230	215,116	54,114
Equipment	-	3,453,524	2,435,466	1,018,058
<i>Total Public Safety</i>	<u>574,800</u>	<u>5,609,595</u>	<u>3,441,711</u>	<u>2,167,884</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(5,997)	600,215	(63,817)	(664,032)
Other Financing Sources (Uses):				
Transfers-In	-	-	9,115	9,115
Transfers-Out	-	(9,169)	(9,169)	-
Other Financing Sources	1,197	13,068	7,114	(5,954)
<i>Total Other Financing Sources (Uses)</i>	<u>1,197</u>	<u>3,899</u>	<u>7,060</u>	<u>3,161</u>
<i>Net Change in Fund Balance</i>	(4,800)	604,114	(56,757)	(660,871)
Fund (Deficit) - Beginning	(1,589,175)	(1,589,175)	(1,589,175)	
Prior Year Encumbrance Appropriations	1,025,742	1,025,742	1,025,742	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (568,233)</u>	<u>\$ 40,681</u>	<u>\$ (620,190)</u>	<u>\$ (660,871)</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, 2011*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 7,420,965	\$ 7,420,965	\$ 7,112,303	\$ (308,662)
Intergovernmental	1,218,293	1,218,293	1,167,752	(50,541)
Other	1,289,782	1,289,782	1,235,869	(53,913)
<i>Total Revenue</i>	<u>9,929,040</u>	<u>9,929,040</u>	<u>9,515,924</u>	<u>(413,116)</u>
Expenditures				
Other Expenditures	26,474	26,474	22,629	3,845
Debt Service	10,783,026	10,783,026	9,220,912	1,562,114
<i>Total Expenditures</i>	<u>10,809,500</u>	<u>10,809,500</u>	<u>9,243,541</u>	<u>1,565,959</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(880,460)</u>	<u>(880,460)</u>	<u>272,383</u>	<u>1,152,843</u>
Other Financing Sources:				
Transfers In	-	-	67,794	67,794
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>67,794</u>	<u>67,794</u>
<i>Net Change in Fund Balance</i>	<u>(880,460)</u>	<u>(880,460)</u>	<u>340,177</u>	<u>1,220,637</u>
Fund Balance - Beginning	<u>2,451,206</u>	<u>2,451,206</u>	<u>2,451,206</u>	
<i>Fund Balance - Ending</i>	<u>\$ 1,570,746</u>	<u>\$ 1,570,746</u>	<u>\$ 2,791,383</u>	<u>\$ 1,220,637</u>

County of Summit, Ohio

**Combined Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2011**

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Investments	\$ 847,092	\$ 3,854,014	\$ 4,701,106
Receivables (Net of Allowance for Uncollectibles)			
Accrued Interest	-	111	111
Loans	-	4,364,251	4,364,251
Due From Other Governments	-	414,019	414,019
<i>Total Assets</i>	<u>\$ 847,092</u>	<u>\$ 8,632,395</u>	<u>\$ 9,479,487</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$ 19,239	\$ 376,856	\$ 396,095
Accrued Salaries and Wages Payable	5,467	-	5,467
Deferred Revenue	-	1,852,791	1,852,791
Due To Other Funds	2,024	-	2,024
Due To Other Governments	841	-	841
<i>Total Liabilities</i>	<u>27,571</u>	<u>2,229,647</u>	<u>2,257,218</u>
Fund Balances			
Restricted	-	6,402,748	6,402,748
Assigned	819,521	-	819,521
<i>Total Fund Balances</i>	<u>819,521</u>	<u>6,402,748</u>	<u>7,222,269</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 847,092</u>	<u>\$ 8,632,395</u>	<u>\$ 9,479,487</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, 2011

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
Revenues			
Intergovernmental	\$ -	\$ 1,739,547	\$ 1,739,547
Investment Income	-	4,297	4,297
Other	26,305	749	27,054
<i>Total Revenues</i>	<u>26,305</u>	<u>1,744,593</u>	<u>1,770,898</u>
Expenditures			
General Government:			
Legislative and Executive	212,702	-	212,702
Public Works	-	1,284,977	1,284,977
Capital Outlay	728,599	2,141,897	2,870,496
<i>Total Expenditures</i>	<u>941,301</u>	<u>3,426,874</u>	<u>4,368,175</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(914,996)</u>	<u>(1,682,281)</u>	<u>(2,597,277)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	-	2,805,000	2,805,000
Transfers In	127,895	623,513	751,408
Transfers Out	-	(67,794)	(67,794)
<i>Total Other Financing Sources (Uses)</i>	<u>127,895</u>	<u>3,360,719</u>	<u>3,488,614</u>
<i>Net Change in Fund Balances</i>	(787,101)	1,678,438	891,337
Fund Balance - Beginning	<u>1,606,622</u>	<u>4,724,310</u>	<u>6,330,932</u>
<i>Fund Balance - Ending</i>	<u>\$ 819,521</u>	<u>\$ 6,402,748</u>	<u>\$ 7,222,269</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
General Capital Improvements
For the Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Other	\$ -	\$ -	\$ 17,895	\$ 17,895
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>17,895</u>	<u>17,895</u>
Expenditures				
Personal Services	\$ 194,700	\$ 194,700	\$ 180,681	\$ 14,019
Professional Services	30,000	60,000	58,932	1,068
Internal Charge Back	6,000	6,000	3,930	2,070
Supplies	2,000	2,341	1,873	468
Travel/Continuing Education	6,000	6,154	6,119	35
Advertising and Printing	4,000	4,246	3,745	501
Capital Outlay	-	1,243,249	998,240	245,009
<i>Total Expenditures</i>	<u>242,700</u>	<u>1,516,690</u>	<u>1,253,520</u>	<u>263,170</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	(242,700)	(1,516,690)	(1,235,625)	281,065
Other Financing Sources:				
Transfers-In	-	-	110,000	110,000
Other Financing Sources	-	-	26,305	26,305
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>136,305</u>	<u>136,305</u>
<i>Net Change in Fund Balance</i>	(242,700)	(1,516,690)	(1,099,320)	417,370
Fund Balance - Beginning	1,486,946	1,486,946	1,486,946	
Prior Year Encumbrance Appropriations	<u>274,952</u>	<u>274,952</u>	<u>274,952</u>	
<i>Fund Balance - Ending</i>	<u>\$ 1,519,198</u>	<u>\$ 245,208</u>	<u>\$ 662,578</u>	<u>\$ 417,370</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Other Capital Projects
For the Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 220,452	\$ 4,370,428	\$ 1,394,744	\$ (2,975,684)
Other	49,803	987,322	315,000	(672,322)
<i>Total Revenues</i>	<u>270,255</u>	<u>5,357,750</u>	<u>1,709,744</u>	<u>(3,648,006)</u>
Expenditures				
Equipment	-	100	-	100
Capital Outlay	270,959	9,200,129	4,931,792	4,268,337
<i>Total Expenditures</i>	<u>270,959</u>	<u>9,200,229</u>	<u>4,931,792</u>	<u>4,268,437</u>
<i>(Deficiency) of Revenues Over Expenditures</i>	(704)	(3,842,479)	(3,222,048)	620,431
Other Financing Sources (Uses)				
Transfers-In	-	202,707	793,512	590,805
Transfers-Out	-	(237,793)	(237,793)	-
Interest Income	704	13,966	4,445	(9,521)
<i>Total Other Financing Sources (Uses)</i>	<u>704</u>	<u>(21,120)</u>	<u>560,164</u>	<u>581,284</u>
<i>Net Change in Fund Balance</i>	-	(3,863,599)	(2,661,884)	1,201,715
Fund Balance - Beginning	3,483,146	3,483,146	3,483,146	
Prior Year Encumbrance Appropriations	<u>1,191,416</u>	<u>1,191,416</u>	<u>1,191,416</u>	
<i>Fund Balance - Ending</i>	<u>\$ 4,674,562</u>	<u>\$ 810,963</u>	<u>\$ 2,012,678</u>	<u>\$ 1,201,715</u>

COUNTY OF SUMMIT, OHIO

PROPRIETARY FUNDS

Enterprise Funds

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

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

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

Combining Statements - Internal Service Funds

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

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

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

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

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

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

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Retained Earnings
Budget (Non-GAAP Basis) and Actual
Water Revenue Fund
For the Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Non-Operating Revenues (Expenses)				
Special Assessments	\$ -	\$ -	\$ 11,785	\$ 11,785
Debt Retirement	-	(343,375)	(343,375)	-
Interest Expense	-	(36,548)	(36,548)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>-</u>	<u>(379,923)</u>	<u>(368,138)</u>	<u>11,785</u>
<i>Net (Loss)</i>	-	(379,923)	(368,138)	11,785
Retained Earnings - Beginning	<u>606,699</u>	<u>606,699</u>	<u>606,699</u>	
<i>Retained Earnings - Ending</i>	<u>\$ 606,699</u>	<u>\$ 226,776</u>	<u>\$ 238,561</u>	<u>\$ 11,785</u>

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Retained Earnings
Budget (Non-GAAP Basis) and Actual
Sewer Revenue Fund
For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 35,972,240	\$ 37,063,421	\$ 31,151,245	\$ (5,912,176)
Intergovernmental	5,154,030	5,310,372	4,463,638	(846,734)
Other	101,154	104,222	86,315	(17,907)
<i>Total Revenues</i>	<u>41,227,424</u>	<u>42,478,015</u>	<u>35,701,198</u>	<u>(6,776,817)</u>
Operating Expenditures				
Environmental Services				
Personal Services	9,626,300	9,626,300	9,109,515	516,785
Professional Services	576,500	601,325	268,472	332,853
Internal Charge Back	223,400	263,400	263,400	-
Supplies	320,000	370,092	317,392	52,700
Materials	875,000	1,024,820	856,347	168,473
Travel and Expense	18,000	18,429	14,152	4,277
Motor Vehicle Fuel/Repair	444,000	586,617	396,864	189,753
Contract Services	14,916,063	15,512,393	14,915,843	596,550
Utilities	2,100,000	2,367,059	2,113,394	253,665
Insurance	190,000	190,000	190,000	-
Rentals	306,700	356,752	243,567	113,185
Advertising and Printing	10,000	11,169	3,000	8,169
Other Expenses	530,843	538,022	530,045	7,977
Equipment	227,300	233,697	190,071	43,626
Capital Outlay	85,000	2,944,858	2,022,217	922,641
<i>Total Operating Expenses</i>	<u>30,449,106</u>	<u>34,644,933</u>	<u>31,434,279</u>	<u>3,210,654</u>
<i>Operating Income</i>	10,778,318	7,833,082	4,266,919	(3,566,163)
Non-Operating Revenues (Expenses)				
Investment Income	-	-	200	200
Special Assessments	6,941,082	7,151,632	6,011,364	(1,140,268)
Bond, Note, OWDA Proceeds	-	-	1,991,757	1,991,757
Debt Retirement	(6,247,102)	(6,247,350)	(6,164,301)	83,049
Interest Expense	(3,266,898)	(3,266,650)	(3,222,728)	43,922
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(2,572,918)</u>	<u>(2,362,368)</u>	<u>(1,383,708)</u>	<u>978,660</u>
<i>Net Income before Operating Transfers</i>	8,205,400	5,470,714	2,883,211	(2,587,503)
Operating Transfers In	-	-	8,904,868	8,904,868
Operating Transfers Out	(9,000,000)	(9,001,028)	(8,904,867)	96,161
<i>Net Income (Loss)</i>	(794,600)	(3,530,314)	2,883,212	6,413,526
Retained Earnings - Beginning	3,570,598	3,570,598	3,570,598	
Prior Year Encumbrance Appropriations	1,744,740	1,744,740	1,744,740	
<i>Retained Earnings - Ending</i>	<u>\$ 4,520,738</u>	<u>\$ 1,785,024</u>	<u>\$ 8,198,550</u>	<u>\$ 6,413,526</u>

