

# **County of Summit, Ohio**

*Reports Issued Pursuant to  
OMB Circular A-133*

*Year Ended December 31, 2006*





Mary Taylor, CPA  
Auditor of State

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

We have reviewed the *Report of Independent Auditors* of Summit County, prepared by Rea & Associates, Inc., for the audit period January 1, 2006 through December 31, 2006. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

*Mary Taylor*

Mary Taylor, CPA  
Auditor of State

August 28, 2007

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**COUNTY OF SUMMIT, OHIO**

**DECEMBER 31, 2006**

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June 28, 2007

Summit County Council  
Summit County, OH 44308

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Summit (the "County") as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2007 which identified the Children's Services Board, a major fund of the governmental activities as being audited by other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A control deficiency exists when the design of operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected in the County's internal control.

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

County of Summit  
Independent Auditor's Report on Internal Control over Financial  
Reporting and on Compliance and other Matters Based on an Audit  
of Financial Statements Performed in Accordance with  
Government Auditing Standards  
June 28, 2007  
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Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we noted certain matters that we have reported to management of the County in a separate letter dated June 28, 2007.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 28, 2007.

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

*Rea & Associates, Inc.*



August 17, 2007

Summit County Council  
Summit County, OH 44308

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

Compliance

We have audited the compliance of the County of Summit (the "County") with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2006. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County of Summit complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2006.

Internal Control over Compliance

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



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

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

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

#### Schedule of Expenditures of Federal Awards

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County of Summit, Ohio as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 28, 2007, which identified the Children's Services Board, a major fund of the governmental activities as being audited by other auditors. Our audit was performed for the purpose of forming opinions on the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

*Hea & Associates, Inc.*

COUNTY OF SUMMIT, OHIO  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2006

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
Community Development Block Grant (Direct)			
Entitlement Grant	14.218	B-04-UC-39-0006 B-05-UC-39-0006	\$ 479,332 807,167 <hr/> 1,286,499
Total Community Development Block Grant			
HOME Investment Partnership Program (Direct)			
Entitlement Grant	14.239	M-03-UC-39-0217 M-04-UC-39-0217	7,135 30,213 <hr/> 37,348
Total HOME Investment Partnership Program			<hr/> 37,348
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<hr/> <hr/> <b>1,323,847</b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
Office of Justice (Direct)			
Comprehensive Approaches To Sex Offender Management			
Sex Offender Management Discretionary Grant (New)	16.203	2004-WP-BX-0003	34,566
Grants to Encourage Arrest Policies & Enforcement of Protection Orders (Final)			
Safe Program	16.590	2003-WE-BX-0037 2005-WE-AX-0049	22,722 263,816 <hr/> 286,538
Local Law Enforcement Block Grant			
	16.592	2004-LB-BX-0669	3,249
Criminal Alien Assistance Program			
	16.606	2003-AP-BX-0743 2004-AP-BX-0086 2005-AP-BX-0314	2,544 125 3,867 <hr/> 6,536
Gang Resistance Education and Training (G.R.E.A.T.) (Final)			
	16.737	2004-JV-FX-0114	25,151
Paul Coverdell Forensic Sciences Improvement Grant (New)			
	16.742	2005-DN-BX-0082	55,805
(Passed through Ohio Attorney General's Office)			
Victims of Crime Act - Prosecutor's Office - Adult (Final)			
- Adult	16.575	2005VAGENE072T 2006VAGENE072T	52,703 19,141
Victims of Crime Act - Guadian Ad Litem Program (Final)			
	16.575	2006VACHAE509 2007VACHAE509	25,392 7,990 <hr/> 105,226
(Passed through Ohio Office of Criminal Justice Services)			
Violence Against Women - Prosecutor's Office (Final)			
	16.588	2004-WF-VA2-8505 2005-WF-VA2-8505	682 30,496 <hr/> 31,178
Total Violence Against Women			
Byrne Memorial Formula Grant Programs			
Summit County Reentry Court Program (New)	16.579	2004-DG-D0V-7671	46,995
Financial Literacy		2004-DG-C01-7083	3,337
Mental Health Court (Final)		2004-DG-C01-7150	22,523 <hr/> 72,855
Total Byrne Memeorial Formula Grant Programs			
Project Safe Neighborhoods (PSN)			
PSN - NE Ohio Violent Fugitive Task Force (Final)	16.609	2003-PS-PSN-305	20,061
PSN - NE Ohio Violent Fugitive Task Force - Supplement		2003-PS-PSN-305A	28,523
PSN - NE Ohio Violent Fugitive Task Force (New)		2005-PS-PSN-355	1,250
PSN - NE Ohio Violent Fugitive Task Force (New)		2006-PS-PSN-305	3,290
PSN - Gun Prosecution Task Force (New)		2005-PS-PSN-351	24,423
PSN - Media Outreach & Community Engagement (Final)		2004-PS-PSN-332	15,920
PSN - Media Outreach & Community Engagement		2004-PS-PSN-332A	1,117
PSN - Firearms Education Officer	16.609	2004-PS-PSN-341	13,397 <hr/> 107,981
Total Project Safe Neighborhoods			

COUNTY OF SUMMIT, OHIO  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2006

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
Edward Byrne Justice Assistance Grant	16.738		
Victims Advocacy - Prosecutor's Office		2005-JG-D01-6461	\$ 22,081
Financial Literacy		2005-JG-B01-6338	22,438
Summit County Drug Unit - 2006		2005-JG-A01-6401	149,272
Mobile Data Browser Upgade (New)		2005-BJ-E01-6476	49,500
Total Edward Byrne Justice Assistance Grant			<u>243,291</u>
(Passed through Ohio Department of Youth Services)			
JAIBG - Juvenile Intensive Probation Supervision (Final)	16.523	2005-JB-013-A014	41,995
Total Youth Accountability			<u>41,995</u>
(Passed through Cuyahoga County Prosecutor's Office)			
Elder Abuse	16.528	2004-EW-AX-K009	\$13,845
			<u>13,845</u>
(Passed through National Court Appointed Special Advocate Association)			
Victims of Child Abuse	16.547		
National CASA Expansion Grant 2005		OH10394-2005-E	24,774
Total Victims of Child Abuse			<u>24,774</u>
(Passed through City of Akron)			
Edward Byrne Justice Assistance Grant	16.738		
Byrne Justice Assistance Grant		2005-DJ-BX-0974	36,990
TOTAL U.S. DEPARTMENT OF JUSTICE			<u><u>1,089,980</u></u>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>			
(Passed through Summit County's Department of Jobs and Family Services)			
Workforce Investment Act - WIA Cluster			
Youth Employment for Success - OBM	17.259		
		FY2005	113,826
		FY2006	99,040
Total Youth Employment for Success			<u>212,866</u>
(Passed through Ohio Department of Jobs and Family Services)			
Workforce Investment Act - WIA Cluster			
Adult Program	17.258	SFY2006	554,118
Administration			172,653
Adult Program		SFY2007	780,469
Administration			93,718
Youth Program	17.259	SFY2006	763,892
Administration			126,268
Youth Program		SFY2007	995,291
Administration			67,285
Dislocated Workes	17.260	SFY2006	451,370
Administration			110,913
Dislocated Workes		SFY2007	405,051
Administration			47,068
Veteran's Short-term Training	N/A	SFY2006	7,609
Administration			1,589
Total Workforce Investment Act - ODJFS			<u>4,577,294</u>
Total WIA - Cluster			<u>4,790,160</u>
Workforce Investment Act			
Workforce Services Program	17.207	SFY2006	3,941
Special One Stop Adminstrative Grant (REED Act)	17.225	SFY2006	49,766
TOTAL U.S. DEPARTMENT OF LABOR			<u><u>4,843,867</u></u>

COUNTY OF SUMMIT, OHIO  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2006

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
(Passed through Ohio Department of Transportation)			
Federal Highway Project Grants	20.205		
South Main Street Project Phase I & II		PID-8310-TE21-E032000169	\$ 476,739
South Main Street Project Phase III (New)		PID-77387/FAN-E040(663)	1,434,773
Ridgewood-Hametown Roundabout (New)		PID-80779/DOT1-E060000645	375,045
Killian Road Improvement		PID-14993-TE21-G000242	173,032
Cleve-Mass Road Bridge		PID-18515	34,253
Akron-Peninsula Road Bridge		PID-20743/FAN-E033(220)	24,492
Arlington Road		PID-18784/FAN-E050(560)	397,892
Greenwich Road Bridge		PID-20744/FAN-E033(228)	115,292
Tuscarawas Ave. Bridge Replacement		PID-15380/TE21-E036000173	5,884,365
Hudson Run Rd Bridge (New)		PID-22962/TE21E033-000394	959,138
Tuscarawas Bridge SIB		PID-77511/SB0405	159,065
Hametown Road SIB		PID-77501/SB0404	9,112
Arlington Road SIB		PID-77514/SB0407	12,170
Main Street Phase II & III SIB		PID-77515/SB0406-0408	244,416
5 Projects SIB		PID-78327/SB0420	110,554
CEAO (Cleveland-Massillon Rd Bridge)		PID-18515	9,091
CEAO (Waterloo Road)		PID-22078	18,154
CEAO S Main Phase 4		PID-24504-DOT1E032-000467	20,834
Total Highway Projects passed through State			<u>10,458,417</u>
Total Federal Highway Project Grants			<u>10,458,417</u>
(Passed through Ohio Department of Public Safety)			
State and Community Highway Safety	20.600		
Law Enforcement Overtime (Final)		LEO-2006-77-00-00-00605	38,378
Law Enforcement Overtime		HVEO-2007-77-00-00-00473	9,986
Law Enforcement Liaison		GG-2006-77-00-00-00605	59,778
Law Enforcement Liaison		GG-207-77-00-00-00280	19,759
Safe Communities		SC-2006-77-00-00-00541	42,981
Safe Communities		SC-2007-77-00-00-00610	14,962
Total State and Community Highway Safety			<u>185,844</u>
<b>TOTAL U.S.DEPARTMENT OF TRANSPORTATION</b>			<u><u>10,644,261</u></u>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
(Passed through Ohio Department of Education)			
Nutrition Cluster			
School Breakfast - Juvenile Court	10.553	SFY 05-06	14,573
		SFY 06-07	15,277
Total School Breakfast			<u>29,850</u>
National School Lunch Program MR/DD	10.555	066258-LLP4-2006	4,652
		066258-LLP4-2007	4,681
National School Lunch Program - JUVENILE COURT		SFY 05-06	21,912
		SFY 06-07	23,060
Total National School Lunch Program			<u>54,305</u>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<u><u>84,155</u></u>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
(Passed through the Ohio Departemnt of Education)			
Special Education Cluster:			
Special Education, Part B-IDEA	84.027	066258-6BSF-2006	34,703
Special Education, Part B-IDEA		066258-6BSF-2007	28,297
Total Title VI-B			<u>63,000</u>
Early Childhood Special Education IDEA	84.173	066258-PGS1-2006	9,130
Early Childhood Special Education IDEA		066258-PGS1-2007	5,027
Total Early Childhood Special Education IDEA			<u>14,157</u>
Total Special Education Cluster			<u>77,157</u>

COUNTY OF SUMMIT, OHIO  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2006

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
Title V Innovative Education Program	84.298	066258-C2S1-2006	\$ 303
Title V Innovative Education Program		066258-C2S1-2007	27
Total Title VI Innovation Education Program			<u>330</u>
(Passed Through Ohio Department of Alcohol & Drug Addiction Services)			
Safe and Drug-Free Schools and Communities_State Grants	84.186		
Asian Services in Action International Community Empowerment Project (Final)	84.186A	FY2006	42,500
		FY2007	<u>61,663</u>
Total Safe and Drug-Free Schools and Communitess_State Grants			<u>104,163</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u><u>181,650</u></u>
<b><u>U.S. DEPARTMENT OF ENERGY</u></b>			
(Passed Through Ohio Department of Development)			
Weatherization Assistance for Low Income Persons	81.042	FY05-06 DOE	80,940
		FY06-07 DOE	<u>201,899</u>
Total Weatherization Assistance for Low Income Persons			<u>282,839</u>
TOTAL U.S. DEPARTMENT OF ENERGY			<u><u>282,839</u></u>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
(Passed through Ohio Department of Mental Retardation & Developmental Disabilities)			
Social Services Block Grant - Title XX	93.667	7/1/05 to 6/30/06	190,753
		7/1/06 to 6/30/07	<u>225,524</u>
Total Social Services Block Grant			416,277
Center for Medicare and Medicaid Services - Title XXI			
State Children's Insurance Program (SCHIP)	93.767	FY2006	5,370
Medical Assistance Program	93.778		
Medicaid Title XIX - Community Alternative Funding System			
Target Case Management (TCM)		7700018	1,604,490
I/O Waiver		7700018	8,797,712
L1 Waiver		7700018	2,966,101
Waiver Administration		7700018	<u>487,327</u>
Total Medicaid Title XIX			13,855,630
(Passed through Ohio Department of Mental Health)			
Health Resources Services Administration	93.003	IBHS-HRSA-3A6	<u>6,732</u>
			6,732
Projects for Assistance in Transition from Homelessness (PATH)	93.150		
PATH - Homelessness		FY2006	90,225
		FY2006	<u>90,226</u>
Total Projects for Assistance in Transition from Homelessness			180,451
Promoting Safe and Stable Families	93.556		
Fast\$		45-CS-06-01	99,025
Fast\$		FY2007	<u>41,956</u>
Total Promoting Safe and Stable Families			140,981
Community Based Child Abuse Prevention Grant	93.590		
Early Childhood Initiative		12-CS-06-06	<u>59,340</u>
Total Community Based Child Abuse Prevention Grant			59,340
Social Services Block Grant - Title XX	93.667	FY2006	340,663
		FY2007	<u>105,033</u>
Total Social Services Block Grant			445,696
Medical Assistance Program	93.778		
PASARR		FY2006	3,926
		FY2007	2,455
Medicaid - ODMH		2006-2007	<u>13,340,446</u>
Total Medical Assistance Program			<u>13,346,827</u>

COUNTY OF SUMMIT, OHIO  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2006

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
Block Grants for Community Mental Health Services	93.958		
Suicide Prevention Block Grant		45-CS-06-04	\$ 6,469
Block Grant Base 2006 (Final)		FY2006	185,700
Block Grant Base 2007		FY2007	125,160
Community Quality Review Team (CQRT) (Final)		117-CRSBG-06-07	186,757
		OCRS-BG-07-18 & 18B	186,758
Prevention Block Grant		45-CS-07-01	47,000
CCOE Jail Diversion (Final)		45-MHCJCCOE-BG-01-06	148,088
		CCOEBG-07-424	36,504
Total Block Grants for Commnity Mental Health Services			<u>922,436</u>
(Passed Through Ohio Department of Alcohol & Drug Addiction Services)			
Medical Assistance Program	93.778		
Title XIX Medicaid - ODADAS		2006-2007	<u>2,355,399</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959		
Federal Block Grant - Per Capita (Treatment)		FY2006	889,705
		FY2007	723,951
UMADAOP (Final)		77-03319-00-UMDOP-P-06-9172	80,710
		77-03319-00-UMDOP-P-07-9172	88,782
Womens Set Aside:			
Community Health Center - Intensive Outpatient (Final)		77-03232-00-WOMEN-T-06-9019	303,851
		77-03232-00-WOMEN-T-07-9019	303,850
Community Health Center - Community Pride		77-01508-00-WOMEN-T-06-0004	110,933
		77-01508-00-WOMEN-T-07-0004	110,932
Interval Brotherhood Homes		77-01505-00-WOMEN-T-06-9021	49,497
		77-01505-00-WOMEN-T-07-9021	49,497
Mature Services		77-01059-00-WOMEN-T-06-8999	34,433
		77-01059-00-WOMEN-T-07-8999	34,433
Community Partnership - Combating Underage Drinking (Final)		77-02953-01-CPREV-P-06-9943	20,000
Community Partnership - Combating Underage Drinking		77-02953-01-CPREV-P-07-9943	20,000
Drug Free Teen Leadership		77-01498-CPREV-P-06-0659	5,000
Federal Block Grant - Per Capita (Prevention)		FY2006	402,595
		FY2007	257,106
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>3,485,275</u>
(Passed ththrough Ohio Department of Development)			
Low Income Home Energy Assistance	93.568		
		FY05-06 HHS	39,193
		FY06-07 HHS	496,578
Total Low Income Home Energy Assistance			<u>535,771</u>
(Passed ththrough Ohio Department of Health)			
Centers for Disease Control and Prevention - Investigation & Tech. Assistance			
Public Health Infrastructure 2005 L927	93.283	77-004-2-BI-06	123,561
Public Health Infrastructure 2006 M523		77-004-2-BI-07	168
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u><u>35,879,914</u></u>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
(Passed ththrough Ohio Department of Public Safety)			
State Domestic Preparedness Equipment Support Program	97.004		
2004 State Homeland Security Program (SHSP) L081 (Final)		2004-GE-T4-0025	37,357
2004 State Homeland Security Program (SHSP) (USAR) L081 (Final)		2004-GE-T4-0025	2,925
Total State Domestic Preparedness Equipment Support Program			<u>40,282</u>
Public Assistance Grants			
May 2004 Flooding Event	97.036	FEMA-1519-DR-153URCCI	47,084
Total Public Assistance Grants			<u>47,084</u>
Emergency Management Performance Grants	97.042		
EMPG M240		EMC-2006-GR-7007	106,019
Total Emergency Management Performance Grants			<u>106,019</u>

COUNTY OF SUMMIT, OHIO  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2006

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
State Homeland Security Program 2005 L626	97.073	2005-GE-T5-0001	\$ 554,211
State Homeland Security Program (SHSP) (USAR) 2005 L626 (New)		2005-GE-T5-0001	70,000
Total State Homeland Security Program			<u>624,211</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>817,596</u>
<b><u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u></b>			
(Passed through Ohio Department of Youth Services)			
Americorps: Youth Training and Employment Program	94.006	JWC-016-04	80
		JWC-016-05	10,159
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>10,239</u>
<b><u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u></b>			
(Passed through Ohio Environmental Protection Agency)			
Nonpoint Source Implementation			
Middle Cuyahoga River Water Quality Implementation Project	66.460	C997550002-1	\$415,093
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY			<u>415,093</u>
<b><u>NATIONAL ENDOWMENT FOR THE ARTS</u></b>			
National Endowment for the Arts (Direct)			
Promotion of the Arts Grants to Organizations and Individuals (New)			
Challenge America: Reaching Every Community Fast-Track Review	45.024	147483465	10,000
TOTAL NATIONAL ENDOWMENT FOR THE ARTS			<u>10,000</u>
<b><u>ELECTIONS ASSISTANCE COMMISSION</u></b>			
(Passed through Ohio Secretary of State)			
Americorps: Youth Training and Employment Program	90.401	E05-0525-77	4,419,859
TOTAL ELECTIONS ASSISTANCE COMMISSION			<u>4,419,859</u>
TOTALS			<u>\$ 60,003,300</u>

SEE ACCOMPANYING NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**COUNTY OF SUMMIT, OHIO**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2006**

NOTE 1:       SIGNIFICANT ACCOUNTING POLICIES

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

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

NOTE 2:       MEDICAL ASSISTANCE PROGRAM

The amount received from Medicaid in 2006 represents only a portion of the total amount billed by the County. The federal expenditures amount reported represents the actual receipts at the Federal Financial Participation reimbursement rate.

NOTE 3:       FIFO METHOD

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



**COUNTY OF SUMMIT, OHIO**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
DECEMBER 31, 2006**

NOTE 4: SUBRECIPIENTS:

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

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amount Provided to Subrecipient</u>
Community Development Block Grant - Entitlement	14.218	957,012
Byrne Memorial Formula Grant Programs	16.579	25,860
Violence Against Women	16.588	682
Grants to Encourage Arrest Policies & Enforcement of Protection Orders	16.590	56,389
Project Safe Neighborhoods	16.609	47,115
Edward Byrne Justice Assistance Grant	16.738	22,438
Workforce Services Program	17.207	3,941
Special One Stop Administrative Grant (REED Act)	17.225	48,819
Workforce Investment Act - Adult Program	17.258	798,072
Workforce Investment Act - Youth Program	17.259	1,292,041
Workforce Investment Act - Dislocated Workers	17.260	524,820
Safe and Drug Free Schools and Community - State Grants	84.186A	74,163
Projects for Assistance in Transition from Homelessness (PATH)	93.150	180,451
Promoting Safe Stable Families	93.556	133,796
Social Services Block Grant - Title XX	93.667	445,696
Medical Assistance Program	93.778	12,991,769
Block Grants for Community Mental Health Services	93.958	864,920
Block Grants for Prevention and Treatment of Substance Abuse	93.959	3,485,275
Community Based Child Abuse Prevention Grant	96.590	59,340
State Domestic Preparedness Equipment Support Program	97.004	20,000
State Homeland Security Program	97.073	444,322
Construction Paid by State to Vendors	20.205	9,861,302
Voting Equipment Paid by State to Vendors	90.401	4,419,859
Total Amount Provided to Subrecipients		36,758,082

**COUNTY OF SUMMIT, OHIO**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2006**

**1. SUMMARY OF AUDITOR'S RESULTS**

A-133 Ref.  
.505(d)

(d) (1) (i)	Type of Financial Statement Opinion	Unqualified
(d) (1) (ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d) (1) (ii)	Were there any other internal control deficiencies reported at the financial statement level (GAGAS)?	No
(d) (1) (iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d) (1) (iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d) (1) (iv)	Were there any internal control deficiencies reported for major programs which were not considered to be material?	No
(d) (1) (v)	Type of Major Programs' Compliance Opinion	Unqualified
(d) (1) (vi)	Are there any reportable findings under Section 510(a) of Circular A-133?	No
(d) (1) (vii)	Major Programs (list): Community Development Block Grant (CDBG) Workforce Investment Act Cluster (WIA) Help America Vote Act Block Grants for Community Mental Health Services Block Grants for Prevention and Treatment of Substance Abuse Homeland Security Cluster	CFDA # 14.218 CFDA # 17.258, 17.259, 17.260 CFDA # 90.401 CFDA # 93.958  CFDA # 93.959 CFDA# 97.073
(d) (1) (viii)	Dollar Threshold: Type A/B Programs	Type A: >\$1,800,099 Type B: All others
(d) (1) (ix)	Low Risk Auditee?	Yes

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

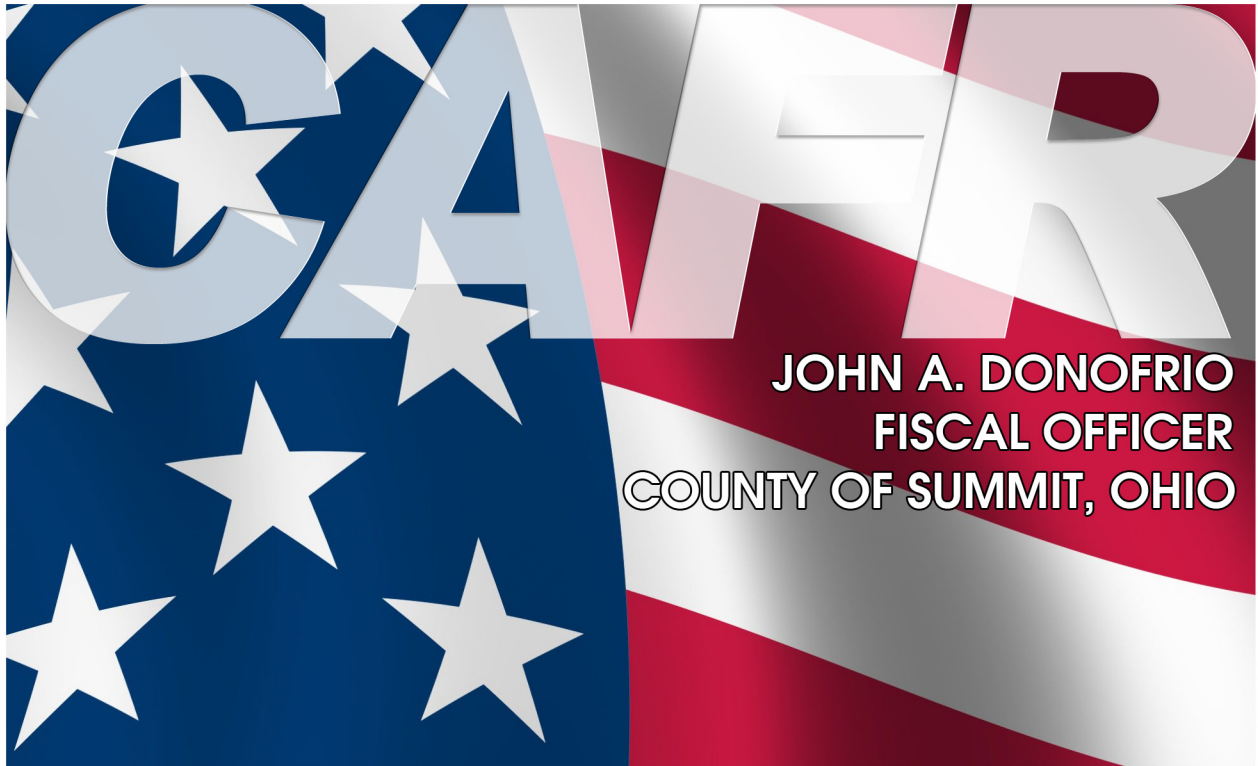
**NONE**

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

**NONE**

**4. SCHEDULE OF PRIOR AUDIT FINDINGS**

**NONE**



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

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2006**





COUNTY OF SUMMIT,  
OHIO

**COMPREHENSIVE  
ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2006**

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

Prepared by the County of Summit Fiscal Office

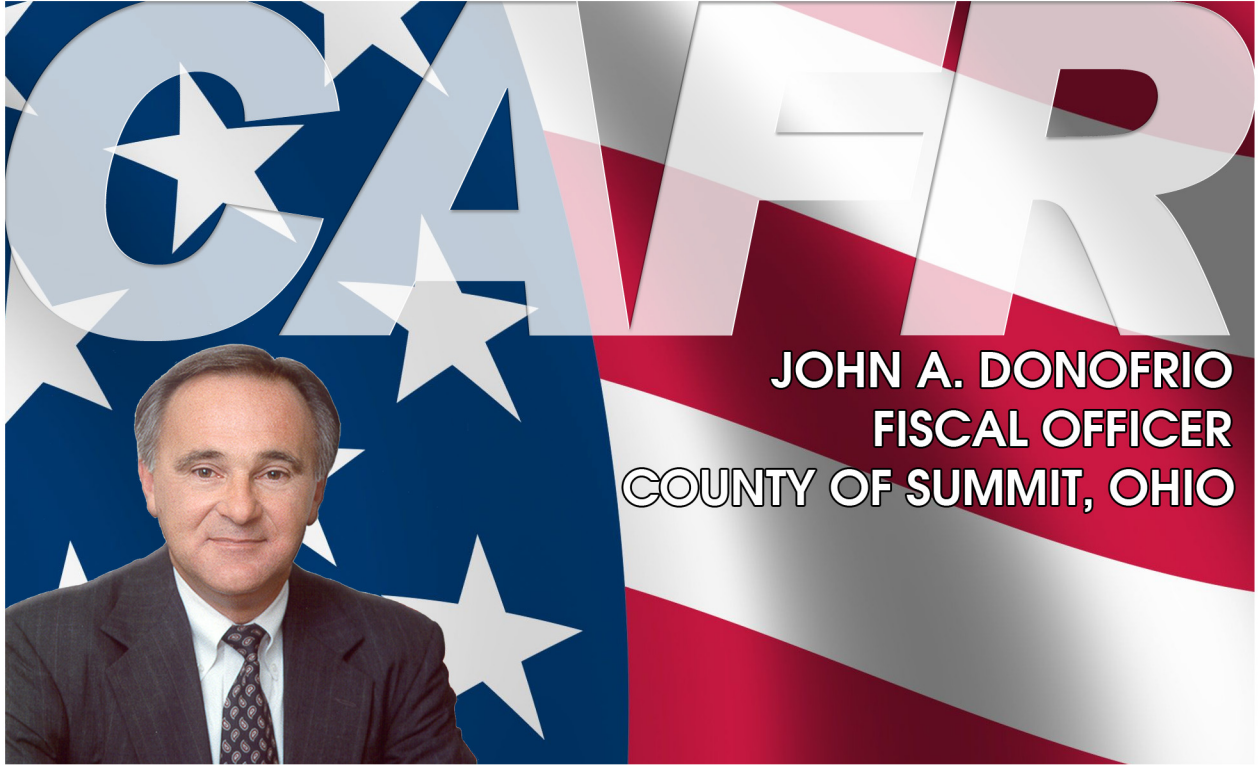
Chief Deputy Fiscal Officer of Finance  
**Dan Hawke**

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

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

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

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

**INTRODUCTORY SECTION**



COUNTY OF SUMMIT, OHIO  
ELECTED OFFICIALS  
DECEMBER 31, 2006

COUNTY COUNCIL

Clair Dickinson, President	Louise Heydorn
Thomas Teodosio, Vice President	Nick Kostandaras
Michael T. Callahan	Paula Prentice
Daniel A. Congrove	Cazzell M. Smith, Jr.
Pete Crossland	Tim Crawford
Paul J. Gallagher	

COUNTY OFFICIALS

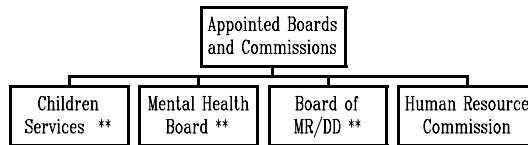
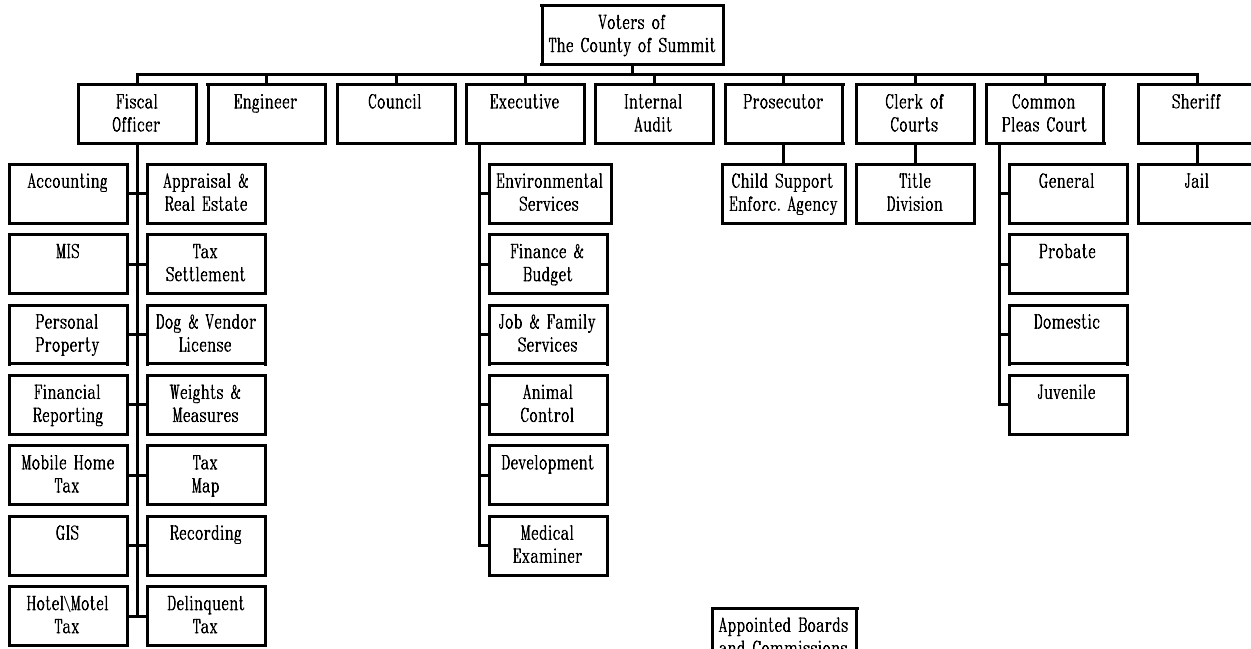
Diana Zaleski	CLERK OF COURTS
Greg Bachman	ENGINEER
James B. McCarthy	EXECUTIVE
John A. Donofrio	FISCAL OFFICER
Sherri Bevan Walsh	PROSECUTOR
Drew Alexander	SHERIFF

COMMON PLEAS COURT JUDGES

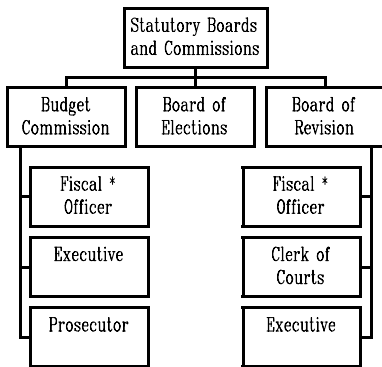
GENERAL DIVISION	DOMESTIC RELATIONS DIVISION
Jane Bond	Carol J. Dezso
Patricia Cosgrove	John P. Quinn
Judith Hunter	
James Murphy	PROBATE DIVISION
Marvin Shapiro	Willard Spicer
Mary Spicer	
Brenda Unruh	JUVENILE DIVISION
Elinore Marsh Stormer	Linda Teodosio



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, 2006**

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**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
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# JOHN A. DONOFRIO

## Fiscal Officer

### County of Summit

June 28, 2007

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

As Fiscal Officer of the County of Summit, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of the County of Summit for the year ended December 31, 2006. This CAFR was prepared in conformity with Generally Accepted Accounting Principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB).

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

The County of Summit financial statements have been audited by Rea & Associates, Inc., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County of Summit for the fiscal year ended December 31, 2006, are free of material misstatements. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors issued an unqualified opinion that the County of Summit financial statements for the fiscal year ended December 31, 2006, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

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

#### **Profile of the Government**

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

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

#### **AUDITOR DIVISION**

175 S. Main Street  
Akron, 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 of Summit's financial statements include organizations, activities, functions and component units 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 4,000 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. The greater Akron region is home to the largest number of polymer companies in Ohio and the industry employs more than 50,000 people in the area. Custom molders, captive molders, resin processors, and equipment manufactures all call Ohio home. More than half of the total U.S. plastic consumption occurs within 500 miles of Northeastern Ohio.

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

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

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

According to the Ohio Department of Job and Family Services, Ohio's unemployment rate, at 5.7 percent in April 2007, was up from 5.4 percent in April 2006. The national rate dropped from 4.7 percent to 4.5 percent over the year. Total employment in Ohio was 41,000 higher than April 2006, while total unemployment was up 19,000.

In the Akron Metropolitan Statistical Area, nonagricultural wage and salary employment advanced 4,000 between April 2006 and April 2007. Expansion in service-providing industries created 4,500 jobs. The leading growth sector was professional and business services (+3,800). Modest improvements in trade, transportation and utilities, education and health services, and other services offset the declines in information, financial activities, leisure and hospitality, and government. An over-the-year loss in manufacturing could not be covered, as there were no notable increases in the natural resources, mining and construction sector to eliminate the decrease in employment in the goods-producing sector.

**Long-term Financial Planning**

Annually, Summit County Council adopts a six year Capital Improvement Program (CIP). This six year program invests in the County's facilities and infrastructure, providing space for critical county programs and encouraging the growth and development of the County.

Highlights of the six year program include: New administrative offices for the Sheriff and renovations to the County Jail; a new animal control facility with a surgical facility; new office space for the Veterans Service Commission; renovated courtrooms for the two new Common Pleas judges to be seated in 2009; and expanded space for the Prosecutor and Adult Probation in the Stubbs Safety Center.

In January of 2007, a professional service contract was awarded for architectural and engineering services for the new Sheriff's Administration building and renovations of the County Jail. The current preliminary cost of construction for the project totals approximately \$7,000,000. The new Sheriff's Administration building will be a 40,000 square foot, multi-story facility to house all administrative services associated with the Sheriff's office. The existing Jail renovation work will generally consist of first and second floor renovations and renovations of the kitchen area. General obligation debt will be used to finance construction.

The most significant economic development project requested in 2007 is the County's contribution toward the construction of public improvements at the Akron Fulton Airport serving Lockheed Martin. These improvements are necessary for Lockheed Martin to successfully obtain a federal contract, which would result in the creation of thousands of jobs for our residents. Our partners in the project are the Summit County Port Authority, the City of Akron and Lockheed Martin. The County portion of assistance is projected to be \$4,100,000 and will be financed by issuing general obligation debt.

**Cash Management Policies and Practices**

Investments and deposits of County money are governed by the State's Uniform Depository Act (the "UDA"), which is applicable to all counties. The Fiscal Officer is responsible for making investments and deposits of County moneys. The UDA requires the Fiscal Officer to comply with continuing education requirements established by the State Treasurer. As the Fiscal Officer of the County of Summit, I have completed all of those requirements. Under the UDA, the County has created an Investment Advisory Board, composed of the County Executive, the President of Council and the Fiscal Officer. The Investment Advisory Board has adopted an investment policy and has filed a copy of that investment policy with the State Auditor, as required by the UDA. The Investment Advisory Board meets quarterly to review or revise its policies and to advise the Fiscal Officer on the investment of County moneys.

As more completely described in Note 2(F) of the Notes to Financial Statements, the County employs a consolidated cash pool to facilitate the investment of all County funds. Additional information concerning legal requirements of Ohio law and the level of custodial risk as required by GASB Statement No. 40, can be found in Note 5 of the Notes to Financial Statements.

**Risk Management**

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

The County participates in the State of Ohio Retrospective Rated Workers' Compensation self insurance program. This program involves the payment of a minimum premium for administrative services and stop-loss coverage up front plus the actual claim costs for employees injured. The County maintains a self-insurance program for health care benefits for County employees and their dependents. The transactions relating to these self-insurance programs are accounted for in internal service funds. Additional information on these self-insurance programs can be found in Note 20 of the Notes to Financial Statements.

**Pension and Postemployment Benefits**

The County participates in statewide pension plans, which provide healthcare benefits for their retirees. These pension plans and benefits are discussed in Notes 11 and 12 in the Notes to Financial Statements.

**Awards and Acknowledgments**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2005. This was the twentieth 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, 2006. This was the fourth consecutive year, sixth year that the County has received this prestigious award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. This award is valid for a period of one year only.

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

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

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

Sincerely,



John A. Donofrio  
Fiscal Officer, County of Summit

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Summit  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2005

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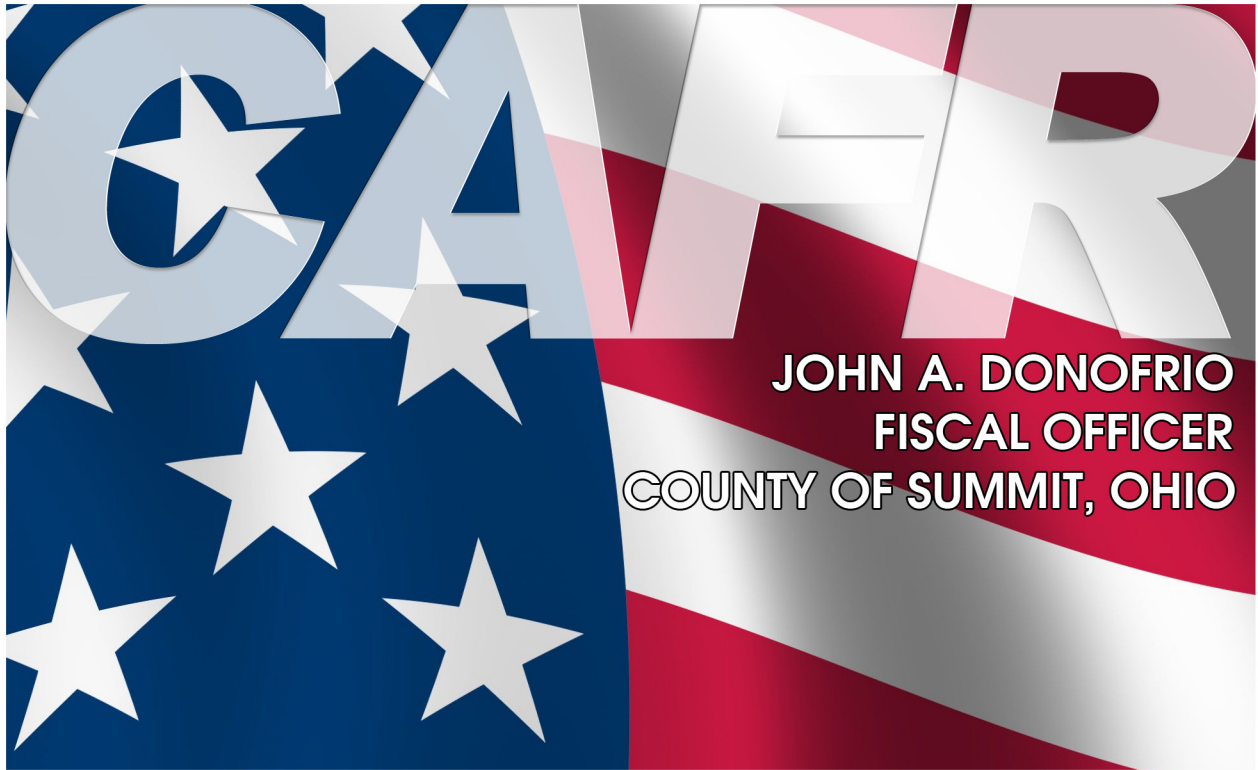


President

Executive Director



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## BASIC PURPOSE FINANCIAL STATEMENTS





**Rea & Associates, Inc.**

ACCOUNTANTS AND BUSINESS CONSULTANTS

*Focused on Your Future.*

June 28, 2007

Summit County Council  
Summit County, Ohio 44308

### **REPORT OF INDEPENDENT AUDITORS**

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, 2006, 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 audits. We did not audit the financial results of the Children's Services Board, a major fund of the governmental activities. Those financial results were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Children's Services Board, is based on the report of the other auditors.

