



Kristen M. Scalise CPA, CFE
Summit County Fiscal Officer



County of Summit, Ohio

COMPREHENSIVE
ANNUAL
FINANCIAL
REPORT
for the year ended December 31, 2015

COUNTY OF SUMMIT,
OHIO

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2015**

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

Prepared by the County of Summit Fiscal Office

Chief Deputy Fiscal Officer of Finance
Dennis M. Menendez

Assistant Fiscal Officer
Tom A. Borcoman

Support Services Administrator
Steven D. Nestor, CPA

Support Services Administrator
Christina M. Schlarb

Fiscal Officer II
Jennifer A. Boley



Kristen M. Scalise CPA, CFE
Summit County Fiscal Officer

INTRODUCTORY SECTION



County of Summit, Ohio

Firestone

COMPREHENSIVE
ANNUAL
FINANCIAL
REPORT
for the year ended December 31, 2015

COUNTY OF SUMMIT, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR ENDED DECEMBER 31, 2015

TABLE OF CONTENTS

INTRODUCTORY SECTION

	<u>Page</u>
Letter of Transmittal.....	v
Structure of County of Summit Government.....	xii
Elected Officials.....	xiii
Certificate of Achievement for Excellence in Financial Reporting.....	xiv

FINANCIAL SECTION

Independent Auditor's Report.....	1
Management's Discussion and Analysis.....	7

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statements:

Statement of Net Position.....	18
Statement of Activities.....	19

Fund Financial Statements:

Balance Sheet - Governmental Funds.....	20
Reconciliation of Total Governmental Fund Balances to the Statement of Net Position of Governmental Activities.....	22
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds.....	24
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds to the Statement of Activities.....	26
Statement of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual:	
General Fund.....	27
Job & Family Services Fund.....	28
Children Services Board Fund.....	29
Alcohol, Drug Addiction & Mental Health Fund.....	30
Board of Developmental Disabilities Fund.....	31
Statement of Net Position - Proprietary Funds.....	32
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds.....	33
Statement of Cash Flows - Proprietary Funds.....	34
Statement of Fiduciary Assets and Liabilities - Agency Funds.....	36

Notes to the Basic Financial Statements.....	37
--	----

Required Supplementary Information:

Schedule of the County's Proportionate Share of the Net Pension Liability.....	83
Schedule of County Contributions.....	84

COMBINING FINANCIAL STATEMENTS and INDIVIDUAL FUND SCHEDULES

General Fund Description.....	89
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - General Fund.....	90

Combining Statements - Nonmajor Governmental Funds:

Fund Descriptions.....	98
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - Nonmajor Governmental Funds	
Hotel and Motel Fund.....	100
Delinquent Tax Fund.....	101
Recorder Equipment Fund.....	102
Real Estate Discount and Tax Installment Plan Administration Fund.....	103

COUNTY OF SUMMIT, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR ENDED DECEMBER 31, 2015

TABLE OF CONTENTS
(Continued)

	<u>Page</u>
Combining Statements - Nonmajor Governmental Funds (Continued):	
Sheriff IV-D Process Serving Fund.....	104
Sheriff Rotary Fund.....	105
Sheriff Inmate Welfare Fund.....	106
Auto Insurance Repair and Retention Fund.....	107
Consumer Affairs Fund.....	108
SBC Inmate Phone Commission Fund.....	109
800 MHz Fund.....	110
Veterans Monument and Donations Fund.....	111
Foreclosure Education and Prevention Fund.....	112
Direct Indictment Program Fund.....	113
Building Standards Fund.....	114
Engineer Community Rotary Fund.....	115
Expedited Foreclosure Fund.....	116
Certificate of Title Administration Fund.....	117
Combining Balance Sheet - Nonmajor Governmental Funds.....	118
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds.....	119
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	120
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	122
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - Special Revenue Funds	
Major Funds:	
Job & Family Services Fund.....	124
Children Services Board Fund.....	126
Alcohol, Drug Addiction & Mental Health Fund.....	127
Board of Developmental Disabilities Fund.....	128
Nonmajor Funds:	
Motor Vehicle and Gas Tax Fund.....	129
Real Estate Assessment Fund.....	131
Delinquent Tax Assessment Collection Fund.....	132
Governmental Grants Fund.....	133
Dog & Kennel Fund - Other Special Revenue.....	134
Computer Acquisition Fund - Other Special Revenue.....	135
Enterprise Zone Fund - Other Special Revenue.....	136
Medical Examiner's Lab Fund - Other Special Revenue.....	137
Courts Special Projects Fund - Other Special Revenue.....	138
Concealed Weapons Administration Fund - Other Special Revenue.....	140
Domestic Violence Trust Fund - Other Special Revenue.....	141
911 Wireless Services Fund - Other Special Revenue.....	142
Indigent Drivers Interlock & Alcohol Monitoring Fund - Other Special Revenue.....	143
Law Library Fund - Other Special Revenue.....	144
Child Support Enforcement Fund.....	145
Emergency Management Agency Fund.....	146
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - Nonmajor Debt Service Fund.....	147
Combining Balance Sheet - Nonmajor Capital Projects Funds.....	148
Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Capital Projects Funds.....	149
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - Capital Projects Funds	
Nonmajor Funds:	
General Capital Improvements Fund.....	150
Other Capital Improvements Fund.....	151

COUNTY OF SUMMIT, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR ENDED DECEMBER 31, 2015

TABLE OF CONTENTS
(Continued)

	<u>Page</u>
Proprietary Fund Descriptions.....	153
Combining Statements - Internal Service Funds:	
Combining Statement of Fund Net Position.....	154
Combining Statement of Revenues, Expenses and Changes in Fund Net Position.....	155
Combining Statement of Cash Flows.....	156
Combining Statements - Fiduciary Funds:	
Fund Description.....	157
Combining Statement of Changes in Assets and Liabilities - Agency Funds.....	158

STATISTICAL SECTION

		<u>Page</u>
Statistical Table Descriptions.....		S-3
	<u>Table</u>	
Net Position by Component - Last Ten Years.....	1	S-4
Changes in Net Position - Last Ten Years.....	2	S-5
Program Revenues by Function/Program - Last Ten Years.....	3	S-6
Fund Balances, Governmental Funds - Last Ten Years.....	4	S-7
Changes in Funds Balances, Governmental Funds - Last Ten Years.....	5	S-8
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years.....	6	S-9
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years.....	7	S-10
Principal Taxpayers - Current Year and Nine Years Ago.....	8	S-12
Property Tax Levies and Collections Real and Public Utility Taxes - Last Ten Years.....	9	S-13
Ratios of Outstanding Debt by Type - Last Ten Years.....	10	S-14
Ratios of Net General Bonded Debt Outstanding - Last Ten Years.....	11	S-15
Computation of Direct and Overlapping Debt Attributable to Governmental Activities as of December 31, 2015.....	12	S-16
Computation of Legal Debt Margin - Last Ten Years.....	13	S-17
Demographic and Economic Statistics - Last Ten Years.....	14	S-18
Principal Employers - Current Year and Nine Years Ago.....	15	S-19
County Government Employees by Function/Activity - Last Ten Years.....	16	S-20
Operating Indicators by Function/Activity - Last Ten Years.....	17	S-21
Capital Assets Statistics by Function/Activity - Last Ten Years.....	18	S-23

Acknowledgments

This page left blank intentionally



KRISTEN M. SCALISE CPA, CFE

Fiscal Officer County of Summit

June 28, 2016

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

As Fiscal Officer of the County of Summit, Ohio, (the County), I am pleased to present the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2015. This CAFR conforms to the generally accepted accounting principles (GAAP) as applicable to local government entities set forth by the Governmental Accounting Standards Board (GASB). The report has been filed with the Auditor of State pursuant to Ohio Revised Code (ORC) Section 117.38. Responsibility for the accuracy of the data presented and the completeness and fairness of the presentation, including disclosures, rests with the County's management, and in particular the Fiscal Office of the County. We believe the data is accurate in all material respects and fairly reflects the County's financial position and the results of its operations. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

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

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

An independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; evaluating the overall financial statement presentation. Included in this CAFR is the unmodified ("clean") opinion on the County's financial statements for the year ended December 31, 2015 issued by the independent auditors, the Auditor of the State of Ohio. *U.S. Office of Management and Budget Compliance Supplement* requires an independent audit to be conducted annually. The audit, which includes procedures to fulfill federal Single Audit requirements, serves to maintain and strengthen the integrity of the County's accounting and budgetary controls. The Single Audit, which meets the Compliance Supplement requirements, is published under separate cover and can be obtained by sending a written request to the County of Summit Fiscal Office, 175 South Main Street, Room 400, Akron, Ohio, 44308.

Management's Discussion and Analysis (MD&A) provides a narrative introduction, overview and analysis to accompany the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A begins on page 7, immediately following the Independent Auditor's Report.

AUDITOR DIVISION

175 S. Main Street
Akron, Ohio 44308
Phone: 330.643.2632
Fax: 330.643.2622

RECORDING DIVISION

175 S. Main Street
Akron, Ohio 44308
Phone: 330.643.2720

SERVICE DIVISION

1030 E. Tallmadge Ave.
Akron, Ohio 44310
Phone: 330.643.7226
Fax: 330.643.7240

TREASURER DIVISION

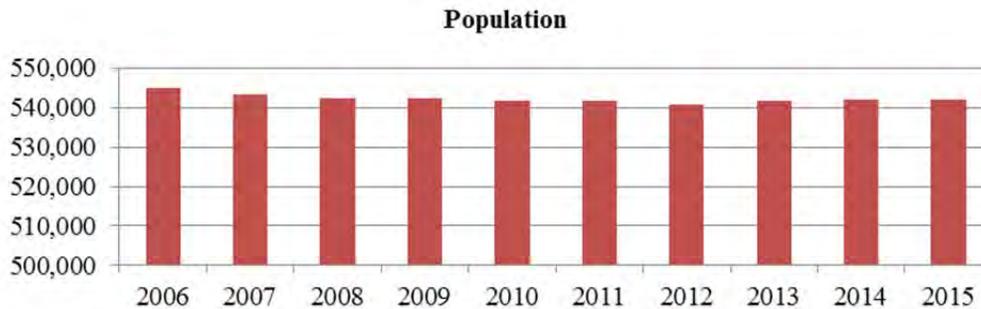
175 S. Main Street
Akron, Ohio 44308
Phone: 330.643.2588
Fax: 330.643.7760

**Letter of Transmittal
For the Year Ended December 31, 2015**

Profile of Summit County Government

Formed in 1840, the County of Summit, is located in northeastern Ohio, approximately 25 miles south of Cleveland, and covers an area of 419 square miles. As of the 2010 census, the County was the fourth most populous of the 88 counties in Ohio with a population of 541,781. The County seat is the City of Akron, which is the largest municipality in the County with a 2010 population of 199,110. In addition to the City of Akron, there are 21 other cities and villages and 9 townships located within the County.

The County is in the Akron Metropolitan Statistical Area (MSA) comprised of Summit and Portage Counties with a population of 703,200 according to the 2010 census. It is also in the Cleveland-Akron-Elyria Combined Statistical Area (CSA) with a population of 2,881,937 according to the 2010 census, making it the 14th most populous CSA of 123 in the country.



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

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

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

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

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

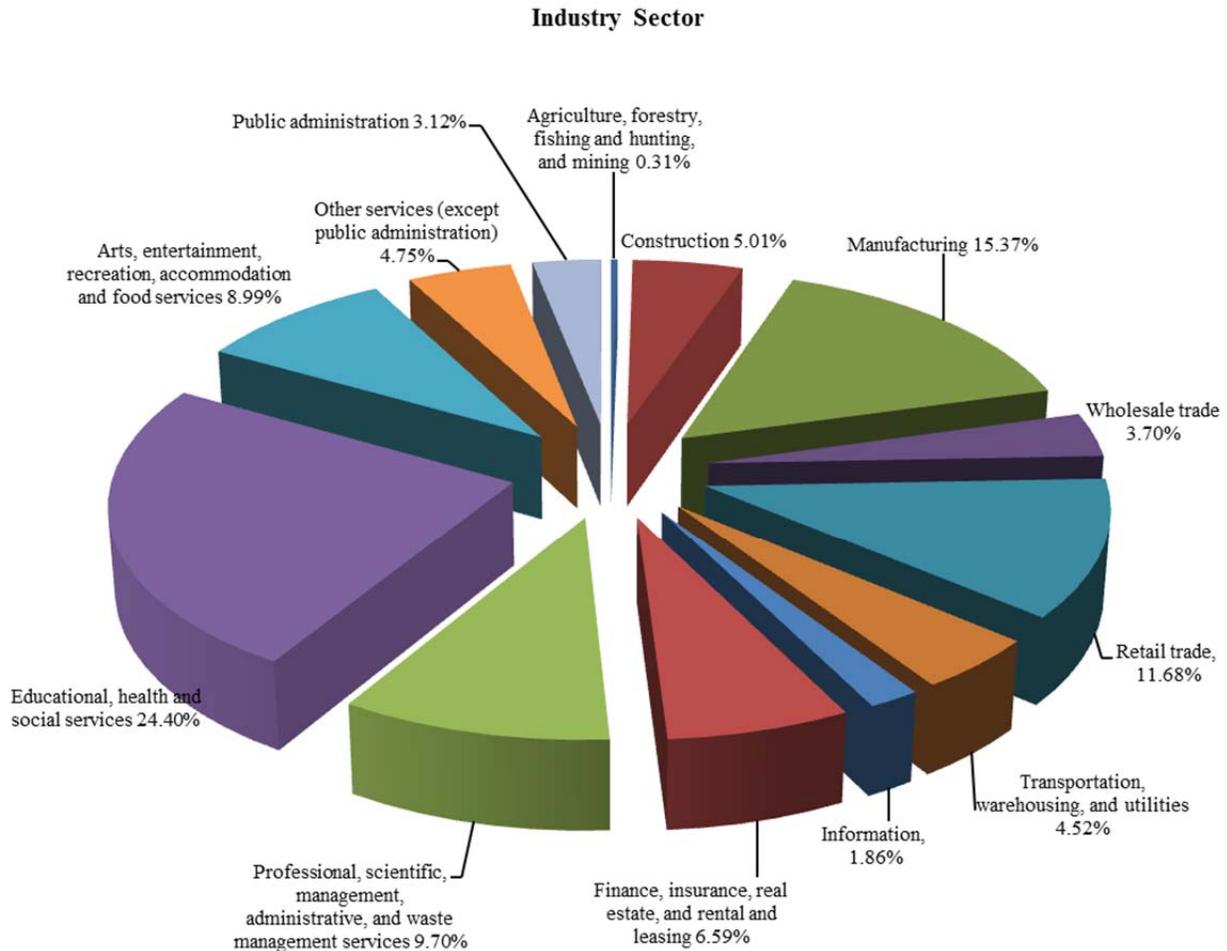
**Letter of Transmittal
For the Year Ended December 31, 2015**

Organizations that are legally separate from the County are included as component units if the County’s elected officials appoint a voting majority of the organization’s governing body and (1) The County has the ability to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. A complete discussion of the reporting entity is provided in Note 1 to the basic financial statements.

Factors Affecting Financial Condition

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

Local Economy The County is currently home to a diversified economic base, which is not as concentrated on the rubber and tire industry that prevailed in the County until the 1970s. Although the rubber industry’s contributions to the economy remain substantial, the focus of that industry in the region has changed from manufacturing to research and development and administration. Industries that have been significant contributors to the growing economic diversity of the County include the fields of medicine and biomedicine, polymers, and energy.



**Letter of Transmittal
For the Year Ended December 31, 2015**

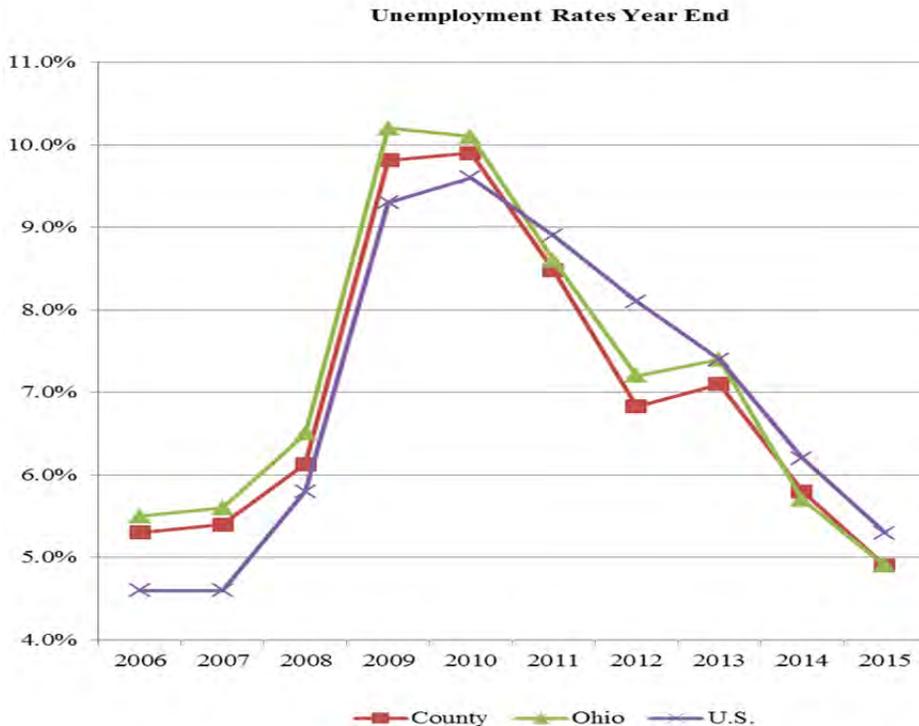
The County is the corporate headquarters for two corporations with annual revenues of more than one billion dollars each. These are FirstEnergy Corp. and The Goodyear Tire & Rubber Company.

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

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

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

Like most of the counties in Ohio and across the United States, the County continues to feel the effects of the economic recession yet continues to recover. According to the Ohio Department of Job and Family Services, as of December 2015, the County’s average unemployment rate was 4.9 percent, down from 5.8 percent a year ago, which ranks the County 42nd against the other 88 counties in Ohio. Ohio’s average unemployment rate, at 4.9 percent in December 2015, was down from 5.7 percent in December 2014. The national average rate fell from 6.2 percent to 5.3 percent over the year.



**Letter of Transmittal
For the Year Ended December 31, 2015**

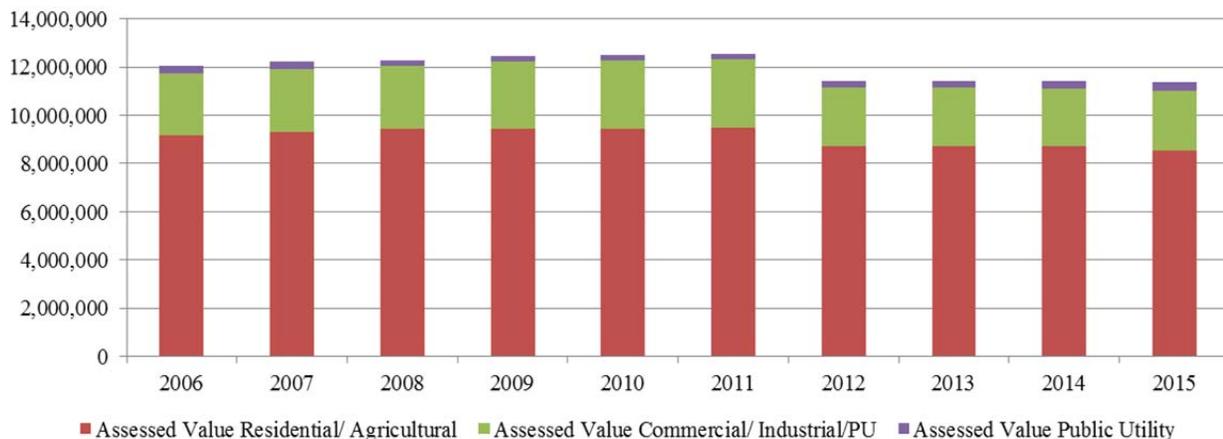
With the development of new business sectors in the County, the proportion of manufacturing activity has decreased. According to Census data, manufacturing jobs in the County represented 16.3% of total jobs in 2010; 23.4% in 2000; 25.9% in 1990; 30% in 1985; 32.0% in 1980; and 51.0% in 1970. While total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

During 2015, a sales tax of 6.75 percent was collected by the State of Ohio on sales made in the County of Summit. The tax was split as follows: 5.75 percent for the State of Ohio; 0.50 percent for the County's General Fund; and 0.50 percent for the Metro Regional Transit Authority. The County receives no direct funding through income taxes. Property taxes are a significant revenue source for the General Fund and these County agencies: Developmental Disabilities Board, Children Services Board and the Alcohol, Drug Addiction and Mental Health Services Board.

The total value of new construction was \$91.5 million in 2015, with \$48 in residential/agricultural and \$43.5 million in commercial/industrial construction. In comparison, 2014 total new construction was \$89.1 million. The appraisal cycle is six years, with an update performed at the mid-point. The reappraisal performed in 2014 resulted in a slight decline in real property values.

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

Assessed Value of Taxable Property (000's omitted)



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

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

Letter of Transmittal
For the Year Ended December 31, 2015

The budget may be amended or supplemented at any time during the year upon formal action of County Council. Transfers of cash between funds require authorization by County Council. Appropriations lapse at the end of the year. The County Council adopted the County's 2015 operating budget on December 8, 2014. Additional information on the County's budgetary process can be found in Note 2 to the basic financial statements.

ORC § 5705.13 and ORC § 5705.29 permit the taxing authority of a political subdivision to establish reserve balance accounts and to estimate contingent expenditures. The County's Budget Stabilization fund has a balance of \$25.3 million at December 31, 2015, and is shown as unassigned in the General Fund.

The Fiscal Officer is responsible for the investment of funds in accordance with the County's investment policy as authorized by the Investment Advisory Committee and in keeping with ORC § 135.35. Specific requirements and limitations are described in Note 7 to the basic financial statements. To maximize the County's return on investment, the Fiscal Office employs a cash management program and contracts with an investment advisory firm that systematically coordinates cash management, bank relations and the investment of surplus cash. Communications with other County agencies is integral in this process. At December 31, 2015, the County had \$44.3 million cash and investments in its General Fund and \$349.4 million for the entire reporting entity. The cash and investments balance includes the designated monies previously described.

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

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

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

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

The County, like many local governments, faces financial challenges as the economy continues its recovery. The County has initiated some significant actions to stabilize the budget in order to maintain existing reserves and guard against any further weakening in the economy. The 2016 total budget for all funds of \$496.7 million represents a decrease of 0.9% compared to 2015's adjusted budget of \$501.1 million. The 2016 budget represents the sixth year out of the last seven years with a spending appropriation decrease. In total the County has reduced its overall annual budget by \$100 million since 2008 and has reduced appropriations within the County General Fund by \$14 million or 11.4%. It is currently estimated that Summit County will finish 2016 with its \$25.3 million Budget Stabilization Fund fully intact. Throughout 2016, the County will continue to take steps to eliminate duplicated services, equipment and materials, and reduce personnel costs through attrition.

**Letter of Transmittal
For the Year Ended December 31, 2015**

Major Initiatives The County of Summit and City of Akron jointly operate an 800MHz Regional Radio System (RRS) which provides interoperable, mission critical voice and data communications for Law, Fire, EMS, Public Works, and Transportation for over 30 user agencies/communities in Summit County. The total project costs include the County and City of Akron's share for upgrading the system to an Astro P25 compliant platform by 2018, including \$9.8 million for tower and infrastructure equipment upgrades, \$2.8 million for County radio and dispatch console upgrades and \$5.7 million for City radio and dispatch console upgrades. The County signed a lease/purchase agreement and system maintenance and upgrade agreement with Motorola Communications for the project in November of 2015 along with a project cooperative agreement, equipment lease agreement and interlocal agreement with the City of Akron. The County plans to issue bonds to finance this project in 2016.

The 2016-2021 Capital Improvement Program includes more than \$4.5 million in various facility improvements and \$1.7 million for environmental mitigation, structure demolition and site preparation of the former Edwin Shaw Rehabilitation Center and it is anticipated that the County will need to spend several million dollars on upgrades to its combined dispatch center in the coming years as well.

Awards and Acknowledgments

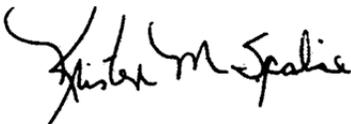
Awards The Government Finance Officers Association (GFOA) awarded us the Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2014. The County has received this prestigious award for twenty nine consecutive years. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. To earn the Certificate of Achievement, the County published a readable and efficiently organized CAFR whose contents conformed to program standards and satisfied GAAP and applicable legal requirements. The Certificate of Achievement is valid for a period of one year. We believe our current CAFR continues to conform to the Certificate of Achievement program requirements and we are submitting it to the GFOA.

The Government Finance Officers Association (GFOA) presented an award of Distinguished Budget Presentation to the County for its annual budget for the year beginning January 1, 2015. This was the thirteenth consecutive year, and fifteenth year that the County has received this prestigious award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. This award is valid for a period of one year only.

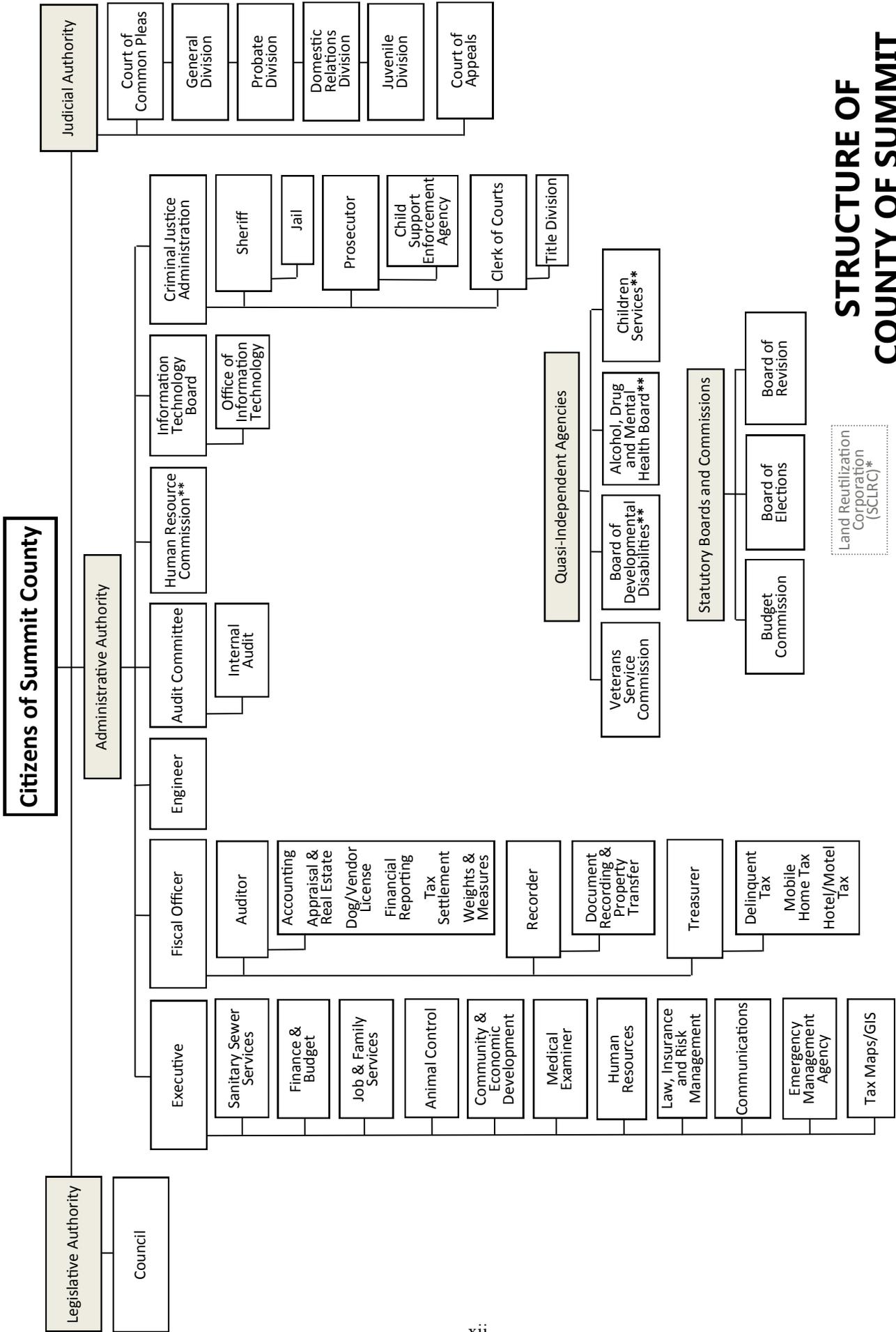
Acknowledgments The preparation of this report could not have been accomplished without the dedicated effort of the entire Fiscal Office. I especially want to thank the Financial Reporting Department who worked diligently to continue to comply with the precise guidelines established by the GFOA's award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

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

Sincerely,



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



STRUCTURE OF COUNTY OF SUMMIT GOVERNMENT

* Component Unit

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

COUNTY OF SUMMIT, OHIO
ELECTED OFFICIALS
DECEMBER 31, 2015

COUNTY COUNCIL

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

COUNTY OFFICIALS

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

COMMON PLEAS COURT JUDGES

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



Government Finance Officers Association

**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, 2014

Executive Director/CEO



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Summit County
175 S. Main Street
Akron, Ohio 44308

To the County Council:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Summit County, Ohio (the County), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Summit County, Ohio, as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Job and Family Services, Children Services Board, Alcohol, Drug Addiction and Mental Health and Board of Developmental Disabilities Funds, thereof, for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, and schedules of net pension liabilities and pension contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 28, 2016

This page left blank intentionally



Kristen M. Scalise CPA, CFE
Summit County Fiscal Officer

BASIC FINANCIAL STATEMENTS



County of Summit, Ohio

This page left blank intentionally

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

The discussion and analysis of the County of Summit's (the "County") financial performance provides an overall review of the County's financial activities for the year ended December 31, 2015. The intent of this discussion and analysis is to look at the County's financial performance as a whole: readers should also review the transmittal letter, the basic financial statements and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2015 are as follows:

- The assets of the County plus deferred outflows of resources exceeded its liabilities plus deferred inflows of resources at the close of the year ended December 31, 2015, by \$527,242,739 (net position).
- The County's total net position increased \$7,617,874. Net position related to governmental activities increased \$1,345,578, which represents an increase of 0.4 percent from 2014. Net position related to business-type activities increased \$6,272,296 which represents an increase of 3.4 percent from 2014.
- For governmental activities, general revenues accounted for \$200,432,434 or 50.1 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions accounted for \$199,917,706 or 49.9 percent of total revenues of \$400,350,140.
- The County had \$398,996,609 in expenses related to governmental activities; only \$199,917,706 of these expenses were offset by program specific charges for services, and operating grants and contributions and capital grants and contributions. General revenues (primarily taxes) of \$200,432,434 were adequate to provide for these programs by \$1,353,531.
- Among major funds, the General Fund had \$123,652,317 in revenues and \$115,375,775 in expenditures. The General Fund's fund balance increased to \$53,277,918, an increase of \$2,124,598 from 2014.
- The County's total debt decreased \$10,145,381 during the current year.