County of Summit, Ohio

**Combining Statement of Net Assets
Internal Service Funds
December 31, 2011**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Total
Assets						
<i>Current Assets:</i>						
Equity in Pooled Cash and Investments	\$ -	\$ 2,699,007	\$ 8,325,437	\$ -	\$ -	\$ 11,024,444
Receivables (Net of Allowance for Uncollectibles)						
Accrued Interest	-	435	-	-	-	435
Due From Other Funds	81,645	3,440	1,882,067	81,990	-	2,049,142
Due From Other Governments	36	15,707	238,252	8,367	-	262,362
Material and Supplies Inventory	85,338	-	-	-	-	85,338
Prepaid Items	1,079	220,638	-	-	-	221,717
<i>Total Current Assets</i>	<u>168,098</u>	<u>2,939,227</u>	<u>10,445,756</u>	<u>90,357</u>	<u>-</u>	<u>13,643,438</u>
<i>Noncurrent Assets:</i>						
<i>Capital Assets:</i>						
Depreciable Capital Assets, Net	19,007	-	-	-	2,226	21,233
<i>Total Assets</i>	<u>187,105</u>	<u>2,939,227</u>	<u>10,445,756</u>	<u>90,357</u>	<u>2,226</u>	<u>13,664,671</u>
Liabilities						
<i>Current Liabilities:</i>						
Accounts Payable	1,417	22,919	-	109,570	-	133,906
Accrued Salaries and Wages Payable	8,686	11,535	3,525	5,590	12,204	41,540
Unearned Revenue	-	1,152,426	-	-	-	1,152,426
Compensated Absences	16,486	31,892	4,903	17,681	-	70,962
Due To Other Funds	57,123	4,777	138	17,958	89,181	169,177
Due To Other Governments	52,002	1,767	1,092,836	904	5,324	1,152,833
Insurance Claims Payable	-	2,831,049	1,302,240	-	-	4,133,289
Capital Leases Payable	4,315	-	-	-	1,679	5,994
<i>Total Current Liabilities</i>	<u>140,029</u>	<u>4,056,365</u>	<u>2,403,642</u>	<u>151,703</u>	<u>108,388</u>	<u>6,860,127</u>
<i>Long-term Liabilities:</i>						
Compensated Absences	35,727	69,115	10,626	38,316	-	153,784
Insurance Claims Payable	-	-	2,033,152	-	-	2,033,152
Capital Leases Payable	15,874	-	-	-	292	16,166
<i>Total Long-term Liabilities</i>	<u>51,601</u>	<u>69,115</u>	<u>2,043,778</u>	<u>38,316</u>	<u>292</u>	<u>2,203,102</u>
<i>Total Liabilities</i>	<u>191,630</u>	<u>4,125,480</u>	<u>4,447,420</u>	<u>190,019</u>	<u>108,680</u>	<u>9,063,229</u>
Net Assets						
Invested in Capital Assets, Net of Related Debt	(1,182)	-	-	-	255	(927)
Unrestricted	(3,343)	(1,186,253)	5,998,336	(99,662)	(106,709)	4,602,369
<i>Total Net Assets</i>	<u>\$ (4,525)</u>	<u>\$ (1,186,253)</u>	<u>\$ 5,998,336</u>	<u>\$ (99,662)</u>	<u>\$ (106,454)</u>	<u>\$ 4,601,442</u>

County of Summit, Ohio

**Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2011**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Total
Operating Revenues						
Charges for Services	\$ 1,006,849	\$ 39,473,246	\$ 2,042,363	\$ 1,055,657	\$ 205,933	\$ 43,784,048
Other	-	81,713	-	-	-	81,713
<i>Total Operating Revenues</i>	<u>1,006,849</u>	<u>39,554,959</u>	<u>2,042,363</u>	<u>1,055,657</u>	<u>205,933</u>	<u>43,865,761</u>
Operating Expenses						
Personal Services	318,690	419,777	111,363	202,076	505,348	1,557,254
Contractual Services	51,382	2,452,940	77,766	871,380	19,424	3,472,892
Material and Supplies	678,010	7,778	2,205	7,754	640	696,387
Insurance Claims Expense	-	36,250,827	2,099,552	-	-	38,350,379
Depreciation	6,192	-	-	-	1,484	7,676
Other	850	130,390	52	-	3,382	134,674
<i>Total Operating Expenses</i>	<u>1,055,124</u>	<u>39,261,712</u>	<u>2,290,938</u>	<u>1,081,210</u>	<u>530,278</u>	<u>44,219,262</u>
<i>Operating Income (Loss)</i>	<u>(48,275)</u>	<u>293,247</u>	<u>(248,575)</u>	<u>(25,553)</u>	<u>(324,345)</u>	<u>(353,501)</u>
Non-Operating Revenues (Expenses)						
Intergovernmental Revenue	-	-	53,696	-	-	53,696
Investment Income	-	2,587	-	-	-	2,587
Interest and Fiscal Charges	(1,000)	-	-	-	(158)	(1,158)
(Loss) on Disposal of Capital Assets	(2,756)	-	-	-	-	(2,756)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(3,756)</u>	<u>2,587</u>	<u>53,696</u>	<u>-</u>	<u>(158)</u>	<u>52,369</u>
<i>Income (Loss) before Transfers</i>	<u>(52,031)</u>	<u>295,834</u>	<u>(194,879)</u>	<u>(25,553)</u>	<u>(324,503)</u>	<u>(301,132)</u>
Transfers In	70,000	-	-	30,000	440,000	540,000
<i>Change in Net Assets</i>	17,969	295,834	(194,879)	4,447	115,497	238,868
Net Assets (Deficit) - Beginning	(22,494)	(1,482,087)	6,193,215	(104,109)	(221,951)	4,362,574
<i>Net Assets (Deficit) - Ending</i>	<u>\$ (4,525)</u>	<u>\$ (1,186,253)</u>	<u>\$ 5,998,336</u>	<u>\$ (99,662)</u>	<u>\$ (106,454)</u>	<u>\$ 4,601,442</u>

County of Summit, Ohio

**Combining Statement of Cash Flow
Internal Service Funds
For the Year Ended December 31, 2011**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Total
Cash Flows from Operating Activities						
Cash Receipts from Customers	\$ 991,535	\$ 40,795,442	\$ 2,967,963	\$ 1,059,968	\$ 163,392	\$ 45,978,300
Cash Receipts - Other	-	81,713	-	-	-	81,713
Cash Payments for Goods and Services	(741,260)	(2,662,594)	(80,026)	(891,346)	(20,162)	(4,395,388)
Cash Payments for Insurance Claims	-	(36,989,116)	(2,582,686)	-	-	(39,571,802)
Cash Payments to Employees	(317,101)	(376,931)	(102,241)	(198,622)	(581,760)	(1,576,655)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>(66,826)</u>	<u>848,514</u>	<u>203,010</u>	<u>(30,000)</u>	<u>(438,530)</u>	<u>516,168</u>
Cash Flows from Non-Capital Financing Activities						
Cash Receipts - Intergovernmental	-	-	53,696	-	-	53,696
Transfers In	70,000	-	-	30,000	440,000	540,000
<i>Net Cash Provided by Non-Capital Financing Activities</i>	<u>70,000</u>	<u>-</u>	<u>53,696</u>	<u>30,000</u>	<u>440,000</u>	<u>593,696</u>
Cash Flows from Capital and Related Financing Activities						
Cash Payments for Capital Acquisitions	(3,174)	-	-	-	-	(3,174)
Cash Payments for Debt Retirement	-	-	-	-	(1,312)	(1,312)
Cash Payments for Interest Expense	-	-	-	-	(158)	(158)
<i>Net Cash (Used) by Capital and Related Financing Activities</i>	<u>(3,174)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,470)</u>	<u>(4,644)</u>
Cash Flows from Investing Activities						
Interest on Investments	-	2,321	-	-	-	2,321
<i>Net Increase in Cash and Cash Equivalents</i>	<u>-</u>	<u>850,835</u>	<u>256,706</u>	<u>-</u>	<u>-</u>	<u>1,107,541</u>
Cash and Cash Equivalents - Beginning	-	1,848,172	8,068,731	-	-	9,916,903
<i>Cash and Cash Equivalents - Ending</i>	<u>\$ -</u>	<u>\$ 2,699,007</u>	<u>\$ 8,325,437</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,024,444</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities						
Operating Income (Loss)	\$ (48,275)	\$ 293,247	\$ (248,575)	\$ (25,553)	\$ (324,345)	\$ (353,501)
Adjustments:						
Depreciation	6,192	-	-	-	1,484	7,676
(Increase) Decrease in Assets:						
Accounts Receivable	-	184,488	962,246	102	-	1,146,836
Due From Other Funds	(15,685)	989	-	6,781	-	(7,915)
Due From Other Governments	(36)	(15,707)	(68,508)	(6,408)	-	(90,659)
Inventory	(35,158)	-	-	-	-	(35,158)
Other Operating Assets	(94)	(57,011)	-	-	-	(57,105)
Increase (Decrease) in Liabilities:						
Accounts Payable	(26,806)	5,215	-	(12,224)	-	(33,815)
Accrued Salaries and Wages Payable	1,175	405	459	(1)	(5,066)	(3,028)
Compensated Absences	388	42,608	8,592	3,588	(70,221)	(15,045)
Due To Other Funds	960	(13)	(3)	3,711	(43,053)	(38,398)
Due To Other Governments	50,513	56	(35,783)	4	2,671	17,461
Insurance Claims Payable	-	(758,189)	(415,418)	-	-	(1,173,607)
Other Operating Liabilities	-	1,152,426	-	-	-	1,152,426
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>\$ (66,826)</u>	<u>\$ 848,514</u>	<u>\$ 203,010</u>	<u>\$ (30,000)</u>	<u>\$ (438,530)</u>	<u>\$ 516,168</u>

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Retained Earnings
Budget (Non-GAAP Basis) and Actual
Office Services Fund
For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 850,000	\$ 906,000	\$ 991,127	\$ 85,127
<i>Total Revenues</i>	<u>850,000</u>	<u>906,000</u>	<u>991,127</u>	<u>85,127</u>
Operating Expenditures				
Office Services				
Personal Services	315,200	320,200	317,101	3,099
Internal Charge Back	5,000	5,000	5,000	-
Supplies	643,200	709,033	703,921	5,112
Motor Vehicle Fuel/Repair	1,000	1,000	1,000	-
Contract Services	27,700	42,300	28,662	13,638
Rentals	30,500	24,759	24,626	133
<i>Total Operating Expenses</i>	<u>1,022,600</u>	<u>1,102,292</u>	<u>1,080,310</u>	<u>21,982</u>
<i>Net (Loss) before Operating Transfers</i>	(172,600)	(196,292)	(89,183)	107,109
Operating Transfers In	<u>250,000</u>	<u>250,000</u>	<u>70,000</u>	<u>(180,000)</u>
<i>Net Income (Loss)</i>	77,400	53,708	(19,183)	(72,891)
Retained (Deficit) - Beginning	(132,430)	(132,430)	(132,430)	
Prior Year Encumbrances Appropriations	<u>79,692</u>	<u>79,692</u>	<u>79,692</u>	
<i>Retained Earnings (Deficit) - Ending</i>	<u>\$ 24,662</u>	<u>\$ 970</u>	<u>\$ (71,921)</u>	<u>\$ (72,891)</u>

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Retained Earnings
Budget (Non-GAAP Basis) and Actual
Medical Self-Insurance Fund
For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 38,780,000	\$ 38,780,000	\$ 39,632,615	\$ 852,615
Other	28,000	28,000	30,427	2,427
<i>Total Revenues</i>	<u>38,808,000</u>	<u>38,808,000</u>	<u>39,663,042</u>	<u>855,042</u>
Operating Expenditures				
Medical Self-Insurance				
Personal Services	377,400	377,400	376,930	470
Professional Services	229,600	229,600	214,900	14,700
Internal Charge Back	30,000	30,000	8,664	21,336
Supplies	6,000	6,000	4,119	1,881
Travel and Expense	2,000	2,000	220	1,780
Contract Services	70,000	136,742	73,691	63,051
Insurance Claims	40,000,000	40,469,050	39,537,901	931,149
Other Expenses	130,000	135,000	131,461	3,539
Equipment	-	66	-	66
<i>Total Operating Expenses</i>	<u>40,845,000</u>	<u>41,385,858</u>	<u>40,347,886</u>	<u>1,037,972</u>
<i>Net (Loss) Before Non-Operating Revenues</i>	(2,037,000)	(2,577,858)	(684,844)	1,893,014
Non-Operating Revenues				
Investment Income	4,000	4,000	2,321	(1,679)
Other Non-Operating Revenues	1,188,000	1,188,000	1,214,113	26,113
<i>Total Non-Operating Revenues</i>	<u>1,192,000</u>	<u>1,192,000</u>	<u>1,216,434</u>	<u>24,434</u>
<i>Net (Loss)</i>	(845,000)	(1,385,858)	531,590	1,917,448
Retained Earnings - Beginning	1,307,314	1,307,314	1,307,314	
Prior Year Encumbrances Appropriations	540,858	540,858	540,858	
<i>Retained Earnings - Ending</i>	<u>\$ 1,003,172</u>	<u>\$ 462,314</u>	<u>\$ 2,379,762</u>	<u>\$ 1,917,448</u>

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Retained Earnings
Budget (Non-GAAP Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 3,143,040	\$ 3,143,040	\$ 2,967,963	\$ (175,077)
<i>Total Revenues</i>	<u>3,143,040</u>	<u>3,143,040</u>	<u>2,967,963</u>	<u>(175,077)</u>
Operating Expenditures				
Worker's Compensation				
Personal Services	103,400	103,400	102,241	1,159
Professional Services	71,000	83,083	61,238	21,845
Internal Charge Back	5,000	5,000	1,779	3,221
Supplies	5,000	6,000	2,206	3,794
Travel and Expense	2,500	2,500	463	2,037
Contract Services	30,000	66,836	37,876	28,960
Insurance Claims	3,950,000	3,941,000	2,582,685	1,358,315
Other Expenses	5,000	5,000	68	4,932
<i>Total Operating Expenses</i>	<u>4,171,900</u>	<u>4,212,819</u>	<u>2,788,556</u>	<u>1,424,263</u>
<i>Net Income (Loss) before Non-Operating Revenues</i>	(1,028,860)	(1,069,779)	179,407	1,249,186
Non-Operating Revenues				
Other Non-Operating Revenues	56,960	56,960	53,696	(3,264)
<i>Total Non-Operating Revenues</i>	<u>56,960</u>	<u>56,960</u>	<u>53,696</u>	<u>(3,264)</u>
<i>Net Income (Loss)</i>	(971,900)	(1,012,819)	233,103	1,245,922
Retained Earnings - Beginning	8,018,932	8,018,932	8,018,932	
Prior Year Encumbrances Appropriations	49,799	49,799	49,799	
<i>Retained Earnings - Ending</i>	<u>\$ 7,096,831</u>	<u>\$ 7,055,912</u>	<u>\$ 8,301,834</u>	<u>\$ 1,245,922</u>

