

COUNTY OF SUMMIT, OHIO

Reports Issued Pursuant to OMB Circular A-133

Year Ended December 31, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Summit County Council and Executives
Akron, Ohio

We have reviewed the Independent Auditor's Report of Summit County, prepared by Ernst & Young LLP, for the audit period January 1, 2000 to December 31, 2000. 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.

JIM PETRO
Auditor of State

September 21, 2001

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County of Summit, Ohio

Reports Issued Pursuant to OMB Circular A-133

Year Ended December 31, 2000

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Report of Independent Auditors on the Schedule of Expenditures of Federal Awards

County Council and Executive
The County of Summit, Ohio (the County)

We have audited the general-purpose financial statements of The County of Summit, Ohio (the County) as of and for the year ended December 31, 2000, and have issued our report thereon dated May 31, 2001. These general purpose financial statements are the responsibility of the management of the County. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States 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 generally purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the generally purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of The County of Summit, Ohio (the County), Ohio, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards for the year ended December 31, 2000 is presented for the purpose of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements. Such information has been subjected to the procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

May 31, 2001

County of Summit, Ohio

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2000

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Housing and Urban Development			
Direct Programs:			
Community Development Block Grant Entitlement Grant	14.218	B98UC390006	\$ 521,766
		B99UC390006	1,195,436
Total Community Development Block Grant			<u>1,717,202</u>
HOME Investment Partnership Program	14.239	M98UC390217	224,542
Entitlement Grant		M99UC390217	12,624
		M00UC390217	41,792
Total HOME Investment Partnership Program			<u>278,958</u>
Total U.S. Department of Housing and Urban Development			<u>1,996,160</u>
U.S. Department of Justice			
Direct Programs:			
Office of Justice:			
Domestic Preparedness Equipment Support Program	16.002	2000-TE-CX-127	53,644
Passed Through Programs From:			
Ohio Attorney General's Office:			
Victims of Crime Act – Prosecutor's Office	16.575	2001VAGENE072	8,988
		2001VAGENE072X	6,389
			<u>15,377</u>
Passed Through Programs From:			
Ohio Office of Criminal Justice Services:			
Violence Against Women – Prosecutor's Office	16.588	99-WF-VA2-8505	21,743

County of Summit, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Byrne Memorial Formula Grant Programs:	16.579		
Residential Treatment – OMB (Oriana House)		98-RS-SAT-119	238,234
Theft Treatment – OBM (Oriana House)		99-DG-F02-7302	33,895
Family Violence Court – OBM (Oriana House)		99-DG-F02-7303	121,966
Summit Link – OBM (Oriana House)		99-DG-F02-7320	38,475
Juvenile Drug Treatment Court (Juvenile Court)		99-DG-F02-7312	87,037
Summit County Central Tactical Unit		98-DG-A1-7304	28,772
Summit County Central Tactical Unit		99-DG-A1-7304	101,454
Total Byrne Memorial Formula Grant Programs			<u>649,833</u>
Juvenile Accountability Incentive Block Grant	16.523	1999-JB-013-A014	27,907
Passed Through Programs From:			
Ohio Department of Alcohol & Drug Addiction Services:			
National Institute for Juvenile Justice and Delinquency			
Prevention Combating Underage Drinking	16.542	77-77284-01- UNAGE-P-00-994	24,250
Total U.S. Department of Justice			<u>792,754</u>
U.S. Department of Labor			
Passed Through Programs From:			
Ohio Department of Jobs and Family Services:			
Summer Youth Employment and			
Training Program – OBM	17.246	FY2000	156,777
U.S. Department of Transportation			
Passed Through Programs From:			
Ohio Department of Transportation:			
Federal Highway Project Grants:	20.205		
Stage Route 8		PID – 11045	212,319
Scenic Byway		PID – 17526	23,011
Center Road R3		PID – 19286	212,913
Various Projects – Design Cost			7,859
Total Federal Highway Project Grants			<u>456,102</u>

County of Summit, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
State and Community Highway Safety:			
Selective Traffic Enforcement Program (S.T.E.P.)	20.600	2000-PT-N-402	22,137
Cops-N-Shops		00-J8-0-410	4,142
Safe Communities		2000-SA-N-402	15,129
Total State and Community Highway Safety			<u>41,408</u>
Passed Through Programs From:			
Ohio Environmental Protection Agency:			
Interagency Hazardous Materials Public Sector Training and Planning	20.703	FY 98-99	4,461
Total U.S. Department of Transportation			<u>501,971</u>
U.S. Department of the Interior			
Pass Through Programs From:			
National Park Service – Cuyahoga Valley National Recreation Area			
Riverview Road – Cooperative Agreement	N/A	1443CA616099010	100,000
Total U.S. Department of the Interior			<u>100,000</u>
Federal Emergency Management Agency			
Passed Through Programs From:			
Ohio Department of Public Safety:			
Emergency Management Performance Grants	83.552	FY00-01	50,354
			<u>50,354</u>
U.S. Department of Agriculture			
Passed Through Programs From:			
Ohio Department of Education:			
Nutrition Cluster:			
School Breakfast – Juvenile Court	10.553	SFY 99-00	16,778
		SFY 00-01	12,744
Total School Breakfast			<u>29,522</u>

County of Summit, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
National School Lunch Program – Sec. 4 MR/DD	10.555	066258-03-PU- SFY00	2,258
		066-258-03-PU- SFY01	716
National School Lunch Program – Sec. 4 Juvenile Court		SFY 00-00	3,214
		SFY 00-01	2,304
National School Lunch Program – Sec. 11 MR/DD	10.555	066258-03-PU- SFY00	9,222
		066258-03-PU- SFY01	3,201
National School Lunch Program – Sec. 11 Juvenile Court		SYF 99-00	27,393
		SFY 00-01	20,075
Total National School Lunch Program			68,383
Child and Adult Food Care Program	10.558	FY1999	
		FY2000	154,794
Total U.S. Department of Agriculture			252,699
U.S. Department of Education			
Passed Through Programs From:			
The Ohio Department of Education:			
Title VI Innovative Education Program	84.298	066258-C2-S1-98C	421
		066258-C2-S1-99	2,786
		066258-C2-S1-99C	555
		066258-C2-S1-00	1,118
Total Title Innovative Education Program			4,880
Passed Through Programs From:			
Ohio Rehabilitation Services Commission:			
Rehabilitation Services Grant – MR/DD	84.126	10/1/99 to 9/30/2000	393,392
Rehabilitation Services Grant – ADAMHS		N/A	294,566
Total Rehabilitation Services Grant			687,958

County of Summit, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Passed Through Programs From:			
Ohio Department of Alcohol & Drug Addiction Services:			
Safe and Drug-Free Schools and Communities-State Grants Urban Ounce of Prevention – Bridges	84.186	77-77856-01-DFS- P-00-9096	33,751
Asian Services in Action International Community Empowerment Project		77-77810-01-DFS- P-00-9631	51,250
		77-8185-00-DFS- P-00-9631	<u>51,251</u>
Total Safe and Drug-Free Schools and Communities-State Grants			<u>136,252</u>
Total U.S. Department of Education			829,090
U.S. Department of Energy			
Passed Through Programs From:			
Ohio Department of Development:			
Weatherization Assistance for Low Income Persons	81.042	FY99-00 DOE FY00-01 DOE	121,313 <u>190,367</u>
Total Weatherization Assistance for Low Income Persons			311,680
Petroleum Violation Escrow Fund	N/A	FY99-00 STIPPER FY00-01 EXXON	19,550 <u>4,861</u>
Total Petroleum Violation Escrow Fund			<u>24,411</u>
Total U.S. Department of Energy			336,091
U.S. Department of Health and Human Services			
Passed Through Programs From:			
Ohio Department of Mental Retardation & Developmental Disabilities:			
Social Services Block Grant	93.667	7/1/99 to 6/30/00 7/1/00 to 6/30/01	316,891 <u>112,902</u>
Total Social Services Block Grant			429,793
Medical Assistance Program:			
Medicaid	93.788	2000	6,265,810

County of Summit, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Passed Through Programs From:			
Ohio Department of Mental Health:			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	FY2000 FY2001	38,368 <u>87,838</u>
Total Projects for Assistance in Transition from Homelessness			126,206
Social Services Block Grant – Title XX	93.667	FY2000 FY2001	130,569 <u>256,189</u>
Total Social Services Block Grant – Title XX			386,758
PASARR	93.778	FY1999 FY2000	1,350 1,093
Medicaid – ODMH Total Medical Assistance Program		FY2000	<u>8,310,921</u> 8,313,364
Passed Through Programs From:			
Ohio Department of Alcohol & Drug Addiction Services:			
Medical Assistance Program:	93.778		
Medicaid - ODADAS		FY2000	1,040,856
Block Grants for Community Mental Health Services	93.958		
Child/Adolescent Block Grant		FY2000 FY2001	12,736 12,736
Community Plan Block Grant		FY2000	214,989
Community Quality Review Team		FY2000 FY2000	71,077 105,005
Prevention Block Grant		FY2000 FY2001	110,253 4,000 160,000
Collaborative Development Grant		FY2000	50,000
RRIF Block Grant		FY2000	10,000
SAMI		00444-00- SAMI-T-00-45	<u>92,500</u>
Total Block Grants for Community Mental Health Services			843,296

County of Summit, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Passed Through Programs From:			
Ohio Department of Alcohol & Drug Addiction Services:			
Block Grants for Prevention and Treatment of			
Substance Abuse Federal Block Grant – Per Capita	93.959	FY2000	1,108,992
		FY2001	1,146,895
UMADAOP		77908-01-UM-P-00- 9172	80,711
		3319-00-UM-P-01- 9172	80,711
Women’s Set Aside			
Community Drug Board Intensive Outpatient		77599-4-WFS-T-00- 9019	200,547
		3232-00-W-T-01- 9019	220,022
Community Drug Board Women’s Recovery		77599-4-WFS-T-00- 9018	58,904
		3232-00-W-T-01- 9018	64,028
Community Drug Board Community Pride		1508-00-W-T-01- 0004	130,732
Interval Brotherhood Homes		77439-01-W-T-00- 9021	49,497
		1505-00-W-T -01-9021	46,497
Senior Workers’s Action Program		77696-01-W-T-00- 8999	34,433
		1509-00-W-T-01- 8999	34,434
Urban Ounce of Prevention		77867-02-W-P-00- 9020	32,496
Urban Ounce of Prevention – Exodus		77867-02-WFS-T-00- 9612	9,467

County of Summit, Ohio

Schedule of Expenditures of Federal Awards (continued)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Youth Mentoring:			
Asian Services in Action – Adult Mentoring		77810-01-YMENT- P-00-9738	15,375
		8185-00-YMENT-P- 01-9738	15,376
Urban Ounce of Prevention – Building Dreams		77856-01-YMENT- P-00-9753	15,375
North American Indian Cultural Center		06375-00-YMENT- 00-0013	14,827
Community Prevention – Akron Health Department Inside/Out		1498-00-CPREV-P- 00-0089	7,500
Higher Education Block Grant – Abuse Reduction Initiative		8485-00-HEDUC-P- 01-01000	12,500
HIV SAPT Block Grant		FY2000 FY2001	75,358 75,359
Total Block Grants for Prevention and Treatment of Substance Abuse			3,530,036
Passed Through Programs From:			
Ohio Department of Development:			
Low Income Home Energy Assistance	93.568	FY99-00 HHS FY00-01 HHS	71,741 116,806
Total Low Income Home Energy Assistance			188,547
Total U.S. Department of Health and Human Services			21,124,666
Total Expenditures of Federal Awards			\$26,140,562

See accompanying notes to schedule of expenditures of federal award.

County of Summit, Ohio

Notes to the Schedule of Expenditures of Federal Awards

Year Ended December 31, 2000

1. Significant Accounting Policies

The accompanying schedule of expenditures of federal awards (the Schedule) includes federal grant Activity of the County of Summit, Ohio (the County). Except for the Job Training Partnership Grant CFDA No. 17.246, which is accounted for on the accrual basis, the Schedule has been prepared on the cash basis of accounting.

2. Medicaid

The amount of Medicaid funds received by the County represents a percentage of the total amount billed. Therefore, the receipt amount reported by the Department of Mental Retardation and Developmental Disabilities and the Alcohol, Drug Addiction and Mental Health Services Board represents the actual receipts at the reimbursement rate.

3. FIFO Method

Federal funds were commingled with other revenues 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 this federal program.



Report of Independent Auditors on Compliance and on Internal Control Over Financial Statements in Accordance with *Government Auditing Standards*

Summit County Council and Executive
Akron, Ohio

We have audited the general purpose financial statements of the County of Summit, Ohio (the County) as of and for the year ended December 31, 2000, and have issued our report thereon dated May 31, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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 law, regulations, contracts and grants, 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 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 May 31, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported for management of the County in a separate letter dated May 31, 2001.

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

Ernst + Young LLP

May 31, 2001

Report of Independent Auditors on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133

Summit County Council and Executive
Akron, Ohio

Compliance

We have audited the compliance of the County of Summit, Ohio, (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, 2000. 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; 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 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, 2000.

Internal Control Over Financial Reporting

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weaknesses is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operations that we consider to be material weaknesses.

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

Ernst & Young LLP

May 31, 2001

The County of Summit, Ohio

Schedule of Findings and Questioned Costs

Part I—Summary of Auditor’s Results (continued)

Were reportable condition(s) identified not considered to be material weakness(es)? _____ yes X none noted

Any audit findings disclosed that are required to be reported in accordance with Circular A-133 (section .510(a))? _____ yes X no

Identification of major program:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grant Entitlement Grant
93.667	Social Services Block Grant
93.958	Block Grants for Community Mental Health Services
93.959	Block Grants for Prevention and Treatment of Substance Abuse

The County of Summit, Ohio

Schedule of Findings and Questioned Costs (continued)

Part II—Schedule of Financial Statement Findings

This section identifies the reportable conditions, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with Chapter 5.18 of *Government Auditing Standards*.

None.

Part III—Schedule of Federal Award Findings and Questioned Costs

This section identifies the reportable conditions, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal programs, as required to be reported by Circular A-133 Section.510.

None.

COUNTY OF SUMMIT,
OHIO

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2000**

**FRANK WILLIAMS
COUNTY OF SUMMIT AUDITOR**

Prepared by the County of Summit Auditor's Office

Deputy Auditor of Finance
Dan Hawke

Manager of Financial Reporting
Allen R. Beck

Financial Reporting
**Andrew Baumann
John S. LaMonica**



Frank Williams
Auditor

Introductory
Section

COUNTY OF SUMMIT, OHIO
ELECTED OFFICIALS
DECEMBER 31, 2000

COUNTY COUNCIL

Tim Crawford, President	Michael Grimm
Daniel Congrove, Vice President	Louise Heydorn
John Bolek	Andrea Norris
Pete Crossland	Cazzell Smith
Paul Gallagher	Kimberly Zurz
Larry Givens	

COUNTY OFFICIALS

James McCarthy	AUDITOR
Diana Zaleski	CLERK OF COURTS
Gene Esser	ENGINEER
Tim Davis	EXECUTIVE
Michael Callahan	PROSECUTOR
Richard Warren	SHERIFF
John Donofrio	TREASURER

COMMON PLEAS COURT JUDGES

GENERAL DIVISION

Jane Bond
Brenda Unruh
Patricia A. Cosgrove
James Murphy
Ted Schneiderman
Mary Spicer
John Adams
James Williams

DOMESTIC RELATIONS DIVISION

Carol J. Dezso
Judith Nicely

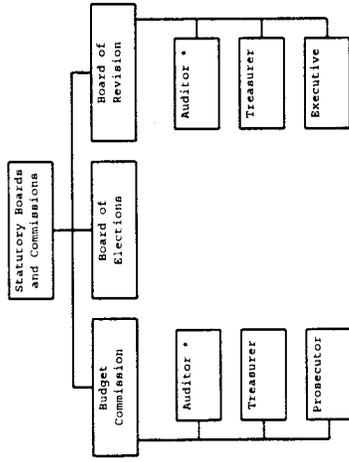
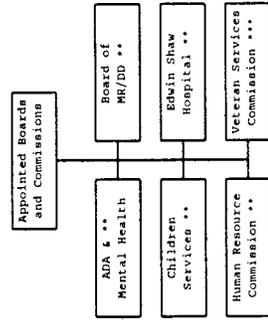
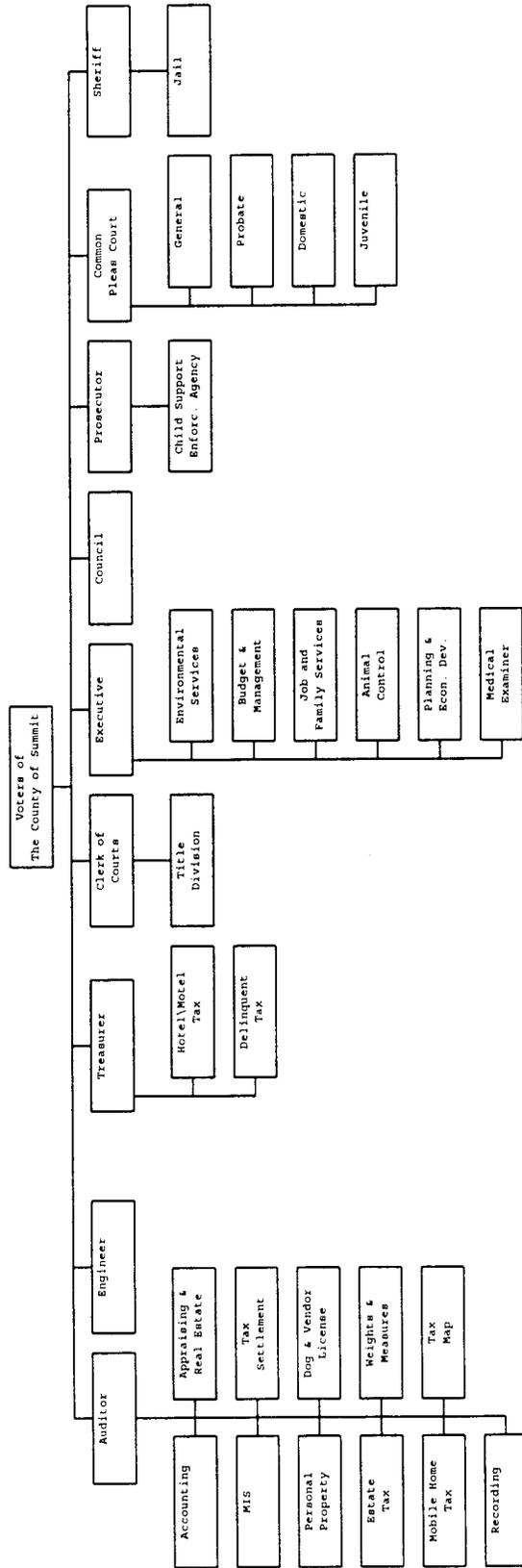
PROBATE COURT DIVISION

Willard Spicer

JUVENILE COURT DIVISION

Judith L. Hunter

ORGANIZATION OF THE COUNTY OF SUMMIT



** Appointed by County Executive with approval of County Council
 *** Appointed by Judges of Court of Common Pleas

* Secretary to Board or Commission

COUNTY OF SUMMIT, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR ENDED DECEMBER 31, 2000

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FRANK WILLIAMS
AUDITOR
SUMMIT COUNTY, OHIO

May 31, 2001

To The Citizens of the County of Summit:

Dear Fellow Citizens:

I am pleased to present the 2000 Comprehensive Annual Financial Report for the County of Summit. This report is the fifteenth in the history of the County of Summit and the first since I became County Auditor. This report provides a full and complete disclosure of the financial position and operations of the County for the year ended December 31, 2000. My office believes the data herein is accurate in all material respects; is presented in a manner designed to fairly state the financial position and results of operations of the County; and disclosures necessary to enable the reader to gain a maximum understanding of the County's financial affairs have been included.

Preparation of this report represents a continuing commitment to the dedicated effort to improve the financial management of the County. It is my intention to make the attainment of this award an annual goal of my office. Annual preparation of this report provides the County's elected officials and managers with accurate and reliable financial information for making significant decisions affecting the level and quality of services and, therefore, the quality of life, for every citizen of the County of Summit.

I wish to thank Dan Hawke, Deputy Auditor of Finance, and Allen R. Beck, Manager of Financial Reporting, and my accounting staff. I also thank the accounting and financial staffs of the other County departments and the various elected officials of the County of Summit whose continuous support makes a sound accounting and financial reporting system possible.

Very truly yours,

Frank Williams
County of Summit Auditor

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FRANK WILLIAMS
AUDITOR
SUMMIT COUNTY, OHIO

May 31, 2001

Honorable Frank Williams
County of Summit Auditor

Honorable Kimberly A. Zurz, Council President
Honorable Andrea Norris, Council Vice President
Honorable Michael T. Callahan
Honorable Daniel A. Congrove
Honorable Tim Crawford
Honorable Pete Crossland
Honorable Paul J. Gallagher
Honorable Louise L. Heydorn
Honorable Michael J. King
Honorable Cazzell M. Smith, Jr.
Honorable Thomas Teodosio
County of Summit Council

Honorable James B. McCarthy
County of Summit Executive

Honorable John Donofrio
County of Summit Treasurer

I am pleased to present the Comprehensive Annual Financial Report (CAFR) of the County of Summit, Ohio, for the year ended December 31, 2000. This report was prepared in accordance with Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities, and with the Certificate of Achievement for Excellence in Financial Reporting guidelines of the Government Finance Officers Association (GFOA). I believe this report contains the financial statements and related financial and statistical data necessary for full disclosure of the County's activities during 2000 that should be useful to the readers of this annual report.

The report prepared by the County of Summit Auditor's Office, Department of Financial Reporting, contains a comprehensive analysis of the County's financial position and activities for the year. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor's Office, unless otherwise noted. I believe the data, as presented, is accurate in all material respects and is presented in a manner enabling the reader to gain an understanding of the County's financial activity. The Comprehensive Annual Financial Report is presented in three sections which contain the following information:

Introductory Section: This section contains the Table of Contents, List of Elected Officials, Organization Chart, Certificate of Achievement, Distinguished Budget Presentation, Auditor's Letter to the Citizens and this Transmittal Letter.

Financial Section: This section of the report is structured to represent a reporting pyramid. The levels and information contained are as follows:

General Purpose Financial Statements:

This section contains the Combined Financial Statements which reflect a complete summary of the financial activities of the County and encompass all fund types and account groups, the Report of Independent Auditors, and the Notes to Combined Financial Statements.

Combining Financial Statements:

The financial statements for each individual fund are grouped by fund type and shown in the Combining Financial Statements. The reporting level presents more detailed information which corresponds with the data presented in the Combined Financial Statements, noted above.

Statistical Section: This section presents selected demographic and financial trend information, generally presented for comparative fiscal periods.

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The County of Summit, formed in 1840, is a political subdivision located in northeastern Ohio and covers an area of 416 square miles. The County operates under a Home Rule Charter form of County Government established January 1, 1981. In 1979, the electorate of the County of Summit voted to implement this alternate form of government, and the County of Summit remains the only county in Ohio operating under a Charter. The Charter government replaced the three-member Board of Commissioners outlined in the standard form of County Government within the State of Ohio with a seven-member County Council and a County Executive, all of whom are elected at large for four-year terms. A 1988 amendment to the Charter increased the size of the Council from seven to eleven members. Three at-large members were elected in 1990 to serve four-year terms commencing on January 1, 1991, and eight members representing districts were elected in 1992 to serve four-year terms beginning on January 1, 1993.

Statute further provides for an Auditor who serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. A 1991 Charter amendment transferred the duties of preparing and maintaining tax maps from the County Engineer to the County Auditor as of January 1, 1992. Another 1991 Charter amendment eliminated the elected office of County Recorder and transferred the County Recorder's duties to the County Auditor effective December 31, 1996. The County Treasurer, another position established by statute, collects taxes and is the custodian of all County funds. The County Auditor and County Treasurer are elected officials who serve four-year terms. Other independently elected officials who serve four-year terms are the Clerk of Courts, Engineer, Prosecutor and Sheriff. The Common Pleas Judges, Domestic Relations Judges, Probate Judge and Juvenile Court Judge are elected for six-year terms.

A 1995 amendment to the Charter (i) eliminated the elected office of County Coroner effective January 5, 1997, and transferred the functions of that office to a Medical Examiner, to be appointed by the County Executive, and (ii) consolidated purchasing and public relations functions for all County offices, agencies, departments, boards, and commissions into a department under the direction of the County Executive, and (iii) consolidated personnel functions for all County offices, agencies, departments, boards and commissions into a department under the direction of a Human Resource Commission.

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 twenty other cities and villages and ten townships located within the County. The County has significant responsibilities in the areas of general government, human services and social services, civil and criminal justice systems, sheriff protection, alcohol, drug addiction and mental health services, children services, mental retardation and developmental disabilities services, road and bridge maintenance, and other support services. The County's Department of Environmental Services operates a sewer system and water system. The Edwin Shaw Hospital, a comprehensive medical rehabilitation hospital, is presented in the financial statements as a discretely presented component unit.

In accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14, "The Reporting Entity", the County of Summit's financial statements include organizations, activities, functions and component units for which the County is primarily accountable.

ECONOMIC CONDITION AND OUTLOOK

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 still the largest employer in the County with approximately 4,800 employees.

An analysis of 2000 Harris Ohio Industrial Directory data shows there were 1,126 manufacturing firms in the County, employing 92,638 persons with emphasis not only in the rubber and plastics fields, but also in such diverse fields as metal fabrication, food processing, and the manufacturing and distribution of electronic machinery, equipment and supplies.

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

The County's average unemployment rate decreased from 4.2% in 1999 to 4.0% in 2000. This rate is less than the State of Ohio's average rate of 4.1% and is less than the national average of 4.1%. According to the Ohio Bureau of Employment Services, the Akron Primary Metropolitan Statistical Area (PMSA), nonagricultural wage and salary employment advanced 6,600 jobs between December 1999 and December 2000. Expansion in service-producing industries created 6,500 jobs. Leading growth sectors were services (+2,500), mainly business services, transportation and public utilities (+1,100), and government (+1,000). Modest gains occurred in retail trade, wholesale trade, finance, insurance and real estate. The workforce in goods-producing industries increased 100 due to over-the-year improvements in construction. Manufacturing employment was unchanged.

According to the Akron Regional Development Board "1999 Annual Industrial Expansion Report", ten new companies announced their location to the Akron region and 378 existing companies expanded. These companies created 2,467 jobs and invested \$581 million in facilities and equipment in the Counties of Medina, Portage and Summit. Total industrial development (excluding expenditures for hospitals, educational facilities, government and office buildings, retail and commercial structures, churches and residential property) in the County of Summit for 1999 totaled \$370 million.

The largest new plants in Summit County were Republic Technologies, \$7.5 million, and ASC Industries, \$5 million. The largest of the County of Summit expansions or plant improvements were Daimler Chrysler Corp, \$150 million; Coca Cola Enterprises, \$28.4 million; Empire Die Casting Co., \$16 million; The Goodyear Tire & Rubber Co., \$13.6 million; and Aircraft Braking Systems Corp., \$9.2 million.

The State of Ohio Enterprise Zone Program was established to encourage new business investment in communities throughout the State of Ohio. This program provides communities involved with an economic development tool that can assist a community that is attempting to retain and/or expand its economic tax base.

Eleven new enterprise zone agreements were approved in 2000. The eleven new agreements were approved for the new company development or business expansions in seven different communities throughout the County of Summit.

It is estimated that the eleven new agreements will benefit the County of Summit residents by resulting in: 329 new full-time permanent jobs; \$9,950,000 in new payroll; \$16,351,000 in new real property investment; and \$25,066,000 in new tangible personal property investment.

In summarizing our County's economic outlook, we envision a continuation of positive growth. We feel increases in personal income, average weekly earnings and an increase in new residential construction will continue and help the County grow and develop.

MAJOR INITIATIVES

The County ended 2000 with a \$50.2 million unencumbered cash balance in its general operating funds (General Fund and Budget Stabilization Fund) on a cash basis. On a GAAP basis, the general operating fund is reported in the General Fund. Of the \$50.2 million balance, \$22.3 million was in the Budget Stabilization (Rainy Day) Fund. The County created this fund in 1995 to be used only on a project by project basis so that each individual spending proposal is subject to specific Council approval and public discussion. In December 2000, the Council adopted the 2001 general operating budget proposed by the County Executive. The \$101.2 million budget reflects the County's continuing conservative approach to budgeting. The County of Summit Budget Commission's 2001 Certificate of Estimated Resources for the General Fund has total estimated available resources of \$128.8 million.

In December 2000, County Council passed a resolution for the establishment of a single capital improvement fund for General Fund cash used to finance capital projects approved in past capital improvement programs. Until then, separate funds were established each year for each project. Ohio Revised Code Section 5705.09 only requires a separate capital projects fund when a bond or note is issued to finance a project. The newly created General Capital Improvements fund had a cash balance of \$26.4 million at December 31, 2000.

The 2001 County Capital Improvement Program, approved by Council in April of 2001, required a transfer of \$6.4 million from the General Fund carryover unencumbered cash balance to the General Capital Improvements fund. The largest new project funded was a \$4.4 million contribution towards the expansion of the County of Summit Parking Deck.

In May 2000, Moody's Investors Service upgraded the County's bond rating to Aa3 from A1. Moody's expects that prudent and sustainable financial management policies will support the County's ability to maintain its improved financial position. They also noted, the rating assignment reflects the County's growing local economy benefitting from its location in Northeastern Ohio, below average debt burden and improved debt structure. The higher rating means the County will be able to pay less to borrow money in the long-term bond market.

The County Sewer Division is responsible for 17 wastewater treatment facilities, over 100 wastewater pumping stations and approximately 800 miles of sanitary sewers transporting wastewater both to the County-owned treatment plants and to those of the cities of Akron, Barberton and Twinsburg, the Village of Lakemore, the Northeast Ohio Regional Sewer District and the Counties of Stark and Portage.

The County-owned wastewater treatment facilities include the Fishcreek and Springfield wastewater treatment plants, each with an operating capacity of eight and four million gallons per day (MGD), respectively. The Fishcreek plant currently operates at 4.1 MGD, and an average of 2.1 MGD was processed at the Springfield plant during 2000. The Fishcreek plant was expanded to 8 MGD in 2000 and is permitted for 5 MGD, enabling the County to serve new users in developing areas of the City of Stow and adjacent areas.

In 2000, the County spent approximately \$10.5 million to design or construct various new sanitary sewer improvements. These expenditures included: \$1,340,700 for planning improvements to wastewater treatment and collection facilities; \$3,973,000 for improvements to collection facilities and the related abandonment of older treatment and pumping facilities; and \$5,154,000 for improvements to wastewater treatment plants.

The County administration projects the rates as currently established will be sufficient, together with the existing cash balances, for Sewer Division expenditures through 2002, including debt service requirements on both existing and planned borrowing.

The County Water Division operates and maintains two independent water systems serving all or a portion of two political subdivisions in the County. The County relies on water purchased from the City of Akron to provide water to its water customers.

In February 2000, the County awarded a contract to construct a water tower for the Stow Water System. The County's capital improvement plan calls for expenditures of \$3.5 million in 2000 for the construction of the water tower and a water line. Those costs were funded in part from proceeds of unvoted general obligation bond anticipation notes in the amount of \$2.3 million and a state grant of \$1.2 million.

The County sold the water system in the City of Green to the City of Green for \$2.3 million in August 2000. That portion of the system represented approximately 10% of water system revenues in 1999.

The County sold the water system in the City of Norton to the City of Norton for \$28,740 in March 2001. That portion of the system represented approximately 1.6% of water system revenues in 1999.

There have been preliminary sale discussions with other municipalities in which the remaining portions of the water system are located. The County has issued a request for proposals for the sale of the water facilities located in the City of Stow (minimum purchase price of \$8.9 million) and the City of Hudson Village (minimum purchase price of \$5.5 million).

In May 1999, the cities of Hudson Village and Stow each filed lawsuits against the County seeking to restrain the County from selling the County water lines located in their cities to the City of Akron. The County and the City of Stow had entered into an agreement in 1974 pursuant to which Stow would have a right of first refusal to purchase the water system. The 1974 agreement called for a Board of Review to assist the parties in reaching an agreement as to the purchase price for the water system. The Board met in 2000, but did not determine a price. The presiding judge in the case ordered the Board of Review reconvene in 2001. With respect to the Hudson suit, the court ruled in the County's favor. The City of Hudson Village has appealed, and the appeal is still pending.

The County projects the rates as currently established will be sufficient, together with existing cash balances, for Water Division expenditures through 2001.

In March of 2000, County voters approved an .8 mill, seven year property tax levy for the benefit of the Akron Zoological Park ("The Akron Zoo"), an Ohio non-profit corporation. The first collection year is 2001 and estimated tax revenue is \$8,197,000. On January 15, 2001, the County, at the request of the Akron Zoo, issued \$18 million in tax anticipation notes for the purpose of operating and capital expenses. The notes are not secured by the full faith and credit of the County or by any revenues of the County other than the Akron Zoo levy. The Akron Zoo and the County entered into an agreement to provide for the use of the proceeds of the Akron Zoo tax levy and the payment of debt service charges on the notes.

At the November 7, 2000, general election the voters of the County approved a County of Summit charter amendment to create a County Audit committee and Department of Internal Auditing. The County Audit Committee consists of the County Treasurer, County Auditor, County Executive, the President of County Council and a resident of the County of Summit appointed by the County Executive and approved by a majority of County Council. The County Audit Committee is charged with overseeing internal as well as external audits. The Department of Internal Auditing serves under the direction of the County Audit Committee. A Director of Internal Auditing shall head the Department. The Director is required to be a Certified Internal Auditor or working towards the certification. The first County of Summit Audit Committee meeting was held on May 2, 2001.

On May 7, 2001, the County of Summit Council passed a resolution submitting a proposed charter amendment to the electors of the County to consolidate the Offices of the County Auditor and County Treasurer, transferring the County Auditor's powers and duties to the County Treasurer, and renaming the County Treasurer the "County Fiscal Officer". If voters approve this charter amendment at the general election to be held on November 6, 2001, the consolidation will become effective upon a vacancy in the County Auditor's Office or on March 10, 2003, whichever is earlier. County Council deemed the creation of a "County Fiscal Officer" to be a valid public purpose to improve the operations and efficiency of County government.

FINANCIAL INFORMATION

Accounting System and Budgetary Controls

The County's day-to-day accounting and budgetary records are maintained on a cash basis. For financial reporting purposes, the accounting records are converted to the modified accrual basis for all governmental and fiduciary funds and to the accrual basis for the proprietary funds. A further discussion of the two bases of accounting and the reconciliation can be found in Note 1 of the Notes to Combined Financial Statements. Adequate internal accounting control is designed to achieve the fundamental objectives of safeguarding assets from loss, theft or misuse and providing reasonable assurance the financial transactions are properly authorized and recorded. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and, (2) the evaluation of costs and benefits require estimates and judgement by management.

The County has been aggressively addressing budgetary controls. The maximum appropriation level is established at the object level annually for all County funds, with the exception of the agency funds. This level is established by the County Budget Commission, which consists of the County Auditor, County Prosecutor and County Treasurer. In addition, a manual system of review for compliance, prior to processing, further insures budgetary compliance. The County uses the BANNER Finance System from SCT Government Systems. The system uses the ORACLE Relational Database Management System and the software package conforms to both internal and external reporting requirements, supporting GAAFR guidelines published by GFOA.

General Government Functions

The following schedules present a summary of the amount of revenue from major sources and the differences from last year for the County's governmental funds and proprietary funds, for the fiscal year ended December 31, 2000. The County's governmental funds consist of the General, Special Revenue, Debt Service and Capital Projects Funds, which are recorded on a modified accrual basis. The County's Proprietary Funds consist of the Enterprise Funds and the Internal Service Funds, recorded on an accrual basis.

		<u>Governmental Funds</u>		
		Percent	Increase (Decrease)	Percent Increase (Decrease)
<u>Revenues</u>	<u>Amount</u>	<u>of Total</u>	<u>From 1999</u>	<u>(Decrease)</u>
Taxes: Property	\$ 87,530,808	25.26	\$ 2,018,461	2.36
Sales and Use	33,231,971	9.59	2,687,066	8.80
Other	11,474,963	3.31	183,112	1.62
Licenses and Permits	430,007	.12	(56,814)	(11.67)
Charges for Services	33,914,268	9.79	1,143,424	3.49
Fines and Forfeitures	1,076,149	.31	(296,530)	(21.60)
Intergovernmental	150,561,823	43.45	14,196,753	10.41
Special Assessments	140,229	.04	(40,174)	(22.27)
Interest Income	16,626,371	4.80	5,275,364	46.47
Other	<u>11,538,500</u>	<u>3.33</u>	<u>(13,814)</u>	<u>(.12)</u>
	346,525,089	100.00	25,096,848	7.81
<u>Other Financing Sources</u>				
Operating Transfers-In	20,861,264	96.95	5,020,113	31.69
Proceeds of Notes			(1,750,714)	(100.00)
Capital Lease Proceeds	<u>657,072</u>	<u>3.05</u>	<u>(86,903)</u>	<u>(11.68)</u>
	<u>21,518,336</u>	<u>100.00</u>	<u>3,182,496</u>	<u>17.36</u>
Total	<u>\$368,043,425</u>		<u>\$ 28,279,344</u>	<u>8.32</u>

Revenues and other financing sources for governmental funds, on a modified accrual basis, totaled \$368,043,425 during 2000, an increase of \$28,279,344 (8.32%) from 1999. The major changes occurred in the following areas: Intergovernmental increased approximately \$14.2 million; the majority of the increase was due to levy increases in the Children Services Board, the Alcohol, Drug Addiction and Mental Health Services Board and the Mental Retardation and Developmental Disabilities funds. Also, a reduction in the amount that was over-advanced to Human Services caused a reduction in Intergovernmental. The increase in Interest Income was a result of a larger surplus of capital during the year.