Using This Comprehensive Annual Financial Report (CAFR)

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

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

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

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

The analysis of the County as a whole begins on page 10. One of the most important questions asked about the County's finances is, "How did we do financially during 2015?" The Statement of Net Position and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual method of accounting similar to the accounting used by most private-sector companies. This method of accounting takes into account, all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

The government-wide financial statements can be found on pages 18-19 of this report.

Fund Financial Statements

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

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

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

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

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

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

The County adopts an annual appropriated budget for its General Fund. Budgetary comparison statements and schedules have been provided to demonstrate compliance.

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

Fiduciary Funds Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to Financial Statements The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information which can be found on pages 83 to 85 and combining and individual fund statements, schedules and statistical section.

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2015 compared to 2014 as follows:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	Restated 2014	2015	Restated 2014	2015	Restated 2014
Assets						
Current and Other Assets	\$ 439,213,001	\$ 447,187,942	\$ 50,226,328	\$ 47,481,048	\$ 489,439,329	\$ 494,668,990
Capital Assets, Net	244,000,799	244,745,511	201,727,531	200,667,860	445,728,330	445,413,371
<i>Total Assets</i>	<u>683,213,800</u>	<u>691,933,453</u>	<u>251,953,859</u>	<u>248,148,908</u>	<u>935,167,659</u>	<u>940,082,361</u>
Deferred Outflows of Resources						
Deferred Charge on Refunding	917,410	1,102,168	1,762,813	2,056,576	2,680,223	3,158,744
Pension	24,750,135	17,392,855	1,073,813	755,752	25,823,948	18,148,607
<i>Total Deferred Outflows of Resources</i>	<u>25,667,545</u>	<u>18,495,023</u>	<u>2,836,626</u>	<u>2,812,328</u>	<u>28,504,171</u>	<u>21,307,351</u>
Liabilities						
Current and Other Liabilities	17,521,523	20,285,959	7,790,601	8,975,449	25,312,124	29,261,408
Long-Term Liabilities:						
Due Within One Year	16,918,665	17,239,221	5,726,510	5,424,187	22,645,175	22,663,408
Due in More Than One Year:						
Net Pension Liability	138,819,103	135,803,492	5,973,510	5,838,588	144,792,613	141,642,080
Other Amounts	71,136,459	77,755,236	42,350,825	44,157,956	113,487,284	121,913,192
<i>Total Liabilities</i>	<u>244,395,750</u>	<u>251,083,908</u>	<u>61,841,446</u>	<u>64,396,180</u>	<u>306,237,196</u>	<u>315,480,088</u>
Deferred Inflows of Resources						
Property Taxes	127,095,022	125,916,516	-	-	127,095,022	125,916,516
Pension	2,985,186	368,243	111,687	-	3,096,873	368,243
<i>Total Deferred Inflows of Resources</i>	<u>130,080,208</u>	<u>126,284,759</u>	<u>111,687</u>	<u>-</u>	<u>130,191,895</u>	<u>126,284,759</u>
Net Position						
Net Investment in Capital Assets	204,188,961	201,929,966	155,724,982	153,334,911	359,913,943	355,264,877
Restricted	200,172,131	209,406,190	-	-	200,172,131	209,406,190
Unrestricted	(69,955,705)	(78,276,347)	37,112,370	33,230,145	(32,843,335)	(45,046,202)
<i>Total Net Position</i>	<u>\$ 334,405,387</u>	<u>\$ 333,059,809</u>	<u>\$ 192,837,352</u>	<u>\$ 186,565,056</u>	<u>\$ 527,242,739</u>	<u>\$ 519,624,865</u>

During 2015, the County adopted GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27* and GASB Statement 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an Amendment of GASB Statement No. 68*, which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension and the net pension asset.

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability*. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the new standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service
2. Minus plan assets available to pay these benefits

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's *change* in net pension liability not accounted for as deferred inflows/outflows of resources.

As a result of implementing GASB 68, the County is reporting a net pension asset/liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014, from \$451,700,636 to \$333,059,809 for governmental activities and from \$191,641,868 to \$186,565,056 for business-type activities.

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets plus deferred outflows of resources exceeded liabilities plus deferred inflows of resources by \$527,242,739 (\$334,405,387 in governmental activities and \$192,837,352 in business-type activities) at the close of the most recent year. The County's financial position improved for governmental and business-type activities.

A large portion of all of the County's net position, \$359,913,943, reflects its investment in capital assets (e.g., land, buildings, infrastructure, and machinery and equipment), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

A portion of the County's net position, \$200,172,131, represents resources that are subject to external restrictions on how they may be used. The remaining balance, unrestricted net position has a negative balance of \$32,843,335.

Prior to the implementation of GASB 68, the County was able to report positive balances in all three categories of net position, both for the County as a whole, as well as for its separate governmental and business-type activities. However, after implementation the unrestricted portion of net position now has a negative balance.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2015 and 2014.

This space intentionally left blank.

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues						
<i>Program Revenues</i>						
Charges for Services and Sales	\$ 59,766,574	\$ 60,231,379	\$ 44,590,141	\$ 44,457,692	\$ 104,356,715	\$ 104,689,071
Operating Grants and Contributions	136,899,323	135,944,380	1,089,446	29,744	137,988,769	135,974,124
Capital Grants and Contributions	3,251,809	4,264,766	2,392,414	1,403,981	5,644,223	5,668,747
<i>Total Program Revenues</i>	<u>199,917,706</u>	<u>200,440,525</u>	<u>48,072,001</u>	<u>45,891,417</u>	<u>247,989,707</u>	<u>246,331,942</u>
<i>General Revenues</i>						
Property Taxes	124,447,106	122,721,722	-	-	124,447,106	122,721,722
Sales and Use Tax	44,788,369	42,868,670	-	-	44,788,369	42,868,670
Other Taxes	11,046,058	10,661,827	-	-	11,046,058	10,661,827
Unrestricted Contributions	13,216,708	13,795,959	-	-	13,216,708	13,795,959
Investment Income	2,751,379	2,414,972	164,053	158,964	2,915,432	2,573,936
Miscellaneous	4,182,814	3,489,256	52,829	42,771	4,235,643	3,532,027
<i>Total General Revenues</i>	<u>200,432,434</u>	<u>195,952,406</u>	<u>216,882</u>	<u>201,735</u>	<u>200,649,316</u>	<u>196,154,141</u>
<i>Total Revenues</i>	<u>400,350,140</u>	<u>396,392,931</u>	<u>48,288,883</u>	<u>46,093,152</u>	<u>448,639,023</u>	<u>442,486,083</u>
Program Expenses						
General Government:						
Legislative and Executive	40,366,670	35,419,925	-	-	40,366,670	35,419,925
Judicial	32,843,171	32,451,372	-	-	32,843,171	32,451,372
Public Safety	80,328,308	80,277,391	-	-	80,328,308	80,277,391
Public Works	14,585,564	20,466,963	-	-	14,585,564	20,466,963
Health	117,171,995	114,401,601	-	-	117,171,995	114,401,601
Economic Development	4,310,043	7,282,857	-	-	4,310,043	7,282,857
Human Services	98,139,111	96,096,950	-	-	98,139,111	96,096,950
Recreation	8,507,341	8,241,914	-	-	8,507,341	8,241,914
Interest and Fiscal Charges	2,744,406	928,623	-	-	2,744,406	928,623
Sewer	-	-	42,024,540	45,472,521	42,024,540	45,472,521
<i>Total Program Expenses</i>	<u>398,996,609</u>	<u>395,567,596</u>	<u>42,024,540</u>	<u>45,472,521</u>	<u>441,021,149</u>	<u>441,040,117</u>
<i>Change in Net Position</i>	1,353,531	825,335	6,264,343	620,631	7,617,874	1,445,966
Transfers	(7,953)	(4,909)	7,953	4,909	-	-
<i>Net Position Beginning of Year - Restated</i>	<u>333,059,809</u>	<u>N/A</u>	<u>186,565,056</u>	<u>N/A</u>	<u>519,624,865</u>	<u>N/A</u>
<i>Net Position End of Year</i>	<u>\$ 334,405,387</u>	<u>\$ 333,059,809</u>	<u>\$ 192,837,352</u>	<u>\$ 186,565,056</u>	<u>\$ 527,242,739</u>	<u>\$ 519,624,865</u>

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$18,129,444 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$15,900,084. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

	Governmental Activities	Business-Type Activities	Total
Total 2015 program expenses under GASB 68	\$ 398,996,609	\$ 42,024,540	\$ 441,021,149
Pension expense under GASB 68	(15,233,879)	(666,205)	(15,900,084)
2015 contractually required contribution	17,327,118	753,736	18,080,854
Adjusted 2015 program expenses	401,089,848	42,112,071	443,201,919
Total 2014 program expenses under GASB 27	395,567,596	45,472,521	441,040,117
Increase (Decrease) in program expenses not related to pension	<u>\$ 5,522,252</u>	<u>\$ (3,360,450)</u>	<u>\$ 2,161,802</u>

Governmental Activities

Governmental activities increased the County's net position by \$1,345,578, thereby accounting for 18 percent of the increase in the net position of the County. Key elements of this increase are as follows:

- Increases in sales tax revenue of \$1,919,699 are the direct result of increased consumer spending.
- General revenues as a whole increased \$4,480,028 (2 percent). This was primarily due to the increase in property and sales tax revenues.
- Program expenses as a whole increased \$3,429,013 (1 percent). Although the expenses for public works (\$5,881,399) and economic development (\$2,972,814) decreased, they were offset by the increases in expenses for public safety (\$50,917), legislative and executive (\$4,946,745), human services (\$2,042,161), judicial (\$391,799), health (\$2,770,394), recreation (\$265,427) and interest and fiscal charges (\$1,815,783).

Business-Type Activities

Business-type activities increased the County's net position by \$6,272,296, accounting for 82 percent of the increase in the growth of the County's net position. The key elements for this net increase was the increase in program revenues (\$2,180,584) and the decrease in expenses (\$3,447,981).

Financial Analysis of the Government's Funds

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

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

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

As of the end of the current year, the County's governmental funds reported combined ending balances of \$235,810,956, a decrease of \$4,155,916 in comparison with the prior year. Approximately 19 percent of this total amount (\$44,717,556) constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is reserved as nonspendable (\$3,741,203), restricted (\$181,043,014), and assigned (\$6,309,183).

The General Fund is the chief operating fund of the County. The fund balance of the County's General Fund increased \$2,124,598 during the current year to \$53,277,918. The unassigned fund balance of the General Fund was \$45,448,146. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 39 percent of total General Fund expenditures, while total fund balance represents 46 percent of that same amount. Revenues exceeded expenditures by \$8,276,542 due to increases in sales and use tax, charges for services and investment income.

Transfers from the General Fund to other governmental and proprietary funds, amounted to \$6,183,888 and are discussed in Note 19.

Job and Family Services fund balance increased by \$541,965, thus reducing the deficit fund balance. The decrease in human services expenditures was the primary cause of the increase in fund balance.

Children Services Board fund balance decreased by \$533,032. This decrease is due to human services expenditures continuing to outpace revenues.

The Alcohol, Drug Addiction and Mental Health fund balance increased by \$2,233,173. Property tax and intergovernmental revenue continue to exceed expenditures.

The Board of Developmental Disabilities fund balance decreased \$5,653,919. This decrease in fund balance is the result of expenditures continuing to exceed revenues.

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

Unrestricted net position for Water Revenue (\$513,836) and Sewer Revenue (\$36,309,417) Funds at the end of the year amounted to \$36,823,253. The increase in net position was due to revenues continuing to exceed expenses.

Budgetary Highlights

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

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

The most significant budgeted fund is the General Fund. For calendar year 2015, the total original appropriations for the General Fund, including those for transfers out, were \$107,986,432, while the final appropriations were \$109,300,280, resulting in a net increase of \$1,313,848 or 1 percent. The net increase in appropriations for the General Fund was primarily due to costs of related to the 27th pay period, which last occurred in 2004 and will next occur in 2026.

Final General Fund appropriations for 2015 were higher than the final 2014 appropriations by \$2,027,911 or 2 percent, and 3 percent higher than actual 2014 budgetary basis expenditures. Variances between the final budget and actual results for the General Fund by functional classification are described as follows:

- Actual general government expenditures were \$776,383 or 2 percent lower than budgeted. All of the general government departments had positive variances.
- Actual public safety expenditures were \$449,167 or 1 percent lower than budgeted.
- Actual human services expenditures were \$351,279 or 8 percent lower than budgeted, primarily due to reductions in Subsidies in the Veterans Service Commission.

Capital Asset and Debt Administration

Capital Assets The County's investment in capital assets, for its governmental and business-type activities as of December 31, 2015 amounts to \$445,728,330 (net of accumulated depreciation). The investment in capital assets includes land, construction in progress, buildings and building improvements, land improvements, machinery and equipment, pump stations, treatment plants, sewer lines, infrastructure and intangibles.

Table 3
Capital Assets at December 31
Net of Accumulated Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	\$ 12,107,734	\$ 12,271,011	\$ 1,152,732	\$ 1,152,732	\$ 13,260,466	\$ 13,423,743
Construction in Progress	3,260,060	5,661,668	8,228,182	3,850,228	11,488,242	9,511,896
Buildings and Building Improvements	120,050,245	125,829,287	21,400,487	22,772,096	141,450,732	148,601,383
Land Improvements	9,340,530	8,111,115	-	-	9,340,530	8,111,115
Machinery and Equipment	5,719,068	5,150,754	4,657,875	5,548,000	10,376,943	10,698,754
Pump Stations	-	-	7,987,315	8,086,252	7,987,315	8,086,252
Treatment Plants	-	-	545,665	668,218	545,665	668,218
Sewer/Water Lines	-	-	157,755,275	158,590,334	157,755,275	158,590,334
Infrastructure	93,349,543	87,487,940	-	-	93,349,543	87,487,940
Intangibles	173,619	233,736	-	-	173,619	233,736
Total	\$ 244,000,799	\$ 244,745,511	\$ 201,727,531	\$ 200,667,860	\$ 445,728,330	\$ 445,413,371

The increase in total capital assets of \$314,959 can be attributed to additions exceeding current year depreciation. Additional information on the County's capital assets can be found in Note 11 of the Notes to Financial Statements.

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

Long-term Debt At the end of the current fiscal year, the County had total bonded debt outstanding of \$87,468,624, net of the outstanding premium. The County's long-term bonded debt decreased \$9,835,930 (10 percent) during the current fiscal year.

Table 4
Long-term Debt

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
General Obligation Bonds	\$ 59,143,754	\$ 64,827,754	\$ 27,476,246	\$ 31,447,246	\$ 86,620,000	\$ 96,275,000
Capital Appreciation Bonds	848,624	1,029,554	-	-	848,624	1,029,554
ODD Loans	-	-	29,458	29,458	29,458	29,458
OPWC Loans	-	-	660,434	837,219	660,434	837,219
OWDA Loans	-	-	7,394,617	7,527,283	7,394,617	7,527,283
<i>Total</i>	<u>\$ 59,992,378</u>	<u>\$ 65,857,308</u>	<u>\$ 35,560,755</u>	<u>\$ 39,841,206</u>	<u>\$ 95,553,133</u>	<u>\$ 105,698,514</u>

The County's outstanding uninsured general obligation bonds are currently rated "AA+" by Standard & Poor's Rating Services, "Aa1" by Moody's Investors Service, and "AA+" by Fitch Ratings. Certain of the County's general obligation bonds are insured by National Public Finance Guarantee (formerly known as Financial Guaranty Insurance Company ("FGIC")). FGIC is currently rated "AA-" by Standard & Poor's Rating Services and "A3" by Moody's Investors Service, and as a result the County's underlying bond ratings take precedence as the effective rating basis. State statute limits the total amount of debt a government entity may issue. The current direct debt limitation for the County is \$282,975,656, which is significantly higher than the County's outstanding net debt.

In addition to the bonded debt, the County's other long-term obligations include compensated absences, insurance claims, legal judgements, capital leases and net pension. Additional information on the County's long-term debt can be found in Note 17 of this report. Notes 12, 14 and 15 discuss pensions, capital leases and compensated absences, respectively.

Economic Factors and Next Year's Budgets and Rates

The average unemployment rate for the County for 2015 is 4.9 percent, which decreased from a rate of 5.8 percent a year ago. This rate matches the State's average unemployment rate of 4.9 percent and comparable to the national average of 5.3 percent.

Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the County's budget for 2016. At the end of the 2015 fiscal year, the unassigned fund balance in the General Fund amounted to \$45,448,146.

Requests for Information

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

County of Summit, Ohio

**Statement of Net Position
December 31, 2015**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Equity in Pooled Cash and Investments	\$ 228,648,546	\$24,303,330	\$ 252,951,876
Cash and Investments - Segregated Accounts	4,582,383	460	4,582,843
Cash With Fiscal Agent	4,973,675	-	4,973,675
Receivables (Net of Allowance for Uncollectibles)			
Taxes	152,395,629	-	152,395,629
Accounts	761,464	9,424,567	10,186,031
Special Assessments	574,145	6,092,719	6,666,864
Intergovernmental Loans	-	8,694,868	8,694,868
Accrued Interest	868,345	-	868,345
Loans	10,235,424	-	10,235,424
Internal Balances	(24,971)	24,971	-
Due From Other Governments	33,325,213	987,857	34,313,070
Material and Supplies Inventory	884,343	554,216	1,438,559
Prepaid Items	1,482,239	121,237	1,603,476
Net Pension Asset	506,566	22,103	528,669
Nondepreciable Capital Assets	15,367,794	9,380,914	24,748,708
Depreciable Capital Assets, Net	228,633,005	192,346,617	420,979,622
<i>Total Assets</i>	<u>683,213,800</u>	<u>251,953,859</u>	<u>935,167,659</u>
Deferred Outflows of Resources			
Deferred Charge on Refunding	917,410	1,762,813	2,680,223
Pension	24,750,135	1,073,813	25,823,948
<i>Total Deferred Outflows of Resources</i>	<u>25,667,545</u>	<u>2,836,626</u>	<u>28,504,171</u>
Liabilities			
Accounts Payable	12,022,851	4,253,967	16,276,818
Accrued Salaries and Wages Payable	2,340,688	96,304	2,436,992
Matured Bonds and Interest Payable	10,597	5,329	15,926
Accrued Interest Payable	234,320	123,287	357,607
Due To Other Governments	2,786,853	3,074,902	5,861,755
Deposits Held and Due To Others	126,214	236,812	363,026
Long-term Liabilities:			
Due Within One Year	16,918,665	5,726,510	22,645,175
Due In More Than One Year:			
Net Pension Liability (See Note 12)	138,819,103	5,973,510	144,792,613
Other Amounts Due in More Than One Year	71,136,459	42,350,825	113,487,284
<i>Total Liabilities</i>	<u>244,395,750</u>	<u>61,841,446</u>	<u>306,237,196</u>
Deferred Inflows of Resources			
Property Taxes	127,095,022	-	127,095,022
Pension	2,985,186	111,687	3,096,873
<i>Total Deferred Inflows of Resources</i>	<u>130,080,208</u>	<u>111,687</u>	<u>130,191,895</u>
Net Position			
Net Investment in Capital Assets	204,188,961	155,724,982	359,913,943
Restricted for:			
Capital Projects	6,668,434	-	6,668,434
Debt Service	4,944,784	-	4,944,784
Roads and Bridges	9,911,316	-	9,911,316
Health and Human Services	148,742,860	-	148,742,860
Recreation	1,262,988	-	1,262,988
Grant Programs	16,965,863	-	16,965,863
Real Estate Appraisal	9,856,369	-	9,856,369
Unclaimed Money	1,819,517	-	1,819,517
Unrestricted Net Position	(69,955,705)	37,112,370	(32,843,335)
<i>Total Net Position</i>	<u>\$ 334,405,387</u>	<u>\$ 192,837,352</u>	<u>\$ 527,242,739</u>

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

County of Summit, Ohio

**Balance Sheet
Governmental Funds
December 31, 2015**

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health
Assets				
Equity in Pooled Cash and Investments	\$ 43,283,132	\$ 735,848	\$ 29,691,564	\$ 50,351,750
Cash and Investments - Segregated Accounts	1,019,875	100	2,071,201	-
Cash With Fiscal Agent	-	-	-	-
Receivables (Net of Allowance for Uncollectibles)				
Taxes	28,928,728	-	24,871,935	32,609,871
Accounts	231,905	200,647	-	53,172
Special Assessments	-	-	-	-
Accrued Interest	865,502	-	2,843	-
Loans	-	-	-	-
Due From Other Funds	1,699,293	13,360	34,641	-
Due From Other Governments	8,923,381	122,757	3,632,192	2,520,430
Material and Supplies Inventory	160,793	26,690	-	-
Prepaid Items	395,642	152,354	119,037	24,742
<i>Total Assets</i>	<u>\$ 85,508,251</u>	<u>\$ 1,251,756</u>	<u>\$ 60,423,413</u>	<u>\$ 85,559,965</u>
Liabilities				
Accounts Payable	\$ 1,529,459	\$ 714,682	\$ 1,812,857	\$ 4,164,625
Accrued Salaries and Wages Payable	902,099	248,945	293,892	34,499
Matured Bonds and Interest Payable	-	-	-	-
Compensated Absences	97,773	6,278	17,297	32,838
Due To Other Funds	901,031	462,655	225,671	103,358
Due To Other Governments	643,429	370,742	89,730	80,055
Deposits Held and Due To Others	-	-	-	-
<i>Total Liabilities</i>	<u>4,073,791</u>	<u>1,803,302</u>	<u>2,439,447</u>	<u>4,415,375</u>
Deferred Inflows of Resources				
Property Taxes	15,329,472	-	22,576,132	29,599,818
Unavailable Revenue	12,827,070	-	3,867,430	5,287,834
<i>Total Deferred Inflows of Resources</i>	<u>28,156,542</u>	<u>-</u>	<u>26,443,562</u>	<u>34,887,652</u>
Fund Balances				
Nonspendable	2,375,952	179,044	119,037	24,742
Restricted	-	-	31,421,367	46,232,196
Assigned	5,453,820	-	-	-
Unassigned	45,448,146	(730,590)	-	-
<i>Total Fund Balances (Deficit)</i>	<u>53,277,918</u>	<u>(551,546)</u>	<u>31,540,404</u>	<u>46,256,938</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 85,508,251</u>	<u>\$ 1,251,756</u>	<u>\$ 60,423,413</u>	<u>\$ 85,559,965</u>

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

Board of Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
\$ 58,082,898	\$ 29,890,814	\$ 212,036,006
50	1,491,157	4,582,383
4,973,675	-	4,973,675
49,743,870	16,241,225	152,395,629
254,054	19,977	759,755
-	574,145	574,145
-	-	868,345
-	10,235,424	10,235,424
3,759	687,162	2,438,215
6,375,308	11,445,843	33,019,911
134,538	552,854	874,875
176,661	178,375	1,046,811
<u>\$ 119,744,813</u>	<u>\$ 71,316,976</u>	<u>\$ 423,805,174</u>
\$ 1,227,796	\$ 1,483,289	\$ 10,932,708
479,601	329,565	2,288,601
-	10,597	10,597
298,998	71,235	524,419
453,512	1,973,971	4,120,198
498,228	184,192	1,866,376
1,602	124,612	126,214
<u>2,959,737</u>	<u>4,177,461</u>	<u>19,869,113</u>
45,152,264	14,437,336	127,095,022
9,174,053	9,873,696	41,030,083
<u>54,326,317</u>	<u>24,311,032</u>	<u>168,125,105</u>
311,199	731,229	3,741,203
62,147,560	41,241,891	181,043,014
-	855,363	6,309,183
-	-	44,717,556
<u>62,458,759</u>	<u>42,828,483</u>	<u>235,810,956</u>
<u>\$ 119,744,813</u>	<u>\$ 71,316,976</u>	<u>\$ 423,805,174</u>

County of Summit, Ohio

*Reconciliation of Total Governmental Fund Balances to the
Statement of Net Position of Governmental Activities
December 31, 2015*

Total Governmental Funds Balances	\$ 235,810,956
 <i>Amounts reported for governmental activities in the statement of net position are different because</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	244,000,799
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Property Taxes	\$ 12,927,048
Sales and Use Tax	4,572,311
Charges for Services	2,333,413
Intergovernmental	19,078,683
Special Assessments	574,145
Investment Income	266,655
Other	1,277,828
Total	41,030,083
Internal service funds are used by management to charge the costs of services provided to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	
Net Position of Internal Service Funds	11,736,825
Capital Assets (included above)	(7,762)
Compensated Absences (included below)	560,177
Workers Compensation (included below)	766,018
Capital Leases (included below)	2,223
Net Pension Asset	(5,372)
Deferred Outflows - Pension	(260,959)
Deferred Inflows - Pension	27,142
Net Pension Liability	1,451,687
Internal Balance Elimination	(289,117)
Total	13,980,862
Deferred outflows of resources represent deferred amount on refundings which are not reported in funds.	917,410
Long-term liabilities, including bonds payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:	
Accrued Interest Payable	(234,320)
Compensated Absences	(19,754,927)
Legal Judgements	(459,000)
Capital Leases	(67,312)
Workers Compensation	(766,018)
General Obligation Debt	(63,505,558)
Total	(84,787,135)
The net pension liability is not due and payable in the current period; therefore, the liability and related inflows/outflows are not reported in the funds:	
Net Pension Asset	506,566
Deferred Outflows - Pension	24,750,135
Deferred Inflows - Pension	(2,985,186)
Net Pension Liability	(138,819,103)
	(116,547,588)
<i>Net Position of Governmental Activities</i>	<u>\$ 334,405,387</u>

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

This page left blank intentionally

County of Summit, Ohio

*Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2015*

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health
Revenues				
Taxes:				
Property	\$ 16,271,656	\$ -	\$ 22,140,593	\$ 29,028,777
Sales and Use	44,713,963	-	-	-
Other	6,890,978	-	-	-
Licenses and Permits	49,885	-	-	-
Charges for Services	35,413,621	332,176	31,899	-
Fines and Forfeitures	700,890	202,785	-	-
Intergovernmental	15,616,448	35,615,497	22,544,601	13,419,711
Special Assessments	-	-	-	-
Investment Income	2,690,603	-	1,453	-
Other	1,304,273	674,414	580,070	6,978
<i>Total Revenues</i>	<u>123,652,317</u>	<u>36,824,872</u>	<u>45,298,616</u>	<u>42,455,466</u>
Expenditures				
General Government:				
Legislative and Executive	24,229,230	-	-	-
Judicial	27,231,454	-	-	-
Public Safety	58,380,753	-	-	-
Public Works	155,152	-	-	-
Health	1,145,716	-	-	40,222,293
Economic Development	1,839	-	-	-
Human Services	2,585,202	38,483,425	47,036,622	-
Recreation	-	-	-	-
Other	1,633,086	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	11,998	13,269	-	-
Interest and Fiscal Charges	1,345	3,026	-	-
<i>Total Expenditures</i>	<u>115,375,775</u>	<u>38,499,720</u>	<u>47,036,622</u>	<u>40,222,293</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>8,276,542</u>	<u>(1,674,848)</u>	<u>(1,738,006)</u>	<u>2,233,173</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	14,070	-	-	-
Transfers In	17,874	3,416,813	1,204,974	-
Transfers Out	(6,183,888)	(1,200,000)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(6,151,944)</u>	<u>2,216,813</u>	<u>1,204,974</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	2,124,598	541,965	(533,032)	2,233,173
Fund Balances (Deficit) Beginning of Year	51,153,320	(1,093,511)	32,073,436	44,023,765
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 53,277,918</u>	<u>\$ (551,546)</u>	<u>\$ 31,540,404</u>	<u>\$ 46,256,938</u>

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

Board of Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
\$ 44,281,185	\$ 13,223,017	\$ 124,945,228
-	-	44,713,963
-	4,155,080	11,046,058
-	746,799	796,684
352,841	14,755,869	50,886,406
-	1,555,556	2,459,231
21,250,734	49,703,116	158,150,107
-	533,487	533,487
185	4,487	2,696,728
647,521	1,092,281	4,305,537
<u>66,532,466</u>	<u>85,769,692</u>	<u>400,533,429</u>
-	14,071,990	38,301,220
-	5,266,476	32,497,930
-	19,309,714	77,690,467
-	19,575,397	19,730,549
72,186,385	972,829	114,527,223
-	4,246,864	4,248,703
-	8,734,485	96,839,734
-	8,380,912	8,380,912
-	43,413	1,676,499
-	1,242,365	1,242,365
-	5,945,852	5,971,119
-	2,953,370	2,957,741
<u>72,186,385</u>	<u>90,743,667</u>	<u>404,064,462</u>
<u>(5,653,919)</u>	<u>(4,973,975)</u>	<u>(3,531,033)</u>
-	-	14,070
-	2,910,371	7,550,032
-	(805,097)	(8,188,985)
<u>-</u>	<u>2,105,274</u>	<u>(624,883)</u>
(5,653,919)	(2,868,701)	(4,155,916)
<u>68,112,678</u>	<u>45,697,184</u>	<u>239,966,872</u>
<u>\$ 62,458,759</u>	<u>\$ 42,828,483</u>	<u>\$ 235,810,956</u>