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Retained Earnings
Budget (Non-GAAP Basis) and Actual
Telephone Services Fund
For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 1,100,000	\$ 1,664,000	\$ 1,060,358	\$ (603,642)
<i>Total Revenues</i>	<u>1,100,000</u>	<u>1,664,000</u>	<u>1,060,358</u>	<u>(603,642)</u>
Operating Expenditures				
Telephone Services				
Personal Services	199,600	199,600	198,622	978
Internal Charge Back	3,200	3,200	2,996	204
Supplies	5,500	5,557	553	5,004
Materials	23,000	26,613	12,306	14,307
Travel and Expense	800	800	-	800
Motor Vehicle Fuel/Repair	1,000	1,000	-	1,000
Contract Services	400	400	305	95
Utilities	1,200,000	1,513,294	1,230,131	283,163
Advertising and Printing	500	500	-	500
Other Expenses	500	500	313	187
Equipment	300	300	-	300
<i>Total Operating Expenses</i>	<u>1,434,800</u>	<u>1,751,764</u>	<u>1,445,226</u>	<u>306,538</u>
<i>Net Income (Loss) before Operating Transfers</i>	(334,800)	(87,764)	(384,868)	(297,104)
Operating Transfers In	<u>100,000</u>	<u>100,000</u>	<u>109,994</u>	<u>9,994</u>
<i>Net (Loss)</i>	(234,800)	12,236	(274,874)	(287,110)
Retained (Deficit) - Beginning	(408,972)	(408,972)	(408,972)	
Prior Year Encumbrances Appropriations	<u>316,964</u>	<u>316,964</u>	<u>316,964</u>	
<i>Retained (Deficit) - Ending</i>	<u>\$ (326,808)</u>	<u>\$ (79,772)</u>	<u>\$ (366,882)</u>	<u>\$ (287,110)</u>

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Retained Earnings
Budget (Non-GAAP Basis) and Actual
Internal Audit Fund
For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 250,000	\$ 339,000	\$ 194,787	\$ (144,213)
<i>Total Revenues</i>	<u>250,000</u>	<u>339,000</u>	<u>194,787</u>	<u>(144,213)</u>
Operating Expenditures				
Internal Audit Services				
Personal Services	585,600	585,600	581,760	3,840
Internal Charge Back	9,400	9,400	8,325	1,075
Supplies	1,500	1,500	1,458	42
Travel and Expense	3,500	3,500	3,489	11
Contract Services	4,000	12,455	11,905	550
Other Expenses	400	400	59	341
<i>Total Operating Expenses</i>	<u>604,400</u>	<u>612,855</u>	<u>606,996</u>	<u>5,859</u>
<i>Net (Loss) before Operating Transfers</i>	(354,400)	(273,855)	(412,209)	(138,354)
Operating Transfers In	<u>400,000</u>	<u>400,000</u>	<u>440,000</u>	<u>40,000</u>
<i>Net Income</i>	45,600	126,145	27,791	(98,354)
Retained (Deficit) - Beginning	(133,649)	(133,649)	(133,649)	
Prior Year Encumbrances Appropriations	<u>8,455</u>	<u>8,455</u>	<u>8,455</u>	
<i>Retained Earnings (Deficit) - Ending</i>	<u>\$ (79,594)</u>	<u>\$ 951</u>	<u>\$ (97,403)</u>	<u>\$ (98,354)</u>

COUNTY OF SUMMIT, OHIO

Combining Fiduciary Funds

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

AGENCY FUNDS

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

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

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

Custodial Checking - To account for the following activities:

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

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

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

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

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

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

County of Summit, Ohio

**Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended December 31, 2011**

	<u>Balance</u> <u>January 1, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2011</u>
<u>Undivided/Subdivision Holding</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 39,176,358	\$ 837,433,047	\$ 834,985,465	\$ 41,623,940
Cash and Cash Equivalents - Segregated Accounts	22,800	21,563	22,800	21,563
Receivables (Net of Allowance for Uncollectibles)				
Taxes	541,713,294	527,738,246	541,713,294	527,738,246
<i>Total Assets</i>	<u>\$ 580,912,452</u>	<u>\$ 1,365,192,856</u>	<u>\$ 1,376,721,559</u>	<u>\$ 569,383,749</u>
Liabilities				
Due To Other Governments	\$ 541,772,035	\$ 527,746,606	\$ 541,772,035	\$ 527,746,606
Unapportioned Monies	39,140,417	1,080,317,916	1,077,821,190	41,637,143
<i>Total Liabilities</i>	<u>\$ 580,912,452</u>	<u>\$ 1,608,064,522</u>	<u>\$ 1,619,593,225</u>	<u>\$ 569,383,749</u>
<u>Payroll Holding</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 3,430,077	\$ 75,994,703	\$ 75,903,761	\$ 3,521,019
<i>Total Assets</i>	<u>\$ 3,430,077</u>	<u>\$ 75,994,703</u>	<u>\$ 75,903,761</u>	<u>\$ 3,521,019</u>
Liabilities				
Unapportioned Monies	\$ 3,430,077	\$ 75,994,703	\$ 75,903,761	\$ 3,521,019
<i>Total Liabilities</i>	<u>\$ 3,430,077</u>	<u>\$ 75,994,703</u>	<u>\$ 75,903,761</u>	<u>\$ 3,521,019</u>
<u>Custodial Checking</u>				
Assets				
Cash and Cash Equivalents - Segregated Accounts	\$ 12,690,740	\$ 10,716,195	\$ 12,690,740	\$ 10,716,195
Liabilities				
Unapportioned Monies	\$ 12,690,740	\$ 10,716,195	\$ 12,690,740	\$ 10,716,195
<u>Metro Parks</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 18,285,816	\$ 19,429,966	\$ 21,880,954	\$ 15,834,828
Receivables (Net of Allowance for Uncollectibles)				
Taxes	17,061,977	15,859,082	17,061,977	15,859,082
<i>Total Assets</i>	<u>\$ 35,347,793</u>	<u>\$ 35,289,048</u>	<u>\$ 38,942,931</u>	<u>\$ 31,693,910</u>
Liabilities				
Due To Other Governments	\$ 118,667	\$ 120,653	\$ 118,667	\$ 120,653
Unapportioned Monies	35,229,126	15,977,749	19,633,618	31,573,257
<i>Total Liabilities</i>	<u>\$ 35,347,793</u>	<u>\$ 16,098,402</u>	<u>\$ 19,752,285</u>	<u>\$ 31,693,910</u>
<u>District Health</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 3,169,148	\$ 21,777,356	\$ 19,842,136	\$ 5,104,368
<i>Total Assets</i>	<u>\$ 3,169,148</u>	<u>\$ 21,777,356</u>	<u>\$ 19,842,136</u>	<u>\$ 5,104,368</u>
Liabilities				
Matured Interest Payable	\$ -			\$ -
Due To Other Governments	\$ 104,693	\$ 202,373	\$ 104,693	\$ 202,373
Unapportioned Monies	3,064,455	2,039,913	202,373	4,901,995
<i>Total Liabilities</i>	<u>\$ 3,169,148</u>	<u>\$ 2,242,286</u>	<u>\$ 307,066</u>	<u>\$ 5,104,368</u>
<u>Children Services - Family Stability</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 395,864	\$ 2,008,290	\$ 1,894,590	\$ 509,564
<i>Total Assets</i>	<u>\$ 395,864</u>	<u>\$ 2,008,290</u>	<u>\$ 1,894,590</u>	<u>\$ 509,564</u>
Liabilities				
Due To Other Governments	\$ 7,869	\$ 11,018	\$ 7,869	\$ 11,018
Unapportioned Monies	387,995	121,569	11,018	498,546
<i>Total Liabilities</i>	<u>\$ 395,864</u>	<u>\$ 132,587</u>	<u>\$ 18,887</u>	<u>\$ 509,564</u>

(continued)

County of Summit, Ohio

**Combining Statement of Changes in Assets and Liabilities
Agency Funds (Continued)
For the Fiscal Year Ended December 31, 2011**

	<u>Balance</u> <u>January 1, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2011</u>
<u>Summit County Port Authority</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 1,339,319	\$ 6,478,316	\$ 6,582,341	\$ 1,235,294
<i>Total Assets</i>	<u>\$ 1,339,319</u>	<u>\$ 6,478,316</u>	<u>\$ 6,582,341</u>	<u>\$ 1,235,294</u>
Liabilities				
Due To Other Governments	\$ 6,061	\$ 6,154	\$ 6,061	\$ 6,154
Unapportioned Monies	1,333,258	6,061	110,179	1,229,140
<i>Total Liabilities</i>	<u>\$ 1,339,319</u>	<u>\$ 12,215</u>	<u>\$ 116,240</u>	<u>\$ 1,235,294</u>
<u>Other Agency</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 887,595	\$ 6,201,438	\$ 6,374,621	\$ 714,412
<i>Total Assets</i>	<u>\$ 887,595</u>	<u>\$ 6,201,438</u>	<u>\$ 6,374,621</u>	<u>\$ 714,412</u>
Liabilities				
Due To Other Governments	\$ 4,289	\$ 4,108	\$ 4,289	\$ 4,108
Unapportioned Monies	883,306	4,289	177,291	710,304
<i>Total Liabilities</i>	<u>\$ 887,595</u>	<u>\$ 8,397</u>	<u>\$ 181,580</u>	<u>\$ 714,412</u>
<u>Total Agency Funds</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 66,684,177	\$ 969,323,116	\$ 967,463,868	\$ 68,543,425
Cash and Cash Equivalents - Segregated Accounts	12,713,540	10,737,758	12,713,540	10,737,758
Receivables (Net of Allowance for Uncollectibles)				
Taxes	558,775,271	543,597,328	558,775,271	543,597,328
<i>Total Assets</i>	<u>\$ 638,172,988</u>	<u>\$ 1,523,658,202</u>	<u>\$ 1,538,952,679</u>	<u>\$ 622,878,511</u>
Liabilities				
Due To Other Governments	\$ 542,013,614	\$ 528,090,912	\$ 542,013,614	\$ 528,090,912
Unapportioned Monies	96,159,374	1,185,178,395	1,186,550,170	94,787,599
<i>Total Liabilities</i>	<u>\$ 638,172,988</u>	<u>\$ 1,713,269,307</u>	<u>\$ 1,728,563,784</u>	<u>\$ 622,878,511</u>

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



STATISTICAL SECTION

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COUNTY OF SUMMIT, OHIO

STATISTICAL SECTION

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

Financial Trends

Tables 1 - 5

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

Revenue Capacity

Tables 6 - 9

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

Debt Capacity

Tables 10 - 14

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

Demographic and Economic Information

Tables 15 - 16

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

Operating Information

Tables 17 - 19

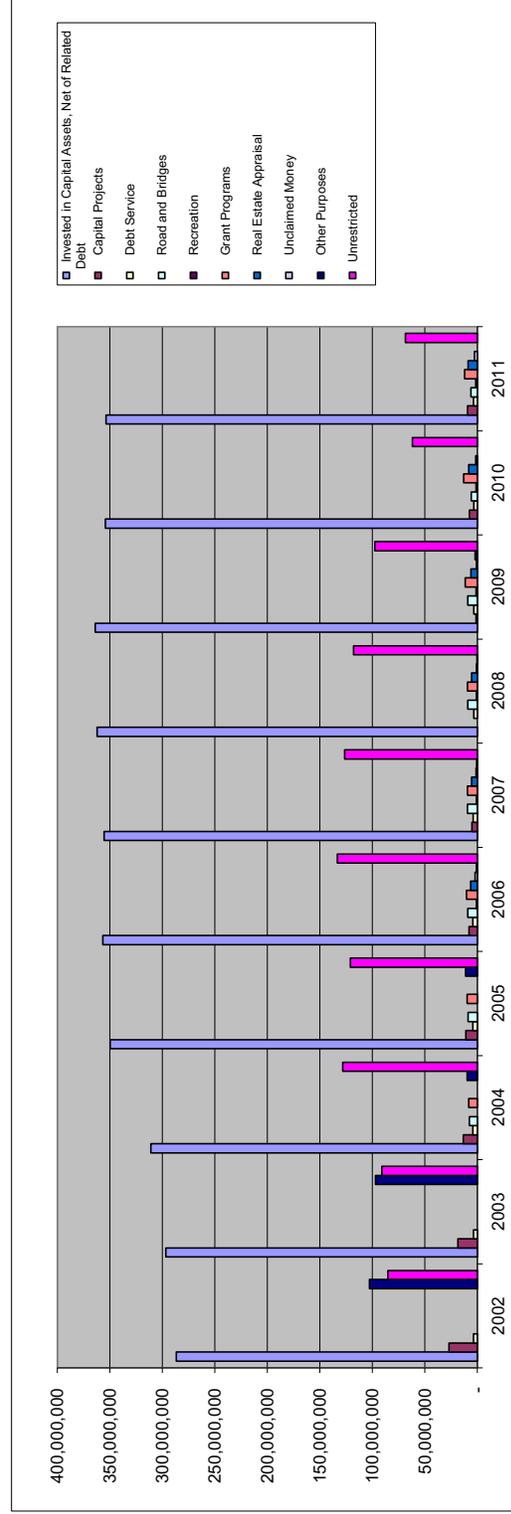
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