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

In our opinion, based on our audits and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Summit, Ohio, as of December 31, 2006, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General, Job & Family Services, Children's Services Board, Alcohol, Drug Addiction & Mental Health, and Board of Mental Retardation Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2007, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with "Government Auditing Standards" and should be considered in assessing the results of our audit.

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

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

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

*Rea & Associates, Inc.*

**COUNTY OF SUMMIT, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**  
**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, 2006. 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 2006 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2006, by \$556 million (net assets). Of this amount, \$133 million may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets increased \$27 million. Net assets related to governmental activities increased \$26.8 million, which represents an increase of 7.2 percent from 2005. Net assets related to business-type activities increased less than 1 percent from 2005.
- For governmental activities, general revenues accounted for \$193.9 million in revenues or 44.1 percent of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$245.3 million or 55.9 percent of total revenues of \$439.2 million.
- The County had \$412.4 million in expenses related to governmental activities; only \$245.3 million of these expenses were offset by program specific charges for services, operating and capital grants or contributions. General revenues (primarily taxes) of \$193.9 million were adequate to provide for these programs.
- Among major funds, the General Fund had \$118.5 million in revenues and \$110.9 million in expenditures. The General Fund's balance increased to \$74.7 million, an increase of \$2.6 million from 2005.
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$65.7 million or 59.2 percent of total General Fund expenditures.
- The County's total debt decreased \$14.6 million during the current year. The key factor for this decrease was scheduled debt payments of approximately \$14 million and early payments made in December 2006, due January 2007.

**USING THIS COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)**

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the County of Summit as a financial whole or as an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The County's basic financial statements comprise three components: 1) county-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

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

**REPORTING THE COUNTY AS A WHOLE**

*Statement of Net Assets and the Statement of Activities*

The analysis of the County as a whole begins on page 20. One of the most important questions asked about the County's finances is, "How did we do financially during 2006?" The Statement of Net Assets and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual method of accounting similar to the accounting used by most private-sector companies. This method of accounting takes into account, all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

**FUND FINANCIAL STATEMENTS**

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

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

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

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

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

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

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

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

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

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

**Other information:** In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements, schedules and statistical section, which can be found on pages 57-143 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 \$556 million (\$400 million in governmental activities and \$156 million in business-type activities) at the close of the most recent year. The County's financial position improved for both governmental and business-type activities.

A large portion of all of the County's net assets (64.2 percent) reflect its investment in capital assets (e.g., land, buildings, infrastructure, and machinery and equipment), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

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

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>2006</b>	<b>2005</b>	<b>2006</b>	<b>2005</b>	<b>2006</b>	<b>2005</b>
<b>Assets</b>						
Current and Other Assets	\$ 390,639	\$ 363,062	\$ 23,198	\$ 18,188	\$ 413,837	\$ 381,250
Capital Assets	286,749	280,131	217,546	226,731	504,295	506,862
<b>Total Assets</b>	<b>677,388</b>	<b>643,193</b>	<b>240,744</b>	<b>244,919</b>	<b>918,132</b>	<b>888,112</b>
<b>Liabilities</b>						
Long-Term Liabilities	112,716	124,390	81,447	85,139	194,163	209,529
Other Liabilities	164,825	145,744	3,217	3,814	168,042	149,558
<b>Total Liabilities</b>	<b>278,541</b>	<b>270,134</b>	<b>84,664</b>	<b>88,953</b>	<b>362,205</b>	<b>359,087</b>
<b>Net Assets</b>						
Invested in Capital assets, Net of Related Debt	217,570	205,829	139,000	143,917	356,570	349,746
Restricted	66,070	58,370			66,070	58,370
Unrestricted	116,207	108,860	17,080	12,049	133,287	120,909
<b>Total Net Assets</b>	<b>\$ 399,847</b>	<b>\$ 373,059</b>	<b>\$ 156,080</b>	<b>\$ 155,966</b>	<b>\$ 555,927</b>	<b>\$ 529,025</b>

An additional portion of the County's net assets, \$66 million (11.9 percent), represents resources that are subject to external restrictions on how they may be used. The remaining balance, \$133.3 million (24 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**

Health expenses account for \$121.7 million of the \$412 million total expenses for governmental activities, or 29.5 percent of that total. The next largest program is Human Services, accounting for \$116.1 million, which represents 28.1 percent of total governmental expenses.

Tax revenue accounts for \$157.3 million of the \$439.2 million total revenue for governmental activities or 35.8 percent of total revenue.

Of the \$412 million expenditures in governmental activities, \$44.1 million were covered by direct charges to the recipients of those services, or 10 percent of total governmental revenues. The majority of the charges for services were derived from tax settlements, administrative fees, recording real estate transfers, and title and court fees. Charges for safety services included fees for boarding prisoners, policing contracts and special details for sheriff deputies.

Additional program revenues provided by the State and Federal governments included \$201.2 million for operations, or 45.8 percent of total governmental revenues. As the Statement of Activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services.

COUNTY OF SUMMIT, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS

**BUSINESS-TYPE ACTIVITIES**

Business-type activities increased the County's net assets by less than 1 percent during the 2006 fiscal year. The major revenue source was charges for services of \$31.1 million or 70.9 percent of total revenues.

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

	Governmental Activities		Business-type Activities		Total	
	2006	2005	2006	2005	2006	2005
<b>Revenues</b>						
Program Revenues:						
Charges for Services	\$ 44,069	\$ 46,680	\$ 31,075	\$ 29,585	\$ 75,144	\$ 76,265
Operating Grants and Contributions	201,242	159,192			201,242	159,192
Capital Grants and Contributions			7,158	10,643	7,158	10,643
Total Program Revenues	<u>245,311</u>	<u>205,872</u>	<u>38,233</u>	<u>40,228</u>	<u>283,544</u>	<u>246,100</u>
General Revenues:						
Property and Lodging Taxes	107,598	110,126			107,598	110,126
Sales and Use Tax	36,171	35,781			36,171	35,781
Other Taxes	13,554	13,701			13,554	13,701
Sale of Capital Assets	25	175	11	12	36	187
Unrestricted Contributions	23,325	24,917			23,325	24,917
Investment Earnings	12,848	6,698	43	79	12,891	6,777
Other	365	282	301	689	666	971
Total General Revenues	<u>193,886</u>	<u>191,680</u>	<u>355</u>	<u>780</u>	<u>194,241</u>	<u>192,460</u>
<b>Total Revenues</b>	<u>439,197</u>	<u>397,552</u>	<u>43,809</u>	<u>41,008</u>	<u>483,006</u>	<u>438,560</u>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	38,108	33,235			38,108	33,235
Judicial	30,737	29,116			30,737	29,116
Public Safety	74,498	73,337			74,498	73,337
Public Works	19,065	4,981			19,065	4,981
Health	121,728	111,935			121,728	111,935
Economic Development	2,832	3,389			2,832	3,389
Human Services	116,076	126,716			116,076	126,716
Recreation	5,662	5,617			5,662	5,617
Intergovernmental		202				202
Other		3,038				3,038
Interest and Fiscal Charges	3,703	4,071			3,703	4,071
Water			1,274	1,633	1,274	1,633
Sewer			37,200	34,855	37,200	34,855
Total Expenses	<u>412,409</u>	<u>395,637</u>	<u>38,474</u>	<u>36,488</u>	<u>450,883</u>	<u>432,125</u>
<b>Increase (Decrease) in Net Assets</b>						
<b>Before Special Items and Transfers</b>	26,788	1,915	5,335	4,520	32,123	6,435
Special Items		21,586				21,586
Transfers		91		(91)		
<b>Increase (Decrease) In Net Assets</b>	\$ 26,788	\$ 23,592	\$ 114	\$ 4,429	\$ 26,902	\$ 28,021
<b>Net Assets January 1, 2006</b>	<u>373,059</u>	<u>349,467</u>	<u>155,966</u>	<u>151,537</u>	<u>529,025</u>	<u>501,004</u>
<b>Net Assets December 31, 2006</b>	<u>\$ 399,847</u>	<u>\$ 373,059</u>	<u>\$ 156,080</u>	<u>\$ 155,966</u>	<u>\$ 555,927</u>	<u>\$ 529,025</u>



**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

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

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

As of the end of the current year, the County's governmental funds reported combined ending balances of \$165.7 million, an increase of \$2.3 million in comparison with the prior year. Approximately 73.2 percent of this total amount (\$121.3 million) constitutes unreserved fund balance, which is available for appropriation at the County's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed 1) to liquidate contracts and purchase orders of the prior period (\$39.2 million), 2) for rehab loans receivable (\$3.9 million), or 3) for a variety of other restricted purposes (\$1.3 million). While the bulk of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets, due to their being restricted for use for a particular purpose mandated by the source of the resources, such as the State or federal government or the tax levy.

The General Fund is the chief operating fund of the County. The fund balance of the County's General Fund increased \$2.6 million during the current year to \$74.7 million. The unreserved fund balance of the General Fund was \$65.7 million. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 59.2 percent of total General Fund expenditures, while total fund balance represents 67.4 percent of that same amount. Key factors for this increase includes but is not limited to increased charges for services, operating grants and contributions, sales tax revenues, increased property transfer taxes, which were larger than the increase in expenditures for Judicial, Public Safety and Human Services from prior year.

Transfers from the General Fund to other governmental and internal service funds, amounted to \$5.5 million and are discussed later in this analysis.

Job and Family Services deficit fund balance increased by \$1 million. This is due to increases in grant funding and increases in expenditures in the workforce development program and workforce investment act program.

Children Services Board fund balance decreased by \$4.4 million. Although expenditures decreased due to decreased costs in the Paid Placement program along with salary and benefits for employees and foster care, adoption and medical costs for children, there was a larger decrease in property taxes and charges for services.

The Alcohol, Drug Addiction and Mental Health fund balance decreased by \$1.3 million. An increase in intergovernmental revenue of approximately \$.4 million was not enough to offset the increase of approximately \$1.4 million in health expenditures during the year.

The Mental Retardation Board fund balance increased by \$8.9 million. Although both revenues and expenditures increased during the year, the increase of intergovernmental revenue of approximately \$17.9 million offset the increase of approximately \$8 million in health expenditures.

The Debt Service Fund had a total fund balance of \$3.8 million, which is unrestricted, is an increase during the current year of \$.1 million. Although revenues and expenditures decreased slightly during the year, the other income was enough to cause an increase in the fund balance.

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

Unrestricted net assets for Water Revenue (\$1.9 million) and Sewer Revenue (\$15.1 million) Funds at the end of the year amounted to \$17 million. The increase of net assets was due largely to an increase in revenues from customers (a new development was completed) and a reduction in the interest expense.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

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

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

During the year, there was an \$11.2 million increase in appropriations between the original and final budget. Following are the main components of the increase:

- \$3.4 million supplemental appropriations in General Government - Legislative and Executive, in the departments of; Physical Plants, Utilities and Rentals, Fiscal Office and Board of Elections.
- \$.4 million supplemental appropriations in General Government - Judicial, in Common Pleas Court, Court of Appeals and Domestic Relations Courts.
- \$3.6 million supplemental appropriations in Public Safety, for the Sheriffs' General and Jail operations, Policing rotary services, Alternative Corrections and Adult Probation.
- \$3.8 million supplemental appropriations in Human Services for subsidies and shared revenues.

These increases were possible because of additional revenues from property tax (\$2.2 million), additional fees collected (\$.8 million), and an increase in intergovernmental revenues of \$.2 million. These increases along with the addition of approximately \$8.7 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, 2006 amounts to \$504.3 million (net of accumulated depreciation). The investment in capital assets includes land, buildings, building improvements, machinery and equipment, sewer/water lines, and infrastructure. The total decrease in the County's investment in capital assets for the fiscal year was .5 percent (a 2.3 percent increase in governmental activities and a 4.2 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>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
Land	\$ 11,581	\$ 11,587	\$ 1,109	\$ 843	\$ 12,690	\$ 12,430
Construction in Process	6,715	10,430	203	3,149	6,918	13,579
Buildings and Building Improvements	157,923	162,175	29,162	31,253	187,085	193,428
Land Improvements	688	750			688	750
Machinery and Equipment	13,927	13,036	12,036	10,262	25,963	23,298
Pump Stations			10,383	10,645	10,383	10,645
Treatment Plants			1,758	1,926	1,758	1,926
Sewer/Water Lines			162,895	168,653	162,895	168,653
Infrastructure	95,868	82,059			95,868	82,059
Intangibles	47	94			47	94
Total	<u>\$ 286,749</u>	<u>\$ 280,131</u>	<u>\$ 217,546</u>	<u>\$ 226,731</u>	<u>\$ 504,295</u>	<u>\$ 506,862</u>

\*Net of accumulated depreciation.

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

- Construction completed on the Tuscarawas Avenue Bridge Replacement project.
- Construction completed on the Hametown-Ridgewood Roundabout.
- Construction completed on various sewer lines, plant/facility improvements and expansions, and wastewater treatment studies.
- Continued construction on the Jail project expansion; construction in progress as of the close of the fiscal year had reached \$.2 million.
- Continued construction on the Visitation/Respite Center building project; construction in progress as of the close of the fiscal year had reached \$.2 million.
- Continued construction on the Arlington Road improvement project; construction in progress as of the close of the fiscal year had reached \$1.8 million.
- Continued construction on the South Main Street improvement project; construction in progress as of the close of the fiscal year had reached \$3.4 million.
- Continued construction on the Hudson Run Bridge improvement project; construction in progress as of the close of the fiscal year had reached \$1.1 million.

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

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

**Long-term Debt:** At the end of the current fiscal year, the County had total bonded debt outstanding of \$128.7 million, net of the outstanding premium. Of this amount, \$70.8 million comprises debt backed by the full faith and credit of the County and \$57.9 million is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment. The County's long-term bonded debt decreased \$12.9 million (3.8 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>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
General Obligation Bonds	\$ 68,665	\$ 75,656	\$ 55,090	\$ 58,059	\$ 123,755	\$ 133,715
Capital Appreciation Bonds	2,110	2,152	2,790	2,637	4,900	4,789
Tax Anticipation Notes	2,910	5,710			2,910	5,710
O.D.D. Loans			29	29	29	29
O.P.W.C. Loans			563	656	563	656
O.W.D.A. Loans			18,664	20,507	18,664	20,507
<b>Total</b>	<u>\$ 73,685</u>	<u>\$ 83,518</u>	<u>\$ 77,136</u>	<u>\$ 81,888</u>	<u>\$ 150,821</u>	<u>\$ 165,406</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 debt limitation for the County is \$313.5 million, which is significantly higher than the County's outstanding net debt.

In addition to the bonded debt, the County's other long-term obligations include compensated absences, claims and judgments, and capital leases. Additional information on the County's long-term debt can be found in Note 15 of this report. Notes 13 and 14 discuss capital leases and compensated absences.

Interest and fiscal charges amounted to 1 percent of the total expenses for governmental activities.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The unemployment rate for the County is currently 5.3 percent, which decreased from a rate of 5.8 percent a year ago. This rate is close to the State's average unemployment rate of 5.5 percent and comparable to the national average of 4.6 percent.

Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the County's budget for 2007. At the end of the 2006 fiscal year, unreserved fund balance in the General Fund amounted to \$65.7 million, an increase of approximately \$1.3 million.

**REQUESTS FOR INFORMATION**

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

**County of Summit, Ohio**

***Statement of Net Assets  
December 31, 2006***

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$175,703,143	\$5,147,848	\$180,850,991
Cash and Cash Equivalents - Segregated Accounts	4,746,934	250	4,747,184
Receivables (Net of Allowance for Uncollectibles)			
Taxes	159,402,719	-	159,402,719
Accounts	736,121	8,416,723	9,152,844
Special Assessments	463,094	2,280,938	2,744,032
Accrued Interest	1,722,266	15,351	1,737,617
Loans	5,127,335	-	5,127,335
Internal Balances	225,080	(225,080)	-
Due From Other Governments	40,051,337	6,822,731	46,874,068
Material and Supplies Inventory	1,134,307	185,485	1,319,792
Prepaid Items	760,617	83,725	844,342
Deferred Charges	565,496	470,692	1,036,188
Nondepreciable Capital Assets	18,296,200	1,311,738	19,607,938
Depreciable Capital Assets, Net	<u>268,453,105</u>	<u>216,233,961</u>	<u>484,687,066</u>
<i>Total Assets</i>	<u>677,387,754</u>	<u>240,744,362</u>	<u>918,132,116</u>
<b>Liabilities</b>			
Accounts Payable	16,000,278	317,493	16,317,771
Accrued Salaries and Wages Payable	3,113,856	128,570	3,242,426
Deferred Revenue	136,546,928	-	136,546,928
Contract Retainage Payable	30,237	-	30,237
Matured Bonds and Interest Payable	10,597	5,586	16,183
Accrued Interest Payable	283,643	237,938	521,581
Due To Other Governments	3,481,565	2,365,545	5,847,110
Deposits Held and Due To Others	113,355	162,133	275,488
Insurance Claims Payable	5,244,482	-	5,244,482
Long-term Liabilities:			
Due Within One Year	19,003,130	4,447,937	23,451,067
Due In More Than One Year	<u>93,712,927</u>	<u>76,999,316</u>	<u>170,712,243</u>
<i>Total Liabilities</i>	<u>277,540,998</u>	<u>84,664,518</u>	<u>362,205,516</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	217,570,063	139,000,182	356,570,245
Restricted for:			
Capital Projects	7,963,347	-	7,963,347
Debt Service	4,382,188	-	4,382,188
Roads and Bridges	9,126,879	-	9,126,879
Health and Human Services	23,654,219	-	23,654,219
Recreation	1,033,582	-	1,033,582
Grant Programs	10,343,991	-	10,343,991
Real Estate Appraisal	6,479,113	-	6,479,113
Unclaimed Money	2,121,631	-	2,121,631
Other Purposes	964,632	-	964,632
Unrestricted	<u>116,207,111</u>	<u>17,079,662</u>	<u>133,286,773</u>
<i>Total Net Assets</i>	<u>\$399,846,756</u>	<u>\$156,079,844</u>	<u>\$555,926,600</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, 2006**

	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
<b>Primary Government</b>							
Governmental Activities:							
General Government:							
Legislative and Executive	\$ 38,108,106	\$ 16,119,818	\$ 507,921	\$ -	\$ (21,480,367)		\$ (21,480,367)
Judicial	30,736,949	6,258,653	2,734,743	-	(21,743,553)		(21,743,553)
Public Safety	74,497,550	12,801,612	12,771,739	-	(48,924,199)		(48,924,199)
Public Works	19,065,648	258,656	27,369,727	-	8,562,735		8,562,735
Health	121,728,662	1,244,024	73,136,861	-	(47,347,777)		(47,347,777)
Economic Development	2,831,880	105,705	2,352,410	-	(373,765)		(373,765)
Human Services	116,076,370	7,280,380	81,367,289	-	(27,428,701)		(27,428,701)
Recreation	5,661,738	-	1,001,624	-	(4,660,114)		(4,660,114)
Interest and Fiscal Charges	3,702,576	-	-	-	(3,702,576)		(3,702,576)
<i>Total Governmental Activities</i>	<u>412,409,479</u>	<u>44,068,848</u>	<u>201,242,314</u>	<u>-</u>	<u>(167,098,317)</u>		<u>(167,098,317)</u>
Business-type Activities:							
Water	1,274,327	594,458	-	625,990	-	\$ (53,879)	(53,879)
Sewer	37,199,513	30,480,847	-	6,531,616	-	(187,050)	(187,050)
<i>Total Business-type Activities</i>	<u>38,473,840</u>	<u>31,075,305</u>	<u>-</u>	<u>7,157,606</u>	<u>-</u>	<u>(240,929)</u>	<u>(240,929)</u>
<i>Total - Primary Government</i>	<u>\$ 450,883,319</u>	<u>\$ 75,144,153</u>	<u>\$ 201,242,314</u>	<u>\$ 7,157,606</u>	<u>(167,098,317)</u>	<u>(240,929)</u>	<u>(167,339,246)</u>
<b>General Revenues</b>							
Property Taxes Levied for:							
General Purposes					100,646,721	-	100,646,721
Debt Service					6,951,396	-	6,951,396
Sales and Use Tax Levied for:							
General Purposes					36,171,206	-	36,171,206
Other Taxes							
Property Transfer Tax					9,550,534		9,550,534
Permissive Tax					4,003,196		4,003,196
Sale of Capital Assets						11,200	11,200
Unrestricted Contributions					23,324,511	-	23,324,511
Investment Income					12,848,192	42,972	12,891,164
Gain on Sale of Capital Assets					25,056	-	25,056
Miscellaneous					364,858	300,772	665,630
<i>Total General Revenues</i>					<u>193,885,670</u>	<u>354,944</u>	<u>194,240,614</u>
<i>Change in Net Assets</i>					<u>26,787,353</u>	<u>114,015</u>	<u>26,901,368</u>
Net Assets Beginning of Year					<u>373,059,403</u>	<u>155,965,829</u>	<u>529,025,232</u>
<i>Net Assets End of Year</i>					<u>\$ 399,846,756</u>	<u>\$ 156,079,844</u>	<u>\$ 555,926,600</u>

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

**County of Summit, Ohio**

**Balance Sheet  
Governmental Funds  
December 31, 2006**

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health	Board of Mental Retardation
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 67,719,252	\$ 806,596	\$ 34,962,371	\$ 10,400,171	\$ 15,950,510
Cash and Cash Equivalents - Segregated Accounts	387,591	69	2,159,668	-	50
Receivables (Net of Allowance for Uncollectibles)					
Taxes	31,225,225	-	27,236,061	21,823,713	60,261,892
Accounts	80,098	-	18,919	22,121	313,500
Special Assessments	-	-	-	-	-
Accrued Interest	1,663,799	-	18,554	-	-
Loans	-	-	-	-	-
Due From Other Funds	83,305	73,488	59,022	-	15,012
Due From Other Governments	11,636,932	845,174	4,437,623	3,821,454	7,775,866
Material and Supplies Inventory	177,417	63,185	-	-	155,466
Prepaid Items	164,551	1,405	267,091	22,487	51,890
<i>Total Assets</i>	<u>\$ 113,138,170</u>	<u>\$ 1,789,917</u>	<u>\$ 69,159,309</u>	<u>\$ 36,089,946</u>	<u>\$ 84,524,186</u>
<b>Liabilities</b>					
Accounts Payable	\$ 1,697,834	\$ 3,923,186	\$ 1,967,709	\$ 5,428,434	\$ 1,139,796
Accrued Salaries and Wages Payable	1,188,053	301,515	406,513	24,832	718,829
Deferred Revenue	33,934,205	2,902,268	28,371,575	22,980,824	64,150,586
Contract Retainage Payable	-	-	-	-	-
Matured Bonds and Interest Payable	-	-	-	-	-
Compensated Absences	69,967	73,156	104,413	-	638,552
Due To Other Funds	1,211,274	564,140	414,145	56,337	675,716
Due To Other Governments	312,939	745,887	64,495	299,270	109,540
Deposits Held and Due To Others	-	-	-	-	1,602
Insurance Claims Payable	-	-	-	-	506,100
<i>Total Liabilities</i>	<u>38,414,272</u>	<u>8,510,152</u>	<u>31,328,850</u>	<u>28,789,697</u>	<u>67,940,721</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	8,829,681	12,473,789	4,954,969	2,729,957	1,590,983
Reserved for Prepaid Items	-	-	267,091	-	-
Reserved for Material and Supplies	177,417	63,185	-	-	155,466
Reserved for Loans	-	-	-	-	-
Unreserved Undesignated (Deficit):					
General	65,716,800	-	-	-	-
Special Revenue	-	(19,257,209)	32,608,399	4,570,292	14,837,016
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
<i>Total Fund Balances</i>	<u>74,723,898</u>	<u>(6,720,235)</u>	<u>37,830,459</u>	<u>7,300,249</u>	<u>16,583,465</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 113,138,170</u>	<u>\$ 1,789,917</u>	<u>\$ 69,159,309</u>	<u>\$ 36,089,946</u>	<u>\$ 84,524,186</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, 2006**

Debt Service	Other Governmental Funds	Total Governmental Funds
\$ 3,648,598	\$ 26,023,689	\$ 159,511,187
-	2,199,556	4,746,934
12,352,401	6,503,427	159,402,719
281,297	20,186	736,121
-	463,094	463,094
-	13,587	1,695,940
-	5,127,335	5,127,335
189,444	613,232	1,033,503
4,226,025	7,140,348	39,883,422
-	672,801	1,068,869
-	76,253	583,677
<u>\$ 20,697,765</u>	<u>\$ 48,853,508</u>	<u>\$ 374,252,801</u>
\$ -	\$ 1,701,446	\$ 15,858,405
-	450,162	3,089,904
16,846,828	13,350,566	182,536,852
-	30,237	30,237
10,597	-	10,597
-	36,345	922,433
-	872,124	3,793,736
-	189,736	1,721,867
-	111,753	113,355
-	-	506,100
<u>16,857,425</u>	<u>16,742,369</u>	<u>208,583,486</u>
-	8,619,566	39,198,945
-	-	267,091
-	672,801	1,068,869
-	3,871,506	3,871,506
-	-	65,716,800
-	12,534,354	45,292,852
3,840,340	-	3,840,340
-	6,412,912	6,412,912
<u>3,840,340</u>	<u>32,111,139</u>	<u>165,669,315</u>
<u>\$ 20,697,765</u>	<u>\$ 48,853,508</u>	<u>\$ 374,252,801</u>

**Total Governmental Funds Balances** \$ 165,669,315

**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 286,749,305

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

Property Taxes	12,983,886	
Sales and Use Tax	3,969,092	
Charges for Services	2,460,611	
Intergovernmental	25,719,249	
Investment Income	575,788	
Other	281,297	
<b>Total</b>		<b>45,989,923</b>

In the statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds a bond issuance expenditure is reported when bonds are issued. 565,496

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	6,206,806	
Capital Assets (included above)	(59,412)	
Compensated Absences (included below)	206,640	
Workers Compensation (included below)	6,489,335	
Internal Balance Elimination	106,615	
<b>Total</b>		<b>12,949,984</b>

Long-term liabilities, including bonds payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:

Accrued Interest Payable	(283,643)	
Compensated Absences	(20,362,845)	
Claims and Judgements	(3,330,654)	
Capital Leases	(1,466,213)	
Workers Compensation	(6,489,335)	
General Obligation Debt	(74,683,296)	
State Infrastructure Bank Loans	(5,461,281)	
<b>Total</b>		<b>(112,077,267)</b>

*Net Assets of Governmental Activities*

\$ 399,846,756

**County of Summit, Ohio**

*Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2006*

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health	Board of Mental Retardation
<b>Revenues</b>					
Taxes:					
Property	\$ 18,046,971	\$ -	\$ 22,847,326	\$ 18,717,791	\$ 34,716,043
Sales and Use	36,021,183	-	-	-	-
Other	9,550,534	-	-	-	-
Licenses and Permits	35,701	-	-	-	-
Charges for Services	21,743,432	1,866,631	5,119,774	-	682,864
Fines and Forfeitures	1,003,746	160,027	-	-	-
Intergovernmental	16,829,409	50,912,497	18,509,256	41,517,186	30,825,997
Special Assessments	-	-	-	-	-
Investment Income	12,018,732	-	75,755	-	3,665
Other	3,286,877	610,021	317,464	398,308	323,876
<i>Total Revenues</i>	<u>118,536,585</u>	<u>53,549,176</u>	<u>46,869,575</u>	<u>60,633,285</u>	<u>66,552,445</u>
<b>Expenditures</b>					
General Government:					
Legislative and Executive	25,863,339	-	51,244,366	-	-
Judicial	25,258,947	-	-	-	-
Public Safety	55,034,840	-	-	-	-
Public Works	5,000	-	-	-	-
Health	455,560	-	-	61,828,103	57,088,644
Economic Development	-	-	-	-	-
Human Services	2,985,895	58,841,247	-	-	-
Recreation	-	-	-	-	-
Intergovernmental	363,314	-	-	-	-
Other	967,716	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	20,460
<i>Total Expenditures</i>	<u>110,934,611</u>	<u>58,841,247</u>	<u>51,244,366</u>	<u>61,828,103</u>	<u>57,109,104</u>
<i>Excess (Deficiency) of Revenues</i>					
<i>Over (Under) Expenditures</i>	<u>7,601,974</u>	<u>(5,292,071)</u>	<u>(4,374,791)</u>	<u>(1,194,818)</u>	<u>9,443,341</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Assets	14,750	-	-	-	-
Capital Lease	413,044	103,775	-	-	-
Note Issued	-	-	-	-	-
Transfers In	16,400	4,994,177	-	-	-
Transfers Out	(5,477,583)	(801,853)	-	(84,369)	(500,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(5,033,389)</u>	<u>4,296,099</u>	<u>-</u>	<u>(84,369)</u>	<u>(500,000)</u>
<i>Net Change in Fund Balances</i>	2,568,585	(995,972)	(4,374,791)	(1,279,187)	8,943,341
Fund Balances (Deficit) Beginning of Year	<u>72,155,313</u>	<u>(5,724,263)</u>	<u>42,205,250</u>	<u>8,579,436</u>	<u>7,640,124</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 74,723,898</u>	<u>\$ (6,720,235)</u>	<u>\$ 37,830,459</u>	<u>\$ 7,300,249</u>	<u>\$ 16,583,465</u>

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, 2006**

Debt Service	Other Governmental Funds	Total Governmental Funds
\$ 10,078,462	\$ 4,618,427	\$ 109,025,020
-	-	36,021,183
-	4,003,196	13,553,730
-	316,151	351,852
-	11,882,565	41,295,266
-	1,177,849	2,341,622
1,437,020	54,753,706	214,785,071
-	181,145	181,145
-	273,659	12,371,811
838,246	614,437	6,389,229
<u>12,353,728</u>	<u>77,821,135</u>	<u>436,315,929</u>
-	14,272,492	91,380,197
-	3,113,269	28,372,216
-	12,950,041	67,984,881
-	28,455,569	28,460,569
-	606,618	119,978,925
-	2,486,498	2,486,498
-	10,435,510	72,262,652
-	5,616,879	5,616,879
-	-	363,314
-	-	967,716
-	3,845,322	3,845,322
9,960,643	167,447	10,128,090
3,583,151	20,788	3,624,399
<u>13,543,794</u>	<u>81,970,433</u>	<u>435,471,658</u>
<u>(1,190,066)</u>	<u>(4,149,298)</u>	<u>844,271</u>
-	17,184	31,934
-	-	516,819
-	877,517	877,517
1,248,440	1,635,064	7,894,081
-	(1,030,276)	(7,894,081)
<u>1,248,440</u>	<u>1,499,489</u>	<u>1,426,270</u>
58,374	(2,649,809)	2,270,541
<u>3,781,966</u>	<u>34,760,948</u>	<u>163,398,774</u>
<u>\$ 3,840,340</u>	<u>\$ 32,111,139</u>	<u>\$ 165,669,315</u>

**Net Change in Fund Balances - Total Governmental Funds**      \$ 2,270,541

**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	22,981,005	
Current Year Depreciation	<u>(16,197,504)</u>	
Total		6,783,501

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

(165,612)

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

Property Taxes	(1,608,048)	
Sales and Use Tax	150,023	
Charges for Services	285,430	
Intergovernmental	2,695,959	
Special Assessments	(411,287)	
Investment Income	161,886	
Other	(455,109)	
Capital Lease Proceeds	(524,259)	
State Infrastructure Bank Loans	<u>(877,517)</u>	
Total		(582,922)

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	9,960,643	
State Infrastructure Bank Loan Payments	167,447	
Capital Lease Principal Payments	<u>524,624</u>	
Total		10,652,714

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

(77,858)

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	933,811	
Claims and Judgements	<u>8,632,328</u>	
Total		9,566,139

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.

(1,659,150)

**Change in Net Assets of Governmental Activities**

\$ 26,787,353

**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, 2006**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property	\$ 18,559,365	\$ 20,746,462	\$ 19,900,202	\$ (846,260)
Sales and Use	36,800,000	36,800,000	35,910,182	(889,818)
Other	9,082,656	9,082,656	9,553,740	471,084
Licenses and Permits	34,405	34,405	34,924	519
Charges for Services	21,074,160	21,912,064	21,827,904	(84,160)
Fines and Forfeitures	971,914	971,914	1,021,640	49,726
Intergovernmental	14,471,471	14,621,471	14,776,147	154,676
Investment Income	9,725,815	9,725,815	10,174,903	449,088
Other	4,707,004	4,724,767	4,777,080	52,313
<i>Total Revenues</i>	<u>115,426,790</u>	<u>118,619,554</u>	<u>117,976,722</u>	<u>(642,832)</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	25,733,900	29,090,218	28,265,370	824,848
Judicial	25,695,120	26,045,083	25,774,041	271,042
Public Safety	55,082,000	58,680,183	57,472,100	1,208,083
Health	915,000	979,333	971,657	7,676
Human Services	8,399,700	12,197,039	12,040,820	156,219
Other	2,172,925	2,171,534	1,759,467	412,067
<i>Total Expenditures</i>	<u>117,998,645</u>	<u>129,163,390</u>	<u>126,283,455</u>	<u>2,879,935</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(2,571,855)</u>	<u>(10,543,836)</u>	<u>(8,306,733)</u>	<u>2,237,103</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	33,825	33,825
Transfers Out	-	(750,050)	(750,050)	-
Other Financing Sources	692,369	692,369	735,334	42,965
<i>Total Other Financing Sources (Uses)</i>	<u>692,369</u>	<u>(57,681)</u>	<u>19,109</u>	<u>76,790</u>
<i>Net Change in Fund Balance</i>	<u>(1,879,486)</u>	<u>(10,601,517)</u>	<u>(8,287,624)</u>	<u>2,313,893</u>
Fund Balance - Beginning	30,121,873	30,121,873	30,121,873	
Prior Year Encumbrance Appropriations	8,726,045	8,726,045	8,726,045	
Fund Balance - Ending	<u>\$ 36,968,432</u>	<u>\$ 28,246,401</u>	<u>\$ 30,560,294</u>	<u>\$ 2,313,893</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, 2006***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 7,700	\$ 8,688	\$ 5,405	\$ (3,283)
Fines and Forfeitures	200,200	225,886	160,127	(65,759)
Intergovernmental	73,673,600	83,126,042	59,946,128	(23,179,914)
Other	954,800	1,077,302	777,522	(299,780)
<i>Total Revenues</i>	<u>74,836,300</u>	<u>84,437,918</u>	<u>60,889,182</u>	<u>(23,548,736)</u>
<b>Expenditures</b>				
Human Services	67,664,800	85,379,663	77,132,874	8,246,789
<i>Total Expenditures</i>	<u>67,664,800</u>	<u>85,379,663</u>	<u>77,132,874</u>	<u>8,246,789</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	7,171,500	(941,745)	(16,243,692)	(15,301,947)
<b>Other Financing Sources (Uses)</b>				
Transfers Out	-	(6,400)	(6,400)	-
Other Financing Sources	2,163,700	2,441,306	1,754,514	(686,792)
<i>Total Other Financing Sources (Uses)</i>	<u>2,163,700</u>	<u>2,434,906</u>	<u>1,748,114</u>	<u>(686,792)</u>
<i>Net Change in Fund Balance</i>	9,335,200	1,493,161	(14,495,578)	(15,988,739)
Fund (Deficit) - Beginning	(15,316,647)	(15,316,647)	(15,316,647)	
Prior Year Encumbrance Appropriations	14,317,126	14,317,126	14,317,126	
Fund Balance (Deficit) - Ending	<u>\$ 8,335,679</u>	<u>\$ 493,640</u>	<u>\$ (15,495,099)</u>	<u>\$ (15,988,739)</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, 2006***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 25,864,992	\$ 25,615,030	\$ 25,191,306	\$ (423,724)
Charges For Services	4,976,100	6,099,478	6,113,681	14,203
Intergovernmental	13,780,700	17,141,704	17,100,039	(41,665)
Other	243,200	298,104	299,327	1,223
<i>Total Revenues</i>	<u>44,864,992</u>	<u>49,154,316</u>	<u>48,704,353</u>	<u>(449,963)</u>
<b>Expenditures</b>				
Human Services	58,912,680	63,562,362	58,386,550	5,175,812
<i>Total Expenditures</i>	<u>58,912,680</u>	<u>63,562,362</u>	<u>58,386,550</u>	<u>5,175,812</u>
<i>(Deficiency) of Revenues (under) Expenditures</i>	(14,047,688)	(14,408,046)	(9,682,197)	4,725,849
<b>Other Financing (Uses):</b>				
Transfers Out	<u>-</u>	<u>(10,137)</u>	<u>(10,137)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(14,047,688)	(14,418,183)	(9,692,334)	4,725,849
Fund Balance - Beginning	32,401,721	32,401,721	32,401,721	
Prior Year Encumbrance Appropriations	<u>4,074,636</u>	<u>4,074,636</u>	<u>4,074,636</u>	
Fund Balance - Ending	<u>\$ 22,428,669</u>	<u>\$ 22,058,174</u>	<u>\$ 26,784,023</u>	<u>\$ 4,725,849</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, 2006***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 21,183,065	\$ 20,681,701	\$ 20,426,736	\$ (254,965)
Intergovernmental	36,851,584	37,804,401	39,256,505	1,452,104
Other	485,381	497,930	518,420	20,490
<i>Total Revenues</i>	<u>58,520,030</u>	<u>58,984,032</u>	<u>60,201,661</u>	<u>1,217,629</u>
<b>Expenditures</b>				
Health	61,719,794	68,727,652	68,483,158	244,494
<i>Total Expenditures</i>	<u>61,719,794</u>	<u>68,727,652</u>	<u>68,483,158</u>	<u>244,494</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	(3,199,764)	(9,743,620)	(8,281,497)	1,462,123
<b>Other Financing (Uses):</b>				
Transfers Out	<u>-</u>	<u>(363)</u>	<u>(363)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(3,199,764)	(9,743,983)	(8,281,860)	1,462,123
Fund Balance - Beginning	6,287,527	6,287,527	6,287,527	
Prior Year Encumbrance Appropriations	<u>4,943,134</u>	<u>4,943,134</u>	<u>4,943,134</u>	
Fund Balance - Ending	<u>\$ 8,030,897</u>	<u>\$ 1,486,678</u>	<u>\$ 2,948,801</u>	<u>\$ 1,462,123</u>