County of Summit, Ohio

*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2015*

Net Change in Fund Balances - Total Governmental Funds	\$ (4,155,916)
 <i>Amounts reported for governmental activities in the statement of activities are different because</i>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.	
Capital Assets	\$ 13,067,811
Current Year Depreciation	<u>(13,122,609)</u>
Total	(54,798)
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	
	(689,913)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Property Taxes	(498,122)
Sales and Use Tax	74,406
Charges for Services	2,333,413
Intergovernmental	(6,992,124)
Special Assessments	30,733
Investment Income	46,644
Other	<u>(146,350)</u>
Total	(5,151,400)
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Bond Principal Payments	5,934,000
Capital Lease Principal Payments	<u>42,161</u>
Total	5,976,161
Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
Accrued Interest on Bonds	16,543
Amortization of Premium	451,018
Deferred Amount on Refunding	(184,758)
Accretion on Capital Appreciation Bonds	(69,070)
Compensated Absences	834,448
Legal Judgements	<u>(12,500)</u>
Total	1,035,681
Internal service funds used by management to charge the the costs of services provided to individual funds are not reported in the entity-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated.	
	2,292,524
Contractually-required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	
	17,327,118
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	
	<u>(15,233,879)</u>
<i>Change in Net Position of Governmental Activities</i>	<u><u>\$ 1,345,578</u></u>

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

County of Summit, Ohio

**Statement of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Taxes:				
Property	\$ 18,077,775	\$ 15,784,495	\$ 16,100,712	\$ 316,217
Sales and Use	42,139,955	43,267,079	44,373,867	1,106,788
Other	6,072,067	3,584,725	3,781,349	196,624
Licenses and Permits	38,000	38,000	34,056	(3,944)
Charges for Services	15,502,671	17,041,599	17,651,652	610,053
Fines and Forfeitures	954,150	843,112	706,105	(137,007)
Intergovernmental	10,888,218	17,373,591	17,773,797	400,206
Investment Income	2,289,429	2,100,000	2,563,939	463,939
Other	3,389,219	341,293	137,534	(203,759)
<i>Total Revenues</i>	<u>99,351,484</u>	<u>100,373,894</u>	<u>103,123,011</u>	<u>2,749,117</u>
Expenditures				
General Government:				
Legislative and Executive	22,771,640	21,295,908	20,865,905	430,003
Judicial	26,227,611	27,560,293	27,213,913	346,380
Public Safety	46,916,657	48,136,702	47,687,535	449,167
Health	1,150,100	1,150,100	1,145,716	4,384
Human Services	7,989,411	4,621,458	4,270,179	351,279
Other	2,081,013	2,118,006	1,909,133	208,873
<i>Total Expenditures</i>	<u>107,136,432</u>	<u>104,882,467</u>	<u>103,092,381</u>	<u>1,790,086</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(7,784,948)</u>	<u>(4,508,573)</u>	<u>30,630</u>	<u>4,539,203</u>
Other Financing Sources (Uses)				
Transfers In	1,500,000	1,500,000	1,017,876	(482,124)
Transfers Out	(850,000)	(4,417,813)	(4,417,813)	-
Sale of Capital Assets	-	14,070	14,070	-
Other Financing Sources	1,938,536	607,101	-	(607,101)
<i>Total Other Financing Sources (Uses)</i>	<u>2,588,536</u>	<u>(2,296,642)</u>	<u>(3,385,867)</u>	<u>(1,089,225)</u>
<i>Net Change in Fund Balance</i>	<u>(5,196,412)</u>	<u>(6,805,215)</u>	<u>(3,355,237)</u>	<u>3,449,978</u>
Fund Balance - Beginning	4,087,940	4,087,940	4,087,940	
Prior Year Encumbrance Appropriations	3,656,429	3,656,429	3,656,429	
<i>Fund Balance - Ending</i>	<u>\$ 2,547,957</u>	<u>\$ 939,154</u>	<u>\$ 4,389,132</u>	<u>\$ 3,449,978</u>

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

County of Summit, Ohio

**Statement of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Job & Family Services Fund
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ -	\$ 392,844	\$ 392,844	\$ -
Fines and Forfeitures	145,000	145,000	202,785	57,785
Intergovernmental	35,315,010	39,771,736	35,498,294	(4,273,442)
Other	140,000	465,139	473,767	8,628
<i>Total Revenues</i>	<u>35,600,010</u>	<u>40,774,719</u>	<u>36,567,690</u>	<u>(4,207,029)</u>
Expenditures				
Human Services	40,926,586	43,829,995	42,185,024	1,644,971
<i>Total Expenditures</i>	<u>40,926,586</u>	<u>43,829,995</u>	<u>42,185,024</u>	<u>1,644,971</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(5,326,576)</u>	<u>(3,055,276)</u>	<u>(5,617,334)</u>	<u>(2,562,058)</u>
Other Financing Sources (Uses)				
Transfers In	-	3,416,813	3,416,813	-
Transfers Out	-	(1,200,000)	(1,200,000)	-
Other Financing Sources	400,000	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>400,000</u>	<u>2,216,813</u>	<u>2,216,813</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(4,926,576)</u>	<u>(838,463)</u>	<u>(3,400,521)</u>	<u>(2,562,058)</u>
Fund Balance (Deficit) - Beginning	(1,757,524)	(1,757,524)	(1,757,524)	
Prior Year Encumbrance Appropriations	<u>2,595,987</u>	<u>2,595,987</u>	<u>2,595,987</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (4,088,113)</u>	<u>\$ -</u>	<u>\$ (2,562,058)</u>	<u>\$ (2,562,058)</u>

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

County of Summit, Ohio

**Statement of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Services Board Fund
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 24,947,243	\$ 26,387,789	\$ 26,632,223	\$ 244,434
Charges For Services	4,860,000	386,039	90,082	(295,957)
Intergovernmental	14,190,093	17,473,508	16,236,386	(1,237,122)
Other	1,108,064	(341,936)	411,952	753,888
<i>Total Revenues</i>	<u>45,105,400</u>	<u>43,905,400</u>	<u>43,370,643</u>	<u>(534,757)</u>
Expenditures				
Human Services	53,388,601	53,388,601	51,805,053	1,583,548
<i>Total Expenditures</i>	<u>53,388,601</u>	<u>53,388,601</u>	<u>51,805,053</u>	<u>1,583,548</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(8,283,201)</u>	<u>(9,483,201)</u>	<u>(8,434,410)</u>	<u>1,048,791</u>
Other Financing Sources (Uses)				
Transfers In	-	1,200,000	1,204,974	4,974
Other Financing Sources	600	600	4,042	3,442
<i>Total Other Financing Sources (Uses)</i>	<u>600</u>	<u>1,200,600</u>	<u>1,209,016</u>	<u>8,416</u>
<i>Net Change in Fund Balance</i>	<u>(8,282,601)</u>	<u>(8,282,601)</u>	<u>(7,225,394)</u>	<u>1,057,207</u>
Fund Balance - Beginning	27,041,726	27,041,726	27,041,726	
Prior Year Encumbrance Appropriations	3,962,694	3,962,694	3,962,694	
<i>Fund Balance - Ending</i>	<u>\$ 22,721,819</u>	<u>\$ 22,721,819</u>	<u>\$ 23,779,026</u>	<u>\$ 1,057,207</u>

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

County of Summit, Ohio

***Statement of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Alcohol, Drug Addiction & Mental Health Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 28,731,463	\$ 28,731,463	\$ 29,051,943	\$ 320,480
Intergovernmental	13,726,522	13,726,522	13,399,668	(326,854)
Other	28,100	28,100	98,129	70,029
<i>Total Revenues</i>	<u>42,486,085</u>	<u>42,486,085</u>	<u>42,549,740</u>	<u>63,655</u>
Expenditures				
Health	55,049,489	55,049,489	53,058,454	1,991,035
<i>Total Expenditures</i>	<u>55,049,489</u>	<u>55,049,489</u>	<u>53,058,454</u>	<u>1,991,035</u>
<i>Net Change in Fund Balance</i>	(12,563,404)	(12,563,404)	(10,508,714)	2,054,690
Fund Balance - Beginning	35,343,970	35,343,970	35,343,970	
Prior Year Encumbrance Appropriations	<u>10,491,336</u>	<u>10,491,336</u>	<u>10,491,336</u>	
<i>Fund Balance - Ending</i>	<u>\$ 33,271,902</u>	<u>\$ 33,271,902</u>	<u>\$ 35,326,592</u>	<u>\$ 2,054,690</u>

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

County of Summit, Ohio

**Statement of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Board of Developmental Disabilities Fund
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 49,894,484	\$ 44,292,590	\$ 44,316,524	\$ 23,934
Charges for Services	416,992	409,794	350,202	(59,592)
Intergovernmental	10,119,267	21,611,700	20,964,104	(647,596)
Other	7,526,599	3,747,938	357,314	(3,390,624)
Investment Income	-	-	183	183
<i>Total Revenues</i>	<u>67,957,342</u>	<u>70,062,022</u>	<u>65,988,327</u>	<u>(4,073,695)</u>
Expenditures				
Health	81,804,224	82,794,479	79,808,615	2,985,864
<i>Total Expenditures</i>	<u>81,804,224</u>	<u>82,794,479</u>	<u>79,808,615</u>	<u>2,985,864</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(13,846,882)	(12,732,457)	(13,820,288)	(1,087,831)
Other Financing Sources (Uses)				
Other Financing Sources	27,572	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>27,572</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(13,819,310)	(12,732,457)	(13,820,288)	(1,087,831)
Fund Balance - Beginning	57,436,169	57,436,169	57,436,169	
Prior Year Encumbrance Appropriations	4,746,311	4,746,311	4,746,311	
<i>Fund Balance - Ending</i>	<u>\$ 48,363,170</u>	<u>\$ 49,450,023</u>	<u>\$ 48,362,192</u>	<u>\$ (1,087,831)</u>

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

County of Summit, Ohio

**Statement of Net Position
Proprietary Funds
December 31, 2015**

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ 513,836	\$ 23,789,494	\$ 24,303,330	\$ 16,612,540
Cash and Investments - Segregated Accounts	-	460	460	-
Receivables (Net of Allowance for Uncollectibles)				
Accounts	-	9,424,567	9,424,567	1,709
Special Assessments	-	6,092,719	6,092,719	-
Intergovernmental Loans	-	8,694,868	8,694,868	-
Due From Other Funds	-	3,034	3,034	2,356,847
Due From Other Governments	-	987,857	987,857	305,302
Material and Supplies Inventory	-	554,216	554,216	9,468
Prepaid Items	-	121,237	121,237	435,428
<i>Total Current Assets</i>	<u>513,836</u>	<u>49,668,452</u>	<u>50,182,288</u>	<u>19,721,294</u>
<i>Noncurrent Assets:</i>				
Net Pension Asset	-	22,103	22,103	5,372
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	-	9,380,914	9,380,914	-
Depreciable Capital Assets, Net	-	192,346,617	192,346,617	7,762
<i>Total Noncurrent Assets</i>	<u>-</u>	<u>201,749,634</u>	<u>201,749,634</u>	<u>13,134</u>
<i>Total Assets</i>	<u>513,836</u>	<u>251,418,086</u>	<u>251,931,922</u>	<u>19,734,428</u>
Deferred Outflows of Resources				
Deferred Charge on Refunding	-	1,762,813	1,762,813	-
Pension	-	1,073,813	1,073,813	260,959
<i>Total Deferred Outflows of Resources</i>	<u>-</u>	<u>2,836,626</u>	<u>2,836,626</u>	<u>260,959</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	-	4,253,967	4,253,967	1,090,143
Accrued Salaries and Wages Payable	-	96,304	96,304	52,087
Matured Bonds and Interest Payable	-	5,329	5,329	-
Accrued Interest Payable	-	123,287	123,287	-
Compensated Absences	-	373,053	373,053	182,058
Due To Other Funds	-	267,180	267,180	410,718
Due To Other Governments	-	3,074,902	3,074,902	920,477
Deposits Held and Due To Others	-	236,812	236,812	-
Claims Payable	-	-	-	2,977,890
General Obligation Bonds Payable	-	4,375,197	4,375,197	-
Capital Leases Payable	-	-	-	2,223
Intergovernmental Loans Payable	-	92,883	92,883	-
OWDA Loans Payable	-	473,261	473,261	-
OPWC Loans Payable	-	57,143	57,143	-
WPCLF Loans Payable	-	340,099	340,099	-
FWCC Loans Payable	-	14,874	14,874	-
<i>Total Current Liabilities</i>	<u>-</u>	<u>13,784,291</u>	<u>13,784,291</u>	<u>5,635,596</u>
<i>Long-term Liabilities:</i>				
Compensated Absences	-	774,796	774,796	378,119
Claims Payable	-	-	-	766,018
General Obligation Bonds Payable	-	24,231,618	24,231,618	-
Intergovernmental Loans Payable	-	834,054	834,054	-
OWDA Loans Payable	-	6,921,356	6,921,356	-
ODD Loans Payable	-	29,458	29,458	-
OPWC Loans Payable	-	603,291	603,291	-
WPCLF Loans Payable	-	8,698,632	8,698,632	-
FWCC Loans Payable	-	257,620	257,620	-
Net Pension Liability	-	5,973,510	5,973,510	1,451,687
<i>Total Long-term Liabilities</i>	<u>-</u>	<u>48,324,335</u>	<u>48,324,335</u>	<u>2,595,824</u>
<i>Total Liabilities</i>	<u>-</u>	<u>62,108,626</u>	<u>62,108,626</u>	<u>8,231,420</u>
Deferred Inflows of Resources				
Pension	-	111,687	111,687	27,142
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>111,687</u>	<u>111,687</u>	<u>27,142</u>
Net Position				
Net Investment in Capital Assets	-	155,724,982	155,724,982	5,539
Unrestricted	513,836	36,309,417	36,823,253	11,731,286
<i>Total Net Position</i>	<u>\$ 513,836</u>	<u>\$ 192,034,399</u>	<u>192,548,235</u>	<u>\$ 11,736,825</u>

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

Net position of business-type activities (page 18)

289,117

\$ 192,837,352

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

County of Summit, Ohio

***Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2015***

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
Operating Revenues				
Charges for Services	\$ -	\$ 44,590,141	\$ 44,590,141	\$ 44,733,391
Other	-	52,829	52,829	79,896
<i>Total Operating Revenues</i>	-	44,642,970	44,642,970	44,813,287
Operating Expenses				
Personal Services	-	9,142,949	9,142,949	2,509,030
Contractual Services	-	19,602,823	19,602,823	4,643,924
Material and Supplies	-	1,031,168	1,031,168	813,180
Claims Expense	-	-	-	35,330,629
Depreciation	-	6,695,335	6,695,335	13,147
Other	-	3,145,814	3,145,814	174,310
<i>Total Operating Expenses</i>	-	39,618,089	39,618,089	43,484,220
<i>Operating Income (Loss)</i>	-	5,024,881	5,024,881	1,329,067
Non-Operating Revenues (Expenses)				
Intergovernmental Revenue	-	1,089,446	1,089,446	34,493
Investment Income	-	164,053	164,053	8,007
Interest and Fiscal Charges	-	(2,473,462)	(2,473,462)	(399)
<i>Total Non-Operating Revenues (Expenses)</i>	-	(1,219,963)	(1,219,963)	42,101
<i>Income (Loss) before Capital Contributions and Transfers</i>	-	3,804,918	3,804,918	1,371,168
Capital Contributions	-	2,392,414	2,392,414	10,593
Transfers In	-	7,953	7,953	631,000
<i>Change in Net Position</i>	-	6,205,285	6,205,285	2,012,761
Net Position - Beginning - Restated (See Note 3)	513,836	185,829,114		9,724,064
<i>Net Position - Ending</i>	\$ 513,836	\$ 192,034,399		\$ 11,736,825
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			67,011	
<i>Change in net position of business-type activities (page 19)</i>			<u>\$ 6,272,296</u>	

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

County of Summit, Ohio

*Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2015*

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
Cash Flows from Operating Activities				
Cash Receipts from Customers	\$ -	\$ 43,646,357	\$ 43,646,357	\$ 43,808,710
Cash Receipts - Other	-	79,357	79,357	83,987
Cash Payments for Goods and Services	-	(24,750,173)	(24,750,173)	(4,571,244)
Cash Payments for Insurance Claims	-	-	-	(36,003,087)
Cash Payments to Employees	-	(9,363,754)	(9,363,754)	(2,179,019)
<i>Net Cash Provided (Used) by Operating Activities</i>	-	<u>9,611,787</u>	<u>9,611,787</u>	<u>1,139,347</u>
Cash Flows from Non-Capital Financing Activities				
Cash Receipts from Intergovernmental	-	1,539,357	1,539,357	34,493
Transfers In	-	7,953	7,953	631,000
<i>Net Cash Provided by Non-Capital Financing Activities</i>	-	<u>1,547,310</u>	<u>1,547,310</u>	<u>665,493</u>
Cash Flows from Capital and Related Financing Activities				
Cash Proceeds from Debt	-	5,124,113	5,124,113	-
Cash Receipts from Special Assessments	-	78,054	78,054	-
Cash Payments for Capital Acquisitions	-	(5,362,592)	(5,362,592)	-
Cash Payments for Debt Retirement	-	(6,636,349)	(6,636,349)	(5,042)
Cash Payments for Interest Expense	-	(2,379,602)	(2,379,602)	(399)
<i>Net Cash Used by Capital and Related Financing Activities</i>	-	<u>(9,176,376)</u>	<u>(9,176,376)</u>	<u>(5,441)</u>
Cash Flows from Investing Activities				
Interest on Investments	-	-	-	7,896
<i>Net Increase (Decrease) Equity in Pooled Cash and Investments</i>	-	1,982,721	1,982,721	1,807,295
Equity in Pooled Cash and Investments - January 1	<u>513,836</u>	<u>21,807,233</u>	<u>22,321,069</u>	<u>14,805,245</u>
<i>Equity in Pooled Cash and Investments - December 31</i>	<u>\$ 513,836</u>	<u>\$ 23,789,954</u>	<u>\$ 24,303,790</u>	<u>\$ 16,612,540</u>

(Continued)

County of Summit, Ohio

*Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2015*

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating Income (Loss)	\$ -	\$ 5,024,881	\$ 5,024,881	\$ 1,329,067
Adjustments:				
Depreciation	-	6,695,335	6,695,335	13,147
(Increase) Decrease in Assets:				
Receivables	-	(1,621,042)	(1,621,042)	(1,511)
Due From Other Funds	-	22,462	22,462	(890,511)
Due From Other Governments	-	629,615	629,615	(159,687)
Material and Supplies Inventory	-	(138,364)	(138,364)	179,894
Net Pension Asset	-	(16,079)	(16,079)	(3,969)
Other Operating Assets	-	(79,195)	(79,195)	(188,329)
Decrease in Deferred Outflows of Resources - Pensions	-	(318,061)	(318,061)	(84,943)
Increase (Decrease) in Liabilities:				
Accounts Payable	-	279,873	279,873	352,298
Accrued Salaries and Wages Payable	-	(220,644)	(220,644)	(20,063)
Compensated Absences	-	7,428	7,428	319,168
Due To Other Funds	-	113,400	113,400	167,923
Due To Other Governments	-	(1,248,106)	(1,248,106)	(118,956)
Deposits Held and Due to Others	-	21,966	21,966	-
Insurance Claims Payable	-	-	-	126,813
Net Pension Liability	-	134,922	134,922	91,864
Other Operating Liabilities	-	211,709	211,709	-
Increase in Deferred Inflows of Resources - Pensions	-	111,687	111,687	27,142
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>\$ -</u>	<u>\$ 9,611,787</u>	<u>\$ 9,611,787</u>	<u>\$ 1,139,347</u>

Non-cash activity:

During 2015, capital contributions from customers increased by \$2.4 million due to an increase in sewer lines.

During 2015, capital assets were transferred from governmental activities to the Information Technology Internal Service fund in the amount of \$10,593 (cost was \$3,728,851 and accumulated depreciation was \$3,718,258).

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

County of Summit, Ohio

Statement of Fiduciary Assets and Liabilities

Agency Funds

December 31, 2015

	<u>Agency</u>
Assets	
Equity in Pooled Cash and Investments	\$ 68,778,682
Cash and Cash Equivalents - Segregated Accounts	18,092,654
Receivables (Net of Allowance for Uncollectibles)	
Taxes	604,540,723
<i>Total Assets</i>	<u><u>\$ 691,412,059</u></u>
Liabilities	
Due To Other Governments	\$ 589,884,064
Unapportioned Monies	101,527,995
<i>Total Liabilities</i>	<u><u>\$ 691,412,059</u></u>

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 1. Reporting Entity

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

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

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

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

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The Summit County Transportation Improvement District (SCTID) is legally separate from the County. The SCTID is immaterial to the County as a whole and as a result has not been presented as a discretely presented component unit. The SCTID was created under Chapter 5540 of the Ohio Revised Code to foster intergovernmental and public-private cooperation to facilitate infrastructure improvements, which result in job creation or retention. The SCTID can plan, construct and improve highways, roads, bridges, interchanges and accompanying capital improvements and developments throughout the county and across political subdivisions. The SCTID has an independent board of directors consisting of five voting members appointed by the County Executive and confirmed by Council and two non-voting members appointed by the President of the Ohio Senate and Speaker of the Ohio House of Representatives. Pursuant to State statute, the County provided the Summit TID a small appropriation in 2015 for minor operating costs.

Note 2. Summary of Significant Accounting Policies

Basis of Presentation

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the County's accounting policies are described below.

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

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

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Fund Financial Statements

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

Fund Accounting

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

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

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

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

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

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

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

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

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

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

Measurement Focus

Government-wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position.

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

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Basis of Accounting

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales and use taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. (See Note 8) Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales and use tax (See Note 9), investment income, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Deferred Inflows of Resources and Deferred Outflows of Resources A deferred inflow of resources is an acquisition of assets by the County that is applicable to a future reporting period. A deferred outflow of resources is a consumption of assets by the County that is applicable to a future reporting period. For the County, deferred outflows of resources include a deferred charge on refunding reported in the government-wide statement of net position for deferred charges on refunding and for pension. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension are explained in Note 12.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2015, but which were levied to finance 2016 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, special assessments, charges for services, fines and forfeitures, and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Note 12)

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

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

Budgetary Data

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

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

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

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the amended certificate when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts in the final amended certificate issued during 2015.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

Deposits and Investments

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

The County utilizes a jointly governed organization (NEON), see Note 20, to service mentally disabled and developmentally disabled residents within the County. The balance in this account is presented as "Cash With Fiscal Agent" and represents the monies held for the County.

During 2015, investments were limited to Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Bonds, Federal Farm Credit Bank, Federal National Mortgage Association, Government Treasury Certificates, Foreign Government Bonds, Repurchase Agreements and Money Market Funds.

The County has the ability and the intent to hold all investments to maturity. County policy requires interest earned on investments to be credited to the General Fund except where there is a legal requirement that the interest income follow the principal. Any increase or decrease in fair value is reported as a component of interest income. Interest revenue credited to the general fund during 2015 amounted to \$2,690,603, which includes \$1,934,713 assigned from other County funds.

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

Materials and Supplies Inventory

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

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2015, 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. Prepaid items of governmental funds are recognized when incurred (purchases method).

Capital Assets and Depreciation

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

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

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

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Interfund Balances

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

Compensated Absences

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

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

Accrued Liabilities and Long-Term Obligations

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

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

Pensions

For purposes of measuring the net pension asset/liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Fund Balance

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

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

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

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

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

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

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Net Position

Net position represents the difference between assets plus deferred outflows of resources less liabilities and deferred inflows of resources. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction or improvement of those assets or related debt are also included in this component of net position. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Operating Revenues and Expenses

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

Contributions of Capital

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

Interfund Activity

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

Estimates

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

Grants and other Intergovernmental Revenues

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 3. Changes in Accounting Principles and Restatement of Net Position

For the year ended December 31, 2015, the County has implemented Governmental Accounting Standards Board GASB Statement No. 68, “Accounting and Financial Reporting for Pensions; an amendment of GASB Statement No. 27” and GASB Statement No. 71, “Pension Transition for Contributions Made Subsequent to the Measurement Date; an amendment of GASB Statement No. 68”.

GASB Statement No. 68 improves accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. It establishes standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources and expenses.

GASB Statement No. 71 addresses an issue regarding application of the transition provisions of GASB Statement No. 68. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government’s beginning net pension liability.

The implementation of GASB Statement No. 68 had the following effect on net position reported at December 31, 2014:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Sewer Revenue</u>	<u>Internal Service Funds</u>
Net Position December 31, 2014	\$ 451,700,636	\$ 191,641,868	\$ 190,905,926	\$ 10,906,468
Adjustments:				
Net Pension Asset	138,053	6,024	6,024	1,403
Net Pension Liability	(135,803,492)	(5,838,588)	(5,838,588)	(1,359,823)
Deferred Outflows:				
Difference between expected and actual experience	19,163	-	-	-
Contributions subsequent to the measurement date	17,373,692	755,752	755,752	176,016
Deferred Inflows:				
Net difference between projected and actual earnings on pension plan investments	(368,243)	-	-	-
Restated Net Position, January 1, 2015	<u>\$ 333,059,809</u>	<u>\$ 186,565,056</u>	<u>\$ 185,829,114</u>	<u>\$ 9,724,064</u>

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 4. Fund Balance

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

Fund Balances	General	Job and Family Services	Children Services Board	Alcohol, Drug Addiction and Mental Health	Board of Developmental Disabilities	Other Governmental Funds	Total
Nonspendable							
Inventory	\$ 160,793	\$ 26,690	\$ -	\$ -	\$ 134,538	\$ 552,854	\$ 874,875
Prepays	395,642	152,354	119,037	24,742	176,661	178,375	1,046,811
Unclaimed Funds	1,819,517	-	-	-	-	-	1,819,517
Total Nonspendable	2,375,952	179,044	119,037	24,742	311,199	731,229	3,741,203
Restricted							
Job and Family	-	-	-	-	-	212,129	212,129
Children Services	-	-	31,421,367	-	-	-	31,421,367
Mental Health	-	-	-	46,232,196	-	-	46,232,196
Health	-	-	-	-	62,147,560	-	62,147,560
Social Services	-	-	-	-	-	15,585,089	15,585,089
Engineer Services	-	-	-	-	-	5,976,023	5,976,023
Debt Service	-	-	-	-	-	3,908,072	3,908,072
Emergency Mgmt	-	-	-	-	-	501,160	501,160
Capital Projects	-	-	-	-	-	4,625,640	4,625,640
Real Estate Assessment	-	-	-	-	-	4,655,346	4,655,346
Delinquent Tax	-	-	-	-	-	-	-
Assessment Collection	-	-	-	-	-	5,778,432	5,778,432
Total Restricted	-	-	31,421,367	46,232,196	62,147,560	41,241,891	181,043,014
Assigned							
Legislative &							
Executive	970,745	-	-	-	-	-	970,745
Judicial	207,401	-	-	-	-	-	207,401
Public Safety	1,333,651	-	-	-	-	-	1,333,651
Human Services	1,705,024	-	-	-	-	-	1,705,024
Intergovernmental	130,615	-	-	-	-	-	130,615
Capital Projects	-	-	-	-	-	855,363	855,363
Subsequent Year							
Appropriations	1,106,384	-	-	-	-	-	1,106,384
Total Assigned	5,453,820	-	-	-	-	855,363	6,309,183
Unassigned	45,448,146	(730,590)	-	-	-	-	44,717,556
Total	\$ 53,277,918	\$ (551,546)	\$ 31,540,404	\$ 46,256,938	\$ 62,458,759	\$ 42,828,483	\$ 235,810,956

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

At December 31, 2015, the special revenue fund, Job & Family Services, had a deficit fund balance of \$551,546. The internal service funds: Office Services, Telephone Services, Internal Audit, Geographic Information Systems and Information Technology had deficit net position of \$144,142, \$261,579, \$400,476, \$281,048 and \$491,794, respectively. The deficit fund balances/net position occurred due to the recognition of liabilities applicable to accrued payables. The general fund is liable for any deficits in these funds and will provide transfers when cash is required, not when accruals occur.

Contrary to Ohio Rev. Code, the major Job & Family Services fund original appropriations exceeded resources.

Note 6. Budgetary Basis of Accounting

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/Expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year-end encumbrances are treated as expenditures/expenses (budget) rather than as restricted or assigned fund balance for governmental fund types (GAAP).
4. Some funds are included in the General Fund (GAAP), but have separate legally adopted budgets.

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

	<u>Net Change in Fund Balance</u> <u>General and Major Special Revenue</u>				
	<u>General</u>	<u>Job and Family Services</u>	<u>Children Services Board</u>	<u>Alcohol, Drug Addiction and Mental Health</u>	<u>Board of Developmental Disabilities</u>
Budget Basis	\$ (3,355,237)	\$ (3,400,521)	\$ (7,225,394)	\$ (10,508,714)	\$ (13,820,288)
Net Adjustments for					
Revenue Accruals	19,529,304	257,182	1,923,931	(94,274)	544,139
Net Adjustments for					
Expenditure Accruals	(14,049,469)	3,685,304	4,768,431	12,836,161	7,622,230
GAAP Basis	<u>\$ 2,124,598</u>	<u>\$ 541,965</u>	<u>\$ (533,032)</u>	<u>\$ 2,233,173</u>	<u>\$ (5,653,919)</u>

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 7. Deposits and Investments

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

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

At December 31, 2015, the carrying amount of the County's deposits was \$27,230,053 and the bank balance was \$36,483,418. The difference in the carrying amount and the bank balance were items in transit. Of the bank balance:

\$2,276,681 was covered by federal depository insurance.

\$34,206,737 was held in a public fund collateral pool by third party trustees pursuant to Section 135.181, Ohio Revised Code. Although all statutory requirements for the deposit of money had been followed, under GASB Statement No. 3, this money is considered uninsured and uncollateralized.