COUNTY OF SUMMIT, OHIO

Table 1

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Governmental Activities										
Invested in Capital Assets, Net of Related Debt	\$ 154,178,082	\$ 165,161,132	\$ 173,820,320	\$ 205,829,186	\$ 217,570,063	\$ 213,066,209	\$ 212,837,524	\$ 214,342,337	\$ 203,600,867	\$ 203,050,702
Restricted for:										
Capital Projects	26,976,026	18,406,971	13,478,215	10,932,161	7,963,347	5,355,104	104,445	1,305,740	7,794,215	9,532,065
Debt Service	3,697,299	3,602,157	4,446,792	4,366,814	4,382,188	3,872,783	3,382,120	3,413,421	3,508,466	3,843,235
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
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
Recreation	-	-	-	1,033,582	1,124,274	1,124,274	1,047,240	1,228,912	1,347,720	1,593,988
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
Real Estate Appraisal	-	-	-	-	6,479,113	5,623,977	5,623,977	6,159,490	8,117,143	8,995,199
Unclaimed Money	-	-	-	-	2,121,631	1,186,767	1,037,775	936,106	1,693,321	2,764,218
Other Purposes	-	-	-	-	964,632	663,920	435,938	2,220,950	-	-
Unrestricted	102,759,359	96,980,859	9,672,813	11,225,980	664,632	663,920	101,033,565	80,338,767	42,901,308	44,349,093
Total Governmental Activities Net Assets	\$ 355,785,396	\$ 357,863,915	\$ 349,769,305	\$ 373,059,403	\$ 399,846,756	\$ 403,442,220	\$ 396,865,158	\$ 406,261,222	\$ 439,712,016	\$ 462,221,401
Business-type Activities										
Invested in Capital Assets, Net of Related Debt	132,591,580	131,468,641	137,181,781	143,906,642	139,000,182	142,487,438	149,245,482	149,694,498	150,662,175	150,626,859
Unrestricted	16,996,131	17,403,716	14,355,174	12,049,187	17,079,662	17,573,876	16,768,894	17,176,529	19,046,757	24,186,681
Total Business-type Activities Net Assets	\$ 149,587,711	\$ 148,872,357	\$ 151,536,955	\$ 155,955,829	\$ 156,079,844	\$ 160,061,314	\$ 166,014,376	\$ 166,871,027	\$ 169,708,932	\$ 174,813,540
Primary Government										
Invested in Capital Assets, Net of Related Debt	286,769,662	296,629,773	311,002,101	349,735,828	356,570,245	355,553,647	362,083,006	364,036,835	354,263,042	353,677,561
Restricted	133,432,684	118,989,987	62,074,521	58,369,948	66,069,582	81,550,985	82,994,069	111,580,118	193,209,841	214,821,606
Unrestricted	85,170,761	91,116,512	128,229,638	120,909,456	133,286,773	126,398,902	117,802,459	97,515,296	61,948,065	68,535,774
Total Primary Government Net Assets	\$ 505,373,107	\$ 506,736,272	\$ 501,306,260	\$ 529,015,232	\$ 555,926,600	\$ 563,503,534	\$ 562,879,534	\$ 573,132,249	\$ 609,420,948	\$ 637,034,941



COUNTY OF SUMMIT, OHIO

Table 2

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Expenses										
Governmental Activities:										
General Government:										
Legislative & Executive	\$ 31,123,445	\$ 32,419,605	\$ 34,657,433	\$ 33,234,843	\$ 38,108,106	\$ 40,738,978	\$ 41,509,280	\$ 36,864,355	\$ 33,470,725	\$ 29,863,668
Judicial	28,677,882	25,073,871	28,753,662	29,116,379	30,736,949	32,710,959	33,686,132	33,632,756	31,143,225	28,226,568
Public Safety	57,265,018	64,661,569	68,866,348	73,336,584	74,497,550	80,425,048	79,481,857	81,056,444	79,049,965	77,969,693
Public Works	16,543,844	11,110,042	11,110,042	4,981,459	19,065,648	19,637,778	20,456,800	19,432,193	17,700,183	20,153,145
Health	108,913,426	108,677,819	112,317,834	111,934,542	121,728,662	122,774,127	131,938,662	137,391,221	138,142,537	145,034,017
Economic Development	5,363,942	3,536,814	4,510,676	3,388,688	2,831,880	3,786,061	3,313,440	6,101,164	13,556,567	6,901,285
Human Services	120,340,054	114,136,096	117,806,041	126,715,732	116,076,370	132,885,560	135,940,442	135,421,415	110,339,511	92,226,428
Recreation	4,385,439	4,399,332	5,474,925	5,616,879	5,661,738	5,868,613	8,983,180	9,120,767	9,054,463	8,470,466
Intergovernmental	333,022	292,411	311,153	201,888	344,249	344,249	-	-	-	-
Other	6,266,096	4,666,389	2,873,757	3,038,207	-	-	-	-	-	-
Interest and Fiscal Charges	3,934,615	5,042,457	4,053,111	4,071,035	3,702,576	3,457,361	3,131,175	2,816,731	2,754,304	3,781,157
Total Governmental Activities Expenses	383,146,783	376,658,906	390,734,986	395,636,236	412,409,479	442,628,734	458,440,968	461,837,026	435,211,480	412,626,427
Business-type Activities:										
Water	2,514,130	1,723,913	1,990,843	1,632,588	1,274,327	63,390	22,666	15,339	11,249	6,996
Sewer	30,836,191	35,883,146	34,362,172	34,854,694	37,199,513	36,354,135	38,156,406	39,906,272	38,200,901	42,812,216
Total Business-type Activities Expenses	33,350,321	37,607,059	36,353,015	36,487,282	38,473,840	36,417,525	38,159,072	39,921,611	38,212,150	42,819,212
Total Primary Government Expenses	416,497,104	414,265,965	427,088,001	432,123,518	450,883,319	479,046,259	496,600,040	501,758,637	473,423,630	455,445,639
Program Revenues										
Governmental Activities:										
Charges for Services and Sales	41,454,712	42,497,142	44,814,684	46,679,653	44,068,848	46,939,598	52,773,960	55,290,603	56,779,874	58,444,485
Operating Grants and Contributions	156,296,385	142,733,812	153,915,539	159,192,125	201,242,314	193,111,025	195,566,585	211,974,509	196,439,103	165,114,237
Capital Grants and Contributions	-	1,746,004	52,500	-	-	-	-	2,624,872	2,248,471	1,928,731
Total Governmental Activities Program Revenue	197,751,097	186,976,958	198,782,723	205,871,778	245,311,162	240,050,623	248,340,545	269,889,984	255,467,448	225,487,453
Business-type Activities:										
Charges for Services:										
Water	762,349	648,486	697,316	728,902	594,458	2,529	3,031	3,031	3,543	11,831
Sewer	25,603,567	26,832,847	26,456,458	28,856,389	30,480,847	32,007,000	32,859,407	34,318,607	37,506,368	37,616,629
Operating Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Capital Grants and Contributions	7,695,624	8,627,115	10,491,162	10,642,685	7,157,606	8,203,551	3,299,192	4,530,284	1,415,643	1,977,917
Total Business-type Activities Program Revenue	34,061,540	36,108,448	40,227,976	38,232,911	36,161,128	40,210,551	36,161,128	38,851,922	42,828,098	47,912,385
Total Primary Government Program Revenue	231,812,637	223,085,406	236,427,659	246,099,754	283,544,073	280,261,174	284,501,673	308,741,906	298,295,546	273,399,838
Net (Expenses)/Revenue										
Governmental Activities	(185,395,686)	(189,681,948)	(191,952,263)	(189,764,458)	(167,098,317)	(202,578,111)	(210,100,423)	(191,947,042)	(179,744,032)	(187,138,974)
Business-type Activities	711,219	(1,498,611)	1,291,921	3,740,694	(240,929)	3,793,026	(1,997,944)	(1,069,689)	4,615,948	5,093,173
Total Primary Government Net Expense	(184,684,467)	(191,180,559)	(190,660,342)	(186,023,764)	(167,339,240)	(198,785,085)	(212,098,367)	(193,016,731)	(175,128,084)	(182,045,801)
General Revenues and Other Changes in Net Assets										
Governmental Activities:										
Taxes										
Property Taxes	130,455,301	127,382,012	101,855,444	110,125,983	107,598,117	123,290,945	120,701,942	138,851,872	135,631,001	136,033,983
Sales Tax	33,062,542	34,128,696	35,481,710	35,781,363	36,171,206	36,714,792	35,571,417	32,919,290	34,722,738	36,332,439
Other Taxes	11,484,956	12,570,880	13,656,310	13,700,660	13,553,730	11,826,390	9,911,961	8,310,167	8,848,524	8,846,210
Unrestricted Contributions	13,949,344	11,012,971	28,531,940	24,917,245	23,324,511	19,875,729	21,760,258	15,439,289	22,998,200	20,942,881
Investment Earnings	9,851,578	4,039,858	3,253,456	6,697,962	12,848,192	14,479,366	11,063,518	2,980,336	4,208,259	3,370,151
Gain on Sale of Capital Assets	-	9,167	-	174,950	25,056	383,335	-	-	-	1,062,681
Miscellaneous	1,252,908	2,525,832	499,912	281,618	364,858	758,847	4,714,265	2,842,152	4,956,647	3,060,014
Special Items	-	-	-	21,585,936	-	(1,155,829)	-	-	-	-
Transfers	91,807	91,051	90,111	91,481	-	-	-	-	1,829,457	-
Total Governmental Activities	200,148,436	191,760,467	183,368,883	213,357,198	193,885,670	206,173,575	203,323,361	201,343,106	213,194,826	209,648,359
Business-type Activities										
Sale of Capital Assets	28,600	21,330	3,915	11,700	11,200	9,200	11,450	-	-	-
Unrestricted Contributions	150,443	47,183	476,878	79,014	42,972	84,212	2,462,220	1,872,940	-	-
Investment Earnings	758,172	805,795	497,208	688,947	300,772	95,032	34,893	48,045	303	201
Miscellaneous	(91,807)	(91,051)	(90,111)	(91,481)	-	-	-	-	51,111	11,234
Transfers	845,408	783,257	887,890	688,180	354,944	188,444	2,514,544	1,926,340	(1,829,457)	-
Total Business-type Activities	200,993,844	192,543,724	184,256,773	214,045,378	194,240,614	206,362,019	206,037,905	203,269,446	211,416,783	209,659,794
Change in Net Assets										
Governmental Activities	14,752,750	2,078,519	(8,583,380)	23,592,740	26,787,353	3,595,464	(6,577,062)	9,396,064	33,450,794	22,509,385
Business-type Activities	1,536,627	(715,354)	2,179,811	4,428,874	114,015	3,981,470	516,600	856,651	2,837,905	5,104,608
Total Primary Government	\$ 16,309,377	\$ 1,363,165	\$ (6,403,569)	\$ 28,021,614	\$ 26,901,368	\$ 7,576,934	\$ (6,060,462)	\$ 10,252,715	\$ 36,288,699	\$ 27,613,993