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

**County of Summit, Ohio**

***Statement of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Board of Mental Retardation Fund  
For the Year Ended December 31, 2006***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 39,415,346	\$ 39,123,511	\$ 38,346,327	\$ (777,184)
Charges for Services	-	-	194,538	194,538
Intergovernmental	2,150,480	2,663,217	2,263,290	(399,927)
Other	27,025,434	33,469,090	28,454,525	(5,014,565)
Investment Income	2,918	3,613	3,666	53
<i>Total Revenues</i>	<u>68,594,178</u>	<u>75,259,431</u>	<u>69,262,346</u>	<u>(5,997,085)</u>
<b>Expenditures</b>				
Health	64,744,544	67,826,738	63,846,881	3,979,857
<i>Total Expenditures</i>	<u>64,744,544</u>	<u>67,826,738</u>	<u>63,846,881</u>	<u>3,979,857</u>
<i>Excess of Revenues Over Expenditures</i>	<u>3,849,634</u>	<u>7,432,693</u>	<u>5,415,465</u>	<u>(2,017,228)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	7,512,216	7,512,216
Transfers Out	(7,763,500)	(8,071,664)	(8,068,521)	3,143
<i>Total Other Financing Sources (Uses)</i>	<u>(7,763,500)</u>	<u>(8,071,664)</u>	<u>(556,305)</u>	<u>7,515,359</u>
<i>Net Change in Fund Balance</i>	(3,913,866)	(638,971)	4,859,160	5,498,131
Fund Balance - Beginning	3,829,991	3,829,991	3,829,991	
Prior Year Encumbrance Appropriations	2,652,194	2,652,194	2,652,194	
Fund Balance - Ending	<u>\$ 2,568,319</u>	<u>\$ 5,843,214</u>	<u>\$ 11,341,345</u>	<u>\$ 5,498,131</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, 2006*

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ 2,682,103	\$ 2,465,745	\$ 5,147,848	\$ 16,191,956
Cash and Cash Equivalents - Segregated Accounts	-	250	250	-
Receivables (Net of Allowance for Uncollectibles)				
Accounts	138,516	8,278,207	8,416,723	-
Special Assessments	17,987	2,262,951	2,280,938	-
Accrued Interest	324	15,027	15,351	26,326
Due From Other Funds	-	336	336	2,900,374
Due From Other Governments	8,592	6,814,139	6,822,731	167,915
Material and Supplies Inventory	-	185,485	185,485	65,438
Prepaid Items	-	83,725	83,725	176,940
<i>Total Current Assets</i>	<u>2,847,522</u>	<u>20,105,865</u>	<u>22,953,387</u>	<u>19,528,949</u>
<i>Noncurrent Assets:</i>				
Deferred Charges	-	470,692	470,692	-
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	-	1,311,738	1,311,738	-
Depreciable Capital Assets, Net	-	216,233,961	216,233,961	59,412
<i>Total Noncurrent Assets</i>	<u>-</u>	<u>218,016,391</u>	<u>218,016,391</u>	<u>59,412</u>
<i>Total Assets</i>	<u>2,847,522</u>	<u>238,122,256</u>	<u>240,969,778</u>	<u>19,588,361</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	367	317,126	317,493	141,873
Accrued Salaries and Wages Payable	4,812	123,758	128,570	23,952
Matured Bonds and Interest Payable	128	5,458	5,586	-
Accrued Interest Payable	195	237,743	237,938	-
Compensated Absences	144,859	165,331	310,190	56,818
Due To Other Funds	5,075	113,726	118,801	21,676
Due To Other Governments	965	2,364,580	2,365,545	1,759,697
Deposits Held and Due To Others	-	162,133	162,133	-
Insurance Claims Payable	-	-	-	4,738,382
General Obligation Bonds Payable	56,987	2,955,899	3,012,886	-
OWDA Loans Payable	28,623	876,779	905,402	-
OPWC Loans Payable	-	31,250	31,250	-
ODD Loans Payable	-	29,458	29,458	-
WPCLF Loans Payable	-	158,751	158,751	-
<i>Total Current Liabilities</i>	<u>242,011</u>	<u>7,541,992</u>	<u>7,784,003</u>	<u>6,742,398</u>
<i>Long-term Liabilities:</i>				
Compensated Absences	381,977	435,957	817,934	149,822
Insurance Claims Payable	-	-	-	6,489,335
General Obligation Bonds Payable	-	53,265,711	53,265,711	-
Capital Leases Payable	-	-	-	-
OWDA Loans Payable	299,219	17,458,970	17,758,189	-
OPWC Loans Payable	-	531,250	531,250	-
WPCLF Loans Payable	-	4,626,232	4,626,232	-
<i>Total Long-term Liabilities</i>	<u>681,196</u>	<u>76,318,120</u>	<u>76,999,316</u>	<u>6,639,157</u>
<i>Total Liabilities</i>	<u>923,207</u>	<u>83,860,112</u>	<u>84,783,319</u>	<u>13,381,555</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	-	139,000,182	139,000,182	22,144
Unrestricted	1,924,315	15,261,962	17,186,277	6,184,662
<i>Total Net Assets</i>	<u>\$ 1,924,315</u>	<u>\$ 154,262,144</u>	<u>156,186,459</u>	<u>\$ 6,206,806</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise fund			(106,615)	
<i>Net assets of business-type activities</i>			<u>\$ 156,079,844</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, 2006*

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
<b>Operating Revenues</b>				
Charges for Services	\$ 594,458	\$ 30,480,847	\$ 31,075,305	\$ 30,451,897
Other	-	300,772	300,772	1,207
<i>Total Operating Revenues</i>	<u>594,458</u>	<u>30,781,619</u>	<u>31,376,077</u>	<u>30,453,104</u>
<b>Operating Expenses</b>				
Personal Services	414,978	8,437,979	8,852,957	1,553,219
Contractual Services	418,962	12,079,114	12,498,076	2,889,297
Material and Supplies	5,823	817,768	823,591	716,404
Claims Expense	-	198	198	26,964,436
Depreciation	238,132	7,422,223	7,660,355	22,355
Other	163,829	3,275,387	3,439,216	364,266
<i>Total Operating Expenses</i>	<u>1,241,724</u>	<u>32,032,669</u>	<u>33,274,393</u>	<u>32,509,977</u>
<i>Operating Loss</i>	<u>(647,266)</u>	<u>(1,251,050)</u>	<u>(1,898,316)</u>	<u>(2,056,873)</u>
<b>Non-Operating Revenues (Expenses)</b>				
Intergovernmental Revenue	-	4,001,259	4,001,259	105,129
Investment Income	10,904	32,068	42,972	314,495
Sale of Capital Assets	-	11,200	11,200	-
Interest and Fiscal Charges	(31,875)	(4,671,429)	(4,703,304)	(319)
Gain on Sale of Capital Assets	-	-	-	15
(Loss) on Sale of Capital Assets	(728)	(506,068)	(506,796)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(21,699)</u>	<u>(1,132,970)</u>	<u>(1,154,669)</u>	<u>419,320</u>
<i>Loss before Capital Contributions, and Transfers</i>	<u>(668,965)</u>	<u>(2,384,020)</u>	<u>(3,052,985)</u>	<u>(1,637,553)</u>
Capital Contributions	625,990	7,751,309	8,377,299	-
Transfers In	-	1,957,789	1,957,789	-
Transfers Out	<u>(7,178,741)</u>	<u>-</u>	<u>(7,178,741)</u>	<u>-</u>
<i>Change in Net Assets</i>	<u>(7,221,716)</u>	<u>7,325,078</u>	<u>103,362</u>	<u>(1,637,553)</u>
Net Assets - Beginning	<u>9,146,031</u>	<u>146,937,066</u>		<u>7,844,359</u>
<i>Net Assets - Ending</i>	<u>\$ 1,924,315</u>	<u>\$ 154,262,144</u>		<u>\$ 6,206,806</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			10,653	
<i>Change in net assets of business-type activities (page 21)</i>			<u>\$ 114,015</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, 2006*

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
<b>Cash Flows from Operating Activities</b>				
Cash Receipts from Customers	\$ 634,274	\$ 29,154,211	\$ 29,788,485	\$ 30,339,009
Cash Receipts - Other	-	308,430	308,430	1,207
Cash Payments for Goods and Services	(849,643)	(16,655,809)	(17,505,452)	(4,170,553)
Cash Payments for Insurance Claims	-	-	-	(26,906,888)
Cash Payments to Employees	(365,011)	(8,433,452)	(8,798,463)	(1,542,100)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>(580,380)</u>	<u>4,373,380</u>	<u>3,793,000</u>	<u>(2,279,325)</u>
<b>Cash Flows from Non-Capital Financing Activities</b>				
Cash Receipts from Intergovernmental	-	4,035,335	4,035,335	105,129
<i>Net Cash Provided by Non-Capital Financing Activities</i>	<u>-</u>	<u>4,035,335</u>	<u>4,035,335</u>	<u>105,129</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Cash Proceeds from Sale of Capital Assets	-	11,200	11,200	-
Cash Receipts from Special Assessments	4,628	193,078	197,706	-
Cash Payments for Capital Acquisitions	(41,047)	(897,601)	(938,648)	(34,665)
Cash Payments for Debt Retirement	(119,659)	(5,104,574)	(5,224,233)	(8,618)
Cash Payments for Interest Expense	(32,058)	(4,392,270)	(4,424,328)	(319)
<i>Net Cash Used by Capital and Related Financing Activities</i>	<u>(188,136)</u>	<u>(10,190,167)</u>	<u>(10,378,303)</u>	<u>(43,602)</u>
<b>Cash Flows from Investing Activities</b>				
Interest on Investments	2,053	69,741	71,794	312,031
<i>Net (Decrease) Equity in Pooled Cash and Investments</i>	<u>(766,463)</u>	<u>(1,711,711)</u>	<u>(2,478,174)</u>	<u>(1,905,767)</u>
Equity in Pooled Cash and Investments - January 1	3,448,566	4,177,706	7,626,272	18,097,723
<i>Equity in Pooled Cash and Investments - December 31</i>	<u>\$ 2,682,103</u>	<u>\$ 2,465,995</u>	<u>\$ 5,148,098</u>	<u>\$ 16,191,956</u>

(continued)

Non-cash activity:

Business-type Activities funds received approximately; \$3.2 million of contributed assets

The Water Revenue fund transferred out \$5.2 million in capital assets to the Sewer Revenue fund which recorded a increase in contributed capital.

**County of Summit, Ohio**

*Statement of Cash Flows  
Proprietary Funds (Continued)  
For the Year Ended December 31, 2006*

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>				
Operating Loss	\$ (647,266)	\$ (1,251,050)	\$ (1,898,316)	\$ (2,056,873)
Adjustments:				
Depreciation	238,132	7,422,223	7,660,355	22,355
(Increase) Decrease in Assets:				
Receivables	39,817	(1,045,678)	(1,005,861)	85,061
Due From Other Funds	-	586	586	(187,653)
Due From Other Governments	(1)	(281,200)	(281,201)	(8,109)
Material and Supplies Inventory	4,905	(23,272)	(18,367)	(17,091)
Other Operating Assets	(7,621)	(20,312)	(27,933)	(175,642)
Increase (Decrease) in Liabilities:				
Accounts Payable	(15,233)	(292,598)	(307,831)	(285,649)
Accrued Salaries and Wages Payable	(3,981)	(19,530)	(23,511)	1,183
Compensated Absences	56,717	14,205	70,922	6,399
Due To Other Funds	(2,230)	6,980	4,750	(455)
Due To Other Governments	(243,619)	(144,288)	(387,907)	(103,943)
Deposits Held and Due to Others	-	7,314	7,314	-
Insurance Claims Payable	-	-	-	437,557
Other Operating Liabilities	-	-	-	3,535
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>\$ (580,380)</u>	<u>\$ 4,373,380</u>	<u>\$ 3,793,000</u>	<u>\$ (2,279,325)</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, 2006*

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	<u>Agency</u>
<b>Assets</b>	
Equity in Pooled Cash and Investments	\$ 45,782,766
Cash and Cash Equivalents - Segregated Accounts	11,375,772
Receivables (Net of Allowance for Uncollectibles)	
Taxes	630,212,170
Accounts	19,585
Due From Other Governments	<u>31,841,095</u>
<i>Total Assets</i>	<u><u>\$ 719,231,388</u></u>
<b>Liabilities</b>	
Due To Other Governments	\$ 612,471,415
Unapportioned Monies	<u>106,759,973</u>
<i>Total Liabilities</i>	<u><u>\$ 719,231,388</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, 2006**

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

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

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

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

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(A) BASIS OF PRESENTATION**

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

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

**Government-wide Financial Statements:**

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

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

**Fund Financial Statements:**

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

**(B) FUND ACCOUNTING**

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

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

### Governmental Funds:

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

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

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

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

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

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

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

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

### Proprietary Funds:

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

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

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

### Fiduciary Funds:

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

### (C) MEASUREMENT FOCUS

#### Government-wide Financial Statements

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

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

### Fund Financial Statements

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

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

### (D) BASIS OF ACCOUNTING

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales and use taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. (See Note 6) Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales and use tax (See Note 7), investment income, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

**Deferred Revenue:** Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2006, but which were levied to finance year 2007 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 2006.

### 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.

During 2006, investments were limited to Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Bonds, Government Treasury Certificates, Repurchase Agreements, Money Market Funds and STAROhio.

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

The County has invested in the State Treasury Assets Reserve of Ohio (STAROhio) during 2006. STAROhio, which is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner that is consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price, which is the price the investment could be sold for on December 31, 2006.

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.

### (H) PREPAID ITEMS

Payments made to vendors for services that will benefit periods beyond December 31, 2006, 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.

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

**(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 \$8,327,703. Of that, \$3,624,399 and \$4,703,304 represent governmental activity and proprietary activity, respectively.

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

Governmental Activities- Estimated Lives

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

Business-Type Activities- Estimated Lives

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

**(J) INTERFUND BALANCES**

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

**(K) COMPENSATED ABSENCES**

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

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



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

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

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

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

### (M) FUND BALANCE RESERVES

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

### (N) NET ASSETS

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

### (O) OPERATING REVENUES AND EXPENSES

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

### (P) CONTRIBUTIONS OF CAPITAL

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

### (Q) INTERFUND ACTIVITY

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

### (R) ESTIMATES

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

### (S) GRANTS AND OTHER INTERGOVERNMENTAL REVENUES

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

### (T) ACCOUNTING STANDARDS

The GASB issued Statement No. 44, *Economic Condition Reporting: The Statistical Section*, which amends portions of NCGA Statement 1, which guide the preparation of the statistical section. This Statement improves the understandability and usefulness of statistical section information. The implementation of this statement has made no impact on the County's financial reporting or results of financial position for 2006.

The GASB issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, which establishes standards for the measurement, recognition, and related liabilities (assets), note disclosures, and, if applicable, required supplementary information in the financial reports. This Statement supersedes Statement 12 for public employers, effective for fiscal periods after December 15, 2006. The County has early implemented this statement. The implementation of this statement has made no impact on the County's financial reporting or results of financial position for 2006.

The GASB issued Statement No. 46, *Net Assets Restricted by Enabling Legislation*, which establishes that any amount of the primary government's net assets at the end of the reporting period restricted by enabling legislation should be disclosed in the note to financial statements. At December 31, 2006, none of the County's net assets were restricted by enabling legislation. The implementation of this statement did not have an effect on the financial statements of the County.

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

The GASB issued Statement No. 47 *Accounting for Termination Benefits*, which requires the government to report liabilities and expenses when certain criterion has been met for voluntary and involuntary terminations. The implementation of this statement has made no impact on the County's financial reporting or results of financial position for 2006.

At December 31, 2006, the special revenue fund, Job & Family Services and Child Support Enforcement Agency had deficit fund balances of \$6,720,235 and \$1,404,369, respectively. And, the internal service funds, Telephone Services and Internal Audit had deficit net assets of \$61,944 and \$59,533, 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, 2006:

<u>Other Special Revenue Fund:</u>		
Probate Court - Courthouse Historical Display - Other Expense		\$ 8,169
Conduct of Business - Other Expense		15,825
Indigent Guardianship - Other Expense		71,626
Mediation - Other Expense		750
Common Pleas Court - Special Projects - Personnel Services		372,199
Courts - Other Nonoperating Expenses		184,248

**4. BUDGETARY BASIS OF ACCOUNTING**

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual are presented in the basic financial statements for the General Fund and Major Special Revenue Funds. The major differences for those funds between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/Expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year-end encumbrances are treated as expenditures/expenses (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).

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

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

	Net Change in Fund Balance General and Major Special Revenue				
	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health	Board of Mental Retardation
Budget Basis	\$ (8,287,624)	\$ (14,495,578)	\$ (9,692,334)	\$ (8,281,860)	\$ 4,859,160
Net Adjustments for Revenue Accruals	234,898	(3,996,568)	(1,834,778)	431,624	(10,222,117)
Net Adjustments for Expenditure Accruals	10,621,311	17,496,174	7,152,321	6,571,049	14,306,298
GAAP Basis	<u>\$ 2,568,585</u>	<u>\$ (995,972)</u>	<u>\$ (4,374,791)</u>	<u>\$ (1,279,187)</u>	<u>\$ 8,943,341</u>

**5. DEPOSITS AND INVESTMENTS**

The County maintains a cash and investment pool that is available for use by all fund types, general, special revenue, debt service, capital projects, enterprise, internal service and agency. Each fund type's portion of the pool is presented on the Fund Balance Sheets as "Equity in Pooled Cash and Investments."

*Custodial Credit Risk - Deposits:* Pursuant to O.R.C. 135.181, financial institutions may establish a collateral pool to cover all public deposits. The face value of the pooled collateral must equal at least 105% of the public funds deposited. At least quarterly, the County determines the collateral has a market value adequate to cover deposits. Collateral is held by trustees, including the Federal Reserve Bank and designated third party trustees, of the financial institutions.

**5. DEPOSITS AND INVESTMENTS (Continued)**

At December 31, 2006, the carrying amount of the County's deposits was \$13,813,561 and the bank balance was \$32,725,304. The difference in the carrying amount and the bank balance were items in transit. Of the bank balance:

1. \$1,538,062 was covered by federal depository insurance.
2. \$31,187,242 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. As of December 31, 2006, the County's investment in StarOhio were rated AAAM by Standard and Poor's. The County's investment in various federal agencies; FNMA, FHLMC, FHLB, FFCB and SLMA were rated AAA by both Standard and Poor's and Moody's Investor Services.

As of December 31, 2006, 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	\$ 1,202,772	\$ 262,993	\$ 680,630	\$ 259,149
U.S. Agencies	129,112,244	65,963,395	62,917,691	231,158
Money Market Mutual Funds	85,048,141	85,048,141	-	-
StarOhio	301,315	301,315	-	-
Repurchase Agreements	12,534,221	12,534,221	-	-
Total Fair Value	<u>\$ 228,198,693</u>	<u>\$ 164,110,065</u>	<u>\$ 63,598,321</u>	<u>\$ 490,307</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 \$12,534,221 investment in repurchase agreements, \$12,534,221 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	\$ 744,459	Equity in Pooled Cash and Investments	\$226,633,757
Carrying amount of Deposits	13,813,561	Cash and Cash Equivalents -	
Fair Value of Investments	228,198,693	Segregated Accounts	16,122,956
Total	<u>\$242,756,713</u>	Total	<u>\$242,756,713</u>

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 Governments." The following fund had a deficit cash balance:

Fund	Cash Deficit
Agency Fund - Family Stability	\$ 628,457

## 6. PROPERTY TAX REVENUES

Property taxes include amounts levied against all real, public utility and tangible (used in business) property located in the County. Real property taxes, for 2005, were levied after October 1, 2005, on the assessed value as of January 1, 2005, the lien date, and were collected in 2006. Assessed values are established by State Law at 35% of appraised market value. Public utility property taxes received in 2006 attached as a lien on December 31, 2004, were levied after October 1, 2005, and were collected with real property taxes.

Public utility property taxes are assessed on tangible personal property at true value. Tangible personal property taxes, for 2006, were levied after October 1, 2005, on the value listed as of December 31, 2005, and were collected in 2006. Tangible personal property assessments are 25% of true value for capital assets and 23% for inventory. The assessed value upon which the 2005 taxes were collected was \$12,600,776,007. The full tax rate for all County operations applied to real property for fiscal year ended December 31, 2006, was \$12.22 per \$1,000 of assessed valuation. The assessed values of real and tangible personal property upon which 2006 property tax receipts were based are as follows:

Real Property	\$11,751,908,870
Public Utility	299,027,500
Tangible Personal Property	549,839,637
Total Assessed Value	\$12,600,776,007

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 represent delinquent taxes and outstanding real property, public utility and tangible personal property taxes, which were measurable at December 31, 2006. 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 2006 operations, the receivable is offset by a credit to Deferred Revenue.

## 7. SALES AND USE TAX

For the purpose of providing additional revenues, the County has levied a tax at the rate of one-half of one percent upon certain retail sales and upon the storage, use, or consumption of tangible personal property within the County. This levy is in addition to the five and half percent statewide sales tax levy. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five (45) days after the end of each month. The State Auditor then has five (5) days in which to draw the warrant payable to the County.

Proceeds of the tax are credited entirely to the General Fund. Amounts that have been collected by the State and are to be received within sixty days of year-end are accrued as revenue, as measurable and available. A receivable is recognized at year-end for amounts that will be received from sales, which occurred during 2006. 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, 2006, sales tax revenues amounted to approximately \$36.2 million.

## 8. RECEIVABLES

Receivables, at December 31, 2006, consisted of taxes, accounts (billing for user charged services, including unbilled utility services), special assessments, accrued interest, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. The County has implemented GASB No. 38 "Certain Financial Statement Note Disclosures" which modifies disclosure requirements related to the summary of significant accounting policies. The County of Summit presents receivables on the statement of net assets and the combining balance sheet as disaggregated major components, therefore, full note disclosure is not required. Special assessments, accrued interest and intergovernmental receivables are deemed collectible in full. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. The County has \$1,678,001 in current special assessments at December 31, 2006, of that amount \$1,426,094 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 \$826,248 in the Business-type activities column. The special assessments receivable in the Other Special Revenue Funds represent Engineer's ditch maintenance, a service-type assessment, which is expected to be collected in more than one year and amounted to \$346,243 at December 31, 2006.

COUNTY OF SUMMIT, OHIO  
NOTES TO FINANCIAL STATEMENTS

**9. CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2006, was as follows:

<b>Governmental Activities:</b>	<u>Beginning Balance</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Ending Balance</u>
<b>Nondepreciable Capital Assets:</b>				
Land	\$ 11,587,121		\$ (5,672)	\$ 11,581,449
Construction in Progress	<u>10,429,525</u>	<u>\$14,336,337</u>	<u>(18,051,111)</u>	<u>6,714,751</u>
Total Nondepreciable Capital Assets	<u>22,016,646</u>	<u>14,336,337</u>	<u>(18,056,783)</u>	<u>18,296,200</u>
<b>Depreciable Capital Assets:</b>				
Land Improvements	1,686,393	14,110		1,700,503
Buildings and Building Improvements	220,958,346	1,158,281		222,116,627
Machinery and Equipment	39,062,582	6,986,092	(1,016,096)	45,032,578
Intangibles	3,050,043	27,000	(11,950)	3,065,093
Infrastructure	<u>151,241,628</u>	<u>18,510,296</u>	<u>(1,558,319)</u>	<u>168,193,605</u>
Total Depreciable Capital Assets	<u>415,998,992</u>	<u>26,695,779</u>	<u>(2,586,365)</u>	<u>440,108,406</u>
<b>Accumulated Depreciation:</b>				
Land Improvements	(936,610)	(76,038)		(1,012,648)
Buildings and Building Improvements	(58,783,773)	(5,409,013)		(64,192,786)
Machinery and Equipment	(26,026,273)	(6,091,692)	1,011,985	(31,105,980)
Intangibles	(2,954,717)	(75,287)	11,951	(3,018,053)
Infrastructure	(69,182,849)	(4,545,474)	1,402,489	(72,325,831)
Total Accumulated Depreciation	<u>(157,884,222)</u>	<u>(16,197,504)</u>	<u>2,426,425</u>	<u>(171,655,301)</u>
Depreciable Capital Assets, Net	<u>258,114,770</u>	<u>(10,498,275)</u>	<u>159,940</u>	<u>268,453,105</u>
Governmental activities Capital assets, net	<u>\$ 280,131,416</u>	<u>\$24,834,612</u>	<u>\$ 18,216,723</u>	<u>\$ 286,749,305</u>
<b>Business-type Activities:</b>				
<b>Nondepreciable Capital Assets:</b>				
Land	\$ 842,512	\$ 388,647	\$ (122,600)	\$ 1,108,559
Construction in Progress	<u>3,149,043</u>	<u>400,855</u>	<u>(3,346,719)</u>	<u>203,179</u>
Total Nondepreciable Capital Assets	<u>3,991,555</u>	<u>789,502</u>	<u>(3,469,319)</u>	<u>1,311,738</u>
<b>Depreciable Capital Assets:</b>				
Buildings and Building Improvements	58,059,188	1,281,691	(1,584,232)	57,756,647
Machinery and Equipment	36,290,941	3,200,163	(231,686)	39,259,418
Pump Stations	19,072,804	419,800	(103,618)	19,388,986
Treatment Plants	5,889,233	-	(237,039)	5,652,194
Sewer/Water Lines	<u>231,198,092</u>	<u>4,676,229</u>	<u>(8,884,511)</u>	<u>226,989,810</u>
Total Depreciable Capital Assets	<u>350,510,258</u>	<u>9,577,883</u>	<u>(11,041,086)</u>	<u>349,047,055</u>
<b>Accumulated Depreciation:</b>				
Buildings and Building Improvements	(26,806,162)	(1,788,690)	-	(28,594,852)
Machinery and Equipment	(26,029,297)	(1,410,494)	216,119	(27,223,672)
Pump Stations	(8,427,607)	(618,612)	40,540	(9,005,679)
Treatment Plants	(3,962,937)	(120,908)	189,441	(3,894,404)
Sewer/Water Lines	(62,544,549)	(3,721,651)	2,171,713	(64,094,487)
Total Accumulated Depreciation	<u>(127,770,552)</u>	<u>(7,660,355)</u>	<u>2,617,813</u>	<u>(132,813,094)</u>
Depreciable Capital Assets, Net	<u>222,739,706</u>	<u>1,917,528</u>	<u>(8,423,273)</u>	<u>216,233,961</u>
Business-type Activities Capital Assets, Net	<u>\$ 226,731,261</u>	<u>\$ 2,707,030</u>	<u>\$ (11,892,592)</u>	<u>\$ 217,545,699</u>

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

<b>Governmental activities:</b>	
Legislative and Executive	\$ 1,799,353
Judicial	1,512,202
Public Safety	5,001,325
Public Works	4,861,853
Health	2,156,935
Economic Development	23,986
Human Services	841,850
Total Governmental activities depreciation expense	<u>\$16,197,504</u>
<b>Business-type activities:</b>	
Water	\$ 238,132
Sewer	7,422,223
Total Business-type activities depreciation expense	<u>\$ 7,660,355</u>

**9. CAPITAL ASSETS (Continued)**

As of December 31, 2006, 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 Expansion Project	\$ 196,451	\$ 6,103,549
Sheriff Office Building Design	29,720	602,280
Veteran Services Building	29,215	1,900,000
Visitation/Respite Center	175,053	2,904,443
South Main Street Phase 3	3,397,657	189,327
Arlington Road Improvement Project	1,779,675	118,799
Hudson Run Road Bridge Rehabilitation	1,106,980	159,300
Totals Governmental activities	<u>6,714,751</u>	<u>11,977,698</u>
<u>Business-type activities:</u>		
Pump Station #26 Replacement	52,033	477,967
Pump Station Q440 Engineering	151,146	378,854
Total Business-type activities	<u>203,179</u>	<u>856,821</u>
Total Construction-in-progress	<u>\$ 22,766,221</u>	<u>\$ 12,834,579</u>

**10. DEFINED BENEFIT PENSION PLAN**

All full-time employees of the County of Summit participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans: 1) Traditional Pension Plan (TP) - a cost-sharing multiple-employer defined benefit pension plan; 2) Member-Directed Plan (MD) - a defined plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year), under MD, members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings; and 3) Combined Plan (CO) - a cost-sharing multiple-employer defined benefit pension plan, under CO, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the Traditional Plan. Member contributions are self-directed investments by the member, which accumulate retirement assets in a manner similar to the Member-Directed Plan. OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional and Combined Plans. The MD does not qualify for ancillary benefits. The Ohio Revised Code, Chapter 145 assigns the authority to establish and amend benefits to the OPERS Board of Trustees. OPERS issues a stand-alone financial report, a copy of which may be obtained by mailing a written request to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-6701 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, including public safety, rates are 9% for members other than law enforcement. The law enforcement classification consists of sheriffs, deputy sheriffs and township police with a contribution rate of 10.1%. The employer contribution rate is 13.70% of covered payroll except for the law enforcement and public safety divisions, which is 16.93%. The employer contributions from the County to OPERS for the years ended 2006, 2005 and 2004 were \$22,460,246, \$21,583,725 and \$21,977,447, respectively. 92% has been contributed for 2006 and 100% has been contributed for 2005 and 2004.

**11. POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS**

In addition to the pension benefits described in Note 10, the Ohio Public Employees Retirement System (OPERS) maintains a cost-sharing multiple employer defined benefit post-employment health care plan, which includes a medical plan, prescription drug program and Medicare Part B premium to qualifying members of both the Traditional and Combined Plans. Participants of the Member Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. To qualify for postretirement health care coverage, age and service retirees under the Traditional and Combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and qualified survivor benefits recipients is available. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45. The Ohio Revised Code (ORC) permits, but does not mandate, OPERS to provide OPEB to its eligible members and beneficiaries. The ORC, Chapter 145 provides the authority to establish and amends benefits to the OPERS Board of Trustees. OPERS issues a stand-alone financial report, a copy of which may be obtained by mailing a written request to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-6701 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 2006, the employer contribution rate for local government employer units was 13.70% of covered payroll. Law enforcement and public safety employer units contributed at 16.93% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14% of covered payroll for local employer units, and 18.1% for law enforcement and public safety employer units. Active members do not make contributions to the OPEB Plan.

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

The retiree health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year the OPERS Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. For 2006, the employer contribution allocated to the health care plan was 4.5% of covered payroll for local governments, law enforcement and public safety employer units. The OPERS Board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and coverage selected. The employer contributions that were used to fund post-employment benefits for local government, law enforcement and public safety for the years ended 2006, 2005 and 2004 were \$7,157,444, \$6,155,137 and \$6,300,604, respectively.

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

**12. DEFERRED COMPENSATION**

County employees and elected officials may participate in either of two state-wide deferred compensation plans or one insurance deferred compensation plans created in accordance with Internal Revenue Code Section 457, one offered by the State of Ohio, one by the County Commissioners Association of Ohio and the last offered by ING Life Insurance and Annuity Company. Participation is on a voluntary payroll deduction basis and is available to all employees. The plans permit deferral of compensation until future years. According to the plans, the deferred compensation is not available to employees until termination, retirement, death or emergency. As of December 1999, the two state-wide and one insurance deferred compensation plans were established as Trusts, as required by the amended Internal Revenue Code Section 457. This amended section requires that in order for a plan to be an eligible plan, all assets and income of the plan must be held in trust for the exclusive benefit of participants and their beneficiaries.

The County Commissioner's Plan Trust, the Ohio Deferred Compensation Program and the ING Life Insurance and Annuity Company are held for the exclusive benefit of participants and their beneficiaries. Except as otherwise provided in the Plan, it is impossible under any circumstances at any time for any part of the corpus or income of the Trust fund to be used for, or diverted to, purposes other than for the exclusive benefit of participants and their beneficiaries. And, in accordance with GASB Statement No. 32, the County has removed these Deferred Compensation Plans from the County's Agency Fund.

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

**13. OBLIGATIONS UNDER CAPITALIZED AND OPERATING LEASES**

The County has entered into agreements to lease office equipment and vehicles, which qualify for capitalization under Statement of Financial Accounting Standards No. 13, "Accounting for Leases". The County also has operating leases for building space and equipment in various offices. These lease payments are recorded as expense/expenditures for the current period. Future minimum lease payments under capital lease obligations and operating leases are as follows:

	Governmental Activities	Operating Leases
Year	Capital Leases	Leases
2007	\$ 589,513	\$ 737,023
2008	556,810	516,531
2009	274,337	72,562
2010	116,752	1,932
2011	75,201	
Total Operating Leases		<u>\$1,328,048</u>
Total Minimum Lease Payments	1,612,613	
Less: Amount Representing Interest	(146,400)	
Present Value Minimum Lease Payments	<u>\$ 1,466,213</u>	

The assets acquired through capital leases are as follows:

	Governmental Activities
Assets:	
Machinery and Equipment	\$ 1,303,705
Less: Accumulated Depreciation	(427,610)
Total	<u>\$ 876,095</u>

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

A summary of capital lease obligations transactions for the year ended December 31, 2006, follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Government Activities:					
General Government	\$ 1,457,960	\$ 524,259	\$ (516,006)	\$ 1,466,213	\$ 518,986
Internal Service	8,618		(8,618)		
Total	<u>\$ 1,466,578</u>	<u>\$ 524,259</u>	<u>\$ (524,624)</u>	<u>\$ 1,466,213</u>	<u>\$ 518,986</u>

The County of Summit's total lease expenses for 2006, was approximately \$663,510.

**14. COMPENSATED ABSENCES**

Vacation is accumulated at varying rates ranging from two to six weeks per year depending on length of service. Accumulated vacation may be carried over with no restrictions for an employee. However, unused vacation at the time of termination of employment cannot exceed three times the annual credit. 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 11 years. Employees are paid at one-half of the accumulated sick time up to a maximum payment equal to 720 hours. All sick leave and vacation payments are made at employees current wage rates.

**15. LONG TERM DEBT OBLIGATIONS**

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

<u>General Long-Term Obligations</u>	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Governmental Activities:			
Akron Jail Pod	3-1-96	3.25-5.25	\$ 6,560,000
Building & Equipment	6-1-96	3.70-5.50	1,600,000
Embassy Parkway	12-1-96	3.70-5.50	2,335,000
Justice Facility 91A-AR	10-1-98	3.30-4.65	3,395,786
Capital Improvements 91A-AR	10-1-98	3.30-4.65	2,374,830
Building Improvements 91A-AR	10-1-98	3.30-4.65	427,248
1991 Building Improvements 91A	10-1-98	3.30-4.65	7,906,854
Human Services Facility	10-1-98	3.30-4.65	5,414,512
Power Street	10-1-98	3.30-4.65	450,271
Fairgrounds Arena	10-1-98	3.30-4.65	849,290
Mental Health Facilities	10-1-98	3.30-4.65	1,651,398
Engineer Capital Projects	10-1-98	3.30-4.65	2,937,129
District Health Building AR98	10-1-98	3.30-4.65	47,173
Ohio Building Parking Deck	5-1-02	3.00-5.75	7,090,000
Executive-800 Mhz Communications	5-1-02	3.00-5.75	7,345,000
Juvenile Court Expansion	5-1-02	3.00-5.75	14,595,000
Series 2003 Bonds	5-1-03	2.50-5.25	25,100,000
Series 2004 Bonds AR	5-1-04	2.00-5.00	25,652,000
Business-Type Activities:			
Building Improvement	3-1-96	3.25-5.25	170,000
Sewer Vehicle & Equipment	6-1-96	3.70-5.50	4,092,600
Sewer Improvement	6-1-97	4.00-5.70	3,390,000
Water Tower Q990	10-1-98	3.30-4.65	321,823
Sewer Q923, Q801	10-1-98	3.30-4.65	793,460
Elmcrest Sewer AR98	10-1-98	3.30-4.65	108,403
Ledge Road Sewer AR98	10-1-98	3.30-4.65	229,188
Bedford Road Sewer AR98	10-1-98	3.30-4.65	22,626
Sewer Bond	11-1-99	4.20-6.25	13,075,000
Sewer Bond	6-1-00	4.80-6.25	30,330,000
Sewer Bond	5-31-01	4.00-5.50	18,000,000
Sewer Bond	5-1-02	3.00-5.75	975,000
Sewer Bond Series 2002 AR	5-1-02	3.00-5.75	30,350,000
Sewer Bond Series 2004 AR	5-1-04	2.00-5.00	14,678,000
Capital Appreciation Bonds			
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
Long-term Notes			
Tax Anticipation Notes			
Akron Zoological Park	1-15-01	4.25-4.00	\$ 18,000,000



COUNTY OF SUMMIT, OHIO  
 NOTES TO FINANCIAL STATEMENTS

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

	Original Issue Date	Interest Rate	Original Issue Amount
<u>Long-term Loans:</u>			
<u>OWDA Loans</u>			
Medina Road Sewer Q525	1987	8.97	56,392
Reminderville Sewer System Q129	1988	8.23	454,739
Barlow Road Pump Q141	1988	7.60	866,269
Medina Road Water Q578	1987	8.97	105,857
Montrose Water Tower Q590	1989	8.23	774,482
Copley Meadows Water Q595	1990	7.65	119,607
Springfield Q901 Q911	1997	6.56	13,139,865
Plant #6 Abandonment Q134	1990	8.48	2,603,002
WWTP #5 Abandonment Q125	1990	8.26	2,397,980
Melody Village Q803	1990	8.09	591,687
Abandonment #15 Q145	1992	8.40	10,687,359
Fishcreek #25 Q402	1992	7.11	1,907,185
Country Club Village #30 Q905	1992	8.31	271,523
Copley-Medina Route 18 Q526	1992	7.51	358,711
Roseland Plant #1 Q148	1993	7.66	1,678,877
Hudson PS #21 Q512	1993	7.45	181,331
Fairlawn Force Main Q531	1993	6.85	100,616
Gilwood-Call Q432	1997	6.72	5,139,732
Gilwood-Call Q432 Supplement I	1997	6.49	500,000
Fishcreek Plant 25 Q403	1997	7.21	2,756,098
Plant 30 Abandonment Q929	1997	6.72	2,831,030
Plant 18 Abandonment Q929	1997	6.02	60,389
Plant 29 Expansion Q157	2000	5.88	600,000
<u>OPWC Loans</u>			
Plant #30 Abandonment I	1995	N\A	\$ 721,000
Plant #30 Abandonment II	1995	N\A	529,000
<u>ODD Loan</u>			
Springfield Agricultural Assessment	4-17-78	N/A	\$ 29,458

General obligation bonds are direct obligations of the County for which its full faith and credit are pledged and are payable from taxes levied on all taxable property located in the County. The County has issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities. In government-wide financial statements and proprietary fund types in the fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. The County's long term debt at December 31, 2006, consists of general obligation bonds, capital appreciation bonds, long term general obligation notes, long term tax anticipation notes, Ohio Water Development Authority (OWDA) Loans, Ohio Public Works Commission (OPWC) Loans and Ohio Department of Development (ODD) Loans.