		Percent	Increase (Decrease)	Percent Increase (Decrease)
<u>Expenditures by Function</u>	<u>Amount</u>	<u>of Total</u>	<u>From 1999</u>	<u>(Decrease)</u>
General Government	\$ 46,677,291	14.00	\$ 2,818,816	6.43
Public Safety	54,723,011	16.42	5,306,308	10.74
Public Works	14,733,101	4.42	1,136,755	8.36
Health	102,033,308	30.61	6,450,783	6.75
Economic Development	3,500,100	1.05	(229,257)	(6.15)
Human Services	90,502,052	27.15	9,462,681	11.68
Capital Outlay	11,593,024	3.48	4,621,378	66.29
Intergovernmental	379,189	.11	113,350	42.64
Other	2,165,128	.65	(1,746,332)	(44.65)
Principal Retirement	4,315,572	1.29	184,953	4.48
Interest	<u>2,746,875</u>	<u>.82</u>	<u>(259,429)</u>	<u>(8.63)</u>
	333,368,651	100.00	27,860,006	9.12
<u>Other Financing Uses</u>				
Operating Transfers-Out	<u>22,129,821</u>	<u>100.00</u>	<u>6,382,760</u>	<u>3.83</u>
Total	<u>\$355,498,472</u>		<u>\$ 34,242,766</u>	<u>10.66</u>

Expenditures and other financing uses for governmental funds, on a modified accrual basis, totaled \$355,498,472 during 2000, an increase of \$34,242,766 (10.66%) from 1999. The major changes occurred in the following areas: Public Safety increase was a result of increases in the Sheriff's operating costs, personal and contract services. Health increased approximately \$6 million as a result of increased contract services at the Alcohol, Drug Addiction and Mental Health Services Board and the Board of Mental Retardation and Developmental Disabilities by approximately \$1 million and \$4.8 million, respectively. Human Services increased as a result of the new State program, Workforce Development, administered by the County, and increased cost in the child care program. Capital outlay increased as a result of major construction and renovation projects encountered during 2000.

Proprietary Funds

Enterprise Funds

		Percent	Increase (Decrease)	Percent Increase (Decrease)
<u>Operating Revenues</u>	<u>Amount</u>	<u>of Total</u>	<u>From 1999</u>	
Charges for Services	\$31,138,271	98.89	\$ 107,470	.35
Other	<u>351,033</u>	<u>1.11</u>	<u>141,213</u>	67.30
	31,489,304	100.00	248,683	.80
<u>Nonoperating Revenues and Transfers-In</u>				
Intergovernmental	2,409,104	32.33	(680,564)	(22.03)
Interest Income	969,189	13.00	(546,155)	(36.04)
<u>Grants and</u>				
Contributed Assets	23,252	.31	23,252	100.00
Sale of Fixed Assets	2,314,650	31.05	2,314,650	100.00
Operating Transfers-In	<u>1,737,490</u>	<u>23.31</u>	<u>1,718,501</u>	9049.98
	<u>7,453,685</u>	100.00	<u>2,829,684</u>	61.20
Total	<u>\$38,942,989</u>		<u>\$ 3,078,367</u>	8.58

Operating and nonoperating revenues for the enterprise funds, on an accrual basis, totaled \$38,942,989 during 2000, an increase of \$3,078,367 (8.58%) from 1999. The major changes were a result of the sale of the Green Water System to the City of Green in 2000.

		Percent	Increase (Decrease)	Percent Increase (Decrease)
<u>Operating Expenses</u>	<u>Amount</u>	<u>of Total</u>	<u>From 1999</u>	
Personal Services	\$ 9,161,297	28.34	\$ 1,149,473	14.35
Contractual Services	12,075,059	37.36	29,595	.25
Materials and Supplies	890,485	2.75	109,698	14.05
Purchased Utilities			(13,283)	(100.00)
Depreciation Expense	6,428,061	19.89	829,236	14.81
Other	<u>3,769,111</u>	<u>11.66</u>	<u>1,848,595</u>	96.26
	32,324,013	100.00	3,953,314	13.93
<u>Nonoperating Expenses and Transfers-Out</u>				
Interest Expense	6,297,412	78.21	342,787	5.76
<u>Other Nonoperating Expenses</u>				
Loss on Sale of Fixed Assets	604,501	7.51	604,501	100.00
Operating Transfers-Out	<u>468,933</u>	<u>5.82</u>	<u>355,854</u>	314.70
	<u>8,051,800</u>	100.00	<u>1,984,096</u>	32.70
Total	<u>\$40,375,813</u>		<u>\$ 5,937,410</u>	17.24

Operating and nonoperating expenses for the enterprise funds, on an accrual basis, totaled \$40,375,813 during 2000, a increase of \$5,937,410 (17.24%) from 1999. Personal Services increased due to annual cost of living increases, step increases and overtime. Other expenses increased primarily due to the settlement of a law suit for violations of EPA requirements.

Internal Service Funds

The three internal service funds, created in 2000, operated by the County are the Office Services, Medical Self-Insurance and Worker's Compensation funds. The Office Services fund was created to provide mail, printing and paper supply services to the various departments within the County; Medical Self-Insurance fund was created to provide medical benefits for employees; and the Worker's Compensation fund was created to provide worker's compensation benefits for employees. For the year ended December 31, 2000, the funds had net income (loss) of \$145,486, (\$1,920,162) and (\$3,034,622) and retained earnings (deficit) of \$175,204, (\$110,134) and \$4,782,806, respectively.

Debt Administration

At December 31, 2000, the County had \$154,823,332 in total indebtedness. This amounted to a \$16,561,656 decrease from the December 31, 1999, amount of \$171,384,988. The following schedule presents the change in amount (in 000's) and the percentage of change from 1999 to 2000.

	Balance December <u>31, 1999</u>	<u>Issued</u>	<u>Retired</u>	Balance December <u>31, 2000</u>	Percentage <u>Change</u>
General Obligation Bonds	\$ 76,386	\$ 30,330	\$ 5,525	\$101,191	(32.47)
O.D.D. Loans	21	8		29	(40.69)
O.W.D.A. Loans	33,306	200	3,002	30,504	8.41
O.P.W.C. Loans	1,000		63	937	6.25
General Obligation Notes Long-Term	1,754			1,754	
General Obligation Notes	<u>58,918</u>	<u>20,408</u>	<u>58,918</u>	<u>20,408</u>	(65.36)
Total	<u>\$171,385</u>	<u>\$ 50,946</u>	<u>\$ 67,508</u>	<u>\$154,823</u>	

The amount issued and retired during the year included debt that was "rolled over" during 1999. The County's general obligation bond issues are currently rated "Aa3" by Moody's Investor's Services and "AA-" by Standard and Poor's Corporation.

At December 31, 2000, the County had net indebtedness (voted and unvoted) of \$29,233,578 which was below the legal direct debt margin of \$228,725,892. The General Bonded debt per capita was \$181.

The Statistical Section of this report presents more details on the County's debt position.

CASH MANAGEMENT

Effective cash management is recognized as essential to good fiscal management. This is particularly true as mounting costs and expanding programs have placed ever increasing pressures on governmental revenues.

Investment returns on funds not immediately required can help to reduce this pressure. Effective cash management of these funds necessitates a proficient and uncompromising investment and deposit policy.

Bank management practices represent an important part of the overall treasury management practices function. This relationship is also fundamental to a successful cash management program. Therefore, the County objective is to obtain good banking services through an open and fair competitive process.

As the investment authority for the County, the Treasurer invests in Certificates of Deposit, U.S. Government Obligations, fully collateralized Repurchase Agreements and Star Ohio, a statewide investment pool. Whenever possible, and consistent with risk limitations and prudent investment management, the County seeks to augment returns above the market-average rate of return through the implementation of active portfolio management strategies. Contacting numerous brokers and going through a bidding process will help achieve these County objectives. The brokers are notified to wire the securities and collateral, in the County's name, to a financial institution, which acts as the County's agent. The collateral is held in the financial institution's customer account at the Federal Reserve Bank, while the securities are held by the financial institution in the County's name. This method lowers the risk level associated with collateralization, because collateral is supplied by the broker for each investment made by the County. The levels of custodial credit risk are discussed more fully in Note 3.

For 2000, the County's investment interest income averaged a weighted yield of 5.98%. The County pools its idle cash for maximum investment efficiency and to simplify accountability. Approximately 97% of all available monies are continually maintained in interest-bearing activities.

RISK MANAGEMENT

In 1989, due to unprecedented rate increases, the County initiated a self-insured plan for employee health care. Under this plan the County assumes the risk of normal medical costs and purchases stop loss insurance for unusual costs (in excess of \$125,000 per claim). The County can adjust the stop loss level in future years based on claim frequency. In addition, the County has retained Mutual Health Services, as administrator, to process claims and review medical procedures.

This plan enables the County to monitor its medical benefit program more closely and provides additional leverage in controlling cost.

OTHER INFORMATION

Independent Audit

Included in this report is an unqualified audit opinion rendered on the County's financial statements at December 31, 2000, by our independent auditors, Ernst & Young, LLP. County management plans to continue to subject the financial statements to an annual independent audit as part of the preparation of a CAFR. An annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

The County participates in the Federal "single audit" program which consists of a single audit of all Federal and Federal pass-through funded programs administered by the County. Congressional legislation made the "single audit" program mandatory for most local governments, including the County of Summit.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Summit, Ohio for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 1999.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such reports must satisfy both Generally Accepted Accounting Principles and applicable legal requirements. The County of Summit has been awarded the Certificate of Achievement for the past 15 years.

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

GFOA Distinguished Budget Presentation

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the County of Summit, Ohio for its annual budget for the year beginning January 1, 2000.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

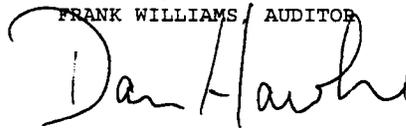
This award is valid for a period of one year only.

Acknowledgments

The preparation of this report could not have been accomplished without the dedicated effort of a number of employees within the County Auditor's Office. We would like to express appreciation to each member of the accounting and management information systems staffs, the County Treasurer's office and the Office of Budget and Management. Special mention should be made to Allen R. Beck, Manager of Financial Reporting, John S. LaMonica and Andrew Baumann, Financial Reporting and Dennis M. Menendez, Auditor's Finance/Budget Administrator. I would also like to thank Frank Williams, County Auditor, and the County's other elected officials and managers for their continued support of this project.

Sincerely,

FRANK WILLIAMS, AUDITOR



Dan Hawke
Deputy Auditor of Finance

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Summit,
Ohio

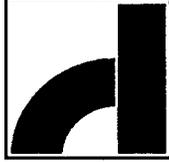
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1999

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



Anne Spray Kinney
President

Jeffrey L. Esler
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

**PRESENTED TO
Summit County,
Ohio**

**For the Fiscal Year Beginning
January 1, 2000**

Anne Spray Kinney *Jeffrey L. Esselt*
President Executive Director



General
Purpose
Financial
Statements

General Purpose
Financial Statements

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Report of Independent Auditors

Summit County Council and Executives
Akron, Ohio

We have audited the accompanying general-purpose financial statements of the County of Summit, Ohio (the County) as of and for the year ended December 31, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial results of the Children's Services, which is a Special Revenue Fund and whose financial statements reflect total assets of \$71.4 million as of December 31, 2000 and total revenues of \$42.8 million for the year then ended. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to data included for the Children's Services, is based solely on the report of the other auditors.

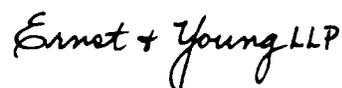
We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standard*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the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

In our opinion, based on our audit and the report of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the County as of December 31, 2000, and the results of its operations and the cash flows of its proprietary funds and discretely presented component unit for the year then ended in conformity with accounting principles generally accepted in the United States.

As discussed in Note 24 to the financial statements, in 2000 the County changed its method of accounting for contributed capital.

In accordance with *Government Auditing Standards* we have also issued our report dated May 31, 2001 on our consideration of the County's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in our audit of the general-purpose financial statements and, in our opinion, is fairly stated based on our audit and the report of other auditors, in all material respects in relation to the general-purpose financial statements taken as a whole.



May 31, 2001

COUNTY OF SUMMIT, OHIO

COMBINED BALANCE SHEET ALL FUND TYPES,
ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT

DECEMBER 31, 2000

Exhibit 1

ASSETS AND OTHER DEBITS

	General	Governmental Fund Types Special Revenue	Debt Service	Capital Projects
Assets:				
Equity in Pooled Cash and Investments.....	\$59,776,436	\$ 75,158,535	\$ 1,855,082	\$25,907,965
Cash and Investments -				
Segregated Accounts.....	4,457,220	2,733,463		184,019
Receivables (Net of Allowance for Uncollectibles):				
Taxes.....	23,112,123	86,550,499	3,540,875	
Accounts.....	157,661	318,527	760,568	
Special Assessments.....	2,220,415	113,424		
Accrued Interest.....	871,047	2,447,280		
Loans.....	5,560,486	8,626,448	450,109	
Due From Other Funds.....	76,035	26,932,227	390,897	1,339,455
Materials and Supplies Inventories.....	112,812	542,041		
Prepaid Items.....		202,155		8,509
Fixed Assets.....				
Other Debits:				
Amount Available in Debt Service Funds.....				
Amount to be Provided for Retirement of General Long Term Obligations:				
Debt.....				
Other.....				
Total Assets and Other Debits.....	\$96,344,235	\$203,624,599	\$ 6,997,531	\$27,439,948

LIABILITIES, EQUITY AND OTHER CREDITS

Liabilities:				
Accounts Payable.....	\$ 1,671,784	\$ 10,615,626		\$ 1,122,876
Accrued Salaries and Wages Payable.....	1,876,933	2,649,524		7,574
Deferred Revenues.....	20,095,723	96,484,640	\$ 3,931,772	181,040
Contract Retainage Payable.....		250,673		
Matured Bonds Payable.....			65,000	
Accrued Interest Payable.....			17,300	
Equipment Note Payable.....				
General Obligation Notes Payable.....	1,083,600	1,212,598		3,949
Accrued Vacation and Sick Leave.....	9,387,729	2,648,925		4,045
Due To Other Funds.....	1,784,234	12,484,089		49,378
Due To Other Governments.....	3,199,683			
Deposits held and Due to Others.....				
Capital Leases Payable.....		298,256		
Insurance Claims Payable.....				
Unapportioned Monies.....				
General Obligation Bonds Payable.....				
O.D.D. Loans Payable.....				
O.W.D.A. Loans Payable.....				
O.P.W.C. Loans Payable.....				
Obligations Under Capitalized Leases.....				
Total Liabilities.....	\$9,111,726	\$126,464,401	\$ 3,994,072	\$ 1,368,862
Equity and Other Credits:				
Investment in Capital Fixed Assets.....				
Contributed Capital.....				
Retained Earnings (Deficit).....				
Fund Balances:				
Reserved for Loans Receivable.....	112,812	2,447,280		8,509
Reserved for Prepaid Items.....	2,978,758	19,672,231		6,126
Reserved for Encumbrances.....	54,140,909	54,838,532		26,056,451
Unreserved.....	57,323,429	77,160,198	3,003,459	26,071,086
Total Equity and Other Credits.....	\$96,344,235	\$203,624,599	\$ 6,997,531	\$27,439,948

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

	Proprietary Fund Types Enterprise	Internal Service	Fiduciary Fund Type Agency	Account Groups General Fixed Assets	General Long Term Obligations	Total Primary Government (Memorandum only)	Component Unit Edwin Shaw Hospital	Total Reporting Entity (Memorandum Only)
\$	25,974,194	11,885,160	50,342,178			250,899,550	\$ 1,415,463	\$ 250,899,550
	196,837	5,367	7,055,038			14,531,944		16,047,407
	5,658,741		433,524,356			546,727,853		546,727,853
	3,549,221	647	7,860			6,903,404	5,510,920	12,414,324
	97,566		199,093			3,748,314		3,748,314
			47,684			2,479,089		2,479,089
	933	2,931,891	443,062			2,447,280		2,447,280
	135,611		49,340,993			13,323,490		13,323,490
	241,537	133,713	680			83,699,669	169,317	83,699,669
	25,974	326,574		\$176,248,361	\$ 3,003,459	993,326	164,228	1,162,643
	231,102,225					407,677,160	9,386,880	417,064,040
						3,003,459		3,003,459
						47,886,917		47,886,917
						9,216,319		9,216,319
						\$1,393,984,303	\$16,646,808	\$1,410,631,111

\$	1,383,742	4,674	2,105,916			16,904,668	\$ 1,575,716	\$ 18,480,384
	281,663					4,815,744	435,764	5,251,508
	153,736					120,512,155		120,512,155
	6,064		269			385,449		385,449
	1,575,264					23,535		23,535
	20,408,000					1,375,264	987,680	1,575,264
	217,302	13,812			\$ 1,753,637	22,161,627		22,161,627
	183,669	10,546	1,268,526		8,015,622	10,154,983		11,282,851
	2,490,633	1,065,009	5,207,296			13,323,490		13,323,490
		288,139	1,092,634			23,082,630		23,082,630
		9,002,912				4,292,317		4,292,317
						9,580,148		9,580,148
			531,286,303			531,286,303		531,286,303
				49,136,749		101,199,557		101,199,557
						30,503,190		30,503,190
						937,500		937,500
	110,225,029	10,385,092	540,960,944		1,202,697	1,202,697	4,072,351	896,889,202
						176,248,361		176,248,361
						138,718,614	16,950,534	155,669,148
						22,933,855	(4,376,077)	18,557,778
						2,447,280		2,447,280
						22,657,115		22,657,115
						138,039,351		138,039,351
						501,368,052	12,574,457	513,942,509
						\$1,393,984,303	\$16,646,808	\$1,410,631,111

COUNTY OF SUMMIT, OHIO

**COMBINED STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES**

YEAR ENDED DECEMBER 31, 2000

Exhibit 1

	<u>Governmental Fund Types</u>				<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<u>REVENUES</u>					
Taxes:					
Property.....	\$ 16,383,886	\$ 67,933,169	\$ 3,213,753		\$ 87,530,808
Sales and Use.....	33,231,971				33,231,971
Other.....	7,414,620	4,060,343			11,474,963
Licenses and Permits.....	57,258	372,749			430,007
Charges for Services.....	18,562,237	15,352,031			33,914,268
Fines and Forfeitures.....	500,006	576,143			1,076,149
Intergovernmental.....	15,062,626	132,804,920	383,747	\$ 2,310,530	150,561,823
Special Assessments.....			140,229		140,229
Interest Income.....	15,911,832	533,192		181,347	16,626,371
Other.....	<u>4,374,596</u>	<u>4,319,037</u>	<u>2,822,367</u>	<u>22,500</u>	<u>11,538,500</u>
Total Revenues.....	<u>111,499,032</u>	<u>225,951,584</u>	<u>6,560,096</u>	<u>2,514,377</u>	<u>346,525,089</u>
<u>EXPENDITURES</u>					
Current:					
General Government:					
Legislative and Executive....	18,656,431	7,162,992		205,313	26,024,736
Judicial.....	20,018,905	633,650			20,652,555
Public Safety.....	43,113,017	11,609,994			54,723,011
Public Works.....	67,508	14,665,593			14,733,101
Health.....	855,507	101,177,801			102,033,308
Economic Development.....	641,541	2,858,559			3,500,100
Human Services.....	2,637,871	87,864,181			90,502,052
Other.....	1,631,364			533,764	2,165,128
Capital Outlay.....	363,044			11,229,980	11,593,024
Intergovernmental.....	379,189				379,189
Debt Service:					
Principal Retirement.....			4,315,572		4,315,572
Interest.....			<u>2,657,690</u>	<u>89,185</u>	<u>2,746,875</u>
Total Expenditures.....	<u>88,364,377</u>	<u>225,972,770</u>	<u>6,973,262</u>	<u>12,058,242</u>	<u>333,368,651</u>
Excess (Deficiency) of					
Revenues Over Expenditures...	<u>23,134,655</u>	<u>(21,186)</u>	<u>(413,166)</u>	<u>(9,543,865)</u>	<u>13,156,438</u>
Other Financing Sources (Uses):					
Operating Transfers-In.....	1,683,122	4,102,788	100,500	14,974,854	20,861,264
Operating Transfers-Out.....	(18,761,188)	(200,000)	(1,358,740)	(1,809,893)	(22,129,821)
Capital Lease Proceeds.....	<u>47,354</u>	<u>609,718</u>			<u>657,072</u>
Total Other Financing Sources (Uses).....	<u>(17,030,712)</u>	<u>4,512,506</u>	<u>(1,258,240)</u>	<u>13,164,961</u>	<u>(611,485)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses....					
	6,103,943	4,491,320	(1,671,406)	3,621,096	12,544,953
Fund Balances, January 1, 2000...	<u>51,128,536</u>	<u>72,668,878</u>	<u>4,674,865</u>	<u>22,449,990</u>	<u>150,922,269</u>
Fund Balances, December 31, 2000.	<u>\$ 57,232,479</u>	<u>\$ 77,160,198</u>	<u>\$ 3,003,459</u>	<u>\$ 26,071,086</u>	<u>\$163,467,222</u>

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

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COUNTY OF SUMMIT, OHIO

Exhibit 3

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS ANNUALLY BUDGETED, NON-GAAP BUDGET BASIS

YEAR ENDED DECEMBER 31, 2000

	GENERAL FUND			SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS		
	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES									
Taxes:									
Property.....	\$ 17,964,000	\$ 18,363,005	\$ 399,005	\$ 74,857,241	\$ 72,798,655	\$ (2,058,586)	\$ 3,663,627	\$ 3,597,499	\$ (66,128)
Sales and Use.....	29,800,000	33,318,133	3,518,133	3,845,963	4,064,023	218,060			
Other.....	6,000,000	7,414,620	1,414,620	380,784	362,317	(18,467)			
Licenses and permits.....	67,000	55,213	(11,787)	14,757,935	13,972,248	(785,687)			
Charges for Services.....	18,067,664	18,720,476	652,812	456,464	399,201	(57,263)			
Fines and forfeitures.....	535,000	566,402	51,402	110,909,805	96,680,597	(14,229,208)			
Intergovernmental.....	14,029,524	15,307,893	1,278,369	361,155	1,012,849	651,694		148,749	148,749
Special Assessments.....	9,084,333	14,337,379	5,253,026	16,982,929	15,711,795	(1,271,134)	839,120	2,452,655	1,613,535
Interest Income.....	2,993,083	3,624,821	631,738	222,552,226	205,003,688	(17,550,538)	4,502,747	6,198,903	1,696,156
Other.....	98,540,628	111,727,942	13,187,316						
Total Revenues.....									
EXPENDITURES									
General Government:									
Legislative and Executive.....	21,817,076	20,100,640	1,716,436	7,494,466	6,563,990	930,476			
Judicial.....	19,896,231	18,870,610	1,025,621	14,366,609	12,540,283	1,826,326			
Public Safety.....	44,346,456	42,824,551	1,521,905	51,449	37,631	13,818			
Public Works.....	200,000	200,000		16,008,859	15,392,829	616,430			
Health.....	686,090	681,330	4,760	54,812,283	54,252,833	559,450			
Economic Development.....	693,150	639,388	53,762	31,000	21,738	9,262			
Human Services.....	8,131,021	7,377,449	753,572	137,115,211	130,867,126	6,248,085			
Capital Outlay.....	196,346	91,269	105,077						
Other.....	2,912,404	2,600,537	311,867						
Debt Service:									
Principal.....									
Interest.....	98,878,774	93,185,774	5,693,000	229,879,877	219,675,030	10,203,847	4,442,401	4,355,573	86,828
Total Expenditures.....									
Excess (Deficiency) of Revenues Over Expenditures.....	(338,148)	18,542,168	18,880,316	(7,327,601)	(34,674,345)	(27,346,744)	(2,604,173)	(823,189)	1,782,984
Other Financing Sources (Uses):									
Transfers-In.....		1,683,122	1,683,122	5,954,700	5,656,000	(298,700)	6,421,563	3,376,869	(3,044,694)
Transfers-Out.....	(14,859,200)	(14,658,400)	200,800	(5,856,000)	(5,856,000)		(4,662,866)	(4,662,866)	
Other Financing Sources.....	850,000	954,173	144,173	463,833	362,176	(101,657)			
Total Other Financing Sources (Uses).....	(14,009,200)	(11,981,105)	2,028,095	582,533	362,176	(220,357)	1,758,697	(1,285,997)	(3,044,694)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses.....	(14,347,348)	6,561,063	20,908,411	(6,765,068)	(14,512,169)	(7,747,081)	(845,476)	(2,107,186)	(1,261,710)
Fund Balances, January 1, 2000.....	21,289,020	21,288,020		63,083,601	63,083,601		3,962,268	3,962,268	
Fund Balances, December 31, 2000.....	\$ 6,940,672	\$ 27,849,083	\$ 20,908,411	\$ 56,318,533	\$ 46,571,432	\$ (9,747,081)	\$ 3,116,792	\$ 1,855,082	\$ (1,261,710)

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

COUNTY OF SUMMIT, OHIO

COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS (DEFICIT)
PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT

YEAR ENDED DECEMBER 31, 2000

EXHIBIT 4

	Enterprise Funds	Internal Service Funds	Total Primary Government (Memorandum Only)	Component Unit Edwin Shaw Hospital	Total Reporting Entity (Memorandum Only)
OPERATING REVENUES					
Charges for Services.....	\$ 31,138,271	\$ 21,145,306	\$ 52,283,577		\$ 52,283,577
Patient Service Revenue-Net....				\$ 23,581,007	23,581,007
Other.....	<u>351,033</u>	<u>319,796</u>	<u>670,829</u>	<u>689,369</u>	<u>1,360,198</u>
Total Operating Revenues.....	<u>31,489,304</u>	<u>21,465,102</u>	<u>52,954,406</u>	<u>24,270,376</u>	<u>77,224,782</u>
OPERATING EXPENSES					
Personal Services.....	9,161,297	608,915	9,770,212	17,188,510	26,958,722
Contractual Services.....	12,075,059	73,979	12,149,038	2,152,701	14,301,739
Materials and Supplies.....	890,485	678,880	1,569,365	1,870,022	3,439,387
Claims Expense.....		24,849,553	24,849,553		24,849,553
Bad Debt Expense.....				3,906,132	3,906,132
Depreciation Expense.....	6,428,061	101,629	6,529,690	1,655,044	8,184,734
Other.....	<u>3,769,111</u>	<u>56,837</u>	<u>3,825,948</u>	<u>2,014,029</u>	<u>5,839,977</u>
Total Operating Expenses.....	<u>32,324,013</u>	<u>26,369,793</u>	<u>58,693,806</u>	<u>28,786,438</u>	<u>87,480,244</u>
Operating (Loss).....	<u>(834,709)</u>	<u>(4,904,691)</u>	<u>(5,739,400)</u>	<u>(4,516,062)</u>	<u>(10,255,462)</u>
Nonoperating Revenues (Expenses):					
Intergovernmental.....	2,409,104		2,409,104		2,409,104
Interest Income.....	969,189	111,386	1,080,575	126,807	1,207,382
Grants and Contributed Assets	23,252		23,252		23,252
Sale of Fixed Assets.....	2,314,650		2,314,650		2,314,650
Interest Expense.....	(6,297,412)	(15,993)	(6,313,405)	(55,762)	(6,369,167)
Other Nonoperating Revenues..				722,499	722,499
Other Nonoperating Expenses..	(680,954)		(680,954)	(224,891)	(905,845)
Loss on Sale of Fixed Assets..	<u>(604,501)</u>		<u>(604,501)</u>		<u>(604,501)</u>
Total Nonoperating Revenues (Expenses).....	<u>(1,866,672)</u>	<u>95,393</u>	<u>(1,771,279)</u>	<u>568,653</u>	<u>(1,202,626)</u>
Net (Loss) Before					
Operating Transfers.....	(2,701,381)	(4,809,298)	(7,510,679)	(3,947,409)	(11,458,088)
Operating Transfers-In.....	1,737,490		1,737,490		1,737,490
Operating Transfers-Out.....	<u>(468,933)</u>		<u>(468,933)</u>		<u>(468,933)</u>
Net (Loss).....	(1,432,824)	(4,809,298)	(6,242,122)	(3,947,409)	(10,189,531)
Depreciation on Fixed Assets Acquired by Contributed Capital:					
Current.....	1,961,320	31,578	1,992,898		1,992,898
Retained Earnings (Deficit), January 1, 2000 (Reclassified Note 23).....					
	(11,114,252)	9,625,596	(1,488,656)	(428,668)	(1,917,324)
Change in Accounting Principle (Note 24).....					
	<u>28,671,735</u>		<u>28,671,735</u>		<u>28,671,735</u>
Retained Earnings (Deficit), December 31, 2000.....					
	<u>\$ 18,085,979</u>	<u>\$ 4,847,876</u>	<u>\$22,933,855</u>	<u>\$ (4,376,077)</u>	<u>\$ 18,557,778</u>

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

COUNTY OF SUMMIT, OHIO

**COMBINED STATEMENT OF CASH FLOWS
 PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT**

YEAR ENDED DECEMBER 31, 2000

Exhibit 5

	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Total Primary Government (Memorandum Only)</u>	<u>Component Unit Edwin Shaw Hospital</u>	<u>Total Reporting Entity (Memorandum Only)</u>
CASH FLOWS FROM					
<u>OPERATING ACTIVITIES:</u>					
Cash Receipts from Customers.....	\$30,756,439	\$ 18,212,768	\$ 48,969,207	\$ 25,679,039	\$ 74,648,246
Cash Receipts - Other.....	351,076	319,806	670,882	689,369	1,360,251
Cash Payments for Goods and Services....	(16,198,367)	(938,303)	(17,136,670)	(9,763,709)	(26,900,379)
Cash Payments for Claims.....		(14,781,632)	(14,781,632)		(14,781,632)
Cash Payments to Employees.....	<u>(9,174,153)</u>	<u>(584,999)</u>	<u>(9,759,152)</u>	<u>(17,974,897)</u>	<u>(27,734,049)</u>
Net Cash Provided By (Used For)					
Operating Activities.....	<u>5,734,995</u>	<u>2,227,640</u>	<u>7,962,635</u>	<u>(1,370,198)</u>	<u>6,592,437</u>
CASH FLOWS FROM					
<u>NONCAPITAL FINANCING ACTIVITIES:</u>					
Cash Receipts from Non-Capital Grants...				701,161	701,161
Cash Receipts - Donations.....	2,409,104		2,409,104	21,338	2,430,442
Cash Payments - Donations.....				(21,080)	(21,080)
Operating Transfers-In.....	1,737,490		1,737,490		1,737,490
Operating Transfers-Out.....	<u>(468,933)</u>		<u>(468,933)</u>		<u>(468,933)</u>
Net Cash Provided By					
Noncapital Financing Activities.....	<u>3,677,661</u>		<u>3,677,661</u>	<u>701,419</u>	<u>4,379,080</u>
CASH FLOWS FROM CAPITAL AND					
<u>RELATED FINANCING ACTIVITIES:</u>					
Cash Proceeds from Debt.....	50,938,000		50,938,000	615,000	51,553,000
Cash Proceeds from Sale of Fixed Assets..	2,314,650		2,314,650		2,314,650
Cash Receipts from Special Assessments..	1,071,023		1,071,023		1,071,023
Cash Payments for Capital Acquisitions..	(11,742,698)		(11,742,698)	(833,814)	(12,576,512)
Cash Payments for Debt Retirement.....	(57,623,364)	(58,102)	(57,681,466)	(286,286)	(57,967,752)
Cash Payments for Interest Expense.....	<u>(6,695,652)</u>	<u>(15,993)</u>	<u>(6,711,645)</u>	<u>(55,762)</u>	<u>(6,767,407)</u>
Net Cash (Used For) Capital and					
Related Financing Activities.....	<u>(21,738,041)</u>	<u>(74,095)</u>	<u>(21,812,136)</u>	<u>(560,862)</u>	<u>(22,372,998)</u>
CASH FLOWS FROM					
<u>INVESTING ACTIVITIES:</u>					
Cash Receipts from Interest Income.....	<u>848,240</u>	<u>111,386</u>	<u>959,626</u>	<u>126,807</u>	<u>1,086,433</u>
Net Cash Provided by					
Investing Activities.....	<u>848,240</u>	<u>111,386</u>	<u>959,626</u>	<u>126,807</u>	<u>1,086,433</u>
Net Increase (Decrease) in Cash					
and Investments.....	(11,477,145)	2,264,931	(9,212,214)	(1,102,834)	(10,315,048)
Cash and Investments,					
January 1, 2000.....	<u>37,648,176</u>	<u>9,625,596</u>	<u>47,273,772</u>	<u>2,518,297</u>	<u>49,792,069</u>
Cash and Investments,					
December 31, 2000.....	<u>\$26,171,031</u>	<u>\$ 11,890,527</u>	<u>\$ 38,061,558</u>	<u>\$ 1,415,463</u>	<u>\$ 39,477,021</u>

(Continued on next page)

COUNTY OF SUMMIT, OHIO

**COMBINED STATEMENT OF CASH FLOWS
 PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT**

YEAR ENDED DECEMBER 31, 2000

**Exhibit 5
 (Continued)**

	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Total Primary Government (Memorandum Only)</u>	<u>Component Unit Edwin Shaw Hospital</u>	<u>Total Reporting Entity (Memorandum Only)</u>
RECONCILIATION OF OPERATING					
(LOSS) TO NET CASH PROVIDED BY					
(USED FOR) OPERATING ACTIVITIES:					
Operating (Loss).....	\$ (834,709)	\$ (4,904,691)	\$ (5,739,400)	\$ (4,516,062)	\$ (10,255,462)
Adjustments to Reconcile Operating (Loss) to Net Cash Provided By (Used For) Operating Activities:					
Depreciation Expense.....	6,428,061	101,629	6,529,690	1,655,044	8,184,734
(Increase) Decrease in Accounts Receivable.....	230,512	(647)	229,865	2,098,032	2,327,897
(Increase) in Special Assessments Receivable.....	(521,223)		(521,223)		(521,223)
(Increase) in Due From Other Governments.....	(91,872)		(91,872)		(91,872)
(Increase) Decrease in Materials and Supplies Inventories.....	(8,009)	(133,713)	(141,722)	41,665	(100,057)
(Increase) Decrease in Other Operating Assets.....	8,478	(2,931,891)	(2,923,413)	75,474	(2,847,939)
Increase in Accounts Payable.....	636,673	4,674	641,347	385,961	1,027,308
Increase (Decrease) in Insurance Claims Payable.....		9,002,912	9,002,912	(120,114)	8,882,798
Increase (Decrease) in Due to Other Governments.....	(351,586)	1,065,009	713,423	(737,584)	(24,161)
Increase (Decrease) in Other Operating Liabilities.....	238,670	24,358	263,028	(252,614)	10,414
Net Cash Provided By (Used For) Operating Activities.....	<u>\$ 5,734,995</u>	<u>\$ 2,227,640</u>	<u>\$ 7,962,635</u>	<u>\$ (1,370,198)</u>	<u>\$ 6,592,437</u>

Non-Cash Capital Financing Activities: Fixed assets of \$175,921 were donated to the enterprise funds.

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

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COUNTY OF SUMMIT, OHIO

COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL -
ALL PROPRIETARY FUNDS ANNUALLY BUDGETED,
NON-GAAP BUDGET BASIS

YEAR ENDED DECEMBER 31, 2000

	ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS		
	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
OPERATING REVENUES						
Charges for Services	\$ 31,315,979	\$ 30,404,742	\$ (911,237)	\$ 15,687,000	\$ 18,212,767	\$ 2,525,767
Other	2,527,692	2,633,450	105,758	17,707	219,707	202,000
Total Operating Revenues	33,843,671	33,038,202	(805,469)	15,687,000	18,332,564	2,645,564
OPERATING EXPENSES						
Personal Services	7,258,112	7,100,034	158,078	540,663	454,207	86,456
Benefits	2,123,774	2,074,119	49,655	183,550	130,792	52,758
Supplies	264,100	246,678	17,422	818,000	813,936	4,064
Materials	615,600	559,732	55,868	7,000	3,742	3,258
Travel & Expense	60,101	52,134	7,967	1,200	600	600
Motor Vehicle Fuel/Repair	391,800	384,534	7,266	6,500	5,796	704
Contract Repairs	269,608	256,745	12,863	147,500	67,368	80,132
Contract Services	11,999,045	11,565,694	433,351	17,795,500	16,011,191	1,784,309
Utilities	1,700,700	1,696,908	3,792			
Claims Expense						
Insurance	98,860	98,860		140,000	139,590	410
Rentals	124,930	111,527	13,403	850	850	
Advertising & Printing	7,648	4,771	2,877	13,300	1,134	12,166
Other Expenses	571,300	551,659	19,641			
Equipment	1,472,774	591,371	881,403			
Capital Outlay	10,722,284	6,643,386	4,078,898	19,653,063	17,628,356	2,024,707
Total Operating Expenses	37,690,636	31,918,152	5,772,484	(3,967,063)	904,208	4,871,271
Operating Income (Loss)	(3,846,965)	1,120,050	4,967,015			
Nonoperating Revenues (Expenses)						
Interest Income		848,240	848,240		106,019	106,019
Special Assessments	3,896,481	3,923,303	(26,822)			
Bond, Note & O.W.D.A. Proceeds	54,028,750	50,938,000	(3,090,750)			
Debt Retirement	(57,710,109)	(57,613,610)	96,499			
Interest Expense	(6,718,516)	(6,718,516)				
Other Nonoperating Revenue	286,200		(286,200)			
Total Nonoperating Revenues (Expenses)	(6,217,194)	(8,722,783)	2,505,589			
Net (Loss) Before Operating Transfers	(10,064,159)	(7,602,733)	2,461,426	(3,967,063)	1,010,227	4,977,290
Operating Transfers-In	11,166,878	14,220,027	3,053,149			
Operating Transfers-Out	(13,691,930)	(12,889,743)	802,187			
Net (Loss)	(12,589,211)	(6,272,449)	6,316,762	(3,967,063)	1,010,227	4,977,290
Retained Earnings, January 1, 2000	26,711,846	26,711,846		9,552,495	9,552,495	
Retained Earnings, December 31, 2000	\$ 14,122,635	\$ 20,439,397	\$ 6,316,762	\$ 5,585,432	\$ 10,562,722	\$ 4,977,290

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

COUNTY OF SUMMIT, OHIO
NOTES TO COMBINED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2000

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 eleven elected County Council members and a County Executive. The County Auditor is the chief fiscal officer. In addition, there are five other elected administrative officials, each of whom is independent as set forth in Ohio Law. These officials are the Clerk of Courts, Engineer, Prosecutor, Sheriff, and Treasurer. There are also eight Common Pleas Court Judges, two Domestic Relations Court Judges, one Juvenile Court Judge, and one Probate Court Judge.

In accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14, the County of Summit's financial statements include all organizations, activities, functions and component units for which the County (Primary Government) is financially accountable. Financial accountability is defined as the appointment of 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.