COUNTY OF SUMMIT, OHIO

Table 3

PROGRAM REVENUES BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

(Accrual Basis of Accounting)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Program Revenues										
Governmental Activities:										
Charges for Services and Sales										
General Government	\$ 17,626,651	\$ 17,296,534	\$ 16,137,515	\$ 17,418,038	\$ 16,119,818	\$ 17,312,510	\$ 20,013,242	\$ 19,975,153	\$ 21,867,842	\$ 21,801,603
Legislative and Executive	4,693,264	5,093,214	5,471,551	4,954,890	6,258,653	6,993,161	7,240,940	8,446,438	7,691,792	8,541,744
Judicial	11,338,843	12,383,168	12,383,608	11,888,613	12,801,612	13,443,128	15,590,761	15,954,607	18,158,108	16,597,917
Public Safety	214,751	173,172	225,715	245,389	258,656	262,800	327,849	681,381	657,139	1,208,975
Public Works	1,388,571	1,616,382	1,399,033	1,261,231	1,244,404	1,179,867	2,016,404	2,713,901	2,579,935	3,508,186
Health	61,522	45,206	89,499	85,851	105,705	58,845	54,073	49,193	109,317	102,420
Economic Development	6,131,110	4,997,288	8,185,789	9,909,826	7,280,380	7,689,287	7,485,605	7,421,163	5,676,076	6,620,185
Human Services	-	892,178	921,974	915,815	-	45,086	-	39,665	-	63,455
Recreational	41,454,712	42,497,142	44,814,684	46,679,653	44,068,848	46,939,598	52,773,960	55,290,603	56,779,874	58,444,485
Total Charges for Services and Sales										
Operating Grants and Contributions										
General Government	485,606	773,473	1,519,874	566,927	507,921	1,009,518	730,410	514,884	1,408,265	441,749
Legislative and Executive	3,019,826	2,963,656	2,017,601	3,108,263	2,734,743	2,135,392	2,904,488	2,884,187	2,712,386	2,904,584
Judicial	10,370,063	8,449,086	11,427,439	16,836,735	12,771,739	14,258,952	13,854,424	17,453,578	18,376,645	18,393,896
Public Safety	8,679,975	10,489,336	12,125,915	11,099,748	27,369,727	13,858,335	13,871,052	10,108,052	10,500,415	10,886,435
Public Works	49,520,454	46,671,548	56,638,579	52,436,325	73,136,884	68,973,060	68,614,884	78,646,266	79,712,911	74,164,566
Health	3,747,503	3,431,389	2,716,715	3,677,433	2,352,410	2,790,602	2,750,914	6,071,769	6,909,355	6,986,389
Economic Development	80,472,958	69,955,324	67,469,416	71,466,694	81,367,289	88,756,516	91,238,503	94,475,236	74,977,657	50,023,004
Human Services	-	-	-	71,466,694	81,367,289	88,756,516	91,238,503	94,475,236	74,977,657	50,023,004
Recreation	-	-	-	1,001,624	1,001,624	1,328,650	1,601,910	1,820,537	1,841,469	1,313,614
Total Operating Grants and Contributions	156,296,385	142,733,812	153,915,539	159,192,125	201,242,314	193,111,025	195,566,585	211,974,509	196,439,103	165,114,237
Capital Grants and Contributions										
Public Safety	-	-	-	-	-	-	-	-	184,814	32,519
Public Works	-	1,746,004	-	-	-	-	-	2,624,872	2,063,657	1,896,212
Health	-	-	-	-	-	-	-	-	-	-
Total Capital Grants and Contributions	-	1,746,004	52,500	-	-	-	-	-	2,248,471	1,928,731
Total Governmental Activities Program Revenue	197,751,097	186,976,958	198,782,723	205,871,778	245,311,162	240,050,623	248,340,545	269,889,984	255,467,448	225,487,453
Business-type Activities:										
Charges for Services:										
Water	762,349	648,486	697,316	728,902	594,458	-	2,529	3,031	3,543	11,831
Sewer	25,603,567	26,832,847	26,456,458	28,856,389	30,480,847	32,007,000	32,859,407	34,318,607	37,506,368	37,616,629
Operating Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Capital Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Water	9,200	44,856	-	-	625,990	-	-	-	-	-
Sewer	7,686,424	8,582,259	10,491,162	10,642,685	6,531,616	8,203,551	3,299,192	4,530,284	1,415,643	1,977,917
Total Business-type Activities Program Revenue	34,061,540	36,108,448	37,644,936	40,227,976	38,232,911	40,210,551	36,161,128	38,851,922	42,828,098	47,912,385
Total Primary Government Program Revenue	\$ 231,812,637	\$ 223,085,406	\$ 236,427,659	\$ 246,099,754	\$ 283,544,073	\$ 280,261,174	\$ 284,501,673	\$ 308,741,906	\$ 298,295,546	\$ 273,399,838

COUNTY OF SUMMIT, OHIO

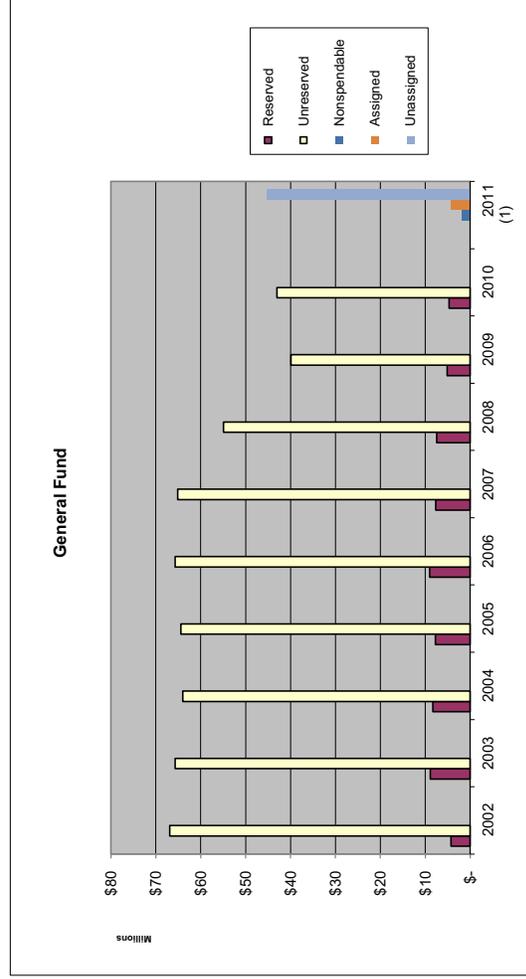
Table 4

FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011 (1)
General Fund										
Reserved	\$ 4,288,663	\$ 8,882,107	\$ 8,326,983	\$ 7,750,193	\$ 9,007,098	\$ 7,690,227	\$ 7,417,148	\$ 5,137,570	\$ 4,672,249	\$ -
Unreserved	66,878,754	65,718,225	64,026,231	64,405,120	65,716,800	65,142,661	54,914,376	39,884,275	43,018,427	-
GASB 54 Implementation	-	-	-	-	-	-	-	-	-	1,931,255
Nonspendable	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	4,267,011
Unassigned	-	-	-	-	-	-	-	-	-	45,271,081
Total General Fund	71,167,417	74,600,332	72,353,214	72,155,313	74,723,898	72,832,888	62,331,524	45,021,845	47,690,676	51,469,347
All Other Governmental Funds										
Reserved	44,986,546	46,250,361	33,311,476	29,837,517	35,399,313	38,044,506	37,903,221	44,528,358	40,768,535	-
Unreserved, Reported in:										
Special Revenue	64,148,418	61,859,025	56,767,443	49,412,088	45,292,852	65,017,560	70,596,344	87,715,227	117,638,622	-
Debt Service	3,381,671	2,772,360	3,630,145	3,781,966	3,840,340	4,080,775	2,458,119	2,493,658	2,652,596	-
Capital Projects	19,528,480	17,954,153	11,868,227	8,211,890	6,412,912	(3,687,382)	(8,405,953)	(12,047,529)	5,053,155	-
GASB 54 Implementation	-	-	-	-	-	-	-	-	-	-
Nonspendable	-	-	-	-	-	-	-	-	-	2,552,993
Restricted	-	-	-	-	-	-	-	-	-	184,588,595
Assigned	-	-	-	-	-	-	-	-	-	819,521
Unassigned	-	-	-	-	-	-	-	-	-	(1,762,526)
Total All Other Governmental Funds	132,045,115	128,835,899	105,577,291	91,243,461	90,945,417	103,455,459	102,551,731	122,689,714	166,112,908	186,198,583
Total Governmental Funds	\$ 203,212,532	\$ 203,436,231	\$ 177,930,505	\$ 163,398,774	\$ 165,669,315	\$ 176,288,347	\$ 164,883,255	\$ 167,711,559	\$ 213,803,584	\$ 237,667,930

(1) 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 FISCAL YEARS**

(Modified Accrual Basis of Accounting)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Revenues										
Taxes:										
Property	\$ 108,785,682	\$ 106,129,251	\$ 105,055,029	\$ 110,587,094	\$ 109,025,020	\$ 124,828,884	\$ 121,278,753	\$ 135,649,152	\$ 133,585,265	\$ 133,382,382
Sales and Use	33,081,046	33,994,904	35,261,093	35,524,910	36,021,183	36,696,576	35,672,063	33,085,278	34,576,725	36,191,563
Other	11,484,956	12,570,880	13,656,310	13,700,660	13,533,730	11,826,390	9,911,961	8,310,167	8,848,524	8,846,210
Licenses and Permits	423,340	478,001	376,815	360,678	351,852	335,982	345,916	840,101	640,710	739,889
Charges for Services	39,018,097	39,044,625	42,341,935	43,205,551	41,295,266	44,397,589	47,999,659	49,611,924	49,787,369	54,245,115
Fines and Forfeitures	1,316,592	1,595,852	1,768,584	1,531,752	2,341,622	2,202,211	2,001,212	2,195,755	4,118,296	2,324,639
Intergovernmental	173,122,076	171,449,440	174,200,588	175,052,875	214,785,071	210,292,579	215,133,009	232,539,350	216,769,669	190,571,350
Special Assessments	198,668	208,133	184,877	62,933	181,145	83,847	115,040	156,960	175,369	195,748
Investment Income	9,947,834	4,059,683	3,508,023	6,381,662	12,371,811	14,486,375	10,640,608	3,292,875	4,393,920	3,485,705
Other	10,902,411	8,432,721	13,180,519	10,054,748	6,389,229	2,381,112	4,616,901	2,677,624	4,999,356	3,058,506
Total Revenues	388,280,702	377,963,490	389,533,773	396,462,863	436,315,929	447,531,545	447,715,122	468,359,186	457,895,203	433,041,107
Expenditures										
General Government:										
Legislative and Executive										
Judicial	28,961,633	30,861,566	32,653,242	31,550,725	91,380,197	36,495,778	39,449,030	34,035,075	31,265,807	29,567,811
Public Safety	23,948,140	25,238,545	27,555,995	27,751,370	28,372,216	29,912,460	31,594,603	31,019,268	29,182,048	28,670,196
Public Works	58,722,388	60,416,651	64,189,660	67,347,141	67,984,881	72,800,137	75,282,463	77,602,214	75,634,364	75,836,687
Health	17,000,157	15,818,398	16,913,950	13,944,924	28,460,569	17,234,049	18,231,446	17,409,038	14,672,052	16,020,885
Economic Development	107,504,021	109,596,315	111,100,654	110,501,239	119,978,925	122,044,829	128,875,159	137,705,630	137,993,075	141,344,938
Human Services	4,865,265	3,404,632	2,716,202	2,880,060	2,486,498	3,412,790	3,063,803	5,889,105	13,464,502	6,789,800
Recreation	122,293,744	113,008,532	117,154,309	122,167,004	72,262,652	131,355,623	135,035,021	134,498,950	108,482,908	91,669,840
Intergovernmental	4,385,439	4,399,332	5,474,925	5,616,879	5,616,879	5,821,816	8,906,124	8,998,719	8,985,183	8,379,335
Other	333,022	292,411	311,153	201,888	363,314	341,504	369,548	357,319	347,628	365,848
Capital Outlay	1,592,473	1,542,821	1,671,163	1,291,357	967,716	930,578	1,147,444	3,288,602	1,828,880	1,013,400
Debt Service:										
Principal	19,064,282	26,695,098	25,478,406	16,201,817	3,845,322	5,210,268	6,600,074	6,065,727	6,492,184	2,870,496
Interest	6,728,371	9,592,648	9,651,946	9,758,973	10,128,090	10,954,729	7,632,512	5,961,741	14,989,253	5,392,387
Total Expenditures	4,226,520	4,842,374	4,264,823	3,991,549	3,624,399	3,381,765	3,047,200	2,730,268	2,519,815	3,824,283
	399,625,455	405,709,323	419,136,428	413,204,926	435,471,658	439,896,326	459,234,427	465,561,656	445,857,699	411,745,906
Other Financing Sources (Uses)										
Sale of Capital Assets	121,465	36,493	553,382	406,114	31,934	44,958	14,563	18,665	29,125	2,815,300
Proceeds From Leases	282,006	1,232,000	107,533	692,636	516,819	2,156,834	87,126	12,109	111,425	293,845
Proceeds From Bonds	29,030,000	25,100,000	25,652,000	-	-	-	-	-	31,731,139	-
Proceeds From Notes	-	-	2,786,914	1,924,296	877,517	782,021	12,523	-	-	-
Premium on Debt Issuance	1,226,420	1,531,333	2,263,399	-	-	-	-	-	353,375	-
Payments to Escrow Agents	-	-	(27,340,006)	-	-	-	-	-	-	-
Transfers In	7,505,472	8,146,238	7,811,041	9,711,206	7,894,081	8,976,293	10,624,501	5,201,678	7,601,861	7,197,287
Transfers Out	(7,413,665)	(8,076,532)	(7,737,333)	(10,221,277)	(7,894,081)	(8,976,293)	(10,624,501)	(5,201,678)	(5,772,404)	(7,737,287)
Total Other Financing Sources (Uses)	30,751,698	27,969,532	4,096,930	2,512,975	1,426,270	2,983,813	114,212	30,774	34,054,521	2,569,145
Net Change in Fund Balances	\$ 19,406,945	\$ 223,699	\$ (25,505,725)	\$ (14,229,088)	\$ 2,270,541	\$ 10,619,032	\$ (11,405,093)	\$ 2,828,304	\$ 46,092,025	\$ 23,864,346
Debt Service as a Percentage of Noncapital Expenditures	2.9%	3.8%	3.5%	3.5%	3.2%	3.3%	2.4%	1.9%	4.0%	2.3%