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

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

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

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

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

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

COUNTY OF SUMMIT, OHIO  
 NOTES TO FINANCIAL STATEMENTS

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

The following is a summary of changes in long-term debt and other obligations, of the County, for the year ended December 31, 2006:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>					
Long-term Payables:					
General Obligation Bonds	\$ 75,655,929	\$ -	\$ 6,990,643	\$ 68,665,286	\$ 7,250,326
Capital Appreciation Bonds	1,514,835	-	115,408	1,399,427	131,756
Accreted Interest	636,833	128,320	54,592	710,561	73,244
Tax Anticipation Notes	5,710,000	-	2,800,000	2,910,000	2,910,000
Bond Premiums	3,959,452	-	244,653	3,714,799	244,653
Less Deferred on Refunding	(2,910,833)	-	(194,056)	(2,716,777)	(194,056)
Total Long-term Payables	<u>84,566,216</u>	<u>128,320</u>	<u>10,011,240</u>	<u>74,683,296</u>	<u>10,415,923</u>
Other Liabilities:					
Compensated Absences	21,642,934	12,547,581	12,905,236	21,285,279	6,668,221
Claims and Judgments	11,962,982	6,764,334	8,907,328	9,819,988	1,400,000
Capital Leases	1,466,578	524,259	524,624	1,466,213	518,986
State Infrastructure Bank	4,751,211	877,517	167,447	5,461,281	-
Total Other Liabilities	<u>39,823,705</u>	<u>20,713,691</u>	<u>22,504,635</u>	<u>38,032,761</u>	<u>8,587,207</u>
Total Governmental Activities	<u>\$ 124,389,921</u>	<u>\$ 20,842,011</u>	<u>\$ 32,515,875</u>	<u>\$ 112,716,057</u>	<u>\$ 19,003,130</u>
<b>Business-type Activities:</b>					
Long-term Payables:					
General Obligation Bonds	\$ 58,059,072	\$ -	\$ 2,969,357	\$ 55,089,715	\$ 3,119,676
Capital Appreciation Bonds	1,871,557	-	-	1,871,557	-
Accreted Interest	765,216	152,877	-	918,093	-
OWDA Loans	20,506,963	-	1,843,372	18,663,591	905,402
OPWC Loans	656,250	-	93,750	562,500	31,250
ODD Loans	29,458	-	-	29,458	29,458
Bond Premiums	2,985,162	-	186,505	2,798,657	186,505
Less deferred on refunding	(4,692,720)	-	(293,295)	(4,399,425)	(293,295)
Total Long-term Payables	<u>80,180,958</u>	<u>152,877</u>	<u>4,799,689</u>	<u>75,534,146</u>	<u>3,978,996</u>
Other Liabilities:					
WPCLF-Temporary	3,900,927	1,201,809	317,753	4,784,983	158,751
Compensated Absences	1,057,202	659,589	588,667	1,128,124	310,190
Total Other Liabilities	<u>4,958,129</u>	<u>1,861,398</u>	<u>906,420</u>	<u>5,913,107</u>	<u>468,941</u>
Total Business-type Activities	<u>\$ 85,139,087</u>	<u>\$ 2,014,275</u>	<u>\$ 5,706,109</u>	<u>\$ 81,447,253</u>	<u>\$ 4,447,937</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 Notes		Long-term Tax Anticipation Notes	
	Principal	Interest	Principal	Interest	Principal	Interest
2007	\$ 7,250,326	\$ 3,111,764	\$ 131,756	\$ 73,244	\$ 2,910,000	\$ 116,400
2008	4,825,991	2,871,505	148,637	91,363	-	-
2009	4,986,834	2,705,360	142,524	102,476	-	-
2010	5,149,808	2,524,597	133,616	111,384	-	-
2011	4,583,230	2,297,126	125,019	119,981	-	-
2012-2016	19,863,097	8,542,682	501,595	743,405	-	-
2017-2021	16,551,000	3,999,410	216,280	528,719	-	-
2022-2023	5,455,000	383,211	-	-	-	-
Total	<u>\$ 68,665,286</u>	<u>\$ 26,435,655</u>	<u>\$ 1,399,427</u>	<u>\$ 1,770,572</u>	<u>\$ 2,910,000</u>	<u>\$ 116,400</u>

Year	Business-type Activities					
	General Obligation Bonds		Ohio Water Development Authority		Capital Appreciation Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2007	\$ 3,119,676	\$ 2,855,239	\$ 905,402	\$ 712,538	\$ -	\$ -
2008	3,089,009	2,694,345	1,797,797	1,337,254	-	-
2009	3,243,166	2,535,645	1,858,118	1,196,581	-	-
2010	2,540,192	2,365,473	1,972,253	1,051,039	466,291	388,709
2011	2,661,770	2,228,534	2,022,674	896,553	436,289	418,710
2012-2016	17,126,902	9,061,474	6,665,099	2,339,590	968,977	1,181,024
2017-2021	23,234,000	3,800,502	3,442,247	667,241	-	-
2022	75,000	3,750	-	-	-	-
Total	<u>\$ 55,089,715</u>	<u>\$ 25,544,962</u>	<u>\$ 18,663,591</u>	<u>\$ 8,200,796</u>	<u>\$ 1,871,557</u>	<u>\$ 1,988,443</u>

Year	Ohio Public Works Commission	Ohio Department of Development
	Principal	Principal
2007	\$ 31,250	\$ 29,458
2008	62,500	-
2009	62,500	-
2010	62,500	-
2011	62,500	-
2012-2016	281,250	-
Total	<u>\$ 562,500</u>	<u>\$ 29,458</u>

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

Long-term liability activity for the year ended December 31, 2006, was as follows:

**Governmental Activities:**

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
<b>General Obligation Bonds:</b>					
Akron Jail Pod	\$ 320,000	\$ -	\$ 320,000	\$ -	\$ -
Building & Equipment	125,000	-	125,000	-	-
Embassy Parkway	1,945,000	-	60,000	1,885,000	65,000
Justice Facility 91A-AR	1,174,692	-	573,401	601,291	601,290
Capital Improvements 91A-AR	821,517	-	401,006	420,511	420,510
Building Improvements 91A-AR	147,796	-	72,144	75,652	75,653
1991 Building Improvements 91A	2,735,190	-	1,335,126	1,400,064	1,400,064
Human Services Facility	3,927,152	-	556,673	3,370,479	574,069
Power Street	326,582	-	46,293	280,289	47,740
Fairgrounds Arena	772,645	-	12,387	760,258	12,387
Mental Health Facilities	1,502,365	-	24,086	1,478,279	24,086
Engineer Capital Projects	2,678,165	-	41,739	2,636,426	42,839
District Health Building AR98	36,825	-	1,788	35,037	688
Ohio Building Parking Deck	3,075,000	-	255,000	2,820,000	260,000
Executive 800 Mhz Communication	3,195,000	-	405,000	2,790,000	420,000
Juvenile Court Expansion	6,340,000	-	520,000	5,820,000	540,000
Series 2003 Bonds	23,320,000	-	915,000	22,405,000	940,000
Series 2004 Bonds AR	23,213,000	-	1,326,000	21,887,000	1,826,000
Total General Obligation Bonds	75,655,929	-	6,990,643	68,665,286	7,250,326
<b>Capital Appreciation Bonds</b>					
Canton Akron Business Park	1,514,835	-	115,408	1,399,427	131,756
Accreted Interest	636,833	128,320	54,592	710,561	73,244
Total Capital Appreciation Bonds	2,151,668	128,320	170,000	2,109,988	205,000
<b>Long-term Notes:</b>					
<b>Tax Anticipation Notes:</b>					
Akron Zoological Park	5,710,000	-	2,800,000	2,910,000	2,910,000
Total Long-term Notes	5,710,000	-	2,800,000	2,910,000	2,910,000
Total Governmental Activities	\$ 83,517,597	\$ 128,320	\$ 9,960,643	\$ 73,685,274	\$ 10,365,326

**Business-type Activities:**

<b>General Obligation Bonds:</b>					
Building Improvement	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -
Sewer Vehicle & Equipment	20,000	-	20,000	-	-
Sewer Improvement	300,000	-	145,000	155,000	155,000
Water Tower Q990	111,327	-	54,342	56,985	56,985
Sewer Q923, Q801	274,479	-	133,981	140,498	140,498
Elmcrest Sewer AR98	78,625	-	11,145	67,480	11,493
Ledge Road Sewer AR98	166,230	-	23,563	142,667	24,300
Bedford Road Sewer AR98	16,411	-	2,326	14,085	2,400
Sewer Bond	3,010,000	-	700,000	2,310,000	730,000
Sewer Bond	5,635,000	-	1,005,000	4,630,000	1,060,000
Sewer Bond	4,470,000	-	660,000	3,810,000	690,000
Sewer Bond Retirement	420,000	-	35,000	385,000	35,000
Sewer Bond Series 2002 AR	29,175,000	-	130,000	29,045,000	135,000
Sewer Bond Series 2004 AR	14,372,000	-	39,000	14,333,000	79,000
Total General Obligation Bonds	58,059,072	-	2,969,357	55,089,715	3,119,676

**Business-type Activities:**

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
<b>Capital Appreciation Bonds</b>					
Sewer Rehab Q938	1,871,557	-	-	1,871,557	-
Accreted Interest	765,216	152,877	-	918,093	-
Total Capital Appreciation Bonds	2,636,773	152,877	-	2,789,650	-

15. LONG TERM DEBT OBLIGATIONS (Continued)

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
<u>OWDA Loans:</u>					
Medina Road Sewer Q525	5,657	-	5,657	-	-
Reminderville Sewer System Q129	83,742	-	40,220	43,522	21,765
Barlow Road Pump Q141	162,344	-	78,180	84,164	42,075
Medina Road Water Q578	10,619	-	10,619	-	-
Montrose Water Tower Q590	360,909	-	44,280	316,629	23,015
Copley Meadows Water Q595	21,631	-	10,418	11,213	5,607
Springfield Q901 Q911	131,724	-	131,724	-	-
Plant #6 Abandonment Q134	1,326,558	-	146,497	1,180,061	79,460
WWTP #5 Abandonment Q125	1,310,349	-	122,040	1,188,309	66,060
Melody Village Q803	319,960	-	29,983	289,977	16,204
Abandonment #15 Q145	5,863,744	-	543,232	5,320,512	294,450
Fishcreek #25 Q402	887,316	-	102,194	785,122	54,730
Country Club Village #30 Q905	82,797	-	21,416	61,381	11,135
Copley-Medina Route 18 Q526	142,430	-	24,517	117,913	13,179
Roseland Plant #1 Q148	671,562	-	115,252	556,310	62,040
Hudson PS #21 Q512	27,926	-	18,398	9,528	9,528
Fairlawn Force Main Q531	19,825	-	9,585	10,240	5,122
Gilwood-Call Q432	4,062,356	-	156,984	3,905,372	81,044
Gilwood-Call Q432 Supplement I	363,372	-	14,302	349,070	7,376
Fishcreek Plant 25 Q403	1,941,644	-	101,001	1,840,643	52,258
Plant 30 Abandonment Q929	2,237,598	-	86,469	2,151,129	44,640
Plant 18 Abandonment Q929	21,564	-	4,928	16,636	2,612
Plant 29 Expansion Q157	451,336	-	25,476	425,860	13,102
Total OWDA Loans	<u>20,506,963</u>	<u>-</u>	<u>1,843,372</u>	<u>18,663,591</u>	<u>905,402</u>
<u>OPWC Loans:</u>					
Plant #30 Abandonment	378,525	-	54,075	324,450	18,025
Plant #30 Abandonment	277,725	-	39,675	238,050	13,225
Total OPWC Loans	<u>656,250</u>	<u>-</u>	<u>93,750</u>	<u>562,500</u>	<u>31,250</u>
<u>ODD Loan:</u>					
Springfield Agricultural	29,458	-	-	29,458	29,458
Total Business-type Activities	<u>\$ 81,888,516</u>	<u>\$ 152,877</u>	<u>\$ 4,906,479</u>	<u>\$ 77,134,914</u>	<u>\$ 4,085,786</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. The project is still under construction and funds received thus far are for reimbursement of expenses incurred. Therefore, the County's liability for this loan, as of December 31, 2006, is for the amounts forwarded to the County as of this date. Although these payments are made on a "temporary" amortization schedule provided by the WPCLF, these liabilities are not reflected within the accompanying summary of the County's future annual debt service requirements for long-term debt. These "temporary" amortization schedules are based on the estimated total amount of funds to be borrowed by the County even though only a portion may have been received at December 31, 2006. The County also pays interest on these temporary loans. Upon completion WPCLF will present the County with a one-time adjustment for any amounts on the temporary amortization schedule that will be applied to the County's next payment. Permanent amortization schedules are then compiled and all future debt payments by the County will be based on that schedule. At December 31, 2006, the loan liability amounted to \$4,784,983, with a scheduled payment of \$158,751 due in 2007.

The compensated absences liability will be paid from the funds from which the employees' salaries are paid. This includes all the funds except Akron Zoo Project, Debt Service and Other Capital Improvements. The claims and judgments liability will be paid from the General, Job & Family Services and Child Support Enforcement Funds. As of December 31, 2006, the claims and judgments are related to court claims and audit findings. At December 31, Job and Family Services had \$1.4 million of litigation claims that are considered current or due within one year. The capital lease obligations will be paid from the General, Job & Family Services, Board of Mental Retardation, Child Support Enforcement Agency and Office Services 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, 2006, the County had net indebtedness (voted and unvoted) of \$54.9 million. A direct debt margin of \$258.6 million and a unvoted debt margin of \$71.1 million.

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

During 2002, the County issued \$30,350,000 of general obligation refunding bonds for the Department of Environmental Service's Sewer Division to provide resources to purchase U.S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$28,240,000 of general obligation bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the business-type activities column of the statement of net assets. The principal balance outstanding on the defeased bonds was \$4,650,000. These defeased obligations are callable beginning December 2008.

In 2003, the County Engineer was authorized to enter into loan agreements with the Ohio Department of Transportation regarding the State Infrastructure Bank Act for a total not to exceed \$7.9 million. As of December 31, 2006, the county had received and is obligated for \$5,461,282. This amount is presented in our long term debt schedule under Other Liabilities. There are no current debt payments; therefore, the outstanding amount is all due in more than one year.

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 \$34,940,000, with scheduled payments ending December 1, 2021.

**16. CONDUIT DEBT OBLIGATIONS**

The County has issued Industrial Development Revenue Bonds (IDRB) to provide financial assistance to private sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance.

As of December 31, 2006, there were eighty-one series of IDRB's outstanding. The County was not a party to any IDRB's during 2006. The aggregate remaining principal amount payable for the eighty-one issued prior to 2006 could not be determined; however, their original issue amounts totaled \$442,641,000. Industrial Development Revenue Bonds are not obligations of the County and, therefore, are not reported as liabilities in the accompanying financial statements.

**17. INTERNAL BALANCES**

Due to/from other funds balances at December 31, 2006, consist of the following individual fund receivables and payables:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amounts</u>
General	Job & Family Services	\$ 51,601
	Children Services Board	4,115
	Nonmajor Governmental funds	27,589
Job & Family Services	Children Services Board	24,496
	Board of Mental Retardation	24,496
	Alcohol, Drug Addiction & Mental Health	24,496
Children Services Board	Job & Family Services	58,998
	Board of Mental Retardation	24
Board of Mental Retardation	Job & Family Services	3,040
	Children Services Board	5,971
	Alcohol, Drug Addiction & Mental Health	5,117
Debt Service	Nonmajor Governmental funds	884
Nonmajor Governmental funds	Nonmajor Governmental funds	189,444
	General	5,708
	Job & Family Services	155,803
	Children Services Board	12,343
	Board of Mental Retardation	220,000
	Nonmajor Governmental funds	219,378
Sewer	General	336
Internal Service funds	General	1,205,233
	Job & Family Services	294,698
	Alcohol, Drug Addiction & Mental Health	26,724
	Board of Mental Retardation	431,193
	Children Services Board	367,220
	Nonmajor Governmental funds	434,829
	Sewer	113,726
	Water	5,075
	Internal Service funds	21,676
Total		<u>\$ 3,934,213</u>

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

**17. INTERNAL BALANCES (Continued)**

Interfund transfers for the year ended December 31, 2006, consisted of the following:

Transfer Out	General	Job & Family Services	Debt Service	Nonmajor Governmental	Total
General		\$4,994,177		\$ 483,406	\$ 5,477,583
Job & Family Services			\$ 801,853		801,853
Alcohol, Drug Addiction & Mental Health				84,369	84,369
Board of Mental Retardation				500,000	500,000
Nonmajor Governmental funds	\$ 16,400		446,287	567,289	1,030,276
Total	\$ 16,400	\$4,994,177	\$ 1,248,140	\$ 1,635,064	\$ 7,894,081

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.

Transfers within the County' proprietary funds do not balance for 2006. Capital assets were transferred from the Water Revenue fund to the Sewer Revenue fund in the amount of \$5,220,952. Those assets were recorded as capital contribution in the Sewer Revenue fund.

**18. JOINTLY GOVERNED ORGANIZATIONS**

AKRON-CANTON REGIONAL AIRPORT

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

NORTHEAST OHIO TRADE AND ECONOMIC CONSORTIUM

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

**19. WATER CONTRACTS**

The Water Division operates and maintains one independent water system serving a portion of the City of Hudson. The County relies on water purchased wholesale from the City of Akron. The County administration has been committed, as a policy matter, to divesting the County of its water system. In 2006, the County concluded the sale of its water system to the City of Akron.

**20. SELF-INSURANCE**

The County is exposed to various risks of loss related to torts; theft, damage and destruction of assets; errors and omissions; injuries to employees and natural disasters. The County has insurance coverage with various companies. Settled claims have not materially exceeded coverage in any of the last three years and there was no significant reduction in coverage from the prior year.

The County participates in the State Worker's Compensation Retrospective Rating and Payment Option Plan. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured during 2006. At December 31, 2006, the County recorded a claims liability of \$7,938,517 in its Workers' Compensation Fund. This is the latest information provided by the State of Ohio Bureau of Workers' Compensation. At December 31, 2006, \$9,749,684 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 stop-loss coverage with a commercial insurance company for claims in excess of \$150,000 individually and \$1,000,000 annual maximum per covered person. Claims expenditures and liabilities are recognized when it is probable a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not paid and incurred but not reported.

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

At December 31, 2006, the amount of the workers' compensation and health insurance liability was \$11,227,717 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
2005	\$ 9,271,409	\$24,091,300	\$22,572,549	\$10,790,160
2006	10,790,160	26,632,355	26,194,798	11,227,717

At December 31, 2006, \$6,442,272 of Medical Self-Insurance Fund Equity in Pooled Cash and Investments was held for the purpose of funding the County's \$3,289,200 liability for health self-insurance.

In May of 1988, the County Board of Mental Retardation and Developmental Disabilities (Board) began offering its employees an alternative form of health insurance coverage for which the Board is self-insured. All claims related to the coverage are paid out of the Board of Mental Retardation Fund. The Board maintains stop-loss coverage with a commercial insurance company for claims in excess of \$125,000 per person. Settled claims have not materially exceeded commercial coverage in any of the last three years. The Board's health-care benefits are administered by J.P. Farley, which provides claims reviews and processing. 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, 2006, the amount of the health insurance liability, related to the Board, was approximately \$506,100, which is the Board's best estimate based on available information. Changes in the self-insurance claims liability account were as follows:

	Liability January 1	Current Year Claims and Estimates	Claim Payments	Liability December 31
2005	\$790,100	\$3,042,098	\$3,336,098	\$496,100
2006	496,100	3,908,520	3,898,520	506,100

At December 31, 2006, \$1,864,685 of Equity in Pooled Cash and Investments was held for the purpose of funding the Board's \$506,100 liability. The Board's self-insurance coverage is separate from the other County coverage.

**21. CONTINGENCIES**

Grants

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

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

Other such audits could be undertaken by federal and state granting agencies and result in the disallowance of claims and expenditures; however, in the opinion of management, any such disallowed claims or expenditures will not have a material effect on the overall financial position of the County at December 31, 2006.

Litigation

The County is subject to continuing civil and criminal investigations by Federal and State agencies, and their ultimate outcome, and the impact on the County, cannot be determined at this time.

The County is currently, and from time to time, subject to claims and suits arising in the normal course of providing services and conducting business. Management intends to vigorously defend the County and believes that these claims and litigation will not have a material adverse effect on the County's operations or financial position.

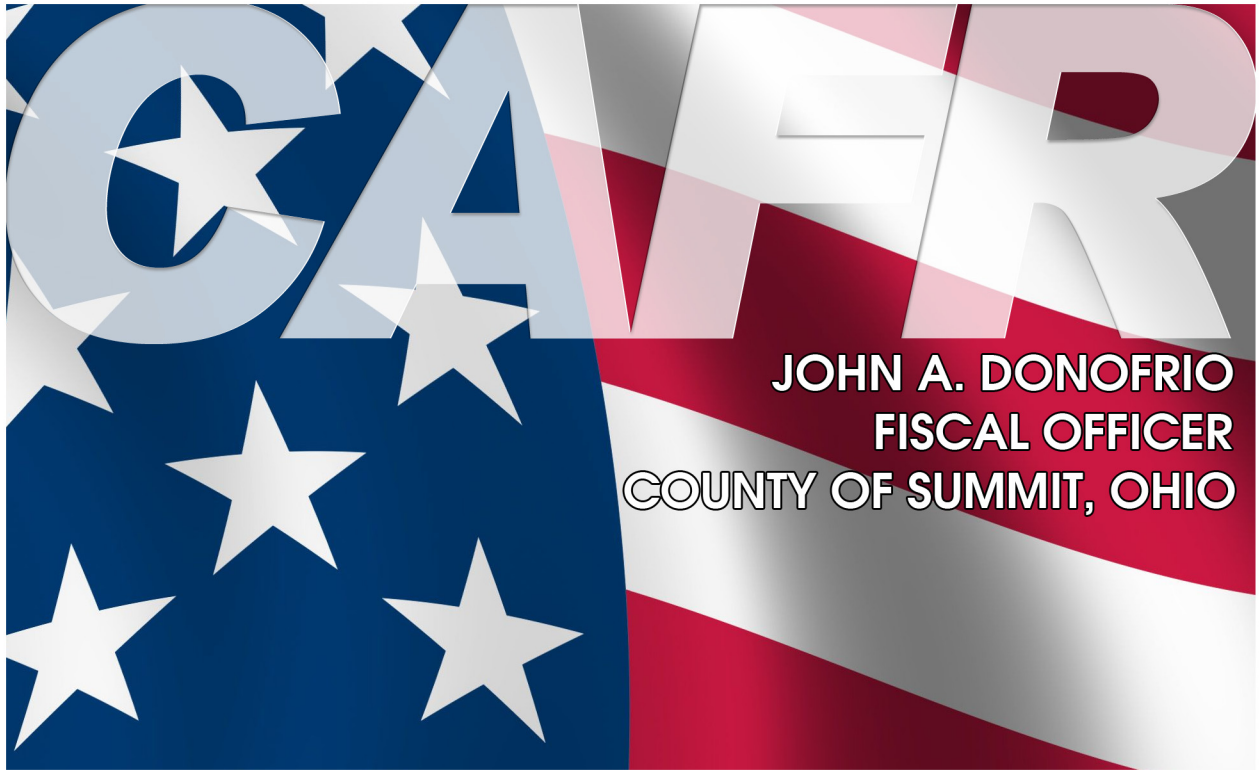
**22. COMPONENT UNIT**

*Asset Purchase Agreement*

On May 15, 2005, Akron General Medical Center (AGMC) and the County finalized the Asset Purchase Agreement (Purchase Agreement) for Edwin Shaw Hospital (ESH). In accordance with the Purchase Agreement, AGMC purchased specific ESH assets, including the licenses to 24 skilled nursing beds and the Edwin Shaw name for \$1,350,000. As of December 31, 2006, Edwin Shaw Hospital is no longer in operation and is no longer reported as a component unit on the County's financial statements.

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

## COMBINING FINANCIAL STATEMENTS



COUNTY OF SUMMIT, OHIO

GENERAL FUND

The General Fund is used to account for all financial resources and activities of the County that are not to be accounted for in other specified funds.

**County of Summit, Ohio**

**Schedule of Revenues, Expenditures and Changes In Fund Balance**

**Budget (Non-GAAP Basis) and Actual**

**General Fund**

**For the Year Ended December 31, 2006**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes				
Property	\$ 18,559,365	\$ 20,746,462	\$ 19,900,202	\$ (846,260)
Sales and Use	36,800,000	36,800,000	35,910,182	(889,818)
Other	9,082,656	9,082,656	9,553,740	471,084
Licenses and Permits	34,405	34,405	34,924	519
Charges for Services	21,074,160	21,912,064	21,827,904	(84,160)
Fines and Forfeitures	971,914	971,914	1,021,640	49,726
Intergovernmental	14,471,471	14,621,471	14,776,147	154,676
Investment Income	9,725,815	9,725,815	10,174,903	449,088
Other	4,707,004	4,724,767	4,777,080	52,313
<i>Total Revenues</i>	<u>115,426,790</u>	<u>118,619,554</u>	<u>117,976,722</u>	<u>(642,832)</u>
<b>Expenditures</b>				
General Government - Legislative and Executive				
Council				
Personal Services	689,800	693,300	688,038	5,262
Professional Services	15,000	29,631	24,635	4,996
Internal Charge Back	15,100	15,100	15,100	-
Supplies	8,400	11,342	10,876	466
Travel and Expenses	9,000	18,429	14,594	3,835
Contract Services	63,000	80,781	75,349	5,432
Advertising and Printing	8,000	18,168	15,645	2,523
Other Expenses	9,700	12,741	12,293	448
Equipment	-	695	695	-
<i>Total Council</i>	<u>818,000</u>	<u>880,187</u>	<u>857,225</u>	<u>22,962</u>
Executive - General Administration				
Personal Services	171,600	171,600	168,050	3,550
Professional Services	50,000	58,754	58,754	-
Internal Charge Back	9,200	9,200	9,200	-
Supplies	2,000	2,113	513	1,600
Travel and Expenses	5,000	5,181	4,974	207
Motor Vehicle Fuel/Repair	500	500	475	25
Contract Services	4,000	4,184	3,210	974
Advertising and Printing	1,000	1,161	-	1,161
Other Expenses	2,000	3,720	2,844	876
<i>Total Executive - General Administration</i>	<u>245,300</u>	<u>256,413</u>	<u>248,020</u>	<u>8,393</u>
Executive - Finance & Budget				
Personal Services	645,300	645,300	601,891	43,409
Professional Services	20,000	38,000	36,000	2,000
Internal Charge Back	13,700	13,700	10,837	2,863
Supplies	4,000	7,188	7,142	46
Travel and Expenses	4,000	7,160	6,699	461
Motor Vehicle Fuel/Repair	1,400	1,400	987	413
Contract Services	7,800	7,800	1,580	6,220
Other Expenses	3,600	4,865	4,345	520
<i>Total Executive - Finance &amp; Budget</i>	<u>699,800</u>	<u>725,413</u>	<u>669,481</u>	<u>55,932</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, 2006*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Executive - Personnel				
Personal Services	\$ 740,800	\$ 717,800	\$ 690,850	\$ 26,950
Professional Services	-	3,590	3,000	590
Internal Charge Back	17,000	17,000	8,914	8,086
Supplies	5,000	5,340	3,253	2,087
Travel and Expenses	3,000	3,085	346	2,739
Contract Services	18,000	18,000	16,887	1,113
Advertising and Printing	2,000	2,806	2,213	593
Other Expenses	6,000	6,264	5,639	625
Total Executive - Personnel	<u>791,800</u>	<u>773,885</u>	<u>731,102</u>	<u>42,783</u>
Executive - Department of Law				
Personal Services	774,400	774,400	704,261	70,139
Professional Services	116,000	228,902	224,519	4,383
Internal Charge Back	15,700	15,700	13,450	2,250
Supplies	2,000	2,290	2,213	77
Travel and Expenses	2,000	2,000	1,951	49
Contract Services	2,800	3,608	3,546	62
Other Expenses	1,000	2,205	2,182	23
Total Executive - Department of Law	<u>913,900</u>	<u>1,029,105</u>	<u>952,122</u>	<u>76,983</u>
Executive - Purchasing				
Personal Services	265,400	265,400	238,321	27,079
Internal Charge Back	16,000	16,000	7,050	8,950
Supplies	10,000	19,083	15,742	3,341
Travel and Expenses	2,000	3,595	3,395	200
Contract Services	2,000	2,500	2,415	85
Advertising and Printing	5,000	9,829	5,275	4,554
Other Expenses	5,000	7,952	7,160	792
Equipment	1,000	1,000	190	810
Total Executive - Purchasing	<u>306,400</u>	<u>325,359</u>	<u>279,548</u>	<u>45,811</u>
Executive - Communications				
Personal Services	545,800	545,800	538,311	7,489
Internal Charge Back	12,300	12,300	12,300	-
Supplies	12,500	19,742	19,129	613
Travel and Expenses	2,000	2,000	778	1,222
Contract Services	5,000	7,605	7,289	316
Advertising and Printing	16,000	22,271	22,076	195
Other Expenses	1,500	2,086	2,064	22
Total Executive - Communications	<u>595,100</u>	<u>611,804</u>	<u>601,947</u>	<u>9,857</u>
Executive - Operations				
Personal Services	302,900	302,900	274,904	27,996
Professional Services	-	83	-	83
Internal Charge Back	3,500	3,500	3,288	212
Supplies	1,000	1,725	877	848
Travel and Expenses	1,000	1,265	397	868
Motor Vehicle Fuel/Repair	100	100	-	100
Contract Services	500	500	375	125
Total Executive - Operations	<u>309,000</u>	<u>310,073</u>	<u>279,841</u>	<u>30,232</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, 2006*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Physical Plants				
Personal Services	\$ 2,350,500	\$ 2,373,500	\$ 2,371,684	\$ 1,816
Internal Charge Back	22,300	22,300	22,300	-
Supplies	232,000	282,558	271,096	11,462
Motor Vehicle Fuel/Repair	8,000	8,000	6,483	1,517
Contract Services	592,700	887,362	872,652	14,710
Other Expenses	4,000	4,132	4,015	117
Equipment	8,100	8,100	8,100	-
Total Physical Plants	<u>3,217,600</u>	<u>3,585,952</u>	<u>3,556,330</u>	<u>29,622</u>
Planning Commission				
Personal Services	734,800	734,800	628,389	106,411
Internal Charge Back	35,800	35,800	21,992	13,808
Supplies	20,400	23,877	14,100	9,777
Travel and Expenses	4,000	4,212	3,616	596
Motor Vehicle Fuel/Repair	1,500	1,500	740	760
Contract Services	2,000	3,512	1,960	1,552
Other Expenses	2,800	2,845	2,007	838
Subsidies/Shared Revenue	332,000	332,000	332,000	-
Total Planning Commission	<u>1,133,300</u>	<u>1,138,546</u>	<u>1,004,804</u>	<u>133,742</u>
Utilities and Rentals				
Utilities	2,867,900	3,399,123	3,398,167	956
Rentals	400,000	442,652	433,601	9,051
Total Utilities and Rentals	<u>3,267,900</u>	<u>3,841,775</u>	<u>3,831,768</u>	<u>10,007</u>
Bureau of Inspection				
Other Expenses	255,000	263,620	262,545	1,075
Total Bureau of Inspection	<u>255,000</u>	<u>263,620</u>	<u>262,545</u>	<u>1,075</u>
Auto Insurance Repair				
Personal Services	13,000	13,000	12,396	604
Professional Services	2,500	2,500	263	2,237
Motor Vehicle Fuel/Repair	230,000	238,210	108,044	130,166
Contract Services	3,200	3,200	2,500	700
Total Auto Insurance Repair	<u>248,700</u>	<u>256,910</u>	<u>123,203</u>	<u>133,707</u>
Consumer Affairs				
Personal Services	132,200	129,800	115,675	14,125
Professional Services	-	6,415	6,413	2
Internal Charge Back	4,000	5,150	4,496	654
Supplies	2,000	10,389	10,389	-
Travel and Expenses	1,000	1,454	1,454	-
Contract Services	-	7,000	6,600	400
Utilities	300	1,700	1,605	95
Rentals	500	1,350	1,350	-
Advertising and Printing	5,000	15,001	15,001	-
Other Expenses	4,000	28,564	26,675	1,889
Equipment	1,000	2,212	2,212	-
Total Consumer Affairs	<u>150,000</u>	<u>209,035</u>	<u>191,870</u>	<u>17,165</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, 2006*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Fiscal Officer - Administration				
Personal Services	\$ 5,109,600	\$ 5,119,600	\$ 5,111,808	\$ 7,792
Internal Charge Back	263,100	265,549	263,516	2,033
Supplies	105,000	138,570	115,303	23,267
Travel and Expenses	45,000	45,700	40,149	5,551
Motor Vehicle Fuel/Repair	10,000	10,000	2,976	7,024
Contract Services	162,000	257,967	245,774	12,193
Rentals	5,000	7,543	7,205	338
Advertising and Printing	26,000	29,275	23,938	5,337
Total Fiscal Officer - Administration	5,725,700	5,874,204	5,810,669	63,535
Fiscal Officer - MIS				
Personal Services	1,347,500	1,337,500	1,307,427	30,073
Internal Charge Back	15,000	15,000	13,287	1,713
Supplies	50,000	74,330	66,585	7,745
Contract Services	505,200	723,503	683,734	39,769
Total Fiscal Officer - MIS	1,917,700	2,150,333	2,071,033	79,300
Fiscal Officer - Hotel/Motel				
Personal Services	70,700	70,700	60,615	10,085
Internal Charge Back	2,000	2,000	406	1,594
Supplies	2,000	2,262	1,348	914
Travel and Expenses	1,000	1,000	-	1,000
Other Expenses	5,000	5,000	-	5,000
Total Fiscal Officer - Hotel/Motel	80,700	80,962	62,369	18,593
Fiscal Officer - Delinquent Tax				
Advertising and Printing	200,000	406,092	406,092	-
Total Fiscal Officer - Delinquent Tax	200,000	406,092	406,092	-
Fiscal Officer - R.E.D. Administration				
Personal Services	110,900	110,920	110,662	258
Internal Charge Back	10,000	10,000	2,255	7,745
Supplies	5,000	5,504	1,131	4,373
Total Fiscal Officer - R.E.D. Administration	125,900	126,424	114,048	12,376
Human Resources Commission				
Personal Services	131,200	133,200	132,688	512
Professional Services	200,000	200,000	200,000	-
Internal Charge Back	6,500	5,400	5,263	137
Supplies	1,000	2,064	2,063	1
Travel and Expenses	1,000	1,000	998	2
Contract Services	3,000	2,624	2,591	33
Advertising and Printing	500	500	500	-
Other Expenses	1,000	1,370	1,276	94
Equipment	500	500	500	-
Total Human Resources Commission	344,700	346,658	345,879	779

(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, 2006*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Board of Elections				
Personal Services	\$ 3,738,200	\$ 4,557,872	\$ 4,535,128	\$ 22,744
Internal Charge Back	25,700	102,900	102,823	77
Supplies	130,000	256,518	255,837	681
Travel and Expenses	20,000	14,100	14,036	64
Motor Vehicle Fuel/Repair	1,000	1,000	947	53
Contract Services	330,000	746,389	746,388	1
Rentals	100,000	137,075	128,789	8,286
Advertising and Printing	35,000	74,350	74,263	87
Other Expenses	7,500	7,264	7,263	1
Total Board of Elections	4,387,400	5,897,468	5,865,474	31,994
Total General Government - Legislative and Executive	25,733,900	29,090,218	28,265,370	824,848
General Government - Judicial				
Court of Appeals				
Personal Services	31,900	31,900	30,878	1,022
Professional Services	1,000	2,524	2,524	-
Internal Charge Back	21,200	21,200	15,862	5,338
Supplies	25,000	34,301	34,045	256
Travel and Expenses	10,000	12,070	12,025	45
Contract Services	27,800	62,112	62,112	-
Other Expenses	27,200	38,258	37,735	523
Equipment	-	2,931	2,931	-
Total Court of Appeals	144,100	205,296	198,112	7,184
Court of Common Pleas - General Office				
Personal Services	4,339,000	4,584,000	4,583,907	93
Professional Services	2,984,000	2,804,600	2,753,375	51,225
Internal Charge Back	147,400	147,400	147,400	-
Supplies	50,000	70,039	67,841	2,198
Travel and Expenses	15,000	18,192	15,336	2,856
Contract Services	35,000	66,013	62,908	3,105
Other Expenses	540,000	570,052	564,076	5,976
Equipment	6,000	7,789	7,768	21
Total Court of Common Pleas - General Office	8,116,400	8,268,085	8,202,611	65,474
Court of Common Pleas - Grand Jury				
Other Expenses	66,500	66,500	63,793	2,707
Total Court of Common Pleas - Grand Jury	66,500	66,500	63,793	2,707
Law Library				
Personal Services	236,000	236,000	224,654	11,346
Internal Charge Back	4,800	4,800	3,429	1,371
Total Law Library	240,800	240,800	228,083	12,717
Probate Court				
Personal Services	2,031,100	2,035,219	2,006,208	29,011
Professional Services	3,000	-	-	-
Internal Charge Back	60,500	60,500	51,545	8,955
Supplies	41,000	54,093	48,168	5,925
Motor Vehicle Fuel/Repair	6,000	8,727	8,591	136
Contract Services	22,500	28,532	24,011	4,521
Utilities	3,000	3,076	1,216	1,860
Advertising and Printing	5,500	14,580	9,080	5,500
Other Expenses	117,000	117,391	113,021	4,370
Total Probate Court	2,289,600	2,322,118	2,261,840	60,278

(continued)

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance*

*Budget (Non-GAAP Basis) and Actual*

*General Fund (Continued)*

*For the Year Ended December 31, 2006*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Domestic Relations Court				
Personal Services	\$ 2,428,600	\$ 2,453,588	\$ 2,453,413	\$ 175
Professional Services	16,800	23,413	21,861	1,552
Internal Charge Back	48,000	48,000	48,000	-
Supplies	28,000	38,750	38,591	159
Travel and Expenses	20,000	22,550	22,419	131
Contract Services	58,000	78,886	77,967	919
Advertising and Printing	5,000	12,001	11,904	97
Other Expenses	7,000	7,310	7,299	11
Equipment	2,000	5,596	5,480	116
Total Domestic Relations Court	2,613,400	2,690,094	2,686,934	3,160
Juvenile Court - General Office				
Personal Services	1,315,900	1,410,900	1,408,160	2,740
Professional Services	1,125,000	912,000	911,950	50
Internal Charge Back	177,800	230,800	230,800	-
Supplies	75,000	101,733	101,364	369
Travel and Expenses	17,000	17,000	16,986	14
Motor Vehicle Fuel/Repair	3,700	4,436	4,425	11
Contract Services	295,500	261,751	261,608	143
Other Expenses	10,000	10,000	9,977	23
Subsidies/Shared Revenue	20,000	425	425	-
Total Juvenile Court - General Office	3,039,900	2,949,045	2,945,695	3,350
Clerk of Courts - Legal				
Personal Services	2,043,700	2,067,700	2,058,679	9,021
Internal Charge Back	100,400	89,045	75,852	13,193
Supplies	110,000	144,115	141,898	2,217
Travel and Expenses	15,000	15,000	1,397	13,603
Contract Services	27,600	23,380	23,298	82
Advertising and Printing	3,000	3,000	850	2,150
Other Expenses	303,500	317,984	309,124	8,860
Total Clerk of Courts - Legal	2,603,200	2,660,224	2,611,098	49,126
Prosecutor				
Personal Services	4,915,200	4,928,200	4,918,635	9,565
Internal Charge Back	128,000	128,000	110,663	17,337
Supplies	35,000	51,371	51,261	110
Travel and Expenses	5,000	9,805	9,797	8
Motor Vehicle Fuel/Repair	9,600	13,146	12,921	225
Contract Services	101,300	131,432	130,086	1,346
Other Expenses	117,000	134,447	130,319	4,128
Subsidies/Shared Revenue	92,300	64,800	55,191	9,609
Total Prosecutor	5,403,400	5,461,201	5,418,873	42,328
SBC Inmate Phone Commission - Prosecutor				
Personal Services	54,600	58,500	58,385	115
Total SBC Inmate Phone Commission - Prosecutor	54,600	58,500	58,385	115
County/Municipal Courts				
Personal Services	675,000	670,000	645,930	24,070
Other Expenses	43,200	48,200	47,667	533
Total County/Municipal Courts	718,200	718,200	693,597	24,603

(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, 2006*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Public Defender				
Contract Services	\$ 405,020	\$ 405,020	\$ 405,020	\$ -
Total Public Defender	405,020	405,020	405,020	-
Total General Government - Judicial	25,695,120	26,045,083	25,774,041	271,042
Public Safety				
Sheriff				
Personal Services	9,691,600	9,986,600	9,870,194	116,406
Internal Charge Back	209,900	209,900	166,471	43,429
Supplies	100,000	157,154	157,145	9
Travel and Expenses	6,000	8,519	8,235	284
Motor Vehicle Fuel/Repair	350,000	499,609	499,524	85
Contract Services	359,500	450,620	450,620	-
Utilities	-	6,910	6,910	-
Other Expenses	135,000	174,798	174,797	1
Subsidies/Shared Revenue	50,000	50,000	50,000	-
Equipment	30,400	57,920	57,719	201
Total Sheriff	10,932,400	11,602,030	11,441,615	160,415
Sheriff - Jail				
Personal Services	16,405,600	16,630,600	16,625,940	4,660
Professional Services	-	13,708	13,708	-
Internal Charge Back	150,000	150,000	140,852	9,148
Supplies	280,000	369,086	369,086	-
Travel and Expenses	10,000	16,852	16,402	450
Motor Vehicle Fuel/Repair	120,000	139,850	139,850	-
Contract Services	2,915,300	4,312,847	4,138,682	174,165
Utilities	-	10,000	10,000	-
Other Expenses	240,000	382,736	382,548	188
Equipment	86,400	106,522	106,522	-
Total Sheriff - Jail	20,207,300	22,132,201	21,943,590	188,611
Marine Patrol				
Personal Services	55,000	56,050	55,292	758
Other Expenses	10,000	10,255	10,255	-
Total Marine Patrol	65,000	66,305	65,547	758
Court Security				
Personal Services	433,300	436,300	432,002	4,298
Contract Services	10,000	7,000	7,000	-
Total Court Security	443,300	443,300	439,002	4,298
Policing Rotary				
Personal Services	3,619,800	3,619,800	3,591,476	28,324
Supplies	100,000	102,119	28,101	74,018
Motor Vehicle Fuel/Repair	250,000	301,247	289,795	11,452
Contract Services	58,600	59,710	13,857	45,853
Insurance	45,000	45,000	36,720	8,280
Other Expenses	60,000	87,072	87,072	-
Equipment	183,100	431,351	260,797	170,554
Total Policing Rotary	4,316,500	4,646,299	4,307,818	338,481