Consistent with the provisions of GASB Statement No. 14, the determination was made to include Edwin Shaw Hospital as a discretely presented component unit in the County's financial statements. The Hospital is a separate legal entity that provides health care, primarily on an inpatient basis, in the specialty medical areas of physical medicine and rehabilitation, chemical dependency treatment and skilled nursing. The Hospital is governed by its own board, the members of which are appointed by the County Executive with the approval of County Council. In addition, tax levies and debt issuances must be approved by County Council. The component unit is included in the County's reporting entity because of the significance of its financial relationship with the County.

Discretely Presented Component Unit Disclosure: The component unit, which is not blended as part of the primary government, is discretely presented by reporting component unit financial data in a column separate from the financial data of the primary government. The component unit presented in this manner is presented as a proprietary fund type following the enterprise funds.

Additional financial information for the discretely presented component unit may be obtained at the entity's administrative offices: Dwayne L. Woods, Jr., CFO, Edwin Shaw Hospital, 1621 Flickinger Road, Akron, Ohio, 44312-4495.

As counties are structured in Ohio, the County Auditor and County Treasurer serve, respectively, as fiscal officer and custodian of funds for various non-County of Summit entities. As fiscal officer, the County Auditor certifies the availability of cash and appropriations prior to the processing of payments. As the custodian of public funds, the County Treasurer invests public monies held on deposit in the County Treasury.

BASIS OF PRESENTATION

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equity or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The County uses the following fund types and account groups:

Governmental Funds:

Governmental funds are those through which most governmental functions typically are financed. The acquisition, use and balance of the County's expendable financial resources and the related current liabilities (except those accounted for in the proprietary funds) are accounted for through governmental funds. The measurement focus is based upon determination of financial position and changes in financial position. Under this focus, only the sources, uses and balances of current expendable financial resources are accounted for in the funds. The following are the County's Governmental Fund Types:

General Fund: This fund accounts for the general operating revenues and expenditures of the County not specifically required to be recorded, elsewhere. The primary revenue sources are property taxes, sales and use tax, charges for services, intergovernmental revenues and interest income.

Special Revenue Funds: These funds are used to account for specific governmental revenues requiring separate accounting because of legal or regulatory provisions or administrative action. These funds include the Human Services Fund, Children Services, Alcohol, Drug Addiction & Mental Health Services and Board of Mental Retardation, which are the major funds of the County, and all federal and state grant funds, not accounted for in the enterprise funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BASIS OF PRESENTATION (Continued)

Debt Service Funds: These funds are used to account for revenues received and used to pay principal and interest on general obligation and special assessment debt reported in the County's General Long Term Obligations Account Group. Revenues are derived primarily from property taxes and special assessments.

Capital Projects Funds: These funds are used to account for the acquisition or construction of capital assets other than those financed by proprietary and trust funds. Revenues and financing resources are derived primarily from the issuance of bonds and notes or receipts from the General Fund and Special Revenue Funds.

Proprietary Funds:

Proprietary funds are used to account for the County's ongoing organizations and activities which are similar to those found in the private sector. The measurement focus is based upon determination of net income, financial position, and cash flows. Under provisions of GASB No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting", the County applies only applicable Financial Accounting Standards Board (FASB) statements and interpretations issued on or after November 30, 1989 in accounting and reporting its proprietary funds, except those that conflict with GASB pronouncements. The following are the County's Proprietary Fund Types:

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 appropriated for capital maintenance, public policy, management control or other purposes.

Internal Service Funds: These funds are used to account for the financing on a cost-reimbursement basis of goods or services provided by one department or agency to other departments or agencies. Charges to the user departments are intended to recover total cost.

Fiduciary Fund:

Fiduciary Funds are used to account for assets held by the County as an agent for individuals, private organizations, other political subdivisions and/or other funds. The following is the County's Fiduciary Fund Type:

Agency Funds: These funds include property and other taxes, as well as other intergovernmental resources which have been collected and which will be distributed to other taxing districts located within the County of Summit. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Account Groups:

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group: This account group is used to present the general fixed assets of the County utilized in its general operations, exclusive of those used in proprietary funds. General fixed assets include land, land improvements, buildings and building improvements and machinery and equipment owned by the County.

General Long Term Obligations Account Group: This account group is used to account for all general long term obligations of the County, except those accounted for in the proprietary funds.

BASIS OF ACCOUNTING

The accompanying financial statements of the County are prepared in conformity with Generally Accepted Accounting Principles (GAAP) for local governmental units as prescribed in statements issued by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources.

The modified accrual basis of accounting is followed for governmental and fiduciary funds. Revenues are recognized in the period in which they become measurable and available. Available means collectible within the current period or soon enough, thereafter, to be used to pay liabilities of the current period. The availability period used for the recognition of revenue was sixty days. Revenues which are accrued include earnings on investments, federal and state grants, entitlements and intergovernmental revenues, sales and use tax (see note 5), charges for services, and special assessments. Major revenue sources not susceptible to accrual include licenses and permits and fines and forfeitures.

Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, with the following exceptions: general long term obligation principal and interest are reported only when due and costs of accumulated unpaid vacation and sick leave are reported as expenditures in the period in which they will be liquidated with current available financial resources rather than in the period earned by the employees.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BASIS OF ACCOUNTING (Continued)

The proprietary funds are accounted for on the accrual basis of accounting. Revenues are recognized in the period earned and expenses are recognized in the period incurred. Unbilled service charges receivable are recognized as revenue at year end. Special assessments are recorded as contributed capital.

Since agency funds are custodial in nature and do not involve measurement of results of operations, agency fund assets and liabilities are recognized on the modified accrual basis of accounting.

BUDGETARY DATA

The County is required by State law to adopt annual budgets for the General Fund, certain special revenue funds, the debt service funds, enterprise funds and internal service funds. For these funds, County Council must adopt an appropriations budget by January 1st of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1st. Budgets are adopted for each organizational unit by major expenditure/expense category.

Each County department, in conjunction with the Office of Budget and Management, prepares a budget which is approved by County Council. Throughout the year modifications and amendments to the original budget must be processed by the Office of Budget and Management and approved through legal resolution by County Council. Each revised budget includes all modifications and supplemental appropriations that were necessary during the year. There were no material supplemental appropriations made 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. Unencumbered and unexpended appropriations lapse at year end in all annually budgeted funds, except for, the Delinquent Tax Assessment Collection fund whose unexpended appropriations rollover at year end as required by State law.

Estimated revenues are computed by individual departments, the Auditor's Office and the Office of Budget and Management. Total estimated revenues are reflected on the Amended Official Certificate of Estimated Resources filed by the County, with the County Budget Commission.

The budgetary process does not include annual budgeting for certain special revenue funds (operating on a different fiscal year) and capital projects funds. Appropriations in these funds are made on a multi-year basis with the free balance being reappropriated annually. Budgetary control is on this multi-year basis and, therefore, comparisons with annually appropriated funds do not provide meaningful data and are not presented. As a result, operating transfers will not equal on a non-GAAP budget basis. The special revenue funds not budgeted annually are as follows: Juvenile Court Grants, Housing and Community Development Block Grants, Other Grants, Marriage License, Title XX Mental Retardation and Law Enforcement.

The County's budgetary process accounts for certain transactions on a budgetary basis instead of a GAAP basis. The major differences between the budget basis and the GAAP basis are that revenues are recorded when actually received (budget) as opposed to when susceptible to accrual (GAAP) and expenditures/expenses are recorded when paid (budget) as opposed to when incurred (GAAP). Additionally, the County reflects outstanding encumbrances as expenditures/expenses on the budgetary basis. Encumbrances outstanding at year end are reported as reservations of fund balance and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year under GAAP.

The actual results of operations compared to the revised appropriations for annually budgeted governmental funds are presented in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - All Governmental Funds Annually Budgeted, Non-GAAP Budget Basis, and the annually budgeted proprietary funds are presented in the Combined Statement of Revenues, Expenses and Changes in Retained Earnings - Budget and Actual - All Proprietary Funds Annually Budgeted, Non-GAAP Budget Basis.

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

	<u>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses</u>		
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>
Non-GAAP Budget Basis	\$ 6,561,063	\$(14,512,169)	\$ (2,107,186)
Net Adjustments for Revenue Accruals	(1,175,729)	2,428,048	(2,915,176)
Net Adjustments for Expenditure Accruals	(8,077,226)	(9,704,498)	3,304,126
Net Adjustments for Debt Retirement			46,830
Net Adjustments for Encumbrances	8,795,835	24,806,070	
Net Adjustments for Non-Budgeted Funds		1,473,869	
GAAP Basis	<u>\$ 6,103,943</u>	<u>\$ 4,491,320</u>	<u>\$ (1,671,406)</u>

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BUDGETARY DATA (Continued)

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

	<u>Net Income (Loss) Proprietary Funds</u>	
	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>
Non-GAAP Budget Basis	\$ (6,272,449)	\$ 1,010,227
Net Adjustments for Revenue Accruals	(12,986,783)	2,937,905
Net Adjustments for Expense Accruals	5,194,701	(10,063,865)
Net Adjustments for Debt Proceeds	(50,938,000)	
Net Adjustments for Debt Retirement	58,034,914	(15,993)
Net Adjustments for Encumbrances	<u>5,534,793</u>	<u>1,322,428</u>
GAAP Basis	<u>\$ (1,432,824)</u>	<u>\$ (4,809,298)</u>

CASH 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 Combined Balance Sheet. The County has segregated bank accounts for monies held separate from the County's central bank account. These monies are presented in the Combined Balance Sheet as "Cash and Investments-Segregated Accounts" since they are not required to be deposited into the County treasury.

In 1998, the County adopted the provisions of GASB No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", which established accounting and financial reporting standards for government investments and investment pools, requiring most investments to be recorded at fair value and the recognition of "net increase (decrease) in the fair value of investments". 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.

The component unit, Edwin Shaw Hospital, has investments in STAROhio, which is an investments 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 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, 2000.

MATERIAL AND SUPPLIES INVENTORIES

Inventories are valued at cost using the first-in, first-out method. The costs of inventory are recognized as expenditures/expenses when used in all funds. Inventory in governmental funds consists of expendable supplies held for consumption and inventory for proprietary funds consist of expendable supplies and are expensed when used.

PREPAID ITEMS

Payments made to vendors for services that will benefit periods beyond December 31, 2000, 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.

FIXED ASSETS AND DEPRECIATION

Governmental Funds

Property, plant and equipment is stated on the basis of historical cost or, if contributed, at fair market value at the date received. In cases where information supporting original costs is not available, estimated historical costs are developed. All fixed assets, which are acquired or constructed for general governmental purposes, are reported as expenditures in the fund that finances the asset acquisition and are capitalized (recorded and accounted for) in the General Fixed Assets Account Group. It is the County's capitalization policy to exclude "infrastructure" or public domain fixed assets from being reported in the General Fixed Assets Account Group. Depreciation is not provided for in the General Fixed Assets Account Group.

Proprietary Funds

Fixed assets of the proprietary funds are accounted for at historical cost or, if donated, at fair market value on the date received. These assets are depreciated on a straight-line basis over their estimated useful lives. Fixed assets related to enterprise funds are depreciated over the following estimated useful 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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

FIXED ASSETS AND DEPRECIATION (Continued)

Fixed assets related to internal service funds are depreciated over the following useful lives:

Machinery and Equipment	5 to 20 years
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Fixed assets related to Edwin Shaw Hospital are depreciated over the following estimated useful lives:

Land Improvements	5 to 20 years
Buildings and Building Improvements	10 to 40 years
Machinery and Equipment	4 to 20 years

CAPITALIZATION OF INTEREST

The County's policy is to capitalize net interest on capital projects funds and enterprise funds construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of the debt proceeds.

GRANTS AND OTHER INTERGOVERNMENTAL REVENUE

Local government fund revenues are recorded as receivables and revenue when measurable and available. Other federal and state grants and assistance awards made on the basis of entitlement are recorded as intergovernmental receivables and revenues when entitlement occurs. All other Federal and State reimbursement-type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred.

INTERFUND TRANSACTIONS

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 operating transfers which represent transfers of resources from a fund receiving revenue to a fund through which those resources will be expended. Operating transfers are recorded as other financing sources (uses) in governmental funds and operating transfers-in (out) in the proprietary funds.

RESERVED FUND BALANCE

Reserved fund balances indicate that a portion of fund equity is not available for current appropriation or use or is legally segregated for future use. The unreserved portions of fund equity reflected for the governmental funds are available for use within the specific purposes of the funds.

COMPENSATED ABSENCES

The liability for compensated absences is based on the provisions of GASB Statement No. 16, "Accounting for Compensated Absences." 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 sick leave is made to the extent that employees who are currently eligible to receive termination payments as well as those who are expected to become eligible in the future.

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 amount expected to be paid using expendable available resources. These amounts are recorded as fund liabilities with the remainder reported in the General Long Term Obligations Account Group.

In the proprietary funds, compensated absences are expensed when earned. The entire amount of compensated absences is reported as a fund liability.

PATIENT SERVICE REVENUE - NET

Patient service revenue - net is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

TOTAL (MEMORANDUM ONLY) COLUMN ON COMBINED FINANCIAL STATEMENTS

Total columns in the combined financial statements are captioned "Total (Memorandum Only)" to indicate they are presented to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with Generally Accepted Accounting Principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

ESTIMATES

The preparation of the financial statements in conformity with Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

ACCOUNTING STANDARDS

The GASB has issued Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions. Statement No. 33 establishes accounting and financial reporting standards for determining which fiscal year to report the results of nonexchange transactions involving financial or capital resources. In a nonexchange transaction, a government gives (or receives) value without directly receiving (or giving) equal value in return. Application of this standard is required for fiscal 2001. Statement No. 33 is not expected to have a material impact on the results and financial position of the County.

The GASB has issued Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. Statement No. 34 establishes comprehensive financial reporting standards including the basic financial statements and required supplementary information for general-purpose governments. Application of this standard is required for fiscal 2002. Statement No. 34 is expected to have a significant impact on financial reporting but no impact on the results or financial position of the County.

2. DEFICIT FUND BALANCES AND DEFICIT RETAINED EARNINGS/LEGAL COMPLIANCE

Contrary to Ohio Revised Code Section 5705.41(b), the following line items in the funds below had expenditures plus encumbrances in excess of appropriations at December 31, 2000:

<u>General Fund:</u>	
Court of Appeals - Other Expenses	\$ 104
Court of Common Pleas - Grand Jury - Other Expenses	2
<u>Special Revenue:</u>	
Human Services - F.E.A. - Maintenance/Medical	1,100

3. CASH AND INVESTMENTS

Legal Requirements

Ohio Law requires the classification of monies held by the County as active or inactive monies. "Active" monies are those monies required to be kept in a "cash" or "near-cash" status for current demands upon the County treasury. Such monies must be maintained either as cash in the County treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts or in money market deposit accounts.

Monies held by the County which are not considered active are classified as inactive. Inactive monies are permitted to be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligations or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities enumerated above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
5. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
6. The State Treasurer's investment pool (STAROhio);
7. No-load money market mutual funds consisting, exclusively, of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio;
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio;

COUNTY OF SUMMIT, OHIO
 NOTES TO COMBINED FINANCIAL STATEMENTS

3. CASH AND INVESTMENTS (Continued)

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. 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.

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 110% of the public funds deposited. At least quarterly, the County determines the collateral has a market value adequate to cover deposits. Collateral is held by trustees, including the Federal Reserve Bank and designated third party trustees, of the financial institutions.

At December 31, 2000, the carrying amount of the County's deposits was \$3,797,852, and the bank balance was \$26,145,103. The difference in the carrying amount and the bank balance were items in transit. Of the bank balance:

1. \$2,574,554 was covered by federal depository insurance.
2. \$23,570,549 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, these requirements do not meet GASB Statement No. 3 requirements. Under GASB Statement No. 3 this money is considered uninsured and uncollateralized.

At December 31, 2000, the carrying amount of Edwin Shaw Hospital's deposits were \$(726,279), and the bank balance was \$157,241. The difference in the carrying amount and the bank balance were items in transit. Of the bank balance:

1. \$100,000 was covered by federal depository insurance.
2. The remainder was secured by collateral pools of U.S. government and municipal securities and are thus a category (3) deposit risk.

Investments

As required by GASB Statement No. 3, the County's investments are categorized below to provide an indication of the level of custodial risk assumed at December 31, 2000. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent but not in the County's name. The County's policy is to purchase investments through a broker and then have the financial institution act as the County's agent. The \$5,173,540 in category 3 consists of investments in federal securities made by the bank under an overnight investment agreement.

	<u>Category 1</u>	<u>Category 3</u>	<u>Fair Value</u>
Federal Government Securities	\$ 7,631,935		\$ 7,631,935
Federal Agency Securities	156,635,682		156,635,682
Repurchase Agreements		\$ 5,173,540	5,173,540
	<u>\$164,267,617</u>	<u>\$ 5,173,540</u>	\$169,441,157
Investment in Mutual Funds			<u>89,651,188</u>
Total Investments			<u>\$259,092,345</u>

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

A reconciliation of cash and investments as shown on the Combined Balance Sheet for the primary government follows:

Cash on Hand	\$ 2,641,297	Equity in Pooled Cash and Investments	\$250,899,550
Carrying amount of Deposits	3,797,852	Cash and Investments -	
Fair Value of Investments	<u>259,092,345</u>	Segregated Accounts	<u>14,631,944</u>
Total	<u>\$265,531,494</u>	Total	<u>\$265,531,494</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 combined balance sheet as "interfund receivables and payables". The following are the funds with deficit cash balances:

<u>Fund</u>	<u>Cash Deficit</u>
Special Revenue - Other Grants	\$ 122,089
Internal Service - Office Services	10
Agency - Children Service-Family Stability	267,993

3. CASH AND INVESTMENTS (Continued)

At year end, Edwin Shaw Hospital's investment balances were as follows:

	<u>Category 3</u>	<u>Fair Value</u>
Repurchase Agreements	\$ 1,100,000	\$ 1,110,000
Investment in STAROhio Investment Pool		1,031,742
Total Investments		<u>\$ 2,141,742</u>

Investments classified in category 3 are uninsured and unregistered, with securities held by the counterparty, or its trust department or agent but not in the Hospital's name. STAROhio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

4. 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 1999, were levied after October 1, 1999, on the assessed value as of January 1, 1999, the lien date, and were collected in 2000. Assessed values are established by State Law at 35% of appraised market value. Public utility property taxes received in 2000 attached as a lien on December 31, 1998, were levied after October 1, 1999, 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 2000, were levied after October 1, 1999, on the value listed as of December 31, 1999, and were collected in 2000. Tangible personal property assessments are 25% of true value. The assessed value upon which the 1999 taxes were collected was \$10,258,240,444. The full tax rate for all County operations applied to real property for fiscal year ended December 31, 2000, was \$11.42 per \$1,000 of assessed valuation.

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 Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor 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, 2000. Also, the homestead exemption and property rollback payments, which are shared revenues, are recorded as Due From Other Governments. Total property tax collections and homestead and rollback payments 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 2000 operations, the receivable is offset by a credit to Deferred Revenues.

5. 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 percent state-wide sales tax levy. Tax revenues are credited to the General Fund and amounted to \$33.2 million in 2000.

The State Department of Taxation collects and remits sales and use tax for and to the County. As of December 31, 2000, the Department had for distribution approximately two months of vendor remitted taxes. These amounts are accrued on the County's financial statements.

6. RECEIVABLES

Receivables, at December 31, 2000, consisted of taxes, accounts (billing for user charged services, including unbilled utility services), special assessments, accrued interest, loans and due from other governments. All allowances for uncollectibles represent estimates of uncollectible receivables in the accounts classification. Special assessments, accrued interest and due from other governments are deemed collectible in full. Delinquent tangible personal property taxes are deemed 19% collectible, therefore, an allowance of \$6.5 million has been recorded. Delinquent special assessments amounted to \$276,133 at December 31, 2000. Loans receivable is 100% reserved for in the Equity and Other Credits section of the Combined Balance Sheet.

COUNTY OF SUMMIT, OHIO
 NOTES TO COMBINED FINANCIAL STATEMENTS

6. RECEIVABLES (Continued)

Interfund receivables are reflected in Note 16 and are excluded from these amounts below.

	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Agency
Taxes	\$23,112,123	\$ 86,550,499	\$3,540,875				\$440,024,356
Accounts	157,661	318,527	760,568		\$ 5,658,141	\$ 647	7,860
Special Assessments					3,549,221		199,093
Accrued Interest	2,220,415	113,424			97,566		47,684
Loans		2,447,280					
Due From							
Other Governments	<u>5,560,486</u>	<u>26,932,227</u>	<u>390,897</u>	<u>\$1,339,455</u>	<u>135,611</u>		<u>49,340,993</u>
Gross Receivables	31,050,685	116,361,957	4,692,340	1,339,455	9,440,539	647	489,619,986
Allowance for Uncollectibles							(6,500,000)
Net Receivables	<u>\$31,050,685</u>	<u>\$116,361,957</u>	<u>\$4,692,340</u>	<u>\$1,339,455</u>	<u>\$ 9,440,539</u>	<u>\$ 647</u>	<u>\$483,119,986</u>

Major items representing due from other governments are: Homestead exemptions, property tax rollback payments, local government taxes, federal/state human services subsidies, and gasoline and license taxes.

The major grant programs the County was involved in were the Housing and Community Development Block Grants program and the Home Weatherization Assistance Program which are administered by the County's Department of Development; Ohio Department of Youth Services Grants administered by the Juvenile Court; Ohio Department of Mental Retardation and Developmental Disabilities and Ohio Department of Education grants administered by the County Board of Mental Retardation and Developmental Disabilities and Title IV-D monies administered by the County Child Support Enforcement Agency.

The County's Department of Human Services distributes, through contracting issuance centers, federal food stamps to entitled recipients within the County. The receipt and issuance of these stamps have the characteristics of a federal "grant"; however, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Human Services had on hand for distribution \$26,950 of federal food stamps at December 31, 2000.

7. FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 2000	Additions/ Transfers	Deletions/ Transfers	Balance December 31, 2000
Land	\$ 5,025,594	\$ 3,242,407	\$ (17,970)	\$ 8,250,031
Land Improvements	929,215	71,740		1,000,955
Buildings and Building Improvements	131,703,252	2,202,800	(3,398)	133,902,654
Machinery and Equipment	26,367,181	3,794,679	(2,049,493)	28,112,367
Intangibles	2,551,858	1,195		2,553,053
Construction in Progress	<u>2,070,320</u>	<u>5,691,369</u>	<u>(5,332,388)</u>	<u>2,429,301</u>
Total	<u>\$ 168,647,420</u>	<u>\$15,004,190</u>	<u>\$ (7,403,249)</u>	<u>\$ 176,248,361</u>

As of December 31, 2000, construction in progress, as reported in the General Fixed Assets Account Group, and outstanding purchase commitments for the various capital projects of the County consisted of the following:

Project	Construction in Progress	Purchase Commitments
Community Based Correction Facility		\$ 53,554
Sheriff's Land Acquisition	\$ 114,338	
Sheriff's Firing Range	242,621	
Courthouse Renovation	1,108,200	
Veterans Services Building	11,915	
Ohio Building Renovation	350,748	
Juvenile Court Expansion	209,282	
County of Summit Parking Deck Expansion	<u>392,197</u>	
Totals	<u>\$ 2,429,301</u>	<u>\$ 53,554</u>

A summary of the proprietary funds property, plant, and equipment utilized in the operation of Environmental Services, Office Services, Medical Self-Insurance, Worker's Compensation and the Component Unit Edwin Shaw Hospital as of December 31, 2000, follows:

7. FIXED ASSETS (Continued)

	<u>Proprietary Funds</u>			<u>Component Unit</u>	
	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total</u>	<u>Edwin Shaw Hospital</u>	<u>Total</u>
Land	\$ 855,503		\$ 855,503	\$ 1,570,056	\$ 2,425,559
Buildings and Building Improvements	41,954,281		41,954,281	22,733,474	64,687,755
Machinery and Equipment	29,386,986	\$ 428,203	29,815,189	5,833,388	35,648,577
Pump Stations	13,079,855		13,079,855		13,079,855
Treatment Plants	8,442,254		8,442,254		8,442,254
Water Towers	974,541		974,541		974,541
Sewer/Water Lines	209,787,448		209,787,448		209,787,448
Construction in Progress	32,327,758		32,327,758		32,327,758
Total Fixed Gross Assets	336,808,626	428,203	337,236,829	30,136,918	367,373,747
Less Accumulated Depreciation	(105,706,401)	(101,629)	(105,808,030)	(20,750,038)	(126,558,068)
Total Net Fixed Assets	<u>\$ 231,102,225</u>	<u>\$ 326,574</u>	<u>\$231,428,799</u>	<u>\$ 9,386,880</u>	<u>\$240,815,679</u>

8. OBLIGATIONS UNDER CAPITALIZED AND OPERATING LEASES

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

	<u>Capital Leases</u>		<u>Operating Leases</u>	
	<u>General</u>		<u>Edwin Shaw</u>	
	<u>Long term Obligations</u>	<u>Proprietary Funds</u>	<u>County</u>	<u>Hospital</u>
2001	\$ 547,662	\$ 74,095	\$ 575,707	\$ 209,947
2002	420,102	74,095	521,072	205,991
2003	231,284	74,095	473,848	153,771
2004	129,083	74,095	235,032	33,352
2005	15,177	24,698		
Total Minimum Lease Payments	1,343,308	321,078	<u>\$1,805,659</u>	<u>\$ 603,061</u>
Less: Amount Representing Interest	(140,611)	(32,939)		
Obligations Under Capitalized Leases	<u>\$ 1,202,697</u>			
Capital Leases Payable		<u>\$ 288,139</u>		
Capitalized Cost of Leased Assets	<u>\$ 2,072,949</u>	<u>\$ 346,241</u>		

A summary of capital lease obligations transactions for the year ended December 31, 2000, follows:

	<u>Balance</u>			<u>Balance</u>
	<u>January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2000</u>
<u>General Long Term Obligations</u>				
Obligations under Capitalized Leases	<u>\$ 1,155,726</u>	<u>\$ 657,072</u>	<u>\$ (610,101)</u>	<u>\$ 1,202,697</u>
<u>Proprietary Funds</u>				
Capital Leases Payable	<u>\$ 346,241</u>		<u>\$ (58,102)</u>	<u>\$ 288,139</u>

The County of Summit's total lease expenses for 2000, was approximately \$601,000. Edwin Shaw Hospital's total rent expense for 2000, was approximately \$198,000.

9. 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 Regional Airport had no outstanding long term debt at December 31, 2000. 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.

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, Akron, Ohio.

10. DEFINED BENEFIT PENSION PLAN

All full-time employees of the County of Summit participate in the Public Employees Retirement System of Ohio (PERS). PERS is a cost-sharing, multiple-employer, defined benefit pension plan created by the State of Ohio, which provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. The Ohio Revised Code, Chapter 145 assigns the authority to establish and amend benefits to the PERS Board of Trustees. PERS issues a stand-alone financial report, a copy of which may be obtained by mailing a written request to the Public Employees Retirement System of Ohio, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 466-2085 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. The Retirement Board instituted a temporary employer contribution rate rollback for calendar year 2000. The rollback was 20% for the county and 6% for law enforcement. As a result, the effective rate for the 2000 employer contribution was 10.84% of covered payroll, except for law enforcement which was 15.70%. The employer contributions from the County to PERS for the year ended 2000, 1999 and 1998 were \$13,801,185, \$15,281,257 and \$14,271,656, respectively, equal to the required contributions for each year. Edwin Shaw Hospital contribution to PERS for the years ended 2000, 1999, and 1998 were \$2,040,517, \$2,594,536 and \$2,774,449, respectively, equal to the required contributions for each year.

11. POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

In addition to the pension benefits described in Note 10, the Public Employees Retirement System of Ohio provides post retirement health care coverage to age and service retirements with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. The employer contribution rate was rolled back for the year 2000, 10.84% of covered payroll, of which 4.30% was the portion used to fund health care for 2000. The law enforcement employer rate for 2000 was 15.7%, of which 4.30% was used to fund health care.

The Ohio Revised Code provides the statutory authority regarding public employers to fund post retirement health care through their contributions to PERS.

An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 1999 was 7.75%, which is based on the System's latest Actuarial Review performed as of December 31, 1999. An annual increase of 4.75% compounded annually, is the base portion of the individual pay increase assumption and annual pay increases, over the 4.75% base, were assumed to range from .54% to 5.1%. This assumes no change in the number of active employees. Health care costs were assumed to increase 4.75% annually.

OPEB are advanced-funded on an actuarially determined basis. OPEB are financed through employer contributions and investment earnings thereon. The employer contributions amounted to \$4,483,658 for county employees and \$684,420 for law enforcement employees. \$10,805,500 represents the actuarial value of the Retirement System's net assets available for OPEB at December 31, 1999. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$12,473,600 and \$1,668,100, respectively. The number of active contributing participants was 401,339.

The Retirement Board enacted a temporary employer contribution rate rollback for calendar year 2000. The decision to rollback rates was based on the December 31, 1998, actuarial study, which indicated that actuarial assets exceeded actuarial liabilities. The temporary rate rollback was 20% for local governments and 6% for law enforcement. The board reallocated employer contributions from 2.4% and 4.3% at the beginning of the year to improve health care financing. The proportion of contributions dedicated to funding OPEB increased during the year for those reasons. The Board decided to return to an actuarially pre-funded type of disclosure because it is a better presentation of PERS's actual funding methodology.

12. DEFERRED COMPENSATION

County employees and elected officials may participate in either of two state-wide deferred compensation plans or two 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, one by Metropolitan Life and the last offered by Aetna 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 two 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 are to be held in trust for the exclusive benefit of participants and their beneficiaries.

12. DEFERRED COMPENSATION (Continued)

The County Commissioner's Plan Trust, the Ohio Deferred Compensation Program, the Metropolitan Life and the Aetna 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.

13. COMPENSATED ABSENCES

Vacation is accumulated at varying rates ranging from two to six weeks per year depending on length of service. Accumulated vacation cannot exceed three times the annual accumulation rate for an employee. Unused vacation is payable upon termination of employment. 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 8 years. Employees are paid at one-fourth of the accumulated sick time up to a maximum payment equal to 240 hours. All sick leave and vacation payments are made at employees current wage rates. Vacation and sick leave time accumulated by Governmental Fund Type employees have been recorded as liabilities in the governmental funds to the extent current available resources will pay such liabilities. The remaining balance has been recorded in the General Long Term Obligations Account Group. Vacation and sick leave time for Proprietary Fund Type employees are expensed when earned and are recorded as a liability in the proprietary funds.

As of December 31, 2000, the liability for compensated absences was approximately \$11.3 million for the entire County, including the component unit. These liabilities will be repaid primarily from the General, Human Services, Motor Vehicle and Gas Tax, Children Services, Board of Mental Retardation, Child Support Enforcement, Water Revenue, Sewer Revenue Funds and the component unit.

14. LONG TERM OBLIGATIONS

The County's long term debt at December 31, 2000, consists of general obligation bonds, long term general obligation notes, Ohio Department of Development (O.D.D.) Loans, Ohio Water Development Authority (O.W.D.A.) Loans and Ohio Public Works Commission (O.P.W.C.) Loans.

General obligation bonds will be repaid by unvoted general property tax levies, enterprise fund user charges, special assessment and other revenue sources. O.W.D.A. and O.P.W.C. Loans will be repaid by special assessments and/or enterprise funds user charges. Long term general obligation notes will be repaid by the Summit County Port Authority under a contract with the County.

a. The County's long term debt transactions for the year ended December 31, 2000, are summarized below:

	General Long Term Obligations Account Group		
	General Obligation Bonds	General Obligation Notes	Total
	Principal Outstanding January 1, 2000	\$53,463,588	\$ 1,753,627
Debt Issued in 2000			
Debt Retired in 2000	(4,326,839)		(4,326,839)
Principal Outstanding December 31, 2000	<u>\$49,136,749</u>	<u>\$ 1,753,627</u>	<u>\$ 50,890,376</u>

	Enterprise Fund Types				
	O.D.D. Loans	O.W.D.A. Loans	O.P.W.C. Loans	General Obligation Bonds	
				Totals	
Principal Outstanding January 1, 2000	\$ 20,903	\$33,305,866	\$ 1,000,000	\$ 22,922,969	\$ 57,249,773
Debt Issued in 2000	8,520	199,724		30,330,000	30,538,244
Debt Retired in 2000		(3,002,400)	(62,500)	(1,198,161)	(4,263,061)
Principal Outstanding December 31, 2000	<u>\$ 29,458</u>	<u>\$30,503,190</u>	<u>\$ 937,500</u>	<u>\$ 52,054,808</u>	<u>\$ 83,524,956</u>

b. A summary of the long term debt transactions for the year ended December 31, 2000, by fund type and account group follows:

Fund Type/ Account Group	Balance January 1, 2000	Issued	Retired	Balance December 31, 2000
Enterprise	\$ 57,249,773	\$30,538,244	\$ (4,263,061)	\$ 83,524,956
General Long Term Obligations	55,217,215		(4,326,839)	50,890,376
Total	<u>\$ 112,466,988</u>	<u>\$30,538,244</u>	<u>\$ (8,589,900)</u>	<u>\$ 134,415,332</u>

c. The following is a description of the County of Summit Bonds, O.D.D. Loans, O.P.W.C. Loans and O.W.D.A. Loans that were outstanding as of December 31, 2000:

COUNTY OF SUMMIT, OHIO
 NOTES TO COMBINED FINANCIAL STATEMENTS

14. LONG TERM OBLIGATIONS (Continued)

GENERAL OBLIGATION BONDS - UNVOTED

Description	Issue Date	Interest Rate %	Original Amount	Current Outstanding Amount	Maturity Date
General Long Term Obligations					
Series A:Justice Facility	3-1-91	4.80-6.90	\$ 8,270,000	\$ 405,000	8-1-2001
Capital Improvement	3-1-91	4.80-6.90	4,495,000	280,000	8-1-2001
Building Improvement	3-1-91	4.80-6.90	795,000	50,000	8-1-2001
Building Improvement	3-1-91	4.80-6.90	12,305,000	900,000	8-1-2001
Series B:Human Services Facility	3-1-91	4.80-6.95	4,305,000	2,310,000	8-1-2007
Human Services Facility	3-1-92	3.25-6.625	8,092,000	1,095,000	6-1-2003
Correction Facility	3-1-92	3.50-6.625	670,000	90,000	6-1-2003
Fairgrounds Arena	9-1-94	4.00-6.40	1,490,000	475,000	12-1-2007
Mental Health Facilities	9-1-94	4.00-6.40	2,890,000	925,000	12-1-2007
Engineer Capital Projects	9-1-94	4.00-6.40	5,160,000	1,645,000	12-1-2007
District Health Building	9-1-94	4.00-6.40	180,000	110,000	12-1-2007
Capital Building Improvement	3-1-95	4.60-5.85	7,675,000	5,745,000	12-1-2010
Human Services Facility	3-1-95	4.60-5.85	785,000	590,000	12-1-2010
Akron Jail Pod	3-1-96	3.25-5.25	6,560,000	5,400,000	12-1-2015
Computerized Mapping System	3-1-96	3.25-5.25	1,465,000	805,000	12-1-2005
Emergency Management Vehicle	6-1-96	3.70-4.65	310,000	70,000	12-1-2001
Building & Equipment	6-1-96	3.70-5.50	1,600,000	1,280,000	12-1-2011
Engineer Facility	6-1-96	3.70-5.50	130,000	110,000	12-1-2011
Embassy Parkway	12-1-96	3.70-5.50	2,335,000	2,190,000	12-1-2023
Justice Facility 91A-AR	10-1-98	3.30-4.65	3,395,786	3,289,807	12-1-2007
Capital Improvements 91A-AR	10-1-98	3.30-4.65	2,374,830	2,300,714	12-1-2007
Building Improvements 91A-AR	10-1-98	3.30-4.65	427,248	413,913	12-1-2007
1991 Building Improvements 91A	10-1-98	3.30-4.65	7,906,854	7,660,089	12-1-2007
Human Services Facility	10-1-98	3.30-4.65	5,414,512	5,227,505	12-1-2012
Power Street	10-1-98	3.30-4.65	450,271	434,719	12-1-2012
Fairgrounds Arena	10-1-98	3.30-4.65	849,290	826,065	12-1-2014
Mental Health Facilities	10-1-98	3.30-4.65	1,651,398	1,606,236	12-1-2014
Engineer Capital Projects	10-1-98	3.30-4.65	2,937,129	2,858,057	12-1-2014
District Health Building AR98	10-1-98	3.30-4.65	47,173	44,644	12-1-2009
Total General Long Term Obligations				49,136,749	
Enterprise Fund Types					
Series A: Water Tower	3-1-91	4.80-6.90	600,000	40,000	8-1-2001
Sewer Q923,401,801	3-1-91	4.80-6.90	1,500,000	95,000	8-1-2001
Series B: Sewer Q415,911	3-1-91	4.80-6.95	505,000	280,000	8-1-2007
Elmcrest Sewer	3-1-92	3.25-4.60	199,300	30,800	12-1-2003
Ledge Road Sewer	3-1-92	3.25-4.60	376,400	53,800	12-1-2003
Bedford Road Sewer	3-1-92	3.25-4.60	37,300	5,400	12-1-2003
Building Improvement	3-1-96	3.25-5.25	170,000	145,000	12-1-2015
Sewer Vehicle & Equipment	6-1-96	3.70-5.50	4,092,600	1,395,400	12-1-2004
Water Vehicle & Equipment	6-1-96	3.70-4.90	827,400	229,600	12-1-2004
Sewer Improvement	6-1-97	4.00-5.70	3,390,000	3,075,000	12-1-2017
Water Tower Q990	10-1-98	3.30-4.65	321,823	311,780	12-1-2007
Sewer Q923, Q801	10-1-98	3.30-4.65	793,460	768,696	12-1-2007
Elmcrest Sewer AR98	10-1-98	3.30-4.65	108,403	104,659	12-1-2012
Ledge Road Sewer AR98	10-1-98	3.30-4.65	229,188	221,271	12-1-2012
Bedford Road Sewer AR98	10-1-98	3.30-4.65	22,626	21,845	12-1-2012
Sewer Bond	11-1-99	4.20-6.25	13,075,000	13,075,000	12-1-2021
Sewer Rehab Q938	11-4-99	5.50-5.85	1,871,557	1,871,557	12-1-2019
Sewer Bond	6-1-00	4.80-6.25	30,330,000	30,330,000	12-1-2021
Total Enterprise Funds				52,054,808	
Total General Obligation Bonds				\$101,191,557	

General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law. 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.