Investments The County Council and the County Investment Advisory Board has approved its investment policy and has filed the policy with the Auditor of State, pursuant to Ohio Revised Code 135.35. The County is authorized to invest in U.S. Treasury Bills, Notes and Bonds; various federal agency securities including issues of the Federal National Mortgage Association (FNMA), Federal Home Loan Mortgage Corporation (FHLMC), Federal Home Loan Bank (FHLB), Federal Farm Credit Bank (FFCB), Student Loan Marketing Association (SLMA), Government National Mortgage Association (GNMA), and other agencies or instrumentalities of the United States. Eligible investments include securities that may be purchased at premium or a discount.

All federal agency securities shall be direct issuances of the federal government agencies or instrumentalities. Commercial paper and Banker Acceptances rated in the highest category by a nationally recognized rating agency and must mature within 180 days. Commercial paper and corporate notes, if invested in, must mature within 270 days. The County may invest in Certificates of deposits from eligible institutions and no-load money market funds rated in the highest category by a nationally recognized rating agency. The County may invest in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States governments. The debt interests must be backed by the full faith and credit of that foreign nation, there is no prior history of default, and the debt interest matures not later than five years after purchase. Repurchase agreements and securities lending agreements and the State Treasurer's Investment pool.

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

As of December 31, 2015, the County had the following investments:

Investment Type	Fair Value	Investment Maturities in Years			Portfolio %
		Less Than 1	1 - 3	4 - 5	
U.S. Treasury Notes	\$ 10,303,673	\$ 1,603,373	\$ 4,692,958	\$ 4,007,342	3.20%
U.S. Agencies	262,711,988	32,478,405	123,439,599	106,793,984	81.67%
Money Market Mutual Funds	44,208,445	44,208,445	-	-	13.74%
Foreign Government Bonds	2,790,913	1,500,000	1,290,913	-	0.87%
Repurchase Agreements	1,681,493	1,681,493	-	-	0.52%
Total Fair Value	\$ 321,696,512	\$ 81,471,716	\$ 129,423,470	\$ 110,801,326	100.00%

Custodial Credit Risk – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County’s custodial credit risk policy is stated in the Investments policy described above. Of the County’s \$1,681,493 investment in repurchase agreements, \$1,681,493 of the underlying securities is held by the investment’s counterparty, not in the name of the County.

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

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

Cash on Hand	\$ 453,165	Equity in Pooled Cash and Investments	
Carrying amount of Deposits	27,230,053	Governmental Funds	\$ 228,648,546
Fair Value of Investments	321,696,512	Proprietary Funds	24,303,330
		Agency Funds	68,778,682
			<u>\$ 321,730,558</u>
		Cash and Cash Equivalents in Segregated Accounts	22,675,497
		Cash with Fiscal Agent	4,973,675
Total	\$ 349,379,730	Total	\$ 349,379,730

Cash with Fiscal Agent In addition to deposits and investments, the County has uninsured and uncollateralized cash in the amount of \$4,973,675 being held by NEON, a jointly governed organization (See Note 20).

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

Fund	Cash Deficit
Internal Service Funds:	
Office Services	\$ 164,317
Telephone Services	134,033
Internal Audit	92,459
	\$ 390,809

Note 8. Property Taxes

Property taxes include amounts levied against all real, public utility property located in the County. Property tax revenue received during 2015 for real and public utility property taxes represents collections of the 2014 taxes.

Real property taxes for 2015 were levied after October 1, 2015 on the assessed value as of January 1, 2015, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2015 real property taxes are collected in and intended to finance 2016.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2015 public utility property taxes which became a lien December 31, 2014, are levied after October 1, 2015, and are collected in 2016 with real property taxes.

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

The assessed value upon which the 2014 taxes were collected was \$11,379,026,220. The full tax rate for all County operations applied to real property for fiscal year ended December 31, 2015, was \$12.70 per \$1,000 of assessed valuation. The assessed values of real and tangible personal property upon which 2014 property tax receipts were based are as follows:

Real Property	\$ 11,026,441,890
Public Utility	352,584,330
<i>Total Assessed Value</i>	<i>\$ 11,379,026,220</i>

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

Property taxes receivable represents delinquent taxes and outstanding real property and public utility taxes, which were measurable at December 31, 2015. Total property tax collections for the next fiscal year are measurable amounts. However, since these revenue collections to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 2015 operations, the receivable is offset by a credit to Deferred Inflow of Resources.

Note 9. Sales and Use Tax

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

Proceeds of the tax are credited entirely to the General Fund. Amounts that have been collected by the State and are to be received within sixty days of year-end are accrued as revenue, as measurable and available. A receivable is recognized at year-end for amounts that will be received from sales, which occurred during 2015. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is a deferred inflow of resources. As of December 31, 2015, sales tax revenues amounted to approximately \$44.7 million.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 10. Receivables

Receivables, at December 31, 2015, consisted of taxes, accounts (billing for user charged services, including unbilled utility services), special assessments, accrued interest, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. The County has implemented GASB No. 38 "Certain Financial Statement Note Disclosures" which modifies disclosure requirements related to the summary of significant accounting policies. The County of Summit presents receivables on the statement of net position and the balance sheet as disaggregated major components; therefore, full note disclosure is not required. Special assessments, accrued interest and intergovernmental receivables are deemed collectible in full. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. The County has \$4,941,760 in current special assessments at December 31, 2015, of that amount \$4,206,657 is delinquent and an allowance has been provided.

The County applies the provisions of GASB No. 6 in accounting for and reporting special assessments and related transactions. The County's special assessments are secured by liens on assessed properties and are also backed by the full faith and credit of the County. Accordingly, they are accounted for and reported in the government-wide financial statement as governmental or business-type activities based on the purpose of the assessment. Long-term special assessments expected to be collected in more than one year amount to \$2,150,371 in the Business-type activities column. The special assessments receivable in the Other Special Revenue Fund represents Engineer's ditch maintenance, a service-type assessment, which is expected to be collected in more than one year and amounted to \$574,145 at December 31, 2015.

In prior years the County issued debt for various sewer projects that involve Summit, Stark and Portage counties and other local communities. Stark and Portage counties and the cities of Akron and Silver Lake have agreed to repay a portion of the debt for these projects. The County has recorded an intergovernmental loan receivable at December 31, 2015 in the amount of \$2,240,023.

The County sold the Hudson Water System to the City of Akron in December, 2006 for \$6,454,845. The value of the system shall be held as a credit for the County and shall be used by the County to purchase certain sewer infrastructure owned by the City. As of December 31, 2015, the balance is still outstanding.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 11. Capital Assets

Capital asset activity for the year ended December 31, 2015, was as follows:

	Beginning Balance	Additions/ Transfers	Deletions/ Transfers	Ending Balance
Governmental Activities				
<i>Nondepreciable Capital Assets</i>				
Land	\$ 12,271,011	\$ -	\$ (163,277)	\$ 12,107,734
Construction in Progress	5,661,668	3,228,487	(5,630,095)	3,260,060
<i>Total Nondepreciable Capital Assets</i>	<u>17,932,679</u>	<u>3,228,487</u>	<u>(5,793,372)</u>	<u>15,367,794</u>
<i>Depreciable Capital Assets</i>				
Land Improvements	11,836,907	2,030,938	-	13,867,845
Building and Building Improvements	234,299,310	296,040	(146,758)	234,448,592
Machinery and Equipment	52,582,736	2,388,413	(1,080,909)	53,890,240
Intangibles	3,633,500	29,595	(29,750)	3,633,345
Infrastructure	193,161,317	10,724,433	(587,313)	203,298,437
<i>Total Depreciable Capital Assets</i>	<u>495,513,770</u>	<u>15,469,419</u>	<u>(1,844,730)</u>	<u>509,138,459</u>
<i>Accumulated Depreciation</i>				
Land Improvements	(3,725,792)	(801,523)	-	(4,527,315)
Buildings and Building Improvements	(108,470,023)	(5,996,380)	68,056	(114,398,347)
Machinery and Equipment	(47,431,982)	(1,781,255)	1,042,065	(48,171,172)
Intangibles	(3,399,764)	(89,712)	29,750	(3,459,726)
Infrastructure	(105,673,377)	(4,453,739)	178,222	(109,948,894)
<i>Total Accumulated Depreciation</i>	<u>(268,700,938)</u>	<u>(13,122,609)</u>	<u>1,318,093</u>	<u>(280,505,454)</u>
<i>Depreciable Capital Assets, Net</i>	<u>226,812,832</u>	<u>2,346,810</u>	<u>(526,637)</u>	<u>228,633,005</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$ 244,745,511</u>	<u>\$ 5,575,297</u>	<u>\$ (6,320,009)</u>	<u>\$ 244,000,799</u>

This space intentionally left blank.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

	Beginning Balance	Additions/ Transfers	Deletions/ Transfers	Ending Balance
Business-Type Activities				
<i>Nondepreciable Capital Assets</i>				
Land	\$ 1,152,732	\$ -	\$ -	\$ 1,152,732
Construction in Progress	3,850,228	6,252,265	(1,874,311)	8,228,182
<i>Total Nondepreciable Capital Assets</i>	<u>5,002,960</u>	<u>6,252,265</u>	<u>(1,874,311)</u>	<u>9,380,914</u>
<i>Depreciable Capital Assets</i>				
Building and Building Improvements	60,081,320	-	-	60,081,320
Machinery and Equipment	40,204,342	401,570	(255,881)	40,350,031
Pump Stations	22,115,122	583,068	-	22,698,190
Treatment Plants	5,178,164	-	-	5,178,164
Sewer Lines	247,248,559	2,392,414	-	249,640,973
<i>Total Depreciable Capital Assets</i>	<u>374,827,507</u>	<u>3,377,052</u>	<u>(255,881)</u>	<u>377,948,678</u>
<i>Accumulated Depreciation</i>				
Building and Building Improvements	(37,309,224)	(1,371,609)	-	(38,680,833)
Machinery and Equipment	(34,656,342)	(1,291,695)	255,881	(35,692,156)
Pump Stations	(14,028,870)	(682,005)	-	(14,710,875)
Treatment Plants	(4,509,946)	(122,553)	-	(4,632,499)
Sewer Lines	(88,658,225)	(3,227,473)	-	(91,885,698)
<i>Total Accumulated Depreciation</i>	<u>(179,162,607)</u>	<u>(6,695,335)</u>	<u>255,881</u>	<u>(185,602,061)</u>
<i>Depreciable Capital Assets, Net</i>	<u>195,664,900</u>	<u>(3,318,283)</u>	<u>-</u>	<u>192,346,617</u>
<i>Business-Type Activities Capital Assets, Net</i>	<u>\$ 200,667,860</u>	<u>\$ 2,933,982</u>	<u>\$ (1,874,311)</u>	<u>\$ 201,727,531</u>

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

Governmental Activities

Legislative and Executive	\$ 1,063,284
Judicial	1,600,311
Public Safety	3,174,574
Public Works	4,502,884
Health	1,929,159
Economic Development	6,333
Human Services	846,064
<i>Total Depreciation Expense</i>	<u>\$ 13,122,609</u>

Business-Type Activities

Sewer	<u>\$ 6,695,335</u>
-------	---------------------

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

As of December 31, 2015, construction in progress for various capital projects of the County consisted of the following:

Projects	Construction in Progress	Remaining Commitments
<u>Governmental Activities</u>		
Common Pleas Courtroom Technology	\$ 364,945	\$ 735,055
Parking Deck Equipment Upgrade	225,405	24,595
E. North Street Bridge Replacement	2,655,912	241,444
Van Buren Rd. Bridge Repair	13,798	345,176
<i>Total Governmental Activities</i>	<u>3,260,060</u>	<u>1,346,270</u>
<u>Business-Type Activities</u>		
Springfield Wastewater Treatment	5,227,279	227,484
Pump Station #6 Force Main Replacement	1,207,139	14,696
Columbine Sewer System	181,035	32,846
Akron Cleveland Road Sanitary Sewer Extension	101,520	845,280
Wyoga Lake Inverness Trunk Rehab & Replacement	25,879	248,242
Seasons Rd/Eco Green SSE	400,766	25,000
Clinton Sanitary Sewer Improvement	755,799	107,658
SAM Campus Sewer Project	328,765	58,180
<i>Total Business-Type Activities</i>	<u>8,228,182</u>	<u>1,559,386</u>
<i>Total Construction in Progress</i>	<u>\$ 11,488,242</u>	<u>\$ 2,905,656</u>

Note 12. Defined Benefit Pension Plans

Net Pension Asset/Liability

The net pension asset/liability reported on the statement of net position represents an asset/liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension asset/liability represents the County’s proportionate share of each pension plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan’s fiduciary net position. The net pension asset/liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County’s obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees’ services in exchange for compensation including pension.

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension asset/liability. Resulting adjustments to the net pension asset/liability would be effective when the changes are legally enforceable.

The proportionate share of each plan’s unfunded benefits is presented as a long-term *net pension asset/liability* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan, substantially all employee members are in OPERS’ traditional and combined plans; therefore, the following disclosure focuses on these two plans.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Final average salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local	Public Safety	Law Enforcement
2015 Statutory Maximum Contribution Rates			
Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	*	**
2015 Actual Contribution Rates			
Employer:			
Pension	12.00 %	16.10 %	16.10 %
Post-employment Health Care Benefits	2.00	2.00	2.00
Total Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	12.00 %	13.00 %

* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$18,028,409 for 2015. Of this amount, \$289,911 is reported as Due to Other Governments.

Plan Description – State Teachers Retirement System (STRS)

Plan Description – The County participates in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at www.strsoh.org.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five years of service on August 1, 2026.

The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, member contributions are allocated among investment choices by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory maximum employee contribution rate was increased one percent July 1, 2014, and will be increased one percent each year until it reaches 14 percent on July 1, 2016. Plan members were required to contribute 12 percent of their covered salary for the period from January 1, 2015 through June 30, 2015 and 13 percent of their covered salary for the period from July 1, 2015 through December 31, 2015. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2015 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$104,890 for 2015. Of this amount \$1,585 is reported as Due to Governments.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Pension Assets/Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension asset/liability for OPERS was measured as of December 31, 2014, and the total pension asset/liability used to calculate the net pension asset/liability was determined by an actuarial valuation as of that date. The net pension liability for STRS was measured as of June 30, 2015 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension asset/liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportionate Share of the Net Pension Asset	\$ 0	\$ 528,669	\$ 0	\$ 528,669
Proportionate Share of the Net Pension Liability	\$ 142,878,773	\$ 0	\$ 1,913,840	\$ 144,792,613
Proportion of the Net Pension Asset/Liability	1.18462300%	1.37308300%	0.00692490%	
Pension Expense	\$ 15,588,002	\$ 346,756	\$ (34,674)	\$ 15,900,084

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources				
Net difference between projected and actual earnings on pension plan investments	\$ 7,623,578	\$ 32,269	\$ 87,247	\$ 7,743,094
County contributions subsequent to the measurement date	<u>17,441,663</u>	<u>586,746</u>	<u>52,445</u>	<u>18,080,854</u>
Total Deferred Outflows of Resources	<u>\$ 25,065,241</u>	<u>\$ 619,015</u>	<u>\$ 139,692</u>	<u>\$ 25,823,948</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$ 2,510,097	\$ 161,321	\$ 137,641	\$ 2,809,059
Changes in proportion	<u>0</u>	<u>0</u>	<u>287,814</u>	<u>287,814</u>
Total Deferred Inflows of Resources	<u>\$ 2,510,097</u>	<u>\$ 161,321</u>	<u>\$ 425,455</u>	<u>\$ 3,096,873</u>

\$18,080,854 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or addition of the net pension asset in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
2016	\$ 747,727	\$ (11,120)	\$ (103,014)	\$ 633,593
2017	747,727	(11,120)	(103,014)	633,593
2018	1,712,134	(11,120)	(103,014)	1,598,000
2019	1,905,893	(11,119)	(29,166)	1,865,608
2020	0	(19,187)	0	(19,187)
Thereafter	<u>0</u>	<u>(65,386)</u>	<u>0</u>	<u>(65,386)</u>
	<u>\$ 5,113,481</u>	<u>\$ (129,052)</u>	<u>\$ (338,208)</u>	<u>\$ 4,646,221</u>

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension asset/liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

<u>Actuarial Information</u>	<u>Traditional Pension Plan</u>	<u>Combined Pension Plan</u>
Wage Inflation	3.75 percent	3.75 percent
Future Salary Increases, including inflation	4.25 percent to 10.05 percent, including wage inflation	4.25 percent to 8.05 percent, including wage inflation
COLA or Ad Hoc COLA	3.00 percent, simple	3.00 percent, simple
Investment Rate of Return	8.00 percent	8.00 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other Investments	18.00	4.59
Total	<u>100.00 %</u>	<u>5.28 %</u>

Discount Rate The discount rate used to measure the total pension asset/liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension asset/liability.

Sensitivity of the County's Proportionate Share of the Net Pension Asset/Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension asset/liability calculated using the current period discount rate assumption of 8 percent, as well as what the County's proportionate share of the net pension asset/liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

County's proportionate share of the net pension (asset)/liability:	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Traditional Plan	\$ 262,855,997	\$ 142,878,773	\$ 41,829,038
Combined Plan	68,654	(528,669)	(1,002,351)

Actuarial Assumptions – STRS

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Projected salary increase	2.75 percent at age 70 to 12.25 percent at age 20
Investment Rate of Return	7.75 percent, net of investment expenses
Cost-of-Living Adjustments (COLA)	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year, for members retiring August 1, 2013, or later, 2 percent COLA paid on fifth anniversary of retirement date

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males’ ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89 and not set back from age 90 and above.

Actuarial assumptions used in the June 30, 2015, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

The 10 year expected real rate of return on pension plan investments was determined by STRS’ investment consultant by developing best estimates of expected future real rates of return for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized as follows:

Asset Class	Target Allocation	Long Term Expected Real Rate of Return
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
	100.00 %	

Discount Rate The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2015. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS’ fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2015. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2015.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.75 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$ 2,658,468	\$ 1,913,840	\$ 1,284,146

Note 13. Postemployment Benefits

A. Ohio Public Employees Retirement System

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

OPERS maintains two cost-sharing multiple-employer defined benefit post-employment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Postemployment Benefit (OPEB) as described in GASB Statement 45. Please see the Plan Statement in the OPERS 2014 CAFR details.

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

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

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through their contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2015, State and Local employers contributed at a rate of 14.0 percent of earnable salary and Public Safety and Law Enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

OPERS maintains three health care trusts. The two cost-sharing, multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee’s Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0 percent during calendar year 2015. As recommended by OPERS’ actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0 percent for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the VEBA for participants in the Member-Directed Plan for 2015 was 4.5 percent.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2015, 2014, and 2013 were \$2,863,054, \$3,223,642 and \$6,721,851, respectively. For 2015, 98 percent has been contributed with the balance being reported as Due to Other Governments. The full amount has been contributed for 2014 and 2013.

B. State Teachers Retirement System of Ohio

Plan Description – The County participates in the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2015, STRS did not allocate any employer contributions to post-employment health care. The County's contributions for health care for the years ended December 31, 2015, 2014, and 2013 were \$0, \$3,913, and \$9,718, respectively. The full amount has been contributed for all years.

Note 14. Obligations Under Capitalized and Operating Leases

The County has entered into agreements to lease office equipment and vehicles. These leases meet the criteria of a capital lease as they transfer benefits and risks of ownership to the lessee. The County also has operating leases for building space and equipment in various offices. These lease payments are recorded as expense/expenditures for the current period. Future minimum lease payments under capital lease obligations and operating leases are as follows:

Year	Governmental Activities Capital Leases	Operating Leases
2016	\$ 39,185	\$ 968,727
2017	32,311	335,670
2018	2,711	244,308
2019	-	196,215
2020	-	178,923
Total Operating Leases		\$ 1,923,844
Total Minimum Lease Payments	74,207	
Less: Amount Representing Interest	(6,895)	
Present Value Minimum Lease Payments	\$ 67,312	

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The assets acquired through capital leases are as follows:

	Governmental Activities
Assets:	
Machinery and Equipment	\$ 284,607
Less: Accumulated Depreciation	(183,334)
<i>Total</i>	\$ 101,273

Note 15. Compensated Absences

Vacation is accumulated at varying rates ranging from two to six weeks per year depending on length of service. Accumulated vacation may be carried over into the next year. However, the maximum amount allowed to carry forward is three times the employee's annual accrual rate, which is based on years of service. However, unused vacation at the time of retirement or termination of employment cannot exceed three times the annual accrual rate. This maximum payment of accumulated vacation time would be equal to 720 hours. All employees earn sick leave at the rate of 4.6 hours for each 80 hours of work completed. Sick leave vests with 10 years service at age 60, 25 years service at age 55 or 30 years service at any age. Although the sick leave vests as noted above, the County records a liability for sick leave for all employees with service time of more than 14 years. Employees are paid at one-half of the accumulated sick time up to a maximum payment equal to 720 hours. All sick leave and vacation payments are made at employees current wage rates.

Note 16. Commitments

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

Fund	Amount
General	\$ 4,347,436
Job and Family Services	2,263,573
Children Services Board	2,891,634
Alcohol, Drug Addiction and Mental Health	9,165,817
Board of Developmental Disabilities	5,997,605
Other Governmental Funds	8,890,862
<i>Total</i>	\$ 33,556,927

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 17. Long Term Debt Obligations

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Governmental Activities:			
General Obligation Bonds			
Series 2004 Bonds AR	5/1/2004	2.00 - 5.00	\$ 25,652,000
Series 2010 Bonds	5/1/2010	2.00 - 5.98	24,181,139
Series 2010 Bonds - Bridgestone	12/1/2010	3.08 - 5.28	7,550,000
Series 2012 Bonds - Goodyear	3/29/2012	3.00 - 5.00	15,815,000
Series 2013 Bonds - Current Refund 2002	1/30/2013	1.25 - 4.50	2,854,754
Series 2013 Bonds - Advance Refund 2003	1/30/2013	1.25 - 4.50	14,605,000
Business-Type Activities:			
General Obligation Bonds			
Sewer Bond Series 2002 AR	5/1/2002	3.00 - 5.75	30,350,000
Sewer Bond Series 2004 AR	5/1/2004	2.00 - 5.00	14,678,000
Sewer Bond Series 2013	1/30/2013	1.25 - 4.50	125,246
Capital Appreciation Bonds			
Canton Akron Business Park	11/4/1999	4.65 - 6.00	1,753,627
Sewer Rehab Q938	11/4/1999	5.50 - 5.85	1,871,557
OWDA Loans			
Fishcreek #25 Q403	1992	7.21	2,756,096
Gilwood-Call Q432	1997	6.72	5,139,714
Gilwood-Call Q432 Supplement I	1997	6.49	462,540
Plant 30 Abandonment Q929	1997	6.72	2,831,030
Plant 29 Expansion Q157	2000	5.88	602,453
Plants 26 & 45 Abandonment Q533	2002	0.20	1,303,027
Pump Station #26 Abandonment Q330	2011	5.25	414,628
Howe Rd Sewer Repair Q611	2011	4.97	541,813
Season Rd Pump Station Force Main	2011	3.84	337,330
Greensburg/Massillon Rd Q923	2011	3.84	401,401
Sanitary Sewer Project Q944	2011	3.77	252,657
Master Meter/Telemetry System	2012	3.25	391,804
Manhole Rehabilitation	2012	3.25	134,144
Kenneth/Samira San Sewer Improv	2013	4.75	751,781
Warner Road Trunk Line & Force Main	2013	3.84	442,426
OPWC Loans			
Plant #30 Abandonment I	1995	N/A	721,000
Plant #30 Abandonment II	1995	N/A	529,000
Kenneth/Samira	2013	N/A	427,471
Whitefriars Drive	2013	N/A	575,818
ODD Loan			
Springfield Agricultural Assessment	4/17/1978	N/A	29,458

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The following is a summary of changes in long-term debt and other obligations of the governmental activities for the year ended December 31, 2015:

	Restated Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Governmental Activities					
General Obligation Bonds					
Series 2004 Bonds AR	\$ 10,618,000	\$ -	\$ (2,304,000)	\$ 8,314,000	\$ 1,913,000
Series 2010 Bonds	15,225,000	-	(1,025,000)	14,200,000	1,055,000
Series 2010 Bonds Bridgestone	7,195,000	-	(360,000)	6,835,000	370,000
Series 2012 Bonds Goodyear	15,815,000	-	(655,000)	15,160,000	675,000
Series 2013 Bonds Current Refund 2002	2,854,754	-	-	2,854,754	-
Series 2013 Bonds Advance Refund 2003	13,120,000	-	(1,340,000)	11,780,000	1,360,000
Bond Premiums	3,964,198	-	(451,018)	3,513,180	451,018
Total General Obligation Bonds	68,791,952	-	(6,135,018)	62,656,934	5,824,018
Capital Appreciation Bonds					
Canton Akron Business Park	386,797	-	(88,025)	298,772	82,490
Accreted Interest	642,757	69,070	(161,975)	549,852	167,510
Total Capital Appreciation Bonds	1,029,554	69,070	(250,000)	848,624	250,000
Other Liabilities					
Compensated Absences	20,999,863	15,003,797	(15,724,314)	20,279,346	7,698,259
Insurance Claims	3,617,115	33,076,804	(32,950,011)	3,743,908	2,977,890
Legal Judgements	446,500	115,000	(102,500)	459,000	134,000
Capital Leases	109,473	-	(42,161)	67,312	34,498
Total Other Liabilities	25,172,951	48,195,601	(48,818,986)	24,549,566	10,844,647
Net Pension Liability					
OPERS	133,813,030	3,092,233	-	136,905,263	-
STRS	1,990,462	-	(76,622)	1,913,840	-
Total Net Pension Liability	135,803,492	3,092,233	(76,622)	138,819,103	-
Total Governmental Activities	\$ 230,797,949	\$ 51,356,904	\$ (55,280,626)	\$ 226,874,227	\$ 16,918,665

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The following is a summary of changes in long-term debt and other obligations of the business-type activities for the year ended December 31, 2015:

	Restated Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Business-Type Activities					
General Obligation Bonds					
Sewer Bond Series 2002 AR	\$ 21,785,000	\$ -	\$ (2,635,000)	\$ 19,150,000	\$ 2,785,000
Sewer Bond Series 2004 AR	9,537,000	-	(1,336,000)	8,201,000	1,402,000
Sewer Bond Series 2013	125,246	-	-	125,246	-
Bond Premiums	1,318,766	-	(188,197)	1,130,569	188,197
Total General Obligation Bonds	32,766,012	-	(4,159,197)	28,606,815	4,375,197
OWDA Loans					
Gilwood - Call Q432	2,203,749	-	(281,883)	1,921,866	145,523
Gilwood - Call Q432 Supplement I	195,654	-	(25,187)	170,467	12,989
Fishcreek Plant 25 Q403	721,247	-	(188,991)	532,256	97,784
Plant 30 Abandonment Q929	1,213,852	-	(155,264)	1,058,588	80,156
Plant 29 Expansion Q157	160,036	-	(42,604)	117,432	21,910
Pump Station #26 Abandonment Q330	363,047	-	(18,118)	344,929	9,417
Howe Rd Sewer Repair Q611	462,374	-	(22,419)	439,955	11,629
Master Meter/Telemetry System	348,419	-	(18,357)	330,062	9,403
Manhole Rehabilitation	119,290	-	(6,285)	113,005	3,219
Season Rd Pump Station Force Main	288,698	-	(13,359)	275,339	6,873
Greensburg/Massillon Rd Q923	343,531	-	(15,896)	327,635	8,178
Kenneth/Samira San Sewer Improv	700,532	-	(36,227)	664,305	18,761
Warner Road Trunk Line & Force Main	406,854	-	(18,827)	388,027	9,685
Plants 26 & 45 Abandonment Q533	-	527,471	(32,720)	494,751	32,754
Sanitary Sewer Project Q944	-	225,684	(9,684)	216,000	4,980
Total OWDA Loans	7,527,283	753,155	(885,821)	7,394,617	473,261
OPWC Loans					
Plant #30 Abandonment I	36,050	-	(36,050)	-	-
Plant #30 Abandonment II	26,450	-	(26,450)	-	-
Kenneth/Samira	256,483	-	(85,494)	170,989	42,747
Whitefriars Drive	518,236	-	(28,791)	489,445	14,396
Total OPWC Loans	837,219	-	(176,785)	660,434	57,143
ODD Loan					
Springfield Agricultural	29,458	-	-	29,458	-
Other Liabilities					
WPCLF - Temporary	5,944,488	4,080,759	(986,516)	9,038,731	340,099
FWCC - Temporary	228,489	290,199	(246,194)	272,494	14,874
Intergovernmental Loans Payable	1,108,773	-	(181,836)	926,937	92,883
Compensated Absences	1,140,421	686,672	(679,244)	1,147,849	373,053
Total Other Liabilities	8,422,171	5,057,630	(2,093,790)	11,386,011	820,909
Net Pension Liability					
OPERS	5,838,588	134,922	-	5,973,510	-
Total Business-Type Activities	\$ 55,420,731	\$ 5,945,707	\$ (7,315,593)	\$ 54,050,845	\$ 5,726,510

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

Governmental Activities				
Year	General Obligation Bonds		Capital Appreciation Bonds	
	Principal	Interest	Principal	Interest
2016	\$ 5,373,000	\$ 2,758,931	\$ 82,490	\$ 167,510
2017	5,559,000	2,553,704	77,305	172,695
2018	5,073,000	2,328,133	72,445	177,555
2019	5,259,000	2,113,933	66,532	178,468
2020	5,440,000	1,914,058	-	-
2021-2025	18,089,754	6,395,824	-	-
2026-2030	13,025,000	2,646,535	-	-
2031-2034	1,325,000	66,250	-	-
<i>Total</i>	<u>\$ 59,143,754</u>	<u>\$ 20,777,368</u>	<u>\$ 298,772</u>	<u>\$ 696,228</u>

Business-Type Activities					
Year	General Obligation Bonds		OWDA Loans		OPWC Loan
	Principal	Interest	Principal	Interest	Principal
2016	\$ 4,187,000	\$ 1,452,144	\$ 473,261	\$ 207,047	\$ 57,143
2017	4,396,000	1,229,064	1,000,617	359,995	114,285
2018	4,347,000	997,435	1,060,112	300,501	71,538
2019	4,581,000	767,840	830,432	237,174	28,791
2020	4,825,000	525,792	877,466	190,140	28,791
2021-2025	5,140,246	273,643	1,955,302	430,954	143,955
2026-2030	-	-	1,128,326	129,774	143,955
2031-2034	-	-	69,101	1,816	71,976
<i>Total</i>	<u>\$ 27,476,246</u>	<u>\$ 5,245,918</u>	<u>\$ 7,394,617</u>	<u>\$ 1,857,401</u>	<u>\$ 660,434</u>

The general obligation bonds will be paid with property taxes in the General, Debt Service and the Alcohol, Drug Addiction and Mental Health funds and general taxes in the Motor Vehicle and Gas Tax fund. The capital appreciation bonds will be paid with property taxes in the General fund. Enterprise general obligation bonds will be paid from user charges. The Ohio Water Development Authority (OWDA) and the Ohio Public Works Commission (OPWC) loans will be paid from revenues derived by the County from the operation of the sewer system, with the exception of the OPWC loan related to the Whitefriars Drive project, which will be repaid from special assessments from property owners.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The compensated absences liability will be paid from the funds from which the employees' salaries are paid. This includes all the funds except Akron Zoo Project, Debt Service and Other Capital Improvements. The claims and judgements liabilities will be paid from the General, Board of Developmental Disabilities, Medical Self-Insurance and Workers' Compensation Funds. As of December 31, 2015, the legal judgements are related to court claims and audit findings. At December 31, there were \$134,000 of litigation claims that are considered current and due within one year. At December 31, there were \$2,484,038 of Medical Self-Insurance claims and \$493,852 of workers' compensation claims that are considered current and due within one year, which are reported as Insurance Claims. The capital lease obligations will be paid from the General, Job & Family Services, Motor Vehicle & Gas Tax and Office Services Funds.