(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, 2006*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Training Rotary				
Personal Services	\$ 5,000	\$ 5,000	\$ 2,892	\$ 2,108
Supplies	70,000	76,593	58,253	18,340
Contract Services	23,500	23,893	4,168	19,725
Other Expenses	17,800	18,941	1,141	17,800
Equipment	13,700	39,969	6,462	33,507
Total Training Rotary	<u>130,000</u>	<u>164,396</u>	<u>72,916</u>	<u>91,480</u>
Inmate Welfare				
Supplies	120,900	122,500	122,201	299
Equipment	29,100	40,947	40,884	63
Total Inmate Welfare	<u>150,000</u>	<u>163,447</u>	<u>163,085</u>	<u>362</u>
Insurance Retention				
Other Expenses	-	17	16	1
Total Insurance Retention	<u>-</u>	<u>17</u>	<u>16</u>	<u>1</u>
SBC Inmate Phone Commission				
Personal Services	136,400	136,400	133,931	2,469
Total SBC Inmate Phone Commission	<u>136,400</u>	<u>136,400</u>	<u>133,931</u>	<u>2,469</u>
Building Regulations				
Personal Services	1,670,800	1,670,800	1,636,817	33,983
Professional Services	7,000	7,000	3,347	3,653
Internal Charge Back	56,900	56,900	56,900	-
Supplies	4,000	4,000	3,945	55
Travel and Expenses	6,000	6,000	5,854	146
Motor Vehicle Fuel/Repair	12,000	12,000	9,170	2,830
Contract Services	22,000	22,740	22,598	142
Advertising and Printing	8,000	8,000	7,550	450
Other Expenses	160,000	160,368	141,593	18,775
Total Building Regulations	<u>1,946,700</u>	<u>1,947,808</u>	<u>1,887,774</u>	<u>60,034</u>
Medical Examiner				
Personal Services	1,653,400	1,658,400	1,646,627	11,773
Internal Charge Back	10,300	10,300	10,300	-
Supplies	25,000	23,550	23,121	429
Travel and Expenses	2,500	2,500	2,500	-
Motor Vehicle Fuel/Repair	2,500	2,669	1,870	799
Contract Services	67,500	82,227	80,833	1,394
Rentals	2,000	2,170	1,683	487
Advertising and Printing	500	500	500	-
Other Expenses	5,000	5,867	5,559	308
Total Medical Examiner	<u>1,768,700</u>	<u>1,788,183</u>	<u>1,772,993</u>	<u>15,190</u>
800 Mhz Maintenance				
Personal Services	95,800	95,800	86,683	9,117
Contract Services	371,400	371,400	86,623	284,777
Rentals	40,000	40,000	35,817	4,183
Total 800 Mhz Maintenance	<u>507,200</u>	<u>507,200</u>	<u>209,123</u>	<u>298,077</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, 2006**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Adult Probation				
Personal Services	\$ 3,342,500	\$ 3,447,500	\$ 3,429,093	\$ 18,407
Internal Charge Back	71,000	71,000	67,356	3,644
Supplies	-	2,747	2,065	682
Travel and Expenses	-	1,224	750	474
Motor Vehicle Fuel/Repair	-	941	-	941
Contract Services	-	1,856	1,391	465
Rentals	210,900	210,900	201,342	9,558
Other Expenses	-	175	175	-
Total Adult Probation	<u>3,624,400</u>	<u>3,736,343</u>	<u>3,702,172</u>	<u>34,171</u>
Alternative Corrections				
Contract Services	<u>4,583,500</u>	<u>4,980,230</u>	<u>4,980,230</u>	<u>-</u>
Total Alternative Corrections	<u>4,583,500</u>	<u>4,980,230</u>	<u>4,980,230</u>	<u>-</u>
Psycho-Diagnostic Clinic				
Personal Services	143,700	102,700	102,324	376
Professional Services	41,300	41,820	37,272	4,548
Internal Charge Back	9,100	9,100	8,793	307
Supplies	5,000	5,248	4,968	280
Subsidies/Shared Revenue	-	45,000	45,000	-
Total Psycho-Diagnostic Clinic	<u>199,100</u>	<u>203,868</u>	<u>198,357</u>	<u>5,511</u>
Juvenile Probation				
Personal Services	3,350,300	3,411,300	3,410,120	1,180
Internal Charge Back	21,300	21,300	21,228	72
Travel and Expenses	10,000	10,000	9,995	5
Other Expenses	5,000	5,000	4,983	17
Total Juvenile Probation	<u>3,386,600</u>	<u>3,447,600</u>	<u>3,446,326</u>	<u>1,274</u>
Juvenile Detention Home				
Personal Services	2,202,400	2,216,400	2,210,513	5,887
Internal Charge Back	3,000	3,000	2,208	792
Supplies	60,000	71,779	71,747	32
Contract Repairs	219,500	210,022	209,850	172
Other Expenses	148,000	5,658	5,590	68
Subsidies/Shared Revenue	52,000	207,697	207,697	-
Total Juvenile Detention Home	<u>2,684,900</u>	<u>2,714,556</u>	<u>2,707,605</u>	<u>6,951</u>
Total Public Safety	<u>55,082,000</u>	<u>58,680,183</u>	<u>57,472,100</u>	<u>1,208,083</u>
Health				
Crippled Childrens Aid				
Subsidies/Shared Revenue	900,000	964,333	964,333	-
Vital Statistics				
Subsidies/Shared Revenue	15,000	15,000	7,324	7,676
Total Health	<u>915,000</u>	<u>979,333</u>	<u>971,657</u>	<u>7,676</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, 2006**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Human Services				
Soldiers Relief Commission				
Personal Services	\$ 1,209,600	\$ 1,207,050	\$ 1,077,410	\$ 129,640
Internal Charge Back	35,000	31,350	23,725	7,625
Supplies	30,000	34,188	34,163	25
Travel and Expenses	40,000	38,869	33,055	5,814
Motor Vehicle Fuel/Repair	9,500	15,600	11,840	3,760
Contract Services	48,800	47,873	47,873	-
Advertising and Printing	48,800	64,706	64,706	-
Other Expenses	50,000	57,126	57,061	65
Subsidies/Shared Revenue	1,560,000	1,603,661	1,603,617	44
Total Soldiers Relief Commission	3,031,700	3,100,423	2,953,450	146,973
FSET Settlement				
Contract Services	-	81,708	81,708	-
Total FSET Settlement	-	81,708	81,708	-
Human Services				
Subsidies/Shared Revenue	5,368,000	9,014,908	9,005,662	9,246
Total Human Services	5,368,000	9,014,908	9,005,662	9,246
Total Human Services	8,399,700	12,197,039	12,040,820	156,219
Other				
Insurance/Pension/Taxes				
Insurance	750,000	750,000	623,871	126,129
Other Expenses	100,000	104,480	103,338	1,142
Total Insurance/Pension/Taxes	850,000	854,480	727,209	127,271
Miscellaneous				
Miscellaneous	878,700	872,152	593,342	278,810
Victims Assistance	75,000	75,000	75,000	-
Humane Society	55,000	55,000	55,000	-
Agriculture	117,600	118,277	112,291	5,986
Historical Society	60,000	60,000	60,000	-
Soil and Water	136,625	136,625	136,625	-
Total Miscellaneous	1,322,925	1,317,054	1,032,258	284,796
Total Other	2,172,925	2,171,534	1,759,467	412,067
<i>Total Expenditures</i>	117,998,645	129,163,390	126,283,455	2,879,935
<i>(Deficiency) of Revenue (Under) Expenditures</i>	(2,571,855)	(10,543,836)	(8,306,733)	2,237,103
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	33,825	33,825
Transfers Out	-	(750,050)	(750,050)	-
Other Financing Sources	692,369	692,369	735,334	42,965
<i>Total Other Financing Sources(Uses)</i>	692,369	(57,681)	19,109	76,790
<i>Net Change in Fund Balance</i>	(1,879,486)	(10,601,517)	(8,287,624)	2,313,893
Fund Balance - Beginning	30,121,873	30,121,873	30,121,873	
Prior Year Encumbrance Appropriations	8,726,045	8,726,045	8,726,045	
Fund Balance - Ending	\$ 36,968,432	\$ 28,246,401	\$ 30,560,294	\$ 2,313,893

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## COUNTY OF SUMMIT, OHIO

### Nonmajor Governmental Funds

#### Special Revenue Funds

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

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

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

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

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

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

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

Title Administration - The Clerk of Courts collects fees for contract services, equipment and maintenance fees and other costs associated with processing titles.

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

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

#### Capital Project Funds

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

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

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

**County of Summit, Ohio**

***Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2006***

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 18,366,085	\$ 7,657,604	\$ 26,023,689
Cash and Cash Equivalents - Segregated Accounts	2,169,319	30,237	2,199,556
Receivables (Net of Allowance for Uncollectibles)			
Taxes	6,503,427	-	6,503,427
Accounts	20,186	-	20,186
Special Assessments	463,094	-	463,094
Accrued Interest	11,046	2,541	13,587
Loans	3,871,506	1,255,829	5,127,335
Due From Other Funds	173,854	439,378	613,232
Due From Other Governments	7,140,348	-	7,140,348
Material and Supplies Inventory	672,801	-	672,801
Prepaid Items	76,253	-	76,253
<i>Total Assets</i>	<u>\$ 39,467,919</u>	<u>\$ 9,385,589</u>	<u>\$ 48,853,508</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$ 1,603,558	\$ 97,888	\$ 1,701,446
Accrued Salaries and Wages Payable	446,554	3,608	450,162
Unearned Revenue	12,094,737	1,255,829	13,350,566
Contract Retainage Payable	-	30,237	30,237
Compensated Absences	36,345	-	36,345
Due To Other Funds	867,452	4,672	872,124
Due To Other Governments	189,236	500	189,736
Deposits Held and Due To Others	111,753	-	111,753
<i>Total Liabilities</i>	<u>15,349,635</u>	<u>1,392,734</u>	<u>16,742,369</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	7,039,623	1,579,943	8,619,566
Reserved for Material and Supplies	672,801	-	672,801
Reserved for Loans	3,871,506	-	3,871,506
Unreserved	12,534,354	6,412,912	18,947,266
<i>Total Fund Balances</i>	<u>24,118,284</u>	<u>7,992,855</u>	<u>32,111,139</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 39,467,919</u>	<u>\$ 9,385,589</u>	<u>\$ 48,853,508</u>

County of Summit, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2006*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>			
Taxes:			
Property	\$ 4,618,427	\$ -	\$ 4,618,427
Other	4,003,196	-	4,003,196
Licenses and Permits	316,151	-	316,151
Charges for Services	11,882,565	-	11,882,565
Fines and Forfeitures	1,177,849	-	1,177,849
Intergovernmental	54,692,881	60,825	54,753,706
Special Assessments	181,145	-	181,145
Investment Income	242,934	30,725	273,659
Other	279,213	335,224	614,437
<i>Total Revenues</i>	<u>77,394,361</u>	<u>426,774</u>	<u>77,821,135</u>
<b>Expenditures</b>			
General Government:			
Legislative and Executive	13,995,667	276,825	14,272,492
Judicial	3,113,269	-	3,113,269
Public Safety	12,950,041	-	12,950,041
Public Works	28,455,569	-	28,455,569
Health	606,618	-	606,618
Economic Development	2,486,498	-	2,486,498
Human Services	10,435,510	-	10,435,510
Recreation	5,616,879	-	5,616,879
Capital Outlay	-	3,845,322	3,845,322
Debt Service:			
Principal Retirement	167,447	-	167,447
Interest and Fiscal Charges	20,788	-	20,788
<i>Total Expenditures</i>	<u>77,848,286</u>	<u>4,122,147</u>	<u>81,970,433</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(453,925)	(3,695,373)	(4,149,298)
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	16,794	390	17,184
Note Proceeds	-	877,517	877,517
Transfers In	1,135,064	500,000	1,635,064
Transfers Out	(671,501)	(358,775)	(1,030,276)
<i>Total Other Financing Sources (Uses)</i>	<u>480,357</u>	<u>1,019,132</u>	<u>1,499,489</u>
<i>Net Change in Fund Balances</i>	26,432	(2,676,241)	(2,649,809)
Fund Balances - Beginning	<u>24,091,852</u>	<u>10,669,096</u>	<u>34,760,948</u>
<i>Fund Balances - Ending</i>	<u>\$ 24,118,284</u>	<u>\$ 7,992,855</u>	<u>\$ 32,111,139</u>



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County Of Summit, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2006*

	Motor Vehicle and Gas Tax	Real Estate Assessment	Delinquent Tax Assessment Collection	Governmental Grants
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 4,423,762	\$ 3,639,892	\$ 3,892,553	\$ 1,974,211
Cash and Cash Equivalents - Segregated Accounts	-	100	10,264	1,280,767
Receivables (Net of Allowance for Uncollectibles)				
Taxes	303,885	-	-	-
Accounts	12,642	-	-	1,270
Special Assessments	116,851	-	-	-
Accrued Interest	11,046	-	-	-
Loans	-	-	-	3,871,506
Due From Other Funds	1,192	-	-	168,146
Due From Other Governments	5,975,481	24,341	-	570,929
Material and Supplies Inventory	644,375	-	-	4,012
Prepaid Items	1,916	10,190	1,124	1,458
<i>Total Assets</i>	<u>\$ 11,491,150</u>	<u>\$ 3,674,523</u>	<u>\$ 3,903,941</u>	<u>\$ 7,872,299</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 991,463	\$ 138,219	\$ 46,686	\$ 315,211
Accrued Salaries and Wages Payable	131,364	60,366	30,874	69,507
Deferred Revenue	3,710,494	-	-	149,308
Compensated Absences	30,360	-	-	1,315
Due To Other Funds	346,356	57,174	28,561	270,215
Due To Other Governments	16,200	8,706	4,253	126,318
Deposits Held and Due To Others	-	-	-	77,399
<i>Total Liabilities</i>	<u>5,226,237</u>	<u>264,465</u>	<u>110,374</u>	<u>1,009,273</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	2,007,478	1,428,860	313,178	1,550,551
Reserved for Material and Supplies	644,375	-	-	4,012
Reserved for Loans	-	-	-	3,871,506
Unreserved (Deficits)	3,613,060	1,981,198	3,480,389	1,436,957
<i>Total Fund Balances (Deficits)</i>	<u>6,264,913</u>	<u>3,410,058</u>	<u>3,793,567</u>	<u>6,863,026</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 11,491,150</u>	<u>\$ 3,674,523</u>	<u>\$ 3,903,941</u>	<u>\$ 7,872,299</u>

Other Special Revenue	Child Support Enforcement	Title Administration	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
\$ 3,334,920	\$ 39,317	\$ 728,876	\$ -	\$ 332,554	\$ 18,366,085
697,443	46,070	134,675	-	-	2,169,319
-	-	-	6,199,542	-	6,503,427
6,274	-	-	-	-	20,186
346,243	-	-	-	-	463,094
-	-	-	-	-	11,046
-	-	-	-	-	3,871,506
4,516	-	-	-	-	173,854
3,790	122,232	-	386,417	57,158	7,140,348
10,579	6,957	6,878	-	-	672,801
55,546	5,867	152	-	-	76,253
<u>\$ 4,459,311</u>	<u>\$ 220,443</u>	<u>\$ 870,581</u>	<u>\$ 6,585,959</u>	<u>\$ 389,712</u>	<u>\$ 39,467,919</u>
\$ 32,089	\$ 31,761	\$ 961	\$ -	\$ 47,168	\$ 1,603,558
11,524	111,511	27,782	-	3,626	446,554
346,243	1,302,733	-	6,585,959	-	12,094,737
-	4,670	-	-	-	36,345
16,336	118,414	27,027	-	3,369	867,452
3,040	21,369	3,963	-	5,387	189,236
-	34,354	-	-	-	111,753
<u>409,232</u>	<u>1,624,812</u>	<u>59,733</u>	<u>6,585,959</u>	<u>59,550</u>	<u>15,349,635</u>
330,470	1,172,613	28,557	-	207,916	7,039,623
10,579	6,957	6,878	-	-	672,801
-	-	-	-	-	3,871,506
<u>3,709,030</u>	<u>(2,583,939)</u>	<u>775,413</u>	<u>-</u>	<u>122,246</u>	<u>12,534,354</u>
<u>4,050,079</u>	<u>(1,404,369)</u>	<u>810,848</u>	<u>-</u>	<u>330,162</u>	<u>24,118,284</u>
<u>\$ 4,459,311</u>	<u>\$ 220,443</u>	<u>\$ 870,581</u>	<u>\$ 6,585,959</u>	<u>\$ 389,712</u>	<u>\$ 39,467,919</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, 2006***

	Motor Vehicle and Gas Tax	Real Estate Assessment	Delinquent Tax Assessment Collection	Governmental Grants
<b>Revenues</b>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Other	4,003,196	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	13,788	5,281,864	2,644,186	106,322
Fines and Forfeitures	307,795	-	-	248,732
Intergovernmental	22,719,574	30,000	-	19,128,106
Special Assessments	116,851	-	-	-
Investment Income	242,540	-	-	394
Other	227,309	-	-	-
<i>Total Revenues</i>	<u>27,631,053</u>	<u>5,311,864</u>	<u>2,644,186</u>	<u>19,483,554</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	-	5,103,362	1,638,632	4,747,184
Judicial	-	-	1,206,485	627,216
Public Safety	-	-	-	11,355,508
Public Works	27,591,890	-	-	835,944
Health	-	-	-	11,770
Economic Development	-	-	-	2,453,844
Human Services	-	-	-	48,279
Recreation	-	-	-	-
Debt Service:				
Principal Retirement	167,447	-	-	-
Interest and Fiscal Charges	20,788	-	-	-
<i>Total Expenditures</i>	<u>27,780,125</u>	<u>5,103,362</u>	<u>2,845,117</u>	<u>20,079,745</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(149,072)	208,502	(200,931)	(596,191)
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	10,550	-	-	-
Transfers In	567,289	-	-	415,916
Transfers Out	(446,587)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>131,252</u>	<u>-</u>	<u>-</u>	<u>415,916</u>
<i>Net Change in Fund Balances</i>	(17,820)	208,502	(200,931)	(180,275)
Fund Balances (Deficits) - Beginning	<u>6,282,733</u>	<u>3,201,556</u>	<u>3,994,498</u>	<u>7,043,301</u>
<i>Fund Balances (Deficits) - Ending</i>	<u>\$ 6,264,913</u>	<u>\$ 3,410,058</u>	<u>\$ 3,793,567</u>	<u>\$ 6,863,026</u>

Other Special Revenue	Child Support Enforcement	Title Administration	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ 4,618,427	\$ -	\$ 4,618,427
-	-	-	-	-	4,003,196
316,151	-	-	-	-	316,151
1,745,262	122,232	1,968,911	-	-	11,882,565
621,322	-	-	-	-	1,177,849
599,758	9,990,974	-	998,452	1,226,017	54,692,881
64,294	-	-	-	-	181,145
-	-	-	-	-	242,934
47,985	1,944	30	-	1,945	279,213
<u>3,394,772</u>	<u>10,115,150</u>	<u>1,968,941</u>	<u>5,616,879</u>	<u>1,227,962</u>	<u>77,394,361</u>
291,518	-	2,214,971	-	-	13,995,667
1,279,568	-	-	-	-	3,113,269
345,549	-	-	-	1,248,984	12,950,041
27,735	-	-	-	-	28,455,569
594,848	-	-	-	-	606,618
32,654	-	-	-	-	2,486,498
182,093	10,205,138	-	-	-	10,435,510
-	-	-	5,616,879	-	5,616,879
-	-	-	-	-	167,447
-	-	-	-	-	20,788
<u>2,753,965</u>	<u>10,205,138</u>	<u>2,214,971</u>	<u>5,616,879</u>	<u>1,248,984</u>	<u>77,848,286</u>
640,807	(89,988)	(246,030)	-	(21,022)	(453,925)
800	5,444	-	-	-	16,794
-	29,659	-	-	122,200	1,135,064
(208,514)	-	-	-	(16,400)	(671,501)
<u>(207,714)</u>	<u>35,103</u>	<u>-</u>	<u>-</u>	<u>105,800</u>	<u>480,357</u>
433,093	(54,885)	(246,030)	-	84,778	26,432
3,616,986	(1,349,484)	1,056,878	-	245,384	24,091,852
<u>\$ 4,050,079</u>	<u>\$ (1,404,369)</u>	<u>\$ 810,848</u>	<u>\$ -</u>	<u>\$ 330,162</u>	<u>\$ 24,118,284</u>

**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, 2006*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 7,700	\$ 8,688	\$ 5,405	\$ (3,283)
Fines and Forfeitures	200,200	225,886	160,127	(65,759)
Intergovernmental	73,673,600	83,126,042	59,946,128	(23,179,914)
Other	954,800	1,077,302	777,522	(299,780)
<i>Total Revenues</i>	<u>74,836,300</u>	<u>84,437,918</u>	<u>60,889,182</u>	<u>(23,548,736)</u>
<b>Expenditures</b>				
Human Services				
Shared Costs				
Personal Services	7,201,400	7,201,400	6,509,095	692,305
Operations	5,291,300	7,175,135	6,655,635	519,500
Total Shared Costs	<u>12,492,700</u>	<u>14,376,535</u>	<u>13,164,730</u>	<u>1,211,805</u>
Family Support Services				
Personal Services	13,079,600	13,079,600	12,393,509	686,091
Operations	987,300	2,063,558	1,342,220	721,338
Total Family Support Services	<u>14,066,900</u>	<u>15,143,158</u>	<u>13,735,729</u>	<u>1,407,429</u>
Children and Adult Services				
Personal Services	1,445,300	1,445,300	1,358,869	86,431
Operations	66,200	86,009	77,723	8,286
Total Children and Adult Services	<u>1,511,500</u>	<u>1,531,309</u>	<u>1,436,592</u>	<u>94,717</u>
Workforce Development				
Maintenance/Medical	4,400,000	2,075,171	2,014,320	60,851
Purchased Services	6,012,800	10,228,493	8,245,278	1,983,215
Total Workforce Development	<u>10,412,800</u>	<u>12,303,664</u>	<u>10,259,598</u>	<u>2,044,066</u>
Title XX				
Purchased Services	1,641,000	1,971,441	1,590,956	380,485
Total Title XX	<u>1,641,000</u>	<u>1,971,441</u>	<u>1,590,956</u>	<u>380,485</u>
Child Care Services				
Purchased Services	22,703,600	33,699,324	31,119,124	2,580,200
Total Child Care Services	<u>22,703,600</u>	<u>33,699,324</u>	<u>31,119,124</u>	<u>2,580,200</u>
Refugee Services				
Purchased Services	105,400	241,244	194,243	47,001
Total Refugee Services	<u>105,400</u>	<u>241,244</u>	<u>194,243</u>	<u>47,001</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, 2006*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
FSET Settlement				
Operations	\$ -	\$ 60,080	\$ 60,080	-
Total FSET Settlement	-	60,080	60,080	-
Workforce Investment Act - Summit				
Purchased Services	3,668,600	4,769,217	4,416,739	352,478
Total Workforce Investment Act - Summit	3,668,600	4,769,217	4,416,739	352,478
Workforce Investment Act - Medina				
Purchased Services	1,062,300	1,145,041	1,142,447	2,594
Total Workforce Investment Act - Medina	1,062,300	1,145,041	1,142,447	2,594
TANF Demo Grant - Project Reality				
Personal Services	-	30,431	-	30,431
Operations	-	108,219	12,636	95,583
Total TANF Demo Grant - Project Reality	-	138,650	12,636	126,014
<i>Total Human Services</i>	<i>67,664,800</i>	<i>85,379,663</i>	<i>77,132,874</i>	<i>8,246,789</i>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<i>7,171,500</i>	<i>(941,745)</i>	<i>(16,243,692)</i>	<i>(15,301,947)</i>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	-	(6,400)	(6,400)	-
Other Financing Sources	2,163,700	2,441,306	1,754,514	(686,792)
<i>Total Other Financing Sources (Uses)</i>	<i>2,163,700</i>	<i>2,434,906</i>	<i>1,748,114</i>	<i>(686,792)</i>
<i>Net Change in Fund Balance</i>	<i>9,335,200</i>	<i>1,493,161</i>	<i>(14,495,578)</i>	<i>(15,988,739)</i>
Fund (Deficit) - Beginning	(15,316,647)	(15,316,647)	(15,316,647)	
Prior Year Encumbrance Appropriations	14,317,126	14,317,126	14,317,126	
Fund Balance (Deficit) - Ending	\$ 8,335,679	\$ 493,640	\$ (15,495,099)	\$ (15,988,739)

**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, 2006***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 25,864,992	\$ 25,615,030	\$ 25,191,306	\$ (423,724)
Charges For Services	4,976,100	6,099,478	6,113,681	14,203
Intergovernmental	13,780,700	17,141,704	17,100,039	(41,665)
Other	243,200	298,104	299,327	1,223
<i>Total Revenues</i>	<u>44,864,992</u>	<u>49,154,316</u>	<u>48,704,353</u>	<u>(449,963)</u>
<b>Expenditures</b>				
Human Services				
Personal Services	28,221,860	28,621,860	27,253,911	1,367,949
Supplies	1,105,850	1,374,472	1,185,970	188,502
Materials	73,450	89,280	62,916	26,364
Travel and Expenses	641,370	806,159	768,772	37,387
Contract Services	24,835,800	27,575,432	25,128,182	2,447,250
Other Expenses	1,466,850	1,810,214	1,684,867	125,347
Medical Assistance	550,800	791,819	671,492	120,327
Equipment	2,016,700	2,174,175	1,311,490	862,685
Subsidies/Shared Revenues	-	318,951	318,950	1
<i>Total Expenditures</i>	<u>58,912,680</u>	<u>63,562,362</u>	<u>58,386,550</u>	<u>5,175,812</u>
<i>(Deficiency) of Revenues (under) Expenditures</i>	(14,047,688)	(14,408,046)	(9,682,197)	4,725,849
<b>Other Financing (Uses):</b>				
Transfers Out	-	(10,137)	(10,137)	-
<i>Net Change in Fund Balance</i>	(14,047,688)	(14,418,183)	(9,692,334)	4,725,849
Fund Balance - Beginning	32,401,721	32,401,721	32,401,721	
Prior Year Encumbrance Appropriations	4,074,636	4,074,636	4,074,636	
Fund Balance - Ending	<u>\$ 22,428,669</u>	<u>\$ 22,058,174</u>	<u>\$ 26,784,023</u>	<u>\$ 4,725,849</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, 2006***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 21,183,065	\$ 20,681,701	\$ 20,426,736	\$ (254,965)
Intergovernmental	36,851,584	37,804,401	39,256,505	1,452,104
Other	485,381	497,930	518,420	20,490
<i>Total Revenues</i>	<u>58,520,030</u>	<u>58,984,032</u>	<u>60,201,661</u>	<u>1,217,629</u>
<b>Expenditures</b>				
Health				
Personal Services	1,949,838	2,042,653	1,988,425	54,228
Professional Services	105,229	132,629	127,225	5,404
Supplies	43,000	45,545	45,446	99
Travel and Expenses	66,100	70,532	70,493	39
Contract Services	59,230,092	66,034,815	65,859,068	175,747
Insurance	47,500	47,500	47,304	196
Utilities	24,510	24,755	24,755	-
Rentals	191,025	191,959	191,956	3
Advertising and Printing	25,000	56,148	55,203	945
Other Expenses	4,000	4,573	2,143	2,430
Equipment	33,500	76,543	71,140	5,403
<i>Total Expenditures</i>	<u>61,719,794</u>	<u>68,727,652</u>	<u>68,483,158</u>	<u>244,494</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	(3,199,764)	(9,743,620)	(8,281,497)	1,462,123
<b>Other Financing (Uses):</b>				
Transfers Out	-	(363)	(363)	-
<i>Total Other Financing (Uses)</i>	<u>-</u>	<u>(363)</u>	<u>(363)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(3,199,764)	(9,743,983)	(8,281,860)	1,462,123
Fund Balance - Beginning	6,287,527	6,287,527	6,287,527	
Prior Year Encumbrance Appropriations	4,943,134	4,943,134	4,943,134	
Fund Balance - Ending	<u>\$ 8,030,897</u>	<u>\$ 1,486,678</u>	<u>\$ 2,948,801</u>	<u>\$ 1,462,123</u>

**County of Summit, Ohio**

**Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Board of Mental Retardation Fund  
For the Year Ended December 31, 2006**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 39,415,346	\$ 39,123,511	\$ 38,346,327	\$ (777,184)
Charges for Services	-	-	194,538	194,538
Intergovernmental	2,150,480	2,663,217	2,263,290	(399,927)
Other	27,025,434	33,469,090	28,454,525	(5,014,565)
Investment Income	2,918	3,613	3,666	53
<i>Total Revenues</i>	<u>68,594,178</u>	<u>75,259,431</u>	<u>69,262,346</u>	<u>(5,997,085)</u>
<b>Expenditures</b>				
<b>Health</b>				
Board Operating				
Personal Services	35,427,993	35,859,418	35,038,022	821,396
Supplies	1,106,462	1,588,633	1,524,478	64,155
Travel and Expenses	390,960	404,926	385,707	19,219
Contract Services	19,609,175	21,441,531	20,254,124	1,187,407
Rentals	698,442	722,349	583,625	138,724
Advertising and Printing	103,700	143,736	137,490	6,246
Other Expenses	517,964	501,102	373,794	127,308
Equipment	1,218,076	951,304	911,426	39,878
Capital Outlay	93,122	93,122	-	93,122
Total Board Operating	<u>59,165,894</u>	<u>61,706,121</u>	<u>59,208,666</u>	<u>2,497,455</u>
Self-Insurance				
Contract Services	391,650	391,650	338,645	53,005
Other Expenses	5,187,000	5,728,967	4,299,570	1,429,397
Total Self-Insurance	<u>5,578,650</u>	<u>6,120,617</u>	<u>4,638,215</u>	<u>1,482,402</u>
<i>Total Expenditures</i>	<u>64,744,544</u>	<u>67,826,738</u>	<u>63,846,881</u>	<u>3,979,857</u>
<i>Excess of Revenues Over Expenditures</i>	3,849,634	7,432,693	5,415,465	(2,017,228)
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	7,512,216	7,512,216
Transfers Out	(7,763,500)	(8,071,664)	(8,068,521)	3,143
Total Other Financing Sources (Uses)	<u>(7,763,500)</u>	<u>(8,071,664)</u>	<u>(556,305)</u>	<u>7,515,359</u>
<i>Net Change in Fund Balance</i>	(3,913,866)	(638,971)	4,859,160	5,498,131
Fund Balance - Beginning	3,829,991	3,829,991	3,829,991	
Prior Year Encumbrance Appropriations	<u>2,652,194</u>	<u>2,652,194</u>	<u>2,652,194</u>	
Fund Balance - Ending	<u>\$ 2,568,319</u>	<u>\$ 5,843,214</u>	<u>\$ 11,341,345</u>	<u>\$ 5,498,131</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, 2006**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes - Other	\$ 4,134,227	\$ 4,134,227	\$ 4,014,200	\$ (120,027)
Fines and Forfeitures	324,692	324,692	314,455	(10,237)
Intergovernmental	21,930,716	21,930,716	21,292,913	(637,803)
Investment Income	243,519	243,519	237,689	(5,830)
Other	1,357,549	1,357,549	1,316,996	(40,553)
<i>Total Revenues</i>	<u>27,990,703</u>	<u>27,990,703</u>	<u>27,176,253</u>	<u>(814,450)</u>
<b>Expenditures</b>				
Public Works				
Administration				
Personal Services	1,511,400	1,461,400	1,362,158	99,242
Professional Services	108,700	-	-	-
Internal Charge Back	74,400	74,400	54,578	19,822
Supplies	133,100	283,133	203,608	79,525
Travel and Expenses	41,200	43,299	37,662	5,637
Utilities	190,300	206,798	189,948	16,850
Rentals	31,600	38,402	37,899	503
Advertising and Printing	16,500	18,695	16,091	2,604
Other Expenses	25,800	30,419	22,814	7,605
Equipment	63,100	65,897	47,810	18,087
Total Administration	<u>2,196,100</u>	<u>2,222,443</u>	<u>1,972,568</u>	<u>249,875</u>
Maintenance				
Personal Services	4,966,100	5,041,100	4,868,107	172,993
Supplies	270,300	310,673	303,434	7,239
Materials	929,600	1,079,178	1,040,115	39,063
Contract Services	3,066,209	3,066,209	3,022,334	43,875
Rentals	12,400	12,400	-	12,400
Other Expenses	587,100	655,172	613,157	42,015
Equipment	100,000	103,456	83,076	20,380
Capital Outlay	1,164,900	1,194,900	1,019,095	175,805
Total Maintenance	<u>11,096,609</u>	<u>11,463,088</u>	<u>10,949,318</u>	<u>513,770</u>
Engineering				
Personal Services	2,456,100	2,431,100	2,327,053	104,047
Supplies	5,200	6,205	2,214	3,991
Contract Services	8,074,494	8,074,494	8,074,494	-
Other Expenses	25,800	29,497	19,368	10,129
Capital Outlay	-	8,747	-	8,747
Total Engineering	<u>10,561,594</u>	<u>10,550,043</u>	<u>10,423,129</u>	<u>126,914</u>
Capital Improvement				
Capital Outlay	-	6,062,274	5,697,745	364,529
Total Capital Improvement	<u>-</u>	<u>6,062,274</u>	<u>5,697,745</u>	<u>364,529</u>
<i>Total Expenditures</i>	<u>23,854,303</u>	<u>30,297,848</u>	<u>29,042,760</u>	<u>1,255,088</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>				
	4,136,400	(2,307,145)	(1,866,507)	440,638
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	188,421	188,421
Transfers Out	-	(26,239)	(26,239)	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>(26,239)</u>	<u>162,182</u>	<u>188,421</u>
<i>Net Change in Fund Balance</i>	4,136,400	(2,333,384)	(1,704,325)	629,059
Fund Balance - Beginning	1,158,220	1,158,220	1,158,220	
Prior Year Encumbrance Appropriations	2,784,245	2,784,245	2,784,245	
Fund Balance - Ending	<u>\$ 8,078,865</u>	<u>\$ 1,609,081</u>	<u>\$ 2,238,140</u>	<u>\$ 629,059</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, 2006***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 4,850,000	\$ 4,850,000	\$ 5,307,537	\$ 457,537
<i>Total Revenues</i>	<u>4,850,000</u>	<u>4,850,000</u>	<u>5,307,537</u>	<u>457,537</u>
<b>Expenditures</b>				
General Government - Legislative and Executive				
Personal Services	4,108,100	4,108,100	3,924,154	183,946
Internal Charge Back	100,000	100,000	93,905	6,095
Supplies	60,000	66,641	29,508	37,133
Contract Services	1,500,000	2,123,462	2,119,041	4,421
Travel and Expenses	100,000	100,525	77,856	22,669
Motor Vehicle Fuel/Repair	10,000	10,000	2,474	7,526
Advertising/Printing	50,000	50,000	27,318	22,682
Other Expenses	200,000	170,000	109,275	60,725
Equipment	275,000	297,063	210,997	86,066
Rentals/Leases	23,600	28,152	25,465	2,687
<i>Total Expenditures</i>	<u>6,426,700</u>	<u>7,053,943</u>	<u>6,619,993</u>	<u>433,950</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(1,576,700)</u>	<u>(2,203,943)</u>	<u>(1,312,456)</u>	<u>891,487</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	-	(1,210)	(1,210)	-
Non-Operating Revenue	-	-	30,000	30,000
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>(1,210)</u>	<u>28,790</u>	<u>30,000</u>
<i>Net Change in Fund Balance</i>	<u>(1,576,700)</u>	<u>(2,205,153)</u>	<u>(1,283,666)</u>	<u>921,487</u>
Fund Balance - Beginning	2,436,401	2,436,401	2,436,401	
Prior Year Encumbrance Appropriations	644,745	644,745	644,745	
Fund Balance - Ending	<u>\$ 1,504,446</u>	<u>\$ 875,993</u>	<u>\$ 1,797,480</u>	<u>\$ 921,487</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, 2006**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 2,505,000	\$ 2,505,000	\$ 2,623,582	\$ 118,582
<i>Total Revenues</i>	<u>2,505,000</u>	<u>2,505,000</u>	<u>2,623,582</u>	<u>118,582</u>
<b>Expenditures</b>				
General Government - Legislative and Executive				
Fiscal Officer				
Personal Services	1,119,100	1,349,996	1,091,614	258,382
Internal Charge Back	81,000	101,076	54,985	46,091
Supplies	45,000	81,721	36,478	45,243
Travel and Expenses	15,000	29,987	3,231	26,756
Contract Services	230,000	348,123	243,786	104,337
Rentals/Leases	5,000	15,000	8,520	6,480
Advertising and Printing	160,000	195,140	158,468	36,672
Other Expenses	120,000	136,653	113,807	22,846
Equipment	20,000	49,392	46,550	2,842
Refunds	-	50,000	30,874	19,126
<i>Total Fiscal Officer</i>	<u>1,795,100</u>	<u>2,357,088</u>	<u>1,788,313</u>	<u>568,775</u>
General Government - Judicial				
Prosecutor				
Personal Services	740,500	834,791	820,910	13,881
Internal Charge Back	10,000	12,248	10,320	1,928
Supplies	10,000	12,673	11,117	1,556
Travel and Expenses	-	9,727	2,728	6,999
Contract Services	200,000	286,775	278,266	8,509
Rentals/Leases	40,000	55,017	55,017	-
Advertising and Printing	60,000	64,128	63,128	1,000
Other Expenses	80,000	37,143	36,942	201
Equipment	10,000	8,349	-	8,349
Refunds	-	103,000	103,000	-
<i>Total Prosecutor</i>	<u>1,150,500</u>	<u>1,423,851</u>	<u>1,381,428</u>	<u>42,423</u>
<i>Total Expenditures</i>	<u>2,945,600</u>	<u>3,780,939</u>	<u>3,169,741</u>	<u>611,198</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	(440,600)	(1,275,939)	(546,159)	729,780
<b>Other Financing (Uses):</b>				
Transfers Out	-	(70,049)	(70,049)	-
<i>Total Other Financing (Uses)</i>	<u>-</u>	<u>(70,049)</u>	<u>(70,049)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(440,600)	(1,345,988)	(616,208)	729,780
Fund Balance - Beginning	3,916,633	3,916,633	3,916,633	
Prior Year Encumbrance Appropriations	<u>200,977</u>	<u>200,977</u>	<u>200,977</u>	
Fund Balance - Ending	<u>\$ 3,677,010</u>	<u>\$ 2,771,622</u>	<u>\$ 3,501,402</u>	<u>\$ 729,780</u>