COUNTY OF SUMMIT, OHIO

Table 6

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

Tax Collection Year	Real Property			Tangible Personal Property				Total			Direct Tax Rate
	Assessed Value		Estimated Actual Value	Public Utility		General Business		Assessed Value	Estimated Actual Value	Ratio	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value				
2002	7,043,670	2,069,883	26,038,271	319,617	363,202	1,195,407	4,781,627	10,628,577	31,183,100	34.08%	13.07
2003	8,059,884	2,337,009	29,705,410	329,829	374,805	1,055,967	4,223,867	11,782,689	34,304,082	34.35%	13.07
2004	8,165,498	2,331,067	29,990,186	323,880	368,045	1,057,764	4,231,056	11,878,209	34,589,287	34.34%	13.07
2005	8,331,955	2,413,848	30,702,295	326,737	371,292	792,735	3,170,940	11,865,275	34,244,527	34.65%	13.07
2006	9,156,216	2,595,693	33,576,882	299,027	339,804	549,840	2,199,359	12,600,776	36,116,045	34.89%	13.07
2007	9,319,034	2,601,831	34,059,615	289,607	329,099	549,840	2,199,359	12,760,312	36,588,073	34.88%	14.57
2008	9,449,136	2,613,356	34,464,264	205,121	233,092	316,228	1,264,911	12,583,841	35,962,267	34.99%	14.26
2009	9,428,218	2,810,954	34,969,064	214,563	243,822	32,058	128,232	12,485,793	35,341,118	35.33%	14.16
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

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

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

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 7

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

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
County Units										
Unvoted:										
General Operating.....	1.84	1.68	1.51	1.53	1.58	1.58	1.78	1.79	1.72	1.61
Bond Retirement.....	0.36	0.52	0.69	0.67	0.62	0.62	0.42	0.41	0.48	0.59
Voted Millage - by levy										
Children Services.....										
Residential/Agricultural Real	2.31	2.05	2.05	2.04	1.89	1.89	2.25	2.25	2.25	2.25
Commercial/Industrial and Public Utility Real	2.40	2.17	2.19	2.19	2.11	2.13	2.24	2.14	2.17	2.16
General Business and Public Utility Personal	2.56	2.56	2.56	2.56	2.56	2.56	2.25	2.25	2.25	2.25
Developmental Disabilities.....										
Residential/Agricultural Real	3.59	3.18	3.19	3.18	2.95	4.49	4.48	4.50	4.50	4.50
Commercial/Industrial and Public Utility Real	3.58	3.23	3.27	3.27	3.16	4.50	4.48	4.28	4.34	4.33
General Business and Public Utility Personal	3.61	3.61	3.61	3.61	3.61	4.50	4.50	4.50	4.50	4.50
Mental Health.....										
Residential/Agricultural Real	1.66	1.48	1.49	1.48	1.37	1.37	1.36	2.95	2.95	2.95
Commercial/Industrial and Public Utility Real	2.10	1.90	1.92	1.92	1.85	1.87	1.86	2.82	2.85	2.85
General Business and Public Utility Personal	3.05	3.05	3.05	3.05	3.05	3.05	3.05	2.95	2.95	2.95
Akron Zoological Park.....										
Residential/Agricultural Real	0.80	0.71	0.71	0.71	0.65	0.65	0.65	0.66	0.66	0.66
Commercial/Industrial and Public Utility Real	0.79	0.72	0.72	0.73	0.70	0.70	0.70	0.67	0.68	0.68
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	0.77	0.75	0.75	0.75	0.70	1.46	1.46	1.46	1.46	1.46
Commercial/Industrial and Public Utility Real	0.79	0.76	0.77	0.77	0.75	1.46	1.46	1.39	1.41	1.41
General Business and Public Utility Personal	0.85	0.85	0.85	0.85	0.85	1.46	1.46	1.46	1.46	1.46
Total Voted Millage by type of Property										
Residential/Agricultural Real	13.07	13.07	13.07	13.07	13.07	14.57	14.26	14.16	14.16	14.16
Commercial/Industrial and Public Utility Real	9.13	8.17	8.19	8.16	7.56	9.86	10.20	11.82	11.82	11.82
General Business and Public Utility Personal	9.66	8.78	8.87	8.88	8.57	10.66	10.74	11.30	11.45	11.43
	10.87	10.87	10.87	10.87	10.87	12.37	12.06	11.96	11.96	11.96
Total Millage by type of Property										
Residential/Agricultural Real	11.33	10.37	10.39	10.36	9.76	12.06	12.40	14.02	14.02	14.02
Commercial/Industrial and Public Utility Real	11.86	10.98	11.07	11.08	10.77	12.86	12.94	13.50	13.65	13.63
General Business and Public Utility Personal	13.07	13.07	13.07	13.07	13.07	14.57	14.26	14.16	14.16	14.16
Overlapping Rates by Taxing District										
School Districts										
Akron CSD.....	63.76	63.76	63.76	63.76	63.76	71.66	71.66	71.66	71.66	71.66
Aurora CSD.....	69.09	68.96	68.81	68.68	68.68	68.51	68.50	74.51	74.67	74.77
Barberton CSD.....	56.79	56.73	56.90	56.90	64.06	58.94	59.89	58.11	58.02	57.95
Cuyahoga Falls CSD.....	57.23	61.96	62.00	62.00	70.00	69.74	69.88	69.87	69.78	69.88
Copley-Fairlawn CSD.....	52.47	57.49	57.64	57.74	57.74	57.60	57.63	57.58	57.62	64.52
Nordonia Hills CSD.....	57.59	57.67	57.57	64.07	64.07	63.46	63.75	64.16	64.09	64.09
Norton CSD.....	55.00	55.00	55.00	59.90	59.90	59.90	59.90	59.90	59.90	59.90
Stow CSD.....	45.74	48.32	47.93	47.88	46.73	45.62	45.93	45.25	45.15	45.05
Tallmadge CSD.....	59.73	59.73	59.73	64.42	64.42	64.07	64.46	64.63	71.57	71.56
Twinsburg CSD.....	59.32	58.02	58.35	63.33	63.05	58.02	61.45	61.29	60.90	60.45
Coventry LSD.....	60.36	58.48	68.40	66.12	65.32	65.50	65.43	65.53	65.58	71.97
Green LSD.....	41.57	39.95	40.13	40.01	39.19	38.58	38.89	38.81	38.44	38.41
Highland LSD.....	71.32	71.32	71.32	71.32	70.55	70.55	70.55	70.55	69.90	69.90
Hudson CSD.....	75.63	75.15	80.98	80.73	80.73	86.12	86.25	86.19	86.23	86.03
Jackson LSD.....	48.10	47.90	46.50	48.60	48.10	48.00	48.60	47.00	52.30	52.70
Manchester LSD.....	55.89	55.51	55.51	55.51	63.97	63.86	63.85	63.88	63.88	63.86
Mogadore LSD.....	67.50	67.50	67.50	73.37	73.37	70.90	73.54	73.68	73.64	73.70
Northwest LSD.....	54.60	61.20	60.80	60.20	59.60	59.00	59.20	58.50	55.50	55.00
Revere LSD.....	60.21	58.16	58.74	58.74	57.91	57.81	57.70	57.47	57.45	57.29
Springfield LSD.....	49.52	48.54	47.26	48.29	48.22	46.83	47.85	48.09	48.13	53.53
Woodridge LSD.....	49.36	47.69	47.98	54.81	54.04	51.57	53.35	53.69	53.69	53.53
Portage Lakes JVSD.....	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35	2.00
Cuyahoga Valley JVSD.....	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00
Maplewood Area JVSD.....	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.05
Out-of-County School Districts										
Medina JVSD.....	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	4.35
Stark Area JVSD.....	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00

(Continued)

COUNTY OF SUMMIT, OHIO

**Table 7
(Continued)**

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<u>Corporations</u>										
<u>Cities:</u>										
Akron.....	9.09	9.09	9.09	10.30	10.30	10.30	10.30	10.30	10.30	10.30
Barberton.....	3.50	3.50	3.50	3.50	3.50	3.50	4.25	4.25	4.25	4.25
Cuyahoga Falls.....	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Fairlawn.....	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Green.....	7.40	7.40	7.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Hudson.....	8.91	6.19	9.67	6.94	6.60	6.92	7.28	7.17	7.07	7.22
Macedonia.....	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.90	8.90	8.90
Munroe Falls.....	8.10	7.88	7.86	7.86	7.10	7.86	7.43	7.47	7.40	7.40
New Franklin.....	---	---	---	---	---	---	---	---	14.65	14.65
Norton.....	6.50	6.50	6.50	6.50	6.50	6.50	9.50	9.50	9.50	9.50
Stow.....	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50
Tallmadge.....	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15
Twinsburg.....	1.35	1.81	2.22	1.82	1.82	1.53	1.93	1.95	1.70	2.00
Boston Heights.....	7.35	7.35	6.85	6.85	6.85	6.85	6.60	6.60	6.10	6.10
Clinton.....	12.59	12.59	12.59	12.59	12.59	12.59	16.34	16.34	16.34	16.34
Lakemore.....	5.30	5.30	5.30	5.30	5.30	5.30	5.30	2.30	2.30	4.80
Mogadore.....	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15
Northfield.....	5.98	5.98	5.98	5.98	5.98	5.98	5.98	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
<u>Townships:</u>										
Bath.....	17.45	17.45	16.90	17.15	17.11	17.08	17.01	16.99	17.00	16.40
Boston.....	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98
Copley.....	17.70	17.70	17.70	17.70	16.90	16.90	16.90	16.90	16.90	16.90
Coventry.....	12.50	12.50	13.75	13.75	13.50	13.45	13.45	13.45	13.45	13.45
Franklin.....	14.65	14.65	14.65	---	---	---	---	---	---	---
Northfield Center.....	13.15	13.15	13.15	13.15	13.15	13.15	14.15	14.15	14.15	14.15
Richfield.....	10.35	10.35	9.92	9.92	9.92	9.30	9.10	9.10	9.10	9.10
Sagamore Hills.....	13.93	13.93	9.43	9.43	9.43	10.18	10.18	10.18	10.18	10.18
Springfield.....	17.90	17.90	17.90	17.93	17.90	17.90	17.90	17.90	17.90	17.90
Twinsburg.....	13.61	13.61	12.86	12.86	12.86	12.86	12.86	12.86	12.86	12.86
Boston Township/Peninsula Village	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48
<u>Other Units</u>										
Akron-Summit County Public Library	1.35	1.59	0.78	2.14	2.04	2.03	2.07	2.08	2.10	2.10
North Hills Water District.....	0.40	0.40	0.40	0.40	0.90	0.32	0.50	0.50	0.50	0.50
Union Cemetery of Peninsula.....	0.50	0.50	0.50	0.50	0.50	0.50	1.00	1.00	1.00	1.00
Valley Fire District.....	6.50	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
Cuyahoga Falls Public Library	---	---	---	---	---	1.30	1.30	1.30	1.30	1.30
Canal Fulton Public Library	---	---	---	---	---	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
Twinsburg Library District.....	1.70	1.70	1.00	1.00	1.00	1.00	1.00	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, 2011			December 31, 2002		
	Assessed Value	Rank	Percentage of Total Assessed Valuation	Assessed Value	Rank	Percentage of Total Assessed Valuation
Ohio Edison Company	\$ 152,230,160	1	1.21%	\$ -	-	-
East Ohio Gas Company	37,525,800	2	0.30%	-	-	-
American Transmission	31,900,980	3	0.25%	-	-	-
Albrecht Incorporated	30,098,760	4	0.24%	26,091,630	1	0.25%
University of Akron	17,085,250	5	0.14%	-	-	-
Mall at Summit LLC	15,452,000	6	0.12%	-	-	-
Pera Montrose Inc	13,398,980	7	0.11%	-	-	-
Rosemont Commons Delaware LLC	12,934,890	8	0.10%	-	-	-
AG/WP Fairlawn Owner LLC	12,817,950	9	0.10%	-	-	-
CHM of Akron LLC	12,529,580	10	0.10%	13,698,639	4	0.13%
Aircraft Braking Systems	-	-	-	17,422,402	2	0.16%
DeBartolo Capital Partnership	-	-	-	13,787,932	3	0.13%
E&A Northeast Limited	-	-	-	12,353,418	5	0.12%
Montrose Development Inc	-	-	-	12,229,847	6	0.12%
Loral corp	-	-	-	11,248,195	7	0.11%
Daimler Chrysler Corporation	-	-	-	10,675,650	8	0.10%
Barberton Health System LLC	-	-	-	10,311,791	9	0.10%
DDR Ohio Opportunity II LLC	-	-	-	9,453,882	10	0.09%
	<u>\$ 335,974,350</u>		<u>2.67%</u>	<u>\$ 137,273,386</u>		<u>1.31%</u>

Real property taxes paid in 2011 are based on January 1, 2010.

Real property taxes paid in 2002 are based on January 1, 2001.