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

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

During 2004, the County issued \$40,330,000 of general obligation refunding bonds to provide resources to purchase U.S. Government, State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$37,730,000 of general obligation bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the appropriate activities column of the statement of net position. The principal balance outstanding on these defeased bonds was \$17,905,000, with scheduled payments ending December 1, 2021.

During 2010, the County issued Various Purpose General Obligation Bonds. The bonds are unvoted general obligations of the County. These bonds are not subject to redemption before their maturity date. The General Obligation Bonds are issued under the authority of the general laws of the State of Ohio, Ohio Revised Code, Chapter 133.

During 2010, the Summit County Port Authority, now known as the Development Finance Authority (DFA), issued \$7,550,000 of general obligation bonds for a project cooperative agreement between the DFA, the County and the City of Akron. The proceeds of the bonds were used to finance part of a new technical center being constructed as the international technical center and research and development headquarters for Bridgestone Americas Tire Operations, LLC. The County is responsible for the principal and interest payments. The bonds will mature on December 1, 2030.

During 2012, the Summit County Port Authority, now known as the Development Finance Authority (DFA), along with the County issued \$15,815,000 of general obligation bonds. The proceeds of the bonds were used to finance the costs of acquiring, constructing, installing, equipping or improving the Goodyear Tire and Rubber Company Global and North American Headquarters building. The County is responsible for the principal and interest payments. Final maturity of the bonds is December 1, 2031.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

During 2013, the County issued \$17,585,000 in general obligation refunding bonds at interest rates varying from 1.25 percent to 4 percent. Proceeds were used to refund \$15,105,000 of 2003 various purpose bonds and \$3,450,000 of 2002 various purpose bonds to achieve interest cost savings. The bonds were issued at a \$2,091,158 premium and issuance costs were \$270,007. On December 31, 2015, none of the defeased bonds are outstanding.

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

In the 1980's, the County entered into a contractual agreement with Portage County for the construction and future maintenance of a sewage facility and sewer lines in the City of Streetsboro, Ohio. The facility serves both the Streetsboro Regional Sewer District and a portion of Summit County. The County has agreed to pay Portage County for that portion of the OWDA loan related to the construction of assets that benefits Summit County. In prior years the County reported this contractual agreement as Due to Other Governments on the financial statements.

In addition to the above loans presented in the foregoing schedule, the County has entered into an agreement with OWDA for a loan from the Water Pollution Control Loan Fund (WPCLF) for a project within the County. In 2009, the County entered into an agreement with OWDA for a loan from the Fresh Water Contribution Capital (FWCC) program and OPWC. These projects are still under construction and funds received thus far are for reimbursement of expenses incurred. Therefore, the County's liability for these loans, as of December 31, 2015, are the amounts forwarded to the County as of this date. These payments are made on a "temporary" amortization schedule provided by the WPCLF, FWCC and OPWC. These liabilities are not reflected within the accompanying summary of the County's future annual debt service requirements for long-term debt. These "temporary" amortization schedules are based on the estimated total amount of funds to be borrowed by the County even though only a portion may have been received at December 31, 2015. The County also pays interest on these temporary loans. Upon completion WPCLF, FWCC and OPWC will present the County with a one-time adjustment for any amounts on the temporary amortization schedule that will be applied to the County's next payment. Permanent amortization schedules are then compiled and all future debt payments by the County will be based on that schedule. At December 31, 2015, the loan liability for WPCLF and FWCC amounted to \$9,038,731 and \$272,494 with scheduled payments of \$340,099 and \$14,874 respectively, due in 2016.

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

The effects of the debt limitations described above at December 31, 2015, are an overall debt margin of \$248,886,350 and an unvoted debt margin of \$79,700,956.

The County has pledged the proceeds from special assessments to repay the OPWC loan related to Whitefriars Drive. These special assessments are levied against benefiting property owners and are projected to produce 100 percent of the debt service requirements. In the event that a property owner would fail to pay the assessment, payment would be made by the County. For 2015, principal payments totaled \$28,791. At December 31, 2015, the outstanding balance of the OPWC loan was \$489,445 and payments are scheduled to be made through the year 2033.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 18. Conduit Debt Obligations

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

As of December 31, 2015, there were eighty-three series of IDRB's outstanding. During 2015, no new IDRB's were issued. The aggregate remaining principal amount payable for the eighty-two issued prior to 2008 could not be determined; however, their original issue amounts totaled \$447,641,000. Industrial Development Revenue Bonds are not obligations of the County and, therefore, are not reported as liabilities in the accompanying financial statements.

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

As of December 31, 2015, there were four HCFRBs outstanding. During 2015, one new HCFRB was issued for the Village at St. Edward Project in the amount of \$22,915,000. The aggregate remaining principal amount payable was \$36,050,000 and the original issue amounts totaled \$39,790,000 for the four HCFRBs. Health Care Facility Revenue Bonds are not obligations of the County and, therefore, are not reported as liabilities in the accompanying financial statements.

This space intentionally left blank.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 19. Internal Balances

Due to/from other funds balances at December 31, 2015, consist of the following individual fund receivables and payables:

Receivable Fund	Payable Fund	Amounts
General	Alcohol, Drug Addiction & Mental Health	\$ 26,472
	Board of Developmental Disabilities	17,719
	Nonmajor Governmental Funds	1,253,291
	Sewer	11,002
	Internal Service Funds	390,809
Job & Family Services	Board of Developmental Disabilities	13,360
	Children Services Board	3,759
Board of Developmental Disabilities	Job & Family Services	19,771
	Nonmajor Governmental Funds	14,870
Children Services Board	Job & Family Services	233,575
	Alcohol, Drug Addiction & Mental Health	58,944
	Nonmajor Governmental Funds	394,643
Nonmajor Governmental Funds	General Fund	1,519
	Job & Family Services	209
	Board of Developmental Disabilities	11
	Nonmajor Governmental Funds	187
	Internal Service Funds	1,108
Sewer	General Fund	899,512
	Job & Family Services	209,100
	Alcohol, Drug Addiction & Mental Health	17,942
	Board of Developmental Disabilities	422,422
	Children Services Board	221,912
	Nonmajor Governmental Funds	310,980
	Sewer	256,178
Internal Service Funds	Internal Service Funds	18,801
		\$ 4,798,096
<i>Total</i>		

The balances between funds result mainly from (1) interfund goods and services provided or reimbursable expenditures, (2) costs for operation of internal service funds, and (3) payments made between funds. The Nonmajor Governmental Funds payable to General Fund includes certain outstanding manuscript debt. These balances also include amounts associated with negative cash balances that will be collected in the subsequent year.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Interfund transfers for the year ended December 31, 2015, consisted of the following:

Transfer Out	Transfers In						Total
	General	Job & Family Services	Children Services Board	Nonmajor Governmental	Sewer	Internal Services	
General	\$ -	\$ 3,416,813	\$ 4,974	\$ 2,123,148	\$ 7,953	\$ 631,000	\$ 6,183,888
Job & Family Services	-	-	1,200,000	-	-	-	1,200,000
Nonmajor Governmental Funds	17,874	-	-	787,223	-	-	805,097
Totals	\$ 17,874	\$ 3,416,813	\$ 1,204,974	\$ 2,910,371	\$ 7,953	\$ 631,000	\$ 8,188,985

The transfers from General Fund to Job & Family Services and Internal Services represent required subsidies, and transfers to Nonmajor Governmental cover local matches on grants, capital expenditures and certain outstanding manuscript debt. The transfers from General Fund to Children Services Board and Sewer represent monies owed to those funds for prior period sales of assets. The transfers from Job & Family Services to Children Services Board represent matching funds for the Title XX/TANF program. The transfers from Nonmajor Governmental funds to General Fund represent various minor balances from grant funds. The transfers within the Nonmajor Governmental funds represent the Motor Vehicle Gas Tax funds local share of capital projects.

The preceding interfund receivable/payables and interfund transfers includes \$825,000 in principal of certain outstanding manuscript debt securities, issued by the County and self-acquired by the County Fiscal Officer. This manuscript debt component consists of the following:

Year Issued	Purpose/Description	Interest Rate	Final Maturity	January 1, 2015	Additions	(Reductions)	December 31, 2015	Amount Due in 2016
Interfund Payables for Manuscript Debt:								
General Obligation Bonds								
2015	Refunding Portion of Engineer State Infrastructure Loan Taxable Refunding Bond, Series 2010-Series B (Motor Vehicle Gas Tax Fund payable to General Fund)	2.625%	2016	\$ -	\$ 825,000	\$ -	\$ 825,000	\$ 825,000

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The annual requirements to amortize the manuscript debt are as follows:

Purpose/ Description	Year Ending December 31	Principal	Interest
<u>Interfund Payables for Manuscript Debt:</u>			
General Obligation Bonds			
Refunding Portion of Engineer State Infrastructure Loan			
Taxable Refunding Bond, Series 2010-Series B			
(Motor Vehicle Gas Tax Fund payable to General Fund)	2016	\$ 825,000	\$ 21,656

This space intentionally left blank.

Note 20. Jointly Governed Organizations

Akron-Canton Regional Airport

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Northeast Ohio Trade and Economic Consortium

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

North East Ohio Network (NEON)

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

Note 21. Risk Management

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

The County participates in the State Worker's Compensation Retrospective Rating and Payment Option Plan. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured during 2015. At December 31, 2015, the County recorded a claims liability of \$1,259,870 in its Workers' Compensation Fund. This is the latest information provided by the State of Ohio Bureau of Workers' Compensation. At December 31, 2015, \$8,146,091 of Workers' Compensation Fund Equity in Pooled Cash and Investments was held to fund this liability.

The County offers its employees an alternative form of health insurance coverage, for which the County is self-insured. All claim liabilities related to this coverage are reported in the Medical Self-Insurance Fund. The County's health-care benefits are administered by Medical Mutual, which provides claims reviews and processing. The County maintains specific stop-loss coverage with a commercial insurance company for claims in excess of \$225,000 individually with no aggregate stop loss coverage in 2015. Claims expenses 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. Incurred but not paid claims of \$2,484,038 have been accrued as a liability at December 31, 2015.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

At December 31, 2015, the amount of the workers' compensation and health insurance liability was \$3,743,908 which is the County's best estimate based on available information. Changes in the self-insurance claims liability accounts were as follows:

	<u>Liability</u>	<u>Current Year</u>	<u>Claim</u>	<u>Liability</u>
	<u>January 1</u>	<u>Claims and</u>	<u>Payments</u>	<u>December 31</u>
		<u>Estimates</u>		
2014	\$ 4,412,807	\$ 29,582,156	\$ 30,377,848	\$ 3,617,115
2015	3,617,115	36,129,880	36,003,087	3,743,908

At December 31, 2015, \$8,393,567 of Medical Self-Insurance Fund Equity in Pooled Cash and Investments was held for the purpose of funding the County's \$2,484,038 liability for health self-insurance.

Note 22. Pollution Remediation

On February 24, 2011, the Ohio Environmental Protection Agency (EPA) issued final findings and orders to the County's Department of Environmental Services, now known as the Department of Sanitary Sewer Services (DOSSS). These findings relate to the improper disposal of sewage sludge and solid waste from Wastewater Treatment Plant #36 located in Springfield Township. The findings further call for the removal and proper disposal of the entire contents of the site, the removal of the liner system, and to restore, stabilize, and grade the site. The County now has until October 1, 2016 to complete this work.

The County contracted with Hull & Associates, Inc. to perform a preliminary cost estimate to comply with the EPA's order. An estimate of \$1.2 million utilizing DOSSS resources has been recorded as accounts payable in the statements. This estimate is for labor and equipment, including solid waste disposal costs and is subject to revision because of price increases or reductions, changes in technology, or changes in applicable laws or regulations.

On February 1, 2012, the Ohio Environmental Protection Agency (EPA) issued final findings and orders to the County's Department of Environmental Services, now known as the Department of Sanitary Sewer Services. These findings relate to the improper disposal of sewage, sludge, and solid waste in Springfield Township, in the Village of Mogadore. This is the Columbine Sanitary Sewer System Project, Project Q-948 and calls for the removal and proper disposal of the entire contents of the site. The County anticipates starting construction on June 15, 2016 and EPA is aware of this date. The estimate of costs associated with this work is \$2.3 million and has been recorded as accounts payable in the statements. This estimate is for labor and equipment, including solid waste disposal costs and is subject to revision because of price increases or reductions, changes in technology, or changes in applicable laws or regulations.

Note 23. Contingencies

Grants

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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, 2015.

Litigation

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

The County is currently, and from time to time, subject to claims and suits arising in the normal course of providing services and conducting business. The County is involved in a lawsuit, OPERS v. Akron General Medical Center/Edwin Shaw/Summit County, with a potential loss of \$3.3 million. The County is pursuing the case at this time. Management intends to vigorously defend the County and believes that these claims and litigation will not have a material adverse effect on the County's operations or financial position.

Note 24. Subsequent Events

In February 2016, County Council authorized the County Executive to apply for and execute a Water Pollution Control Loan Fund loan to fund the construction of the Q-948 Columbine Service Area Sanitary Sewer Improvement Project and to appropriate funds for said Project in the amount of \$2,549,946.

In May 2016, County Council passed a resolution appropriating funds in the amount of \$1,120,615 for the first lease payment due for the Astro P25 Radio System Upgrade Project. This project is necessary to upgrade the County and City of Akron's 800 MHz Regional Radio System into an APCO P25-compliant radio system. The County intends to issue bonds on or about September 15, 2016 to reimburse the cost of this lease payment and to execute its option to purchase the equipment. The maximum principal amount of bonds expected to be issued for the project is not to exceed \$20,000,000.

County of Summit, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
Last Two Years (1)

	<u>2014</u>	<u>2013</u>
<i>Ohio Public Employees' Retirement System (OPERS) - Traditional Plan</i>		
County's Proportion of the Net Pension Liability (Asset)	1.1846230%	1.1846230%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 142,878,773	\$ 139,651,618
County's Covered-Employee Payroll	\$ 138,634,437	\$ 135,574,069
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	103.06%	103.01%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%
<i>Ohio Public Employees' Retirement System (OPERS) - Combined Plan</i>		
County's Proportion of the Net Pension Liability (Asset)	1.3730830%	1.3730830%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ (528,669)	\$ (144,077)
County's Covered-Employee Payroll	\$ 5,019,133	\$ 4,813,979
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	0.105330734	0.029928883
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	114.83%	104.56%
<i>State Teachers Retirement System (STRS)</i>		
County's Proportion of the Net Pension Liability (Asset)	0.0069249%	0.0069249%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 1,913,840	\$ 1,990,462
County's Covered-Employee Payroll	\$ 782,511	\$ 971,762
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	244.58%	204.83%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.10%	73.00%

(1) Information prior to 2013 is not available.

County of Summit, Ohio
Required Supplementary Information
Schedule of County Contributions
Last Ten Years

	<u>2015</u>	<u>2014</u>	<u>2013</u>
<i>Ohio Public Employees' Retirement System (OPERS) - Traditional Plan</i>			
Contractually Required Contribution	\$ 17,441,663	\$ 17,474,328	\$ 18,431,416
Contributions in Relation to the Contractually Required Contribution	<u>(17,441,663)</u>	<u>(17,474,328)</u>	<u>(18,431,416)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 138,263,168	\$ 138,634,437	\$ 135,574,069
Contributions as a percentage of covered-employee payroll	12.61%	12.60%	13.60%
<i>Ohio Public Employees' Retirement System (OPERS) - Combined Plan</i>			
Contractually Required Contribution	\$ 586,746	\$ 602,296	\$ 625,817
Contributions in Relation to the Contractually Required Contribution	<u>(586,746)</u>	<u>(602,296)</u>	<u>(625,817)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 4,889,550	\$ 5,019,133	\$ 4,813,979
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	13.00%
<i>State Teachers Retirement System (STRS)</i>			
Contractually Required Contribution	\$ 104,890	\$ 105,639	\$ 126,329
Contributions in relation to the contractually required contribution	<u>(104,890)</u>	<u>(105,639)</u>	<u>(126,329)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 749,214	\$ 782,511	\$ 971,762
Contributions as a percentage of covered-employee payroll	14.00%	13.50%	13.00%

(n/a) Information prior to 2013 is not available.

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
n/a						
n/a						
n/a						
n/a						
n/a						
n/a						
n/a						
n/a						
n/a						
n/a						
\$ 174,777	\$ 182,661	\$ 177,970	\$ 193,679	\$ 179,026	\$ 218,011	\$ 264,131
<u>(174,777)</u>	<u>(182,661)</u>	<u>(177,970)</u>	<u>(193,679)</u>	<u>(179,026)</u>	<u>(218,011)</u>	<u>(264,131)</u>
<u>\$ -</u>						
\$ 1,344,438	\$ 1,405,085	\$ 1,369,000	\$ 1,489,838	\$ 1,377,123	\$ 1,677,008	\$ 2,031,777
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

This page left blank intentionally



Kristen M. Scalise CPA, CFE
Summit County Fiscal Officer

COMBINING FINANCIAL STATEMENTS

CAFR

COMPREHENSIVE
**ANNUAL
FINANCIAL
REPORT**
for the year ended December 31, 2015

County of Summit, Ohio

This page left blank intentionally

COUNTY OF SUMMIT, OHIO

GENERAL FUND

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

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Taxes				
Property	\$ 18,077,775	\$ 15,784,495	\$ 16,100,712	\$ 316,217
Sales and Use	42,139,955	43,267,079	44,373,867	1,106,788
Other	6,072,067	3,584,725	3,781,349	196,624
Licenses and Permits	38,000	38,000	34,056	(3,944)
Charges for Services	15,502,671	17,041,599	17,651,652	610,053
Fines and Forfeitures	954,150	843,112	706,105	(137,007)
Intergovernmental	10,888,218	17,373,591	17,773,797	400,206
Investment Income	2,289,429	2,100,000	2,563,939	463,939
Other	3,389,219	341,293	137,534	(203,759)
<i>Total Revenues</i>	<u>99,351,484</u>	<u>100,373,894</u>	<u>103,123,011</u>	<u>2,749,117</u>
Expenditures				
General Government - Legislative and Executive				
Council				
Personal Services	733,400	749,070	734,129	14,941
Professional Services	3,156	3,156	2,575	581
Internal Charge Back	12,000	12,000	10,738	1,262
Supplies	10,528	10,528	8,770	1,758
Travel/Continuing Education	21,840	21,840	9,947	11,893
Contract Services	22,737	22,737	22,394	343
Rentals	2,358	2,358	932	1,426
Advertising and Printing	6,610	6,610	4,897	1,713
Other	5,244	5,244	4,027	1,217
Equipment	2,500	2,500	1,409	1,091
Total Council	<u>820,373</u>	<u>836,043</u>	<u>799,818</u>	<u>36,225</u>
Executive - General Administration				
Personal Services	348,500	356,960	349,649	7,311
Internal Charge Back	6,300	6,300	6,300	-
Supplies	2,000	2,000	731	1,269
Travel/Continuing Education	1,000	1,000	-	1,000
Advertising and Printing	1,000	1,000	968	32
Other	2,000	2,000	1,994	6
Total Executive - General Administration	<u>360,800</u>	<u>369,260</u>	<u>359,642</u>	<u>9,618</u>
Executive - Finance & Budget				
Personal Services	406,000	421,260	415,460	5,800
Professional Services	38,000	38,000	38,000	-
Internal Charge Back	11,500	11,500	8,159	3,341
Supplies	2,357	2,357	2,071	286
Contract Services	1,500	1,500	661	839
Advertising and Printing	1,200	1,200	-	1,200
Total Executive - Finance & Budget	<u>460,557</u>	<u>475,817</u>	<u>464,351</u>	<u>11,466</u>
Executive - Personnel				
Personal Services	474,200	492,600	473,280	19,320
Professional Services	5,300	5,300	3,242	2,058
Internal Charge Back	12,200	12,200	9,127	3,073
Supplies	5,000	5,000	5,000	-
Contract Services	11,000	11,000	8,242	2,758
Advertising and Printing	1,500	1,500	192	1,308
Total Executive - Personnel	<u>509,200</u>	<u>527,600</u>	<u>499,083</u>	<u>28,517</u>

(Continued)

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Executive - Department of Law				
Personal Services	\$ 803,200	\$ 833,750	\$ 818,514	\$ 15,236
Professional Services	62,697	62,697	19,080	43,617
Internal Charge Back	17,400	17,400	14,636	2,764
Supplies	3,000	3,000	2,912	88
Contract Services	1,000	1,000	897	103
Total Executive - Department of Law	887,297	917,847	856,039	61,808
Executive - Purchasing				
Personal Services	103,900	107,860	107,109	751
Internal Charge Back	4,000	4,000	3,245	755
Supplies	57,957	57,957	56,730	1,227
Contract Services	1,500	1,500	-	1,500
Advertising and Printing	1,000	1,000	149	851
Other	2,000	2,000	1,095	905
Total Executive - Purchasing	170,357	174,317	168,328	5,989
Executive - Communications				
Personal Services	595,600	618,370	617,098	1,272
Internal Charge Back	11,000	11,000	7,108	3,892
Supplies	12,784	12,784	9,879	2,905
Contract Services	4,000	4,000	2,195	1,805
Advertising and Printing	15,400	15,400	13,613	1,787
Other	1,000	1,000	660	340
Total Executive - Communications	639,784	662,554	650,553	12,001
Executive - Operations				
Personal Services	141,600	146,950	144,400	2,550
Internal Charge Back	3,200	3,200	1,741	1,459
Supplies	2,000	2,000	23	1,977
Motor Vehicle Fuel/Repair	300	300	-	300
Total Executive - Operations	147,100	152,450	146,164	6,286
Physical Plants				
Personal Services	2,309,700	2,338,870	2,329,717	9,153
Internal Charge Back	46,500	46,500	38,343	8,157
Supplies	216,785	120,752	120,750	2
Motor Vehicle Fuel/Repair	6,000	6,000	4,839	1,161
Contract Services	864,248	753,925	753,299	626
Equipment	4,500	4,500	4,455	45
Total Physical Plants	3,447,733	3,270,547	3,251,403	19,144
Planning Commission				
Personal Services	193,600	200,580	193,001	7,579
Internal Charge Back	22,800	22,800	12,481	10,319
Supplies	14,000	14,000	12,107	1,893
Travel/Continuing Education	6,000	6,000	4,185	1,815
Motor Vehicle Fuel/Repair	1,200	1,200	70	1,130
Contract Services	2,000	2,000	1,996	4
Other	5,378	25,378	24,177	1,201
Subsidies/Shared Revenue	135,000	135,000	135,000	-
Total Planning Commission	379,978	406,958	383,017	23,941

(Continued)

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Utilities and Rentals				
Utilities	\$ 3,329,158	\$ 1,676,492	\$ 1,676,448	\$ 44
Rentals	415,000	415,000	414,969	31
Total Utilities and Rentals	<u>3,744,158</u>	<u>2,091,492</u>	<u>2,091,417</u>	<u>75</u>
Bureau of Inspection				
Other	245,000	171,500	170,339	1,161
Total Bureau of Inspection	<u>245,000</u>	<u>171,500</u>	<u>170,339</u>	<u>1,161</u>
Fiscal Officer - Administration				
Personal Services	4,195,200	4,351,540	4,299,951	51,589
Internal Charge Back	250,144	250,144	250,144	-
Supplies	92,300	92,300	59,857	32,443
Travel/Continuing Education	5,000	5,000	4,491	509
Motor Vehicle Fuel/Repair	5,000	5,000	4,972	28
Contract Services	231,551	231,551	231,551	-
Rentals	7,518	7,518	7,518	-
Advertising and Printing	25,000	25,000	15,336	9,664
Other	11,000	11,000	11,000	-
Total Fiscal Officer - Administration	<u>4,822,713</u>	<u>4,979,053</u>	<u>4,884,820</u>	<u>94,233</u>
Fiscal Officer - MIS				
Personal Services	908,800	950,030	949,083	947
Internal Charge Back	15,000	15,000	15,000	-
Supplies	30,000	30,000	22,029	7,971
Contract Services	493,881	486,881	486,881	-
Total Fiscal Officer - MIS	<u>1,447,681</u>	<u>1,481,911</u>	<u>1,472,993</u>	<u>8,918</u>
Human Resources Commission				
Personal Services	163,800	169,000	168,479	521
Internal Charge Back	3,700	3,700	3,578	122
Supplies	500	500	468	32
Travel/Continuing Education	3,577	3,577	3,528	49
Advertising and Printing	500	500	-	500
Other	600	600	540	60
Total Human Resources Commission	<u>172,677</u>	<u>177,877</u>	<u>176,593</u>	<u>1,284</u>
Board of Elections				
Personal Services	3,631,100	3,687,050	3,589,417	97,633
Internal Charge Back	43,500	43,500	36,313	7,187
Supplies	156,565	181,565	181,439	126
Travel/Continuing Education	9,000	9,000	9,000	-
Motor Vehicle Fuel/Repair	2,300	2,300	2,300	-
Contract Services	554,162	554,162	554,130	32
Rentals	50,000	50,000	49,998	2
Advertising and Printing	35,000	38,500	34,162	4,338
Other	34,605	34,605	34,586	19
Total Board of Elections	<u>4,516,232</u>	<u>4,600,682</u>	<u>4,491,345</u>	<u>109,337</u>
Total General Government - Legislative and Executive	<u>22,771,640</u>	<u>21,295,908</u>	<u>20,865,905</u>	<u>430,003</u>
General Government - Judicial				
Court of Appeals				
Professional Services	1,000	1,000	913	87
Internal Charge Back	14,000	14,000	12,080	1,920
Supplies	31,495	31,495	31,182	313
Travel/Continuing Education	23,198	23,198	22,728	470
Contract Services	41,780	41,780	41,779	1
Other	30,996	30,996	30,834	162
Total Court of Appeals	<u>142,469</u>	<u>142,469</u>	<u>139,516</u>	<u>2,953</u>

(Continued)

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Court of Common Pleas - Attorney and Jury Fees				
Professional Services	\$ 2,499,000	\$ 3,119,000	\$ 3,116,571	\$ 2,429
Contract Services	113,268	113,268	110,427	2,841
Total Court of Common Pleas - Attorney and Jury Fees	2,612,268	3,232,268	3,226,998	5,270
Court of Common Pleas - General Office				
Personal Services	5,295,700	5,487,140	5,460,667	26,473
Professional Services	170,000	210,000	192,133	17,867
Internal Charge Back	160,000	160,000	160,000	-
Total Court of Common Pleas - General Office	5,625,700	5,857,140	5,812,800	44,340
Court of Common Pleas - Grand Jury				
Other	69,000	69,000	64,916	4,084
Total Court of Common Pleas - Grand Jury	69,000	69,000	64,916	4,084
Probate Court				
Personal Services	1,965,600	2,036,060	1,979,255	56,805
Internal Charge Back	52,100	52,100	52,100	-
Supplies	26,000	26,000	19,626	6,374
Motor Vehicle Fuel/Repair	6,000	6,000	1,189	4,811
Contract Services	18,802	18,802	17,584	1,218
Utilities	600	600	-	600
Total Probate Court	2,069,102	2,139,562	2,069,754	69,808
Domestic Relations Court				
Personal Services	2,465,500	2,565,120	2,558,420	6,700
Professional Services	4,475	4,475	3,975	500
Internal Charge Back	42,000	42,000	41,320	680
Supplies	18,600	13,600	13,014	586
Contract Services	73,796	69,211	67,643	1,568
Advertising and Printing	2,000	1,750	1,370	380
Other	3,000	2,835	2,835	-
Total Domestic Relations Court	2,609,371	2,698,991	2,688,577	10,414
Juvenile Court - General Office				
Personal Services	1,759,900	1,824,780	1,820,249	4,531
Professional Services	928,000	837,872	835,337	2,535
Internal Charge Back	285,300	285,300	278,784	6,516
Supplies	75,330	95,730	92,089	3,641
Travel/Continuing Education	2,000	2,000	1,896	104
Contract Services	287,614	293,814	293,755	59
Other	8,000	8,000	7,999	1
Subsidies/Shared Revenue	20,000	20,000	20,000	-
Total Juvenile Court - General Office	3,366,144	3,367,496	3,350,109	17,387
Clerk of Courts - Legal				
Personal Services	2,140,100	2,272,820	2,205,428	67,392
Internal Charge Back	49,500	49,500	48,680	820
Supplies	123,008	123,008	98,338	24,670
Contract Services	30,700	30,700	29,382	1,318
Rentals	16,900	16,900	9,797	7,103
Advertising and Printing	1,000	1,000	-	1,000
Other	502,969	502,969	480,955	22,014
Total Clerk of Courts - Legal	2,864,177	2,996,897	2,872,580	124,317