**County of Summit, Ohio**

**Statement of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Governmental Grants  
For the Year Ended December 31, 2006**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 54,237	\$ 278,388	\$ 233,942	\$ (44,446)
Fines and Forfeitures	-	-	6,188	6,188
Intergovernmental	5,315,268	27,282,027	19,243,260	(8,038,767)
Other	54,237	278,388	175,213	(103,175)
<i>Total Revenues</i>	<u>5,423,742</u>	<u>27,838,803</u>	<u>19,658,603</u>	<u>(8,180,200)</u>
<b>Expenditures</b>				
Personal Services	1,827,750	5,822,131	4,487,752	1,334,379
Internal Charge Back	18,100	20,310	10,752	9,558
Professional Services	-	145,330	131,814	13,516
Supplies	60,400	405,901	299,004	106,897
Travel/Continuing Education	25,009	104,682	65,982	38,700
Motor Vehicle Fuel Repair	5,000	6,070	5,431	639
Contract Services	226,600	4,055,651	2,993,673	1,061,978
Rentals	-	12,078	9,078	3,000
Advertising / Printing	2,400	2,400	1,352	1,048
Other Expenses	261,682	1,112,797	940,333	172,464
Subsidies/Shared Revenue	1,374,685	9,660,616	8,121,378	1,539,238
Equipment	4,454,859	4,817,704	4,702,739	114,965
<i>Total Expenditures</i>	<u>8,256,485</u>	<u>26,165,670</u>	<u>21,769,288</u>	<u>4,396,382</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(2,832,743)	1,673,133	(2,110,685)	(3,783,818)
<b>Other Financing Sources (Uses)</b>				
Transfers-In	-	-	803,064	803,064
Transfers-Out	-	(766,195)	(757,320)	8,875
Other Financing Sources	1	-	-	-
Total Other Financing Sources (Uses)	<u>1</u>	<u>(766,195)</u>	<u>45,744</u>	<u>811,939</u>
<i>Net Change in Fund Balance</i>	(2,832,742)	906,938	(2,064,941)	(2,971,879)
Fund - Beginning	169,282	169,282	169,282	
Prior Year Encumbrance Appropriations	<u>1,987,717</u>	<u>1,987,717</u>	<u>1,987,717</u>	
Fund Balance (Deficit) - Ending	<u>\$ (675,743)</u>	<u>\$ 3,063,937</u>	<u>\$ 92,058</u>	<u>\$ (2,971,879)</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, 2006***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Licenses and Permits	\$ 395,040	\$ 461,991	\$ 331,314	\$ (130,677)
Charges For Services	337,760	395,004	283,273	(111,731)
Fines and Forfeitures	31,600	36,956	26,502	(10,454)
Other	35,600	41,633	29,893	(11,740)
<i>Total Revenues</i>	<u>800,000</u>	<u>935,584</u>	<u>670,982</u>	<u>(264,602)</u>
<b>Expenditures</b>				
Health				
Animal Control				
Personal Services	427,500	472,500	460,902	11,598
Professional Services	-	20,800	20,800	-
Internal Charge Back	19,400	19,400	12,674	6,726
Supplies	16,000	23,030	21,333	1,697
Travel and Expenses	3,000	3,000	2,990	10
Motor Vehicle Fuel/Repair	6,000	6,000	3,062	2,938
Contract Services	4,000	5,376	5,243	133
Insurance	5,500	5,500	2,754	2,746
Advertising and Printing	2,600	2,922	2,922	-
Other Expenses	7,000	7,680	7,234	446
Equipment	7,500	11,995	9,100	2,895
<i>Total Animal Control</i>	<u>498,500</u>	<u>578,203</u>	<u>549,014</u>	<u>29,189</u>
Fiscal Officer - Dog License				
Personal Services	48,400	48,900	48,659	241
Contract Services	30,000	49,105	43,332	5,773
<i>Total Fiscal Officer - Dog License</i>	<u>78,400</u>	<u>98,005</u>	<u>91,991</u>	<u>6,014</u>
<i>Total Expenditures</i>	<u>576,900</u>	<u>676,208</u>	<u>641,005</u>	<u>35,203</u>
<i>Excess of Revenues Over Expenditures</i>	223,100	259,376	29,977	(229,399)
<b>Other Financing (Uses):</b>				
Transfers Out	-	(1,095)	(1,095)	-
<i>Total Other Financing (Uses)</i>	<u>-</u>	<u>(1,095)</u>	<u>(1,095)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	223,100	258,281	28,882	(229,399)
Fund (Deficit) - Beginning	(292,883)	(292,883)	(292,883)	
Prior Year Encumbrance Appropriations	30,508	30,508	30,508	
Fund (Deficit) - Ending	<u>\$ (39,275)</u>	<u>\$ (4,094)</u>	<u>\$ (233,493)</u>	<u>\$ (229,399)</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, 2006***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 740,000	\$ 813,836	\$ 529,327	\$ (284,509)
<i>Total Revenues</i>	<u>740,000</u>	<u>813,836</u>	<u>529,327</u>	<u>(284,509)</u>
<b>Expenditures</b>				
General Government - Legislative and Executive				
Internal Charge Backs	15,000	15,000	5,316	9,684
Supplies	50,000	72,153	67,036	5,117
Contract Services	80,000	95,454	85,703	9,751
Equipment	40,000	60,000	58,039	1,961
Total General Government - Legislative and Executive	<u>185,000</u>	<u>242,607</u>	<u>216,094</u>	<u>26,513</u>
General Government - Judicial				
Personal Services	195,900	228,400	219,174	9,226
Professional Services	10,000	10,988	988	10,000
Supplies	90,900	118,351	67,030	51,321
Training and Education	25,000	25,000	-	25,000
Contract Services	225,000	273,976	86,723	187,253
Equipment	245,000	423,141	137,295	285,846
Total General Government - Judicial	<u>791,800</u>	<u>1,079,856</u>	<u>511,210</u>	<u>568,646</u>
<i>Total Expenditures</i>	<u>976,800</u>	<u>1,322,463</u>	<u>727,304</u>	<u>595,159</u>
<i>Net Change in Fund Balance</i>	(236,800)	(508,627)	(197,977)	310,650
Fund Balance - Beginning	948,890	948,890	948,890	
Prior Year Encumbrance Appropriations	<u>146,663</u>	<u>146,663</u>	<u>146,663</u>	
Fund Balance - Ending	<u>\$ 858,753</u>	<u>\$ 586,926</u>	<u>\$ 897,576</u>	<u>\$ 310,650</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, 2006***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges For Services	\$ 45,000	\$ 45,000	\$ 39,531	\$ (5,469)
<i>Total Revenues</i>	<u>45,000</u>	<u>45,000</u>	<u>39,531</u>	<u>(5,469)</u>
<b>Expenditures</b>				
Economic Development				
Internal Charge Back	1,000	1,000	1,000	-
Supplies	6,000	7,306	6,413	893
Travel and Expenses	5,000	5,000	5,000	-
Contract Services	14,500	14,500	14,468	32
Other Expenses	15,000	15,000	10,347	4,653
<i>Total Expenditures</i>	<u>41,500</u>	<u>42,806</u>	<u>37,228</u>	<u>5,578</u>
<i>Net Change in Fund Balance</i>	3,500	2,194	2,303	109
Fund Balance - Beginning	38,217	38,217	38,217	
Prior Year Encumbrance Appropriations	<u>1,306</u>	<u>1,306</u>	<u>1,306</u>	
Fund Balance - Ending	<u>\$ 43,023</u>	<u>\$ 41,717</u>	<u>\$ 41,826</u>	<u>\$ 109</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, 2006***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	120,000	120,000	109,514	(10,486)
<i>Total Revenues</i>	<u>120,000</u>	<u>120,000</u>	<u>109,514</u>	<u>(10,486)</u>
<b>Expenditures</b>				
Public Safety				
Supplies	75,000	78,177	50,986	27,191
Equipment	75,000	79,290	17,436	61,854
<i>Total Expenditures</i>	<u>150,000</u>	<u>157,467</u>	<u>68,422</u>	<u>89,045</u>
<i>Change in Fund Balance</i>	(30,000)	(37,467)	41,092	78,559
Fund Balance - Beginning	252,462	252,462	252,462	
Prior Year Encumbrance Appropriations	<u>7,467</u>	<u>7,467</u>	<u>7,467</u>	
Fund Balance - Ending	<u>\$ 229,929</u>	<u>\$ 222,462</u>	<u>\$ 301,021</u>	<u>\$ 78,559</u>

**County of Summit, Ohio**

**Statement 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, 2006**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ -	\$ -	\$ 75,096	\$ 75,096
Intergovernmental	-	-	39,909	39,909
Other	-	-	803,062	803,062
<i>Total Revenues</i>	-	-	918,067	918,067
<b>Expenditures</b>				
General Government - Judicial				
Probate Court - Courthouse Historical Display				
Other Expenses	-	-	8,169	(8,169)
Total Probate Court - Courthouse Historical Display	-	-	8,169	(8,169)
Probate Court - Conduct of Business				
Other Expenses	-	-	15,825	(15,825)
Total Probate Court - Conduct of Business	-	-	15,825	(15,825)
Probate Court - Indigent Guardianship				
Other Expenses	-	97	71,723	(71,626)
Total Probate Court - Indigent Guardianship	-	97	71,723	(71,626)
Probate Court - Mediation				
Other Expenses	-	-	750	(750)
Total Probate Court - Mediation	-	-	750	(750)
Common Pleas Court - Special Projects				
Personal Services	-	-	372,199	(372,199)
Total Common Pleas Court - Special Projects	-	-	372,199	(372,199)
Domestic Court - Special Projects				
Personal Services	111,600	111,600	99,485	12,115
Supplies	3,700	3,700	524	3,176
Travel and Expenses	2,500	2,500	-	2,500
Contract Services	9,500	10,550	5,582	4,968
Other Expenses	17,500	22,395	5,101	17,294
Equipment	14,000	14,000	1,950	12,050
Total Domestic Court - Special Projects	158,800	164,745	112,642	52,103
Juvenile Court - Special Projects				
Contract Services	-	65,000	51,281	13,719
Total Juvenile Court - Special Projects	-	65,000	51,281	13,719
<i>Total Expenditures</i>	158,800	229,842	632,589	(402,747)
<i>Excess (Deficiency) of Revenues</i>				
<i>Over (Under) Expenditures</i>	(158,800)	(229,842)	285,478	515,320

(continued)

**County of Summit, Ohio**

***Statement 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, 2006***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Other Financing (Uses):</b>				
Other Non-Operating Expenditure	\$ -	\$ -	\$ (184,248)	\$ (184,248)
<i>Total Other Financing (Uses)</i>	<u>-</u>	<u>-</u>	<u>(184,248)</u>	<u>(184,248)</u>
<i>Net Change in Fund Balance</i>	(158,800)	(229,842)	101,230	331,072
Fund Balance - Beginning	665,829	665,829	665,829	
Prior Year Encumbrance Appropriations	<u>69,717</u>	<u>69,717</u>	<u>69,717</u>	
Fund Balance - Ending	<u>\$ 576,746</u>	<u>\$ 505,704</u>	<u>\$ 836,776</u>	<u>\$ 331,072</u>

**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, 2006***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges For Services	\$ -	\$ 28,465	\$ 17,706	\$ (10,759)
<i>Total Revenues</i>	<u>-</u>	<u>28,465</u>	<u>17,706</u>	<u>(10,759)</u>
<b>Expenditures</b>				
Public Safety				
Personal Services	30,700	30,700	173	30,527
Internal Charge Back	1,000	1,000	-	1,000
Supplies	-	479	479	-
<i>Total Expenditures</i>	<u>31,700</u>	<u>32,179</u>	<u>652</u>	<u>31,527</u>
<i>Net Change in Fund Balance</i>	(31,700)	(3,714)	17,054	20,768
Fund Balance - Beginning	3,235	3,235	3,235	
Prior Year Encumbrance Appropriations	<u>479</u>	<u>479</u>	<u>479</u>	
Fund Balance (Deficit) - Ending	<u>\$ (27,986)</u>	<u>\$ -</u>	<u>\$ 20,768</u>	<u>\$ 20,768</u>

**County of Summit, Ohio**

*Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Drainage Maintenance - Other Special Revenues  
For the Year Ended December 31, 2006*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Other Financing Sources (Uses)</b>				
Special Assessments	\$ -	\$ -	\$ 64,795	\$ 64,795
Other Non-Operating Expense	-	-	(235,154)	(235,154)
Total Other Financing Sources (Uses)	-	-	(170,359)	(170,359)
<i>Net Change in Fund Balance</i>	-	-	(170,359)	(170,359)
Fund Balance - Beginning	949,132	949,132	949,132	
Fund Balance - Ending	\$ 949,132	\$ 949,132	\$ 778,773	\$ (170,359)

**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, 2006*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges For Services	\$ -	\$ 53,005	\$ 117,087	\$ 64,082
<i>Total Revenues</i>	<u>-</u>	<u>53,005</u>	<u>117,087</u>	<u>64,082</u>
<b>Expenditures</b>				
Public Safety				
Subsidies/Shared Revenues	-	119,837	119,837	-
<i>Total Expenditures</i>	<u>-</u>	<u>119,837</u>	<u>119,837</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	(66,832)	(2,750)	64,082
Fund Balance - Beginning	<u>66,832</u>	<u>66,832</u>	<u>66,832</u>	
Fund Balance - Ending	<u>\$ 66,832</u>	<u>\$ -</u>	<u>\$ 64,082</u>	<u>\$ 64,082</u>

**County of Summit, Ohio**

***Statement of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Legal Research - Other Special Revenues  
For the Year Ended December 31, 2006***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 15,500	\$ 15,500	\$ 25,048	\$ 9,548
Other	-	-	64,152	64,152
<i>Total Revenues</i>	<u>15,500</u>	<u>15,500</u>	<u>89,200</u>	<u>73,700</u>
<b>Expenditures</b>				
Contract Services	-	11,295	10,208	1,087
Other Expenses	-	11,701	53,775	(42,074)
Equipment	31,500	63,049	25,955	37,094
<i>Total Expenditures</i>	<u>31,500</u>	<u>86,045</u>	<u>89,938</u>	<u>(3,893)</u>
<i>Net Change in Fund Balance</i>	(16,000)	(70,545)	(738)	69,807
Fund Balance - Beginning	192,435	192,435	192,435	
Prior Year Encumbrance Appropriations	<u>14,545</u>	<u>14,545</u>	<u>14,545</u>	
Fund Balance - Ending	<u>\$ 190,980</u>	<u>\$ 136,435</u>	<u>\$ 206,242</u>	<u>\$ 69,807</u>



County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
County Nursing Home  
For the Year Ended December 31, 2006*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Other	\$ -	\$ -	\$ 9,763	\$ 9,763
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>9,763</u>	<u>9,763</u>
<i>Net Change in Fund Balance</i>	<u>-</u>	<u>-</u>	<u>9,763</u>	<u>9,763</u>
Fund Balance - Beginning	<u>4,955</u>	<u>4,955</u>	<u>4,955</u>	
Fund Balance - Ending	<u>\$ 4,955</u>	<u>\$ 4,955</u>	<u>\$ 14,718</u>	<u>\$ 9,763</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, 2006*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenue</b>				
Intergovernmental	\$ -	\$ 186,000	\$ 166,637	\$ (19,363)
<i>Total Revenue</i>	<u>-</u>	<u>186,000</u>	<u>166,637</u>	<u>(19,363)</u>
<b>Expenditures</b>				
General Government - Legislative and Executive				
Equipment	-	186,000	-	186,000
<i>Total Expenditures</i>	<u>-</u>	<u>186,000</u>	<u>-</u>	<u>186,000</u>
<i>Net Change in Fund Balance</i>	-	-	166,637	166,637
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 166,637</u>	<u>\$ 166,637</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Veteran Services - Donations - Other Special Revenue  
For the Year Ended December 31, 2006*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Other	\$ -	\$ -	\$ 1,500	\$ 1,500
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>
<b>Expenditures</b>				
Human Services				
Other Expenses	-	-	565	(565)
<i>Total Expenditures</i>	<u>-</u>	<u>-</u>	<u>565</u>	<u>(565)</u>
<i>Net Change in Fund Balance</i>	-	-	935	935
Fund Balance - Beginning	<u>2,017</u>	<u>2,017</u>	<u>2,017</u>	
Fund Balance - Ending	<u>\$ 2,017</u>	<u>\$ 2,017</u>	<u>\$ 2,952</u>	<u>\$ 935</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, 2006**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges For Services	\$ 9,382,800	\$ 10,008,320	\$ 7,982,085	\$ (2,026,235)
Intergovernmental	2,560,800	2,731,520	2,178,454	(553,066)
Other	7,200	7,680	5,741	(1,939)
<i>Total Revenues</i>	<u>11,950,800</u>	<u>12,747,520</u>	<u>10,166,280</u>	<u>(2,581,240)</u>
<b>Expenditures</b>				
Human Services				
Personal Services	9,032,800	8,964,900	8,281,399	683,501
Internal Charge Back	240,000	240,000	215,830	24,170
Supplies	90,000	106,225	66,493	39,732
Travel and Expenses	5,000	6,500	5,525	975
Motor Vehicle Fuel/Repair	8,000	12,004	9,587	2,417
Contract Services	1,884,100	2,806,011	2,069,230	736,781
Other Expenses	680,000	811,000	785,498	25,502
<i>Total Expenditures</i>	<u>11,939,900</u>	<u>12,946,640</u>	<u>11,433,562</u>	<u>1,513,078</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	10,900	(199,120)	(1,267,282)	(1,068,162)
<b>Other Financing Sources (Uses)</b>				
Transfers Out	-	(95,229)	(95,229)	-
Other Financing Sources	49,200	52,480	42,250	(10,230)
<i>Total Other Financing Sources (Uses)</i>	<u>49,200</u>	<u>(42,749)</u>	<u>(52,979)</u>	<u>(10,230)</u>
<i>Net Changes in Fund Balance</i>	60,100	(241,869)	(1,320,261)	(1,078,392)
Fund (Deficit) - Beginning	(851,069)	(851,069)	(851,069)	
Prior Year Encumbrance Appropriations	1,006,740	1,006,740	1,006,740	
Fund Balance (Deficit) - Ending	<u>\$ 215,771</u>	<u>\$ (86,198)</u>	<u>\$ (1,164,590)</u>	<u>\$ (1,078,392)</u>

**County of Summit, Ohio**

***Schedule of Revenues, Expenditures and Changes In Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Title Administration Fund  
For the Year Ended December 31, 2006***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 2,350,000	\$ 2,350,000	\$ 1,967,113	\$ (382,887)
Other	-	-	31	31
<i>Total Revenues</i>	<u>2,350,000</u>	<u>2,350,000</u>	<u>1,967,144</u>	<u>(382,856)</u>
<b>Expenditures</b>				
General Government - Legislative and Executive				
Personal Services	2,014,200	2,014,200	1,952,972	61,228
Internal Charge Back	35,000	35,000	23,627	11,373
Supplies	60,000	66,485	42,593	23,892
Travel and Expenses	6,000	7,720	6,439	1,281
Motor Vehicle Fuel/Repair	4,000	4,221	1,398	2,823
Contract Repairs	-	1,141	1,141	-
Contract Services	16,600	25,436	16,656	8,780
Rentals	40,800	50,890	50,700	190
Advertising and Printing	2,000	2,000	-	2,000
Other Expenses	100,000	100,000	81,853	18,147
Equipment	26,000	26,000	18,928	7,072
<i>Total Expenditures</i>	<u>2,304,600</u>	<u>2,333,093</u>	<u>2,196,307</u>	<u>136,786</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	45,400	16,907	(229,163)	(246,070)
<b>Other Financing (Uses):</b>				
Transfers Out	-	(35,737)	(35,737)	-
<i>Net Change in Fund Balance</i>	45,400	(18,830)	(264,900)	(246,070)
Fund Balance - Beginning	935,765	935,765	935,765	
Prior Year Encumbrance Appropriations	28,493	28,493	28,493	
Fund Balance - Ending	<u>\$ 1,009,658</u>	<u>\$ 945,428</u>	<u>\$ 699,358</u>	<u>\$ (246,070)</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, 2006*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 823,845	\$ 823,845	\$ 1,396,059	\$ 572,214
Other	1,155	1,155	1,945	790
<i>Total Revenues</i>	<u>825,000</u>	<u>825,000</u>	<u>1,398,004</u>	<u>573,004</u>
<b>Expenditures</b>				
Public Safety				
Personal Services	248,800	250,000	249,609	391
Internal Charge Back	6,400	6,400	5,216	1,184
Supplies	5,000	38,529	9,369	29,160
Travel/Continuing Education	20,000	131,633	98,034	33,599
Motor Vehicle Fuel Repair	5,000	5,433	4,869	564
Contract Services	1,000	429,750	354,867	74,883
Utilities	2,000	2,346	2,346	-
Advertising / Printing	1,000	1,000	1,000	-
Grants & Public Service	54,100	55,336	55,336	-
Other Expenses	114,900	115,986	115,753	233
Equipment	-	1,138,851	591,357	547,494
<i>Total Expenditures</i>	<u>458,200</u>	<u>2,175,264</u>	<u>1,487,756</u>	<u>687,508</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	366,800	(1,350,264)	(89,752)	1,260,512
<b>Other Financing Sources (Uses)</b>				
Transfers-In	-	-	206,114	206,114
Transfers-Out	-	(209,082)	(209,082)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(209,082)</u>	<u>(2,968)</u>	<u>206,114</u>
<i>Net Change in Fund Balance</i>	366,800	(1,559,346)	(92,720)	1,466,626
Fund (Deficit) - Beginning	(367,124)	(367,124)	(367,124)	
Prior Year Encumbrance Appropriations	<u>532,450</u>	<u>532,450</u>	<u>532,450</u>	
Fund Balance (Deficit) - Ending	<u>\$ 532,126</u>	<u>\$ (1,394,020)</u>	<u>\$ 72,606</u>	<u>\$ 1,466,626</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, 2006*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 11,155,704	\$ -	\$ 7,817,842	\$ 7,817,842
Intergovernmental	116,809	-	263,804	263,804
Other	2,796,122	-	6,320,525	6,320,525
<i>Total Revenues</i>	<u>14,068,635</u>	<u>-</u>	<u>14,402,171</u>	<u>14,402,171</u>
<b>Expenditures</b>				
Debt Service:				
Principal and Interest	14,059,500	14,059,500	14,022,538	36,962
<i>Total Expenditures</i>	<u>14,059,500</u>	<u>14,059,500</u>	<u>14,022,538</u>	<u>36,962</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>9,135</u>	<u>(14,059,500)</u>	<u>379,633</u>	<u>14,439,133</u>
<b>Other Financing Sources:</b>				
Transfers In	-	-	18,594	18,594
<i>Net Change in Fund Balance</i>	<u>9,135</u>	<u>(14,059,500)</u>	<u>398,227</u>	<u>14,457,727</u>
Fund Balance - Beginning	<u>2,731,316</u>	<u>2,731,316</u>	<u>2,731,316</u>	
Fund Balance (Deficit) - Ending	<u>\$ 2,740,451</u>	<u>\$ (11,328,184)</u>	<u>\$ 3,129,543</u>	<u>\$ 14,457,727</u>

**County of Summit, Ohio**

***Combined Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2006***

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 4,843,566	\$ 2,814,038	\$ 7,657,604
Cash and Cash Equivalents - Segregated Accounts	-	30,237	30,237
Receivables (Net of Allowance for Uncollectibles)			
Accrued Interest	-	2,541	2,541
Loans	1,255,829	-	1,255,829
Due From Other Funds	439,378	-	439,378
<i>Total Assets</i>	<u>\$ 6,538,773</u>	<u>\$ 2,846,816</u>	<u>\$ 9,385,589</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$ 44,496	\$ 53,392	\$ 97,888
Accrued Salaries and Wages Payable	3,608	-	3,608
Deferred Revenue	1,255,829	-	1,255,829
Contract Retainage Payable	-	30,237	30,237
Due To Other Funds	4,672	-	4,672
Due To Other Governments	500	-	500
<i>Total Liabilities</i>	<u>1,309,105</u>	<u>83,629</u>	<u>1,392,734</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	769,123	810,820	1,579,943
Unreserved	4,460,545	1,952,367	6,412,912
<i>Total Fund Balances</i>	<u>5,229,668</u>	<u>2,763,187</u>	<u>7,992,855</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 6,538,773</u>	<u>\$ 2,846,816</u>	<u>\$ 9,385,589</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, 2006*

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 60,825	\$ 60,825
Investment Income	-	30,725	30,725
Other	335,224	-	335,224
<i>Total Revenues</i>	<u>335,224</u>	<u>91,550</u>	<u>426,774</u>
<b>Expenditures</b>			
General Government:			
Legislative and Executive	276,825	-	276,825
Capital Outlay	2,859,595	985,727	3,845,322
<i>Total Expenditures</i>	<u>3,136,420</u>	<u>985,727</u>	<u>4,122,147</u>
<i>Deficiency of Revenues (Under) Expenditures</i>	<u>(2,801,196)</u>	<u>(894,177)</u>	<u>(3,695,373)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	-	390	390
Note Proceeds	-	877,517	877,517
Transfers In	-	500,000	500,000
Transfers Out	(58,775)	(300,000)	(358,775)
<i>Total Other Financing Sources (Uses)</i>	<u>(58,775)</u>	<u>1,077,907</u>	<u>1,019,132</u>
<i>Net Change in Fund Balances</i>	<u>(2,859,971)</u>	<u>183,730</u>	<u>(2,676,241)</u>
Fund Balances - Beginning	<u>8,089,639</u>	<u>2,579,457</u>	<u>10,669,096</u>
<i>Fund Balances - Ending</i>	<u>\$ 5,229,668</u>	<u>\$ 2,763,187</u>	<u>\$ 7,992,855</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, 2006*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Other	\$ -	\$ -	\$ 1,250	\$ 1,250
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>1,250</u>	<u>1,250</u>
<b>Expenditures</b>				
Personal Services	309,600	309,600	279,621	29,979
Internal Charge Back	10,000	10,000	2,630	7,370
Professional Services	25,000	34,054	32,476	1,578
Supplies	8,000	14,286	5,727	8,559
Travel/Continuing Education	8,000	14,039	10,844	3,195
Contract Services	-	10,979	3,845	7,134
Rentals	-	31,709	28,104	3,605
Advertising / Printing	4,000	5,537	5,471	66
Other Expenses	7,000	8,778	7,589	1,189
Capital Outlay	-	6,293,864	3,736,860	2,557,004
<i>Total Expenditures</i>	<u>371,600</u>	<u>6,732,846</u>	<u>4,113,167</u>	<u>2,619,679</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	(371,600)	(6,732,846)	(4,111,917)	2,620,929
<b>Other Financing Sources:</b>				
Other Financing Sources	-	-	433,974	433,974
<i>Net Change in Fund Balance</i>	(371,600)	(6,732,846)	(3,677,943)	3,054,903
Fund - Beginning	6,584,272	6,584,272	6,584,272	
Prior Year Encumbrance Appropriations	1,562,996	1,562,996	1,562,996	
Fund Balance - Ending	<u>\$ 7,775,668</u>	<u>\$ 1,414,422</u>	<u>\$ 4,469,325</u>	<u>\$ 3,054,903</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, 2006**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Interest Income	\$ 12,720	\$ 147,326	\$ 31,607	\$ (115,719)
Intergovernmental	46,920	543,438	116,528	(426,910)
Other	41,400	479,504	71,280	(408,224)
<i>Total Revenues</i>	<u>101,040</u>	<u>1,170,268</u>	<u>219,415</u>	<u>(950,853)</u>
<b>Expenditures</b>				
Other Expenses	-	141,413	141,413	-
Capital Outlay	500,000	5,742,361	2,100,108	3,642,253
<i>Total Expenditures</i>	<u>500,000</u>	<u>5,883,774</u>	<u>2,241,521</u>	<u>3,642,253</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	(398,960)	(4,713,506)	(2,022,106)	2,691,400
<b>Other Financing Sources (Uses)</b>				
Transfers-In	-	100,000	500,000	400,000
Transfers-Out	-	(296,061)	(188,421)	107,640
Other Financing Sources	311,680	3,609,946	774,101	(2,835,845)
Total Other Financing Sources (Uses)	<u>311,680</u>	<u>3,413,885</u>	<u>1,085,680</u>	<u>(2,328,205)</u>
<i>Net Change in Fund Balance</i>	(87,280)	(1,299,621)	(936,426)	363,195
Fund - Beginning	1,547,390	1,547,390	1,547,390	
Prior Year Encumbrance Appropriations	<u>1,338,858</u>	<u>1,338,858</u>	<u>1,338,858</u>	
Fund Balance - Ending	<u>\$ 2,798,968</u>	<u>\$ 1,586,627</u>	<u>\$ 1,949,822</u>	<u>\$ 363,195</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, 2006**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Operating Revenues</b>				
Charges For Services	\$ 1,684,900	\$ 1,684,900	\$ 619,020	\$ (1,065,880)
<i>Total Revenues</i>	<u>1,684,900</u>	<u>1,684,900</u>	<u>619,020</u>	<u>(1,065,880)</u>
<b>Operating Expenditures</b>				
Environmental Services				
Personal Services	407,800	407,800	365,011	42,789
Professional Services	41,400	41,400	-	41,400
Internal Charge Back	2,200	2,200	2,169	31
Supplies	1,200	1,200	1,194	6
Materials	7,500	9,500	1,884	7,616
Travel and Expense	800	800	440	360
Motor Vehicle Fuel/Repair	12,000	14,812	14,708	104
Contract Services	679,900	688,838	670,605	18,233
Utilities	21,000	23,595	16,861	6,734
Rentals	12,800	12,800	1,204	11,596
Other Expenses	135,000	164,933	144,567	20,366
Equipment	3,400	3,400	345	3,055
Capital Outlay	15,000	92,422	78,157	14,265
<i>Total Expenses</i>	<u>1,340,000</u>	<u>1,463,700</u>	<u>1,297,145</u>	<u>166,555</u>
<i>Operating Income (Loss)</i>	344,900	221,200	(678,125)	(899,325)
<b>Non-Operating Revenues (Expenses)</b>				
Investment Income	5,600	5,600	2,053	(3,547)
Special Assessments	59,325	59,325	21,817	(37,508)
Debt Retirement	-	(205,062)	(119,659)	85,403
Interest Expense	-	(54,938)	(32,058)	22,880
<i>Total Non-Operating Revenues (Expenses)</i>	<u>64,925</u>	<u>(195,075)</u>	<u>(127,847)</u>	<u>67,228</u>
<i>Net Income (Loss) before Operating Transfers</i>	409,825	26,125	(805,972)	(832,097)
Operating Transfers Out	-	(60,000)	-	60,000
<i>Net Income (Loss)</i>	409,825	(33,875)	(805,972)	(772,097)
Retained Earnings - Beginning	3,321,838	3,321,838	3,321,838	
Prior Year Encumbrances Appropriations	123,700	123,700	123,700	
Retained Earnings - Ending	<u>\$ 3,855,363</u>	<u>\$ 3,411,663</u>	<u>\$ 2,639,566</u>	<u>\$ (772,097)</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, 2006*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Operating Revenues</b>				
Charges For Services	\$ 33,601,471	\$ 35,071,928	\$ 25,579,342	\$ (9,492,586)
Intergovernmental	5,295,691	5,527,439	4,035,336	(1,492,103)
Other	359,255	374,977	275,060	(99,917)
<i>Total Revenues</i>	<u>39,256,417</u>	<u>40,974,344</u>	<u>29,889,738</u>	<u>(11,084,606)</u>
<b>Operating Expenditures</b>				
Environmental Services				
Personal Services	8,609,800	8,609,800	8,433,452	176,348
Professional Services	215,600	275,600	252,190	23,410
Internal Charge Back	219,100	219,100	197,836	21,264
Supplies	210,000	320,047	326,097	(6,050)
Materials	500,000	668,792	659,286	9,506
Travel and Expense	10,000	13,500	13,491	9
Motor Vehicle Fuel/Repair	350,000	383,708	323,042	60,666
Contract Services	11,432,223	12,551,496	12,526,266	25,230
Utilities	1,950,000	2,117,242	2,047,944	69,298
Insurance	252,000	252,000	183,170	68,830
Rentals	90,600	90,600	20,531	70,069
Advertising and Printing	4,000	6,746	6,492	254
Other Expenses	500,000	517,990	511,782	6,208
Equipment	124,300	296,679	236,501	60,178
Capital Outlay	235,000	3,288,881	1,326,402	1,962,479
<i>Total Expenses</i>	<u>24,702,623</u>	<u>29,612,181</u>	<u>27,064,482</u>	<u>2,547,699</u>
<i>Operating Income</i>	14,553,794	11,362,163	2,825,256	(8,536,907)
<b>Non-Operating Revenues (Expenses)</b>				
Investment Income	93,140	97,216	69,740	(27,476)
Special Assessments	4,998,529	5,217,273	3,803,480	(1,413,793)
Debt Retirement	(222,000)	(5,919,986)	(5,159,594)	760,392
Interest Expense	-	(5,042,014)	(4,496,927)	545,087
<i>Total Non-Operating Revenues (Expenses)</i>	<u>4,869,669</u>	<u>(5,647,511)</u>	<u>(5,783,301)</u>	<u>(135,790)</u>
<i>Net Income (Loss) before Operating Transfers</i>	19,423,463	5,714,652	(2,958,045)	(8,672,697)
Operating Transfers In	-	739,986	8,946,254	8,206,268
Operating Transfers Out	(9,209,600)	(9,235,850)	(8,972,504)	263,346
<i>Net Income (Loss)</i>	10,213,863	(2,781,212)	(2,984,295)	(203,083)
Retained Earnings - Beginning	1,651,299	1,651,299	1,651,299	
Prior Year Encumbrance Appropriations	2,165,701	2,165,701	2,165,701	
Retained Earnings - Ending	<u>\$ 14,030,863</u>	<u>\$ 1,035,788</u>	<u>\$ 832,705</u>	<u>\$ (203,083)</u>

**County of Summit, Ohio**

**Combining Statement of Net Assets  
Internal Service Funds  
December 31, 2006**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Total
<b>Assets</b>						
<i>Current Assets:</i>						
Equity in Pooled Cash and Investments	\$ -	\$ 6,442,272	\$ 9,749,684	\$ -	\$ -	\$ 16,191,956
Receivables (Net of Allowance for Uncollectibles)						
Accrued Interest	-	26,326	-	-	-	26,326
Due From Other Funds	76,555	-	2,730,244	93,575	-	2,900,374
Due From Other Governments	-	-	166,929	986	-	167,915
Material and Supplies Inventory	65,438	-	-	-	-	65,438
Prepaid Items	1,559	175,381	-	-	-	176,940
<i>Total Current Assets</i>	<u>143,552</u>	<u>6,643,979</u>	<u>12,646,857</u>	<u>94,561</u>	<u>-</u>	<u>19,528,949</u>
<i>Noncurrent Assets:</i>						
<i>Capital Assets:</i>						
Depreciable Capital Assets, Net	50,160	4,157	3,342	1,753	-	59,412
<i>Total Assets</i>	<u>193,712</u>	<u>6,648,136</u>	<u>12,650,199</u>	<u>96,314</u>	<u>-</u>	<u>19,588,361</u>
<b>Liabilities</b>						
<i>Current Liabilities:</i>						
Accounts Payable	23,936	9,713	1,586	99,835	6,803	141,873
Accrued Salaries and Wages Payable	4,922	6,745	1,562	3,487	7,236	23,952
Compensated Absences	19,600	12,078	1,381	13,962	9,797	56,818
Due To Other Funds	4,752	6,255	197	3,675	6,797	21,676
Due To Othe Governments	773	934	1,754,442	483	3,065	1,759,697
Insurance Claims Payable	-	3,289,200	1,449,182	-	-	4,738,382
<i>Total Current Liabilities</i>	<u>53,983</u>	<u>3,324,925</u>	<u>3,208,350</u>	<u>121,442</u>	<u>33,698</u>	<u>6,742,398</u>
<i>Long-term Liabilities:</i>						
Compensated Absences	51,683	31,848	3,640	36,816	25,835	149,822
Insurance Claims Payable	-	-	6,489,335	-	-	6,489,335
<i>Total Long-term Liabilities</i>	<u>51,683</u>	<u>31,848</u>	<u>6,492,975</u>	<u>36,816</u>	<u>25,835</u>	<u>6,639,157</u>
<i>Total Liabilities</i>	<u>105,666</u>	<u>3,356,773</u>	<u>9,701,325</u>	<u>158,258</u>	<u>59,533</u>	<u>13,381,555</u>
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	22,144	-	-	-	-	22,144
Unrestricted	65,902	3,291,363	2,948,874	(61,944)	(59,533)	6,184,662
<i>Total Net Assets</i>	<u>\$ 88,046</u>	<u>\$ 3,291,363</u>	<u>\$ 2,948,874</u>	<u>\$ (61,944)</u>	<u>\$ (59,533)</u>	<u>\$ 6,206,806</u>

**County of Summit, Ohio**

**Combining Statement of Revenues, Expenses and Changes in Fund Net Assets  
Internal Service Funds  
For the Year Ended December 31, 2006**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Total
<b>Operating Revenues</b>						
Charges for Services	\$ 1,231,731	\$ 24,698,333	\$ 2,894,696	\$ 1,084,338	\$ 542,799	\$ 30,451,897
Other	1,207	-	-	-	-	1,207
<i>Total Operating Revenues</i>	<u>1,232,938</u>	<u>24,698,333</u>	<u>2,894,696</u>	<u>1,084,338</u>	<u>542,799</u>	<u>30,453,104</u>
<b>Operating Expenses</b>						
Personal Services	345,512	426,699	110,979	214,733	455,296	1,553,219
Contractual Services	126,787	1,966,650	50,928	689,501	55,431	2,889,297
Material and Supplies	674,141	6,303	3,381	14,577	18,002	716,404
Insurance Claims Expense	-	23,623,295	3,341,141	-	-	26,964,436
Depreciation	16,158	1,514	1,178	3,505	-	22,355
Other	24,985	138,209	11,586	169,243	20,243	364,266
<i>Total Operating Expenses</i>	<u>1,187,583</u>	<u>26,162,670</u>	<u>3,519,193</u>	<u>1,091,559</u>	<u>548,972</u>	<u>32,509,977</u>
<i>Operating Income (Loss)</i>	<u>45,355</u>	<u>(1,464,337)</u>	<u>(624,497)</u>	<u>(7,221)</u>	<u>(6,173)</u>	<u>(2,056,873)</u>
<b>Non-Operating Revenues (Expenses)</b>						
Intergovernmental Revenue	-	-	105,129	-	-	105,129
Investment Income	-	314,495	-	-	-	314,495
Interest and Fiscal Charges	(319)	-	-	-	-	(319)
Gain on Sale of Capital Assets	15	-	-	-	-	15
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(304)</u>	<u>314,495</u>	<u>105,129</u>	<u>-</u>	<u>-</u>	<u>419,320</u>
<i>Change in Net Assets</i>	45,051	(1,149,842)	(519,368)	(7,221)	(6,173)	(1,637,553)
Net Assets (Deficit) - Beginning	<u>42,995</u>	<u>4,441,205</u>	<u>3,468,242</u>	<u>(54,723)</u>	<u>(53,360)</u>	<u>7,844,359</u>
<i>Net Assets (Deficit) - Ending</i>	<u>\$ 88,046</u>	<u>\$ 3,291,363</u>	<u>\$ 2,948,874</u>	<u>\$ (61,944)</u>	<u>\$ (59,533)</u>	<u>\$ 6,206,806</u>