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 9

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

Tax Collection Year	Current Tax Levy	Collected within the Fiscal Year of the Levy		Delinquent Collection (2)	Total Collection to Date		Accumulative Delinquency
		Current Collection	Percent of Current Levy Collected		Collection	As a Percentage Of Current Levy	
2002	108,141,560	103,603,372	95.8%	4,252,667	107,856,039	99.7%	6,882,692
2003	113,117,219	107,121,232	94.7%	4,376,801	111,498,033	98.6%	7,934,949
2004	114,483,186	109,793,378	95.9%	4,737,959	114,531,337	100.0%	6,344,920
2005	116,988,800	111,701,968	95.5%	4,084,881	115,786,849	99.0%	7,142,020
2006	120,810,564	114,728,202	95.0%	4,237,744	118,965,946	98.5%	8,744,212
2007	149,194,427	140,993,796	94.5%	5,098,065	146,091,861	97.9%	11,498,778
2008	153,292,774	146,105,952	95.3%	6,160,805	152,266,757	99.3%	11,394,617
2009	172,236,132	163,395,320	94.9%	5,995,764	169,391,084	98.3%	14,828,573
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

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

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

Source: County of Summit Fiscal Office, Tax Settlement

COUNTY OF SUMMIT, OHIO

Table 10

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

Year	Governmental Activities					Business-Type Activities										Total Primary Government	Percentage of Personal Income ^(a)	Per Capita ^(a)
	General Obligation Bonds	Capital Appreciation Bonds	Tax/Bond Anticipation Notes	State Infrastructure Bank Loan	Capital Leases	General Obligation Bonds	Capital Appreciation Bonds	Bond Anticipation Notes	OWDA Loans	OPWC Loans	ODD Loans	WPCLF Loans	FWCC Loans					
2002	69,668,532	1,731,922	13,460,000	-	781,703	66,011,469	1,871,557	-	26,485,727	812,500	29,458	217,919	-	181,070,787	1.09%	332		
2003	87,704,848	2,123,605	10,980,000	-	1,583,159	63,210,152	1,871,557	-	24,697,889	750,000	29,458	1,015,705	-	193,966,373	1.15%	355		
2004	82,859,902	1,613,083	8,400,000	2,826,914	1,190,488	60,910,099	1,871,557	-	22,387,133	687,500	29,458	1,957,513	-	184,733,647	1.06%	338		
2005	75,655,929	1,514,835	5,710,000	4,751,211	1,466,578	58,059,072	1,871,557	-	20,506,963	656,250	29,458	3,900,927	-	174,122,780	0.96%	319		
2006	68,665,286	1,399,427	2,910,000	5,461,281	1,466,213	55,089,715	1,871,557	-	18,663,591	562,500	29,458	4,784,983	-	160,904,011	0.86%	295		
2007	61,414,960	1,267,672	-	5,653,897	2,870,362	51,970,040	1,871,557	-	16,846,030	531,250	29,458	4,560,969	-	147,016,195	0.74%	270		
2008	54,833,969	1,119,035	-	4,977,507	2,034,972	48,881,031	1,871,557	-	15,057,325	437,500	29,458	4,241,190	-	133,483,544	0.65%	246		
2009	49,917,135	976,511	3,298,000	4,177,897	1,302,397	45,637,864	1,871,557	-	13,142,710	390,719	29,458	4,132,374	1,340,452	126,216,774	0.60%	233		
2010	71,081,620	842,895	-	-	870,596	43,098,379	1,405,266	-	11,098,541	583,136	29,458	4,152,367	1,750,298	134,912,556	0.64%	249		
2011	65,934,233	717,877	-	-	484,679	40,435,766	968,977	-	10,745,122	589,868	29,458	3,961,365	1,596,675	125,464,020	0.61%	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. These rates are calculated using personal income and population for the prior year.

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT

Table 11

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

Fiscal Year	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	Capital Appreciation Bonds	Tax/Bond Anticipation Notes	State Infrastructure Loan	General Obligation Bonds	Capital Appreciation Bonds						
2002	69,668,532	1,742,957	13,460,000	-	67,883,026	-	152,754,515	3,381,671	149,372,844	0.48%	274	
2003	87,704,848	2,143,731	10,980,000	-	65,565,863	-	166,394,442	2,772,360	163,622,082	0.48%	299	
2004	82,589,902	2,158,727	8,400,000	2,826,914	60,910,098	2,492,280	159,377,921	3,630,145	155,747,776	0.45%	285	
2005	75,655,929	2,151,668	5,710,000	4,751,211	58,059,072	2,636,773	148,964,653	3,781,966	145,182,687	0.42%	266	
2006	68,665,286	2,109,988	2,910,000	5,461,281	55,089,715	2,789,650	137,025,920	3,840,340	133,185,580	0.37%	244	
2007	61,414,960	2,031,441	-	5,653,897	51,970,040	2,951,397	124,021,735	4,080,775	119,940,960	0.33%	220	
2008	54,833,969	1,913,984	-	4,977,507	48,881,031	3,122,530	113,729,021	2,458,119	111,270,902	0.31%	205	
2009	49,917,135	1,785,954	3,298,000	4,177,599	45,637,864	3,303,594	108,120,146	2,493,658	105,626,488	0.30%	195	
2010	63,531,620	1,652,549	-	-	43,098,379	2,639,193	110,921,741	2,652,596	108,269,145	0.31%	200	
2011	58,384,233	1,511,274	-	-	40,435,766	1,938,766	102,270,039	3,236,564	99,033,475	0.28%	183	

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, 2011**

	Debt Outstanding	Percentage Applicable To County ⁽¹⁾	Portion of Direct and Overlapping Debt Within County
Direct:			
County of Summit	\$ 67,445,507	100.00%	\$ 67,445,507
Overlapping:			
Cities Wholly Within County	275,077,704	100.00%	275,077,704
Villages Wholly Within County	1,500,746	100.00%	1,500,746
Townships Wholly Within County	-	100.00%	-
School Districts Wholly Within County	154,007,005	100.00%	154,007,005
Akron Metro Regional Transit Authority	300,000	100.00%	300,000
City of Norton	6,051,029	99.94%	6,047,398
Akron-Summit County Library	39,065,000	99.46%	38,854,049
Tallmadge City School District	25,605,000	98.34%	25,179,957
City of Tallmadge	8,640,255	96.46%	8,334,390
Mogadore Village	625,000	73.39%	458,688
Mogadore Local School District	8,529,997	67.14%	5,727,040
Northwest Local School District	19,682,531	18.72%	3,684,570
Wayne Public Library District	4,750,000	1.91%	90,725
Jackson Local School District	56,343,757	1.08%	608,513
Aurora City School District	22,660,996	1.73%	392,035
Highland Local School District	27,545,000	0.97%	267,187
Total Overlapping	<u>650,384,020</u>		<u>520,530,006</u>
Total Direct and Overlapping Debt	<u>\$ 717,829,527</u>		<u>\$ 587,975,513</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, 2012
County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS

Table 13

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Assessed Valuation of County	\$ 10,628,576,507	\$ 11,782,688,968	\$ 11,878,208,387	\$ 11,865,274,945	\$ 12,600,776,007	\$ 12,760,311,957	\$ 12,583,841,029	\$ 12,485,793,437	\$ 12,499,823,490	\$ 12,541,669,830
Gross County Debt Outstanding	\$ 180,071,165	\$ 193,550,145	\$ 179,655,097	\$ 174,058,251	\$ 161,066,452	\$ 145,989,442	\$ 133,494,494	\$ 123,857,857	\$ 136,085,541	\$ 126,742,527
Less Exempted Debt:										
OWDA Loans	(26,485,727)	(24,697,889)	(22,387,132)	(20,506,963)	(18,663,591)	(16,846,030)	(15,057,325)	(13,142,710)	(11,098,541)	(10,745,122)
OPWC Loans	(812,500)	(750,000)	(687,500)	(656,250)	(562,500)	(531,250)	(437,500)	(390,719)	(583,136)	(589,868)
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)
FWCC	-	-	-	-	-	-	(4,977,507)	(1,340,452)	(1,750,298)	(1,596,675)
State Infrastructure Bank Loan	-	-	-	(4,751,211)	(5,461,281)	(5,653,897)	(4,977,507)	(4,177,597)	-	-
Unvoted General Obligation Bonds/Notes	-	-	-	-	-	-	-	-	-	-
Job and Family Services Facilities	(7,692,894)	(5,411,565)	(4,457,731)	(3,927,152)	(3,370,479)	(2,796,410)	(2,270,181)	(1,726,555)	-	-
Water System Improvements	(300,280)	(227,348)	(163,767)	(111,327)	(56,985)	-	-	-	-	-
Sewer System Improvements	(67,582,746)	(65,338,515)	(63,238,611)	(60,584,518)	(57,822,380)	(54,921,437)	(52,003,561)	(48,941,458)	(45,737,572)	(42,374,532)
Road and Bridge Improvements	(4,025,195)	(3,768,711)	(2,717,226)	(2,678,165)	(2,636,426)	(2,593,587)	(2,258,322)	(1,909,742)	-	-
Mental Health Facilities	(2,262,096)	(2,116,021)	(1,524,946)	(1,502,366)	(1,478,279)	(1,454,194)	(1,258,495)	(1,056,774)	-	-
Fairground Improvements	-	-	-	-	-	-	-	-	-	-
County Jail Facilities (Pod)	(4,870,000)	(4,590,000)	(625,000)	(320,000)	(4,521,000)	(3,618,000)	(3,171,000)	(2,715,000)	(2,241,000)	(1,821,000)
Series 2004 Bonds AR	-	-	(5,601,000)	(5,068,000)	(4,521,000)	(3,618,000)	-	-	-	-
Akron Zoological Park	(13,460,000)	(10,980,000)	(8,400,000)	(5,710,000)	(2,910,000)	-	-	-	(7,550,000)	(7,550,000)
Series 2010 Bonds - Bridgestone	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Fund	(3,381,671)	(2,772,360)	(3,630,145)	(3,781,966)	(3,840,340)	4,080,775	2,458,119	2,493,658	2,652,596	3,236,564
Total Subject to Direct Debt Limitation	49,168,598	72,868,278	66,192,581	60,529,948	54,928,750	57,064,985	50,248,071	46,788,676	65,595,765	61,311,071
Debt Limitation (1)										
Direct Debt Limitation	264,214,413	293,067,224	295,455,210	295,131,874	313,519,400	317,507,799	313,096,026	310,644,836	310,995,587	312,041,746
Less: Net Indebtedness	(49,168,598)	(72,868,278)	(66,192,581)	(60,529,948)	(54,928,750)	(57,064,985)	(50,248,071)	(46,788,676)	(65,595,765)	(61,311,071)
Direct Debt Margin	\$ 215,045,815	\$ 220,198,946	\$ 229,262,629	\$ 234,601,926	\$ 258,590,650	\$ 260,442,814	\$ 262,847,955	\$ 263,856,160	\$ 245,399,822	\$ 250,730,675
Debt Margin as a Percentage of Debt Limit	81.39%	75.14%	77.60%	79.49%	82.48%	82.03%	83.95%	84.94%	78.91%	80.35%
Unvoted Debt Limitation										
(1% of County Assessed Valuation)	106,285,765	117,826,890	118,782,084	118,652,749	126,007,760	127,603,120	125,838,410	124,857,934	124,998,235	125,416,698
Less: Net Indebtedness	(49,168,598)	(72,868,278)	(66,192,581)	(60,529,948)	(54,928,750)	(57,064,985)	(50,248,071)	(46,788,676)	(65,595,765)	(61,311,071)
Unvoted Debt Margin	\$ 57,117,167	\$ 44,958,612	\$ 52,589,503	\$ 58,122,801	\$ 71,079,010	\$ 70,538,135	\$ 75,590,339	\$ 78,069,258	\$ 59,402,470	\$ 64,105,627
Unvoted Debt Margin as a Percentage of the Unvoted Debt Limit	53.74%	38.16%	44.27%	48.99%	56.41%	55.28%	60.07%	62.53%	47.52%	51.11%

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

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 14

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

Fiscal Year	Gross Revenues (2)	Less: Operating Expenses (3)	Water Revenue			Coverage Ratio
			Net Revenue Available for Debt Service	Debt Service		
				Principal	Interest	
2002	795,559	2,068,646	(1,273,087)	303,601	106,904	-3.10
2003	652,627	1,447,551	(794,924)	250,341	65,035	-2.52
2004	697,791	1,786,593	(1,088,802)	159,351	48,269	-5.24
2005	729,376	1,463,782	(734,406)	112,774	43,927	-4.69
2006	605,362	1,003,592	(398,230)	119,659	32,058	-2.62
2007	7,614	38,299	(30,685)	116,123	25,286	-0.22
2008	7,190	3,857	3,333	51,869	18,809	0.05
2009	8,386	160	8,226	56,138	17,846	0.11
2010	3,543	-	3,543	60,758	11,249	0.05
2011	11,831	-	11,831	65,758	6,996	0.16

Fiscal Year	Gross Revenues (2)	Less: Operating Expenses (3)	Sewer Revenue			Coverage Ratio
			Net Revenue Available for Debt Service	Debt Service		
				Principal	Interest	
2002	30,080,088	20,402,748	9,677,340	33,018,400	4,931,066	0.26
2003	31,281,886	23,754,231	7,527,655	4,937,249	5,411,719	0.73
2004	33,172,770	22,578,781	10,593,989	5,315,405	5,096,416	1.02
2005	33,732,932	22,714,597	11,018,335	5,090,177	4,788,326	1.12
2006	34,826,146	24,610,446	10,215,700	5,104,574	4,392,270	1.08
2007	35,296,731	24,799,613	10,497,118	5,171,125	4,130,526	1.13
2008	36,206,262	27,601,350	8,604,912	5,239,370	3,849,044	0.95
2009	38,896,936	28,945,945	9,950,991	5,565,691	3,731,478	1.07
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

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

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

(3) Operating expenses exclude depreciation expense.