(Continued)

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Prosecutor				
Personal Services	\$ 5,040,000	\$ 5,127,090	\$ 5,110,978	\$ 16,112
Internal Charge Back	117,000	108,000	103,653	4,347
Supplies	60,565	63,565	62,339	1,226
Travel/Continuing Education	100	100	100	-
Motor Vehicle Fuel/Repair	15,000	15,000	14,999	1
Contract Services	96,101	96,101	85,675	10,426
Other	163,298	255,298	250,325	4,973
Subsidies/Shared Revenue	60,100	74,100	74,100	-
Total Prosecutor	<u>5,552,164</u>	<u>5,739,254</u>	<u>5,702,169</u>	<u>37,085</u>
County/Municipal Courts				
Personal Services	721,800	724,570	724,521	49
Other	60,316	57,546	26,873	30,673
Total County/Municipal Courts	<u>782,116</u>	<u>782,116</u>	<u>751,394</u>	<u>30,722</u>
Public Defender				
Contract Services	535,100	535,100	535,100	-
Total Public Defender	<u>535,100</u>	<u>535,100</u>	<u>535,100</u>	<u>-</u>
Total General Government - Judicial	<u>26,227,611</u>	<u>27,560,293</u>	<u>27,213,913</u>	<u>346,380</u>
Public Safety				
Sheriff				
Personal Services	7,627,900	8,191,650	8,180,545	11,105
Internal Charge Back	140,000	140,000	107,578	32,422
Supplies	77,224	77,224	76,408	816
Travel/Continuing Education	3,000	3,000	1,860	1,140
Motor Vehicle Fuel/Repair	493,331	451,731	301,932	149,799
Contract Services	288,102	288,102	283,632	4,470
Other	80,003	80,003	79,998	5
Subsidies/Shared Revenue	165,200	165,200	163,754	1,446
Equipment	54,556	54,556	48,990	5,566
Total Sheriff	<u>8,929,316</u>	<u>9,451,466</u>	<u>9,244,697</u>	<u>206,769</u>
Sheriff - Jail				
Personal Services	17,074,400	17,346,560	17,327,875	18,685
Internal Charge Back	77,700	77,700	65,326	12,374
Supplies	257,419	257,419	256,975	444
Travel/Continuing Education	1,000	1,000	287	713
Motor Vehicle Fuel/Repair	90,000	90,000	87,924	2,076
Contract Services	3,126,311	3,213,108	3,207,566	5,542
Other	321,042	321,042	313,042	8,000
Equipment	40,475	40,475	40,475	-
Total Sheriff - Jail	<u>20,988,347</u>	<u>21,347,304</u>	<u>21,299,470</u>	<u>47,834</u>
Marine Patrol				
Personal Services	35,700	42,567	42,484	83
Other	6,900	6,711	6,709	2
Total Marine Patrol	<u>42,600</u>	<u>49,278</u>	<u>49,193</u>	<u>85</u>
Court Security				
Personal Services	600,000	611,180	609,647	1,533
Supplies	13,705	13,705	13,105	600
Travel/Continuing Education	100	100	100	-
Other	16,861	16,861	16,861	-
Total Court Security	<u>630,666</u>	<u>641,846</u>	<u>639,713</u>	<u>2,133</u>

(Continued)

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Medical Examiner				
Personal Services	\$ 1,738,400	\$ 1,806,180	\$ 1,802,674	\$ 3,506
Internal Charge Back	14,000	14,000	13,854	146
Motor Vehicle Fuel/Repair	2,000	2,000	2,000	-
Contract Services	1,900	1,900	1,732	168
Rentals	1,800	1,800	792	1,008
Other	4,500	4,500	4,249	251
Total Medical Examiner	<u>1,762,600</u>	<u>1,830,380</u>	<u>1,825,301</u>	<u>5,079</u>
Adult Probation				
Personal Services	3,758,300	3,864,618	3,774,936	89,682
Internal Charge Back	31,700	31,700	31,700	-
Subsidies/Shared Revenue	-	33,332	33,332	-
Total Adult Probation	<u>3,790,000</u>	<u>3,929,650</u>	<u>3,839,968</u>	<u>89,682</u>
Alternative Corrections				
Contract Services	5,654,600	5,654,600	5,654,600	-
Total Alternative Corrections	<u>5,654,600</u>	<u>5,654,600</u>	<u>5,654,600</u>	<u>-</u>
Psycho-Diagnostic Clinic				
Personal Services	41,100	41,100	1,584	39,516
Internal Charge Back	9,100	9,100	3,276	5,824
Total Psycho-Diagnostic Clinic	<u>50,200</u>	<u>50,200</u>	<u>4,860</u>	<u>45,340</u>
Juvenile Probation				
Personal Services	2,055,700	2,099,750	2,085,859	13,891
Internal Charge Back	20,000	20,000	13,056	6,944
Travel/Continuing Education	1,000	1,000	934	66
Other	3,392	3,392	3,364	28
Total Juvenile Probation	<u>2,080,092</u>	<u>2,124,142</u>	<u>2,103,213</u>	<u>20,929</u>
Juvenile Detention Home				
Personal Services	2,383,300	2,457,900	2,429,486	28,414
Internal Charge Back	2,000	2,000	865	1,135
Supplies	46,340	46,340	45,994	346
Contract Services	374,945	369,945	368,525	1,420
Other	4,000	4,000	3,999	1
Subsidies/Shared Revenue	177,651	177,651	177,651	-
Total Juvenile Detention Home	<u>2,988,236</u>	<u>3,057,836</u>	<u>3,026,520</u>	<u>31,316</u>
Total Public Safety	<u>46,916,657</u>	<u>48,136,702</u>	<u>47,687,535</u>	<u>449,167</u>
Health				
Medically Fragile Children's Aid				
Subsidies/Shared Revenue	1,143,100	1,143,100	1,143,058	42
Vital Statistics				
Subsidies/Shared Revenue	7,000	7,000	2,658	4,342
Total Health	<u>1,150,100</u>	<u>1,150,100</u>	<u>1,145,716</u>	<u>4,384</u>

(Continued)

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Human Services				
Soldiers Relief Commission				
Personal Services	\$ 1,406,000	\$ 1,454,860	\$ 1,405,924	\$ 48,936
Professional Services	24,000	24,500	24,500	-
Internal Charge Back	31,600	26,050	15,437	10,613
Supplies	11,000	10,998	10,780	218
Travel/Continuing Education	30,000	31,246	31,246	-
Motor Vehicle Fuel/Repair	5,000	3,500	3,483	17
Contract Services	88,053	87,389	87,331	58
Advertising and Printing	64,500	60,158	60,157	1
Other	116,614	128,502	127,496	1,006
Subsidies/Shared Revenue	1,165,054	1,163,554	873,124	290,430
Equipment	28,000	27,924	27,924	-
Total Soldiers Relief Commission	2,969,821	3,018,681	2,667,402	351,279
Human Services				
Subsidies/Shared Revenue	5,019,590	1,602,777	1,602,777	-
Total Human Services	5,019,590	1,602,777	1,602,777	-
Total Human Services	7,989,411	4,621,458	4,270,179	351,279
Other				
Insurance/Pension/Taxes				
Insurance	624,000	624,000	623,953	47
Other	200,000	200,000	185,910	14,090
Total Insurance/Pension/Taxes	824,000	824,000	809,863	14,137
Miscellaneous				
Miscellaneous	837,813	874,806	681,570	193,236
Victims Assistance	25,000	25,000	25,000	-
Humane Society	50,000	50,000	50,000	-
Agriculture	121,300	121,300	119,800	1,500
Historical Society	51,000	51,000	51,000	-
Soil and Water	171,900	171,900	171,900	-
Total Miscellaneous	1,257,013	1,294,006	1,099,270	194,736
Total Other	2,081,013	2,118,006	1,909,133	208,873
<i>Total Expenditures</i>	107,136,432	104,882,467	103,092,381	1,790,086
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(7,784,948)	(4,508,573)	30,630	4,539,203
Other Financing Sources (Uses)				
Transfers In	1,500,000	1,500,000	1,017,876	(482,124)
Transfers Out	(850,000)	(4,417,813)	(4,417,813)	-
Sale of Capital Assets	-	14,070	14,070	-
Other Financing Sources	1,938,536	607,101	-	(607,101)
Total Other Financing Sources (Uses)	2,588,536	(2,296,642)	(3,385,867)	(1,089,225)
<i>Net Change in Fund Balance</i>	(5,196,412)	(6,805,215)	(3,355,237)	3,449,978
Fund Balance - Beginning	4,087,940	4,087,940	4,087,940	
Prior Year Encumbrance Appropriations	3,656,429	3,656,429	3,656,429	
<i>Fund Balance - Ending</i>	\$ 2,547,957	\$ 939,154	\$ 4,389,132	\$ 3,449,978

This page left blank intentionally

County of Summit, Ohio

Nonmajor Governmental Funds

Other Nonmajor Governmental Funds

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

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

Special Revenue Funds

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

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

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

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

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

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

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

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

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

County of Summit, Ohio

Nonmajor Governmental Funds

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs.

General Obligation Bond Retirement - To account for and report restricted tax levies that are utilized for the repayment of general obligation bonds and notes of the County.

Capital Project Funds

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

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

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

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Hotel and Motel Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 90,000	\$ 109,469	\$ 71,820	\$ (37,649)
<i>Total Revenues</i>	<u>90,000</u>	<u>109,469</u>	<u>71,820</u>	<u>(37,649)</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Hotel/Motel				
Personal Services	67,300	69,890	69,558	332
Internal Charge Back	10,000	10,000	4,392	5,608
Supplies	2,000	2,000	-	2,000
Travel/Continuing Education	1,000	1,000	-	1,000
Other	10,000	10,000	-	10,000
Total General Government - Legislative and Executive	<u>90,300</u>	<u>92,890</u>	<u>73,950</u>	<u>18,940</u>
<i>Net Change in Fund Balance</i>	(300)	16,579	(2,130)	(18,709)
Fund Balance - Beginning	<u>(16,579)</u>	<u>(16,579)</u>	<u>(16,579)</u>	
<i>Fund Balance - Ending</i>	<u>\$ (16,879)</u>	<u>\$ -</u>	<u>\$ (18,709)</u>	<u>\$ (18,709)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Tax Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 126,809	\$ 134,493	\$ 66,073	\$ (68,420)
Other	873,191	926,103	454,971	(471,132)
<i>Total Revenues</i>	<u>1,000,000</u>	<u>1,060,596</u>	<u>521,044</u>	<u>(539,552)</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Delinquent Tax				
Contract Services	125,000	125,000	125,000	-
Advertising and Printing	559,097	559,097	429,456	129,641
Other	133,575	233,575	163,052	70,523
Total General Government - Legislative and Executive	<u>817,672</u>	<u>917,672</u>	<u>717,508</u>	<u>200,164</u>
<i>Net Change in Fund Balance</i>	182,328	142,924	(196,464)	(339,388)
Fund Balance - Beginning	(285,596)	(285,596)	(285,596)	
Prior Year Encumbrance Appropriations	<u>142,672</u>	<u>142,672</u>	<u>142,672</u>	
<i>Fund Balance - Ending</i>	<u>\$ 39,404</u>	<u>\$ -</u>	<u>\$ (339,388)</u>	<u>\$ (339,388)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Recorder Equipment Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 70,000	\$ 70,000	\$ 77,754	\$ 7,754
Other	-	-	627	627
<i>Total Revenues</i>	<u>70,000</u>	<u>70,000</u>	<u>78,381</u>	<u>8,381</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Recording Equipment				
Contract Services	76,310	76,310	60,553	15,757
Rentals	7,518	7,518	7,518	-
Equipment	-	401,851	401,851	-
Total General Government - Legislative and Executive	<u>83,828</u>	<u>485,679</u>	<u>469,922</u>	<u>15,757</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(13,828)</u>	<u>(415,679)</u>	<u>(391,541)</u>	<u>24,138</u>
Other Financing Sources (Uses)				
Transfers In	-	401,851	401,851	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>401,851</u>	<u>401,851</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(13,828)</u>	<u>(13,828)</u>	<u>10,310</u>	<u>24,138</u>
Fund Balance - Beginning	94,965	94,965	94,965	
Prior Year Encumbrance Appropriations	<u>7,227</u>	<u>7,227</u>	<u>7,227</u>	
<i>Fund Balance - Ending</i>	<u>\$ 88,364</u>	<u>\$ 88,364</u>	<u>\$ 112,502</u>	<u>\$ 24,138</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Real Estate Discount and Tax Installment Plan Administration Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 75,000	\$ 75,000	\$ 79,972	\$ 4,972
Investment Income	100,000	100,000	71,504	(28,496)
<i>Total Revenues</i>	<u>175,000</u>	<u>175,000</u>	<u>151,476</u>	<u>(23,524)</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - R.E.D. Administration				
Personal Services	64,700	67,180	66,224	956
Internal Charge Back	5,000	5,000	968	4,032
Supplies	5,000	5,000	1,804	3,196
Advertising and Printing	5,000	5,000	-	5,000
Total Fiscal Officer - R.E.D. Administration	<u>79,700</u>	<u>82,180</u>	<u>68,996</u>	<u>13,184</u>
Tax Installment Plan Administration				
Personal Services	78,900	81,930	79,502	2,428
Internal Charge Back	5,000	5,000	1,473	3,527
Supplies	5,000	5,000	540	4,460
Other	5,000	5,000	-	5,000
Total Tax Installment Plan Administration	<u>93,900</u>	<u>96,930</u>	<u>81,515</u>	<u>15,415</u>
Total General Government - Legislative and Executive	<u>173,600</u>	<u>179,110</u>	<u>150,511</u>	<u>28,599</u>
<i>Net Change in Fund Balance</i>	1,400	(4,110)	965	5,075
Fund Balance - Beginning	<u>191,301</u>	<u>191,301</u>	<u>191,301</u>	
<i>Fund Balance - Ending</i>	<u>\$ 192,701</u>	<u>\$ 187,191</u>	<u>\$ 192,266</u>	<u>\$ 5,075</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff IV-D Process Serving Fund
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ 518,567	\$ 413,472	\$ (105,095)
<i>Total Revenues</i>	<u>-</u>	<u>518,567</u>	<u>413,472</u>	<u>(105,095)</u>
Expenditures				
Public Safety				
Sheriff IV-D Process Serving				
Personal Services	447,600	462,860	421,698	41,162
Travel/Continuing Education	31,100	31,100	-	31,100
Other	7,000	7,000	707	6,293
Total Public Safety	<u>485,700</u>	<u>500,960</u>	<u>422,405</u>	<u>78,555</u>
<i>Net Change in Fund Balance</i>	(485,700)	17,607	(8,933)	(26,540)
Fund Balance (Deficit) - Beginning	<u>(17,607)</u>	<u>(17,607)</u>	<u>(17,607)</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (503,307)</u>	<u>\$ -</u>	<u>\$ (26,540)</u>	<u>\$ (26,540)</u>

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff Rotary Fund
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 6,928,000	\$ 8,448,340	\$ 7,928,863	\$ (519,477)
Other	-	-	11,109	11,109
<i>Total Revenues</i>	<u>6,928,000</u>	<u>8,448,340</u>	<u>7,939,972</u>	<u>(508,368)</u>
Expenditures				
Public Safety				
Policing Rotary				
Personal Services	6,538,800	6,761,040	6,622,041	138,999
Supplies	67,016	67,016	16,619	50,397
Travel/Continuing Education	1,000	1,000	126	874
Motor Vehicle Fuel/Repair	493,125	493,125	464,526	28,599
Contract Services	23,096	23,096	21,718	1,378
Insurance	40,000	40,000	38,582	1,418
Other	224,160	224,160	224,159	1
Equipment	82,473	295,103	191,945	103,158
Total Policing Rotary	<u>7,469,670</u>	<u>7,904,540</u>	<u>7,579,716</u>	<u>324,824</u>
Training Rotary				
Supplies	45,180	45,180	38,351	6,829
Other	10,207	10,207	9,130	1,077
Total Training Rotary	<u>55,387</u>	<u>55,387</u>	<u>47,481</u>	<u>7,906</u>
Foreclosure Rotary				
Personal Services	482,900	500,220	484,305	15,915
Supplies	5,000	5,000	1,696	3,304
Travel/Continuing Education	1,000	1,000	-	1,000
Motor Vehicle Fuel/Repair	60,000	60,000	17,928	42,072
Contract Services	43,790	43,790	38,642	5,148
Insurance	3,600	3,600	-	3,600
Other	7,428	7,428	7,428	-
Equipment	20,000	98,655	78,912	19,743
Total Foreclosure Rotary	<u>623,718</u>	<u>719,693</u>	<u>628,911</u>	<u>90,782</u>
Total Public Safety	<u>8,148,775</u>	<u>8,679,620</u>	<u>8,256,108</u>	<u>423,512</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(1,220,775)</u>	<u>(231,280)</u>	<u>(316,136)</u>	<u>(84,856)</u>
Other Financing Sources (Uses)				
Other Financing Sources	-	-	37,799	37,799
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>37,799</u>	<u>37,799</u>
<i>Net Change in Fund Balance</i>	<u>(1,220,775)</u>	<u>(231,280)</u>	<u>(278,337)</u>	<u>(47,057)</u>
Fund Balance - Beginning	358,008	358,008	358,008	
Prior Year Encumbrance Appropriations	246,475	246,475	246,475	
<i>Fund Balance - Ending</i>	<u>\$ (616,292)</u>	<u>\$ 373,203</u>	<u>\$ 326,146</u>	<u>\$ (47,057)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff Inmate Welfare Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Other	\$ 232,000	\$ 232,000	\$ 205,641	\$ (26,359)
<i>Total Revenues</i>	<u>232,000</u>	<u>232,000</u>	<u>205,641</u>	<u>(26,359)</u>
Expenditures				
Public Safety				
Inmate Welfare				
Personal Services	191,500	198,100	182,524	15,576
Supplies	62,924	62,924	62,922	2
<i>Total Public Safety</i>	<u>254,424</u>	<u>261,024</u>	<u>245,446</u>	<u>15,578</u>
<i>Net Change in Fund Balance</i>	(22,424)	(29,024)	(39,805)	(10,781)
Fund Balance - Beginning	181,661	181,661	181,661	
Prior Year Encumbrance Appropriations	22,925	22,925	22,925	
<i>Fund Balance - Ending</i>	<u>\$ 182,162</u>	<u>\$ 175,562</u>	<u>\$ 164,781</u>	<u>\$ (10,781)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto Insurance Repair and Retention Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 140,000	\$ 140,000	\$ 87,387	\$ (52,613)
Other	190,000	190,000	189,287	(713)
<i>Total Revenues</i>	<u>330,000</u>	<u>330,000</u>	<u>276,674</u>	<u>(53,326)</u>
Expenditures				
General Government - Legislative and Executive				
Auto Insurance Repair				
Personal Services	108,600	112,770	112,193	577
Motor Vehicle Fuel/Repair	115,500	115,500	75,660	39,840
Contract Services	6,500	6,500	4,571	1,929
Other Expenses	119,859	119,859	53,850	66,009
Total General Government - Legislative and Executive	<u>350,459</u>	<u>354,629</u>	<u>246,274</u>	<u>108,355</u>
Public Safety				
Insurance Retention				
Other	50,000	50,000	-	50,000
Equipment	100,000	100,000	99,920	80
Total Public Safety	<u>150,000</u>	<u>150,000</u>	<u>99,920</u>	<u>50,080</u>
<i>Total Expenditures</i>	<u>500,459</u>	<u>504,629</u>	<u>346,194</u>	<u>158,435</u>
<i>Net Change in Fund Balance</i>	(170,459)	(174,629)	(69,520)	105,109
Fund Balance - Beginning	640,996	640,996	640,996	
Prior Year Encumbrance Appropriations	<u>20,359</u>	<u>20,359</u>	<u>20,359</u>	
<i>Fund Balance - Ending</i>	<u>\$ 490,896</u>	<u>\$ 486,726</u>	<u>\$ 591,835</u>	<u>\$ 105,109</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Consumer Affairs Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Expenditures				
General Government - Legislative and Executive				
Consumer Affairs				
Personal Services	\$ 192,500	\$ 199,410	\$ 109,452	\$ 89,958
Internal Charge Back	2,700	2,700	1,517	1,183
Supplies	3,165	3,165	2,453	712
Travel and Expenses	1,200	1,200	1,112	88
Advertising and Printing	1,737	1,737	1,583	154
Other	2,876	2,876	1,942	934
Total General Government - Legislative and Executive	<u>204,178</u>	<u>211,088</u>	<u>118,059</u>	<u>93,029</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(204,178)</u>	<u>(211,088)</u>	<u>(118,059)</u>	<u>93,029</u>
Other Financing Sources (Uses)				
Transfers In	<u>200,000</u>	<u>200,000</u>	<u>131,311</u>	<u>(68,689)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>200,000</u>	<u>200,000</u>	<u>131,311</u>	<u>(68,689)</u>
<i>Net Change in Fund Balance</i>	<u>(4,178)</u>	<u>(11,088)</u>	<u>13,252</u>	<u>24,340</u>
Fund Balance - Beginning	247,087	247,087	247,087	
Prior Year Encumbrance Appropriations	<u>1,679</u>	<u>1,679</u>	<u>1,679</u>	
<i>Fund Balance - Ending</i>	<u>\$ 244,588</u>	<u>\$ 237,678</u>	<u>\$ 262,018</u>	<u>\$ 24,340</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
SBC Inmate Phone Commission Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Other	\$ 300,000	\$ 379,953	\$ 457,492	\$ 77,539
<i>Total Revenues</i>	<u>300,000</u>	<u>379,953</u>	<u>457,492</u>	<u>77,539</u>
Expenditures				
General Government - Judicial				
SBC Inmate Phone Commission - Prosecutor				
Personal Services	71,800	74,130	68,624	5,506
Supplies	2,000	2,000	-	2,000
Total General Government - Judicial	<u>73,800</u>	<u>76,130</u>	<u>68,624</u>	<u>7,506</u>
Public Safety				
SBC Inmate Phone Commission - Sheriff				
Personal Services	430,300	445,650	439,744	5,906
Other	11,333	11,333	11,333	-
Total Public Safety	<u>441,633</u>	<u>456,983</u>	<u>451,077</u>	<u>5,906</u>
<i>Total Expenditures</i>	<u>515,433</u>	<u>533,113</u>	<u>519,701</u>	<u>13,412</u>
<i>Net Change in Fund Balance</i>	(215,433)	(153,160)	(62,209)	90,951
Fund Balance - Beginning	148,227	148,227	148,227	
Prior Year Encumbrance Appropriations	<u>4,933</u>	<u>4,933</u>	<u>4,933</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (62,273)</u>	<u>\$ -</u>	<u>\$ 90,951</u>	<u>\$ 90,951</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
800 MHZ Fund
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 415,000	\$ 504,190	\$ 596,548	\$ 92,358
<i>Total Revenues</i>	<u>415,000</u>	<u>504,190</u>	<u>596,548</u>	<u>92,358</u>
Expenditures				
Public Safety				
800 Mhz Maintenance				
Personal Services	107,200	111,320	110,741	579
Internal Charge Back	10,000	10,000	3,463	6,537
Supplies	2,000	2,000	133	1,867
Contract Services	247,663	802,977	750,866	52,111
Other	73,787	73,787	73,787	-
Capital Outlay	62,000	62,000	18,546	43,454
Total Public Safety	<u>502,650</u>	<u>1,062,084</u>	<u>957,536</u>	<u>104,548</u>
<i>Net Change in Fund Balance</i>	(87,650)	(557,894)	(360,988)	196,906
Fund Balance - Beginning	675,344	675,344	675,344	
Prior Year Encumbrance Appropriations	<u>83,250</u>	<u>83,250</u>	<u>83,250</u>	
<i>Fund Balance - Ending</i>	<u>\$ 670,944</u>	<u>\$ 200,700</u>	<u>\$ 397,606</u>	<u>\$ 196,906</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Veterans Monument and Donations Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Other	\$ -	\$ -	\$ 1,740	\$ 1,740
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>1,740</u>	<u>1,740</u>
<i>Net Change in Fund Balance</i>	-	-	1,740	1,740
Fund Balance - Beginning	<u>45,079</u>	<u>45,079</u>	<u>45,079</u>	
<i>Fund Balance - Ending</i>	<u>\$ 45,079</u>	<u>\$ 45,079</u>	<u>\$ 46,819</u>	<u>\$ 1,740</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Foreclosure Education and Prevention Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 400,000	\$ 400,000	\$ 236,641	\$ (163,359)
<i>Total Revenues</i>	<u>400,000</u>	<u>400,000</u>	<u>236,641</u>	<u>(163,359)</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Foreclosure Education and Prevention				
Personal Services	33,400	34,660	28,511	6,149
Internal Charge Back	1,000	1,000	-	1,000
Supplies	1,000	1,000	-	1,000
Other	5,000	5,000	-	5,000
Total General Government - Legislative and Executive	<u>40,400</u>	<u>41,660</u>	<u>28,511</u>	<u>13,149</u>
Public Safety				
Foreclosure Education and Prevention				
Personal Services	152,300	157,680	138,449	19,231
Supplies	5,000	5,000	-	5,000
Other	2,909	2,909	2,409	500
Total Public Safety	<u>160,209</u>	<u>165,589</u>	<u>140,858</u>	<u>24,731</u>
<i>Total Expenditures</i>	<u>200,609</u>	<u>207,249</u>	<u>169,369</u>	<u>37,880</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>199,391</u>	<u>192,751</u>	<u>67,272</u>	<u>(125,479)</u>
Other Financing Sources (Uses)				
Transfers Out	(202,600)	(202,600)	(139,400)	63,200
<i>Total Other Financing Sources (Uses)</i>	<u>(202,600)</u>	<u>(202,600)</u>	<u>(139,400)</u>	<u>63,200</u>
<i>Net Change in Fund Balance</i>	(3,209)	(9,849)	(72,128)	(62,279)
Fund Balance - Beginning	209,394	209,394	209,394	
Prior Year Encumbrance Appropriations	1,609	1,609	1,609	
<i>Fund Balance - Ending</i>	<u>\$ 207,794</u>	<u>\$ 201,154</u>	<u>\$ 138,875</u>	<u>\$ (62,279)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Direct Indictment Program Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 35,000	\$ 698,268	\$ 325,764	\$ (372,504)
<i>Total Revenues</i>	<u>35,000</u>	<u>698,268</u>	<u>325,764</u>	<u>(372,504)</u>
Expenditures				
General Government - Judicial				
PR Direct Indictment Program				
Personal Services	-	681,377	344,800	336,577
Total General Government - Judicial	<u>-</u>	<u>681,377</u>	<u>344,800</u>	<u>336,577</u>
<i>Net Change in Fund Balance</i>	35,000	16,891	(19,036)	(35,927)
Fund Balance (Deficit) - Beginning	<u>(16,891)</u>	<u>(16,891)</u>	<u>(16,891)</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 18,109</u>	<u>\$ -</u>	<u>\$ (35,927)</u>	<u>\$ (35,927)</u>

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Building Standards Fund
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 2,995,600	\$ 2,995,600	\$ 3,086,291	\$ 90,691
Other	-	-	3,787	3,787
<i>Total Revenues</i>	<u>2,995,600</u>	<u>2,995,600</u>	<u>3,090,078</u>	<u>94,478</u>
Expenditures				
Public Safety				
Building Regulations				
Personal Services	2,199,000	2,279,100	2,223,389	55,711
Internal Charge Back	90,600	90,600	70,029	20,571
Supplies	6,917	6,917	2,358	4,559
Travel and Expenses	10,000	10,000	1,464	8,536
Motor Vehicle Fuel/Repair	17,000	17,000	17,000	-
Contract Services	58,310	58,310	52,246	6,064
Advertising and Printing	4,500	4,500	2,600	1,900
Other	153,724	153,724	138,294	15,430
Total Public Safety	<u>2,540,051</u>	<u>2,620,151</u>	<u>2,507,380</u>	<u>112,771</u>
<i>Excess of Revenues Over Expenditures</i>	<u>455,549</u>	<u>375,449</u>	<u>582,698</u>	<u>207,249</u>
Other Financing Sources (Uses)				
Transfers In	-	-	1,501	1,501
Transfers Out	(500,000)	(500,000)	(500,000)	-
Other Financing Sources	4,400	4,400	136	(4,264)
<i>Total Other Financing Sources (Uses)</i>	<u>(495,600)</u>	<u>(495,600)</u>	<u>(498,363)</u>	<u>(2,763)</u>
<i>Net Change in Fund Balance</i>	<u>(40,051)</u>	<u>(120,151)</u>	<u>84,335</u>	<u>204,486</u>
Fund Balance - Beginning	582,877	582,877	582,877	
Prior Year Encumbrance Appropriations	33,751	33,751	33,751	
<i>Fund Balance - Ending</i>	<u>\$ 576,577</u>	<u>\$ 496,477</u>	<u>\$ 700,963</u>	<u>\$ 204,486</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Engineer Community Rotary Fund
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 180,000	\$ 180,000	\$ 119,815	\$ (60,185)
<i>Total Revenues</i>	<u>180,000</u>	<u>180,000</u>	<u>119,815</u>	<u>(60,185)</u>
Expenditures				
Public Works				
Engineer Community Rotary				
Contract Services	145,000	145,000	128,592	16,408
Total Public Works	<u>145,000</u>	<u>145,000</u>	<u>128,592</u>	<u>16,408</u>
<i>Net Change in Fund Balance</i>	35,000	35,000	(8,777)	(43,777)
Fund Balance - Beginning	<u>32,982</u>	<u>32,982</u>	<u>32,982</u>	
<i>Fund Balance - Ending</i>	<u>\$ 67,982</u>	<u>\$ 67,982</u>	<u>\$ 24,205</u>	<u>\$ (43,777)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Expedited Foreclosure Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Taxes				
Property	\$ 160,000	\$ 160,000	\$ 178,523	\$ 18,523
<i>Total Revenues</i>	<u>160,000</u>	<u>160,000</u>	<u>178,523</u>	<u>18,523</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Expedited Foreclosure				
Personal Services	67,600	69,970	14,738	55,232
Internal Charge Back	10,000	10,000	-	10,000
Supplies	20,000	20,000	7,389	12,611
Travel/Continuing Education	5,000	5,000	5,000	-
Contract Services	10,000	10,000	10,000	-
Advertising and Printing	5,000	5,000	2,322	2,678
Other	5,000	5,000	2,203	2,797
Equipment	5,000	5,000	4,832	168
Total General Government - Legislative and Executive	<u>127,600</u>	<u>129,970</u>	<u>46,484</u>	<u>83,486</u>
<i>Excess of Revenues Over Expenditures</i>	<u>32,400</u>	<u>30,030</u>	<u>132,039</u>	<u>102,009</u>
Other Financing Sources (Uses)				
Transfers Out	-	(401,851)	(401,851)	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>(401,851)</u>	<u>(401,851)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	32,400	(371,821)	(269,812)	102,009
Fund Balance - Beginning	<u>581,384</u>	<u>581,384</u>	<u>581,384</u>	
<i>Fund Balance - Ending</i>	<u>\$ 613,784</u>	<u>\$ 209,563</u>	<u>\$ 311,572</u>	<u>\$ 102,009</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Certificate of Title Administration Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 3,800,000	\$ 3,800,000	\$ 4,448,031	\$ 648,031
<i>Total Revenues</i>	<u>3,800,000</u>	<u>3,800,000</u>	<u>4,448,031</u>	<u>648,031</u>
Expenditures				
General Government - Legislative and Executive				
Personal Services	2,287,200	2,370,030	2,308,345	61,685
Internal Charge Back	31,000	31,000	27,020	3,980
Professional Services	48,162	48,162	27,620	20,542
Supplies	129,754	126,754	73,071	53,683
Travel/Continuing Education	11,780	14,780	11,077	3,703
Motor Vehicle Fuel/Repair	4,000	4,000	255	3,745
Contract Services	514,519	514,519	276,594	237,925
Rentals	114,829	114,829	105,402	9,427
Advertising and Printing	8,000	8,000	-	8,000
Other	140,000	140,000	140,000	-
Equipment	35,000	35,000	1,751	33,249
<i>Total Expenditures</i>	<u>3,324,244</u>	<u>3,407,074</u>	<u>2,971,135</u>	<u>435,939</u>
<i>Excess of Revenues Over Expenditures</i>	<u>475,756</u>	<u>392,926</u>	<u>1,476,896</u>	<u>1,083,970</u>
Other Financing Sources (Uses)				
Transfers In	-	-	1,408	1,408
Transfers Out	(1,000,000)	(1,000,000)	(1,000,000)	-
Other Financing Sources	-	-	3,629	3,629
<i>Total Other Financing Sources (Uses)</i>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(994,963)</u>	<u>5,037</u>
<i>Net Change in Fund Balance</i>	<u>(524,244)</u>	<u>(607,074)</u>	<u>481,933</u>	<u>1,089,007</u>
Fund Balance - Beginning	4,818,422	4,818,422	4,818,422	
Prior Year Encumbrance Appropriations	<u>212,744</u>	<u>212,744</u>	<u>212,744</u>	
<i>Fund Balance - Ending</i>	<u>\$ 4,506,922</u>	<u>\$ 4,424,092</u>	<u>\$ 5,513,099</u>	<u>\$ 1,089,007</u>