**County of Summit, Ohio**

**Combining Statement of Cash Flow  
Internal Service Funds  
For the Year Ended December 31, 2006**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Total
<b>Cash Flows from Operating Activities</b>						
Cash Receipts from Customers	\$ 1,238,380	\$ 24,782,098	\$ 2,682,526	\$ 1,093,206	\$ 542,799	\$ 30,339,009
Cash Receipts - Other	1,207	-	-	-	-	1,207
Cash Payments for Goods and Services	(854,603)	(2,277,938)	(67,155)	(881,635)	(89,222)	(4,170,553)
Cash Payments for Insurance Claims	-	(23,587,903)	(3,318,985)	-	-	(26,906,888)
Cash Payments to Employees	(341,397)	(424,573)	(110,980)	(211,573)	(453,577)	(1,542,100)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>43,587</u>	<u>(1,508,316)</u>	<u>(814,594)</u>	<u>(2)</u>	<u>-</u>	<u>(2,279,325)</u>
<b>Cash Flows from Non-Capital Financing Activities</b>						
Cash Receipts - Intergovernmental	-	-	105,129	-	-	105,129
<i>Net Cash Provided (Used) by Non-Capital Financing Activities</i>	<u>-</u>	<u>-</u>	<u>105,129</u>	<u>-</u>	<u>-</u>	<u>105,129</u>
<b>Cash Flows from Capital and Related Financing Activities</b>						
Cash Payments for Capital Acquisitions	(34,665)	-	-	-	-	(34,665)
Cash Payments for Debt Retirement	(8,618)	-	-	-	-	(8,618)
Cash Payments for Interest Expense	(319)	-	-	-	-	(319)
<i>Net Cash (Used) by Capital and Related Financing Activities</i>	<u>(43,602)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(43,602)</u>
<b>Cash Flows from Investing Activities</b>						
Interest on Investments	15	312,016	-	-	-	312,031
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>-</u>	<u>(1,196,300)</u>	<u>(709,465)</u>	<u>(2)</u>	<u>-</u>	<u>(1,905,767)</u>
Cash and Cash Equivalents - Beginning	-	7,638,572	10,459,149	2	-	18,097,723
<i>Cash and Cash Equivalents - Ending</i>	<u>\$ -</u>	<u>\$ 6,442,272</u>	<u>\$ 9,749,684</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,191,956</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>						
Operating Income (Loss)	\$ 45,355	\$ (1,464,337)	\$ (624,497)	\$ (7,221)	\$ (6,173)	\$ (2,056,873)
Adjustments:						
Depreciation	16,158	1,514	1,178	3,505	-	22,355
(Increase) Decrease in Assets:						
Accounts Receivable	-	83,765	-	1,296	-	85,061
Due From Other Funds	-	-	(195,771)	8,118	-	(187,653)
Due From Other Governments	6,649	-	(14,212)	(546)	-	(8,109)
Inventory	(17,091)	-	-	-	-	(17,091)
Other Operating Assets	(311)	(175,356)	25	-	-	(175,642)
Increase (Decrease) in Liabilities:						
Accounts Payable	(11,312)	(269,005)	(1,287)	(8,314)	4,269	(285,649)
Accrued Salaries and Wages Payable	140	506	45	(500)	992	1,183
Compensated Absences	1,341	1,411	(54)	3,697	4	6,399
Due To Other Funds	(924)	207	2	26	234	(455)
Due To Other Governments	47	79	(104,680)	(63)	674	(103,943)
Insurance Claims Payable	-	312,900	124,657	-	-	437,557
Other Operating Liabilities	3,535	-	-	-	-	3,535
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>\$ 43,587</u>	<u>\$ (1,508,316)</u>	<u>\$ (814,594)</u>	<u>\$ (2)</u>	<u>\$ -</u>	<u>\$ (2,279,325)</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, 2006***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Operating Revenues</b>				
Charges For Services	\$ 2,321,745	\$ 2,321,745	\$ 878,545	\$ (1,443,200)
Other	3,255	3,255	1,222	(2,033)
<i>Total Revenues</i>	<u>2,325,000</u>	<u>2,325,000</u>	<u>879,767</u>	<u>(1,445,233)</u>
<b>Operating Expenditures</b>				
Office Services				
Personal Services	402,100	402,100	341,397	60,703
Internal Charge Back	12,500	12,500	4,483	8,017
Supplies	665,000	840,202	701,631	138,571
Travel and Expense	2,000	2,000	-	2,000
Motor Vehicle Fuel/Repair	500	500	486	14
Contract Services	48,000	52,019	45,411	6,608
Rentals	143,200	186,860	176,190	10,670
Advertising and Printing	800	800	-	800
Other Expenses	5,000	5,715	1,414	4,301
Equipment	-	38,330	38,286	44
<i>Total Expenses</i>	<u>1,279,100</u>	<u>1,541,026</u>	<u>1,309,298</u>	<u>231,728</u>
<i>Net Income (Loss) before Operating Transfers</i>	1,045,900	783,974	(429,531)	(1,213,505)
Operating Transfers In	-	-	359,835	359,835
Operating Transfers Out	-	(79)	(79)	-
<i>Net Income (Loss)</i>	1,045,900	783,895	(69,775)	(853,670)
Retained (Deficit) - Beginning	(226,926)	(226,926)	(226,926)	
Prior Year Encumbrances Appropriations	<u>226,926</u>	<u>226,926</u>	<u>226,926</u>	
Retained Earnings (Deficit) - Ending	<u>\$ 1,045,900</u>	<u>\$ 783,895</u>	<u>\$ (69,775)</u>	<u>\$ (853,670)</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, 2006*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Operating Revenues</b>				
Charges For Services	\$ 24,675,000	\$ 24,675,000	\$ 24,767,273	\$ 92,273
Other	15,000	15,000	14,821	(179)
<i>Total Revenues</i>	<u>24,690,000</u>	<u>24,690,000</u>	<u>24,782,094</u>	<u>92,094</u>
<b>Operating Expenditures</b>				
Medical Self-Insurance				
Personal Services	425,600	425,600	424,572	1,028
Internal Charge Back	24,400	24,400	7,805	16,595
Professional Services	32,200	52,885	48,685	4,200
Supplies	6,000	6,757	6,719	38
Travel and Expense	2,500	2,500	559	1,941
Contract Services	115,000	155,300	110,343	44,957
Insurance	26,382,000	27,349,209	26,401,845	947,364
Other Expenses	120,000	130,044	129,744	300
Equipment	7,000	7,000	6,383	617
<i>Total Expenses</i>	<u>27,114,700</u>	<u>28,153,695</u>	<u>27,136,655</u>	<u>1,017,040</u>
<i>Operating (Loss)</i>	(2,424,700)	(3,463,695)	(2,354,561)	1,109,134
<b>Non-Operating Revenues:</b>				
Investment Income	310,000	310,000	312,016	2,016
Other Non-Operating Revenues	-	-	4	4
<i>Total Non-Operating Revenues</i>	<u>310,000</u>	<u>310,000</u>	<u>312,020</u>	<u>2,020</u>
<i>Net Income (Loss) Before Operating Transfer</i>	(2,114,700)	(3,153,695)	(2,042,541)	1,111,154
Operating Transfers Out	-	(68)	(68)	-
<i>Net (Loss)</i>	(2,114,700)	(3,153,763)	(2,042,609)	1,111,154
Retained Earnings - Beginning	6,599,577	6,599,577	6,599,577	
Prior Year Encumbrances Appropriations	1,038,995	1,038,995	1,038,995	
Retained Earnings - Ending	<u>\$ 5,523,872</u>	<u>\$ 4,484,809</u>	<u>\$ 5,595,963</u>	<u>\$ 1,111,154</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, 2006***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Operating Revenues</b>				
Charges For Services	\$ 3,031,245	\$ 3,031,245	\$ 2,682,526	\$ (348,719)
<i>Total Revenues</i>	<u>3,031,245</u>	<u>3,031,245</u>	<u>2,682,526</u>	<u>(348,719)</u>
<b>Operating Expenditures</b>				
Worker's Compensation				
Personal Services	121,500	121,500	110,979	10,521
Internal Charge Back	20,000	20,000	2,342	17,658
Professional Services	80,000	87,125	38,851	48,274
Supplies	5,000	5,308	3,824	1,484
Travel and Expense	2,500	2,500	337	2,163
Contract Services	25,000	53,234	53,234	-
Insurance	3,922,600	3,912,850	3,318,985	593,865
Other Expenses	7,500	10,588	9,822	766
Equipment	4,300	4,300	1,058	3,242
<i>Total Expenses</i>	<u>4,188,400</u>	<u>4,217,405</u>	<u>3,539,432</u>	<u>677,973</u>
<i>Operating (Loss)</i>	(1,157,155)	(1,186,160)	(856,906)	329,254
<b>Non-Operating Revenues (Expenses)</b>				
Other Non-Operating Revenues	118,755	118,755	105,129	(13,626)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>118,755</u>	<u>118,755</u>	<u>105,129</u>	<u>(13,626)</u>
<i>Net Income (Loss) before Operating Transfers</i>	(1,038,400)	(1,067,405)	(751,777)	315,628
Operating Transfers Out	-	(20)	(20)	-
<i>Net (Loss)</i>	(1,038,400)	(1,067,425)	(751,797)	315,628
Retained Earnings - Beginning	10,430,144	10,430,144	10,430,144	
Prior Year Encumbrances Appropriations	29,005	29,005	29,005	
Retained Earnings - Ending	<u>\$ 9,420,749</u>	<u>\$ 9,391,724</u>	<u>\$ 9,707,352</u>	<u>\$ 315,628</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, 2006***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Operating Revenues</b>				
Charges For Services	\$ 2,600,000	\$ 2,172,476	\$ 1,098,160	\$ (1,074,316)
<i>Total Revenues</i>	<u>2,600,000</u>	<u>2,172,476</u>	<u>1,098,160</u>	<u>(1,074,316)</u>
<b>Operating Expenditures</b>				
Telephone Services				
Personal Services	275,500	275,500	211,573	63,927
Internal Charge Back	3,200	3,200	2,284	916
Professional Services	35,000	54,600	24,500	30,100
Supplies	5,300	8,129	4,036	4,093
Materials	20,000	20,937	16,532	4,405
Travel and Expense	100	182	82	100
Motor Vehicle Fuel/Repair	1,000	1,000	690	310
Contract Services	500	703	700	3
Utilities	1,500,000	2,347,099	1,660,156	686,943
Advertising and Printing	500	500	-	500
Other Expenses	500	577	327	250
<i>Total Expenses</i>	<u>1,841,600</u>	<u>2,712,427</u>	<u>1,920,880</u>	<u>791,547</u>
<i>Net Income (Loss) before Operating Transfers</i>	758,400	(539,951)	(822,720)	(282,769)
Operating Transfers Out	<u>-</u>	<u>(51)</u>	<u>(51)</u>	<u>-</u>
<i>Net Income (Loss)</i>	758,400	(540,002)	(822,771)	(282,769)
Retained (Deficit) - Beginning	(870,825)	(870,825)	(870,825)	
Prior Year Encumbrances Appropriations	<u>870,827</u>	<u>870,827</u>	<u>870,827</u>	
Retained Earnings (Deficit) - Ending	<u>\$ 758,402</u>	<u>\$ (540,000)</u>	<u>\$ (822,769)</u>	<u>\$ (282,769)</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, 2006***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Operating Expenditures</b>				
Internal Audit Services				
Personal Services	\$ 481,300	\$ 474,900	\$ 453,577	\$ 21,323
Internal Charge Back	9,400	9,400	5,841	3,559
Supplies	10,000	16,577	16,282	295
Materials	-	-	5,835	(5,835)
Travel and Expense	20,000	30,481	23,490	6,991
Contract Services	45,000	85,580	78,390	7,190
Other Expenses	2,000	8,074	6,924	1,150
Equipment	8,400	12,400	10,518	1,882
<i>Total Expenses</i>	<u>576,100</u>	<u>637,412</u>	<u>600,857</u>	<u>36,555</u>
<i>Net (Loss) before Operating Transfers</i>	(576,100)	(637,412)	(600,857)	36,555
Operating Transfers In	-	-	542,799	542,799
<i>Net (Loss)</i>	(576,100)	(637,412)	(58,058)	579,354
Retained (Deficit) - Beginning	(61,312)	(61,312)	(61,312)	
Prior Year Encumbrances Appropriations	61,312	61,312	61,312	
Retained (Deficit) - Ending	<u>\$ (576,100)</u>	<u>\$ (637,412)</u>	<u>\$ (58,058)</u>	<u>\$ 579,354</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.

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

**County of Summit, Ohio**

**Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Fiscal Year Ended December 31, 2006**

	<b>Balance January 1, 2006</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2006</b>
<b><u>Undivided/Subdivision Holding</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 40,324,556	\$ 811,598,793	\$ 814,194,691	\$ 37,728,658
Cash and Cash Equivalents - Segregated Accounts	42,673	21,729	42,673	21,729
Receivables (Net of Allowance for Uncollectibles)				
Taxes	550,823,771	611,729,803	550,823,771	611,729,803
Due From Other Governments	31,321,927	30,738,542	31,321,927	30,738,542
<i>Total Assets</i>	<u>\$ 622,512,927</u>	<u>\$ 1,454,088,867</u>	<u>\$ 1,396,383,062</u>	<u>\$ 680,218,732</u>
<b>Liabilities</b>				
Due To Other Governments	\$ 550,761,532	\$ 611,649,783	\$ 550,761,532	\$ 611,649,783
Unapportioned Monies	71,751,395	1,199,860,257	1,203,042,703	68,568,949
<i>Total Liabilities</i>	<u>\$ 622,512,927</u>	<u>\$ 1,811,510,040</u>	<u>\$ 1,753,804,235</u>	<u>\$ 680,218,732</u>
<b><u>Payroll Holding</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 1,303,898	\$ 76,286,117	\$ 74,661,983	\$ 2,928,032
Due From Other Governments	427,122	-	427,122	-
<i>Total Assets</i>	<u>\$ 1,731,020</u>	<u>\$ 76,286,117</u>	<u>\$ 75,089,105</u>	<u>\$ 2,928,032</u>
<b>Liabilities</b>				
Due To Other Governments	\$ 703,016	\$ -	\$ 703,016	\$ -
Unapportioned Monies	1,028,004	2,327,150	427,122	2,928,032
<i>Total Liabilities</i>	<u>\$ 1,731,020</u>	<u>\$ 2,327,150</u>	<u>\$ 1,130,138</u>	<u>\$ 2,928,032</u>
<b><u>Custodial Checking</u></b>				
<b>Assets</b>				
Cash and Cash Equivalents - Segregated Accounts	\$ 13,466,611	\$ 11,354,043	\$ 13,466,611	\$ 11,354,043
<b>Liabilities</b>				
Unapportioned Monies	\$ 13,466,611	\$ 11,354,043	\$ 13,466,611	\$ 11,354,043
<b><u>Metro Parks</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 1,111,069	\$ 9,904,474	\$ 9,983,025	\$ 1,032,518
Receivables (Net of Allowance for Uncollectibles)				
Taxes	8,642,780	18,482,367	8,642,780	18,482,367
Due From Other Governments	390,775	826,282	390,775	826,282
<i>Total Assets</i>	<u>\$ 10,144,624</u>	<u>\$ 29,213,123</u>	<u>\$ 19,016,580</u>	<u>\$ 20,341,167</u>
<b>Liabilities</b>				
Due To Other Governments	\$ 11,553	\$ 90,870	\$ 11,553	\$ 90,870
Unapportioned Monies	10,133,071	19,320,202	9,202,976	20,250,297
<i>Total Liabilities</i>	<u>\$ 10,144,624</u>	<u>\$ 19,411,072</u>	<u>\$ 9,214,529</u>	<u>\$ 20,341,167</u>
<b><u>District Health</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 1,352,214	\$ 8,033,589	\$ 8,290,028	\$ 1,095,775
Due From Other Governments	650,476	-	650,476	-
<i>Total Assets</i>	<u>\$ 2,002,690</u>	<u>\$ 8,033,589</u>	<u>\$ 8,940,504</u>	<u>\$ 1,095,775</u>
<b>Liabilities</b>				
Due To Other Governments	\$ 139,349	\$ 85,650	\$ 139,349	\$ 85,650
Unapportioned Monies	1,863,341	139,349	992,565	1,010,125
<i>Total Liabilities</i>	<u>\$ 2,002,690</u>	<u>\$ 224,999</u>	<u>\$ 1,131,914</u>	<u>\$ 1,095,775</u>
<b><u>Children Services - Family Stability</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 50,118	\$ 3,588,074	\$ 3,638,192	\$ -
Due From Other Governments	2,051	-	2,051	-
<i>Total Assets</i>	<u>\$ 52,169</u>	<u>\$ 3,588,074</u>	<u>\$ 3,640,243</u>	<u>\$ -</u>
<b>Liabilities</b>				
Due To Other Governments	\$ 5,468	\$ 635,634	\$ 5,468	\$ 635,634
Unapportioned Monies	46,701	633,925	1,316,260	(635,634)
<i>Total Liabilities</i>	<u>\$ 52,169</u>	<u>\$ 1,269,559</u>	<u>\$ 1,321,728</u>	<u>\$ -</u>

(continued)

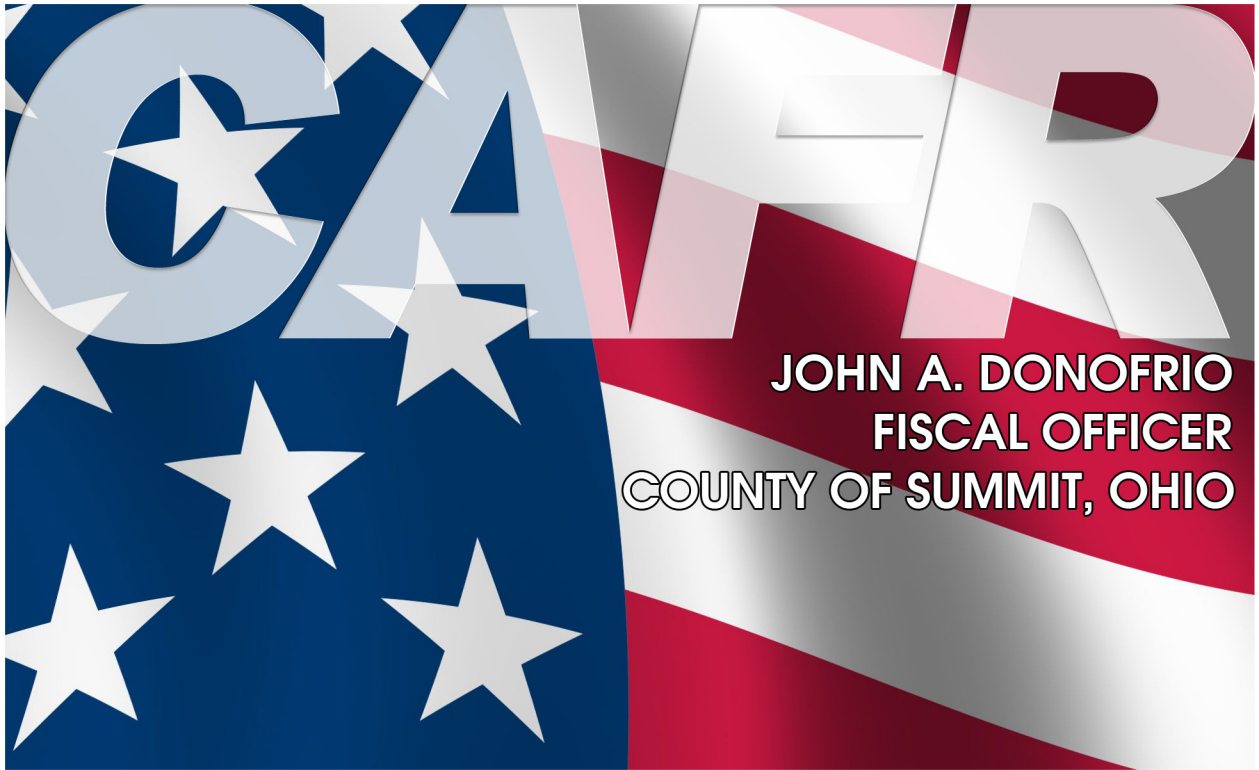


County of Summit, Ohio

**Combining Statement of Changes in Assets and Liabilities  
Agency Funds (Continued)  
For the Fiscal Year Ended December 31, 2006**

	<b>Balance January 1, 2006</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2006</b>
<b><u>Summit County Port Authority</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 974,064	\$ 1,174,035	\$ 858,338	\$ 1,289,761
Receivables (Net of Allowance for Uncollectibles)				
Accounts	16,621	19,585	16,621	19,585
Due From Other Governments	5,280	-	5,280	-
<i>Total Assets</i>	<u>\$ 995,965</u>	<u>\$ 1,193,620</u>	<u>\$ 880,239</u>	<u>\$ 1,309,346</u>
<b>Liabilities</b>				
Due To Other Governments	\$ 4,654	\$ 5,720	\$ 4,654	\$ 5,720
Unapportioned Monies	991,311	339,936	27,621	1,303,626
<i>Total Liabilities</i>	<u>\$ 995,965</u>	<u>\$ 345,656</u>	<u>\$ 32,275</u>	<u>\$ 1,309,346</u>
<b><u>Other Agency</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 829,104	\$ 10,076,809	\$ 10,012,458	\$ 893,455
Due From Other Governments	334,600	276,271	334,600	276,271
<i>Total Assets</i>	<u>\$ 1,163,704</u>	<u>\$ 10,353,080</u>	<u>\$ 10,347,058</u>	<u>\$ 1,169,726</u>
<b>Liabilities</b>				
Accounts Payable	\$ 19,253	\$ -	\$ 19,253	\$ -
Due To Other Governments	82,855	3,758	82,855	3,758
Unapportioned Monies	1,061,596	442,730	338,358	1,165,968
<i>Total Liabilities</i>	<u>\$ 1,163,704</u>	<u>\$ 446,488</u>	<u>\$ 440,466</u>	<u>\$ 1,169,726</u>
<b><u>Edwin Shaw Hospital</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ -	\$ 814,567	\$ -	\$ 814,567
<b>Liabilities</b>				
Unapportioned Monies	\$ -	\$ 814,567		\$ 814,567
<b><u>Total Agency Funds</u></b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 45,945,023	\$ 921,476,458	\$ 921,638,715	\$ 45,782,766
Cash and Cash Equivalents - Segregated Accounts	13,509,284	11,375,772	13,509,284	11,375,772
Receivables (Net of Allowance for Uncollectibles)				
Taxes	559,466,551	630,212,170	559,466,551	630,212,170
Accounts	16,621	19,585	16,621	19,585
Due From Other Governments	33,132,231	31,841,095	33,132,231	31,841,095
<i>Total Assets</i>	<u>\$ 652,069,710</u>	<u>\$ 1,594,925,080</u>	<u>\$ 1,527,763,402</u>	<u>\$ 719,231,388</u>
<b>Liabilities</b>				
Accounts Payable	\$ 19,253	\$ -	\$ 19,253	\$ -
Due To Other Governments	551,708,427	612,471,415	551,708,427	612,471,415
Unapportioned Monies	100,342,030	1,235,232,159	1,228,814,216	106,759,973
<i>Total Liabilities</i>	<u>\$ 652,069,710</u>	<u>\$ 1,847,703,574</u>	<u>\$ 1,780,541,896</u>	<u>\$ 719,231,388</u>

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

**STATISTICAL SECTION**

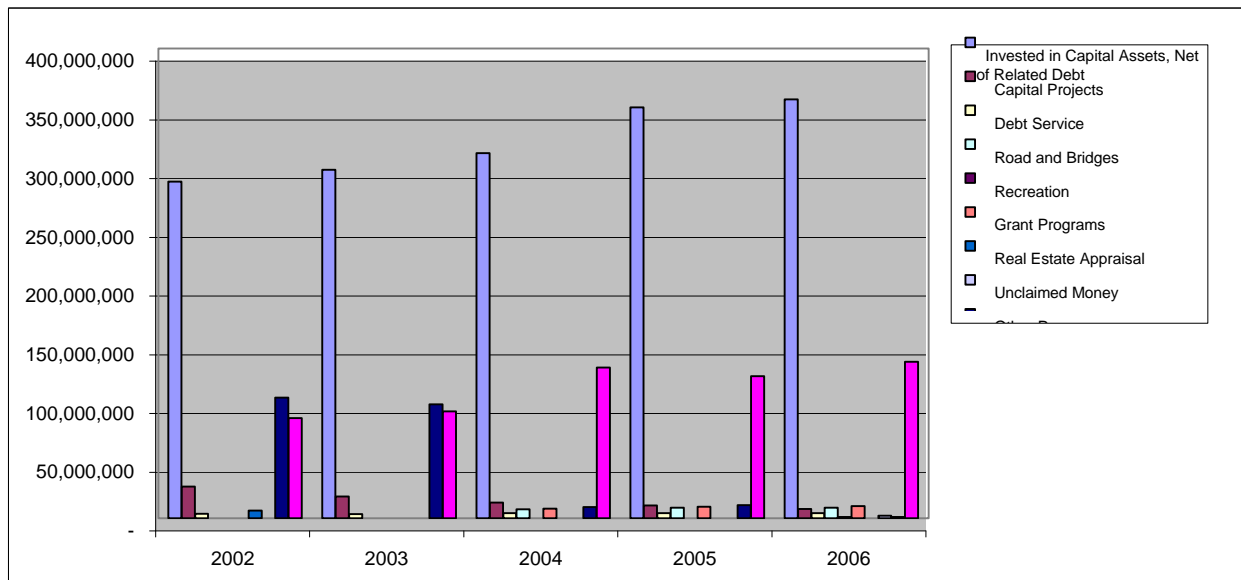


**COUNTY OF SUMMIT, OHIO**

**Table 1**

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

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



**COUNTY OF SUMMIT, OHIO**

**Table 2**

**CHANGES IN NET ASSETS  
LAST FIVE FISCAL YEARS**

(Accrual Basis of Accounting)

	2002	2003	2004	2005	2006
Expenses					
Governmental Activities:					
General Government:					
Legislative & Executive	\$ 31,123,445	\$ 32,419,605	\$ 34,657,433	\$ 33,234,843	\$ 38,108,106
Judicial	28,677,882	25,073,871	28,753,662	29,116,379	30,736,949
Public Safety	57,265,018	64,661,569	68,866,348	73,336,584	74,497,550
Public Works	16,543,844	13,752,343	11,110,042	4,981,459	19,065,648
Health	108,913,426	108,677,819	112,317,834	111,934,542	121,728,662
Economic Development	5,363,942	3,536,814	4,510,676	3,388,688	2,831,880
Human Services	120,340,054	114,136,096	117,806,041	126,715,732	116,076,370
Recreation	4,385,439	4,399,332	5,474,925	5,616,879	5,661,738
Intergovernmental	333,022	292,411	311,153	201,888	-
Other	6,266,096	4,666,589	2,873,757	3,038,207	-
Interest and Fiscal Charges	3,934,615	5,042,457	4,053,115	4,071,035	3,702,576
Total Governmental Activities Expenses	<u>383,146,783</u>	<u>376,658,906</u>	<u>390,734,986</u>	<u>395,636,236</u>	<u>412,409,479</u>
Business-type Activities:					
Water	2,514,130	1,723,913	1,990,843	1,632,588	1,274,327
Sewer	30,836,191	35,883,146	34,362,172	34,854,694	37,199,513
Total Business-type Activities Expenses	<u>33,350,321</u>	<u>37,607,059</u>	<u>36,353,015</u>	<u>36,487,282</u>	<u>38,473,840</u>
Total Primary Government Expenses	<u>\$ 416,497,104</u>	<u>\$ 414,265,965</u>	<u>\$ 427,088,001</u>	<u>\$ 432,123,518</u>	<u>\$ 450,883,319</u>
Program Revenues					
Governmental Activities:					
Charges for Services and Sales	\$ 41,454,712	\$ 42,497,142	\$ 44,814,684	\$ 46,679,653	\$ 44,068,848
Operating Grants and Contributions	156,296,385	142,733,812	153,915,539	159,192,125	201,242,314
Capital Grants and Contributions	-	1,746,004	52,500	-	-
Total Governmental Activities Program Revenue	<u>197,751,097</u>	<u>186,976,958</u>	<u>198,782,723</u>	<u>205,871,778</u>	<u>245,311,162</u>
Business-type Activities:					
Charges for Services:					
Water	762,349	648,486	697,316	728,902	594,458
Sewer	25,603,567	26,832,847	26,456,458	28,856,389	30,480,847
Capital Grants and Contributions	7,695,624	8,627,115	10,491,162	10,642,685	7,157,606
Total Business-type Activities Program Revenue	<u>34,061,540</u>	<u>36,108,448</u>	<u>37,644,936</u>	<u>40,227,976</u>	<u>38,232,911</u>
Total Primary Government Program Revenue	<u>\$ 231,812,637</u>	<u>\$ 223,085,406</u>	<u>\$ 236,427,659</u>	<u>\$ 246,099,754</u>	<u>\$ 283,544,073</u>
Net (Expenses)/Revenue					
Governmental Activities	\$ (185,395,686)	\$ (189,681,948)	\$ (191,952,263)	\$ (189,764,458)	\$ (167,098,317)
Business-type Activities	711,219	(1,498,611)	1,291,921	3,740,694	(240,929)
Total Primary Government Net Expense	<u>\$ (184,684,467)</u>	<u>\$ (191,180,559)</u>	<u>\$ (190,660,342)</u>	<u>\$ (186,023,764)</u>	<u>\$ (167,339,246)</u>
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
Sales Tax	33,062,542	34,128,696	35,481,710	35,781,363	36,171,206
Other Taxes	11,484,956	12,570,880	13,656,310	13,700,660	13,553,730
Unrestricted Contributions	13,949,344	11,012,971	28,531,940	24,917,245	23,324,511
Investment Earnings	9,851,578	4,039,858	3,253,456	6,697,962	12,848,192
Gain on Sale of Capital Assets	-	9,167	-	174,950	25,056
Miscellaneous	1,252,908	2,525,832	499,912	281,618	364,858
Special Items	-	-	-	21,585,936	-
Transfers	91,807	91,051	90,111	91,481	-
Total Governmental Activities	<u>200,148,436</u>	<u>191,760,467</u>	<u>183,368,883</u>	<u>213,357,198</u>	<u>193,885,670</u>
Business-type Activities					
Sale of Capital Assets	28,600	21,330	3,915	11,700	11,200
Investment Earnings	150,443	47,183	476,878	79,014	42,972
Miscellaneous	758,172	805,795	497,208	688,947	300,772
Transfers	(91,807)	(91,051)	(90,111)	(91,481)	-
Total Business-type Activities	<u>845,408</u>	<u>783,257</u>	<u>887,890</u>	<u>688,180</u>	<u>354,944</u>
Total Primary Government	<u>\$ 200,993,844</u>	<u>\$ 192,543,724</u>	<u>\$ 184,256,773</u>	<u>\$ 214,045,378</u>	<u>\$ 194,240,614</u>
Change in Net Assets					
Governmental Activities	\$ 14,752,750	\$ 2,078,519	\$ (8,583,380)	\$ 23,592,740	\$ 26,787,353
Business-type Activities	1,556,627	(715,354)	2,179,811	4,428,874	114,015
Total Primary Government	<u>\$ 16,309,377</u>	<u>\$ 1,363,165</u>	<u>\$ (6,403,569)</u>	<u>\$ 28,021,614</u>	<u>\$ 26,901,368</u>

**COUNTY OF SUMMIT, OHIO**

**Table 3**

**PROGRAM REVENUES BY FUNCTION/PROGRAM**

**LAST FIVE FISCAL YEARS**

(Accrual Basis of Accounting)

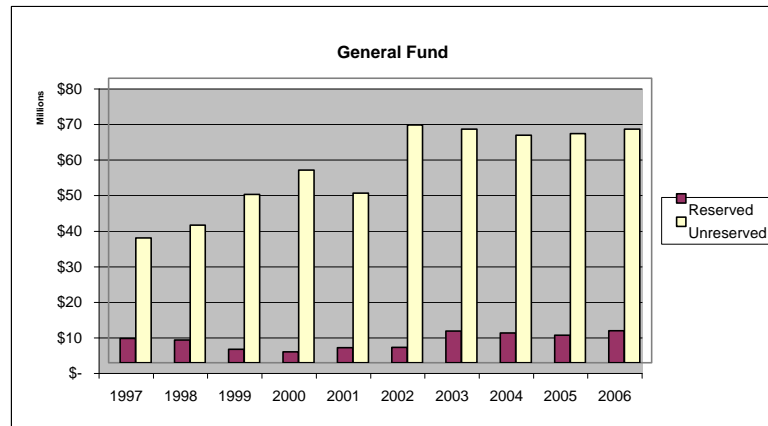
	2002	2003	2004	2005	2006
Program Revenues					
Governmental Activities:					
Charges for Services and Sales					
General Government					
Legislative and Executive	\$ 17,626,651	\$ 17,296,534	\$ 16,137,515	\$ 17,418,038	\$ 16,119,818
Judicial	4,693,264	5,093,214	5,471,551	4,954,890	6,258,653
Public Safety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

**COUNTY OF SUMMIT, OHIO**

**Table 4**

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>General Fund</b>										
Reserved	\$ 6,798,989	\$ 6,383,148	\$ 3,750,060	\$ 3,091,570	\$ 4,247,948	\$ 4,288,663	\$ 8,882,107	\$ 8,326,983	\$ 7,750,193	\$ 9,007,098
Unreserved	35,136,133	38,715,684	47,378,476	54,140,909	47,701,858	66,878,754	65,718,225	64,026,231	64,405,120	65,716,800
<b>Total General Fund</b>	<b>41,935,122</b>	<b>45,098,832</b>	<b>51,128,536</b>	<b>57,232,479</b>	<b>51,949,806</b>	<b>71,167,417</b>	<b>74,600,332</b>	<b>72,353,214</b>	<b>72,155,313</b>	<b>74,723,898</b>
<b>All Other Governmental Funds</b>										
Reserved	22,047,199	26,226,778	25,720,235	22,336,301	29,690,752	44,986,546	46,250,361	33,311,476	29,837,517	35,399,313
Unreserved, Reported in:										
Special Revenue	40,066,267	42,907,116	53,910,814	54,838,532	58,870,048	64,148,418	61,859,025	56,767,443	49,412,088	45,292,852
Debt Service	4,470,434	4,672,137	4,674,865	3,003,459	3,702,983	3,381,671	2,772,360	3,630,145	3,781,966	3,840,340
Capital Projects	6,703,616	14,592,070	15,487,819	26,056,451	22,620,049	19,528,480	17,954,153	11,868,227	8,211,890	6,412,912
<b>Total All Other Governmental Funds</b>	<b>73,287,516</b>	<b>88,398,101</b>	<b>99,793,733</b>	<b>106,234,743</b>	<b>114,883,832</b>	<b>132,045,115</b>	<b>128,835,899</b>	<b>105,577,291</b>	<b>91,243,461</b>	<b>90,945,417</b>
<b>Total Governmental Funds</b>	<b>\$ 115,222,638</b>	<b>\$ 133,496,933</b>	<b>\$ 150,922,269</b>	<b>\$ 163,467,222</b>	<b>\$ 166,833,638</b>	<b>\$ 203,212,532</b>	<b>\$ 203,436,231</b>	<b>\$ 177,930,505</b>	<b>\$ 163,398,774</b>	<b>\$ 165,669,315</b>



**COUNTY OF SUMMIT, OHIO**

**Table 5**

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>Revenues</b>										
Taxes:										
Property	\$ 67,478,454	\$ 74,757,207	\$ 85,512,347	\$ 87,530,808	\$ 99,885,418	\$ 108,785,682	\$ 106,129,251	\$ 105,055,029	\$ 110,587,094	\$ 109,025,020
Sales and Use	28,200,093	29,677,644	30,544,905	33,231,971	32,216,548	33,081,046	33,994,904	35,261,093	35,524,910	36,021,183
Other	10,160,741	10,835,267	7,657,117	11,474,963	11,290,569	11,484,956	12,570,880	13,656,310	13,700,660	13,553,730
Licenses and Permits	388,111	360,695	486,821	430,007	432,963	423,340	478,001	376,815	360,678	351,852
Charges for Services	27,228,694	35,350,460	36,405,578	33,914,268	32,992,143	39,018,097	39,044,625	42,341,935	43,205,551	41,295,266
Fines and Forefeitures	1,957,960	2,194,060	1,372,679	1,076,149	830,383	1,316,592	1,595,852	1,768,584	1,531,752	2,341,622
Intergovernmental	142,612,935	136,455,367	136,365,070	150,561,823	168,586,902	173,122,076	171,449,440	174,200,588	175,052,875	214,785,071
Special Assessments	243,839	236,055	180,403	140,229	-	198,668	208,133	184,877	62,933	181,145
Investment Income	9,794,780	11,825,554	11,351,007	16,626,371	11,929,129	9,947,834	4,059,683	3,508,023	6,381,662	12,371,811
Other	6,690,279	8,783,438	11,552,314	11,538,500	17,655,699	10,902,411	8,432,721	13,180,519	10,054,748	6,389,229
<b>Total Revenues</b>	<b>294,755,886</b>	<b>310,475,747</b>	<b>321,428,241</b>	<b>346,525,089</b>	<b>375,819,754</b>	<b>388,280,702</b>	<b>377,963,490</b>	<b>389,533,773</b>	<b>396,462,863</b>	<b>436,315,929</b>
<b>Expenditures</b>										
General Government:										
Legislative and Executive	23,938,098	25,764,579	26,025,356	26,024,736	27,832,271	28,961,633	30,861,566	32,653,242	31,550,725	91,380,197
Judicial	15,030,052	15,497,645	17,833,119	20,652,555	21,957,236	23,948,140	25,238,545	27,555,995	27,751,370	28,372,216
Public Safety	42,341,673	45,773,541	49,416,703	54,723,011	56,627,523	58,722,388	60,416,651	64,189,660	67,347,141	67,984,881
Public Works	13,296,421	14,094,818	13,596,346	14,733,101	17,041,640	17,000,157	15,818,398	16,913,950	13,944,924	28,460,569
Health	87,602,898	86,611,016	95,582,525	102,033,308	109,512,598	107,504,021	109,596,315	111,100,654	110,501,239	119,978,925
Economic Development	3,446,669	2,870,969	3,729,357	3,500,100	4,514,630	4,865,265	3,404,632	2,716,202	2,880,060	2,486,498
Human Services	91,831,742	87,946,247	81,039,371	90,502,052	107,668,891	122,293,744	113,008,532	117,154,309	122,167,004	72,262,652
Recreation	-	-	-	-	22,525,543	4,385,439	4,399,332	5,474,925	5,616,879	5,616,879
Intergovernmental	288,863	301,699	265,839	379,189	174,096	333,022	292,411	311,153	201,888	363,314
Other	1,546,769	2,173,710	3,911,460	2,165,128	1,672,361	1,592,473	1,542,821	1,671,163	1,291,357	967,716
Capital Outlay	7,212,813	4,020,309	6,971,646	11,593,024	15,527,336	19,064,282	26,695,098	25,478,406	16,201,817	3,845,322
Debt Service:										
Principal	3,894,098	3,952,634	4,130,619	4,315,572	6,331,550	6,728,371	9,592,648	9,651,946	9,758,973	10,128,090
Interest	3,815,759	3,403,848	3,006,304	2,746,875	3,198,260	4,226,520	4,842,374	4,264,823	3,991,549	3,624,399
<b>Total Expenditures</b>	<b>294,245,855</b>	<b>292,411,015</b>	<b>305,508,645</b>	<b>333,368,651</b>	<b>394,583,935</b>	<b>399,625,455</b>	<b>405,709,323</b>	<b>419,136,428</b>	<b>413,204,926</b>	<b>435,471,658</b>
<b>Other Financing Sources (Uses)</b>										
Sale of Capital Assets	-	-	-	-	443,683	121,465	36,493	553,382	406,114	31,934
Proceeds From Leases	1,122,899	839,210	743,975	657,072	281,689	282,006	1,232,000	107,533	692,636	516,819
Proceeds From Bonds	-	65,000	-	-	-	29,030,000	25,100,000	25,652,000	-	-
Proceeds From Notes	-	-	1,750,714	-	18,000,000	-	-	2,786,914	1,924,296	877,517
Premium on Debt Issuance	-	-	-	-	-	1,226,420	1,531,333	2,263,399	-	-
Payments to Escrow Agents	-	-	-	-	-	-	-	(27,340,006)	-	-
Transfers In	10,464,571	15,255,716	15,841,151	20,861,264	26,129,573	7,505,472	8,146,238	7,811,041	9,711,206	7,894,081
Transfers Out	(10,372,274)	(15,165,630)	(15,747,061)	(22,129,821)	(26,129,573)	(7,413,665)	(8,076,532)	(7,737,333)	(10,221,277)	(7,894,081)
<b>Total Other Financing Sources (Uses)</b>	<b>1,215,196</b>	<b>994,296</b>	<b>2,588,779</b>	<b>(611,485)</b>	<b>18,725,372</b>	<b>30,751,698</b>	<b>27,969,532</b>	<b>4,096,930</b>	<b>2,512,975</b>	<b>1,426,270</b>
<b>Net Change in Fund Balances</b>	<b>\$ 1,725,227</b>	<b>\$ 19,059,028</b>	<b>\$ 18,508,375</b>	<b>\$ 12,544,953</b>	<b>\$ (38,809)</b>	<b>\$ 19,406,945</b>	<b>\$ 223,699</b>	<b>\$ (25,505,725)</b>	<b>\$ (14,229,088)</b>	<b>\$ 2,270,541</b>
Debt Service as a Percentage of Noncapital Expenditures	2.69%	2.55%	2.39%	2.19%	2.51%	2.88%	3.81%	3.54%	3.46%	3.19%



**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				
1997	\$ 5,728,665	\$ 1,669,504	\$ 21,137,625	\$ 448,343	\$ 448,343	\$ 1,053,573	\$ 4,214,292	\$ 8,900,085	\$ 25,800,260	34.50%	11.39
1998	5,864,331	1,753,973	21,766,582	446,981	446,981	1,099,013	4,396,052	9,164,298	26,609,615	34.44%	11.65
1999	6,004,533	1,801,272	22,302,300	454,962	454,962	1,151,933	4,607,733	9,412,700	27,364,995	34.40%	12.27
2000	6,726,983	1,919,179	24,703,319	448,368	448,368	1,163,711	4,654,844	10,258,241	29,806,531	34.42%	12.27
2001	6,881,103	1,960,402	25,261,444	411,626	467,757	1,252,884	5,011,537	10,506,015	30,740,738	34.18%	13.07
2002	7,043,670	2,069,883	26,038,271	319,617	363,202	1,195,407	4,781,627	10,628,577	31,183,100	34.08%	13.07
2003	8,059,884	2,337,009	29,705,410	329,829	374,805	1,055,967	4,223,867	11,782,689	34,304,082	34.35%	13.07
2004	8,165,498	2,331,067	29,990,186	323,880	368,045	1,057,764	4,231,056	11,878,209	34,589,287	34.34%	13.07
2005	8,331,955	2,413,848	30,702,295	326,737	371,292	792,735	3,170,940	11,865,275	34,244,527	34.65%	13.07
2006	9,156,216	2,595,693	33,576,882	299,027	339,804	549,840	2,199,359	12,600,776	36,116,045	34.89%	13.07

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 25 percent for everything except inventories, which are assessed at 23 percent.