Source: County of Summit Fiscal Office

**DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS**

Fiscal Year	Population ⁽¹⁾	Per Capita Personal Income ⁽³⁾	Personal Income	Civilian Labor Force In County ⁽²⁾	Unemployed in County ⁽²⁾	Unemployment Rate		
						County ⁽²⁾	Ohio ⁽²⁾	U.S. ⁽²⁾
2002	546,149	30,881	16,865,627,269	281,200	16,800	6.0%	5.7%	5.8%
2003	546,298	31,862	17,406,146,876	283,700	17,500	6.2%	6.2%	6.0%
2004	546,366	33,169	18,122,413,854	286,800	17,400	6.1%	6.2%	5.5%
2005	546,285	34,395	18,789,472,575	290,200	16,700	5.8%	5.9%	5.1%
2006	545,051	36,264	19,765,729,464	294,200	15,600	5.3%	5.5%	4.6%
2007	543,487	37,612	20,441,633,044	296,400	16,000	5.4%	5.6%	4.6%
2008	542,562	38,940	21,127,364,280	298,400	18,300	6.1%	6.5%	5.8%
2009	542,405	38,883	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%

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	2011			2002		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Summa Health System	10,000	1	3.86%	4,813	1	1.82%
Akron General Medical Center	4,277	2	1.65%	4,807	2	1.82%
County of Summit, Ohio	3,468	3	1.34%	3,468	4	1.31%
Akron City School District	3,094	4	1.19%	3,000	5	1.14%
Goodyear Tire & Rubber Company	3,000	5	1.16%	3,900	3	1.48%
The University of Akron	2,845	6	1.10%	2,159	9	0.82%
First Energy Corporation	2,708	7	1.05%	2,467	7	0.93%
FirstMerit Corporation	2,695	8	1.04%	-	-	-
Akron Children's Hospital	2,681	9	1.04%	1,898	10	0.72%
Time Warner Cable NEO	2,440	10	0.94%	-	-	-
City of Akron	-	-	-	2,484	6	0.94%
Chrysler Corporation, Stamping Plant	-	-	-	2,388	8	0.90%
Total	37,208		14.37%	31,384		11.88%
 Total Employed in County (2)	 259,000			 264,200		

Source: (1) Greater Akron Chamber of Commerce

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

COUNTY OF SUMMIT, OHIO

Table 17

COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/ACTIVITY
LAST TEN YEARS

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Government - Legislative and Executive										
County Council	4	6	6	7	7	4	5	5	5	4
Executive	173	183	185	177	173	176	162	136	134	124
Fiscal Office	190	196	199	194	206	199	188	161	151	152
Human Resources Commission	1	2	2	2	2	2	2	2	1	1
Board of Elections	76	89	82	69	52	53	52	40	35	36
General Government - Judicial										
Court of Common Pleas	72	77	78	82	82	84	80	85	77	76
Law Library	3	3	3	3	3	2	0	2	3	3
Probate Court	37	35	39	36	39	39	37	31	31	30
Domestic Relations Court	35	35	35	38	39	39	37	36	32	34
Juvenile Court	8	12	13	18	17	16	15	12	12	11
Clerk of Courts	41	43	46	48	50	53	54	51	50	47
Prosecutor	88	94	100	105	109	119	113	100	93	88
County/Municipal Courts	0	0	2	1	2	3	4	2	0	1
Public Safety										
Sheriff	459	474	472	488	496	498	477	405	410	403
Building Regulations	25	27	29	31	27	26	26	27	24	27
Medical Examiner	22	20	21	21	21	22	22	19	19	19
Adult Probation	68	71	73	74	78	83	101	98	73	79
Psycho-Diagnostic Clinic	7	7	7	8	8	7	7	4	3	3
Juvenile Probation	114	128	144	153	167	175	172	150	149	146
Emergency Management Agency	5	5	5	5	5	6	6	7	8	9
Public Works										
Motor Vehicle and Gas Tax	150	138	142	151	142	140	141	125	116	111
Sewer	108	91	95	95	96	151	150	140	137	134
Water	51	62	59	57	58	0	0	0	0	
Health										
Alcohol, Drug Addiction & Mental Health	25	24	26	26	22	24	23	21	21	22
Dog and Kennel	13	11	14	12	15	17	17	15	16	16
Mental Retardation & Developmental Disabilities	630	623	635	606	588	531	572	546	644	603
Economic Development										
Community Development	21	18	18	16	14	15	17	20	25	20
Human Services										
Veteran's Services Commission	20	21	18	21	18	18	20	20	18	16
Job & Family Services	403	414	408	418	407	395	408	372	350	336
Children Services Board	438	433	434	440	419	387	362	379	317	321
Child Support Enforcement Agency	214	212	204	198	170	159	150	134	132	109
Totals	<u>3,501</u>	<u>3,554</u>	<u>3,594</u>	<u>3,600</u>	<u>3,532</u>	<u>3,443</u>	<u>3,420</u>	<u>3,145</u>	<u>3,086</u>	<u>2,981</u>

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

Source: County of Summit Fiscal Office

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Government - Legislative and Executive										
County Council										
Number of Regular Council Meeting	23	22	22	22	17	23	22	21	21	23
Number of Special Council Meetings	1	5	3	4	4	11	4	6	3	-
Number of Regular Committee Meetings	20	22	22	24	17	22	21	21	19	21
Number of Special Committee Meetings	-	1	2	1	1	3	-	1	-	-
Number of Resolutions Passed	818	866	719	676	616	631	525	510	562	546
Executive										
Number of Budget Adjustments Approved	179	177	187	214	233	196	250	174	157	204
Number of Buildings Maintained	185	186	190	192	192	193	193	194	193	193
Square Footage of Buildings Maintained	1,998,298	1,998,587	2,096,325	2,174,006	2,174,006	2,195,342	2,195,342	2,211,409	2,205,534	2,205,534
Fiscal Office										
Number of Checks Written	109,467	109,003	113,117	109,806	111,431	107,059	102,390	95,922	76,102	71,960
Number of Parcels Billed	254,751	255,705	256,701	257,475	258,317	261,479	259,415	261,228	262,971	254,802
Number of Parcels Collected (1)	224,998	248,068	276,042	260,919	280,772	264,655	252,610	250,104	242,087	241,749
Average Return on Portfolio	3.954%	2.439%	2.494%	2.967%	3.876%	4.692%	3.990%	2.850%	2.150%	1.550%
Agency Ratings - Standard and Poors	AAA	AAA	AAA	AAA	AAA	AAA	AAAm	AA	AAA	AA+
Agency Ratings - Moody's Financial Services	AAA	Aa2	Aaa	Aaa						
Board of Elections										
Number of Registered Voters	334,515	342,040	368,858	360,021	373,447	350,593	379,939	367,413	371,028	349,762
Number of Voters - Last General Election	166,854	137,118	281,735	140,214	205,714	107,731	280,841	143,271	197,000	173,642
Percentage of Voters	49.88%	40.09%	76.38%	38.95%	55.09%	30.59%	73.92%	38.99%	53.10%	49.65%
General Government - Judicial										
Court of Common Pleas										
Number of Criminal Cases Filed	3,824	3,987	4,507	4,824	4,549	4,345	5,844	4,417	3,563	3,693
Law Library										
Number of Volumes in Collection	81,547	81,797	82,108	82,264	81,771	82,201	82,601	82,855	82,349	42,085
Volumes Circulated	4,762	5,262	4,987	6,135	4,586	4,095	3,744	2,529	3,087	3,883
Reference Questions Answered by Staff	2,974	3,000	3,502	3,310	2,498	1,600	941	1,404	724	971
Computer Database Usage by Patrons	766	1,365	1,564	2,511	1,619	1,700	1,578	1,117	596	638
Probate Court										
Number of Civil Cases Filed	148	152	185	144	144	159	174	170	178	156
Domestic Relations Court										
New Domestic Cases Filed	4,370	4,280	4,521	4,306	3,976	3,832	3,672	3,779	3,682	3,796
Reactivated Cases	2,339	2,283	2,596	2,515	2,302	2,010	2,133	2,142	2,005	1,825
Cases terminated	6,477	6,399	7,363	6,576	7,375	5,861	5,548	5,646	5,820	5,744
Magistrate Hearings	8,600	9,022	10,014	8,950	8,686	8,846	9,165	9,100	9,081	9,263
Juvenile Court										
Number of Civil Cases Filed	7,120	7,287	6,421	6,080	6,588	6,101	5,186	4,856	4,230	3,663
Number of Delinquent Cases Filed	4,520	4,501	4,755	4,711	5,399	5,165	4,515	4,181	3,483	3,026
Prosecutor										
Number of Prosecutor Opinions Requested	180	154	190	159	159	111	105	114	150	246
Number of Legal Files Handled	211	169	206	175	187	179	614	242	167	157
Public Safety										
Sheriff										
Average Daily Jail Census	624	651	686	705	688	649	663	622	610	621
Prisoners Booked	11,530	14,030	14,586	14,603	15,352	14,835	14,882	14,564	14,078	12,954
Prisoners Released	11,550	13,976	14,534	14,596	15,290	14,925	14,727	14,738	13,928	13,020
Number of Citations Issued	9,034	8,805	6,435	8,370	8,674	7,492	7,319	12,145	6,843	13,307
Building Regulations										
Residential Construction Permits Issued	752	817	718	781	565	404	218	236	221	301
Commercial Construction Permits Issued	152	242	165	89	75	56	85	110	105	91
Medical Examiner										
Number of Cases Investigated	3,271	3,240	3,246	3,240	3,224	2,888	2,756	2,608	2,589	2,730
Number of Autopsies Performed	551	501	554	635	602	587	493	603	606	651
Adult Probation										
New Probation Case Referrals	2,115	2,390	2,800	3,219	3,132	3,440	3,416	3,203	2,688	2,669
Average Offender Caseload by Year	3,140	3,298	4,333	4,901	4,987	4,090	4,147	4,522	4,350	3,904
Emergency Management Agency										
Number of Emergency Responses	3	3	2	7	4	9	8	5	8	16
Number of Training Session Held	27	17	19	24	37	43	37	31	42	54
Public Works										
Motor Vehicle and Gas Tax										
Miles of Roads Resurfaced (center line)	49.58	11.98	2.65	6.81	15.37	15.89	11.02	4.72	6.54	14.24
Sewer										
Number of Customers	39,282	40,426	41,467	42,560	45,397	45,195	44,364	44,697	45,543	44,112
Number of Tap-ins	1,034	1,220	1,169	1,023	641	582	453	333	331	371
Average Daily Sewage Treated (million gallons)	7.33	7.98	8.11	7.76	6.96	7.73	8.17	7.33	7.16	8.606
Water										
Number of Customers	1,942	1,952	1,945	1,991	1,998	-	-	-	-	-
Number of Tap-ins	34	26	8	9	3	-	-	-	-	-

(Continued)

COUNTY OF SUMMIT, OHIO

Table 18
(Continued)

OPERATING INDICATORS BY FUNCTION/ACTIVITY
LAST TEN YEARS

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Health										
Dog and Kennel										
Number of Dog Licenses Issued	39,987	47,286	45,982	40,889	45,997	41,092	42,404	43,890	42,313	42,767
Number of Animal Adoptions	N/A	307	1,165	1,279	974	1,265	1,654	1,565	1,927	2,046
Developmental Disabilities										
Average Daily Membership Enrolled:										
Early Intervention & Preschool	241	233	246	277	311	325	369	434	435	390
Grades 1 thru 12	58	48	45	39	42	-	-	-	-	-
Adults	112	113	102	127	139	94	77	-	-	-
Employed at Weaver Industries	979	983	995	1,012	1,067	1,128	1,169	1,285	1,333	1,412
Employed in Community	469	452	424	393	389	384	389	353	320	295
Human Services										
Veteran's Services Commission										
Number of Clients Served	5,284	5,340	1,789	1,789	2,123	2,390	2,018	2,076	1,407	1,420
Amount of Benefits Paid to County Residents	\$2,111,233	\$2,580,725	\$1,523,836	\$1,523,836	\$1,537,611	1,663,874	1,204,500	1,251,000	1,113,212	836,546
Job & Family Services										
Average Client Count - Food Stamps	39,421	44,335	47,282	49,038	51,023	52,643	54,243	65,813	77,779	82,484
Average Client Count - Day Care	3,227	3,674	3,394	3,815	4,392	4,523	4,858	4,673	4,330	4,327
Average Client Count - WIA	894	1,235	1,113	1,465	1,553	1,472	3,839	4,765	2,450	2,031
Average Client Count - Job Placement	3,176	3,102	3,008	2,548	2,271	151	404	3,720	826	825
Average Client Count - Rent Assistance	3,881	2,503	1,940	1,557	942	827	1,280	82	66	27
Child Support Enforcement Agency										
Average Number of Active Support Orders	34,283	33,013	34,509	38,657	40,688	35,408	40,412	41,520	41,896	42,640
Percentage Collected	N/A	65.00%	66.10%	66.62%	67.47%	67.38%	67.27%	66.77%	65.98%	66.60%

(1) Collections maybe higher due to delinquent collections

COUNTY OF SUMMIT, OHIO

Table 19

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

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

(Continued)

COUNTY OF SUMMIT, OHIO

Table 19
(Continued)

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

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

Source: Summit County Fiscal Office

(1) Information prior to 2003 is not available.

COUNTY OF SUMMIT, OHIO

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