County of Summit, Ohio

***Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2015***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 22,472,729	\$ 3,918,669	\$ 3,499,416	\$ 29,890,814
Cash and Investments - Segregated Accounts	1,491,157	-	-	1,491,157
Receivables (Net of Allowance for Uncollectibles)				
Taxes	8,685,257	7,555,968	-	16,241,225
Accounts	19,977	-	-	19,977
Special Assessments	574,145	-	-	574,145
Loans	6,467,596	-	3,767,828	10,235,424
Due From Other Funds	687,162	-	-	687,162
Due From Other Governments	10,872,857	572,986	-	11,445,843
Material and Supplies Inventory	552,854	-	-	552,854
Prepaid Items	178,375	-	-	178,375
<i>Total Assets</i>	<u>\$ 52,002,109</u>	<u>\$ 12,047,623</u>	<u>\$ 7,267,244</u>	<u>\$ 71,316,976</u>
Liabilities				
Accounts Payable	\$ 979,253	\$ -	\$ 504,036	\$ 1,483,289
Accrued Salaries and Wages Payable	327,267	-	2,298	329,565
Matured Bonds and Interest Payable	-	10,597	-	10,597
Compensated Absences	71,235	-	-	71,235
Due To Other Funds	1,972,246	-	1,725	1,973,971
Due To Other Governments	183,838	-	354	184,192
Deposits Held and Due To Others	124,612	-	-	124,612
<i>Total Liabilities</i>	<u>3,658,451</u>	<u>10,597</u>	<u>508,413</u>	<u>4,177,461</u>
Deferred Inflows of Resources				
Property Taxes	7,579,414	6,857,922	-	14,437,336
Unavailable Revenue	7,324,836	1,271,032	1,277,828	9,873,696
<i>Total Deferred Inflows of Resources</i>	<u>14,904,250</u>	<u>8,128,954</u>	<u>1,277,828</u>	<u>24,311,032</u>
Fund Balances				
Nonspendable	731,229	-	-	731,229
Restricted	32,708,179	3,908,072	4,625,640	41,241,891
Assigned	-	-	855,363	855,363
<i>Total Fund Balances</i>	<u>33,439,408</u>	<u>3,908,072</u>	<u>5,481,003</u>	<u>42,828,483</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 52,002,109</u>	<u>\$ 12,047,623</u>	<u>\$ 7,267,244</u>	<u>\$ 71,316,976</u>

County of Summit, Ohio

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Taxes:				
Property	\$ 7,381,903	\$ 5,841,114	\$ -	\$ 13,223,017
Other	4,155,080	-	-	4,155,080
Licenses and Permits	746,799	-	-	746,799
Charges for Services	14,390,868	-	365,001	14,755,869
Fines and Forfeitures	1,555,556	-	-	1,555,556
Intergovernmental	44,060,368	2,390,939	3,251,809	49,703,116
Special Assessments	533,487	-	-	533,487
Investment Income	4,293	-	194	4,487
Other	895,272	-	197,009	1,092,281
<i>Total Revenues</i>	<u>73,723,626</u>	<u>8,232,053</u>	<u>3,814,013</u>	<u>85,769,692</u>
Expenditures				
General Government:				
Legislative and Executive	13,812,503	-	259,487	14,071,990
Judicial	5,266,476	-	-	5,266,476
Public Safety	19,309,714	-	-	19,309,714
Public Works	15,386,182	-	4,189,215	19,575,397
Health	972,829	-	-	972,829
Economic Development	4,246,864	-	-	4,246,864
Human Services	8,734,485	-	-	8,734,485
Recreation	8,380,912	-	-	8,380,912
Other Expenditures	-	26,662	16,751	43,413
Capital Outlay	-	-	1,242,365	1,242,365
Debt Service:				
Principal Retirement	11,852	5,934,000	-	5,945,852
Interest and Fiscal Charges	2,575	2,950,795	-	2,953,370
<i>Total Expenditures</i>	<u>76,124,392</u>	<u>8,911,457</u>	<u>5,707,818</u>	<u>90,743,667</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(2,400,766)	(679,404)	(1,893,805)	(4,973,975)
Other Financing Sources (Uses)				
Transfers In	52,875	-	2,857,496	2,910,371
Transfers Out	(785,367)	-	(19,730)	(805,097)
<i>Total Other Financing Sources (Uses)</i>	<u>(732,492)</u>	<u>-</u>	<u>2,837,766</u>	<u>2,105,274</u>
<i>Net Change in Fund Balances</i>	(3,133,258)	(679,404)	943,961	(2,868,701)
Fund Balances - Beginning	<u>36,572,666</u>	<u>4,587,476</u>	<u>4,537,042</u>	<u>45,697,184</u>
<i>Fund Balances - Ending</i>	<u>\$ 33,439,408</u>	<u>\$ 3,908,072</u>	<u>\$ 5,481,003</u>	<u>\$ 42,828,483</u>

County of Summit, Ohio

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015***

	<u>Motor Vehicle and Gas Tax</u>	<u>Real Estate Assessment</u>	<u>Delinquent Tax Assessment Collection</u>	<u>Governmental Grants</u>
Assets				
Equity in Pooled Cash and Investments	\$ 5,082,804	\$ 4,769,857	\$ 5,818,553	\$ 2,609,306
Cash and Investments - Segregated Accounts	-	-	-	655,614
Receivables (Net of Allowance for Uncollectibles)				
Taxes	334,640	-	-	-
Accounts	110	3	-	2,259
Special Assessments	574,145	-	-	-
Loans	-	-	-	6,467,596
Due From Other Funds	-	-	-	687,162
Due From Other Governments	5,627,625	-	-	4,143,927
Material and Supplies Inventory	536,416	-	-	-
Prepaid Items	11,531	21,090	10,956	64,498
<i>Total Assets</i>	<u>\$ 12,167,271</u>	<u>\$ 4,790,950</u>	<u>\$ 5,829,509</u>	<u>\$ 14,630,362</u>
Liabilities				
Accounts Payable	\$ 263,194	\$ 30,967	\$ 1,583	\$ 550,179
Accrued Salaries and Wages Payable	80,990	41,028	19,665	87,893
Compensated Absences	-	-	-	-
Due To Other Funds	890,880	36,166	15,881	573,030
Due To Other Governments	12,362	6,353	2,992	141,781
Deposits Held and Due To Others	-	-	-	83,680
<i>Total Liabilities</i>	<u>1,247,426</u>	<u>114,514</u>	<u>40,121</u>	<u>1,436,563</u>
Deferred Inflows of Resources				
Property Taxes	-	-	-	-
Unavailable Revenue	4,395,875	-	-	1,507,645
<i>Total Deferred Inflows of Resources</i>	<u>4,395,875</u>	<u>-</u>	<u>-</u>	<u>1,507,645</u>
Fund Balances				
Nonspendable	547,947	21,090	10,956	64,498
Restricted	5,976,023	4,655,346	5,778,432	11,621,656
<i>Total Fund Balances</i>	<u>6,523,970</u>	<u>4,676,436</u>	<u>5,789,388</u>	<u>11,686,154</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 12,167,271</u>	<u>\$ 4,790,950</u>	<u>\$ 5,829,509</u>	<u>\$ 14,630,362</u>

Other Special Revenue	Child Support Enforcement	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
\$ 3,342,885	\$ 541,981	\$ -	\$ 307,343	\$ 22,472,729
794,611	40,932	-	-	1,491,157
-	-	8,350,617	-	8,685,257
17,385	220	-	-	19,977
-	-	-	-	574,145
-	-	-	-	6,467,596
-	-	-	-	687,162
53,013	195,593	491,785	360,914	10,872,857
10,774	5,664	-	-	552,854
61,520	8,780	-	-	178,375
<u>\$ 4,280,188</u>	<u>\$ 793,170</u>	<u>\$ 8,842,402</u>	<u>\$ 668,257</u>	<u>\$ 52,002,109</u>
\$ 125,800	\$ 6,283	\$ -	\$ 1,247	\$ 979,253
22,874	70,952	-	3,865	327,267
64,944	6,291	-	-	71,235
23,947	429,278	-	3,064	1,972,246
6,896	12,861	-	593	183,838
-	40,932	-	-	124,612
<u>244,461</u>	<u>566,597</u>	<u>-</u>	<u>8,769</u>	<u>3,658,451</u>
-	-	7,579,414	-	7,579,414
-	-	1,262,988	158,328	7,324,836
-	-	<u>8,842,402</u>	<u>158,328</u>	<u>14,904,250</u>
72,294	14,444	-	-	731,229
3,963,433	212,129	-	501,160	32,708,179
<u>4,035,727</u>	<u>226,573</u>	<u>-</u>	<u>501,160</u>	<u>33,439,408</u>
<u>\$ 4,280,188</u>	<u>\$ 793,170</u>	<u>\$ 8,842,402</u>	<u>\$ 668,257</u>	<u>\$ 52,002,109</u>

County of Summit, Ohio

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015***

	Motor Vehicle and Gas Tax	Real Estate Assessment	Delinquent Tax Assessment Collection	Governmental Grants
Revenues				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Other	4,155,080	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	422,119	6,137,361	3,840,137	421,412
Fines and Forfeitures	122,367	-	-	714,278
Intergovernmental	10,575,468	-	-	22,892,953
Special Assessments	533,487	-	-	-
Investment Income	4,207	-	-	86
Other	665,041	3	20,600	42,251
<i>Total Revenues</i>	<u>16,477,769</u>	<u>6,137,364</u>	<u>3,860,737</u>	<u>24,070,980</u>
Expenditures				
General Government:				
Legislative and Executive	-	10,456,761	2,757,542	291,600
Judicial	-	-	1,100,879	711,418
Public Safety	-	-	-	17,309,848
Public Works	15,322,962	-	-	63,220
Health	-	-	-	-
Economic Development	-	-	-	4,237,108
Human Services	-	-	-	386,928
Recreation	-	-	-	-
Debt Service:				
Principal Retirement	6,881	-	-	-
Interest and Fiscal Charges	2,484	-	-	-
<i>Total Expenditures</i>	<u>15,332,327</u>	<u>10,456,761</u>	<u>3,858,421</u>	<u>23,000,122</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	1,145,442	(4,319,397)	2,316	1,070,858
Other Financing Sources (Uses)				
Transfers In	28,162	-	-	13,118
Transfers Out	(767,493)	-	-	(17,874)
<i>Total Other Financing Sources (Uses)</i>	<u>(739,331)</u>	<u>-</u>	<u>-</u>	<u>(4,756)</u>
<i>Net Change in Fund Balances</i>	406,111	(4,319,397)	2,316	1,066,102
Fund Balances - Beginning	<u>6,117,859</u>	<u>8,995,833</u>	<u>5,787,072</u>	<u>10,620,052</u>
<i>Fund Balances - Ending</i>	<u>\$ 6,523,970</u>	<u>\$ 4,676,436</u>	<u>\$ 5,789,388</u>	<u>\$ 11,686,154</u>

Other Special Revenue	Child Support Enforcement	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ 7,381,903	\$ -	\$ 7,381,903
-	-	-	-	4,155,080
746,799	-	-	-	746,799
3,569,839	-	-	-	14,390,868
718,911	-	-	-	1,555,556
136,043	8,557,174	999,009	899,721	44,060,368
-	-	-	-	533,487
-	-	-	-	4,293
167,377	-	-	-	895,272
<u>5,338,969</u>	<u>8,557,174</u>	<u>8,380,912</u>	<u>899,721</u>	<u>73,723,626</u>
306,600	-	-	-	13,812,503
3,454,179	-	-	-	5,266,476
735,449	-	-	1,264,417	19,309,714
-	-	-	-	15,386,182
972,829	-	-	-	972,829
9,756	-	-	-	4,246,864
-	8,347,557	-	-	8,734,485
-	-	8,380,912	-	8,380,912
788	4,183	-	-	11,852
28	63	-	-	2,575
<u>5,479,629</u>	<u>8,351,803</u>	<u>8,380,912</u>	<u>1,264,417</u>	<u>76,124,392</u>
(140,660)	205,371	-	(364,696)	(2,400,766)
10,000	1,595	-	-	52,875
-	-	-	-	(785,367)
<u>10,000</u>	<u>1,595</u>	<u>-</u>	<u>-</u>	<u>(732,492)</u>
(130,660)	206,966	-	(364,696)	(3,133,258)
4,166,387	19,607	-	865,856	36,572,666
<u>\$ 4,035,727</u>	<u>\$ 226,573</u>	<u>\$ -</u>	<u>\$ 501,160</u>	<u>\$ 33,439,408</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Job & Family Services Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ -	\$ 392,844	\$ 392,844	\$ -
Fines and Forfeitures	145,000	145,000	202,785	57,785
Intergovernmental	35,315,010	39,771,736	35,498,294	(4,273,442)
Other	140,000	465,139	473,767	8,628
<i>Total Revenues</i>	<u>35,600,010</u>	<u>40,774,719</u>	<u>36,567,690</u>	<u>(4,207,029)</u>
Expenditures				
Human Services				
Shared Costs				
Personal Services	7,438,100	7,020,940	6,944,171	76,769
Operations	5,055,212	4,378,212	4,158,310	219,902
Total Shared Costs	<u>12,493,312</u>	<u>11,399,152</u>	<u>11,102,481</u>	<u>296,671</u>
Family Support Services				
Personal Services	13,803,100	14,249,566	14,176,770	72,796
Operations	270,829	349,829	329,606	20,223
Total Family Support Services	<u>14,073,929</u>	<u>14,599,395</u>	<u>14,506,376</u>	<u>93,019</u>
Children and Adult Services				
Personal Services	873,200	919,380	907,230	12,150
Operations	10,000	13,000	12,387	613
Total Children and Adult Services	<u>883,200</u>	<u>932,380</u>	<u>919,617</u>	<u>12,763</u>
Workforce Development				
Maintenance/Medical	100,800	331,000	330,999	1
Purchased Services	5,301,643	6,661,988	6,298,061	363,927
Total Workforce Development	<u>5,402,443</u>	<u>6,992,988</u>	<u>6,629,060</u>	<u>363,928</u>
Title XX				
Purchased Services	15,514	110,527	109,314	1,213
Total Title XX	<u>15,514</u>	<u>110,527</u>	<u>109,314</u>	<u>1,213</u>
Medicaid Enhancement				
Personal Services	388,600	736,490	711,686	24,804
Operations	500	500	-	500
Total Medicaid Enhancement	<u>389,100</u>	<u>736,990</u>	<u>711,686</u>	<u>25,304</u>
Child Care Services				
Purchased Services	1,514,009	1,864,009	1,739,791	124,218
Total Child Care Services	<u>1,514,009</u>	<u>1,864,009</u>	<u>1,739,791</u>	<u>124,218</u>
Summer Youth Program				
Personal Services				-
Operations	454	1,719,289	1,688,726	30,563
Total Workforce Investment Act	<u>454</u>	<u>1,719,289</u>	<u>1,688,726</u>	<u>30,563</u>

(Continued)

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Job & Family Services Fund (Continued)
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Workforce Investment Act - Summit				
Purchased Services	\$ 5,099,376	\$ 4,448,966	\$ 3,848,553	\$ 600,413
Total Workforce Investment Act - Summit	<u>5,099,376</u>	<u>4,448,966</u>	<u>3,848,553</u>	<u>600,413</u>
Workforce Investment Act - Medina				
Purchased Services	1,055,249	1,026,299	929,420	96,879
Total Workforce Investment Act - Medina	<u>1,055,249</u>	<u>1,026,299</u>	<u>929,420</u>	<u>96,879</u>
<i>Total Human Services</i>	<u>40,926,586</u>	<u>43,829,995</u>	<u>42,185,024</u>	<u>1,644,971</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(5,326,576)</u>	<u>(3,055,276)</u>	<u>(5,617,334)</u>	<u>(2,562,058)</u>
Other Financing Sources (Uses)				
Transfers In	-	3,416,813	3,416,813	-
Transfers Out	-	(1,200,000)	(1,200,000)	-
Other Financing Sources	400,000	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>400,000</u>	<u>2,216,813</u>	<u>2,216,813</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(4,926,576)	(838,463)	(3,400,521)	(2,562,058)
Fund Balance (Deficit) - Beginning	(1,757,524)	(1,757,524)	(1,757,524)	
Prior Year Encumbrance Appropriations	<u>2,595,987</u>	<u>2,595,987</u>	<u>2,595,987</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (4,088,113)</u>	<u>\$ -</u>	<u>\$ (2,562,058)</u>	<u>\$ (2,562,058)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Services Board Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 24,947,243	\$ 26,387,789	\$ 26,632,223	\$ 244,434
Charges For Services	4,860,000	386,039	90,082	(295,957)
Intergovernmental	14,190,093	17,473,508	16,236,386	(1,237,122)
Other	1,108,064	(341,936)	411,952	753,888
<i>Total Revenues</i>	<u>45,105,400</u>	<u>43,905,400</u>	<u>43,370,643</u>	<u>(534,757)</u>
Expenditures				
Human Services				
Personal Services	28,288,745	27,588,745	27,158,767	429,978
Supplies	522,900	542,900	529,555	13,345
Materials	23,565	23,565	20,305	3,260
Travel/Continuing Education	812,901	852,901	830,918	21,983
Contract Services	19,909,821	20,549,821	19,933,446	616,375
Other	2,723,769	2,723,769	2,473,628	250,141
Medical Assistance	285,932	285,932	199,913	86,019
Equipment	820,968	820,968	658,521	162,447
<i>Total Expenditures</i>	<u>53,388,601</u>	<u>53,388,601</u>	<u>51,805,053</u>	<u>1,583,548</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(8,283,201)</u>	<u>(9,483,201)</u>	<u>(8,434,410)</u>	<u>1,048,791</u>
Other Financing Sources (Uses)				
Transfers In	-	1,200,000	1,204,974	4,974
Other Financing Sources	600	600	4,042	3,442
<i>Total Other Financing Sources (Uses)</i>	<u>600</u>	<u>1,200,600</u>	<u>1,209,016</u>	<u>8,416</u>
<i>Net Change in Fund Balance</i>	<u>(8,282,601)</u>	<u>(8,282,601)</u>	<u>(7,225,394)</u>	<u>1,057,207</u>
Fund Balance - Beginning	27,041,726	27,041,726	27,041,726	
Prior Year Encumbrance Appropriations	<u>3,962,694</u>	<u>3,962,694</u>	<u>3,962,694</u>	
<i>Fund Balance - Ending</i>	<u>\$ 22,721,819</u>	<u>\$ 22,721,819</u>	<u>\$ 23,779,026</u>	<u>\$ 1,057,207</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Alcohol, Drug Addiction & Mental Health Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 28,731,463	\$ 28,731,463	\$ 29,051,943	\$ 320,480
Intergovernmental	13,726,522	13,726,522	13,399,668	(326,854)
Other	28,100	28,100	98,129	70,029
<i>Total Revenues</i>	<u>42,486,085</u>	<u>42,486,085</u>	<u>42,549,740</u>	<u>63,655</u>
Expenditures				
Health				
Personal Services	2,354,703	2,354,703	2,060,339	294,364
Professional Services	85,880	85,880	83,380	2,500
Supplies	45,361	45,361	25,437	19,924
Travel/Continuing Education	104,199	104,199	81,729	22,470
Contract Services	52,220,537	52,220,537	50,589,539	1,630,998
Insurance	78,340	78,340	75,654	2,686
Utilities	7,357	7,357	7,200	157
Rentals	97,211	97,211	96,020	1,191
Advertising and Printing	17,500	17,500	3,587	13,913
Other	4,052	4,052	3,593	459
Equipment	34,349	34,349	31,976	2,373
<i>Total Expenditures</i>	<u>55,049,489</u>	<u>55,049,489</u>	<u>53,058,454</u>	<u>1,991,035</u>
<i>Net Change in Fund Balance</i>	(12,563,404)	(12,563,404)	(10,508,714)	2,054,690
Fund Balance - Beginning	35,343,970	35,343,970	35,343,970	
Prior Year Encumbrance Appropriations	10,491,336	10,491,336	10,491,336	
<i>Fund Balance - Ending</i>	<u>\$ 33,271,902</u>	<u>\$ 33,271,902</u>	<u>\$ 35,326,592</u>	<u>\$ 2,054,690</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Board of Developmental Disabilities Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 49,894,484	\$ 44,292,590	\$ 44,316,524	\$ 23,934
Charges for Services	416,992	409,794	350,202	(59,592)
Intergovernmental	10,119,267	21,611,700	20,964,104	(647,596)
Other	7,526,599	3,747,938	357,314	(3,390,624)
Investment Income	-	-	183	183
<i>Total Revenues</i>	<u>67,957,342</u>	<u>70,062,022</u>	<u>65,988,327</u>	<u>(4,073,695)</u>
Expenditures				
Health				
Board Operating				
Personal Services	36,719,376	36,719,376	34,699,712	2,019,664
Supplies	1,861,840	1,861,840	1,782,920	78,920
Travel/Continuing Education	464,836	464,836	424,808	40,028
Contract Services	40,087,415	41,047,670	40,422,923	624,747
Rentals	644,740	674,740	671,415	3,325
Advertising and Printing	178,324	178,324	169,293	9,031
Other	520,961	520,961	416,901	104,060
Equipment	909,614	909,614	815,773	93,841
Capital Outlay	417,118	417,118	404,870	12,248
<i>Total Expenditures</i>	<u>81,804,224</u>	<u>82,794,479</u>	<u>79,808,615</u>	<u>2,985,864</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(13,846,882)</u>	<u>(12,732,457)</u>	<u>(13,820,288)</u>	<u>(1,087,831)</u>
Other Financing Sources (Uses)				
Other Financing Sources	27,572	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>27,572</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(13,819,310)</u>	<u>(12,732,457)</u>	<u>(13,820,288)</u>	<u>(1,087,831)</u>
Fund Balance - Beginning	57,436,169	57,436,169	57,436,169	
Prior Year Encumbrance Appropriations	4,746,311	4,746,311	4,746,311	
<i>Fund Balance - Ending</i>	<u>\$ 48,363,170</u>	<u>\$ 49,450,023</u>	<u>\$ 48,362,192</u>	<u>\$ (1,087,831)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Taxes - Other	\$ 4,025,000	\$ 4,235,195	\$ 4,138,039	\$ (97,156)
Fines and Forfeitures	155,500	155,500	121,952	(33,548)
Intergovernmental	11,185,000	11,385,000	10,641,182	(743,818)
Investment Income	6,500	6,500	4,265	(2,235)
Other	328,000	705,634	780,118	74,484
<i>Total Revenues</i>	<u>15,700,000</u>	<u>16,487,829</u>	<u>15,685,556</u>	<u>(802,273)</u>
Expenditures				
Public Works				
Administration				
Personal Services	1,139,200	1,178,920	1,176,155	2,765
Internal Charge Back	82,200	82,200	82,200	-
Supplies	90,205	90,205	43,104	47,101
Travel/Continuing Education	15,800	15,800	5,153	10,647
Contract Services	41,398	41,398	39,398	2,000
Utilities	157,299	157,299	148,419	8,880
Rentals	23,971	23,971	20,615	3,356
Advertising and Printing	1,700	1,700	499	1,201
Other	36,100	36,100	36,068	32
Equipment	68,500	68,500	42,392	26,108
<i>Total Administration</i>	<u>1,656,373</u>	<u>1,696,093</u>	<u>1,594,003</u>	<u>102,090</u>
Maintenance				
Personal Services	4,795,300	4,969,560	4,856,216	113,344
Supplies	350,508	350,508	345,562	4,946
Materials	1,492,546	1,492,546	1,313,669	178,877
Travel/Continuing Education	10,900	10,900	1,916	8,984
Contract Services	75,674	75,674	58,743	16,931
Rentals	25,700	25,700	17,309	8,391
Advertising and Printing	1,000	1,000	222	778
Other	535,947	535,947	496,455	39,492
Equipment	76,400	76,400	51,894	24,506
<i>Total Maintenance</i>	<u>7,363,975</u>	<u>7,538,235</u>	<u>7,141,986</u>	<u>396,249</u>
Engineering				
Personal Services	2,383,900	2,472,730	2,271,318	201,412
Supplies	17,818	17,818	7,896	9,922
Travel/Continuing Education	23,400	23,400	17,509	5,891
Contract Services	603,845	636,303	488,157	148,146
Rentals	5,000	5,000	203	4,797
Advertising and Printing	11,000	11,000	3,733	7,267
Other	7,600	7,600	4,243	3,357
Equipment	8,700	8,700	2,946	5,754
Capital Outlay	2,093,350	6,790,526	5,153,777	1,636,749
<i>Total Engineering</i>	<u>5,154,613</u>	<u>9,973,077</u>	<u>7,949,782</u>	<u>2,023,295</u>
<i>Total Public Works</i>	<u>14,174,961</u>	<u>19,207,405</u>	<u>16,685,771</u>	<u>2,521,634</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>1,525,039</u>	<u>(2,719,576)</u>	<u>(1,000,215)</u>	<u>1,719,361</u>

(Continued)