GENERAL OBLIGATION LONG TERM NOTES

Description	Issue Date	Interest Rate %	Original Amount	Current Outstanding Amount	Maturity Date
General Obligation Long Term Notes					
Canton Akron Business Park	11-4-99	4.65-6.60	\$1,753,627	\$ 1,753,627	12-1-2019
Total General Obligation Long Term Notes				\$ 1,753,627	

COUNTY OF SUMMIT, OHIO
 NOTES TO COMBINED FINANCIAL STATEMENTS

14. LONG TERM OBLIGATIONS (Continued)

During 1999, the County issued General Obligation Long Term Notes. The notes are unvoted general obligations of the County. The County expects to pay principal and interest on the portion of the notes issued for infrastructure improvements, from payments by the Summit County Port Authority, under an agreement between the County and the Port Authority. These notes are not subject to redemption before their maturity date. The General Obligation Long Term Notes are issued under the authority of the general laws of the State of Ohio, particularly Chapter 133, Ohio Revised Code.

OHIO DEPARTMENT OF DEVELOPMENT LOANS

Description	Issue Date	Interest Rate %	Original Amount	Current	Maturity Date
				Outstanding Amount	
Springfield Agricultural Assessment	4-17-78	N/A	\$ 29,458	\$ 29,458	Various

The Ohio Department of Development (O.D.D.) 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 O.D.D. within one year of collection. The O.D.D. Loans are non-interest bearing so long as, once the assessment is due and payable, the amounts collected are paid to the O.D.D. within one year.

OHIO PUBLIC WORKS COMMISSION LOANS

Description	Issue Date	Interest Rate %	Original Amount	Current	Maturity Date
				Outstanding Amount	
City of Green\Plant #30 Abandonment I	1995	N/A	\$ 721,000	\$ 540,750	1-1-2016
City of Green\Plant #30 Abandonment II	1995	N/A	529,000	396,750	1-1-2016
Total				<u>\$ 937,500</u>	

OHIO WATER DEVELOPMENT AUTHORITY LOANS

Description	Permanent		Original Amount	Current	Maturity Date
	Loan Date	Interest Rate %		Outstanding Amount	
Waterworks Treatment Plant #6	1978	6.25	\$ 618,025	\$ 41,114	7-1-2001
Fishcreek /Tallmadge Phase II Q415	1982	10.71	3,673,980	412,179	7-1-2001
Fishcreek Phase II	1984	9.99	894,914	101,370	7-1-2001
Hudson Q135	1984	9.99	62,794	23,786	7-1-2004
Route 18 Sewer Q523	1984	9.88	652,192	201,869	1-1-2004
Greenwood Village Q111	1985	10.54	543,159	209,027	1-1-2005
Highland Road Sewer Q138	1985	11.19	68,174	29,557	1-1-2005
Medina Road Sewer Q525	1987	8.97	56,392	29,366	1-1-2007
Reminderville Sewer System Q129	1988	8.23	454,739	255,872	1-1-2008
Barlow Road Pump Q141	1988	7.60	866,269	477,519	1-1-2008
Route 18 Water Q577	1984	9.88	330,037	82,720	1-1-2004
Bathview Estates Q579	1985	10.85	354,283	138,147	1-1-2005
Medina Road Water Q578	1987	8.97	105,857	51,956	1-1-2007
Montrose Water Tower Q590	1989	8.23	774,482	536,641	7-1-2012
Hudson Road Waterline Q574	1990	8.09	273,819	167,800	1-1-2009
Copley Meadows Water Q595	1990	7.65	119,607	63,610	7-1-2008
Springfield Q901 Q911	1990	6.56	13,139,865	1,282,715	7-1-2001
Plant #6 Abandonment Q134	1990	8.48	2,603,002	1,949,100	1-1-2013
WWTP #5 Abandonment Q125	1990	8.26	2,397,980	1,832,201	1-1-2014
Melody Village Q803	1990	8.09	591,687	448,790	1-1-2014
Abandonment #15 Q145	1992	8.40	10,687,359	8,177,022	1-1-2014
Fishcreek #25 Q402	1992	7.11	1,907,185	1,338,940	1-1-2013
Country Club Village #30 Q905	1992	8.31	271,523	174,507	7-1-2009
Copley-Medina Route 18 Q526	1992	7.51	358,711	249,535	1-1-2011
Pump Station #2 Replacement Q321	1992	7.77	165,937	82,886	1-1-2006
Plant #13 Q505	1992	7.66	220,483	109,733	1-1-2006
Roseland Plant #1 Q148	1993	7.66	1,678,877	1,135,884	1-1-2011
Hudson PS #21 Q512	1993	7.45	181,331	102,463	7-1-2007
Fairlawn Force Main Q531	1993	6.85	100,616	59,282	1-1-2008
Graham Road Water Q478	1994	7.86	32,013	15,930	7-1-2007
Gilwood-Call Q432	1997	6.72	5,139,732	4,710,877	7-1-2021
Gilwood-Call Q432 Supplement I	1997	6.49	500,000	457,064	7-1-2021
Fishcreek Plant 25 Q403	1997	7.21	2,756,098	2,353,449	7-1-2018
Plant 30 Abandonment Q929	1997	6.72	2,831,030	2,594,811	7-1-2021
Plant 18 Abandonment Q929	1997	6.02	60,389	44,045	1-1-2010
Plant 29 Expansion Q157	2000	5.88	600,000	561,423	7-1-2018
Total				<u>\$30,503,190</u>	

COUNTY OF SUMMIT, OHIO
 NOTES TO COMBINED FINANCIAL STATEMENTS

14. LONG TERM OBLIGATIONS (Continued)

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

	2001	2002	2003	2004	2005	THEREAFTER	TOTAL
<u>GENERAL OBLIGATION</u>							
Bonds - Principal	\$ 6,270,000	\$ 6,120,000	\$ 6,430,000	\$ 6,810,000	\$ 7,075,000	\$ 68,486,557	\$101,191,557
- Interest	<u>5,341,651</u>	<u>5,007,287</u>	<u>4,721,682</u>	<u>4,414,117</u>	<u>4,063,664</u>	<u>31,589,843</u>	<u>55,138,244</u>
Total	11,611,651	11,127,287	11,151,682	11,224,117	11,138,664	100,076,400	156,329,801
<u>GENERAL OBLIGATION NOTES</u>							
Bonds - Principal		21,705	48,965	69,874	98,248	1,514,835	1,753,627
- Interest		<u>3,295</u>	<u>11,035</u>	<u>20,126</u>	<u>36,752</u>	<u>1,825,165</u>	<u>1,896,373</u>
Total		25,000	60,000	90,000	135,000	3,340,000	3,650,000
<u>O.D.D. LOANS</u>							
Loans	29,458						29,458
<u>O.P.W.C. Loans</u>							
Loans	62,500	62,500	62,500	62,500	62,500	625,000	937,500
<u>O.W.D.A. Loans</u>							
Loans - Principal	1,715,858	1,656,180	1,782,682	1,871,047	1,898,159	21,579,264	30,503,190
- Interest	<u>1,834,201</u>	<u>2,197,795</u>	<u>2,065,258</u>	<u>1,923,209</u>	<u>1,777,969</u>	<u>10,417,424</u>	<u>20,215,856</u>
Total	<u>3,550,059</u>	<u>3,853,975</u>	<u>3,847,940</u>	<u>3,794,256</u>	<u>3,676,128</u>	<u>31,996,688</u>	<u>50,719,046</u>
Total	<u>\$15,253,668</u>	<u>\$15,068,762</u>	<u>\$15,122,122</u>	<u>\$15,170,873</u>	<u>\$15,012,292</u>	<u>\$136,038,088</u>	<u>\$211,665,805</u>

e. 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 from time to time by the Ohio General Assembly.

At December 31, 2000, the County had net indebtedness (voted and unvoted) of \$29.2 million and a direct debt margin of \$228.7 million.

f. The County is a party to issuance of Industrial Development Revenue Bonds (IDRB) pursuant to Ohio law. As of December 31, 2000, there were sixty-five series of IDRB's outstanding. The principal amount payable for the eleven issued during 2000 was \$31,370,000. The aggregate remaining principal amount payable for the fifty-two issued prior to 2000 could not be determined; however, their original issue amounts totaled \$205,340,000. In August 1999, the County entered into a Guaranty Agreement in connection with \$3 million of Port Facilities Revenue Bonds issued by the Summit County Port Authority. The Port Authority Bonds are backed by a letter of credit, and the Guaranty runs in favor of the bank issuing the letter of credit. The Guaranty is not a general obligation of the County and the full faith and credit of the County is not pledged to the Guaranty. The Guaranty does not count against the County's direct or indirect debt limitations. Industrial Development Revenue Bonds are not obligations of the County and, therefore, are not included in the general purpose financial statements.

g. At December 31, 2000, the County's other general long term obligations consisted of accrued vacation and sick leave. A summary of the changes in these long term obligations during 2000 follows:

<u>Description</u>	Balance	Net	Balance
	January		December
	1, 2000	(Decrease)	31, 2000
Accrued Vacation	\$ 7,569,046	\$ (1,911,089)	\$ 5,657,957
Accrued/Vested Sick Leave	<u>3,591,782</u>	<u>(1,236,117)</u>	<u>2,355,665</u>
Totals	<u>\$11,160,828</u>	<u>\$ (3,147,206)</u>	<u>\$ 8,013,622</u>

h. During 1998, the County issued \$26,930,000 in General Obligation bonds to advance refund a total of \$23,895,000 of certain portions of 1991, 1992, and 1994 series bonds. The net proceeds of \$26,565,834 were used to purchase U.S. Government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the advance refunded bonds. As a result, the advance refunded bonds are considered to be defeased, and the liability of the Governmental Fund Type bonds has been removed from the General Long Term Obligations Account Group. The principal balance outstanding on the defeased bonds was approximately \$23,895,000 at December 31, 2000.

COUNTY OF SUMMIT, OHIO
 NOTES TO COMBINED FINANCIAL STATEMENTS

15. NOTES PAYABLE

The general obligation notes payable outstanding at December 31, 2000, consisted of the following issues, all of which will mature during 2001:

<u>Issues</u>	<u>Principal Outstanding</u>	<u>Annualized (%) Rate</u>
<u>Enterprise Funds</u>		
<u>Sewer Revenue</u>		
Sewer Facility & Equipment	\$ 18,000,000	5.50
Sewer Planning	108,000	5.50
<u>Water Revenue</u>		
Water Planning	<u>2,300,000</u>	5.50
Total Enterprise Funds	<u>20,408,000</u>	
Total All Funds	<u>\$ 20,408,000</u>	

All notes are backed by the full faith and credit of the County of Summit and mature within one year. The notes are issued in anticipation of long term bond financing, and the County intends to refinance the notes until such bonds are issued. In accordance with Ohio law, general obligation note debt service was recorded in debt service funds. Statements of the Governmental Accounting Standards Board require that the debt service funds present only general obligation long term debt activity and that current notes payable be shown as liabilities of the funds which received the note proceeds. To comply with these requirements, the financial statements have been adjusted, accordingly. A summary of the note transactions for the year ended December 31, 2000, follows:

<u>Funds</u>	<u>Balance January 1, 2000</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance December 31, 2000</u>
Capital Projects	\$ 5,600,000		\$ (5,600,000)	\$ -
Enterprise	<u>53,318,000</u>	<u>\$ 20,408,000</u>	<u>(53,318,000)</u>	<u>20,408,000</u>
Total	<u>\$58,918,000</u>	<u>\$ 20,408,000</u>	<u>\$(58,918,000)</u>	<u>\$ 20,408,000</u>

Edwin Shaw Hospital issued \$790,604 in equipment note payable during 1999 and an additional \$615,000 in 2000 with interest rates of 3.90% to 6.88% for computer equipment. The balance outstanding at December 31, 2000, was \$987,680. The future minimum principal payments at December 31, 2000, for 2001, 2002, 2003, and 2004, are \$305,156, \$305,153, \$323,693, \$341,027 and \$17,807, respectively.

16. INTERFUND TRANSACTIONS

a. TRANSFERS

During the normal course of operations, the County has numerous transactions between funds which represent operating transfers. Operating transfers are transfers of resources from a fund receiving revenue to a fund through which those resources will be expended.

Operating transfers are recorded as other financing sources (uses) in governmental funds and as operating transfers in the proprietary funds. A summary of interfund transfers by fund follows:

	<u>Operating Transfers-In</u>	<u>Operating Transfers-Out</u>
General Fund	\$ 1,683,122	\$ 18,761,188
<u>Special Revenue Funds:</u>		
Human Services	4,102,788	
Board of Mental Retardation		200,000
<u>Debt Service Funds:</u>		
General Obligation Bond Retirement	100,500	
Special Assessment Bond Retirement		1,358,740
<u>Capital Projects Funds:</u>		
Building Projects	14,884,054	1,643,565
Jail Renovation & Construction Projects		35,553
Motor Vehicle Acquisition	90,800	130,775
<u>Enterprise Funds:</u>		
Water Revenue	366,892	370,940
Sewer Revenue	<u>1,370,598</u>	<u>97,993</u>
Totals	<u>\$ 22,598,754</u>	<u>\$ 22,598,754</u>

COUNTY OF SUMMIT, OHIO
 NOTES TO COMBINED FINANCIAL STATEMENTS

16. INTERFUND TRANSACTIONS (Continued)

b. RECEIVABLES AND PAYABLES

Interfund receivables and payables balances by fund as of December 31, 2000 follows:

	<u>Receivables</u>	<u>Payables</u>
General Fund	\$ 871,047	\$ 9,387,779
<u>Special Revenue Funds:</u>		
Dog and Kennel	142	44,173
Human Services	7,633,966	318,771
Motor Vehicle and Gas Tax	16,697	378,034
Real Estate Assessment		53,038
Delinquent Tax Assessment Collection		40,363
Children Services	16,056	316,893
Alcohol, Drug Addiction & Mental Health Services		27,310
Board of Mental Retardation	2,693	537,686
Juvenile Court Grants		89,105
Housing and Community Development Block Grants		7,201
Other Grants	427,346	237,189
Marriage License	8,033	
Child Support Enforcement	506,258	295,921
Computer Acquisition	15,257	95
Title Administration		123,146
<u>Debt Service:</u>		
General Obligation Bond Retirement	450,109	
<u>Capital Projects:</u>		
Building Projects		4,045
<u>Enterprise Funds:</u>		
Water Revenue		26,975
Sewer Revenue	933	156,694
<u>Internal Service Funds:</u>		
Office Services	73,617	6,853
Medical Self-Insurance		3,472
Worker's Compensation	2,858,274	221
<u>Agency Funds:</u>		
Undivided/Subdivision Holding		111,128
Payroll Holding	368,557	
Child Support Enforcement Poundage		506,258
Clerk of Courts		11,192
Soil & Water Conservation		2,955
Metro Parks	489	69,168
Emergency Management Agency		213,001
District Health		79,476
Legal Research	969	830
Other Agency	9,218	1,350
Children Services - Family Stability	63,829	271,621
Summit County Port Authority		1,547
Total	<u>\$13,323,490</u>	<u>\$13,323,490</u>

17. FUND EQUITY

The County segregates part of its fund balance into reserve accounts. These reserve accounts indicate the portions of fund balances which do not represent available, spendable resources and are, therefore, not eligible to fund current year appropriations and expenditures or are legally segregated for specific future use. The reserved accounts used by the County are:

Reserved for Loans Receivable - This account is used to segregate a portion of fund balance that is applicable to a long term receivable and is, therefore, not available for current needs.

Reserved for Prepaid Items - This account is used to segregate a portion of fund balance that is applicable to prepaid items and is, therefore, not available for current needs.

Reserved for Encumbrances - This account is used to segregate a portion of fund balance for expenditure upon vendor performance.

COUNTY OF SUMMIT, OHIO
 NOTES TO COMBINED FINANCIAL STATEMENTS

18. CONTRIBUTED CAPITAL

The changes in the County's contributed capital accounts for the proprietary funds and the component unit are as follows:

	Contributed Capital 1-1-2000	Add Grants and Contributed Assets	Less: Depreciation And Disposition of Fixed Assets Acquired By Contributed Capital	Contributed Capital 12-31-2000
Proprietary Funds				
Enterprise Funds				
Water Revenue	\$ 16,002,949	\$ 1,331,492	\$ 3,600,211	\$ 13,734,230
Sewer Revenue	<u>151,440,381</u>	<u>2,705,009</u>	<u>29,211,390</u>	<u>124,934,000</u>
Total Enterprise	167,443,330	4,036,501	32,811,601	138,668,230
Internal Service Funds				
Office Services		74,522	29,718	44,804
Medical Self-Insurance		3,600	900	2,700
Worker's Compensation		<u>3,840</u>	<u>960</u>	<u>2,880</u>
Total Internal Service		81,962	31,578	50,384
Component Unit				
Edwin Shaw Hospital	<u>16,950,534</u>			<u>16,950,534</u>
Total Proprietary and Component Unit	<u>\$184,393,864</u>	<u>\$ 4,118,463</u>	<u>\$ 32,843,179</u>	<u>\$155,669,148</u>

19. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains two enterprise funds to account for the operations of water distribution and sewer services. Segment information for these operations for the year ended December 31, 2000, is as follows:

	Water Revenue	Sewer Revenue	Total
Operating Revenues	\$ 5,633,065	\$ 25,856,239	\$ 31,489,304
Depreciation Expense	1,156,350	5,271,711	6,428,061
Operating (Loss)	(154,956)	(679,753)	(834,709)
Operating Grants	23,227	2,409,129	2,432,356
Operating Transfers - In	366,892	1,370,598	1,737,490
Operating Transfers - Out	(370,940)	(97,993)	(468,933)
Net Income (Loss)	829,245	(2,325,069)	(1,432,824)
Net Current Capital Contribution	(2,268,719)	(26,506,381)	(28,775,100)
Net Change to Property, Plant and Equipment	(1,892,026)	6,893,274	5,001,248
Net Working Capital	5,604,128	(2,415,305)	3,188,823
Total Assets	29,251,913	237,727,325	266,979,238
Bonds and Other Long Term Liabilities	1,363,608	78,255,082	79,618,690
Total Fund Equity	24,384,569	132,369,640	156,754,209

20. WATER CONTRACTS

The Water Division operates and maintains two independent water systems serving all or a portion of two political subdivisions. Water for the County's major customer, the City of Stow, which generates nearly 75% of the revenues of the division, is purchased wholesale from the City of Akron. The City of Stow believed the price paid by the County for Akron water was unreasonably high, and canceled the agreement in 1986. The County did not believe it was practical for the City of Stow to remove itself from the system at that time and has continued to serve the City's customers under the provisions of the canceled agreement. During 1994, the City of Stow indicated to the County its desire to purchase the County's water facilities in that City. Preliminary discussions between City and County officials have taken place; however, it is uncertain when or whether an agreement between the parties may be reached. During the past year, the County has continued discussions with the City of Akron to provide additional water for developing the northern section of the County and to address the City of Stow's concerns.

In February 2000, the County awarded a contract to construct a water tower for the Stow Water System. The County's capital improvement plan called for expenditures of \$3.5 million in 2000 for the construction of the water tower and a water line. The costs were funded in part from proceeds of unvoted general obligation bond anticipation notes in the amount of \$2.3 million and a State grant of \$1.2 million.

The County sold the City of Green water system to the City of Green for \$2.3 million in August 2000. That portion of the system represented approximately 10% of water revenue in 1999. The County sold the water system in the City of Norton to the City of Norton \$28,740 in March 2001. That portion of the system represented approximately 1.6% of water system revenues in 1999.

20. WATER CONTRACTS (Continued)

There have been preliminary sale discussions with other municipalities in which the remaining portions of the water systems are located. The County has issued a request for proposals for the sale of the water facilities located in the Cities of Stow and Hudson Village. In May 1999, the Cities of Stow and Hudson village each filed lawsuits against the County seeking to restrain the County from selling the County water lines in their cities to the City of Akron. The County and the City of Stow had entered into an agreement in 1974 pursuant to which Stow would have a right of first refusal to purchase the water system. A Board of Review was to assist the parties in reaching an agreement as to the purchase price. However, when the Board met it did not determine a price. The presiding judge in the case ordered that the Board of Review reconvene on May 30, 2001. With respect to the Hudson Village suit, the court ruled in the County's favor. The City of Hudson village has appealed and the appeal is still pending.

21. SELF-INSURANCE

The County is exposed to various risks of loss related to torts; theft, damage and destruction of assets; errors and omissions; injuries to employees and natural disasters. The County has insurance coverage with various companies. Coverage provided is detailed in the Statistical Section Table No. 13. 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 2000. The current claims payable as of December 31, 2000, totaled \$1,201,546. The long term liability, as of March, 2000, the latest available information, was estimated by the Bureau as \$5,393,260 and is reported in the Worker's Compensation Fund.

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 Mutual Health Services, which provides claims reviews and processing. The County maintains stop-loss coverage with a commercial insurance company for claims in excess of \$125,000 individually and \$12,200,000 for the aggregate. 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, 2000, the amount of liability was \$9,002,912, which is the County's best estimate based on available information. Changes in the self-insurance claims liability accounts were as follows:

	Liability <u>January 1</u>	Current Year Claims and <u>Estimates</u>	Claim <u>Payments</u>	Liability <u>December 31</u>
1999	\$5,838,554	\$11,485,887	\$10,749,014	\$6,575,427
2000	6,575,427	14,655,947	12,228,462	9,002,912

At December 31, 2000, \$2,298,546 of Medical Self-Insurance Fund Equity in Pooled Cash and Investments was held for the purpose of funding the County's \$2,408,106 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 \$100,000 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, 2000, the amount of liability was approximately \$298,256 which is the Board's best estimate based on available information. Changes in the self-insurance claims liability account were as follows:

	Liability <u>January 1</u>	Current Year Claims and <u>Estimates</u>	Claim <u>Payments</u>	Liability <u>December 31</u>
1999	\$198,513	\$2,221,728	\$2,137,941	\$282,300
2000	282,300	2,144,379	2,128,423	298,256

At December 31, 2000, \$2,742,117 of Equity in Pooled Cash and Investments was held for the purpose of funding the Board's \$298,256 liability. The Board's self-insurance coverage is separate from the other County coverage.

21. SELF-INSURANCE (Continued)

Edwin Shaw Hospital is self-insured for employment, worker's compensation and certain employee healthcare, with stop loss insurance for workers' compensation and healthcare claims.

The Hospital's medical and professional liability insurance program includes first dollar, claims-made coverage of \$1 million per occurrence and \$3 million in aggregate. The Hospital also carries an umbrella policy of \$5 million. Liability claims have been asserted against the Hospital by various claimants. These claims are in various stages of processing or are in litigation. These are known incidents, and perhaps unknown incidents, which may result in assertion of additional claims. The reserve for professional liability of \$201,900 at December 31, 2000, includes estimates of the ultimate costs for claims incurred but not reported.

22. 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 Office of Inspector General (OIG) in an audit of the Ohio Department of Human Services Federal Food Stamp Employment Training (FSET) Program, has made an audit finding that \$2.2 million in grants received by the County and paid to private subcontractors under the FSET Program did not meet federal and state program requirements. The OIG asserts that the program required the County to collect the subcontractors' 50% matching contribution in cash before requesting the grants and that the County failed to do so. These amounts have been recorded as a liability in the Human Services Special Revenue Fund.

In addition to the OIG, the State of Ohio Department of Human Services has completed their audit of the County Department of Human Services for fiscal years 1995, 1996 and 1997. They have issued a preliminary finding against the Food Stamp Employment Program totaling approximately \$4.076 million and a preliminary finding against the Job Opportunity and Basic Skills Program totaling approximately \$4.493 million. These amounts have been recorded as a liability in the Human Services Special Revenue Fund.

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, 2000.

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.

Finally, 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.

23. FUND RECLASSIFICATION

Beginning January 1, 2000, the County created internal service funds to account for those activities associated with office services and insurance activity. In fiscal year 1999, those funds were accounted for in the agency funds and as a result the following funds were reclassified from the agency funds to the internal service funds.

Fund	Previously	Reclassification	As
	Reported		Reclassified
	December 31, 1999		January 1, 2000
Internal Service - Retained Earnings	\$ -	\$ 9,625,596	\$ 9,625,596
Agency - Equity in Pooled Cash and Investments	\$ 57,067,988	\$ (9,625,596)	\$ 47,442,392

24. ACCOUNTING CHANGE

For the year ended December 31, 2000, the County changed its method of accounting for its depreciable property acquired through grants, entitlements, or shared revenues restricted for capital outlay to conform to NCGA Statement 2, Alternative 2. In Alternative 2, depreciation expense and accumulated depreciation are recorded, but the depreciation expense at the end of the year is closed directly to the proprietary fund's contributed capital account that was created when the restricted grant, entitlement, or shared revenues was received. On the statement of revenues, expenses and changes in retained earnings, the depreciation expense is presented as an operating expense and is used to compute the funds net income. The depreciation expense is then added to net income to identify the net increase (decrease) in retained earnings for the year, and the latter is added to the beginning balance of the retained earnings. The effect of the change was to increase retained earnings and decreased contributed capital on fixed assets acquired by contributed capital at January 1, 2000, by \$28,671,735.

25. SUBSEQUENT EVENT

In January 2001, the County issued \$18,000,000 in short term notes for the Akron Zoo. In May 2001, the County issued \$9,400,000 in short term notes and \$18,000,000 in various purpose bonds. The notes were issued to retire outstanding notes issued in 2000 along with new money to be used for the County of Summit Parking Deck and Sewer System Improvements. The bonds were issued to retire outstanding sewer notes issued in 2000.



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 which are not to be accounted for in other specified funds.

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND, NON-GAAP BUDGET BASIS
YEAR ENDED DECEMBER 31, 2000**

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Taxes: Property.....	\$ 17,964,000	\$ 18,363,005	\$ 399,005
Sales and Use.....	29,800,000	33,318,133	3,518,133
Other.....	6,000,000	7,414,620	1,414,620
Licenses and Permits.....	67,000	55,213	(11,787)
Charges For Services.....	18,067,664	18,720,476	652,812
Fines and Forfeitures.....	535,000	586,402	51,402
Intergovernmental.....	14,029,524	15,307,893	1,278,369
Interest Income.....	9,084,353	14,337,379	5,253,026
Other.....	<u>2,993,085</u>	<u>3,624,821</u>	<u>631,736</u>
Total Revenues.....	<u>98,540,626</u>	<u>111,727,942</u>	<u>13,187,316</u>
<u>EXPENDITURES</u>			
General Government: Legislative & Executive			
Council			
Personal Services.....	443,985	372,612	71,373
Supplies.....	8,625	8,125	500
Travel and Expenses.....	8,000		8,000
Contract Repairs.....	5,565		5,565
Contract Services.....	14,201	8,900	5,301
Utilities.....	2,400	1,000	1,400
Advertising and Printing.....	4,000	2,000	2,000
Other Expenses.....	<u>6,100</u>	<u>5,315</u>	<u>785</u>
Total Council.....	<u>492,876</u>	<u>397,952</u>	<u>94,924</u>
Executive - General Office			
Personal Services.....	552,815	527,579	25,236
Professional Services.....	200,000	197,150	2,850
Supplies.....	23,500	11,952	11,548
Travel and Expenses.....	16,000	16,000	
Motor Vehicle Fuel/Repair.....	1,000	966	34
Contract Repairs.....	1,500	325	1,175
Utilities.....	3,600	3,600	
Advertising and Printing.....	10,000	3,576	6,424
Other Expenses.....	<u>15,000</u>	<u>14,300</u>	<u>700</u>
Total Executive - General Office.....	<u>823,415</u>	<u>775,448</u>	<u>47,967</u>
Executive - Budget and Management			
Personal Services.....	524,080	480,466	43,614
Professional Services.....	85,000	78,393	6,607
Supplies.....	19,000	17,072	1,928
Travel and Expenses.....	8,000	5,212	2,788
Contract Repairs.....	2,000	183	1,817
Contract Services.....	42,000	41,640	360
Utilities.....	2,000		2,000
Advertising and Printing.....	4,500	108	4,392
Other Expenses.....	4,000	2,876	1,124
Equipment.....	<u>10,000</u>	<u>4,572</u>	<u>5,428</u>
Total Executive - Budget and Management.....	<u>700,580</u>	<u>630,522</u>	<u>70,058</u>
Executive - Personnel			
Personal Services.....	102,848	90,809	12,039
Professional Services.....	25,000		25,000
Supplies.....	3,000	713	2,287
Travel and Expenses.....	500		500
Advertising and Printing.....	2,000	196	1,804
Other Expenses.....	<u>500</u>		<u>500</u>
Total Executive - Personnel.....	<u>133,848</u>	<u>91,718</u>	<u>42,130</u>

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SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND, NON-GAAP BUDGET BASIS
YEAR ENDED DECEMBER 31, 2000

<u>EXPENDITURES (Continued)</u>	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
Executive - General Counsel			
Personal Services.....	\$ 349,645	\$ 309,861	\$ 39,784
Professional Services.....	106,000	105,135	865
Supplies.....	7,000	5,135	1,865
Travel and Expenses.....	6,500	6,200	300
Contract Repairs.....	1,000		1,000
Utilities.....	2,400	2,400	
Advertising and Printing.....	2,500	1,097	1,403
Other Expenses.....	11,000	10,937	63
Equipment.....	<u>6,000</u>	<u>3,095</u>	<u>2,905</u>
Total Executive - General Counsel.....	<u>492,045</u>	<u>443,860</u>	<u>48,185</u>
Executive - Purchasing Department			
Personal Services.....	192,280	184,462	7,818
Supplies.....	28,000	19,334	8,666
Advertising and Printing.....	25,000	9,335	15,665
Other Expenses.....	10,000	10,000	
Equipment.....	<u>38,400</u>	<u>38,400</u>	
Total Executive - Purchasing Department.....	<u>293,680</u>	<u>261,531</u>	<u>32,149</u>
Executive - Public Information			
Personal Services.....	236,040	199,540	36,500
Supplies.....	16,000	10,418	5,582
Travel and Expenses.....	5,000	2,484	2,516
Contract Repairs.....	1,000		1,000
Contract Services.....	48,000	14,037	33,963
Advertising and Printing.....	25,500	20,763	4,737
Other Expenses.....	10,500	9,605	895
Equipment.....	<u>7,162</u>	<u>6,359</u>	<u>803</u>
Total Executive - Public Information....	<u>349,202</u>	<u>263,206</u>	<u>85,996</u>
Executive - Information Services Group			
Personal Services.....	263,600	220,595	43,005
Professional Services.....	35,000	455	34,545
Supplies.....	10,500	4,268	6,232
Travel and Expenses.....	10,725	1,039	9,686
Contract Repairs.....	25,200		25,200
Utilities.....	1,000	1,000	
Rentals.....	18,630	255	18,375
Advertising and Printing.....	2,000	1,435	565
Equipment.....	<u>6,000</u>	<u>5,066</u>	<u>934</u>
Total Executive - Information Services Group.....	<u>372,655</u>	<u>234,113</u>	<u>138,542</u>
Executive - Telephone Services			
Personal Services.....	175,908	162,052	13,856
Professional Services.....	10,000		10,000
Supplies.....	3,000	1,306	1,694
Motor Vehicle Fuel/Repair.....	2,100	1,585	515
Other Expenses.....	1,500	1,226	274
Equipment.....	<u>2,000</u>	<u>1,585</u>	<u>415</u>
Total Executive - Telephone Services....	<u>194,508</u>	<u>167,754</u>	<u>26,754</u>
Executive - Operations			
Personal Services.....	293,000	292,815	185
Supplies.....	3,000	500	2,500
Travel and Expenses.....	5,000	5,000	
Other Expenses.....	<u>7,000</u>	<u>5,990</u>	<u>1,010</u>
Total Executive - Operations.....	<u>308,000</u>	<u>304,305</u>	<u>3,695</u>

(Continued on next page)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND, NON-GAAP BUDGET BASIS
YEAR ENDED DECEMBER 31, 2000

<u>EXPENDITURES (Continued)</u>	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
Executive - Physical Plants			
Personal Services.....	\$ 1,787,928	\$ 1,778,309	\$ 9,619
Supplies.....	169,500	159,775	9,725
Motor Vehicle Fuel/Repair.....	11,290	7,243	4,047
Contract Repairs.....	37,600	31,674	5,926
Contract Services.....	356,241	348,837	7,404
Utilities.....	600	423	177
Rentals.....	900	56	844
Other Expenses.....	<u>7,320</u>	<u>6,430</u>	<u>890</u>
Total Executive - Physical Plants.....	<u>2,371,379</u>	<u>2,332,747</u>	<u>38,632</u>
Planning Commission			
Personal Services.....	304,000	279,363	24,637
Supplies.....	10,000	9,017	983
Travel and Expenses.....	5,000	3,970	1,030
Contract Repairs.....	1,200		1,200
Other Expenses.....	<u>2,000</u>	<u>2,000</u>	
Total Planning Commission.....	<u>322,200</u>	<u>294,350</u>	<u>27,850</u>
Utilities and Rentals			
Utilities.....	3,527,180	2,866,441	660,739
Rentals.....	<u>625,000</u>	<u>616,619</u>	<u>8,381</u>
Total Utilities and Rentals.....	<u>4,152,180</u>	<u>3,483,060</u>	<u>669,120</u>
Bureau of Inspection			
Other Expenses.....	<u>160,000</u>	<u>145,271</u>	<u>14,729</u>
Auditor - General Office			
Personal Services.....	2,310,377	2,239,443	70,934
Supplies.....	130,000	104,081	25,919
Travel and Expenses.....	10,000	9,870	130
Motor Vehicle Fuel/Repair.....	5,000	3,174	1,826
Contract Services.....	13,000	12,947	53
Advertising and Printing.....	<u>6,000</u>	<u>5,636</u>	<u>364</u>
Total Auditor - General Office.....	<u>2,474,377</u>	<u>2,375,151</u>	<u>99,226</u>
Auditor - Management Information Systems			
Personal Services.....	1,051,000	995,710	55,290
Supplies.....	83,000	80,022	2,978
Travel and Expenses.....	1,000	1,000	
Contract Services.....	453,000	452,409	591
Other Expenses.....	<u>1,728</u>	<u>1,657</u>	<u>71</u>
Total Auditor - Management Information Systems.....	<u>1,589,728</u>	<u>1,530,798</u>	<u>58,930</u>
Auditor - Recording			
Personal Services.....	1,104,000	1,080,438	23,562
Supplies.....	20,000	18,129	1,871
Travel and Expenses.....	<u>3,000</u>	<u>2,599</u>	<u>401</u>
Total Auditor - Recording.....	<u>1,127,000</u>	<u>1,101,166</u>	<u>25,834</u>
Treasurer - General Office			
Personal Services.....	732,945	731,626	1,319
Supplies.....	135,000	134,506	494
Travel and Expenses.....	5,000	4,860	140
Motor Vehicle Fuel/Repairs.....	1,900	1,900	
Contract Repairs.....	14,000	14,000	
Utilities.....	2,160		2,160
Advertising and Printing.....	<u>5,000</u>	<u>4,960</u>	<u>40</u>
Total Treasurer - General Office.....	<u>896,005</u>	<u>891,852</u>	<u>4,153</u>
Treasurer - Hotel/Motel			
Personal Services.....	72,795	69,250	3,545
Supplies.....	1,000	702	298
Travel and Expenses.....	500	500	
Other Expenses.....	<u>9,500</u>	<u>9,500</u>	
Total Treasurer - Hotel/Motel.....	<u>83,795</u>	<u>79,952</u>	<u>3,843</u>

(Continued on next page)

SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
 GENERAL FUND, NON-GAAP BUDGET BASIS
 YEAR ENDED DECEMBER 31, 2000

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES (Continued)			
Treasurer - Delinquent Tax			
Personal Services.....	\$ 413,537	\$ 399,818	\$ 13,719
Supplies.....	23,096	21,745	1,351
Travel and Expenses.....	2,000	2,000	
Motor Vehicle Fuel/Repair.....	1,600	345	1,255
Contract Repairs.....	3,139	2,991	148
Advertising and Printing.....	175,000	140,590	34,410
Other Expenses.....	<u>98,400</u>	<u>43,430</u>	<u>54,970</u>
Total Treasurer - Delinquent Tax.....	<u>716,772</u>	<u>610,919</u>	<u>105,853</u>
Treasurer - R.E.D. Administration			
Personal Services.....	111,021	106,713	4,308
Supplies.....	<u>17,740</u>	<u>12,274</u>	<u>5,466</u>
Total Treasurer - R.E.D. Administration.....	<u>128,761</u>	<u>118,987</u>	<u>9,774</u>
Human Resource Commission			
Personal Services.....	340,193	298,995	41,198
Supplies.....	12,000	11,957	43
Travel and Expenses.....	7,500	7,424	76
Contract Repairs.....	750		750
Contract Services.....	30,000	11,549	18,451
Advertising and Printing.....	5,000	1,041	3,959
Other Expenses.....	4,000	3,975	25
Equipment.....	<u>15,000</u>	<u>14,570</u>	<u>430</u>
Total Human Resource Commission.....	<u>414,443</u>	<u>349,511</u>	<u>64,932</u>
Board of Elections			
Personal Services.....	2,657,842	2,655,366	2,476
Supplies.....	64,771	64,771	
Travel and Expenses.....	14,342	14,341	1
Motor Vehicle Fuel/Repair.....	3,000	3,000	
Contract Repairs.....	3,230	3,230	
Contract Services.....	387,980	387,980	
Rentals.....	48,471	48,471	
Advertising and Printing.....	32,750	32,750	
Other Expenses.....	<u>7,241</u>	<u>6,558</u>	<u>683</u>
Total Board of Elections.....	<u>3,219,627</u>	<u>3,216,467</u>	<u>3,160</u>
Total General Government:			
Legislative & Executive.....	<u>21,817,076</u>	<u>20,100,640</u>	<u>1,716,436</u>
General Government-Judicial			
Court of Appeals			
Personal Services.....	25,305	21,414	3,891
Professional Services.....	2,000	2,000	
Supplies.....	43,200	43,200	
Contract Services.....	15,000	15,000	
Other Expenses.....	<u>20,600</u>	<u>20,704</u>	<u>(104)</u>
Total Court of Appeals.....	<u>106,105</u>	<u>102,318</u>	<u>3,787</u>
Court of Common Pleas - General Office			
Personal Services.....	3,896,108	3,807,221	88,887
Professional Services.....	2,461,216	2,304,680	156,536
Supplies.....	122,860	114,259	8,601
Travel and Expenses.....	30,784	21,823	8,961
Contract Repairs.....	25,000	21,715	3,285
Other Expenses.....	505,000	438,030	66,970
Equipment.....	<u>25,000</u>	<u>22,839</u>	<u>2,161</u>
Total Court of Common Pleas - General Office.....	<u>7,065,968</u>	<u>6,730,567</u>	<u>335,401</u>
Court of Common Pleas - Grand Jury			
Other Expenses.....	<u>58,000</u>	<u>58,002</u>	<u>(2)</u>
Law Library			
Personal Services.....	<u>166,637</u>	<u>154,580</u>	<u>12,057</u>