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>County Units</u>	Tax Collection Year									
	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<u>Unvoted:</u>										
General Operating.....	1.16	1.75	1.77	1.84	1.84	1.84	1.68	1.51	1.53	1.58
Bond Retirement.....	0.49	0.45	0.43	0.36	0.36	0.36	0.52	0.69	0.67	0.62
<u>Voted Millage - by levy</u>										
Hospital Operating.....										
Residential/Agricultural Real	0.21	---	---	---	---	---	---	---	---	---
Commercial/Industrial and Public Utility Real	0.27	---	---	---	---	---	---	---	---	---
General Business and Public Utility Personal	0.29	---	---	---	---	---	---	---	---	---
Children Services.....										
Residential/Agricultural Real	1.99	1.99	2.55	2.32	2.31	2.31	2.05	2.05	2.04	1.89
Commercial/Industrial and Public Utility Real	2.55	2.59	2.55	2.41	2.42	2.40	2.17	2.19	2.19	2.11
General Business and Public Utility Personal	2.77	2.77	2.56	2.56	2.56	2.56	2.56	2.56	2.56	2.56
Mental Retardation.....										
Residential/Agricultural Real	2.63	2.63	2.97	2.38	3.60	3.59	3.18	3.19	3.18	2.95
Commercial/Industrial and Public Utility Real	3.13	3.18	3.51	3.00	3.61	3.58	3.23	3.27	3.27	3.16
General Business and Public Utility Personal	3.26	3.26	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61
Mental Health.....										
Residential/Agricultural Real	1.38	1.37	1.84	2.00	1.68	1.66	1.48	1.49	1.48	1.37
Commercial/Industrial and Public Utility Real	1.74	1.76	2.23	2.44	2.11	2.10	1.90	1.92	1.92	1.85
General Business and Public Utility Personal	2.57	2.57	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Akron Zoological Park.....										
Residential/Agricultural Real	---	---	---	---	0.80	0.80	0.71	0.71	0.71	0.65
Commercial/Industrial and Public Utility Real	---	---	---	---	0.80	0.79	0.72	0.72	0.73	0.70
General Business and Public Utility Personal	---	---	---	---	0.80	0.80	0.80	0.80	0.80	0.80
Metro Parks.....										
Residential/Agricultural Real	0.69	0.69	0.85	0.77	0.77	0.77	0.75	0.75	0.75	0.70
Commercial/Industrial and Public Utility Real	0.81	0.83	0.85	0.80	0.80	0.79	0.76	0.77	0.77	0.75
General Business and Public Utility Personal	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85
Total Voted Millage by type of Property	11.39	11.65	12.27	12.27	13.07	13.07	13.07	13.07	13.07	13.07
Residential/Agricultural Real	37.90	6.68	8.21	7.47	9.16	9.13	8.17	8.19	8.16	7.56
Commercial/Industrial and Public Utility Real	8.50	8.36	9.14	8.65	9.74	9.66	8.78	8.87	8.88	8.57
General Business and Public Utility Personal	9.74	9.45	10.07	10.07	10.87	10.87	10.87	10.87	10.87	10.87
Total Millage by type of Property										
Residential/Agricultural Real	39.55	8.88	10.41	9.67	11.36	11.33	10.37	10.39	10.36	9.76
Commercial/Industrial and Public Utility Real	10.15	10.56	11.34	10.85	11.94	11.86	10.98	11.07	11.08	10.77
General Business and Public Utility Personal	11.39	11.65	12.27	12.27	13.07	13.07	13.07	13.07	13.07	13.07
<u>Overlapping Rates by Taxing District</u>										
<u>School Districts</u>										
Akron CSD.....	54.86	54.86	54.86	54.86	54.86	63.76	63.76	63.76	63.76	63.76
Aurora CSD.....	69.80	69.80	69.54	69.48	69.29	69.09	68.96	68.81	68.68	68.68
Barberton CSD.....	53.46	53.36	53.36	53.44	53.36	56.79	56.73	56.90	56.90	64.06
Cuyahoga Falls CSD.....	53.93	53.83	57.87	57.63	57.23	57.23	61.96	62.00	62.00	70.00
Copley-Fairlawn CSD.....	51.67	51.27	51.57	51.47	51.47	52.47	57.49	57.64	57.74	57.74
Nordonia Hills CSD.....	54.29	54.29	54.29	54.29	57.94	57.59	57.67	57.57	64.07	64.07
Norton CSD.....	55.00	55.00	55.00	55.00	55.00	55.00	55.00	55.00	59.90	59.90
Stow CSD.....	49.34	47.74	47.64	46.44	46.44	45.74	48.32	47.93	47.88	46.73
Tallmadge CSD.....	53.83	53.83	53.83	53.68	53.63	59.73	59.73	59.73	64.42	64.42
Twinsburg CSD.....	54.02	53.37	52.37	54.77	53.17	59.32	58.02	58.35	63.33	63.05
Coventry LSD.....	57.56	57.56	57.56	60.56	60.36	60.36	58.48	68.40	66.12	65.32
Green LSD.....	47.74	45.79	49.80	48.54	48.29	41.57	39.95	40.13	40.01	39.19
Highland LSD.....	59.28	58.68	64.18	65.38	66.58	71.32	71.32	71.32	71.32	70.55
Hudson CSD.....	70.73	70.13	76.13	76.13	75.73	75.63	75.15	80.98	80.73	80.73
Jackson LSD.....	46.20	46.20	44.40	43.90	45.20	48.10	47.90	46.50	48.60	48.10
Manchester LSD.....	56.19	56.09	56.09	55.89	55.89	55.89	55.51	55.51	55.51	63.97
Mogadore LSD.....	58.30	67.70	67.50	67.50	67.50	67.50	67.50	67.50	73.37	73.37
Northwest LSD.....	57.80	57.40	55.60	55.10	54.20	54.60	61.20	60.80	60.20	59.60
Revere LSD.....	52.86	52.36	52.36	54.01	54.31	60.21	58.16	58.74	58.74	57.91
Springfield LSD.....	47.80	46.10	46.10	45.50	50.10	49.52	48.54	47.26	48.29	48.22
Woodridge LSD.....	46.51	46.41	46.41	50.46	49.86	49.36	47.69	47.98	54.81	54.04
Portage Lakes JVSD.....	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35
Cuyahoga Valley JVSD.....	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Maplewood Area JVSD.....	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
<u>Out-of-County School Districts</u>										
Medina JVSD.....	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Stark Area JVSD.....	3.50	3.50	3.30	3.30	3.20	2.00	2.00	2.00	2.00	2.00

(Continued on next page)

**COUNTY OF SUMMIT, OHIO**

**Table 7**

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

	Tax Collection Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>Corporations</b>										
<b>Cities:</b>										
Akron.....	9.00	9.04	9.05	9.04	9.04	9.09	9.09	9.09	10.30	10.30
Barberton.....	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Cuyahoga Falls.....	12.00	12.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Fairlawn.....	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Green.....	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	2.40	2.40
Hudson.....	7.03	7.82	8.39	9.15	8.94	8.91	6.19	9.67	6.94	6.60
Macedonia.....	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
Munroe Falls.....	7.05	8.45	8.45	8.10	7.70	8.10	7.88	7.86	7.86	7.10
Norton.....	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Stow.....	7.20	7.20	7.20	7.20	9.50	9.50	9.50	9.50	9.50	9.50
Tallmadge.....	7.66	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15
Twinsburg.....	0.60	0.60	0.60	2.28	0.60	1.35	1.81	2.22	1.82	1.82
Boston Heights.....	8.10	8.10	8.10	7.35	7.35	7.35	7.35	6.85	6.85	6.85
Clinton.....	11.09	12.59	12.59	12.59	12.59	12.59	12.59	12.59	12.59	12.59
Lakemore.....	7.30	7.30	7.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Mogadore.....	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15
New Franklin.....	---	---	---	---	---	---	---	---	14.65	14.65
Northfield.....	4.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98
Peninsula.....	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12
Reminderville.....	7.30	7.30	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
<b>Townships:</b>										
Bath.....	16.75	17.73	17.55	17.55	17.55	17.45	17.45	16.90	17.15	17.11
Boston.....	8.48	7.98	8.48	7.98	7.98	7.98	7.98	7.98	7.98	7.98
Copley.....	17.70	17.70	17.70	17.70	17.70	17.70	17.70	17.70	17.70	16.90
Coventry.....	12.50	13.50	13.50	13.50	12.50	12.50	12.50	13.75	13.75	13.50
Franklin.....	14.65	14.65	14.65	14.65	14.65	14.65	14.65	14.65	---	---
Northfield Center.....	13.64	13.64	13.64	13.64	13.15	13.15	13.15	13.15	13.15	13.15
Richfield.....	13.37	12.33	12.33	12.33	12.15	10.35	10.35	9.92	9.92	9.92
Sagamore Hills.....	15.18	15.18	16.18	13.93	13.93	13.93	13.93	9.43	9.43	9.43
Springfield.....	18.00	18.00	18.00	18.00	17.90	17.90	17.90	17.90	17.93	17.90
Twinsburg.....	13.61	13.61	13.61	13.61	13.61	13.61	13.61	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
Richfield Township/Richfield Village	1.04	---	---	---	---	---	---	---	---	---
<b>Other Units</b>										
Akron-Summit County Public Library	0.89	1.87	1.39	1.39	1.39	1.35	1.59	0.78	2.14	2.04
North Hills Water District.....	3.75	1.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.90
Union Cemetery of Peninsula.....	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Valley Fire District.....	8.00	6.50	6.50	6.50	6.50	6.50	8.80	8.80	8.80	8.80
Twinsburg Library District.....	0.30	1.00	1.00	1.00	1.00	1.70	1.70	1.00	1.00	1.00

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

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

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

Source: County of Summit Fiscal Office

**COUNTY OF SUMMIT, OHIO**

**Table 8**

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

Name of Taxpayer	December 31, 2006			December 31, 2007		
	Assessed Value	Rank	Percentage of Total Assessed Valuation	Assessed Value	Rank	Percentage of Total Assessed Valuation
Ohio Edison Company	\$ 122,873,290	1	0.98%	\$ 201,630,250	1	2.27%
Daimler Chrysler Corporation	41,868,700	2	0.33%	38,150,970	5	0.43%
Ohio Bell Telephone	41,368,070	3	0.33%	97,173,050	2	1.09%
American Transmission	32,552,310	4	0.26%	-	-	-
East Ohio Gas Company	29,585,300	5	0.23%	77,692,850	3	0.87%
Goodyear Tire & Rubber Company	17,090,880	6	0.14%	46,032,630	4	0.52%
Aircraft Braking Systems	15,942,980	7	0.13%	20,784,930	8	0.23%
DeBartolo Capital Partnership	14,744,300	8	0.12%	14,811,570	10	0.17%
CHM of Akron LLC	12,845,520	9	0.10%	-	-	-
Western Reserve Telephone	12,698,290	10	0.10%	27,873,520	7	0.31%
FW Albrecht Co.	-	-	-	31,138,360	6	0.35%
Rockwell International Corporation	-	-	-	18,339,040	9	0.21%
	<u>\$ 341,569,640</u>		<u>2.71%</u>	<u>\$ 573,627,170</u>		<u>6.45%</u>

Real property taxes paid in 2006 are based on January 1, 2005.

Real property taxes paid in 1997 are based on January 1, 1996.

**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			Total Collection to Date		Accumulative Delinquency
		Current Collection	Percent of Current Levy Collected	Delinquent Collection (2)	Collection	As a Percentage Of Current Levy	
1997	\$ 70,904,834	\$ 68,398,535	96.5%	\$ 2,133,608	\$ 70,532,143	99.5%	\$ 4,203,635
1998	75,204,932	72,300,360	96.1%	2,302,669	74,603,029	99.2%	4,719,953
1999	87,922,726	84,866,351	96.5%	3,273,276	88,139,627	100.2%	4,375,052
2000	90,500,701	87,020,296	96.2%	2,881,360	89,901,656	99.3%	4,657,576
2001	106,852,424	105,631,646	98.9%	3,668,735	109,300,381	102.3%	2,936,659
2002	108,141,560	103,603,372	95.8%	4,252,667	107,856,039	99.7%	6,882,692
2003	113,117,219	107,121,232	94.7%	4,376,801	111,498,033	98.6%	7,934,949
2004	114,483,186	109,793,378	95.9%	4,737,959	114,531,337	100.0%	6,344,920
2005	116,988,800	111,701,968	95.5%	4,084,881	115,786,849	99.0%	7,142,020
2006	120,810,564	114,728,202	95.0%	4,237,744	118,965,946	98.5%	8,744,212

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

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

**Source:** County of Summit Fiscal Office

**COUNTY OF SUMMIT, OHIO**

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

**Table 10**

Year	Governmental Activities						Business-Type Activities							Total Primary Government	Percentage of Personal Income <sup>(a)</sup>	Per Capita <sup>(a)</sup>
	General Obligation Bonds	Special Assessment Bonds	Capital Appreciation Bonds	Tax/Bond Anticipation Notes	State Infrastructure Bank Loan	Capital Leases	General Obligation Bonds	Capital Appreciation Bonds	Bond Anticipation Notes	OWDA Loans	OPWC Loans	ODD Loans	WPCLF Loans			
1997	\$ 57,950,000	\$ 508,000	\$ -	\$ -	\$ -	\$ 1,391,449	\$ 10,355,000	\$ -	\$ 61,010,000	\$ 38,996,679	\$ 1,125,000	\$ 40,917	\$ -	\$ 171,377,045	1.28%	\$ 319
1998	57,089,601	344,000	-	-	-	1,720,529	9,118,474	-	69,275,000	35,797,289	1,062,500	1,453	-	174,408,846	1.23%	323
1999	53,137,679	160,000	1,753,627	5,600,000	-	1,497,342	21,051,412	1,871,557	53,318,000	33,305,866	1,000,000	20,938	-	172,716,421	1.14%	319
2000	49,136,749	-	1,753,627	-	-	1,490,836	50,183,251	1,871,557	20,408,000	30,503,190	937,500	29,458	-	156,314,168	1.00%	289
2001	44,965,198	-	1,753,627	21,840,000	-	906,416	66,084,801	1,871,557	3,400,000	28,346,896	875,000	29,458	-	170,072,953	1.02%	313
2002	69,668,532	-	1,731,922	13,460,000	-	781,703	66,011,469	1,871,557	-	26,485,727	812,500	29,458	217,919	181,070,787	1.09%	332
2003	87,704,848	-	2,123,605	10,980,000	-	1,583,159	63,210,152	1,871,557	-	24,697,889	750,000	29,458	1,015,705	193,966,373	1.15%	355
2004	82,859,902	-	1,613,083	8,400,000	2,826,914	1,190,488	60,910,099	1,871,557	-	22,387,133	687,500	29,458	1,957,513	184,733,647	1.06%	338
2005	75,655,929	-	1,514,835	5,710,000	4,751,211	1,466,578	58,059,072	1,871,557	-	20,506,963	656,250	29,458	3,900,927	174,122,780	0.95%	319
2006	68,665,286	-	1,399,427	2,910,000	5,461,281	1,466,213	55,089,715	1,871,557	-	18,663,591	562,500	29,458	4,784,983	160,904,011	0.86%	294

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

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

Source: County of Summit Fiscal Office

**COUNTY OF SUMMIT**

**Table 11**

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

Fiscal Year	General Bonded Debt Outstanding					Less Debt Service Fund	Net General Bonded Debt	Ratio to Estimated Actual Value of Property <sup>(a)</sup>	Net Bonded Debt Per Capital <sup>(b)</sup>
	General Obligation Bonds	Capital Appreciation Bonds	Tax Anticipation Notes	State Infrastructure Loan	Total General Bonded Debt				
1997	\$ 57,950,000	\$ -	\$ -	\$ -	\$ 57,950,000	\$ 4,470,434	\$ 53,479,566	0.21%	\$ 99
1998	57,089,601	-	-	-	57,089,601	4,672,137	52,417,464	0.20%	97
1999	53,137,679	1,753,627	5,600,000	-	60,491,306	4,674,865	55,816,441	0.20%	103
2000	49,136,749	1,753,627	-	-	50,890,376	3,003,459	47,886,917	0.16%	88
2001	44,965,198	1,753,627	15,840,000	-	62,558,825	3,702,983	58,855,842	0.19%	108
2002	69,668,532	1,742,957	13,460,000	-	84,871,489	3,381,671	81,489,818	0.26%	149
2003	87,704,848	2,143,731	10,980,000	-	100,828,579	2,772,360	98,056,219	0.29%	179
2004	82,589,902	2,158,727	8,400,000	2,826,914	95,975,543	3,630,145	92,345,398	0.27%	169
2005	75,655,929	2,151,668	5,710,000	4,751,211	88,268,808	3,781,966	84,486,842	0.25%	155
2006	68,665,286	2,109,988	2,910,000	5,461,281	79,146,555	3,840,340	75,306,215	0.21%	138

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

**COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
ATTRIBUTABLE TO GOVERNMENTAL ACTIVITIES  
AS OF DECEMBER 31, 2006**

	Debt Outstanding	Percentage Applicable To County <sup>(1)</sup>	Portion of Direct and Overlapping Debt Within County
Direct:			
County of Summit	\$ 161,066,452	100.00%	\$ 161,066,452
Overlapping:			
Townships Wholly Within County	2,614,958	100.00%	2,614,958
Cities Wholly Within County	330,594,222	100.00%	330,594,222
Akron Metro Regional Transit Authority	1,005,000	100.00%	1,005,000
Villages Wholly Within County	1,339,002	100.00%	1,339,002
School Districts Wholly Within County	141,648,729	100.00%	141,648,729
City of Norton	4,489,062	99.94%	4,486,369
Stow-Monroe Falls City School District	3,187,000	99.63%	3,175,208
Akron-Summit County Library	56,845,000	99.50%	56,560,775
Tallmadge City School District	29,020,000	98.65%	28,628,230
City of Tallmadge	10,075,000	96.96%	9,768,720
Mogadore Village	878,581	79.47%	698,208
Mogadore Local School District	10,079,997	74.92%	7,551,934
Northwest Local School District	20,973,231	19.75%	4,142,213
Jackson Local School District	74,749,314	1.77%	1,323,063
Aurora City School District	7,124,992	1.24%	88,350
Highland Local School District	35,895,000	1.00%	358,950
Total Overlapping	<u>730,519,088</u>		<u>593,983,931</u>
 Total Direct and Overlapping Debt	 <u>\$ 891,585,540</u>		 <u>\$ 755,050,383</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, 2007.  
County of Summit Fiscal Office



**COUNTY OF SUMMIT, OHIO**

**Table 13**

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Assessed Valuation of County	\$ 9,118,858,260	\$ 9,358,352,541	\$ 9,412,700,474	\$ 10,258,240,444	\$ 10,506,015,849	\$ 10,628,576,507	\$ 11,782,688,968	\$ 11,878,208,387	\$ 11,865,274,945	\$ 12,600,776,007
Gross County Debt Outstanding	\$ 169,985,596	\$ 172,688,319	\$ 171,219,079	\$ 154,823,332	\$ 169,166,537	\$ 180,071,165	\$ 193,550,145	\$ 179,655,097	\$ 174,058,251	\$ 161,066,452
Less Exempted Debt:										
OWDA Loans	(38,996,679)	(35,797,289)	(33,305,866)	(30,503,190)	(28,346,896)	(26,485,727)	(24,697,889)	(22,387,132)	(20,506,963)	(18,663,591)
OPWC Loans	(1,125,000)	(1,062,500)	(1,000,000)	(937,500)	(875,000)	(812,500)	(750,000)	(687,500)	(656,250)	(562,500)
ODD Loans	(40,917)	(1,453)	(20,938)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)
WPCLF Loans	-	-	-	-	-	-	-	-	(3,900,927)	(4,784,983)
State Infrastructure Bank Loan	-	-	-	-	-	-	-	-	(4,751,211)	(5,461,281)
Unvoted General Obligation Bonds/Notes	(47,380,235)	(54,758,164)	(740,983)	(108,000)	(100,000)	-	-	-	-	-
Job and Family Services Facilities	(10,580,000)	(10,594,069)	(9,925,787)	(9,222,505)	(8,474,874)	(7,692,894)	(5,411,565)	(4,457,731)	(3,927,152)	(3,370,479)
Water System Improvements	-	-	-	(2,881,380)	(2,670,441)	(300,280)	(227,348)	(163,767)	(111,327)	(56,985)
Sewer System Improvements	(6,532,614)	(6,468,260)	(75,659,986)	(69,473,428)	(68,585,917)	(67,582,746)	(65,338,515)	(63,238,611)	(60,584,518)	(57,822,380)
Road and Bridge Improvements	(4,680,000)	(4,936,065)	(4,724,436)	(4,503,057)	(4,269,001)	(4,025,195)	(3,768,711)	(2,717,226)	(2,678,165)	(2,636,426)
Mental Health Facilities	(2,625,000)	(2,772,366)	(2,654,301)	(2,531,236)	(2,401,666)	(2,262,096)	(2,116,021)	(1,524,946)	(1,502,366)	(1,478,279)
Fairground Improvements	(1,350,000)	(1,424,645)	(1,365,355)	-	-	-	-	-	-	-
County Jail Facilities (Pod)	(6,120,000)	(5,890,000)	(11,250,000)	(5,400,000)	(5,140,000)	(4,870,000)	(4,590,000)	(625,000)	(320,000)	-
Series 2004 Bonds AR	-	-	-	-	-	-	-	(5,601,000)	(5,068,000)	(4,521,000)
Akron Zoological Park	-	-	-	-	(15,840,000)	(13,460,000)	(10,980,000)	(8,400,000)	(5,710,000)	(2,910,000)
Amount Available in Debt Service Fund	(2,650,499)	(2,859,363)	(3,285,567)	(3,003,459)	(3,702,983)	(3,381,671)	(2,772,360)	(3,630,145)	(3,781,966)	(3,840,340)
Total Subject to Direct Debt Limitation	47,904,652	46,124,145	27,285,860	26,230,119	28,730,301	49,168,598	72,868,278	66,192,581	60,529,948	54,928,750
Debt Limitation (1)										
Direct Debt Limitation	226,471,457	232,458,814	233,817,512	254,956,011	261,150,396	264,214,413	293,067,224	295,455,210	295,131,874	313,519,400
Less: Net Indebtedness	(47,904,652)	(46,124,145)	(27,285,860)	(26,230,119)	(28,730,301)	(49,168,598)	(72,868,278)	(66,192,581)	(60,529,948)	(54,928,750)
Direct Debt Margin	\$ 178,566,805	\$ 186,334,669	\$ 206,531,652	\$ 228,725,892	\$ 232,420,095	\$ 215,045,815	\$ 220,198,946	\$ 229,262,629	\$ 234,601,926	\$ 258,590,650
Debt Margin as a Percentage of Debt Limit	78.85%	80.16%	88.33%	89.71%	89.00%	81.39%	75.14%	77.60%	79.49%	82.48%
Unvoted Debt Limitation (1% of County Assessed Valuation)	91,188,583	93,583,525	94,127,005	102,582,404	105,060,158	106,285,765	117,826,890	118,782,084	118,652,749	126,007,760
Less: Net Indebtedness	(47,904,652)	(46,124,145)	(27,285,860)	(26,230,119)	(28,730,301)	(49,168,598)	(72,868,278)	(66,192,581)	(60,529,948)	(54,928,750)
Unvoted Debt Margin	\$ 43,283,931	\$ 47,459,380	\$ 66,841,145	\$ 76,352,285	\$ 76,329,857	\$ 57,117,167	\$ 44,958,612	\$ 52,589,503	\$ 58,122,801	\$ 71,079,010
Unvoted Debt Margin as a Percentage of the Unvoted Debt Limit	47.47%	50.71%	71.01%	74.43%	72.65%	53.74%	38.16%	44.27%	48.99%	56.41%

(1) The Ohio Revised Code provides that the net principal amount of unvoted general obligation debt of the County, excluding exempt debt may not exceed 1% if 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	
1997	\$ 7,793,034	\$ 4,926,491	\$ 2,866,543	\$ 2,219,088	\$ 236,865	1.17
1998	5,468,366	5,860,422	(392,056)	1,697,234	169,204	-0.21
1999	5,831,406	4,849,888	981,518	5,205,879	338,746	0.18
2000	8,121,052	4,631,671	3,489,381	2,922,915	253,369	1.10
2001	7,794,263	5,082,021	2,712,242	2,646,923	243,762	0.94
2002	795,559	2,068,646	(1,273,087)	303,601	106,904	-3.10
2003	652,627	1,447,551	(794,924)	250,341	65,035	-2.52
2004	697,791	1,786,593	(1,088,802)	159,351	48,269	-5.24
2005	729,376	1,463,782	(734,406)	112,774	43,927	-4.69
2006	605,362	1,003,592	(398,230)	119,659	32,058	-2.62

Fiscal Year	Gross Revenues (2)	Less: Operating Expenses (3)	Sewer Revenue			Coverage Ratio
			Net Revenue Available for Debt Service	Debt Service		
				Principal	Interest	
1997	\$ 25,875,854	\$ 16,522,981	\$ 9,352,873	\$ 37,310,287	\$ 3,968,139	0.23
1998	28,434,431	17,355,582	11,078,849	62,176,686	5,434,757	0.16
1999	30,014,227	17,921,986	12,092,241	68,199,961	5,898,902	0.16
2000	29,084,447	21,264,281	7,820,166	54,690,895	6,044,043	0.13
2001	29,097,223	18,643,416	10,453,807	22,246,020	6,635,699	0.36
2002	30,080,088	20,402,748	9,677,340	33,018,400	4,931,066	0.26
2003	31,281,886	23,754,231	7,527,655	4,937,249	5,411,719	0.73
2004	33,172,770	22,578,781	10,593,989	5,315,405	5,096,416	1.02
2005	33,732,932	22,714,597	11,018,335	5,090,177	4,788,326	1.12
2006	34,826,146	24,610,446	10,215,700	5,104,574	4,392,270	1.08

(1) Includes OWDA, OPWC and WPCLF.

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

(3) Operating expenses exclude depreciation expense.

**Source:** County of Summit Fiscal Office

**COUNTY OF SUMMIT, OHIO**

**Table 15**

**DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN YEARS**

Fiscal Year	Population (1)	Per Capita Personal Income (1)	Personal Income (1)	Civilian Labor Force In County (2)	Unemployed in County (2)	Unemployment Rate		
						County (2)	Ohio (2)	U.S. (2)
1997	539,502	\$ 26,266	\$ 14,170,559,532	280,000	12,700	4.5%	4.6%	4.9%
1998	540,647	27,917	15,093,242,299	278,100	11,500	4.1%	4.3%	4.5%
1999	541,737	28,852	15,630,195,924	280,500	12,000	4.3%	4.3%	4.2%
2000	543,604	30,526	16,594,055,704	280,300	11,600	4.1%	4.0%	4.0%
2001	545,419	30,406	16,584,010,114	280,400	12,800	4.6%	4.4%	4.7%
2002	546,149	30,881	16,865,627,269	281,200	16,800	6.0%	5.7%	5.8%
2003	546,298	31,862	17,406,146,876	283,700	17,500	6.2%	6.2%	6.0%
2004	546,366	33,169	18,122,413,854	286,800	17,400	6.1%	6.2%	5.5%
2005	546,285	34,395	18,789,472,575	290,200	16,700	5.8%	5.9%	5.1%
2006	545,931	34,395 *	18,777,296,745	294,200	15,600	5.3%	5.5%	4.6%

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

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

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

\* Per Capital Income for 2006 is the same as 2005 because data is not available from source, noted above.

**COUNTY OF SUMMIT, OHIO**

**Table 16**

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

Name of Employer	2006			1997		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Summa Health System	6,102	1	2.19%	3,800	2	1.42%
Akron General Medical Center	4,267	2	1.53%	-	-	-
Goodyear Tire & Rubber Company	4,000	3	1.44%	4,700	1	1.76%
Akron City School District	3,500	4	1.26%	3,000	5	1.12%
The University of Akron	2,845	5	1.02%	3,018	4	1.13%
Akron General Medical Center	2,820	6	1.01%	2,782	6	1.04%
City of Akron	2,585	7	0.93%	2,746	7	1.03%
Akron Children's Hospital	2,360	8	0.85%	-	-	-
First Energy Corporation	2,300	9	0.83%	-	-	-
Jo-Anne Stores, Inc.	2,200	10	0.79%	-	-	-
County of Summit, Ohio	-	-	-	3,471	3	1.30%
Chrysler Corporation, Stamping Plant	-	-	-	2,575	8	0.96%
Albrecht Grocery Company (Acme Stores)	-	-	-	2,000	9	0.75%
Babcock & Wilcox Company, Inc.	-	-	-	1,851	10	0.69%
<b>Total</b>	<b>32,979</b>		<b>11.84%</b>	<b>29,943</b>		<b>11.20%</b>
 Total Employed in County (2)	 278,600			 267,400		

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 FIVE YEARS (1)**

	2002	2003	2004	2005	2006
<b>General Government - Legislative and Executive</b>					
County Council	4	6	6	7	7
Executive	173	183	185	177	173
Fiscal Office	190	191	184	179	190
Human Resources Commission	1	2	2	2	2
Board of Elections	76	89	82	69	52
<b>General Government - Judicial</b>					
Court of Common Pleas	72	77	78	82	82
Law Library	3	3	3	3	3
Probate Court	37	35	39	36	39
Domestic Relations Court	35	35	35	38	39
Juvenile Court	8	12	13	18	17
Clerk of Courts	41	43	46	48	50
Prosecutor	88	94	100	105	109
County/Municipal Courts	0	0	2	1	2
<b>Public Safety</b>					
Sheriff	459	474	472	488	496
Building Regulations	25	27	29	31	27
Medical Examiner	22	20	21	21	21
Adult Probation	68	71	73	74	78
Psycho-Diagnostic Clinic	7	7	7	8	8
Juvenile Probation	114	128	144	153	167
Emergency Management Agency	5	5	5	5	5
<b>Public Works</b>					
Motor Vehicle and Gas Tax	150	138	142	151	142
Sewer	108	91	95	95	96
Water	51	62	59	57	58
<b>Health</b>					
Alcohol, Drug Addiction & Mental Health	25	24	26	26	22
Dog and Kennel	13	11	14	12	15
Mental Retardation & Developmental Disabilities	630	623	635	606	588
<b>Economic Development</b>					
Community Development	21	18	18	16	14
<b>Human Services</b>					
Veteran's Services Commission	20	21	18	21	18
Job & Family Services	403	414	408	418	407
Children Services Board	438	433	434	440	419
Child Support Enforcement Agency	214	212	204	198	170
Totals	<u>3,501</u>	<u>3,549</u>	<u>3,579</u>	<u>3,585</u>	<u>3,516</u>

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

(1) Information prior to 2002 in not available.

**Source:** County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 18

OPERATING INDICATORS BY FUNCTION/ACTIVITY  
LAST TEN YEARS

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>General Government - Legislative and Executive</b>										
County Council										
Number of Regular Council Meeting	24	25	23	23	22	23	22	22	22	17
Number of Special Council Meetings	2	0	0	1	1	1	5	3	4	4
Number of Regular Committee Meetings	22	26	21	23	21	20	22	22	24	17
Number of Special Committee Meetings	4	3	0	0	0	0	1	2	1	1
Number of Resolutions Passed	705	686	766	788	790	818	866	719	676	616
Executive										
Number of Budget Adjustments Approved	N/A	N/A	142	160	133	179	177	187	214	233
Number of Buildings Maintained	156	161	168	169	178	185	186	190	192	192
Square Footage of Buildings Maintained	1,798,288	1,805,875	1,829,549	1,833,445	1,957,374	1,998,298	1,998,587	2,096,325	2,174,006	2,174,006
Fiscal Office										
Number of Checks Written	84,421	88,987	102,299	103,046	103,447	109,467	109,003	113,117	109,806	111,431
Number of Parcels Billed	N/A	N/A	N/A	N/A	N/A	254,751	255,705	256,701	257,475	258,317
Number of Parcels Collected (1)	N/A	N/A	N/A	N/A	N/A	224,998	248,068	276,042	260,919	280,772
Average Return on Portfolio	6.003%	5.616%	5.682%	5.664%	5.136%	3.954%	2.439%	2.494%	2.967%	3.876%
Agency Ratings - Standard and Poors	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA
Agency Ratings - Moody's Financial Services	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA
Board of Elections										
Number of Registered Voters	334,633	343,043	333,094	354,189	326,903	334,515	342,040	368,858	360,021	373,447
Number of Voters - Last General Election	152,138	165,940	106,290	232,252	129,874	166,854	137,118	281,735	140,214	205,714
Percentage of Voters	45.46%	48.37%	31.91%	65.57%	39.73%	49.88%	40.09%	76.38%	38.95%	55.09%
<b>General Government - Judicial</b>										
Court of Common Pleas										
Number of Criminal Cases Filed	2,962	3,245	2,993	3,002	3,314	3,824	3,987	4,507	4,824	4,549
Law Library										
Number of Volumes in Collection	79,998	80,742	79,018	79,855	80,630	81,547	81,797	82,108	82,264	81,771
Volumes Circulated	7,375	6,316	6,300	6,541	4,859	4,762	5,262	4,987	6,135	4,586
Reference Questions Answered by Staff	3,190	4,174	4,528	3,780	3,200	2,974	3,000	3,502	3,310	2,498
Computer Database Usage by Patrons	N/A	N/A	N/A	196	265	766	1,365	1,564	2,511	1,619
Probate Court										
Number of Civil Cases Filed	301	182	209	197	154	148	152	185	144	324
Domestic Relations Court										
New Domestic Cases Filed	3,228	3,138	3,011	3,137	4,141	4,370	4,280	4,521	4,306	3,976
Reactivated Cases	1,526	1,868	1,209	1,587	2,225	2,339	2,283	2,596	2,515	2,302
Cases terminated	4,764	4,990	4,273	4,436	5,229	6,477	6,399	7,363	6,576	7,375
Magistrate Hearings	5,410	5,538	5,350	5,746	7,089	8,600	9,022	10,014	8,950	8,686
Juvenile Court										
Number of Civil Cases Filed	9,014	9,079	8,312	7,366	8,648	7,120	7,287	6,421	6,080	6,588
Number of Delinquent Cases Filed	3,762	3,999	3,783	4,062	3,963	4,520	4,501	4,755	4,711	5,399
Prosecutor										
Number of Prosecutor Opinions Requested	170	182	164	140	205	180	154	190	159	159
Number of Legal Files Handled	276	299	226	217	206	211	169	206	175	187
<b>Public Safety</b>										
Sheriff										
Average Daily Jail Census	N/A	577	603	602	584	624	651	686	705	688
Prisoners Booked	N/A	12,096	11,835	11,858	13,039	11,530	14,030	14,586	14,603	15,352
Prisoners Released	N/A	12,093	11,786	11,835	12,991	11,550	13,976	14,534	14,596	15,290
Number of Citations Issued	7,156	6,094	10,423	11,281	12,140	9,034	8,805	6,435	8,370	8,674
Building Regulations										
Residential Construction Permits Issued	708	765	815	668	773	752	817	718	781	565
Commercial Construction Permits Issued	154	119	88	162	99	152	242	165	89	75
Medical Examiner										
Number of Cases Investigated	3,120	3,148	3,060	3,132	3,035	3,271	3,240	3,246	3,240	3,224
Number of Autopsies Performed	472	484	491	572	517	551	501	554	635	602
Adult Probation										
New Probation Case Referrals	N/A	N/A	N/A	N/A	2,017	2,115	2,390	2,800	3,219	3,132
Total Offender Caseload by Year	N/A	N/A	N/A	N/A	3,238	3,140	3,298	4,333	4,901	4,987
Emergency Management Agency										
Number of Emergency Responses	12	9	4	3	4	3	3	2	7	4
Number of Training Session Held	N/A	1	3	7	23	27	17	19	24	37
<b>Public Works</b>										
Motor Vehicle and Gas Tax										
Miles of Roads Resurfaced	37.68	34.67	43.08	26.80	40.82	49.58	11.98	2.65	6.81	15.37
Sewer										
Number of Customers	32,598	35,918	38,785	40,011	38,650	39,282	40,426	41,467	42,560	45,397
Number of Tap-ins	1,213	1,358	1,450	1,051	1,202	1,034	1,220	1,169	1,023	641
Average Daily Sewage Treated (million gallons)	7.26	7.28	7.83	7.13	6.5	7.33	7.98	8.11	7.76	6.96
Water										
Number of Customers	1,432	1,684	1,864	1,933	1,885	1,942	1,952	1,945	1,991	1,998
Number of Tap-ins	356	473	539	356	197	34	26	8	9	3

(Continued)

COUNTY OF SUMMIT, OHIO

Table 18

OPERATING INDICATORS BY FUNCTION/ACTIVITY (Continued)  
LAST TEN YEARS

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>Health</b>										
<b>Dog and Kennel</b>										
Number of Dog Licenses Issued	51,060	47,769	48,498	45,825	460,674	39,987	47,286	45,982	40,889	45,997
Number of Animal Adoptions	N/A	N/A	N/A	N/A	N/A	N/A	307	1,165	1,279	974
<b>Mental Retardation &amp; Developmental Disabilities</b>										
Average Daily Membership Enrolled:										
Early Intervention & Preschool	142	117	269	324	294	241	233	246	277	311
Grades 1 thru 12	115	104	100	87	54	58	48	45	39	42
Adults	96	101	105	138	136	112	113	102	127	139
Employed at Weaver Industries	888	893	995	988	1,008	979	983	995	1,012	1,067
Employed in Community	315	322	354	403	415	469	452	424	393	389
<b>Human Services</b>										
<b>Job &amp; Family Services</b>										
Average Client Count - Food Stamps	N/A	N/A	34,025	32,836	34,957	39,421	44,335	47,282	49,038	51,023
Average Client Count - Day Care	N/A	N/A	2,378	2,654	2,646	3,227	3,674	3,394	3,815	4,392
Average Client Count - WIA	N/A	N/A	N/A	116	625	894	1,235	1,113	1,465	1,553
Average Client Count - Job Placement	N/A	N/A	5,398	4,830	3,408	3,176	3,102	3,008	2,548	2,271
Average Client Count - Rent Assistance	N/A	N/A	N/A	2,946	4,603	3,881	2,503	1,940	1,557	942
<b>Child Support Enforcement Agency</b>										
Average Number of Active Support Orders	N/A	N/A	N/A	N/A	N/A	34,283	33,013	34,509	38,657	40,688
Percentage Collected	N/A	N/A	N/A	N/A	N/A	N/A	65.00%	66.10%	66.62%	67.47%

(1) Collections maybe higher due to delinquent collections

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

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

(Continued)



**COUNTY OF SUMMIT, OHIO**

**Table 19  
(Continued)**

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

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

**Source:** Summit County Fiscal Office

(1) Information prior to 2003 is not available.

**COUNTY OF SUMMIT, OHIO**

**ACKNOWLEDGMENTS**

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

Dan W. Hawke, Chief Fiscal Officer of Finance  
Allen R. Beck, Manager of Financial Reporting  
Dennis M. Menendez, Deputy Fiscal Officer of Finance  
Steven D. Nestor, CPA, Support Services Administrator  
Andrew Baumann, CPA, Fiscal Officer III  
Diane Dekovich, Manager of Accounting

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**Mary Taylor, CPA**  
Auditor of State

**FINANCIAL CONDITION**

**SUMMIT COUNTY**

**CLERK'S CERTIFICATION**

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
SEPTEMBER 11, 2007**