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND, NON-GAAP BUDGET BASIS
YEAR ENDED DECEMBER 31, 2000**

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>EXPENDITURES (Continued)</u>			
Probate Court			
Personal Services.....	\$ 1,804,706	\$ 1,686,817	\$ 117,889
Supplies.....	86,565	67,006	19,559
Travel and Expenses.....	3,000	2,900	100
Motor Vehicle Fuel/Repair.....	7,500	7,500	
Contract Services.....	24,100	22,565	1,535
Utilities.....	4,000	3,979	21
Advertising and Printing.....	6,000	5,719	281
Other Expenses.....	111,000	110,880	120
Equipment.....	<u>10,000</u>	<u>10,000</u>	
Total Probate Court.....	<u>2,056,871</u>	<u>1,917,366</u>	<u>139,505</u>
Domestic Relations Court			
Personal Services.....	1,589,500	1,469,328	120,172
Professional Services.....	1,500	1,228	272
Supplies.....	82,811	75,497	7,314
Travel and Expenses.....	8,000	7,950	50
Motor Vehicle Fuel/Repair.....	1,500	1,500	
Contract Repairs.....	12,000	10,629	1,371
Contract Services.....	9,550	9,000	550
Advertising and Printing.....	9,000	9,000	
Equipment.....	<u>41,700</u>	<u>41,623</u>	<u>77</u>
Total Domestic Relations Court.....	<u>1,755,561</u>	<u>1,625,755</u>	<u>129,806</u>
Juvenile Court - General Office			
Personal Services.....	781,965	755,820	26,145
Professional Services.....	910,000	903,218	6,782
Supplies.....	120,863	110,737	10,126
Travel and Expenses.....	13,650	13,650	
Motor Vehicle Fuel/Repair.....	10,000	10,000	
Contract Repairs.....	59,850	59,659	191
Advertising and Printing.....	1,000	1,000	
Other Expenses.....	9,000	8,858	142
Subsidies/Shared Revenue.....	<u>135,000</u>	<u>134,416</u>	<u>584</u>
Total Juvenile Court - General Office...	<u>2,041,328</u>	<u>1,997,358</u>	<u>43,970</u>
Clerk of Courts - Legal			
Personal Services.....	1,611,538	1,516,128	95,410
Supplies.....	277,200	257,905	19,295
Travel and Expenses.....	1,800		1,800
Contract Repairs.....	11,200	8,973	2,227
Contract Services.....	9,100	8,126	974
Advertising and Printing.....	1,000		1,000
Other Expenses.....	2,500	2,500	
Equipment.....	<u>10,500</u>	<u>3,213</u>	<u>7,287</u>
Total Clerk of Courts - Legal.....	<u>1,924,838</u>	<u>1,796,845</u>	<u>127,993</u>
Prosecutor			
Personal Services.....	3,485,815	3,327,544	158,271
Professional Services.....	3,000	15	2,985
Supplies.....	35,500	25,168	10,332
Travel and Expenses.....	8,500	5,000	3,500
Motor Vehicle Fuel/Repair.....	14,000	14,000	
Contract Services.....	16,000	15,000	1,000
Other Expenses.....	<u>119,908</u>	<u>109,903</u>	<u>10,005</u>
Total Prosecutor.....	<u>3,682,723</u>	<u>3,496,630</u>	<u>186,093</u>
County/Municipal Courts			
Personal Services.....	642,100	609,018	33,082
Other Expenses.....	<u>57,000</u>	<u>43,071</u>	<u>13,929</u>
Total County/Municipal Courts.....	<u>699,100</u>	<u>652,089</u>	<u>47,011</u>
Public Defender			
Contract Services.....	<u>339,100</u>	<u>339,100</u>	
Total General Government - Judicial.....	<u>19,896,231</u>	<u>18,870,610</u>	<u>1,025,621</u>

(Continued on next page)

SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
 GENERAL FUND, NON-GAAP BUDGET BASIS
 YEAR ENDED DECEMBER 31, 2000

<u>EXPENDITURES (Continued)</u>	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
Public Safety			
Sheriff			
Personal Services.....	\$ 21,194,423	\$ 20,424,446	\$ 769,977
Professional Services.....	18,000	17,507	493
Supplies.....	361,000	348,275	12,725
Travel and Expenses.....	4,950	4,350	600
Motor Vehicle Fuel/Repairs.....	221,000	220,962	38
Contract Repairs.....	11,392	11,344	48
Contract Services.....	4,134,200	4,120,755	13,445
Utilities.....	9,600	9,600	
Advertising and Printing.....	1,250	1,159	91
Other Expenses.....	<u>248,740</u>	<u>248,439</u>	<u>301</u>
Total Sheriff.....	<u>26,204,555</u>	<u>25,406,837</u>	<u>797,718</u>
Marine Patrol			
Personal Services.....	48,405	46,684	1,721
Contract Services.....	500	500	
Other Expenses.....	3,150	1,400	1,750
Equipment.....	<u>7,000</u>	<u>7,000</u>	
Total Marine Patrol.....	<u>59,055</u>	<u>55,584</u>	<u>3,471</u>
Policing Rotary			
Personal Services.....	2,277,482	2,235,956	41,526
Supplies.....	75,000	73,759	1,241
Motor Vehicle Fuel/Repairs.....	250,000	249,972	28
Other Expenses.....	28,000	28,000	
Equipment.....	<u>150,000</u>	<u>129,576</u>	<u>20,424</u>
Total Policing Rotary.....	<u>2,780,482</u>	<u>2,717,263</u>	<u>63,219</u>
Training Rotary			
Supplies.....	72,200	62,126	10,074
Contract Services.....	10,000	7,000	3,000
Other Expenses.....	<u>17,800</u>	<u>16,486</u>	<u>1,314</u>
Total Training Rotary.....	<u>100,000</u>	<u>85,612</u>	<u>14,388</u>
Inmate Welfare			
Supplies.....	<u>100,000</u>	<u>99,674</u>	<u>326</u>
Building Regulation			
Personal Services.....	1,089,717	1,030,879	58,838
Supplies.....	16,000	8,920	7,080
Travel and Expenses.....	10,000	7,494	2,506
Motor Vehicle Fuel/Repair.....	18,000	18,000	
Contract Repairs.....	4,000	2,470	1,530
Contract Services.....	75,000	55,382	19,618
Advertising and Printing.....	7,000	6,515	485
Other Expenses.....	<u>6,000</u>	<u>4,363</u>	<u>1,637</u>
Total Building Regulation.....	<u>1,225,717</u>	<u>1,134,023</u>	<u>91,694</u>
Medical Examiner			
Personal Services.....	1,298,708	1,236,658	62,050
Supplies.....	38,590	38,431	159
Travel and Expenses.....	5,000	4,713	287
Motor Vehicle Fuel/Repairs.....	1,540	1,523	17
Contract Repairs.....	2,262	2,235	27
Contract Services.....	116,192	107,700	8,492
Rentals.....	3,500	3,473	27
Advertising and Printing.....	500	495	5
Other Expenses.....	<u>5,000</u>	<u>4,980</u>	<u>20</u>
Total Medical Examiner.....	<u>1,471,292</u>	<u>1,400,208</u>	<u>71,084</u>
Community Corrections			
Subsidies/Shared Revenue.....	<u>4,414,420</u>	<u>4,414,420</u>	

SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
 GENERAL FUND, NON-GAAP BUDGET BASIS

YEAR ENDED DECEMBER 31, 2000

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES (Continued)			
Adult Probation			
Personal Services.....	\$ 2,314,830	\$ 2,208,574	\$ 106,256
Supplies.....	57,185	43,301	13,884
Travel and Expenses.....	4,000	4,000	
Motor Vehicle Fuel/Repairs.....	6,500	6,500	
Contract Repairs.....	14,000	14,000	
Rentals.....	250,116	214,385	35,731
Other Expenses.....	26,000	23,067	2,933
Total Adult Probation.....	<u>2,672,631</u>	<u>2,513,827</u>	<u>158,804</u>
Psycho-Diagnostic Clinic			
Personal Services.....	76,989	70,858	6,131
Professional Services.....	50,050	50,050	
Supplies.....	16,250	13,419	2,831
Total Psycho-Diagnostic Clinic.....	<u>143,289</u>	<u>134,327</u>	<u>8,962</u>
Juvenile Probation			
Personal Services.....	2,949,800	2,775,712	174,088
Travel and Expenses.....	10,500	10,000	500
Total Juvenile Probation.....	<u>2,960,300</u>	<u>2,785,712</u>	<u>174,588</u>
Juvenile Detention Home			
Personal Services.....	1,922,326	1,821,167	101,159
Supplies.....	115,000	101,129	13,871
Contract Repairs.....	77,189	76,568	621
Other Expenses.....	200	200	
Subsidies/Shared Revenue.....	100,000	78,000	22,000
Total Juvenile Detention Home.....	<u>2,214,715</u>	<u>2,077,064</u>	<u>137,651</u>
Total Public Safety.....	<u>44,346,456</u>	<u>42,824,551</u>	<u>1,521,905</u>
Public Works			
Ditches			
Personal Services.....	200,000	200,000	
Total Public Works.....	<u>200,000</u>	<u>200,000</u>	
Health			
Crippled Childrens Aid			
Subsidies/Shared Revenue.....	676,090	671,957	4,133
Vital Statistics			
Subsidies/Shared Revenue.....	10,000	9,373	627
Total Health.....	<u>686,090</u>	<u>681,330</u>	<u>4,760</u>
Economic Development			
Economic Development			
Personal Services.....	475,000	422,686	52,314
Supplies.....	9,000	8,457	543
Travel and Expenses.....	8,000	7,968	32
Other Expenses.....	201,150	200,277	873
Total Economic Development.....	<u>693,150</u>	<u>639,388</u>	<u>53,762</u>
Total Economic Development.....	<u>693,150</u>	<u>639,388</u>	<u>53,762</u>

(Continued on next page)

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND, NON-GAAP BUDGET BASIS

YEAR ENDED DECEMBER 31, 2000

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES (Continued)			
Human Services			
Soldiers Relief Commission			
Personal Services.....	\$ 879,388	\$ 767,095	\$ 112,293
Supplies.....	33,732	32,100	1,632
Travel and Expenses.....	10,098	9,448	650
Motor Vehicle Fuel/Repair.....	5,000	5,000	
Contract Repairs.....	10,573	10,573	
Contract Services.....	32,600	32,600	
Utilities.....	300	255	45
Advertising and Printing.....	52,467	48,823	3,644
Other Expenses.....	64,500	59,930	4,570
Subsidies/Shared Revenue.....	<u>2,604,570</u>	<u>1,773,837</u>	<u>830,733</u>
Total Soldiers Relief Commission.....	<u>3,693,228</u>	<u>2,739,661</u>	<u>953,567</u>
Department of Human Services			
Subsidies/Shared Revenue.....	<u>4,437,793</u>	<u>4,437,788</u>	<u>5</u>
Total Human Services.....	<u>8,131,021</u>	<u>7,177,449</u>	<u>953,572</u>
Capital Outlay			
Capital Outlay			
Capital Improvements.....	<u>196,346</u>	<u>91,269</u>	<u>105,077</u>
Total Capital Outlay.....	<u>196,346</u>	<u>91,269</u>	<u>105,077</u>
Other			
Insurance/Pension/Taxes			
Insurance.....	450,000	279,500	170,500
Other Expenses.....	<u>56,100</u>	<u>56,074</u>	<u>26</u>
Total Insurance/Pension/Taxes.....	<u>506,100</u>	<u>335,574</u>	<u>170,526</u>
Miscellaneous			
Agriculture.....	134,693	129,893	4,800
Humane Society.....	19,600	19,600	
Historical Society.....	60,000	60,000	
Soil and Water.....	99,321	99,321	
Miscellaneous.....	<u>2,092,690</u>	<u>1,956,149</u>	<u>136,541</u>
Total Miscellaneous.....	<u>2,406,304</u>	<u>2,264,963</u>	<u>141,341</u>
Total Other.....	<u>2,912,404</u>	<u>2,600,537</u>	<u>311,867</u>
Total Expenditures.....	<u>98,878,774</u>	<u>93,185,774</u>	<u>5,693,000</u>
Excess (Deficiency) of Revenues			
Over Expenditures.....	(338,148)	18,542,168	18,880,316
Other Financing Sources (Uses)			
Transfers-In.....		1,683,122	1,683,122
Transfers-Out.....	(14,859,200)	(14,658,400)	200,800
Other Financing Sources.....	<u>850,000</u>	<u>994,173</u>	<u>144,173</u>
Total Other Financing Sources (Uses).....	<u>(14,009,200)</u>	<u>(11,981,105)</u>	<u>2,028,095</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses.....			
	(14,347,348)	6,561,063	20,908,411
Fund Balance, January 1, 2000.....	<u>21,288,020</u>	<u>21,288,020</u>	
Fund Balance, December 31, 2000.....	<u>\$ 6,940,672</u>	<u>\$ 27,849,083</u>	<u>\$ 20,908,411</u>

COUNTY OF SUMMIT, OHIO

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:

Dog and Kennel - To account for monies derived from the sale of dog licenses and other related sources and to provide services related to animal control and protection. **Budgeted Annually**

Human Services - The primary source of revenue is a grant from the State of Ohio. Expenditures are restricted by state law to public assistance and general relief recipients and to pay their providers of medical assistance and for certain public social services. **Budgeted Annually**

Motor Vehicle and Gas Tax - To account for revenue derived from taxes on motor vehicle licenses and gasoline. Expenditures are restricted by state law to road and bridge maintenance and minor construction. Expenditures for townships' road and bridge work is reimbursed by the townships. **Budgeted Annually**

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. **Budgeted Annually**

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

Children Services - The primary revenue source is a special property tax levy. State law restricts the expenditure of these resources to programs designed to help homeless children or those from troubled families. **Budgeted Annually**

Alcohol, Drug Addiction & Mental Health Services - The material revenue source is a special property tax levy. Most expenditures are to pay the cost of contracts with local mental health agencies that provide services to the public at large. **Budgeted Annually**

Board of Mental Retardation - The primary revenue source is a special property tax levy. Expenditures are restricted by state law to those that benefit the mentally retarded and the developmentally disabled. County expenditures have been made for social service contracts, workshop operations, medical providers and costs to maintain and operate buildings and buses provided for the mentally retarded and developmentally disabled. **Budgeted Annually**

Juvenile Court Grants - To account for monies received from granting agencies for youth employment projects, group homes, juvenile delinquency prevention and other similar projects. Each individual grant is accounted for in a separate subfund for compliance and reporting purposes.

Housing and Community Development Block Grants - To account for monies received from the Federal Government under the Community Development Block Grant Program for various housing rehabilitation and similar projects within the County and allowable administrative costs associated with these projects which are incurred by the County.

Other Grants - To account for funds received from various granting agencies for the administration and operation of Local Government, Police Traffic Services, Psycho-Diagnostic Services, Child Care Food Programs, Adult Probation Programs, Hazardous Materials Programs and various employment projects. Each individual grant is accounted for in a separate subfund for compliance and reporting purposes.

Marriage License - To account for the fees charged by the Probate Court, for all marriage licenses issued and the Clerk of Courts, for all divorces, disillusions and annulments, per State Law, in order to provide financial assistance to shelters for victims of domestic violence.

COUNTY OF SUMMIT, OHIO

SPECIAL REVENUE FUNDS (Continued)

Title XX Mental Retardation - Was established to account for funds received from the State of Ohio per an agreement with the Board of Mental Retardation. Expenditures of these monies are restricted to certain programs operated by the Board of Mental Retardation.

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. **Budgeted Annually**

Law Enforcement - To account for the collection of fines imposed pursuant to Section 2925.03 and 2933.43, Ohio Revised Code. Expenditures are restricted to law enforcement activities.

Computer Acquisition - Was established to separately account for Recorder, Juvenile Court, Probate Court, and other general county offices to acquire and maintain computer systems. **Budgeted Annually**

Title Administration - To account for all fees retained by the Clerk of Courts for contract services, equipment, maintenance and other costs associated with processing titles. **Budgeted Annually**

Enterprise Zone - To account for application and monitoring fees collected from companies seeking abatements to defray program administration costs. **Budgeted Annually**

Coroner's Lab - To account for fees collected for performing laboratory examinations for another County and to purchase necessary supplies and equipment for the laboratory. **Budgeted Annually**

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 which is used for the purpose of operations and capital expenses at the Akron Zoo.

COUNTY OF SUMMIT, OHIO

COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS

DECEMBER 31, 2000

Statement B-1

	Dog and Kennel	Human Services	Motor Vehicle and Gas Tax	Real Estate Assessment	Delinquent Tax Assessment Collection	Children Services	Alcohol, Drug Addiction & Mental Health Services	Board of Mental Retardation	Juvenile Court Grants	Housing and Community Development Block Grants	Other Grants	Marriage License	Child Support Enforcement	Law Enforcement
ASSETS														
Equity in Pooled Cash and Investments	\$ 51,476	\$ 2,736,606	\$ 5,911,663	\$ 3,910,758	\$ 1,390,680	\$ 38,524,893	\$ 10,360,385	\$ 7,476,835	\$ 1,510,186	\$ 108,542		\$ 146,794	\$ 862,283	\$ 708
Cash and Investments-Segregated Accounts	26,843		253,740	340		1,937,219		250		87,104			123,471	
Receivables (Net of Allowance for Uncollectibles):														
Taxes			256,329			23,363,833		35,454,241						
Accounts			107,020			21,175		60,727						
Accrued Interest			61,663			26,110								
Loans			16,697			16,056		2,693		2,447,280			506,258	
Due From Other Funds	142	7,633,966	16,697			7,399,907	3,905,495	4,010,751	353,763	3,561,664	427,346	8,033	1,715,374	
Due From Other Governments	10,689	4,331,784	483,129					210,485		346	292,678		30,750	
Materials and Supplies Inventories	2,117	33,716	264,627					14,080						
Prepaid Items	265		18,387	15,708		106,796	32,120			62	1,320			
Total Assets	\$ 91,532	\$ 14,736,072	\$ 7,373,255	\$ 3,926,806	\$ 1,390,680	\$ 71,395,989	\$ 33,917,651	\$ 47,230,062	\$ 1,863,949	\$ 6,230,649	\$ 721,546	\$ 154,827	\$ 3,239,588	\$ 286,217
LIABILITIES														
Accounts Payable	\$ 10,223	\$ 3,299,802	\$ 641,049	\$ 334,070	\$ 8,879	\$ 1,333,051	\$ 2,447,483	\$ 2,217,096	\$ 215,464	\$ 20,359	\$ 28,394		\$ 28,336	
Accrued Salaries and Wages Payable	13,374	458,789	211,742	78,325	21,965	600,648	43,636	845,659	24,803	9,889	42,135		250,663	
Deferred Revenues						25,909,908	21,524,051	39,366,348		836,793			123,471	
Contract Retainage Payable			250,673											
Accrued Vacation and Sick Leave	6,648	300,159	106,071	51,909	19,220	316,893	25,860	433,626	11,003	15,404	29,528		181,496	
Due To Other Funds	44,173	318,771	378,034	53,038	40,363		27,310	537,686	89,105	7,201	237,189		295,921	
Due To Other Governments	5,549	10,358,551	76,215	230		80,434	343,605	76,156	147,753	1,365,045	30,083		399	
Insurance Claims Payable								298,256						
Total Liabilities	79,967	14,736,072	1,663,784	517,572	90,427	28,240,934	24,411,945	43,775,227	487,728	2,354,691	367,329		880,286	
FUND EQUITY														
Fund Balances:														
Reserved for Loans Receivable			18,387	15,708		106,796	32,120	14,080		2,447,280	1,390		1,452	
Reserved for Prepaid Items	265		2,750,236	587,334	31,004	2,220,018	1,616,021	1,711,646	332,577	2,840,016	300,357		1,518,924	
Reserved for Encumbrances	7,173	5,701,786	2,940,848	2,806,192	3,269,242	40,828,241	7,857,565	1,729,109	1,043,644	(1,311,400)	52,470		638,926	\$ 286,217
Unreserved (Deficit)	4,127	(15,701,786)	5,709,471	3,409,234	(3,300,233)	43,155,053	9,505,706	3,454,835	1,376,221	3,975,958	354,217		2,359,302	286,217
Total Fund Equity	11,565	\$ 14,736,072	\$ 7,373,255	\$ 3,926,806	\$ 1,390,680	\$ 71,395,989	\$ 33,917,651	\$ 47,230,062	\$ 1,863,949	\$ 6,230,649	\$ 721,546	\$ 154,827	\$ 3,239,588	\$ 286,217
Total Liabilities and Fund Equity	\$ 91,532	\$ 14,736,072	\$ 7,373,255	\$ 3,926,806	\$ 1,390,680	\$ 71,395,989	\$ 33,917,651	\$ 47,230,062	\$ 1,863,949	\$ 6,230,649	\$ 721,546	\$ 154,827	\$ 3,239,588	\$ 286,217

(Continued on next page)

COUNTY OF SUMMIT, OHIO

**COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS**

DECEMBER 31, 2000

Statement B-1
(Continued)

	<u>Computer</u>	<u>Title</u>	<u>Enterprise</u>	<u>Coroner's</u>	<u>Akron Zoo</u>	<u>Total</u>
	<u>Acquisition</u>	<u>Administration</u>	<u>Zone</u>	<u>Lab</u>	<u>Project</u>	
<u>ASSETS</u>						
Equity in Pooled Cash and Investments.....	\$ 913,607	\$ 1,151,350	\$ 39,314	\$ 62,455		\$ 75,158,535
Cash and Investments-Segregated Accounts.....	31,869	110,589				2,733,463
Receivables (Net of Allowance for Uncollectibles):						
Taxes.....					\$7,856,896	86,550,499
Accounts.....			5,551			318,527
Accrued Interest.....						113,424
Loans.....						2,447,280
Due From Other Funds.....	15,257					8,626,448
Due From Other Governments.....					866,993	26,932,227
Materials and Supplies Inventories.....						542,041
Prepaid Items.....	11,560	335				202,155
Total Assets.....	<u>\$ 972,293</u>	<u>\$ 1,262,274</u>	<u>\$ 44,865</u>	<u>\$ 62,455</u>	<u>\$8,723,889</u>	<u>\$203,624,599</u>
<u>LIABILITIES</u>						
Accounts Payable.....	\$ 27,150	\$ 3,395	\$ 925			\$ 10,615,676
Accrued Salaries and Wages Payable.....		48,296				2,649,524
Deferred Revenues.....					\$8,723,889	96,484,660
Contract Retainage Payable.....						250,673
Accrued Vacation and Sick Leave.....		31,474				1,212,598
Due To Other Funds.....	95	123,146				2,468,925
Due To Other Governments.....		69				12,484,089
Insurance Claims Payable.....						298,256
Total Liabilities.....	<u>27,245</u>	<u>206,380</u>	<u>925</u>		<u>8,723,889</u>	<u>126,464,401</u>
<u>FUND EQUITY</u>						
Fund Balances:						
Reserved for Loans Receivable.....						2,447,280
Reserved for Prepaid Items.....	11,560	335				202,155
Reserved for Encumbrances.....	29,985	19,250	2,353	\$ 3,551		19,672,231
Unreserved (Deficit).....	\$ 903,503	1,036,309	41,587	58,904		54,838,532
Total Fund Equity.....	<u>945,048</u>	<u>1,055,894</u>	<u>43,940</u>	<u>62,455</u>		<u>77,160,198</u>
Total Liabilities and Fund Equity..	<u>\$ 972,293</u>	<u>\$ 1,262,274</u>	<u>\$ 44,865</u>	<u>\$ 62,455</u>	<u>\$8,723,889</u>	<u>\$203,624,599</u>

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COUNTY OF SUMMIT, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ALL SPECIAL REVENUE FUNDS

YEAR ENDED DECEMBER 31, 2000

Statement B-2

	Property	Dog and Kennel	Human Services	Motor Vehicle and Gas Tax	Real Estate Assessment	Delinquent Tax Assessment Collection	Children Services	Alcohol, Drug Addiction & Mental Health Services	Board of Mental Retardation	Juvenile Court Grants	Housing and Community Development Block Grants	Other Grants	Marriage License	Title XX Mental Retardation	Child Support Enforcement
REVENUES															
Taxes:															
Property	\$372,749			\$ 4,060,343			\$23,680,939		\$ 17,777,860	\$ 26,474,370					
Licenses and Permits	65,794	\$ 48,005		\$4,102,285	\$ 1,251,192		5,183,247		870,361			\$ 153,873	\$150,832		\$ 1,133,205
Charges for Services	28,253	233,950		129,852			13,215,927		14,758,898	\$ 3,147,900	\$ 3,263,356	9,547,617		\$ 429,793	8,955,106
Fines and Forfeitures	10,689	39,522,975		8,620,764			67,751		817			73,113			
Intergovernmental				447,005			615,830		476,761		203,352				13,481
Interest Income	41,300	1,008,764		32,000	345		42,581,207		42,581,207	3,147,900	3,456,708	9,783,284		429,793	10,103,722
Other	518,785	40,813,654		14,354,586	1,251,537										
Total Revenues															
EXPENDITURES															
Current:															
General Government:															
Legislative and Executive															
Judicial															
Public Safety															
Health															
Economic Development															
Human Services															
Total Expenditures	562,361	44,916,482		14,499,571	4,097,068	1,084,658	32,177,063	47,551,714	52,471,971	3,409,519	2,305,934	156,740	80,606	582,664	10,613,896
Excess (Deficiency) of Revenues Over Expenditures	(43,576)	(4,102,788)		(144,285)	37,217	166,879	10,586,631	2,265,064	(9,890,764)	(261,619)	1,160,774	9,067,466	70,226	(152,871)	(512,104)
Other Financing Sources (Uses):															
Operating Transfers-In															
Operating Transfers-Out															
Capital Lease Proceeds															
Total Other Financing Sources (Uses)															
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(43,576)			(144,285)	37,217	166,879	10,586,631	2,265,064	(9,500,034)	(261,619)	1,179,762	715,818	70,226	(152,871)	(512,104)
Fund Balances (Deficit), January 1, 2000	55,141			5,854,456	3,372,017	1,133,374	32,569,424	7,240,642	12,954,869	1,637,840	2,796,196	(361,601)	84,601	152,871	2,871,406
Fund Balances, December 31, 2000	\$ 11,565	\$ ---		\$ 5,709,471	\$ 3,409,234	\$ 1,300,253	\$ 43,155,055	\$ 9,505,706	\$ 3,454,835	\$ 1,376,221	\$ 3,975,958	\$ 354,217	\$ 154,827	\$ ---	\$ 2,359,302

(Continued on next page)

COUNTY OF SUMMIT, OHIO

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES ALL SPECIAL REVENUE FUNDS**

Statement B-2
(Continued)

YEAR ENDED DECEMBER 31, 2000

	<u>Law</u>	<u>Computer</u>	<u>Title</u>	<u>Enterprise</u>	<u>Coroner's</u>	
	<u>Enforcement</u>	<u>Acquisition</u>	<u>Administration</u>	<u>Zone</u>	<u>Lab</u>	<u>Total</u>
<u>REVENUES</u>						
Taxes:						
Property.....						\$ 67,933,169
Other.....						4,060,343
Licenses and Permits.....						372,749
Charges for Services.....		\$ 536,256	\$ 1,783,282	\$ 29,747	\$ 43,952	15,352,031
Fines and Forfeitures.....	\$ 176,463					576,143
Intergovernmental.....						132,804,920
Interest Income.....	16,563					533,192
Other.....	<u>25,650</u>	<u>1,949</u>	<u>22,847</u>			<u>4,319,037</u>
Total Revenues.....	<u>218,676</u>	<u>538,205</u>	<u>1,806,129</u>	<u>29,747</u>	<u>43,952</u>	<u>225,951,584</u>
<u>EXPENDITURES</u>						
Current:						
General Government:						
Legislative and Executive....	232,272	141,239	1,816,769			7,162,992
Judicial.....		241,493				633,650
Public Safety.....	63,851				34,477	11,609,994
Public Works.....						14,665,593
Health.....						101,177,801
Economic Development.....				21,696		2,858,559
Human Services.....						<u>87,864,181</u>
Total Expenditures.....	<u>296,123</u>	<u>382,732</u>	<u>1,816,769</u>	<u>21,696</u>	<u>34,477</u>	<u>225,972,770</u>
Excess (Deficiency) of Revenues Over Expenditures.....	<u>(77,447)</u>	<u>155,473</u>	<u>(10,640)</u>	<u>8,051</u>	<u>9,475</u>	<u>(21,186)</u>
Other Financing Sources (Uses):						
Operating Transfers-In.....						4,102,788
Operating Transfers-Out.....						(200,000)
Capital Lease Proceeds.....						609,718
Total Other Financing Sources (Uses).....						<u>4,512,506</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses.....	<u>(77,447)</u>	<u>155,473</u>	<u>(10,640)</u>	<u>8,051</u>	<u>9,475</u>	<u>4,491,320</u>
Fund Balances (Deficit), January 1, 2000.....	<u>363,664</u>	<u>789,575</u>	<u>1,066,534</u>	<u>35,889</u>	<u>52,980</u>	<u>72,668,878</u>
Fund Balances, December 31, 2000.	<u>\$ 286,217</u>	<u>\$ 945,048</u>	<u>\$ 1,055,894</u>	<u>\$ 43,940</u>	<u>\$ 62,455</u>	<u>\$ 77,160,198</u>

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
DOG AND KENNEL FUND, NON-GAAP BUDGET BASIS**

YEAR ENDED DECEMBER 31, 2000

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Licenses and Permits.....	\$ 380,784	\$ 362,317	\$ (18,467)
Charges for Services.....	85,194	81,040	(4,154)
Fines and Forfeitures.....	29,548	28,111	(1,437)
Other.....	<u>43,676</u>	<u>41,610</u>	<u>(2,066)</u>
Total Revenues.....	<u>539,202</u>	<u>513,078</u>	<u>(26,124)</u>
<u>EXPENDITURES</u>			
Health			
Animal Control			
Personal Services.....	398,822	361,183	37,639
Professional Services.....	920	920	
Supplies.....	14,000	13,754	246
Travel & Expenses.....	1,400	1,145	255
Motor Vehicle Fuel/Repair.....	13,500	13,461	39
Contract Repairs.....	1,000	939	61
Insurance.....	5,000	4,113	887
Advertising and Printing.....	4,000	2,500	1,500
Other Expenditures.....	12,500	10,825	1,675
Equipment.....	<u>29,180</u>	<u>28,879</u>	<u>301</u>
Total Animal Control.....	<u>480,322</u>	<u>437,719</u>	<u>42,603</u>
Auditor - Dog License Activities			
Personal Services.....	<u>80,880</u>	<u>79,070</u>	<u>1,810</u>
Total Health.....	<u>561,202</u>	<u>516,789</u>	<u>44,413</u>
Total Expenditures.....	<u>561,202</u>	<u>516,789</u>	<u>44,413</u>
(Deficiency) of Revenues Over Expenditures.....	(22,000)	(3,711)	18,289
Fund Balance, January 1, 2000.....	<u>37,790</u>	<u>37,790</u>	
Fund Balance, December 31, 2000.....	<u>\$ 15,790</u>	<u>\$ 34,079</u>	<u>\$ 18,289</u>

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
HUMAN SERVICES FUND, NON-GAAP BUDGET BASIS

YEAR ENDED DECEMBER 31, 2000

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Charges for Services.....	\$ 5,041	\$ 5,680	\$ 639
Fines and Forfeitures.....	297,445	233,950	(63,495)
Intergovernmental.....	48,965,844	38,337,088	(10,628,756)
Other.....	882,252	689,569	(192,683)
Total Revenues.....	<u>50,150,582</u>	<u>39,266,287</u>	<u>(10,884,295)</u>
EXPENDITURES			
Human Services			
Shared Costs			
Compensation.....	3,138,000	3,117,225	20,775
Benefits.....	1,010,000	866,237	143,763
Operations.....	3,900,000	3,685,723	214,277
Total Shared Costs.....	<u>8,048,000</u>	<u>7,669,185</u>	<u>378,815</u>
Family Support Services			
Compensation.....	7,082,000	7,056,515	25,485
Benefits.....	2,308,000	2,153,333	154,667
Operations.....	1,200,000	996,883	203,117
Total Family Support Services.....	<u>10,590,000</u>	<u>10,206,731</u>	<u>383,269</u>
Child and Adult Services			
Compensation.....	1,293,000	938,749	354,251
Benefits.....	395,000	270,910	124,090
Operations.....	300,000	289,617	10,383
Total Child and Adult Services.....	<u>1,988,000</u>	<u>1,499,276</u>	<u>488,724</u>
F.E.A.			
Maintenance/Medical.....		1,100	(1,100)
Workforce Development			
Maintenance/Medical.....	2,500,000	2,490,919	9,081
Purchased Services.....	9,300,000	8,098,401	1,201,599
Total Workforce Development.....	<u>11,800,000</u>	<u>10,589,320</u>	<u>1,210,680</u>
Title XX			
Purchased Services.....	1,700,000	1,413,597	286,403
Child Care			
Purchased Services.....	16,000,000	15,756,719	243,281
Ohio Adult Services Training Program			
Compensation.....	46,600	46,508	92
Benefits.....	10,500	9,738	762
Operations.....	129,900	129,900	
Total Ohio Adult Services Training Program.....	<u>187,000</u>	<u>186,146</u>	<u>854</u>
WIA			
Purchased Services.....	1,587,352	821,217	766,135
Emergency Assistance			
Operations.....	283,916	95,000	188,916
Total Expenditures.....	<u>52,184,268</u>	<u>48,238,291</u>	<u>3,945,977</u>
Deficiency of Revenues Over Expenditures.....	<u>(2,033,686)</u>	<u>(8,972,004)</u>	<u>(6,938,318)</u>
Other Financing Sources (Uses)			
Other Financing Sources.....	463,813	362,176	(101,637)
Deficiency of Revenues and Other Financing Sources Over Expenditures and Other Uses....	(1,569,873)	(8,609,828)	(7,039,955)
Fund Balance January 1, 2000.....	2,319,187	2,319,187	
Fund Balance (Deficit) December 31, 2000.....	<u>\$ 749,314</u>	<u>\$ (6,290,641)</u>	<u>\$ (7,039,955)</u>

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
MOTOR VEHICLE AND GAS TAX FUND, NON-GAAP BUDGET BASIS**

YEAR ENDED DECEMBER 31, 2000

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Other Taxes.....	\$ 3,845,963	\$ 4,064,023	\$ 218,060
Fines and Forfeitures.....	129,471	137,140	7,669
Intergovernmental.....	8,333,828	8,806,890	473,062
Interest Income.....	361,155	1,012,032	650,877
Other.....	<u>958,083</u>	<u>382,275</u>	<u>(575,808)</u>
Total Revenues.....	<u>13,628,500</u>	<u>14,402,360</u>	<u>773,860</u>
<u>EXPENDITURES</u>			
Public Works			
Administration			
Personal Services.....	2,545,757	2,543,962	1,795
Benefits.....	632,936	631,789	1,147
Supplies.....	289,189	272,613	16,576
Travel and Expenses.....	35,000	31,847	3,153
Utilities.....	131,919	114,640	17,279
Other Expenses.....	28,800	24,588	4,212
Equipment.....	<u>143,500</u>	<u>131,122</u>	<u>12,378</u>
Total Administration.....	<u>3,807,101</u>	<u>3,750,561</u>	<u>56,540</u>
Roads			
Personal Services.....	2,587,675	2,587,675	
Benefits.....	796,879	796,879	
Materials.....	1,062,000	952,721	109,279
Advertising and Printing.....	5,850	5,715	135
Other Expenses.....	1,106,982	1,048,267	58,715
Equipment.....	286,200	209,196	77,004
Capital Outlay.....	<u>5,200,129</u>	<u>5,102,934</u>	<u>97,195</u>
Total Roads.....	<u>11,045,715</u>	<u>10,703,387</u>	<u>342,328</u>
Bridges & Culverts			
Personal Services.....	230,748	230,617	131
Benefits.....	135,015	134,590	425
Materials.....	35,000	34,945	55
Advertising & Printing.....	2,280	1,969	311
Other Expenses.....	1,000	867	133
Equipment.....	7,500	1,248	6,252
Capital Outlay.....	<u>744,500</u>	<u>534,245</u>	<u>210,255</u>
Total Bridges & Culverts.....	<u>1,156,043</u>	<u>938,481</u>	<u>217,562</u>
Total Expenditures.....	<u>16,008,859</u>	<u>15,392,429</u>	<u>616,430</u>
Deficiency of Revenues Over Expenditures.....	(2,380,359)	(990,069)	1,390,290
Fund Balance, January 1, 2000.....	<u>3,720,961</u>	<u>3,720,961</u>	
Fund Balance, December 31, 2000.....	<u>\$ 1,340,602</u>	<u>\$ 2,730,892</u>	<u>\$ 1,390,290</u>

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
REAL ESTATE ASSESSMENT FUND, NON-GAAP BUDGET BASIS**

YEAR ENDED DECEMBER 31, 2000

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Charges for Services.....	\$ 4,100,000	\$ 4,133,945	\$ 33,945
Total Revenues.....	<u>4,100,000</u>	<u>4,133,945</u>	<u>33,945</u>
<u>EXPENDITURES</u>			
General Government: Legislative & Executive			
Personal Services.....	2,100,000	2,059,222	40,778
Benefits.....	665,000	557,043	107,957
Professional Services.....	1,257,000	1,037,852	219,148
Supplies.....	105,000	89,838	15,162
Travel and Expense.....	75,000	67,918	7,082
Motor Vehicle Fuel/Repair.....	20,000	5,190	14,810
Other Expenses.....	3,000	303	2,697
Equipment.....	<u>80,000</u>	<u>77,036</u>	<u>2,964</u>
Total General Government:			
Legislative & Executive.....	<u>4,305,000</u>	<u>3,894,402</u>	<u>410,598</u>
Total Expenditures.....	<u>4,305,000</u>	<u>3,894,402</u>	<u>410,598</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(205,000)	239,543	444,543
Fund Balance, January 1, 2000.....	<u>2,862,463</u>	<u>2,862,463</u>	
Fund Balance, December 31, 2000.....	<u>\$ 2,657,463</u>	<u>\$ 3,102,006</u>	<u>\$ 444,543</u>

SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
 DELINQUENT TAX ASSESSMENT COLLECTION FUND,
 NON-GAAP BUDGET BASIS

YEAR ENDED DECEMBER 31, 2000

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Charges for Services.....	\$ 1,141,494	\$ 1,250,692	\$ 109,198
Other.....		845	845
Total Revenues.....	<u>1,141,494</u>	<u>1,251,537</u>	<u>110,043</u>
EXPENDITURES			
General Government: Legislative & Executive			
Treasurer			
Personal Services.....	467,557	453,056	14,501
Benefits.....	140,376	113,540	26,836
Supplies.....	156,155	48,491	107,664
Travel and Expenses.....	11,000		11,000
Motor Vehicle Fuel/Repair.....	508	507	1
Rentals.....	19,268		19,268
Advertising and Printing.....	115,000	79,154	35,846
Other Expenses.....	1		1
Equipment.....	<u>15,500</u>	<u>15,012</u>	<u>488</u>
Total Treasurer.....	<u>925,365</u>	<u>709,760</u>	<u>215,605</u>
Total General Government:			
Legislative & Executive.....	<u>925,365</u>	<u>709,760</u>	<u>215,605</u>
General Government: Judicial			
Prosecutor			
Personal Services.....	304,507	238,580	65,927
Benefits.....	141,282	66,233	75,049
Supplies.....	25,589	11,154	14,435
Travel and Expenses.....	10,000	4,000	6,000
Contract Services.....	12,000	4,998	7,002
Rentals.....	33,964	32,527	1,437
Other Expenses.....	39,140	14,000	25,140
Equipment.....	<u>33,127</u>		<u>33,127</u>
Total Prosecutor.....	<u>599,609</u>	<u>371,492</u>	<u>228,117</u>
Total General Government: Judicial....	<u>599,609</u>	<u>371,492</u>	<u>228,117</u>
Total Expenditures.....	<u>1,524,974</u>	<u>1,081,252</u>	<u>443,722</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(383,480)	170,285	553,765
Fund Balance, January 1, 2000.....	<u>1,180,513</u>	<u>1,180,513</u>	
Fund Balance, December 31, 2000.....	<u>\$ 797,033</u>	<u>\$ 1,350,798</u>	<u>\$ 553,765</u>

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
CHILDREN SERVICES FUND, NON-GAAP BUDGET BASIS**

YEAR ENDED DECEMBER 31, 2000

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Property Taxes.....	\$ 24,321,442	\$ 23,680,939	\$ (640,503)
Charges for Services.....	4,407,898	4,525,198	117,300
Intergovernmental.....	11,196,634	11,494,281	297,647
Other.....	<u>331,468</u>	<u>341,146</u>	<u>9,678</u>
Total Revenues.....	<u>40,257,442</u>	<u>40,041,564</u>	<u>(215,878)</u>
<u>EXPENDITURES</u>			
Human Services			
Personal Services.....	14,945,160	13,919,807	1,025,353
Benefits.....	4,253,000	4,033,297	219,703
Supplies.....	668,905	654,921	13,984
Materials.....	49,700	44,808	4,892
Travel and Expenses.....	514,915	456,410	58,505
Contract Repairs.....	22,500	16,094	6,406
Contract Services.....	13,280,335	13,168,667	111,668
Other Expenses.....	938,855	891,438	47,417
Medical Assistance.....	378,010	325,152	52,858
Equipment.....	<u>1,020,600</u>	<u>418,443</u>	<u>602,157</u>
Total Human Services.....	<u>36,071,980</u>	<u>33,929,037</u>	<u>2,142,943</u>
Total Expenditures.....	<u>36,071,980</u>	<u>33,929,037</u>	<u>2,142,943</u>
Excess of Revenues Over Expenditures.....	4,185,462	6,112,527	1,927,065
Fund Balance, January 1, 2000.....	<u>29,106,040</u>	<u>29,106,040</u>	<u> </u>
Fund Balance, December 31, 2000.....	<u>\$ 33,291,502</u>	<u>\$ 35,218,567</u>	<u>\$ 1,927,065</u>

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
ALCOHOL, DRUG ADDICTION & MENTAL HEALTH SERVICES FUND,
NON-GAAP BUDGET BASIS**

YEAR ENDED DECEMBER 31, 2000

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Property Taxes.....	\$ 20,223,532	\$ 19,648,554	\$ (574,978)
Intergovernmental.....	29,626,851	28,914,415	(712,436)
Other.....	<u>722,310</u>	<u>706,572</u>	<u>(15,738)</u>
Total Revenues.....	<u>50,572,693</u>	<u>49,269,541</u>	<u>(1,303,152)</u>
<u>EXPENDITURES</u>			
Human Services			
Personal Services.....	1,148,965	1,090,866	58,099
Benefits.....	322,123	278,137	43,986
Professional Services.....	126,798	126,332	466
Supplies.....	61,096	52,833	8,263
Travel and Expenses.....	41,200	41,179	21
Contract Repairs.....	122,355	115,021	7,334
Contract Services.....	46,757,917	46,735,174	22,743
Utilities.....	22,650	18,515	4,135
Insurance.....	26,059	21,910	4,149
Rentals.....	150,150	147,569	2,581
Advertising & Printing.....	24,500	21,397	3,103
Other Expenses.....	5,150	4,966	184
Equipment.....	<u>50,000</u>	<u>45,899</u>	<u>4,101</u>
Total Human Services.....	<u>48,858,963</u>	<u>48,699,798</u>	<u>159,165</u>
Total Expenditures.....	<u>48,858,963</u>	<u>48,699,798</u>	<u>159,165</u>
Excess of Revenues Over Expenditures.....	1,713,730	569,743	(1,143,987)
Fund Balance, January 1, 2000.....	<u>6,202,937</u>	<u>6,202,937</u>	_____
Fund Balance, December 31, 2000.....	<u>\$ 7,916,667</u>	<u>\$ 6,772,680</u>	<u>\$ (1,143,987)</u>

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
BOARD OF MENTAL RETARDATION FUND,
NON-GAAP BUDGET BASIS**

YEAR ENDED DECEMBER 31, 2000

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Property Taxes.....	\$ 30,312,267	\$ 29,469,162	\$ (843,105)
Charges for Services.....	1,279,990	661,801	(618,189)
Intergovernmental.....	698,998	672,919	(26,079)
Interest Income.....		817	817
Other.....	<u>14,016,740</u>	<u>13,506,196</u>	<u>(510,544)</u>
Total Revenues.....	<u>46,307,995</u>	<u>44,310,895</u>	<u>(1,997,100)</u>
<u>EXPENDITURES</u>			
Health			
Board of Mental Retardation			
Personal Services.....	21,306,634	21,134,855	171,779
Benefits.....	3,606,844	3,594,245	12,599
Supplies.....	891,471	878,910	12,561
Travel and Expenses.....	171,885	163,411	8,474
Contract Repairs.....	139,545	133,781	5,764
Contract Services.....	20,685,279	20,529,928	155,351
Rentals.....	529,981	522,761	7,220
Advertising and Printing.....	120,262	120,262	
Other Expenses.....	2,936,948	2,926,975	9,973
Equipment.....	728,384	711,650	16,734
Capital Outlay.....	<u>148,168</u>	<u>148,168</u>	
Total Board of MR/DD.....	<u>51,265,401</u>	<u>50,864,946</u>	<u>400,455</u>
Food Service			
Personal Services.....	228,642	217,322	11,320
Benefits.....	40,758	37,728	3,030
Supplies.....	203,764	194,614	9,150
Travel and Expenses.....	2,500	1,486	1,014
Contract Repairs.....	4,080	2,706	1,374
Contract Services.....	10,048	6,437	3,611
Other Expenses.....	64,622	36,844	27,778
Equipment.....	<u>16,505</u>	<u>7,296</u>	<u>9,209</u>
Total Food Service.....	<u>570,919</u>	<u>504,433</u>	<u>66,486</u>
Self-Insurance			
Contract Services.....	277,333	232,825	44,508
Other Expenses.....	<u>2,137,428</u>	<u>2,133,840</u>	<u>3,588</u>
Total Self-Insurance.....	<u>2,414,761</u>	<u>2,366,665</u>	<u>48,096</u>
Total Expenditures.....	<u>54,251,081</u>	<u>53,736,044</u>	<u>515,037</u>
Deficiency of Revenues Over Expenditures.....	(7,943,086)	(9,425,149)	(1,482,063)
Other Financing Sources (Uses)			
Transfers - In.....	5,954,700	5,656,000	(298,700)
Transfers - Out.....	<u>(5,856,000)</u>	<u>(5,856,000)</u>	
Total Other Financing Sources.....	<u>98,700</u>	<u>(200,000)</u>	<u>(298,700)</u>
Deficiency Of Revenues and Other Financing Sources Over Expenditures and Other Uses....	(7,844,386)	(9,625,149)	(1,780,763)
Fund Balance, January 1, 2000.....	<u>14,094,835</u>	<u>14,094,835</u>	
Fund Balance, December 31, 2000.....	<u>\$ 6,250,449</u>	<u>\$ 4,469,686</u>	<u>\$ (1,780,763)</u>

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
CHILD SUPPORT ENFORCEMENT FUND, NON-GAAP BUDGET BASIS**

YEAR ENDED DECEMBER 31, 2000

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Charges for Services.....	\$ 1,110,900	\$ 776,889	\$ (334,011)
Intergovernmental.....	12,087,650	8,455,004	(3,632,646)
Other.....	<u>26,450</u>	<u>18,785</u>	<u>(7,665)</u>
Total Revenues.....	<u>13,225,000</u>	<u>9,250,678</u>	<u>(3,974,322)</u>
<u>EXPENDITURES</u>			
General Government: Judicial			
Personal Services.....	6,792,880	6,278,331	514,549
Benefits.....	2,143,120	1,806,899	336,221
Supplies.....	249,600	222,221	27,379
Travel and Expense.....	55,000	29,061	25,939
Motor Vehicle Fuel/Repair.....	16,000	15,715	285
Contract Services.....	2,401,550	2,385,088	16,462
Other Expenses.....	1,063,500	941,277	122,223
Equipment.....	433,350	184,461	248,889
Capital Outlay.....	<u>70,000</u>	<u>64,433</u>	<u>5,567</u>
Total General Government: Judicial.....	<u>13,225,000</u>	<u>11,927,486</u>	<u>1,297,514</u>
Total Expenditures.....	<u>13,225,000</u>	<u>11,927,486</u>	<u>1,297,514</u>
Deficiency of Revenues Over Expenditures.....		(2,676,808)	(2,676,808)
Fund Balance, January 1, 2000.....	<u>1,867,545</u>	<u>1,867,545</u>	
Fund Balance, December 31, 2000.....	<u>\$ 1,867,545</u>	<u>\$ (809,263)</u>	<u>\$ (2,676,808)</u>

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
COMPUTER ACQUISITION FUND, NON-GAAP BUDGET BASIS**

YEAR ENDED DECEMBER 31, 2000

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Charges for Services.....	\$ 545,000	\$ 533,322	\$ (11,678)
Other.....	<u>1,950</u>	<u>1,950</u>	
Total Revenues.....	<u>546,950</u>	<u>535,272</u>	<u>(11,678)</u>
<u>EXPENDITURES</u>			
General Government: Legislative & Executive			
Supplies.....	40,000	12,258	27,742
Contract Services.....	<u>180,000</u>	<u>120,655</u>	<u>59,345</u>
Total General Government:			
Legislative & Executive.....	<u>220,000</u>	<u>132,913</u>	<u>87,087</u>
General Government: Judicial			
Personal Services.....	50,000	4,089	45,911
Benefits.....	15,000	990	14,010
Supplies.....	102,000	46,683	55,317
Travel and Expenses.....	10,000	8,213	1,787
Contract Repairs.....	55,000	39,305	15,695
Contract Services.....	180,000	76,649	103,351
Equipment.....	<u>130,000</u>	<u>65,376</u>	<u>64,624</u>
Total General Government: Judicial.....	<u>542,000</u>	<u>241,305</u>	<u>300,695</u>
Total Expenditures.....	<u>762,000</u>	<u>374,218</u>	<u>387,782</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(215,050)	161,054	376,104
Fund Balance, January 1, 2000.....	<u>698,696</u>	<u>698,696</u>	
Fund Balance, December 31, 2000.....	<u>\$ 483,646</u>	<u>\$ 859,750</u>	<u>\$ 376,104</u>

SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
 TITLE ADMINISTRATION FUND, NON-GAAP BUDGET BASIS

YEAR ENDED DECEMBER 31, 2000

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Charges for Services.....	\$ 2,082,418	\$ 1,935,533	\$ (146,885)
Other.....		22,847	22,847
Total Revenues.....	<u>2,082,418</u>	<u>1,958,380</u>	<u>(124,038)</u>
EXPENDITURES			
General Government: Legislative & Executive			
Clerk of Courts - Title			
Personal Services.....	1,303,046	1,267,083	35,963
Benefits.....	458,086	369,095	88,991
Supplies.....	85,000	35,508	49,492
Travel and Expenses.....	2,000	2,000	
Motor Vehicle Fuel/Repair.....	2,000	2,000	
Contract Repairs.....	10,000	3,333	6,667
Contract Services.....	9,500	1,146	8,354
Rentals.....	50,000	45,986	4,014
Advertising and Printing.....	10,000		10,000
Other Expenses.....	95,769	90,939	4,830
Equipment.....	18,700	9,825	8,875
Total Clerk of Courts - Title.....	<u>2,044,101</u>	<u>1,826,915</u>	<u>217,186</u>
Total Expenditures.....	<u>2,044,101</u>	<u>1,826,915</u>	<u>217,186</u>
Excess of Revenues Over Expenditures.....	38,317	131,465	93,148
Fund Balance, January 1, 2000.....	<u>906,472</u>	<u>906,472</u>	
Fund Balance, December 31, 2000.....	<u>\$ 944,789</u>	<u>\$ 1,037,937</u>	<u>\$ 93,148</u>

SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
 ENTERPRISE ZONE FUND, NON-GAAP BUDGET BASIS

YEAR ENDED DECEMBER 31, 2000

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Charges for Services.....		\$ 24,196	\$ 24,196
Total Revenues.....		<u>24,196</u>	<u>24,196</u>
EXPENDITURES			
Economic Development			
Supplies.....	\$ 4,000	2,470	1,530
Travel & Expenses.....	6,000	1,191	4,809
Contract Services.....	7,567	4,644	2,923
Other Expenses.....	<u>13,433</u>	<u>13,433</u>	
Total Economic Development.....	<u>31,000</u>	<u>21,738</u>	<u>9,262</u>
Total Expenditures.....	<u>31,000</u>	<u>21,738</u>	<u>9,262</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(31,000)	2,458	33,458
Fund Balance, January 1, 2000.....	<u>33,578</u>	<u>33,578</u>	
Fund Balance, December 31, 2000.....	<u>\$ 2,578</u>	<u>\$ 36,036</u>	<u>\$ 33,458</u>

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
CORONER'S LAB FUND, NON-GAAP BUDGET BASIS

YEAR ENDED DECEMBER 31, 2000

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Charges for Services.....		\$ 43,952	\$ 43,952
Total Revenues.....		<u>43,952</u>	<u>43,952</u>
<u>EXPENDITURES</u>			
Public Safety			
Supplies.....	\$ 26,000	25,932	68
Equipment.....	<u>25,449</u>	<u>11,699</u>	<u>13,750</u>
Total Public Safety.....	<u>51,449</u>	<u>37,631</u>	<u>13,818</u>
Total Expenditures.....	<u>51,449</u>	<u>37,631</u>	<u>13,818</u>
Excess (Deficiency) of Revenues Over Expenditures.....	(51,449)	6,321	57,770
Fund Balance, January 1, 2000.....	<u>52,584</u>	<u>52,584</u>	
Fund Balance, December 31, 2000.....	<u>\$ 1,135</u>	<u>\$ 58,905</u>	<u>\$ 57,770</u>

COUNTY OF SUMMIT, OHIO

DEBT SERVICE FUNDS

The debt service funds are used to account for the accumulation of financial resources for, and the payment of, general long term debt principal, interest and related costs.

General Obligation Bond Retirement - Required by State Statute, is used to account for the accumulation of resources for, and the payment of, general long term debt principal, interest and related costs other than special assessment and enterprise debt.

Special Assessment Bond Retirement - To accumulate special assessment revenues collected by the County Treasurer for payment of special assessment bonds and coupons. These bonds were sold to finance construction of various water and sewer projects which were deemed to benefit only those residents in the immediate area of the project and are paid for by those property owners through assessments on their property.

COUNTY OF SUMMIT, OHIO

COMBINING BALANCE SHEET
ALL DEBT SERVICE FUNDS

DECEMBER 31, 2000

Statement C-1

	General Obligation Bond Retirement
<u>ASSETS</u>	
Equity in Pooled Cash and Investments.....	\$ 1,855,082
Receivables (Net of Allowance for Uncollectibles):	
Taxes.....	3,540,875
Accounts.....	760,568
Due From Other Funds.....	450,109
Due From Other Governments.....	390,897
Total Assets.....	<u>\$ 6,997,531</u>
<u>LIABILITIES</u>	
Deferred Revenues.....	\$ 3,931,772
Matured Bonds Payable.....	45,000
Matured Interest Payable.....	17,300
Total Liabilities.....	<u>3,994,072</u>
<u>FUND EQUITY</u>	
Fund Balances:	
Unreserved.....	<u>3,003,459</u>
Total Fund Equity.....	<u>3,003,459</u>
Total Liabilities and Fund Equity.....	<u>\$ 6,997,531</u>

COUNTY OF SUMMIT, OHIO

**COMBINING STATEMENT OF
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL DEBT SERVICE FUNDS**

YEAR ENDED DECEMBER 31, 2000

Statement C-2

	<u>General Obligation Bond Retirement</u>	<u>Special Assessment Bond Retirement</u>	<u>Total</u>
<u>REVENUES</u>			
Taxes:			
Property.....	\$ 3,213,753		\$ 3,213,753
Intergovernmental.....	383,747		383,747
Special Assessments.....		\$ 140,229	140,229
Other.....	<u>2,822,367</u>		<u>2,822,367</u>
Total Revenues.....	<u>6,419,867</u>	<u>140,229</u>	<u>6,560,096</u>
<u>EXPENDITURES</u>			
Debt Service:			
Principal Retirement.....	4,155,572	160,000	4,315,572
Interest.....	<u>2,646,903</u>	<u>10,787</u>	<u>2,657,690</u>
Total Expenditures.....	<u>6,802,475</u>	<u>170,787</u>	<u>6,973,262</u>
(Deficiency) of Revenues Over Expenditures.....	<u>(382,608)</u>	<u>(30,558)</u>	<u>(413,166)</u>
Other Financing Sources:			
Operating Transfers-In.....	100,500		100,500
Operating Transfers -Out.....		<u>(1,358,740)</u>	<u>(1,358,740)</u>
Total Other Financing Sources.....	<u>100,500</u>	<u>(1,358,740)</u>	<u>(1,258,240)</u>
(Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses.....	(282,108)	(1,389,298)	(1,671,406)
Fund Balances, January 1, 2000.....	<u>3,285,567</u>	<u>1,389,298</u>	<u>4,674,865</u>
Fund Balances, December 31, 2000.....	<u>\$ 3,003,459</u>	<u>\$ ---</u>	<u>\$ 3,003,459</u>

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL OBLIGATION BOND RETIREMENT FUND,
NON-GAAP BUDGET BASIS**

YEAR ENDED DECEMBER 31, 2000

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Property Taxes.....	\$ 3,663,627	\$ 3,597,499	\$ (66,128)
Other.....	839,120	2,452,655	1,613,535
Total Revenues.....	<u>4,502,747</u>	<u>6,050,154</u>	<u>1,547,407</u>
<u>EXPENDITURES</u>			
Debt Service			
Pooled Budget.....	62,333		62,333
Principal.....	4,195,573	4,195,573	
Interest.....	<u>2,653,681</u>	<u>2,653,681</u>	
Total Debt Service.....	<u>6,911,587</u>	<u>6,849,254</u>	<u>62,333</u>
Total Expenditures.....	<u>6,911,587</u>	<u>6,849,254</u>	<u>62,333</u>
Deficiency of Revenues Over Expenditures.....	<u>(2,408,840)</u>	<u>(799,100)</u>	<u>1,609,740</u>
Other Financing Sources (Uses)			
Transfers-In.....	6,421,563	3,376,869	(3,044,694)
Transfers-Out.....	<u>(3,274,668)</u>	<u>(3,274,668)</u>	
Total Other Financing Sources (Uses).....	<u>3,146,895</u>	<u>102,201</u>	<u>(3,044,694)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses.....	738,055	(696,899)	(1,434,954)
Fund Balance, January 1, 2000.....	<u>2,551,981</u>	<u>2,551,981</u>	
Fund Balance, December 31, 2000.....	<u>\$ 3,290,036</u>	<u>\$ 1,855,082</u>	<u>\$ (1,434,954)</u>

SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
 SPECIAL ASSESSMENT BOND RETIREMENT FUND,
 NON-GAAP BUDGET BASIS

YEAR ENDED DECEMBER 31, 2000

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Special Assessments.....		\$ 148,749	\$ 148,749
Total Revenues.....		<u>148,749</u>	<u>148,749</u>
<u>EXPENDITURES</u>			
Debt Service			
Pooled Budget.....	\$ 24,495		24,495
Principal.....	160,000	160,000	
Interest.....	<u>10,838</u>	<u>10,838</u>	
Total Debt Service.....	<u>195,333</u>	<u>170,838</u>	<u>24,495</u>
Total Expenditures.....	<u>195,333</u>	<u>170,838</u>	<u>24,495</u>
Deficiency of Revenues Over Expenditures.....	<u>(195,333)</u>	<u>(22,089)</u>	<u>173,244</u>
Other Financing (Uses)			
Transfer-Out.....	<u>(1,388,198)</u>	<u>(1,388,198)</u>	
Total Other Financing (Uses).....	<u>(1,388,198)</u>	<u>(1,388,198)</u>	
Deficiency of Revenues and Expenditures Over Other Financing (Uses).....	(1,583,531)	(1,410,287)	173,244
Fund Balance, January 1, 2000.....	<u>1,410,287</u>	<u>1,410,287</u>	
Fund Balance (Deficit), December 31, 2000.....	<u>\$ (173,244)</u>	<u>\$ ---</u>	<u>\$ 173,244</u>

COUNTY OF SUMMIT, OHIO

CAPITAL PROJECTS 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).

Permanent Improvement - 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.

Building Projects - To account for the financing and construction or renovation of various county buildings and other projects. Bond anticipation notes and general tax revenues provide the source of financing.

Jail Renovation & Construction Projects - To account for the financing, planning and construction of a new County jail and renovation of the existing jail. Bond anticipation notes and general tax revenues provide the source of financing.

Motor Vehicle Acquisition - To account for the acquisition of automobiles for the following County Departments - Coroner, Board of Elections and Sheriff.

COUNTY OF SUMMIT, OHIO

**COMBINING BALANCE SHEET
ALL CAPITAL PROJECTS FUNDS**

DECEMBER 31, 2000

Statement D-1

	<u>Permanent Improvement</u>	<u>Building Projects</u>	<u>Total</u>
<u>ASSETS</u>			
Equity in Pooled Cash and Investments.....	\$ 15,042	\$ 25,892,923	\$ 25,907,965
Cash and Investments - Segregated Accounts.....		184,019	184,019
Due From Other Governments.....		1,339,455	1,339,455
Prepaid Items.....		8,509	8,509
Total Assets.....	<u>\$ 15,042</u>	<u>\$ 27,424,906</u>	<u>\$ 27,439,948</u>
 <u>LIABILITIES</u>			
Accounts Payable.....		\$ 1,122,876	\$ 1,122,876
Accrued Salaries and Wages Payable...		7,574	7,574
Contract Retainage Payable.....		181,040	181,040
Accrued Vacation and Sick Leave.....		3,949	3,949
Due To Other Funds.....		4,045	4,045
Due To Other Governments.....		49,378	49,378
Total Liabilities.....		<u>1,368,862</u>	<u>1,368,862</u>
 <u>FUND EQUITY</u>			
Fund Balances:			
Reserved for Prepaid Items.....		8,509	8,509
Reserved for Encumbrances.....		6,126	6,126
Unreserved.....	\$ 15,042	26,041,409	26,056,451
Total Fund Equity.....	<u>15,042</u>	<u>26,056,044</u>	<u>26,071,086</u>
Total Liabilities and Fund Equity....	<u>\$ 15,042</u>	<u>\$ 27,424,906</u>	<u>\$ 27,439,948</u>

COUNTY OF SUMMIT, OHIO

COMBINING STATEMENT OF
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL CAPITAL PROJECTS FUNDS

YEAR ENDED DECEMBER 31, 2000

Statement D-2

	<u>Permanent Improvement</u>	<u>Building Projects</u>	<u>Jail Renovation & Construction Projects</u>	<u>Motor Vehicle Acquisition</u>	<u>Total</u>
<u>REVENUES</u>					
Intergovernmental.....		\$ 2,310,530			\$ 2,310,530
Interest Income.....		181,347			181,347
Other.....		22,500			22,500
Total Revenues.....		<u>2,514,377</u>			<u>2,514,377</u>
<u>EXPENDITURES</u>					
General Government:					
Legislative & Executive.....		205,313			205,313
Other.....		533,764			533,764
Capital Outlay.....	\$ 499	10,795,097		\$ 434,384	11,229,980
Debt Service:					
Interest.....		89,185			89,185
Total Expenditures.....	499	<u>11,623,359</u>		<u>434,384</u>	<u>12,058,242</u>
(Deficiency) of Revenues					
Over Expenditures.....	(499)	(9,108,982)		(434,384)	(9,543,865)
Other Financing Sources (Uses):					
Transfers-In.....		14,884,054		90,800	14,974,854
Transfers-Out.....		(1,643,565)	\$ (35,553)	(130,775)	(1,809,893)
Total Other Financing Sources (Uses)		<u>13,240,489</u>	<u>(35,553)</u>	<u>(39,975)</u>	<u>13,164,961</u>
Excess (Deficiency) of Revenues and					
Other Financing Sources Over					
Expenditures and Other Uses.....	(499)	4,131,507	(35,553)	(474,359)	3,621,096
Fund Balances, January 1, 2000.....	<u>15,541</u>	<u>21,924,537</u>	\$ <u>35,553</u>	<u>474,359</u>	<u>22,449,990</u>
Fund Balances, December 31, 2000.....	<u>\$ 15,042</u>	<u>\$26,056,044</u>	\$ <u>---</u>	\$ <u>---</u>	<u>\$ 26,071,086</u>

COUNTY OF SUMMIT, OHIO

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.

COUNTY OF SUMMIT, OHIO

**COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS**

DECEMBER 31, 2000

Statement E-1

	<u>Water Revenue</u>	<u>Sewer Revenue</u>	<u>Total</u>
<u>ASSETS</u>			
Current Assets:			
Equity in Pooled Cash and Investments.....	\$ 8,071,566	\$ 17,902,628	\$ 25,974,194
Cash and Investments - Segregated Accounts.....	8,918	187,919	196,837
Receivables (Net of Allowance for Uncollectibles):			
Accounts.....	802,264	4,855,877	5,658,141
Special Assessments.....	96,474	1,370,896	1,467,370
Accrued Interest.....	8,746	88,820	97,566
Due From Other Funds.....		933	933
Due From Other Governments.....	27,294	108,317	135,611
Materials and Supplies Inventories.....	87,140	154,397	241,537
Prepaid Items.....	5,462	17,511	22,973
Total Current Assets.....	<u>9,107,864</u>	<u>24,687,298</u>	<u>33,795,162</u>
Long Term Special Assessments Receivable.....	396,715	1,685,136	2,081,851
Fixed Assets.....	<u>19,747,334</u>	<u>211,354,891</u>	<u>231,102,225</u>
Total Assets.....	<u>\$ 29,251,913</u>	<u>\$237,727,325</u>	<u>\$ 266,979,238</u>
<u>LIABILITIES</u>			
Current Liabilities:			
Accounts Payable.....	\$ 93,494	\$ 1,290,248	\$ 1,383,742
Accrued Salaries and Wages Payable.....	40,991	240,672	281,663
Contract Retainage Payable.....		153,736	153,736
Matured Interest Payable.....	128	5,936	6,064
Accrued Interest Payable.....	83,929	1,491,335	1,575,264
General Obligation Notes Payable.....	2,300,000	18,108,000	20,408,000
Accrued Vacation and Sick Leave.....	34,322	182,980	217,302
Due To Other Funds.....	26,975	156,694	183,669
Due To Other Governments.....	649,321	1,841,312	2,490,633
Current Portion of General Obligation Bonds Payable.....	210,530	1,887,920	2,098,450
Current Portion of O.D.D. Loans Payable.....		29,458	29,458
Current Portion of O.W.D.A. Loans Payable.....	64,046	1,651,812	1,715,858
Current Portion of O.P.W.C. Loans Payable.....		62,500	62,500
Total Current Liabilities.....	<u>3,503,736</u>	<u>27,102,603</u>	<u>30,606,339</u>
Long Term Liabilities:			
General Obligation Bonds Payable (Net of Current).....	370,850	49,585,508	49,956,358
O.W.D.A. Loans Payable (Net of Current).....	992,758	27,794,574	28,787,332
O.P.W.C. Loans Payable (Net of Current).....		875,000	875,000
Total Long Term Liabilities.....	<u>1,363,608</u>	<u>78,255,082</u>	<u>79,618,690</u>
Total Liabilities.....	<u>4,867,344</u>	<u>105,357,685</u>	<u>110,225,029</u>
<u>FUND EQUITY</u>			
Contributed Capital.....	13,734,230	124,934,000	138,668,230
Retained Earnings:			
Unreserved.....	<u>10,650,339</u>	<u>7,435,640</u>	<u>18,085,979</u>
Total Fund Equity.....	<u>24,384,569</u>	<u>132,369,640</u>	<u>156,754,209</u>
Total Liabilities and Fund Equity.....	<u>\$ 29,251,913</u>	<u>\$237,727,325</u>	<u>\$ 266,979,238</u>

COUNTY OF SUMMIT, OHIO

**COMBINING STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN RETAINED EARNINGS
ALL ENTERPRISE FUNDS**

YEAR ENDED DECEMBER 31, 2000

Statement E-2

	<u>Water Revenue</u>	<u>Sewer Revenue</u>	<u>Total</u>
<u>OPERATING REVENUES</u>			
Charges for Services.....	\$ 5,496,237	\$ 25,642,034	\$ 31,138,271
Other.....	<u>136,828</u>	<u>214,205</u>	<u>351,033</u>
Total Operating Revenues.....	<u>5,633,065</u>	<u>25,856,239</u>	<u>31,489,304</u>
<u>OPERATING EXPENSES</u>			
Personal Services.....	1,259,876	7,901,421	9,161,297
Contractual Services.....	2,990,356	9,084,703	12,075,059
Materials and Supplies.....	19,439	871,046	890,485
Depreciation Expense.....	1,156,350	5,271,711	6,428,061
Other.....	<u>362,000</u>	<u>3,407,111</u>	<u>3,769,111</u>
Total Operating Expenses.....	<u>5,788,021</u>	<u>26,535,992</u>	<u>32,324,013</u>
Operating (Loss).....	<u>(154,956)</u>	<u>(679,753)</u>	<u>(834,709)</u>
Nonoperating Revenues (Expenses):			
Intergovernmental.....		2,409,104	2,409,104
Interest Income.....	164,760	804,429	969,189
Grants and Contributed Assets.....	23,227	25	23,252
Sale of Fixed Assets.....	2,300,000	14,650	2,314,650
Interest Expense.....	(253,369)	(6,044,043)	(6,297,412)
Other Nonoperating Expenses.....	(680,954)		(680,954)
Loss on Sale of Fixed Assets.....	<u>(502,415)</u>	<u>(102,086)</u>	<u>(604,501)</u>
Total Nonoperating Revenues (Expenses).....	<u>1,051,249</u>	<u>(2,917,921)</u>	<u>(1,866,672)</u>
Net Income (Loss) Before Operating Transfers.....	896,293	(3,597,674)	(2,701,381)
Operating Transfers-In.....	366,892	1,370,598	1,737,490
Operating Transfers-Out.....	<u>(370,940)</u>	<u>(97,993)</u>	<u>(468,933)</u>
Net Income (Loss).....	892,245	(2,325,069)	(1,432,824)
Depreciation on Fixed Assets Acquired by Contributed Capital			
Prior (Note 24).....	778,754	27,892,981	28,671,735
Current.....	642,911	1,318,409	1,961,320
Retained Earnings (Deficit), January 1, 2000.....	<u>8,336,429</u>	<u>(19,450,681)</u>	<u>(11,114,252)</u>
Retained Earnings December, 31, 2000.....	<u>\$10,650,339</u>	<u>\$ 7,435,640</u>	<u>\$ 18,085,979</u>

COUNTY OF SUMMIT, OHIO

**COMBINING STATEMENT OF CASH FLOWS
ALL ENTERPRISE FUNDS**

YEAR ENDED DECEMBER 31, 2000

Statement E-3

	<u>Water Revenue</u>	<u>Sewer Revenue</u>	<u>Total</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>			
Cash Receipts from Customers.....	\$ 5,551,912	\$25,204,527	\$ 30,756,439
Cash Receipts - Other.....	136,839	214,237	351,076
Cash Payments for Goods and Services.....	(3,453,508)	(12,744,859)	(16,198,367)
Cash Payments to Employees.....	<u>(1,364,170)</u>	<u>(7,809,983)</u>	<u>(9,174,153)</u>
Net Cash Provided By Operating Activities.....	<u>871,073</u>	<u>4,863,922</u>	<u>5,734,995</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>			
Cash Receipts - Donations.....		2,409,104	2,409,104
Operating Transfers - In.....	366,892	1,370,598	1,737,490
Operating transfers - Out.....	<u>(370,940)</u>	<u>(97,993)</u>	<u>(468,933)</u>
Net Cash Provided By (Used For) Noncapital Financing Activities.....	<u>(4,048)</u>	<u>3,681,709</u>	<u>3,677,661</u>
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>			
Cash Proceeds from Debt.....	2,300,000	48,638,000	50,938,000
Cash Proceeds from Sale of Fixed Assets.....	2,300,000	14,650	2,314,650
Cash Receipts from Special Assessments.....	99,215	971,808	1,071,023
Cash Payments for Capital Acquisitions.....	(1,499,202)	(10,243,496)	(11,742,698)
Cash Payments for Debt Retirement.....	(3,402,914)	(54,220,450)	(57,623,364)
Cash Payments for Interest Expense.....	<u>(228,237)</u>	<u>(6,467,415)</u>	<u>(6,695,652)</u>
Net Cash (Used For) Capital and Related Financing Activities	<u>(431,138)</u>	<u>(21,306,903)</u>	<u>(21,738,041)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>			
Cash Receipts from Interest Income.....	<u>142,827</u>	<u>705,413</u>	<u>848,240</u>
Net Cash Provided By Investing Activities.....	<u>142,827</u>	<u>705,413</u>	<u>848,240</u>
Net Increase (Decrease) in Cash and Investments.....	578,714	(12,055,859)	(11,477,145)
Cash and Investments, January 1, 2000.....	<u>7,501,770</u>	<u>30,146,406</u>	<u>37,648,176</u>
Cash and Investments, December 31, 2000.....	<u>\$ 8,080,484</u>	<u>\$18,090,547</u>	<u>\$ 26,171,031</u>
<u>RECONCILIATION OF OPERATING (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</u>			
Operating (Loss).....	\$ (154,956)	\$ (679,753)	\$ (834,709)
Adjustments to Reconcile Operating (Loss) to Net Cash Provided By Operating Activities:			
Depreciation Expense.....	1,156,350	5,271,711	6,428,061
Decrease in Accounts Receivable.....	74,098	156,414	230,512
(Increase) in Special Assessments Receivable.....	(9,426)	(511,797)	(521,223)
(Increase) in Due From Other Governments.....	(8,997)	(82,875)	(91,872)
(Increase) Decrease in Material and Supplies Inventories....	4,816	(12,825)	(8,009)
Decrease in Other Operating Assets.....	233	8,245	8,478
Increase in Accounts Payable.....	19,362	617,311	636,673
(Decrease) in Due To Other Governments.....	(144,761)	(206,825)	(351,586)
Increase (Decrease) in Other Operating Liabilities.....	<u>(65,646)</u>	<u>304,316</u>	<u>238,670</u>
Net Cash Provided By Operating Activities.....	<u>\$ 871,073</u>	<u>\$ 4,863,922</u>	<u>\$ 5,734,995</u>

Non-Cash Capital Financing Activities:
The enterprise funds' donated fixed assets totaled \$175,921.

**SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL -
WATER REVENUE FUND, NON-GAAP BUDGET BASIS**

YEAR ENDED DECEMBER 31, 2000

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>OPERATING REVENUES</u>			
Charges for Services.....	\$ 5,874,071	\$ 5,539,978	\$ (334,093)
Other.....	<u>1,781,400</u>	<u>2,436,839</u>	<u>655,439</u>
Total Operating Revenues.....	<u>7,655,471</u>	<u>7,976,817</u>	<u>321,346</u>
<u>OPERATING EXPENDITURES</u>			
Environmental Services			
Personal Services.....	1,051,159	1,050,111	1,048
Benefits.....	343,732	314,059	29,673
Supplies.....	34,913	31,219	3,694
Materials.....	91,812	89,534	2,278
Travel and Expense.....	13,113	6,228	6,885
Motor Vehicle Fuel/Repair.....	91,951	87,037	4,914
Contract Repairs.....	70,040	69,071	969
Contract Services.....	3,174,735	2,985,735	189,000
Utilities.....	123,520	122,736	784
Insurance.....	13,715	13,715	
Rentals.....	33,152	27,140	6,012
Advertising and Printing.....	1,523	1,000	523
Other Expenses.....	124,038	108,368	15,670
Equipment.....	383,848	46,308	337,540
Capital Outlay.....	<u>1,512,602</u>	<u>309,409</u>	<u>1,203,193</u>
Total Operating Expenses.....	<u>7,063,853</u>	<u>5,261,670</u>	<u>1,802,183</u>
Operating Income.....	<u>591,618</u>	<u>2,715,147</u>	<u>2,123,529</u>
<u>NONOPERATING REVENUES (EXPENSES)</u>			
Interest Income.....		142,324	142,324
Special Assessments.....	61,300	111,149	49,849
Bond, Note, O.W.D.A. Proceeds.....	2,300,000	2,300,000	
Debt Retirement.....	(2,966,281)	(2,922,915)	43,366
Interest Expense.....	(210,097)	(210,097)	
Other Nonoperating Revenue.....	<u>286,200</u>		<u>(286,200)</u>
Total Nonoperating (Expenses).....	<u>(528,878)</u>	<u>(579,539)</u>	<u>(50,661)</u>
Net Income Before Operating Transfers.....	62,740	2,135,608	2,072,868
Operating Transfers-In.....	2,168,956	2,447,211	278,255
Operating Transfers-Out.....	<u>(2,944,603)</u>	<u>(2,944,603)</u>	
Net Income (Loss).....	(712,907)	1,638,216	2,351,123
Retained Earnings, January 1, 2000.....	<u>4,881,141</u>	<u>4,881,141</u>	
Retained Earnings, December 31, 2000.....	<u>\$ 4,168,234</u>	<u>\$ 6,519,357</u>	<u>\$ 2,351,123</u>

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL -
SEWER REVENUE FUND, NON-GAAP BUDGET BASIS

YEAR ENDED DECEMBER 31, 2000

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES			
Charges for Services.....	\$ 25,441,908	\$ 24,864,764	\$ (577,144)
Other.....	746,292	196,621	(549,671)
Total Operating Revenues.....	<u>26,188,200</u>	<u>25,061,385</u>	<u>(1,126,815)</u>
OPERATING EXPENDITURES			
Environmental Services			
Personal Services.....	6,206,953	6,049,923	157,030
Benefits.....	1,790,042	1,760,060	29,982
Supplies.....	229,187	215,459	13,728
Materials.....	523,788	450,198	73,590
Travel and Expense.....	46,988	45,906	1,082
Motor Vehicle Fuel/Repair.....	299,849	297,497	2,352
Contract Repairs.....	199,568	187,674	11,894
Contract Services.....	8,824,310	8,579,959	244,351
Utilities.....	1,577,180	1,574,172	3,008
Insurance.....	85,145	85,145	
Rentals.....	91,778	84,387	7,391
Advertising and Printing.....	6,125	3,771	2,354
Other Expenses.....	447,262	443,291	3,971
Equipment.....	1,088,926	545,063	543,863
Capital Outlay.....	<u>9,209,682</u>	<u>6,333,977</u>	<u>2,875,705</u>
Total Operating Expenses.....	<u>30,626,783</u>	<u>26,656,482</u>	<u>3,970,301</u>
Operating (Loss).....	<u>(4,438,583)</u>	<u>(1,595,097)</u>	<u>2,843,486</u>
NONOPERATING REVENUES (EXPENSES)			
Interest Income.....		705,916	705,916
Special Assessments.....	3,835,181	3,712,154	(123,027)
Bond, Note & O.W.D.A. Proceeds.....	51,728,750	48,638,000	(3,090,750)
Debt Retirement.....	(54,743,828)	(54,690,895)	52,933
Interest Expense.....	<u>(6,508,419)</u>	<u>(6,508,419)</u>	
Total Nonoperating (Expenses).....	<u>(5,688,316)</u>	<u>(8,143,244)</u>	<u>(2,454,928)</u>
Net Loss Before Operating Transfers.....	(10,126,899)	(9,738,341)	388,558
Operating Transfers-In.....	8,997,922	11,772,816	2,774,894
Operating Transfers-Out.....	<u>(10,747,327)</u>	<u>(9,945,140)</u>	<u>802,187</u>
Net Loss.....	(11,876,304)	(7,910,665)	3,965,639
Retained Earnings, January 1, 2000.....	<u>21,830,705</u>	<u>21,830,705</u>	
Retained Earnings, December 31, 2000.....	<u>\$ 9,954,401</u>	<u>\$ 13,920,040</u>	<u>\$ 3,965,639</u>

COUNTY OF SUMMIT, OHIO

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.

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

COUNTY OF SUMMIT, OHIO

**COMBINING BALANCE SHEET
ALL INTERNAL SERVICE FUNDS**

DECEMBER 31, 2000

Statement F-1

	<u>Office Services</u>	<u>Medical Self- Insurance</u>	<u>Worker's Compensation</u>	<u>Total</u>
<u>ASSETS</u>				
Current Assets:				
Equity in Pooled Cash and Investments.....		\$ 2,298,546	\$ 9,586,614	\$ 11,885,160
Cash and Investments - Segregated Accounts Receivables (Net of Allowance for Uncollectibles):		5,367		5,367
Accounts.....		647		647
Due From Other Funds.....	\$ 73,617		2,858,274	2,931,891
Materials and Supplies Inventories.....	133,713			133,713
Total Current Assets.....	<u>207,330</u>	<u>2,304,560</u>	<u>12,444,888</u>	<u>14,956,778</u>
Fixed Assets.....	320,994	2,700	2,880	326,574
Total Assets.....	<u>\$ 528,324</u>	<u>\$ 2,307,260</u>	<u>\$ 12,447,768</u>	<u>\$ 15,283,352</u>
<u>LIABILITIES</u>				
Current Liabilities:				
Accounts Payable.....	\$ 4,674			\$ 4,674
Accrued Vacation and Sick Leave.....	8,650	\$ 3,116	\$ 2,046	13,812
Due To Other Funds.....	6,853	3,472	221	10,546
Due To Other Governments.....			1,065,009	1,065,009
Current Portion of Capital Leases Payable.....	61,075			61,075
Insurance Claims Payable.....		2,408,106	6,594,806	9,002,912
Total Current Liabilities.....	<u>81,252</u>	<u>2,414,694</u>	<u>7,662,072</u>	<u>10,158,028</u>
Long Term Liabilities:				
Capital Leases Payable (Net of Current)...	227,064			227,064
Total Long Term Liabilities.....	<u>227,064</u>			<u>227,064</u>
Total Liabilities.....	<u>308,316</u>	<u>2,414,694</u>	<u>7,662,082</u>	<u>10,385,092</u>
<u>FUND EQUITY</u>				
Contributed Capital.....	44,804	2,700	2,880	50,384
Retained Earnings:				
Unreserved (Deficit).....	175,204	(110,134)	4,782,806	4,847,876
Total Fund Equity.....	<u>220,008</u>	<u>(107,434)</u>	<u>4,785,686</u>	<u>4,898,260</u>
Total Liabilities and Fund Equity.....	<u>\$ 528,324</u>	<u>\$ 2,307,260</u>	<u>\$ 12,447,768</u>	<u>\$ 15,283,352</u>

COUNTY OF SUMMIT, OHIO

**COMBINING STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN RETAINED EARNINGS
ALL INTERNAL SERVICE FUNDS**

YEAR ENDED DECEMBER 31, 2000

Statement F-2

	<u>Office Services</u>	<u>Medical Self- Insurance</u>	<u>Worker's Compensation</u>	<u>Total</u>
<u>OPERATING REVENUES</u>				
Charges for Services.....	\$ 1,090,134	\$ 14,812,600	\$ 5,242,572	\$ 21,145,306
Other.....	<u>318,847</u>	<u>897</u>	<u>52</u>	<u>319,796</u>
Total Operating Revenues.....	<u>1,408,981</u>	<u>14,813,497</u>	<u>5,242,624</u>	<u>21,465,102</u>
<u>OPERATING EXPENSES</u>				
Personal Services.....	372,144	156,637	80,134	608,915
Contractual Services.....	51,490	488	22,001	73,979
Materials and Supplies.....	670,149	7,345	1,386	678,880
Claims Expense.....		16,678,140	8,171,413	24,849,553
Depreciation Expense.....	99,769	900	960	101,629
Other.....	<u>53,950</u>	<u>1,535</u>	<u>1,352</u>	<u>56,837</u>
Total Operating Expenses.....	<u>1,247,502</u>	<u>16,845,045</u>	<u>8,277,246</u>	<u>26,369,793</u>
Operating Income (Loss).....	<u>161,479</u>	<u>(2,031,548)</u>	<u>(3,034,622)</u>	<u>(4,904,691)</u>
Nonoperating Revenues (Expenses):				
Interest Income.....		111,386		111,386
Interest Expense.....	<u>(15,993)</u>			<u>(15,993)</u>
Total Nonoperating Revenues (Expenses)....	<u>(15,993)</u>	<u>111,386</u>		<u>95,393</u>
Net Income (Loss).....	145,486	(1,920,162)	(3,034,622)	(4,809,298)
Depreciation on Fixed Assets Acquired				
by Contributed Capital.....	29,718	900	960	31,578
Retained Earnings, January 1, 2000				
(Restated Note 23).....		<u>1,809,128</u>	<u>7,816,468</u>	<u>9,625,596</u>
Retained Earnings (Deficit), December 31, 2000	<u>\$ 175,204</u>	<u>\$ (110,134)</u>	<u>\$ 4,782,806</u>	<u>\$ 4,847,876</u>

COUNTY OF SUMMIT, OHIO

**COMBINING STATEMENT OF CASH FLOWS
ALL INTERNAL SERVICE FUNDS**

YEAR ENDED DECEMBER 31, 2000

Statement F-3

	<u>Office Services</u>	<u>Medical Self- Insurance</u>	<u>Worker's Compensation</u>	<u>Total</u>
CASH FLOWS FROM				
<u>OPERATING ACTIVITIES:</u>				
Cash Receipts from Customers.....	\$ 1,016,517	\$ 14,811,953	\$ 2,384,298	\$ 18,212,768
Cash Receipts - Other.....	318,857	897	52	319,806
Cash Payments for Goods and Services.....	(904,628)	(8,936)	(24,739)	(938,303)
Cash Payments for Claims.....		(14,270,034)	(511,598)	(14,781,632)
Cash Payments to Employees.....	<u>(356,651)</u>	<u>(150,481)</u>	<u>(77,867)</u>	<u>(584,999)</u>
Net Cash Provided By Operating Activities.....	<u>74,095</u>	<u>383,399</u>	<u>1,770,146</u>	<u>2,227,640</u>
CASH FLOWS FROM CAPITAL AND				
<u>RELATED FINANCING ACTIVITIES:</u>				
Cash Payments for Debt Retirement.....	(58,102)			(58,102)
Cash Payments for Interest Expense.....	<u>(15,993)</u>			<u>(15,993)</u>
Net Cash (Used For) Capital and Related Financing Activities.....	<u>(74,095)</u>			<u>(74,095)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>				
Cash Receipts from Interest Income.....		<u>111,386</u>		<u>111,386</u>
Net Cash Provided By Investing Activities.....		<u>111,386</u>		<u>111,386</u>
Net Increase in Cash and Investments.....		494,785	1,770,146	2,264,931
Cash and Investments, January 1, 2000.....	<u>---</u>	<u>1,809,128</u>	<u>7,816,468</u>	<u>9,625,596</u>
Cash and Investments, December 31, 2000.....	<u>---</u>	<u>\$ 2,303,913</u>	<u>\$ 9,586,614</u>	<u>\$ 11,890,527</u>
RECONCILIATION OF OPERATING				
INCOME (LOSS) TO NET CASH				
<u>PROVIDED BY OPERATING ACTIVITIES:</u>				
Operating Income (Loss).....	\$ 161,479	\$(2,031,548)	\$(3,034,622)	\$(4,904,691)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By Operating Activities:				
Depreciation Expense.....	99,769	900	960	101,629
(Increase) in Accounts Receivable.....		(647)		(647)
(Increase) in Material and Supplies Inventories.....	(133,713)			(133,713)
(Increase) in Other Operating Assets.....	(73,617)		(2,858,274)	(2,931,891)
Increase in Accounts Payable.....	4,674			4,674
Increase in Insurance Claims Payable.....		2,408,106	6,594,806	9,002,912
Increase in Due To Other Governments.....			1,065,009	1,065,009
Increase in Other Operating Liabilities.....	<u>15,503</u>	<u>6,588</u>	<u>2,267</u>	<u>24,358</u>
Net Cash Provided By Operating Activities...	<u>\$ 74,095</u>	<u>\$ 383,399</u>	<u>\$ 1,770,146</u>	<u>\$ 2,227,640</u>

Non-Cash Capital Financing Activities:

The internal service funds' donated fixed assets totaled \$81,962.

**SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL -
OFFICE SERVICES FUND, NON-GAAP BUDGET BASIS**

YEAR ENDED DECEMBER 31, 2000

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>OPERATING REVENUES</u>			
Charges for Services.....	\$ 1,500,000	\$ 1,016,516	\$ (483,484)
Other.....		<u>318,848</u>	<u>318,848</u>
Total Operating Revenues.....	<u>1,500,000</u>	<u>1,335,364</u>	<u>(164,636)</u>
<u>OPERATING EXPENDITURES</u>			
Internal Services			
Personal Services.....	287,760	265,947	21,813
Benefits.....	116,070	90,704	25,366
Supplies.....	805,000	804,611	389
Travel and Expense.....	3,000	32	2,968
Motor Vehicle Fuel/Repair.....	1,200	600	600
Contract Repairs.....	6,500	5,796	704
Contract Services.....	40,000	39,859	141
Rentals.....	140,000	139,590	410
Advertising and Printing.....	850		850
Other Expenses.....	<u>8,000</u>	<u>834</u>	<u>7,166</u>
Total Operating Expenses.....	<u>1,408,380</u>	<u>1,347,973</u>	<u>60,407</u>
Net Income (Loss).....	91,620	(12,609)	(104,229)
Retained (Deficit), January 1, 2000.....	<u>(73,101)</u>	<u>(73,101)</u>	
Retained Earnings (Deficit), December 31, 2000	<u>\$ 18,519</u>	<u>\$ (85,710)</u>	<u>\$ (104,229)</u>

SCHEDULE OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL -
 MEDICAL SELF-INSURANCE FUND, NON-GAAP BUDGET BASIS

YEAR ENDED DECEMBER 31, 2000

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>OPERATING REVENUES</u>			
Charges for Services.....	\$ 14,187,000	\$ 14,811,953	\$ 624,953
Other.....		897	897
Total Operating Revenues.....	<u>14,187,000</u>	<u>14,812,850</u>	<u>625,850</u>
<u>OPERATING EXPENDITURES</u>			
Internal Services			
Personal Services.....	184,603	121,627	62,976
Benefits.....	45,150	28,854	16,296
Supplies.....	7,000	6,913	87
Travel and Expense.....	2,000	1,786	214
Contract Services.....	7,500	633	6,867
Claims Expense.....	15,500,000	15,499,593	407
Other Expenses.....	<u>300</u>	<u>300</u>	
Total Operating Expenses.....	<u>15,746,553</u>	<u>15,659,706</u>	<u>86,847</u>
Operating (Loss).....	<u>(1,559,553)</u>	<u>(846,856)</u>	<u>712,697</u>
<u>NONOPERATING REVENUES (EXPENSES)</u>			
Interest Income.....		<u>106,019</u>	<u>106,019</u>
Net (Loss).....	(1,559,553)	(740,837)	818,716
Retained Earnings, January 1, 2000.....	<u>1,809,128</u>	<u>1,809,128</u>	
Retained Earnings, December 31, 2000.....	<u>\$ 249,575</u>	<u>\$ 1,068,291</u>	<u>\$ 818,716</u>

SCHEDULE OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL -
 WORKER'S COMPENSATION FUND, NON-GAAP BUDGET BASIS

YEAR ENDED DECEMBER 31, 2000

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>OPERATING REVENUES</u>			
Charges for Services.....		\$ 2,384,298	\$ 2,384,298
Other.....		52	52
Total Operating Revenues.....		<u>2,384,350</u>	<u>2,384,350</u>
<u>OPERATING EXPENDITURES</u>			
Internal Services			
Personal Services.....	\$ 68,300	66,633	1,667
Benefits.....	22,330	11,234	11,096
Supplies.....	6,000	2,412	3,588
Travel and Expense.....	2,000	1,924	76
Contract Services.....	100,000	26,876	73,124
Claims Expense.....	2,295,500	511,598	1,783,902
Other Expenses.....	5,000		5,000
Total Operating Expenses.....	<u>2,499,130</u>	<u>620,677</u>	<u>1,878,453</u>
Net Income (Loss).....	(2,499,130)	1,763,673	4,262,803
Retained Earnings, January 1, 2000.....	<u>7,816,468</u>	<u>7,816,468</u>	
Retained Earnings, December 31, 2000.....	<u>\$ 5,317,338</u>	<u>\$ 9,580,141</u>	<u>\$ 4,262,803</u>

COUNTY OF SUMMIT, OHIO

AGENCY FUNDS

The agency funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations, other governmental units and/or other funds.

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.

Unclaimed Monies - To account for monies held by the County for deposits, overpayments, etc., due to individuals and payable when a legitimate claim is made. The monies are held in this fund for a number of years as specified by law and, if they remain unclaimed, they may be transferred to the General Fund.

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

Bid Escrow Deposit - Established to hold in trust those funds held by the County which were received from those bidding on contracts to insure compliance with proper bidding procedures and to establish that such bids are in good faith. After review and acceptance of bids, deposits are returned to the bidders.

Child Support Enforcement Poundage - To account for all support payments collected by the County and their distribution to recipients.

Clerk of Courts - To account for all monies held by the Clerk of Courts as custodian.

Special Emergency Planning - To account for monies received from a state grant, controlled by the Local Emergency Planning Committee, to be used to implement a County wide emergency plan for the handling of chemical or toxic material spills or fires, as established and mandated by Substitute Senate Bill Number 367, dealing with the Federal Emergency Planning and Community Right-To-Know Act of 1986.

Soil & Water Conservation - To account for all monies held for Soil & Water Conservation as custodian.

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

Emergency Management Agency - To account for all monies held for Emergency Management Agency as custodian.

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

AMATS - To account for monies in association with the Akron Metropolitan Area Transportation Study and paid to the Department of Planning and Urban Renewal, City of Akron, for work completed per an agreement with the former County Commissioners and the City of Akron Planning Commission. Fund receipts are derived from the Ohio Department of Transportation and participation from other local governments.

Legal Research - To account for all monies held by Juvenile Court as custodian.

Other Agency - To account for monies held in an agency capacity from various sources by the county 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.

COUNTY OF SUMMIT, OHIO

**COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS**

G-1

YEAR ENDED DECEMBER 31, 2000

	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
<u>Undivided/Subdivision Holding</u>				
Assets:				
Equity in Pooled Cash and Investments.....	\$ 37,486,231	\$ 632,905,722	\$ 631,498,280	\$ 38,893,673
Cash and Investments - Segregated Accounts.....	8,936	6,756	8,936	6,756
Receivables (Net of Allowance for Uncollectibles)				
Taxes.....	462,162,515	426,417,557	462,162,515	426,417,557
Special Assessments.....		199,093		199,093
Due From Other Funds.....	2,392,450		2,392,450	
Due From Other Governments.....	11,724,817	48,381,687	11,724,817	48,381,687
Total Assets.....	<u>\$513,774,949</u>	<u>\$1,107,910,815</u>	<u>\$1,107,786,998</u>	<u>\$513,898,766</u>
Liabilities:				
Accounts Payable.....		\$ 498,710		\$ 498,710
Due To Other Funds.....	\$ 38,982	111,128	\$ 38,982	111,128
Due To Other Governments.....	1,170,217	504,073	1,170,217	504,073
Insurance Claims Payable.....	4,177,930		4,177,930	
Unapportioned Monies.....	508,387,820	481,799,664	477,402,629	512,784,855
Total Liabilities.....	<u>\$513,774,949</u>	<u>\$ 482,913,575</u>	<u>\$ 482,789,758</u>	<u>\$513,898,766</u>
<u>Unclaimed Monies</u>				
Assets:				
Equity in Pooled Cash and Investments.....	\$ 1,124,723	\$ 204,275	\$ 337,265	\$ 991,733
Total Assets.....	<u>\$ 1,124,723</u>	<u>\$ 204,275</u>	<u>\$ 337,265</u>	<u>\$ 991,733</u>
Liabilities:				
Accounts Payable.....	\$ 3,914		\$ 3,914	
Deposits Held and Due to Others.....	1,120,809		132,990	\$ 987,819
Unapportioned Monies.....		\$ 3,914		3,914
Total Liabilities.....	<u>\$ 1,124,723</u>	<u>\$ 3,914</u>	<u>\$ 136,904</u>	<u>\$ 991,733</u>
<u>Payroll Holding</u>				
Assets:				
Equity in Pooled Cash and Investments.....	\$ 192,964	\$ 17,520,622	\$ 15,009,708	\$ 2,703,878
Due From Other Funds.....		368,557		368,557
Total Assets.....	<u>\$ 192,964</u>	<u>\$ 17,889,179</u>	<u>\$ 15,009,708</u>	<u>\$ 3,072,435</u>
Liabilities:				
Due to Other Governments.....	\$ 191,005	\$ 2,914,453	\$ 191,005	\$ 2,914,453
Unapportioned Monies.....	1,959	2,703,878	2,547,855	157,982
Total Liabilities.....	<u>\$ 192,964</u>	<u>\$ 5,618,331</u>	<u>\$ 2,738,860</u>	<u>\$ 3,072,435</u>
<u>Bid Escrow Deposit</u>				
Assets:				
Equity in Pooled Cash and Investments.....	\$ 28,302	\$ 13,979	\$ 8,138	\$ 34,143
Liabilities:				
Accounts Payable.....		\$ 34,143		\$ 34,143
Deposits Held and Due to Others.....	\$ 28,302		\$ 28,302	
Total Liabilities.....	<u>\$ 28,302</u>	<u>\$ 34,143</u>	<u>\$ 28,302</u>	<u>\$ 34,143</u>
<u>Child Support Enforcement Poundage</u>				
Assets:				
Cash and Investments - Segregated Accounts.....	\$ 1,330,222	\$ 59,680,071	\$ 59,559,087	\$ 1,451,206
Liabilities:				
Accounts Payable.....	\$ 1,330,022	\$ 1,451,006	\$ 1,330,022	\$ 1,451,006
Due To Other Funds.....	149,165	506,258	149,165	506,258
Unapportioned Monies.....	(148,965)	149,365	506,458	(506,058)
Total Liabilities.....	<u>\$ 1,330,222</u>	<u>\$ 2,106,629</u>	<u>\$ 1,985,645</u>	<u>\$ 1,451,206</u>

(continued on next page)

COUNTY OF SUMMIT, OHIO

**COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS**

G-1
(Continued)

YEAR ENDED DECEMBER 31, 2000

	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
<u>Clerk of Courts</u>				
Assets:				
Cash and Investments - Segregated Accounts.....	\$ 4,240,162	\$ 56,450,851	\$ 55,099,581	\$ 5,591,432
Liabilities:				
Due To Other Funds.....	\$ 21,156	\$ 11,192	\$ 21,156	\$ 11,192
Due To Other Governments.....		1,693,512		1,693,512
Unapportioned Monies.....	4,219,006	3,886,728	4,219,006	3,886,728
Total Liabilities.....	\$ 4,240,162	\$ 5,591,432	\$ 4,240,162	\$ 5,591,432
<u>Special Emergency Planning</u>				
Assets:				
Equity in Pooled Cash and Investments.....	\$ 84,178	\$ 28,740	\$ 5,897	\$ 107,021
Liabilities:				
Unapportioned Monies.....	\$ 84,178	\$ 22,843		\$ 107,021
<u>Soil & Water Conservation</u>				
Assets:				
Equity in Pooled Cash and Investments.....	\$ 10,894	\$ 198,832	\$ 205,837	\$ 3,889
Liabilities:				
Due To Other Funds.....	\$ 1,926	\$ 2,955	\$ 1,926	\$ 2,955
Due To Other Governments.....	3,503		3,503	
Unapportioned Monies.....	5,465	5,429	9,960	934
Total Liabilities.....	\$ 10,894	\$ 8,384	\$ 15,389	\$ 3,889
<u>Metro Parks</u>				
Assets:				
Equity in Pooled Cash and Investments.....	\$ 5,739,646	\$ 8,501,941	\$ 9,004,070	\$ 5,237,517
Cash and Investments - Segregated Accounts.....		4,651		4,651
Receivables (Net of Allowance for Uncollectibles)				
Taxes.....		7,106,799		7,106,799
Accrued Interest.....	28	44,575	28	44,575
Due From Other Funds.....		489		489
Due From Other Governments.....		792,556		792,556
Total Assets.....	\$ 5,739,674	\$ 16,451,011	\$ 9,004,098	\$ 13,186,587
Liabilities:				
Due To Other Funds.....	\$ 62,519	\$ 69,168	\$ 62,519	\$ 69,168
Unapportioned Monies.....	5,677,155	8,011,589	571,325	13,117,419
Total Liabilities.....	\$ 5,739,674	\$ 8,080,757	\$ 633,844	\$ 13,186,587
<u>Emergency Management Agency</u>				
Assets:				
Equity in Pooled Cash and Investments.....	\$ 194,144	\$ 299,736	\$ 418,314	\$ 75,566
Receivables (Net of Allowance for Uncollectibles)				
Accounts.....		294		294
Due From Other Governments.....	169		169	
Total Assets.....	\$ 194,313	\$ 300,030	\$ 418,483	\$ 75,860
Liabilities:				
Accounts Payable.....	\$ 21,673	\$ 11,466	\$ 21,673	\$ 11,466
Due To Other Funds.....	155,940	213,001	155,940	213,001
Due To Other Governments.....	5,370		5,370	
Unapportioned Monies.....	11,330	182,983	342,920	(148,607)
Total Liabilities.....	\$ 194,313	\$ 407,450	\$ 525,903	\$ 75,860

(continued on next page)

COUNTY OF SUMMIT, OHIO

**COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS**

YEAR ENDED DECEMBER 31, 2000

**G-1
(Continued)**

	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
<u>District Health</u>				
Assets:				
Equity in Pooled Cash and Investments.....	\$ 1,312,561	\$ 6,261,505	\$ 7,139,439	\$ 434,627
Cash and Investments - Segregated Accounts.....	8,708		8,708	
Due From Other Funds.....	1,021		1,021	
Prepaid Items.....	<u>1,072</u>	<u>680</u>	<u>1,072</u>	<u>680</u>
Total Assets.....	<u>\$ 1,323,362</u>	<u>\$ 6,262,185</u>	<u>\$ 7,150,240</u>	<u>\$ 435,307</u>
Liabilities:				
Accounts Payable.....	\$ 121,006		\$ 121,006	
Due To Other Funds.....	66,719	\$ 79,476	66,719	\$ 79,476
Matured Bonds Payable.....	10,000		10,000	
Matured Interest Payable.....	269	269	269	269
Contract Retainage Payable.....	8,708		8,708	
Unapportioned Monies.....	<u>1,116,660</u>	<u>198,674</u>	<u>959,772</u>	<u>355,562</u>
Total Liabilities.....	<u>\$ 1,323,362</u>	<u>\$ 278,419</u>	<u>\$ 1,166,474</u>	<u>\$ 435,307</u>
<u>AMATS</u>				
Assets:				
Equity in Pooled Cash and Investments.....	\$ 130,611	\$ 1,111,741	\$ 1,081,331	\$ 161,021
Due From Other Governments.....	<u>135,406</u>	<u>166,750</u>	<u>135,406</u>	<u>166,750</u>
Total Assets.....	<u>\$ 266,017</u>	<u>\$ 1,278,491</u>	<u>\$ 1,216,737</u>	<u>\$ 327,771</u>
Liabilities:				
Due To Other Governments.....	\$ 85,849	\$ 92,050	\$ 85,849	\$ 92,050
Unapportioned Monies.....	<u>180,168</u>	<u>283,009</u>	<u>227,456</u>	<u>235,721</u>
Total Liabilities.....	<u>\$ 266,017</u>	<u>\$ 375,059</u>	<u>\$ 313,305</u>	<u>\$ 327,771</u>
<u>Legal Research</u>				
Assets:				
Equity in Pooled Cash and Investments.....	\$ 130,159	\$ 75,630	\$ 31,327	\$ 174,462
Cash and Investments - Segregated Accounts.....	1,074	830	1,074	830
Due From Other Funds.....	<u>1,074</u>	<u>969</u>	<u>1,074</u>	<u>969</u>
Total Assets.....	<u>\$ 132,307</u>	<u>\$ 77,429</u>	<u>\$ 33,475</u>	<u>\$ 176,261</u>
Liabilities:				
Accounts Payable.....		\$ 1,324		\$ 1,324
Due To Other Funds.....	\$ 1,074	830	\$ 1,074	830
Unapportioned Monies.....	<u>131,233</u>	<u>45,272</u>	<u>2,398</u>	<u>174,107</u>
Total Liabilities.....	<u>\$ 132,307</u>	<u>\$ 47,426</u>	<u>\$ 3,472</u>	<u>\$ 176,261</u>
<u>Other Agency</u>				
Assets:				
Equity in Pooled Cash and Investments.....	\$ 595,213	\$ 3,945,706	\$ 3,573,083	\$ 967,836
Due From Other Funds.....	9,018	9,218	9,018	9,218
Due From Other Governments.....	<u>8,540</u>		<u>8,540</u>	
Total Assets.....	<u>\$ 612,771</u>	<u>\$ 3,954,924</u>	<u>\$ 3,590,641</u>	<u>\$ 977,054</u>
Liabilities:				
Accounts Payable.....	\$ 21,737	\$ 613	\$ 21,737	\$ 613
Due To Other Funds.....	808	1,350	808	1,350
Due To Other Governments.....	4,604		4,604	
Deposits Held and Due To Others.....	92,466	104,815	92,466	104,815
Unapportioned Monies.....	<u>493,156</u>	<u>501,456</u>	<u>124,336</u>	<u>870,276</u>
Total Liabilities.....	<u>\$ 612,771</u>	<u>\$ 608,234</u>	<u>\$ 243,951</u>	<u>\$ 977,054</u>

(Continued on next page)

COUNTY OF SUMMIT, OHIO

**COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS**

G-1
(Continued)

YEAR ENDED DECEMBER 31, 2000

	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
<u>Children Services - Family Stability</u>				
Assets:				
Equity in Pooled Cash and Investments.....	\$ 373,271	\$ 2,484,857	\$ 2,858,128	
Cash and Investments - Segregated Accounts.....	1,159	163	1,159	\$ 163
Due From Other Funds.....	158,187	63,829	158,187	63,829
Total Assets.....	<u>\$ 532,617</u>	<u>\$ 2,548,849</u>	<u>\$ 3,017,474</u>	<u>\$ 63,992</u>
Liabilities:				
Due To Other Funds.....	\$ 62,458	\$ 271,621	\$ 62,458	\$ 271,621
Unapportioned Monies.....	470,159	126,450	804,238	(207,629)
Total Liabilities.....	<u>\$ 532,617</u>	<u>\$ 398,071</u>	<u>\$ 866,696</u>	<u>\$ 63,992</u>
 <u>Summit County Port Authority</u>				
Assets:				
Equity in Pooled Cash and Investments.....	\$ 39,495	\$ 962,443	\$ 445,126	\$ 556,812
Receivables (Net of Allowance for Uncollectibles)				
Accounts.....	58,870	7,566	58,870	7,566
Accrued Interest.....	363	3,109	363	3,109
Total Assets.....	<u>\$ 98,728</u>	<u>\$ 973,118</u>	<u>\$ 504,359</u>	<u>\$ 567,487</u>
Liabilities:				
Accounts Payable.....	\$ 64,005	\$ 108,654	\$ 64,005	\$ 108,654
Due To Other Funds.....		1,547		1,547
Due To Other Governments.....	6,503	3,208	6,503	3,208
Unapportioned Monies.....	28,220	598,500	172,642	454,078
Total Liabilities.....	<u>\$ 98,728</u>	<u>\$ 711,909</u>	<u>\$ 243,150</u>	<u>\$ 567,487</u>
 <u>Total Agency Funds</u>				
Assets:				
Equity in Pooled Cash and Investments.....	\$ 47,442,392	\$ 674,515,729	\$ 671,615,943	\$ 50,342,178
Cash and Investments - Segregated Accounts.....	5,590,261	116,143,322	114,678,545	7,055,038
Receivables (Net of Allowance for Uncollectibles)				
Taxes.....	462,162,515	433,524,356	462,162,515	433,524,356
Accounts.....	58,870	7,860	58,870	7,860
Special Assessments.....		199,093		199,093
Accrued Interest.....	391	47,684	391	47,684
Due From Other Funds.....	2,561,750	443,062	2,561,750	443,062
Due From Other Governments.....	11,868,932	49,340,993	11,868,932	49,340,993
Prepaid Items.....	1,072	680	1,072	680
Total Assets.....	<u>\$529,686,183</u>	<u>\$1,274,222,779</u>	<u>\$1,262,948,018</u>	<u>\$540,960,944</u>
Liabilities:				
Accounts Payable.....	\$ 1,562,357	\$ 2,105,916	\$ 1,562,357	\$ 2,105,916
Matured Bonds Payable.....	10,000		10,000	
Matured Interest Payable.....	269	269		269
Contract Retainage Payable.....	8,708		8,708	
Due To Other Funds.....	560,747	1,268,526	560,747	1,268,526
Due To Other Governments.....	1,467,051	5,207,296	1,467,051	5,207,296
Deposits Held and Due to Others.....	1,241,577	104,815	253,758	1,092,634
Insurance Claims Payable.....	4,177,930		4,177,930	
Unapportioned Monies.....	520,657,544	498,519,754	487,890,995	531,286,303
Total Liabilities.....	<u>\$529,686,183</u>	<u>\$ 507,206,576</u>	<u>\$ 495,931,815</u>	<u>\$540,960,944</u>

COUNTY OF SUMMIT, OHIO

GENERAL FIXED ASSETS ACCOUNT GROUP

To make a clear distinction between fixed assets related to specific funds and those of general government.

General Fixed Assets Account Group - To account for all general fixed assets of the County, other than those fixed assets accounted for in the enterprise funds.

COUNTY OF SUMMIT, OHIO

**SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION**

DECEMBER 31, 2000

H-1

<u>FUNCTION</u>	<u>LAND</u>	<u>LAND IMPROVEMENTS</u>	<u>BUILDINGS AND BUILDING IMPROVEMENTS</u>	<u>MACHINERY AND EQUIPMENT</u>	<u>INTANGIBLES</u>	<u>TOTAL</u>
General Government:						
Legislative and Executive....	\$ 1,017,607	\$ 45,916	\$ 20,165,327	\$ 3,373,642	\$ 2,536,995	\$ 27,139,488
Judicial.....	119,032	91,256	12,443,060	2,837,978		15,491,326
Public Safety.....	4,280,042	12,440	47,958,003	6,066,038		58,316,522
Public Works.....	193,778	23,744	1,001,466	4,781,653		6,000,642
Health.....	821,167	825,807	28,791,122	6,893,073	8,990	37,340,158
Economic Development.....	109,284	1,107	7,684	200,078		318,153
Human Services.....	1,709,122	686	23,535,991	3,959,905	7,068	29,212,771
Construction in Progress.....			2,429,301			2,429,301
Total General Fixed Assets...	<u>\$ 8,250,031</u>	<u>\$ 1,000,955</u>	<u>\$ 136,331,955</u>	<u>\$28,112,367</u>	<u>\$ 2,553,053</u>	<u>\$ 176,248,361</u>

COUNTY OF SUMMIT, OHIO

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION

YEAR ENDED DECEMBER 31, 2000

H-2

<u>FUNCTION</u>	<u>GENERAL FIXED ASSETS</u>			<u>GENERAL FIXED ASSETS</u>
	<u>JANUARY 1, 2000</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>DECEMBER 31, 2000</u>
General Government:				
Legislative and Executive.....	\$ 27,676,849	\$ 495,642	\$ 1,033,003	\$ 27,139,488
Judicial.....	14,565,397	1,095,200	169,272	15,491,326
Public Safety.....	53,844,082	4,656,548	184,108	58,316,522
Public Works.....	5,973,066	39,729	12,153	6,000,642
Health.....	35,237,136	2,482,512	379,490	37,340,158
Economic Development.....	333,875	32,586	48,308	318,153
Human Services.....	28,946,695	510,603	244,527	29,212,771
Construction in Progress.....	<u>2,070,320</u>	<u>5,691,370</u>	<u>5,332,388</u>	<u>2,429,301</u>
Total General Fixed Assets.....	<u>\$ 168,647,420</u>	<u>\$15,004,190</u>	<u>\$ 7,403,249</u>	<u>\$ 176,248,361</u>

COUNTY OF SUMMIT, OHIO

SCHEDULE OF GENERAL FIXED ASSETS
BY SOURCE

DECEMBER 31, 2000

H-3

GENERAL FIXED ASSETS:

Land	\$ 8,250,031
Land Improvements	1,000,955
Buildings and Building Improvements	133,902,654
Machinery and Equipment	28,112,367
Intangibles	2,553,053
Construction in Progress	<u>2,429,301</u>
Total General Fixed Assets	<u>\$ 176,248,361</u>

INVESTMENTS IN GENERAL FIXED ASSETS FROM:

Capital Projects Funds:	
General Obligation Bonds/Notes	\$ 60,585,482
General Fund Revenues	53,198,310
Special Revenue Fund Revenues	52,820,623
Federal or State Grants	9,530,908
Donations	<u>113,038</u>
Total Investment in General Fixed Assets	<u>\$ 176,248,361</u>

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Statistical
Section

Statistical
Section

COUNTY OF SUMMIT, OHIO

GENERAL GOVERNMENT REVENUES BY SOURCE
AND EXPENDITURES BY FUNCTION (1)
LAST TEN FISCAL YEARS

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
REVENUES										
Taxes:										
Property.....	\$ 53,422,564	\$ 57,170,114	\$ 58,455,228	\$ 60,455,751	\$ 77,996,636	\$ 76,506,829	\$ 67,448,698	\$ 74,757,207	\$ 85,512,347	\$ 87,530,808
Sales and Use.....	19,283,168	20,069,852	33,397,447	46,330,717	46,884,978	26,468,140	28,200,093	29,677,644	30,544,905	33,231,971
Other.....	7,224,945	7,602,682	8,598,705	8,916,792	9,192,125	9,363,004	10,160,741	10,835,267	7,657,117	11,474,963
Licenses and Permits.....	410,289	402,082	444,494	400,794	384,979	399,288	388,111	360,695	486,821	430,007
Charges for Services.....	14,271,535	15,138,905	16,591,110	19,756,045	25,697,262	28,165,276	27,228,694	35,350,460	36,405,578	33,914,268
Fines and Forfeitures.....	919,012	1,150,205	1,062,599	1,208,494	1,610,282	1,611,176	1,957,960	2,194,060	1,372,679	1,076,149
Intergovernmental.....	111,991,914	94,011,424	104,136,746	110,618,324	116,727,445	127,542,498	140,843,007	136,421,394	136,094,867	148,251,293
Special Assessments.....	460,621	381,871	291,577	348,980	260,612	259,474	243,839	236,055	180,403	140,229
Interest Income.....	5,043,451	2,820,842	3,145,635	5,443,189	8,601,271	8,753,691	9,723,582	11,792,357	11,150,891	16,445,024
Other.....	3,665,253	5,694,024	6,661,401	16,437,427	7,041,785	12,448,714	6,527,932	8,759,685	11,347,931	11,516,000
Total Revenues.....	\$216,692,752	\$204,442,001	\$232,784,942	\$269,916,513	\$294,397,375	\$291,518,090	\$292,722,657	\$310,384,824	\$320,753,539	\$344,010,712
EXPENDITURES										
General Government:										
Legislative and Executive	\$ 21,430,361	\$ 21,852,778	\$ 20,890,341	\$ 22,337,613	\$ 24,585,653	\$ 22,034,642	\$ 23,938,098	\$ 25,764,579	\$ 26,025,356	\$ 25,819,423
Judicial.....	15,727,923	16,836,004	17,821,103	20,819,747	23,067,123	25,708,568	15,030,052	15,497,645	17,833,119	20,652,555
Public Safety.....	20,033,777	22,610,772	24,036,779	27,913,124	31,977,747	35,842,518	42,341,673	45,773,541	49,416,703	54,723,011
Public Works.....	12,157,242	13,218,084	11,938,083	13,224,388	15,559,863	15,914,787	13,296,421	14,094,818	13,596,346	14,733,101
Health.....	54,725,562	60,071,780	65,345,438	68,680,766	75,789,228	78,635,306	87,602,898	86,611,016	95,582,525	102,033,308
Economic Development.....	3,032,023	2,845,780	2,880,043	3,126,295	4,317,031	3,361,782	3,446,669	2,870,969	3,729,357	3,500,100
Human Services.....	82,050,088	61,845,003	59,074,298	65,290,662	63,298,993	76,107,422	91,831,742	87,946,247	81,039,371	90,502,052
Capital Outlay.....	1,410,670	3,383,712	2,447,993	332,419	65,751	131,103	62,506	1,282,661	590,606	363,044
Intergovernmental.....	466,265	144,200	93,313	374,010	573,561	785,003	288,863	301,699	265,839	379,189
Other.....	2,247,865	6,558,003	6,925,752	9,643,873	4,169,133	470,932	1,532,566	2,173,710	3,911,460	1,631,364
Debt Service.....					8,885,964	37,169,950	7,692,211	7,356,482	7,014,490	6,973,262
Total Expenditures.....	\$213,281,776	\$209,366,116	\$211,453,143	\$231,742,897	\$252,290,047	\$296,162,013	\$287,063,699	\$289,673,367	\$299,005,172	\$321,310,409

(1) Includes General, special revenue and debt service funds only.

Source: County of Summit Auditor's Office

COUNTY OF SUMMIT, OHIO

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

Tax Collection Year	Current Levy	Delinquent Levy	Total Levy	Current Collection	Current Levy Collected	Delinquent Collection	Total Collection	Total Collection As a Percentage Of Current Levy	Accumulative Delinquency
1991	\$55,100,664	\$5,112,188	\$60,212,852	\$52,351,680	95.0%	\$1,988,526	\$54,340,206	98.6%	\$5,872,646
1992	58,515,395	5,698,070	64,213,465	55,768,845	95.3%	2,466,495	58,235,340	99.5%	5,978,125
1993	59,961,130	5,057,664	65,018,794	57,812,757	96.4%	2,174,605	59,984,362	100.0%	5,034,432
1994	63,218,606	4,243,152	67,461,758	60,801,803	96.2%	2,267,259	63,069,062	99.8%	4,392,696
1995	80,776,386	4,482,972	85,259,358	77,720,503	96.2%	2,432,671	80,153,174	99.2%	5,106,185
1996	80,864,618	4,211,706	85,076,324	78,005,695	96.5%	2,329,687	80,335,382	99.3%	4,740,942
1997	70,904,534	3,831,244	74,735,778	68,398,535	96.5%	2,133,608	70,532,143	99.5%	4,203,635
1998	75,204,932	4,118,050	79,322,982	72,300,360	96.1%	2,302,669	74,603,029	99.2%	4,719,953
1999	87,922,726	4,591,953	92,514,679	84,866,351	96.5%	3,273,276	88,139,627	100.2%	4,375,052
2000	90,500,701	4,058,531	94,559,232	87,020,296	96.2%	2,881,360	89,901,656	99.3%	4,657,576

Source: County of Summit Auditor's Office

COUNTY OF SUMMIT, OHIO

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

Tax Collection Year	Real Property		Personal Property		Public Utility		Total		Ratio of Assessed to Estimated Value
	Assessed Value	Estimated Actual Value							
1991	\$5,009,184	\$14,311,953	\$ 913,851	\$3,384,634	\$442,400	\$442,400	\$6,365,435	\$18,138,987	35.1%
1992	5,102,458	14,578,451	882,006	3,392,330	460,792	460,792	6,445,256	18,431,573	34.9%
1993	5,180,316	14,800,904	886,704	3,466,817	471,408	471,408	6,538,428	18,739,129	34.8%
1994	5,826,413	16,646,895	904,218	3,616,871	478,831	478,831	7,209,462	20,742,597	34.8%
1995	5,978,554	17,081,583	952,848	3,811,392	498,557	498,557	7,429,959	21,391,532	34.7%
1996	6,131,479	17,518,511	1,012,779	4,051,116	466,029	466,029	7,610,287	22,035,656	34.5%
1997	7,398,169	21,137,625	1,053,573	4,214,292	448,343	448,343	8,900,085	25,800,260	34.5%
1998	7,618,304	21,766,582	1,099,013	4,396,052	446,981	446,981	9,164,299	26,609,615	34.4%
1999	7,805,805	22,302,300	1,151,933	4,607,733	454,962	454,962	9,412,700	27,364,995	34.4%
2000	8,646,161	24,703,319	1,163,711	4,654,844	448,368	448,368	10,258,240	29,806,531	34.4%

Source: County of Summit Auditor's Office

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

Tax Collection Year	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
County Units										
Unvoted:										
General Operating.....	1.68	1.78	1.51	1.25	1.02	1.15	1.16	1.75	1.77	1.84
Bond Retirement.....	.52	.42	.69	.67	.90	.60	.49	.45	.43	.36
Voted:										
Hospital Operating.....	.29	.29	.29	.29	.29	.29	.29	---	---	---
Children Services.....	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.56	2.56
Mental Retardation.....	4.01	4.01	4.01	4.01	5.76	5.76	3.26	3.26	3.61	3.61
Mental Health.....	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	3.05	3.05
Subtotal.....	11.84	11.84	11.84	11.56	13.31	13.14	10.54	10.80	11.42	11.42
Metro Parks:										
Voted.....	.75	.75	.75	.75	.85	.85	.85	.85	.85	.85
Total Rates.....	12.59	12.59	12.59	12.31	14.16	13.99	11.39	11.65	12.27	12.27
School Districts										
Akron CSD.....	45.94	45.96	45.96	45.96	54.86	54.86	54.86	54.86	54.86	54.86
Aurora CSD.....	65.21	64.02	65.89	65.89	70.20	69.98	69.80	69.80	69.54	69.48
Barberton CSD.....	44.56	45.19	45.06	53.76	53.61	53.61	53.46	53.36	53.36	53.44
Bedford CSD.....	47.60	---	---	---	---	---	---	---	---	---
Cuyahoga Falls CSD.....	48.34	54.16	54.18	54.10	53.98	53.98	53.93	53.83	57.87	57.63
Copley-Fairlawn CSD.....	38.52	41.97	43.92	43.47	43.92	51.82	51.67	51.27	51.57	51.47
Nordonia Hills CSD.....	47.40	47.39	47.29	54.29	54.29	54.29	54.29	54.29	54.29	54.29
Norton CSD.....	41.63	47.54	47.46	47.38	47.10	55.00	55.00	55.00	55.00	55.00
Stow CSD.....	47.31	46.11	45.84	44.14	52.34	52.41	49.34	47.74	47.64	46.44
Tallmadge CSD.....	44.96	44.83	54.53	54.33	54.23	54.03	53.83	53.83	53.83	53.68
Twinsburg CSD.....	43.98	44.64	43.70	51.15	51.29	56.65	54.02	53.37	52.37	54.77
Coventry LSD.....	50.06	50.06	57.56	57.56	57.56	57.56	57.56	57.56	57.56	60.56
Green LSD.....	44.54	44.54	44.54	48.38	48.34	48.34	47.74	45.79	49.80	48.54
Highland LSD.....	52.17	51.63	57.54	58.24	59.97	59.28	59.28	58.68	64.18	65.38
Hudson LSD.....	60.29	64.77	66.65	66.15	72.24	72.23	70.73	70.13	76.13	76.13
Jackson LSD.....	38.20	46.20	46.20	46.20	46.20	46.20	46.20	46.20	44.40	43.90
Manchester LSD.....	48.03	47.86	48.79	56.59	56.59	56.49	56.19	56.09	56.09	55.89
Mogadore LSD.....	58.18	58.66	58.56	58.74	58.40	58.40	58.30	67.70	67.50	67.50
Northwest LSD.....	47.70	47.60	60.10	59.90	57.90	57.60	57.80	57.40	55.60	55.10
Revere LSD.....	46.98	46.89	50.61	49.71	47.26	54.06	52.86	52.36	52.36	54.01
Springfield LSD.....	41.85	41.20	48.20	47.70	47.70	47.40	47.80	46.10	46.10	45.50
Woodridge LSD.....	39.91	39.91	43.56	43.46	48.96	46.81	46.51	46.41	46.41	50.46
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
Medina JVSD.....	2.75	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Portage Lakes JVSD.....	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35
Stark Area JVSD.....	3.20	3.20	3.20	3.20	2.00	2.00	3.50	3.50	3.30	3.30
Corporations										
Cities:										
Akron.....	8.60	8.60	8.60	8.60	8.60	9.00	9.00	9.04	9.05	9.04
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	12.00	12.00	12.00	12.00	12.00	12.00	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.....	6.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Hudson Village.....	2.71	2.73	2.72	2.63	7.11	7.11	7.03	7.82	8.39	9.15
Macedonia.....	9.62	9.42	9.42	9.30	9.10	9.10	8.70	8.70	8.70	8.70
Munroe Falls.....	3.90	5.15	5.15	5.15	9.75	6.55	7.05	8.45	8.45	8.10
Norton.....	6.80	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	7.20	7.20	7.20	7.20	7.20	7.20
Tallmadge.....	7.41	7.66	7.66	7.66	7.66	7.66	7.66	6.15	6.15	6.15
Twinsburg.....	5.50	5.50	5.50	5.50	5.50	5.50	.60	.60	.60	2.28
Villages:										
Boston Heights.....	5.60	5.60	5.60	5.60	8.10	8.10	8.10	8.10	8.10	7.35
Clinton.....	7.09	7.09	7.09	7.09	7.09	11.09	11.09	12.59	12.59	12.59
Lakemore.....	6.12	5.30	5.30	5.30	7.30	7.30	7.30	7.30	7.30	5.30
Mogadore.....	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15
Northfield.....	4.98	4.98	4.98	4.98	4.98	4.98	4.98	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.....	3.20	3.20	3.20	8.30	7.30	7.30	7.30	7.30	5.20	5.20
Richfield.....	2.74	3.10	2.82	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Silver Lake.....	13.75	12.75	13.75	13.75	13.75	13.75	13.75	13.75	13.75	13.75

(continued on next page)

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

Tax Collection Year	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Townships:										
Bath.....	16.25	16.25	16.25	16.25	16.75	16.65	16.75	17.73	17.55	17.55
Boston.....	.98	.98	.98	.98	1.48	1.48	8.48	7.98	8.48	7.98
Copley.....	15.20	17.70	17.70	17.70	15.20	17.70	17.70	17.70	17.70	17.70
Coventry.....	11.90	11.90	12.90	12.90	12.90	13.90	12.50	13.50	13.50	13.50
Franklin.....	12.95	15.65	15.65	15.65	15.65	14.65	14.65	14.65	14.65	14.65
Northfield Center.....	12.14	12.14	12.14	12.14	13.64	13.64	13.64	13.64	13.64	13.64
Richfield.....	7.63	7.63	8.67	8.67	13.37	13.37	13.37	12.33	12.33	12.33
Sagamore Hills.....	13.18	13.18	15.18	15.18	15.18	15.18	15.18	15.18	16.18	13.93
Springfield.....	11.80	11.80	14.80	13.80	14.80	18.00	18.00	18.00	18.00	18.00
Twinsburg.....	9.21	9.58	12.47	13.61	13.61	13.61	13.61	13.61	13.61	13.61
Boston Township/ Peninsula Village.....	.48	.48	.48	.98	.98	.98	.48	.48	.48	.48
Richfield Township/ Richfield Village.....	1.04	1.04	1.04	1.04	1.04	1.04	1.04	---	---	---
Other Units										
Akron-Summit County										
Public Library.....	.89	.89	.89	.89	.89	.89	.89	1.87	1.39	1.39
Hudson Township Park Board....	1.00	1.00	1.00	1.00	---	---	---	---	---	---
North Hills Water District....	4.74	3.40	4.15	3.75	3.75	3.75	3.75	1.40	.40	.40
Union Cemetery of Peninsula....	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50
Union Cemetery of Hudson.....	.17	.17	.17	.17	---	---	---	---	---	---
Valley Fire District.....	4.50	4.50	5.50	5.50	5.50	5.50	8.00	6.50	6.50	6.50
Twinsburg Library District....	---	.30	.30	.30	.30	.30	.30	1.00	1.00	1.00

Source: County of Summit Auditor's Office

COUNTY OF SUMMIT, OHIO

SPECIAL ASSESSMENTS LEVIES AND COLLECTIONS
 LAST TEN FISCAL YEARS
 (AMOUNTS IN 000'S)

Tax Collection Year	Current Assessments Levied	Current Assessments Collected	Current Assessments a % of Assessments Levied	Delinquent Assessments Collected	Delinquent Assessments a % of Assessments Levied	Total Assessments Collected	Collections as a % of Current Assessments Levied	Accumulated Delinquencies
1991	\$3,854	\$3,444	89.38%	399	10.35%	\$3,843	99.73%	1,407
1992	3,831	3,445	89.92%	468	12.21%	3,913	102.13%	1,439
1993	3,729	3,477	93.20%	407	10.91%	3,884	104.11%	1,040
1994	3,783	3,502	92.57%	388	10.26%	3,890	102.83%	1,071
1995	3,698	3,460	93.56%	383	10.36%	3,843	103.92%	999
1996	3,717	3,457	93.01%	345	9.28%	3,802	102.29%	922
1997	3,772	3,536	93.74%	264	6.99%	3,800	100.73%	894
1998	3,903	3,657	93.70%	360	9.22%	4,017	102.92%	855
1999	4,129	3,875	93.85%	415	10.05%	4,290	103.90%	416
2000	4,136	3,899	94.27%	254	6.14%	4,153	100.41%	312

Source: County of Summit Auditor's Office

COUNTY OF SUMMIT, OHIO

**RATIO OF NET GENERAL BONDED DEBT TO ASSESSED
VALUE AND NET BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS**

Fiscal Year	Population	Assessed Value (in '000's)	Less General Obligation		Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value (%)	Net Bonded Debt Per Capita
			Gross Bonded Debt	Bond Retirement Fund			
1991	514,990	\$ 6,477,101	\$62,710,000	\$ 4,484,597	\$58,225,403	.90%	\$113
1992	514,990	6,533,731	69,687,000	1,615,278	68,071,722	1.04%	132
1993	514,990	7,171,948	67,540,000	832,932	66,707,068	.93%	130
1994	514,990	7,381,330	74,865,000	14,844,148	60,020,852	.81%	117
1995	514,990	7,550,357	80,005,000	31,201,307	48,803,693	.65%	95
1996	514,990	8,859,290	61,615,000	2,107,664	59,507,336	.67%	116
1997	514,990	9,118,858	57,950,000	2,650,499	55,299,501	.61%	107
1998	514,990	9,358,353	57,089,601	2,859,363	54,230,238	.58%	105
1999	514,990	9,412,700	73,716,108	3,285,567	70,430,541	.75%	137
2000	542,899	10,258,240	101,191,557	3,003,459	98,188,098	.96%	181

Source: County of Summit Auditor's Office

**COMPUTATION OF LEGAL DEBT MARGIN
AS OF DECEMBER 31, 2000**

Total of all County Debt Outstanding.....		\$154,823,332
Debt Exempt from Computation:		
Ohio Water Development Authority Loans (2).....	\$ 30,503,190	
Ohio Public Works Commission Loans (2).....	937,500	
Ohio Department of Development Loans (2).....	29,458	
Unvoted general obligation bonds issued for facilities to be used by the Department of Human Services.....	9,222,505	
Unvoted general obligation bonds issued for water system improvements.....	581,380	
Unvoted general obligation bonds issued for sewer system improvements.....	51,473,428	
Unvoted general obligation bonds issued for road and bridge improvements.....	4,503,057	
Unvoted general obligation bonds issued for Alcohol, Drug Addiction and Mental Health facilities.....	2,531,236	
Unvoted general obligation bonds issued for county jail facilities.....	5,400,000	
Unvoted general obligation bond anticipation notes issued in anticipation of water system improvements.....	2,300,000	
Unvoted general obligation bond anticipation notes issued in anticipation of sewer system improvements.....	18,000,000	
Unvoted general obligation bond anticipation notes issued in anticipation of special assessment projects.....	<u>108,000</u>	
Total Exempt Debt.....	125,589,754	
Net Indebtedness (Voted and Unvoted).....		<u>29,233,578</u>
Less: Available funds in General Obligation Bond Retirement Fund as of December 31, 2000.....		<u>3,003,459</u>
Total Indebtedness Subject to Direct Debt Limitation.....		26,230,119
Assessed Valuation of County.....	10,258,240,444	
Direct Debt Limitation (1).....		254,956,011
Total Net Indebtedness (Voted and Unvoted).....		<u>26,230,119</u>
Direct Debt Margin.....		<u>\$228,725,892</u>
Unvoted Debt Limitation (1% of County Assessed Valuation).....		102,582,404
Total Unvoted Net Indebtedness Subject to 1% Debt Limitation.....		<u>26,230,119</u>
Unvoted Debt Margin.....		<u>\$ 76,352,285</u>

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

(2) Exempt, by Ohio Law from debt margin.

Source: County of Summit Auditor's Office

**COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 2000**

<u>Political Subdivision</u>	<u>Outstanding Indebtedness (1)</u>	<u>Percentage Within County (2)</u>	<u>Portion of Debt Borne by Properties Within County</u>
County of Summit.....	\$ 154,823,332	100.00%	\$ 154,823,332
All Townships Within County.....	4,158,216	100.00%	4,158,216
All Cities Wholly Within County.....	304,223,832	100.00%	304,223,832
All Villages Wholly Within County.....	462,949	100.00%	462,949
All School Districts Wholly Within County....	228,799,527	100.00%	228,799,527
Akron Metro Regional Transit Authority.....	2,000,000	100.00%	2,000,000
Akron-Summit County Library.....	35,334,269	99.51%	35,161,131
City of Norton.....	4,295,000	99.94%	4,292,423
Stow City School District.....	8,863,000	99.65%	8,831,980
Tallmadge City School District.....	298,022	98.67%	294,058
City of Tallmadge.....	9,075,000	97.45%	8,843,588
Village of Mogadore.....	287,226	80.88%	232,308
Mogadore Local School District.....	465,000	76.95%	357,818
Jackson Local School District.....	38,343,629	2.06%	789,879
Aurora City School District.....	10,130,105	1.46%	147,900
Total Net Direct and Overlapping Debt.....			<u>\$ 753,418,941</u>

	<u>Amount</u>	<u>Per Capita (3)</u>	<u>% of County's 2000 Assessed Valuation</u>	<u>% of County's 2000 Valuation (4)</u>
County Debt	\$ 154,823,332	\$ 285	1.51%	.52%
Other Debt Borne by Properties within County	<u>598,595,609</u>	<u>1,103</u>	<u>5.84%</u>	<u>2.01%</u>
Total Debt Borne By Properties within County	<u>\$ 753,418,941</u>	<u>\$ 1,388</u>	<u>7.35%</u>	<u>2.53%</u>

- (1) Includes all outstanding general obligation bonds, general obligation notes and special assessment notes.
- (2) Determined on a percentage basis by dividing the amount of the assessed valuation of that territory of the political subdivision which is within the boundaries of the County by the total assessed valuation of the political subdivision.
- (3) Based on 2000 population of 542,899
- (4) Based on the County Auditor's estimate of true value of \$29,806,531,000 for the 2000 tax collection year.

Source: County of Summit Auditor's Office

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR
GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Total General Expenditures (1)</u>	<u>Ratio of Debt Service to General Expenditures (%)</u>
1991	\$ 1,555,000	\$ 297,031	\$ 1,852,031	\$ 213,281,776	.87%
1992	1,785,000	4,461,151	6,246,151	209,366,116	3.00%
1993	2,147,000	4,498,747	6,645,747	211,453,143	3.14%
1994	2,225,000	4,386,089	6,611,089	231,742,897	2.85%
1995	3,374,000	5,315,492	8,689,492	252,290,047	3.44%
1996	32,399,716	4,441,172	36,840,888	296,162,013	12.44%
1997	3,665,000	3,753,796	7,418,796	287,063,699	2.58%
1998	3,742,717	3,370,549	7,113,266	289,673,367	2.46%
1999	3,945,166	2,859,512	6,804,678	299,005,172	2.28%
2000	4,155,572	2,646,903	6,802,475	321,310,409	2.12%

(1) Includes General, special revenue and debt service funds only. Transfers were not included.

Source: County of Summit Auditor's Office

**SCHEDULE OF GENERAL OBLIGATION BOND COVERAGE
ENTERPRISE FUNDS
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Operating and Nonoperating Revenues</u>	<u>Operation/Maintenance Expenses Excluding Depreciation</u>	<u>Net Revenue Available for Debt Service</u>	<u>Current Fiscal Year's Debt Service Requirements</u>			<u>Coverage</u>
				<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
1991	\$ 39,987,136	\$ 33,057,769	\$ 6,929,367	\$ 550,000	\$ 332,311	\$ 882,311	7.85
1992	41,076,187	35,326,029	5,750,158	575,000	294,914	869,914	6.57
1993	47,345,617	39,247,725	8,097,892	565,000	267,584	832,584	9.73
1994	27,139,093	21,702,491	5,436,602	565,000	233,044	798,044	6.81
1995	34,302,263	20,300,098	14,002,165	440,000	207,034	647,034	21.64
1996	27,559,912	21,811,669	5,748,243	430,000	195,947	625,947	9.18
1997	33,668,888	21,449,472	12,219,416	1,225,000	586,814	1,811,814	6.74
1998	33,902,797	23,175,787	10,727,010	1,360,000	525,451	1,885,451	5.69
1999	35,845,633	22,771,874	13,073,759	1,111,844	431,810	1,543,654	8.47
2000	37,205,499	25,895,952	11,309,547	1,198,161	2,125,704	3,323,865	3.40

Source: County of Summit Auditor's Office

**DEMOGRAPHIC STATISTICS
DECEMBER 31, 2000**

Population 1940 to 2000		
<u>Year</u>	<u>County</u>	<u>MSA (1)</u>
1940	339,405	386,065
1950	410,032	473,986
1960	513,569	605,367
1970	553,371	679,239
1980	524,472	660,328
1990	514,990	657,575
2000	542,899	694,960

(1) Standard Metropolitan Statistical Area, County of Summit and Portage County

Source: U.S. Bureau of the Census

AGE COHORTS	Age Distribution					
	1990			2000		
	<u>TOTAL</u>	<u>MALE</u>	<u>FEMALE</u>	<u>TOTAL</u>	<u>MALE</u>	<u>FEMALE</u>
0-4	36,096	18,500	17,596	36,002	17,339	18,663
5-9	35,814	18,373	17,441	39,250	18,904	20,346
10-14	33,922	17,374	16,548	38,411	18,500	19,911
15-19	35,291	18,024	17,267	35,709	17,198	18,511
20-24	37,170	18,443	18,727	31,009	14,935	16,074
25-34	85,423	41,439	43,984	72,667	34,998	37,669
35-44	79,197	38,600	40,597	88,146	42,453	45,693
45-54	52,103	24,930	27,173	77,634	37,390	40,244
55-59	23,265	11,077	12,188	26,001	12,523	13,478
60-64	25,495	11,928	13,567	21,498	10,354	11,144
65-74	42,921	18,598	24,323	39,594	19,069	20,525
75+	<u>28,293</u>	<u>9,304</u>	<u>18,989</u>	<u>36,978</u>	<u>17,809</u>	<u>19,169</u>
TOTAL	514,990	246,590	268,400	542,899	261,472	281,427

Source: Ohio Data Users Center, Department of Development and Northeast Ohio Four County Regional Planning and Development Organization

School Enrollment- Kindergarten through 12th Grade

<u>Year</u>	<u>Number of Students</u>
1991	79,319
1992	81,440
1993	81,138
1994	81,359
1995	81,102
1996	82,829
1997	84,865
1998	88,421
1999	83,487
2000	83,390

Source: State Department of Education

Estimated Effective Buying Income Per Household Group

<u>Income Group</u>	<u>Akron (1)</u>	<u>Summit County</u>	<u>Ohio</u>
\$20,000 - 34,999	21.4%	21.3%	21.7%
35,000 - 49,999	18.1%	17.8%	18.3%
50,000 - & Over	35.4%	35.3%	34.2%
Median Household EBI	\$37,619	\$37,343	\$36,858

(1) Metropolitan Statistical Area

Source: Survey of Buying Power, "Sales and Marketing Management" September 30, 2000

(continued on next page)

**DEMOGRAPHIC STATISTICS
DECEMBER 31, 2000**

Year	County	PMSA (1)	County	PMSA (1)	Unemployment Rate			
	Employed	Employed	Unemployed	Unemployed	County	PMSA (1)	Ohio	U.S.
1991	246,500	314,900	13,500	19,900	5.9%	5.9%	6.4%	6.7%
1992	244,900	314,900	18,100	22,000	6.9%	6.5%	7.1%	7.0%
1993	258,900	324,000	15,300	17,900	5.6%	5.2%	6.1%	6.0%
1994	259,000	335,200	14,100	18,200	5.2%	5.2%	5.5%	6.1%
1995	261,300	338,800	12,500	15,900	4.6%	4.5%	4.8%	5.6%
1996	265,700	343,300	13,000	16,600	4.7%	4.6%	4.9%	5.4%
1997	268,000	347,600	12,400	15,800	4.4%	4.3%	4.6%	4.9%
1998	265,100	344,300	11,100	14,200	4.0%	4.0%	4.3%	4.5%
1999	269,200	348,900	11,900	15,200	4.2%	4.2%	4.3%	4.2%
2000	270,700	351,100	11,400	14,600	4.0%	4.0%	4.1%	4.0%

(1) Primary Metropolitan Statistical Area, County of Summit and Portage County

Source: Ohio Bureau of Employment Services

Month	County	County	Unemployment Rate		
	Employed	Unemployed	County	Ohio	U.S.
January	261,000	13,400	4.9%	4.9%	4.5%
February	263,000	13,700	4.9%	4.9%	4.4%
March	264,700	12,800	4.6%	4.4%	4.3%
April	267,600	10,600	3.8%	3.7%	3.7%
May	270,800	10,600	4.3%	4.3%	4.2%
June	269,800	12,100	4.3%	4.3%	4.2%
July	273,500	10,400	3.7%	4.2%	4.2%
August	272,800	10,400	3.7%	3.9%	4.1%
September	271,700	11,000	3.9%	4.0%	3.8%
October	275,800	10,200	3.6%	3.7%	3.6%
November	279,200	10,500	3.6%	3.7%	3.8%
December	279,000	10,800	3.7%	3.7%	3.7%

Source: Ohio Bureau of Employment Services

Akron PMSA Nonagricultural Wage and Salary Employment

Industry	Employment
Goods Producing:	
Manufacturing	64,000
Construction	15,000
Service Producing:	
Transportation and Utilities	15,000
Wholesale and Retail Trade	84,000
Finance, Insurance and Real Estate	14,000
Services	93,000
Government	48,000
Total	333,000

Source: Ohio Labor Market Information January, 2001, Seasonally Adjusted

Ten Largest Employers in the County

Employer	Nature of Activity or Business	Approximate Number of Employees
The Goodyear Tire & Rubber Company	Rubber Products	4,800
Akron General Medical Center	Hospital	3,781
Summa Health Systems	Hospital	3,600
County of Summit, Ohio	Government	3,468
Akron City School District	Education	3,000
City of Akron	Government	2,901
Daimler Chrysler Twinsburg, Stamping Plant	Automotive Body Stamping	2,439
University of Akron	Higher Education	2,091
FirstEnergy Corp	Utilities	1,930
FirstMerit Corporation	Banking	1,600

Source: Akron Regional Development Board

**PROPERTY VALUES, BANK DEPOSITS AND CONSTRUCTION
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Assessed Values of Real, Personal and Utility Property (1) (Amounts in 000's)</u>	<u>Certified Bank Deposits (2) (Amounts in 000's)</u>	<u>Value of Building Permits Issued (3) (Amounts in 000's)</u>
1991	\$6,477,101	\$3,610,033	\$ 330,075
1992	6,533,731	3,737,694	513,216
1993	7,171,949	3,792,255	554,749
1994	7,381,330	4,199,905	631,375
1995	7,550,357	4,267,009	652,677
1996	8,859,290	4,353,857	646,156
1997	9,118,858	---	706,833
1998	9,164,288	---	751,858
1999	9,412,700	---	799,751
2000	10,258,240	---	676,248

- Sources:
- (1) County of Summit Auditor's Office
 - (2) Akron Clearing House Association. In 1997, this information was no longer being provided by the local banking industries.
 - (3) County of Summit Executive's Building Department

**SCHEDULE OF INSURANCE COVERAGE
DECEMBER 31, 2000**

<u>Name of Carrier</u>	<u>Policy Number</u>	<u>Policy Period</u>	<u>Annual Premium</u>	<u>Details of Coverage</u>	<u>Liability Limit</u>
Safeco	01CC031573	2/15/00 to 2/15/01	\$ 216,150	Comprehensive Auto	\$ 1,000,000 Combined Single Limit Bodily Injury and Property Damage 250 Deductible-Collision 100 Deductible-Comprehensive
Safeco	01BM113151	2/15/00 to 2/15/01	9,603	Boiler & Machinery	7,000,000 Per Accident Boiler and Machinery Repair & Replacement Broad Form 100,000 Blanket Extra Expense
St. Paul	GP09302101	2/15/00 to 2/15/01	133,217	Blanket all Risk on all Real & Personal Property Including Improvements	750,000 Blanket-Extra Expense, and Rents, all Risk, 5,646,081 Blanket-Computers & Related Equipment 500 Deductible 3,052,500 Equipment Floater, all Risk & Actual Cash Value 100 Deductible 207,370,914 Blanket Limit-90% Co-Insurance 1,000 Deductible
Coregis	503146121	2/15/00 to 2/15/01	145,266	Comprehensive General Liability Including Auto	6,000,000 Limit 100,000 Self Insured Retention
Coregis	503146121	2/15/00 to 2/15/01	Included Above	Police Professional Liability	6,000,000 Aggregate Liability Limit 6,000,000 Each Occurrence 100,000 Deductible
Fidelity & Deposit Company of Maryland	CP0026982	2/15/00 to 2/15/01	10,498	Money & Securities	100,000 Loss Inside, Outside 5,000 Money Orders & Counterfeit Paper Currency
Fidelity & Deposit Company of Maryland	CP0026982	2/15/00 to 2/15/01	Included Above	Public Employees Blanket Bond	1,000,000 Limit 10,000 Deductible

Source: County of Summit Insurance Department

PRINCIPAL TAXPAYERS
DECEMBER 31, 2000

Real (Excluding Public Utilities)

<u>Name of Taxpayer</u>	<u>Nature Of Business</u>	<u>Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
Fred W. Albrecht Co.	Grocery and General Merchandise	\$ 22,505,620	.25%
The Goodyear Tire & Rubber Company	Rubber Products	18,264,360	.21%
DeBartolo Capital Partnership	Shopping Mall	13,787,940	.16%
Bernard D. and Janet Busson	Real Estate Holdings/Investments	12,834,460	.15%
Plaza Chapel Hill, Inc.	Retail Merchandising	12,168,060	.14%
Chapel Hill Properties Co.	Shopping Mall	11,876,480	.13%
DaimlerChrysler Corporation	Automotive Body Stamping	11,377,870	.13%
Rosemont Commons Ltd.	Retail Merchandising	10,850,000	.12%
Montrose Development Inc.	Retail Merchandising	10,681,530	.12%
Loral Corporation	Electronic Defense Systems	10,647,270	.12%
		<u>\$ 134,993,590</u>	<u>1.53%</u>

Tangible Personal (Excluding Public Utilities)

<u>Name of Taxpayer</u>	<u>Nature Of Business</u>	<u>Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
DaimlerChrysler Corporation	Automotive Body Stamping	\$ 57,729,280	4.96%
The Goodyear Tire & Rubber Company	Rubber Products	24,654,540	2.12%
Aircraft Braking Systems Corp.	Aircraft Brakes	21,481,960	1.85%
Bridgestone/Firestone Inc.	Automotive Tires and Tubes	15,957,030	1.37%
Rubbermaid Corporation	Rubber and Plastic Products	15,738,330	1.35%
IBM Credit Corporation	Equipment Leasing	14,348,120	1.23%
Graco Children's Products	Children's products	11,632,110	1.00%
Rockwell International Corporation	Programmable Controllers	10,224,090	.88%
Alltel Corporation	Telecommunications	10,145,760	.87%
Time Warner Entertainment LP	Cable Television Service	9,743,600	.84%
		<u>\$ 191,654,820</u>	<u>16.47%</u>

Public Utility (Real and Tangible Personal)

<u>Name of Taxpayer</u>	<u>Nature Of Business</u>	<u>Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
FirstEnergy Corp	Electric Utility	\$ 184,870,180	44.91%
Dominion East Ohio Gas Company	Natural Gas Utility	85,496,550	20.77%
Ohio Bell Telephone	Telephone Service	63,788,480	15.50%
Western Reserve Telephone Company	Telephone Service	18,923,860	4.60%
MCI Telecommunications Corporation	Telephone Service	6,807,040	1.65%
GTE North, Inc.	Telephone Service	6,197,980	1.51%
The Illuminating Company	Electric Utility	6,180,010	1.50%
GTE Mobilnet	Cellular Telephone Service	5,335,260	1.30%
Verizon Wireless	Cellular Telephone Service	3,471,500	.84%
AT&T Wireless	Cellular Telephone Service	3,024,820	.73%
		<u>\$ 384,095,680</u>	<u>93.31%</u>

Source: County of Summit Auditor

**MISCELLANEOUS STATISTICS
DECEMBER 31, 2000**

Date of Incorporation	1840	
Fifth largest County in the State		
Form of Government:	Eleven member elected Council and an elected Executive as provided by its Charter. Six other elected officials with administrative powers.	
County Seat	Akron	
Area-Square Miles	416	
Number of Political Subdivisions Located in the County:		
Cities and Villages	21	
Townships	10	
School Districts	19	
Special Districts	20	
Total Number of full-time Employees (County of Summit Govt. only)	3,468	
Voter Statistics, Election of November, 2000 (1)		
Number of Registered Voters	354,189	
Number of Voters - Last General Election	232,252	
Percentage of registered Voters Voting	65.57%	
Environmental Services		
Miles of Sewer Operated	800	
Wastewater Treatment Plants Operated	17	
Pump Stations Operated	100	
Airports		
Akron Fulton Municipal Airport, (2)		
Runways	2	
Length of Runways		
North-South Runway	2,338 Feet	
Main Runway	6,335 Feet	
Hangars- Privately Owned Based Aircraft	5 80	
Akron-Canton Airport, (3)		
Runways	3	
Length of Runways	5,600 Feet 6,400 Feet 7,600 Feet	
Hangars- Privately Owned Based Aircraft	29 193	
Kent State University Airport, (4)		
Runways	3	
Length of Runways	1,170 Feet (grass) 2,500 Feet (grass) 4,000 Feet	
Hangars Based Aircraft	16 53	
Highways (5)		
	<u>Number</u>	<u>Miles</u>
U.S.Routes	1	5.82
State Routes	17	185.10
Interstate Routes	5	76.73
Turnpike	1	13.60
Railroads (5)		
	<u>Number</u>	<u>Miles</u>
R.R. Lines Through County	4	148
Medical Care: (6)		
Hospitals		7
Total Beds		2,604
Physicians		3,174

**MISCELLANEOUS STATISTICS
DECEMBER 31, 2000**

Libraries (7)	
Akron-Summit County Public Library	
Branches	18
Materials Available for Public Use	2,449,068
Land Use (8)	
Residential	20.8%
Commercial/Industrial	13.9%
Public Buildings and Open Space	13.4%
Water	2.2%
Vacant	49.7%

The County was headquarters for the ten following public companies each with 1999 revenues over \$100 million: (9)

<u>Company</u>	<u>Location</u>	<u>Revenues (in millions)</u>	<u>Product</u>
The Goodyear Tire & Rubber Company	Akron	\$ 12,881	Tire and Rubber Products
FirstEnergy Corp.	Akron	6,320	Electric Utility Holding Company
Roadway Express, Inc.	Akron	2,813	Trucking Services
Jo-Ann Stores, Inc.	Hudson	1,243	Fabric and Craft Retailers
A. Schulman, Inc.	Akron	986	Plastics Compounds & Resins
First Merit Corporation	Akron	840	Bank Holding Company
OMNOVA Solutions, Inc.	Fairlawn	767	Building and Polymer Products
Myers Industries, Inc	Akron	581	Polymer and Metal Products
Fred Albrecht Grocery Co.	Akron	250	Retail Grocery Store Chain
Yoder Brothers Inc.	Barberton	170	Agriculture-plants and flowers

- Sources:
- (1) County of Summit Board of Elections
 - (2) City of Akron, Airport Manager
 - (3) Akron-Canton Airport Manager
 - (4) Kent State Airport Manager
 - (5) Ohio Department of Transportation
 - (6) Ohio Department of Health
 - (7) Akron-Summit County Library
 - (8) Akron Metropolitan Area Transportation Study
 - (9) Crain's Cleveland Business

COUNTY OF SUMMIT, OHIO

ACKNOWLEDGMENTS

This report was prepared by the following members of the County Auditor's Office.

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SUMMIT COUNTY FINANCIAL CONDITION

SUMMIT COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
OCTOBER 2, 2001