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Fund (Continued)
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ -	\$ 28,162	\$ 28,162
Transfers Out	-	(767,493)	(767,493)	-
Special Assessments	520,000	520,000	534,316	14,316
Other Non-Operating Expenditures	(1,008,106)	(1,008,106)	(275,598)	732,508
Principal Payments	(850,000)	(850,000)	(830,585)	19,415
<i>Total Other Financing Sources (Uses)</i>	<u>(1,338,106)</u>	<u>(2,105,599)</u>	<u>(1,311,198)</u>	<u>794,401</u>
<i>Net Change in Fund Balance</i>	186,933	(4,825,175)	(2,311,413)	2,513,762
Fund Balance - Beginning	2,629,541	2,629,541	2,629,541	
Prior Year Encumbrance Appropriations	<u>2,699,167</u>	<u>2,699,167</u>	<u>2,699,167</u>	
<i>Fund Balance - Ending</i>	<u>\$ 5,515,641</u>	<u>\$ 503,533</u>	<u>\$ 3,017,295</u>	<u>\$ 2,513,762</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 6,800,000	\$ 6,800,000	\$ 6,145,651	\$ (654,349)
<i>Total Revenues</i>	<u>6,800,000</u>	<u>6,800,000</u>	<u>6,145,651</u>	<u>(654,349)</u>
Expenditures				
General Government - Legislative and Executive				
Personal Services	4,506,500	4,674,740	4,371,827	302,913
Professional Services	21,224	21,224	21,224	-
Internal Charge Back	725,000	725,000	494,767	230,233
Supplies	40,000	40,000	20,210	19,790
Contract Services	1,362,482	1,362,482	1,335,063	27,419
Travel/Continuing Education	15,000	15,000	13,678	1,322
Motor Vehicle Fuel/Repair	5,000	5,000	1,725	3,275
Advertising and Printing	100,000	100,000	29,917	70,083
Other	406,020	406,020	273,679	132,341
Equipment	100,000	100,000	61,797	38,203
Rentals/Leases	45,018	45,018	29,247	15,771
Tax District Refunds	-	4,644,900	4,644,900	-
<i>Total Expenditures</i>	<u>7,326,244</u>	<u>12,139,384</u>	<u>11,298,034</u>	<u>841,350</u>
<i>Net Change in Fund Balance</i>	(526,244)	(5,339,384)	(5,152,383)	187,001
Fund Balance - Beginning	7,784,600	7,784,600	7,784,600	
Prior Year Encumbrance Appropriations	<u>1,052,844</u>	<u>1,052,844</u>	<u>1,052,844</u>	
<i>Fund Balance - Ending</i>	<u>\$ 8,311,200</u>	<u>\$ 3,498,060</u>	<u>\$ 3,685,061</u>	<u>\$ 187,001</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Tax Assessment Collection Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 3,120,900	\$ 5,120,900	\$ 2,303,678	\$ (2,817,222)
Other	-	-	1,560,164	1,560,164
<i>Total Revenues</i>	<u>3,120,900</u>	<u>5,120,900</u>	<u>3,863,842</u>	<u>(1,257,058)</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer				
Personal Services	885,800	1,192,072	908,854	283,218
Internal Charge Back	161,900	169,297	85,643	83,654
Supplies	15,000	22,219	9,206	13,013
Travel/Continuing Education	20,000	21,504	7,302	14,202
Contract Services	39,000	130,388	30,953	99,435
Rentals/Leases	7,518	7,518	7,518	-
Advertising and Printing	10,000	28,857	3,408	25,449
Other Expenses	160,000	189,934	146,219	43,715
Equipment	10,000	22,445	3,876	18,569
Refunds	35,000	35,000	25,429	9,571
Total Fiscal Officer	<u>1,344,218</u>	<u>1,819,234</u>	<u>1,228,408</u>	<u>590,826</u>
General Government - Judicial				
Prosecutor				
Personal Services	868,000	1,015,671	897,554	118,117
Internal Charge Back	12,000	12,645	8,179	4,466
Supplies	5,248	6,751	4,537	2,214
Travel/Continuing Education	2,000	2,868	19	2,849
Contract Services	195,317	492,079	190,967	301,112
Rentals/Leases	5,700	51,885	5,626	46,259
Advertising and Printing	157,595	159,126	157,595	1,531
Other	181,627	237,101	177,952	59,149
Equipment	3,615	3,615	-	3,615
Refunds	-	130,941	44,581	86,360
Total Prosecutor	<u>1,431,102</u>	<u>2,112,682</u>	<u>1,487,010</u>	<u>625,672</u>
<i>Total Expenditures</i>	<u>2,775,320</u>	<u>3,931,916</u>	<u>2,715,418</u>	<u>1,216,498</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>				
	<u>345,580</u>	<u>1,188,984</u>	<u>1,148,424</u>	<u>(40,560)</u>
Other Financing Sources (Uses)				
Other Financing Uses	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>(1,559,538)</u>	<u>440,462</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>(1,559,538)</u>	<u>440,462</u>
<i>Net Change in Fund Balance</i>	<u>(1,654,420)</u>	<u>(811,016)</u>	<u>(411,114)</u>	<u>399,902</u>
Fund Balance - Beginning	5,652,965	5,652,965	5,652,965	
Prior Year Encumbrance Appropriations	<u>165,620</u>	<u>165,620</u>	<u>165,620</u>	
<i>Fund Balance - Ending</i>	<u>\$ 4,164,165</u>	<u>\$ 5,007,569</u>	<u>\$ 5,407,471</u>	<u>\$ 399,902</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Governmental Grants Fund
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 250,000	\$ 250,000	\$ 335,287	\$ 85,287
Fines and Forefeitures	-	-	4,393	4,393
Intergovernmental	28,002,605	35,776,797	21,601,656	(14,175,141)
Other	119,000	143,585	283,473	139,888
<i>Total Revenues</i>	<u>28,371,605</u>	<u>36,170,382</u>	<u>22,224,809</u>	<u>(13,945,573)</u>
Expenditures				
Personal Services	1,541,578	12,984,115	8,593,370	4,390,745
Professional Services	1,264	60,134	59,442	692
Internal Charge Back	20,800	36,684	15,499	21,185
Supplies	82,691	326,596	166,491	160,105
Travel/Continuing Education	57,936	180,303	91,872	88,431
Motor Vehicle Fuel/Repair	14,378	15,816	3,691	12,125
Contract Services	641,338	6,798,460	4,079,532	2,718,928
Rentals	-	7,525	6,629	896
Advertising and Printing	3,000	3,000	2,827	173
Other	464,385	2,512,372	1,513,354	999,018
Subsidies/Shared Revenue	5,533,690	13,212,541	12,139,436	1,073,105
Equipment	365,838	686,157	475,133	211,024
<i>Total Expenditures</i>	<u>8,726,898</u>	<u>36,823,703</u>	<u>27,147,276</u>	<u>9,676,427</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>19,644,707</u>	<u>(653,321)</u>	<u>(4,922,467)</u>	<u>(4,269,146)</u>
Other Financing Sources (Uses)				
Transfers-In	-	39,584	999,177	959,593
Transfers-Out	(224,711)	(1,211,933)	(1,041,366)	170,567
Other Financing Sources	-	-	124,109	124,109
<i>Total Other Financing Sources (Uses)</i>	<u>(224,711)</u>	<u>(1,172,349)</u>	<u>81,920</u>	<u>1,254,269</u>
<i>Net Change in Fund Balance</i>	<u>19,419,996</u>	<u>(1,825,670)</u>	<u>(4,840,547)</u>	<u>(3,014,877)</u>
Fund Balance (Deficit) - Beginning	(2,709,822)	(2,709,822)	(2,709,822)	
Prior Year Encumbrance Appropriations	<u>5,091,524</u>	<u>5,091,524</u>	<u>5,091,524</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 21,801,698</u>	<u>\$ 556,032</u>	<u>\$ (2,458,845)</u>	<u>\$ (3,014,877)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Dog & Kennel Fund - Other Special Revenue
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Licenses and Permits	\$ 810,000	\$ 933,411	\$ 751,242	\$ (182,169)
Charges For Services	135,000	135,000	126,593	(8,407)
Fines and Forfeitures	10,000	10,000	10,781	781
Other	45,000	45,000	46,431	1,431
<i>Total Revenues</i>	<u>1,000,000</u>	<u>1,123,411</u>	<u>935,047</u>	<u>(188,364)</u>
Expenditures				
Health				
Animal Control				
Personal Services	656,500	685,650	684,959	691
Professional Services	75,000	70,500	60,000	10,500
Internal Charge Back	17,300	17,300	16,761	539
Supplies	109,626	109,626	95,551	14,075
Travel/Continuing Education	661	661	346	315
Motor Vehicle Fuel/Repair	1,800	1,800	-	1,800
Contract Services	53,132	66,392	66,392	-
Utilities	110,000	96,740	48	96,692
Insurance	3,000	3,000	2,023	977
Advertising and Printing	5,978	5,978	5,968	10
Other	3,752	3,752	3,745	7
Equipment	7,605	7,605	7,605	-
<i>Total Animal Control</i>	<u>1,044,354</u>	<u>1,069,004</u>	<u>943,398</u>	<u>125,606</u>
Fiscal Officer - Dog License				
Personal Services	58,900	61,110	59,358	1,752
Contract Services	31,000	31,000	24,743	6,257
<i>Total Fiscal Officer - Dog License</i>	<u>89,900</u>	<u>92,110</u>	<u>84,101</u>	<u>8,009</u>
<i>Total Health</i>	<u>1,134,254</u>	<u>1,161,114</u>	<u>1,027,499</u>	<u>133,615</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(134,254)</u>	<u>(37,703)</u>	<u>(92,452)</u>	<u>(54,749)</u>
Other Financing Sources				
Transfers In	-	-	10,000	10,000
Other Financing Sources	-	-	50	50
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>10,050</u>	<u>10,050</u>
<i>Net Change in Fund Balance</i>	<u>(134,254)</u>	<u>(37,703)</u>	<u>(82,402)</u>	<u>(44,699)</u>
Fund Balance (Deficit) - Beginning	9,413	9,413	9,413	
Prior Year Encumbrance Appropriations	<u>31,354</u>	<u>31,354</u>	<u>31,354</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (93,487)</u>	<u>\$ 3,064</u>	<u>\$ (41,635)</u>	<u>\$ (44,699)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Computer Acquisition Fund - Other Special Revenue
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 1,010,000	\$ 1,160,491	\$ 1,086,799	\$ (73,692)
<i>Total Revenues</i>	<u>1,010,000</u>	<u>1,160,491</u>	<u>1,086,799</u>	<u>(73,692)</u>
Expenditures				
General Government - Judicial				
Personal Services	700,400	735,275	734,356	919
Professional Services	10,000	10,000	10,000	-
Supplies	88,127	87,062	69,013	18,049
Travel/Continuing Education	8,500	8,500	130	8,370
Contract Services	212,200	375,200	353,651	21,549
Other	2,835	2,835	1,772	1,063
Equipment	40,000	40,000	17,508	22,492
<i>Total Expenditures</i>	<u>1,062,062</u>	<u>1,258,872</u>	<u>1,186,430</u>	<u>72,442</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(52,062)</u>	<u>(98,381)</u>	<u>(99,631)</u>	<u>(1,250)</u>
Other Financing Sources (Uses)				
Other Financing Sources	-	-	10,000	10,000
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>
<i>Net Changes in Fund Balance</i>	<u>(52,062)</u>	<u>(98,381)</u>	<u>(89,631)</u>	<u>8,750</u>
Fund Balance - Beginning	265,681	265,681	265,681	
Prior Year Encumbrance Appropriations	<u>3,261</u>	<u>3,261</u>	<u>3,261</u>	
<i>Fund Balance - Ending</i>	<u>\$ 216,880</u>	<u>\$ 170,561</u>	<u>\$ 179,311</u>	<u>\$ 8,750</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Enterprise Zone Fund - Other Special Revenue
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 20,000	\$ 20,000	\$ 7,000	\$ (13,000)
<i>Total Revenues</i>	<u>20,000</u>	<u>20,000</u>	<u>7,000</u>	<u>(13,000)</u>
Expenditures				
Economic Development				
Contract Services	12,000	12,000	6,254	5,746
<i>Total Economic Development</i>	<u>12,000</u>	<u>12,000</u>	<u>6,254</u>	<u>5,746</u>
<i>Net Change in Fund Balance</i>	8,000	8,000	746	(7,254)
Fund Balance (Deficit) - Beginning	<u>(6,786)</u>	<u>(6,786)</u>	<u>(6,786)</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 1,214</u>	<u>\$ 1,214</u>	<u>\$ (6,040)</u>	<u>\$ (7,254)</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Medical Examiner's Lab Fund - Other Special Revenue
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 280,000	\$ 280,000	\$ 318,511	\$ 38,511
Total Revenues	<u>280,000</u>	<u>280,000</u>	<u>318,511</u>	<u>38,511</u>
Expenditures				
Public Safety				
Personal Services	85,000	127,239	119,718	7,521
Supplies	92,871	92,871	89,324	3,547
Contract Services	108,451	108,451	99,079	9,372
Equipment	85,000	79,250	48,623	30,627
Total Public Safety	<u>371,322</u>	<u>407,811</u>	<u>356,744</u>	<u>51,067</u>
Net Change in Fund Balance	(91,322)	(127,811)	(38,233)	89,578
Fund Balance - Beginning	450,216	450,216	450,216	
Prior Year Encumbrance Appropriations	<u>31,121</u>	<u>31,121</u>	<u>31,121</u>	
Fund Balance - Ending	<u>\$ 390,015</u>	<u>\$ 353,526</u>	<u>\$ 443,104</u>	<u>\$ 89,578</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Courts Special Projects Fund - Other Special Revenue
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 210,000	\$ 230,531	\$ 345,727	\$ 115,196
Intergovernmental	-	-	2,784	2,784
Other	1,502,000	1,543,748	1,704,551	160,803
<i>Total Revenues</i>	<u>1,712,000</u>	<u>1,774,279</u>	<u>2,053,062</u>	<u>278,783</u>
Expenditures				
General Government - Judicial				
Juvenile Court - Legal Research Computer				
Contract Services	6,353	6,353	4,431	1,922
Total Juvenile Court - Legal Research Computer	<u>6,353</u>	<u>6,353</u>	<u>4,431</u>	<u>1,922</u>
Juvenile Court - Special Projects				
Contract Services	65,000	65,000	64,997	3
Total Juvenile Court - Special Projects	<u>65,000</u>	<u>65,000</u>	<u>64,997</u>	<u>3</u>
Juvenile Court - Clerk Fees				
Contract Services	10,000	10,000	6,448	3,552
Total Juvenile Court - Clerk Fees	<u>10,000</u>	<u>10,000</u>	<u>6,448</u>	<u>3,552</u>
Probate Court - Legal Research Computer				
Contract Services	187	35,187	6,331	28,856
Total Probate Court - Legal Research Computer	<u>187</u>	<u>35,187</u>	<u>6,331</u>	<u>28,856</u>
Probate Court - Conduct of Business				
Supplies	-	1,000	-	1,000
Travel/Continuing Education	-	15,000	3,893	11,107
Other	197	15,197	14,615	582
Total Probate Court - Conduct of Business	<u>197</u>	<u>31,197</u>	<u>18,508</u>	<u>12,689</u>
Probate Court - Mediation				
Personal Services	-	37,000	29,865	7,135
Other	-	50,000	21,440	28,560
Total Probate Court - Mediation	<u>-</u>	<u>87,000</u>	<u>51,305</u>	<u>35,695</u>
Probate Court - Indigent Guardianship				
Contract Services	-	50,000	50,000	-
Other	-	100,000	81,374	18,626
Total Probate Court - Indigent Guardianship	<u>-</u>	<u>150,000</u>	<u>131,374</u>	<u>18,626</u>
Probate Court - Special Projects				
Supplies	-	15,000	8,444	6,556
Contract Services	-	45,000	33,296	11,704
Other	-	45,000	31,522	13,478
Total Probate Court - Special Projects	<u>-</u>	<u>105,000</u>	<u>73,262</u>	<u>31,738</u>
Probate Court - Mental Health				
Other	62,450	62,450	62,450	-
Total Probate Court - Mental Health	<u>62,450</u>	<u>62,450</u>	<u>62,450</u>	<u>-</u>

(Continued)

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Courts Special Projects Fund - Other Special Revenue (Continued)
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Domestic Court - Legal Research Computer				
Equipment	\$ 36,452	\$ 36,452	\$ 23,175	\$ 13,277
Total Domestic Court - Legal Research Computer	36,452	36,452	23,175	13,277
Domestic Court - Special Projects				
Personal Services	281,270	290,410	243,714	46,696
Supplies	2,000	2,000	420	1,580
Travel/Continuing Education	14,000	14,000	12,416	1,584
Contract Services	15,000	15,000	3,850	11,150
Other	4,000	4,000	905	3,095
Equipment	5,000	5,000	-	5,000
Total Domestic Court - Special Projects	321,270	330,410	261,305	69,105
Common Pleas Court - Legal Research Computer				
Professional Services	93,728	93,728	13,728	80,000
Contract Services	10,000	10,000	3,759	6,241
Other	50,111	50,111	38,391	11,720
Total Common Pleas Court - Legal Research Computer	153,839	153,839	55,878	97,961
Common Pleas Court - Special Projects				
Personal Services	376,500	390,380	344,628	45,752
Professional Services	208,698	208,698	140,902	67,796
Supplies	30,000	30,000	26,332	3,668
Travel/Continuing Education	45,000	57,500	57,467	33
Contract Services	186,050	186,050	159,159	26,891
Other	15,000	19,500	19,457	43
Equipment	201,853	424,853	349,515	75,338
Total Common Pleas Court - Special Projects	1,063,101	1,316,981	1,097,460	219,521
Total General Government - Judicial	1,718,849	2,389,869	1,856,924	532,945
Public Safety				
Juvenile Court - Driver Intervention				
Supplies	3,400	3,400	-	3,400
Contract Services	7,600	7,600	7,600	-
Total Juvenile Court - Probation Services	11,000	11,000	7,600	3,400
Total Public Safety	11,000	11,000	7,600	3,400
Total Expenditures	1,729,849	2,400,869	1,864,524	536,345
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,849)	(626,590)	188,538	815,128
Other Financing Sources (Uses)				
Transfers In	-	50,000	50,000	-
Transfers Out	-	(50,000)	(50,000)	-
Other Financing Sources	-	-	20,750	20,750
Total Other Financing Sources (Uses)	-	-	20,750	20,750
Net Changes in Fund Balance	(17,849)	(626,590)	209,288	835,878
Fund Balance - Beginning	1,771,636	1,771,636	1,771,636	
Prior Year Encumbrance Appropriations	84,429	84,429	84,429	
Fund Balance - Ending	\$ 1,838,216	\$ 1,229,475	\$ 2,065,353	\$ 835,878

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Concealed Weapons Administration - Other Special Revenue
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 170,000	\$ 170,000	\$ 128,190	\$ (41,810)
<i>Total Revenues</i>	<u>170,000</u>	<u>170,000</u>	<u>128,190</u>	<u>(41,810)</u>
Expenditures				
Public Safety				
Personal Services	88,000	90,370	67,079	23,291
Supplies	5,000	5,000	5,000	-
Equipment	5,000	5,000	5,000	-
Total Public Safety	<u>98,000</u>	<u>100,370</u>	<u>77,079</u>	<u>23,291</u>
<i>Net Change in Fund Balance</i>	72,000	69,630	51,111	(18,519)
Fund Balance - Beginning	<u>169,704</u>	<u>169,704</u>	<u>169,704</u>	
<i>Fund Balance - Ending</i>	<u>\$ 241,704</u>	<u>\$ 239,334</u>	<u>\$ 220,815</u>	<u>\$ (18,519)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Domestic Violence Trust Fund - Other Special Revenue
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 120,000	\$ 120,000	\$ 101,983	\$ (18,017)
<i>Total Revenues</i>	<u>120,000</u>	<u>120,000</u>	<u>101,983</u>	<u>(18,017)</u>
Expenditures				
Public Safety				
Subsidies/Shared Revenues	120,000	120,000	100,179	19,821
<i>Total Expenditures</i>	<u>120,000</u>	<u>120,000</u>	<u>100,179</u>	<u>19,821</u>
<i>Net Change in Fund Balance</i>	-	-	1,804	1,804
Fund Balance - Beginning	<u>54,469</u>	<u>54,469</u>	<u>54,469</u>	
<i>Fund Balance - Ending</i>	<u>\$ 54,469</u>	<u>\$ 54,469</u>	<u>\$ 56,273</u>	<u>\$ 1,804</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
911 Wireless Services - Other Special Revenue
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 65,000	\$ 65,000	\$ 56,307	\$ (8,693)
<i>Total Revenues</i>	<u>65,000</u>	<u>65,000</u>	<u>56,307</u>	<u>(8,693)</u>
Expenditures				
General Government - Legislative and Executive				
Personal Services	97,600	101,270	101,270	-
<i>Total General Government - Legislative and Executive</i>	<u>97,600</u>	<u>101,270</u>	<u>101,270</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(32,600)	(36,270)	(44,963)	(8,693)
Fund Balance - Beginning	38,647	38,647	38,647	
<i>Fund Balance - Ending</i>	<u>\$ 6,047</u>	<u>\$ 2,377</u>	<u>\$ (6,316)</u>	<u>\$ (8,693)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Drivers Interlock & Alcohol Monitoring Fund - Other Special Revenue
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ -	\$ -	\$ 1,719	\$ 1,719
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>1,719</u>	<u>1,719</u>
<i>Net Change in Fund Balance</i>	-	-	1,719	1,719
Fund Balance - Beginning	<u>4,400</u>	<u>4,400</u>	<u>4,400</u>	
<i>Fund Balance - Ending</i>	<u>\$ 4,400</u>	<u>\$ 4,400</u>	<u>\$ 6,119</u>	<u>\$ 1,719</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Fund - Other Special Revenue
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 35,000	\$ 35,000	\$ 19,274	\$ (15,726)
Fines and Forfeitures	345,000	345,000	318,668	(26,332)
Other	-	-	12,179	12,179
<i>Total Revenues</i>	<u>380,000</u>	<u>380,000</u>	<u>350,121</u>	<u>(29,879)</u>
Expenditures				
Public Safety				
Personal Services	206,200	213,060	193,772	19,288
Professional Services	100	100	84	16
Internal Charge Back	6,000	6,000	3,139	2,861
Supplies	86,500	86,500	54,317	32,183
Contract Services	177,200	177,200	121,852	55,348
Other	800	800	-	800
Total Public Safety	<u>476,800</u>	<u>483,660</u>	<u>373,164</u>	<u>110,496</u>
<i>Net Change in Fund Balance</i>	(96,800)	(103,660)	(23,043)	80,617
Fund Balance - Beginning	<u>260,873</u>	<u>260,873</u>	<u>260,873</u>	
<i>Fund Balance - Ending</i>	<u>\$ 164,073</u>	<u>\$ 157,213</u>	<u>\$ 237,830</u>	<u>\$ 80,617</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 2,244,100	\$ 2,475,415	\$ 1,848,719	\$ (626,696)
Intergovernmental	6,244,900	7,124,645	7,224,184	99,539
Other	10,000	10,000	10,562	562
<i>Total Revenues</i>	<u>8,499,000</u>	<u>9,610,060</u>	<u>9,083,465</u>	<u>(526,595)</u>
Expenditures				
Human Services				
Personal Services	6,832,200	7,090,940	6,866,550	224,390
Internal Charge Back	150,100	150,100	150,100	-
Supplies	71,957	71,957	52,916	19,041
Travel/Continuing Education	15,000	15,000	14,956	44
Motor Vehicle Fuel/Repair	10,924	10,924	2,855	8,069
Contract Services	1,016,685	1,356,695	1,344,088	12,607
Other	487,700	487,700	378,942	108,758
Equipment	20,000	20,000	3,331	16,669
<i>Total Human Services</i>	<u>8,604,566</u>	<u>9,203,316</u>	<u>8,813,738</u>	<u>389,578</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(105,566)</u>	<u>406,744</u>	<u>269,727</u>	<u>(137,017)</u>
Other Financing Sources				
Transfers In	-	-	1,595	1,595
Other Financing Sources	1,000	1,000	450	(550)
<i>Total Other Financing Sources</i>	<u>1,000</u>	<u>1,000</u>	<u>2,045</u>	<u>1,045</u>
<i>Net Change in Fund Balance</i>	<u>(104,566)</u>	<u>407,744</u>	<u>271,772</u>	<u>(135,972)</u>
Fund Balance (Deficit) - Beginning	(432,210)	(432,210)	(432,210)	
Prior Year Encumbrance Appropriations	24,466	24,466	24,466	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (512,310)</u>	<u>\$ -</u>	<u>\$ (135,972)</u>	<u>\$ (135,972)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 1,706,622	\$ 2,935,432	\$ 1,355,459	\$ (1,579,973)
<i>Total Revenues</i>	<u>1,706,622</u>	<u>2,935,432</u>	<u>1,355,459</u>	<u>(1,579,973)</u>
Expenditures				
Public Safety				
Personal Services	370,100	383,170	379,206	3,964
Internal Charge Back	13,900	13,900	11,836	2,064
Supplies	23,967	118,317	89,333	28,984
Travel/Continuing Education	10,578	110,468	7,685	102,783
Contract Services	1,500	62,750	56,005	6,745
Hazardous Materials	-	1,101,412	167,711	933,701
Grants and Public Service	54,100	56,009	47,514	8,495
Other	109,900	320,192	168,317	151,875
Equipment	59,478	1,010,404	745,085	265,319
<i>Total Public Safety</i>	<u>643,523</u>	<u>3,176,622</u>	<u>1,672,692</u>	<u>1,503,930</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>1,063,099</u>	<u>(241,190)</u>	<u>(317,233)</u>	<u>(76,043)</u>
Other Financing Sources (Uses):				
Other Financing Sources	-	-	8,814	8,814
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>8,814</u>	<u>8,814</u>
<i>Net Change in Fund Balance</i>	1,063,099	(241,190)	(308,419)	(67,229)
Fund Balance - Beginning	199,669	199,669	199,669	
Prior Year Encumbrance Appropriations	41,521	41,521	41,521	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 1,304,289</u>	<u>\$ -</u>	<u>\$ (67,229)</u>	<u>\$ (67,229)</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 6,541,721	\$ 6,541,721	\$ 6,639,378	\$ 97,657
Intergovernmental	1,015,775	1,015,775	1,079,965	64,190
Other	515,550	515,550	515,550	-
<i>Total Revenues</i>	<u>8,073,046</u>	<u>8,073,046</u>	<u>8,234,893</u>	<u>161,847</u>
Expenditures				
Other	26,662	26,662	26,662	-
Debt Service	10,047,407	10,047,407	9,712,695	334,712
<i>Total Expenditures</i>	<u>10,074,069</u>	<u>10,074,069</u>	<u>9,739,357</u>	<u>334,712</u>
<i>Excess of Revenues Over Expenditures</i>	<u>(2,001,023)</u>	<u>(2,001,023)</u>	<u>(1,504,464)</u>	<u>496,559</u>
Other Financing Sources				
Bond Proceeds	-	-	825,000	825,000
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>825,000</u>	<u>825,000</u>
<i>Net Change in Fund Balance</i>	<u>(2,001,023)</u>	<u>(2,001,023)</u>	<u>(679,464)</u>	<u>1,321,559</u>
Fund Balance - Beginning	4,275,443	4,275,443	4,275,443	
Prior Year Encumbrance Appropriations	4,699	4,699	4,699	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 2,279,119</u>	<u>\$ 2,279,119</u>	<u>\$ 3,600,678</u>	<u>\$ 1,321,559</u>

County of Summit, Ohio

***Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2015***

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Investments	\$ 887,995	\$ 2,611,421	\$ 3,499,416
Receivables (Net of Allowance for Uncollectibles)			
Loans	-	3,767,828	3,767,828
<i>Total Assets</i>	<u>\$ 887,995</u>	<u>\$ 6,379,249</u>	<u>\$ 7,267,244</u>
Liabilities			
Accounts Payable	\$ 28,255	\$ 475,781	\$ 504,036
Accrued Salaries and Wages Payable	2,298	-	2,298
Due To Other Funds	1,725	-	1,725
Due To Other Governments	354	-	354
<i>Total Liabilities</i>	<u>32,632</u>	<u>475,781</u>	<u>508,413</u>
Deferred Inflows of Resources			
Unavailable Revenue	-	1,277,828	1,277,828
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>1,277,828</u>	<u>1,277,828</u>
Fund Balances			
Restricted	-	4,625,640	4,625,640
Assigned	855,363	-	855,363
<i>Total Fund Balances</i>	<u>855,363</u>	<u>4,625,640</u>	<u>5,481,003</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 887,995</u>	<u>\$ 6,379,249</u>	<u>\$ 7,267,244</u>

County of Summit, Ohio

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2015***

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
Revenues			
Charges for Services	\$ -	\$ 365,001	\$ 365,001
Intergovernmental	18,022	3,233,787	3,251,809
Investment Income	-	194	194
Other	47,446	149,563	197,009
<i>Total Revenues</i>	<u>65,468</u>	<u>3,748,545</u>	<u>3,814,013</u>
Expenditures			
General Government:			
Legislative and Executive	259,487	-	259,487
Public Works	-	4,189,215	4,189,215
Other Expenditures	9,213	7,538	16,751
Capital Outlay	679,814	562,551	1,242,365
<i>Total Expenditures</i>	<u>948,514</u>	<u>4,759,304</u>	<u>5,707,818</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(883,046)</u>	<u>(1,010,759)</u>	<u>(1,893,805)</u>
Other Financing Sources (Uses)			
Transfers In	821,020	2,036,476	2,857,496
Transfers Out	-	(19,730)	(19,730)
<i>Total Other Financing Sources (Uses)</i>	<u>821,020</u>	<u>2,016,746</u>	<u>2,837,766</u>
<i>Net Change in Fund Balances</i>	(62,026)	1,005,987	943,961
Fund Balance - Beginning	<u>917,389</u>	<u>3,619,653</u>	<u>4,537,042</u>
<i>Fund Balance - Ending</i>	<u>\$ 855,363</u>	<u>\$ 4,625,640</u>	<u>\$ 5,481,003</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
General Capital Improvements Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ -	\$ 9,022	\$ 9,022
Other	-	-	29,593	29,593
<i>Total Revenues</i>	-	-	38,615	38,615
Expenditures				
Personal Services	205,800	213,700	212,901	799
Professional Services	62,920	62,920	61,701	1,219
Internal Charge Back	6,000	6,000	3,076	2,924
Supplies	2,000	2,000	2,000	-
Travel/Continuing Education	6,919	6,919	6,368	551
Advertising and Printing	4,457	4,457	3,530	927
Capital Outlay	228,320	1,207,179	1,043,988	163,191
<i>Total Expenditures</i>	516,416	1,503,175	1,333,564	169,611
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(516,416)	(1,503,175)	(1,294,949)	208,226
Other Financing Sources (Uses)				
Transfers-In	-	472,682	821,020	348,338
Other Financing Sources	-	-	17,852	17,852
<i>Total Other Financing Sources (Uses)</i>	-	472,682	838,872	366,190
<i>Net Change in Fund Balance</i>	(516,416)	(1,030,493)	(456,077)	574,416
Fund Balance - Beginning	767,877	767,877	767,877	
Prior Year Encumbrance Appropriations	262,616	262,616	262,616	
<i>Fund Balance - Ending</i>	\$ 514,077	\$ -	\$ 574,416	\$ 574,416

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Other Capital Improvements Fund
For the Year Ended December 31, 2015***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 3,920,273	\$ 4,103,223	\$ 3,233,788	\$ (869,435)
Other	-	-	509,224	509,224
<i>Total Revenues</i>	<u>3,920,273</u>	<u>4,103,223</u>	<u>3,743,012</u>	<u>(360,211)</u>
Expenditures				
Professional Services	-	47,000	22,000	25,000
Capital Outlay	1,095,440	6,621,875	5,614,523	1,007,352
<i>Total Expenditures</i>	<u>1,095,440</u>	<u>6,668,875</u>	<u>5,636,523</u>	<u>1,032,352</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	2,824,833	(2,565,652)	(1,893,511)	672,141
Other Financing Sources (Uses)				
Bond Proceeds	69,716	1,854,685	1,268,983	(585,702)
Transfers-In	-	859,284	767,493	(91,791)
Transfers-Out	(19,730)	(19,730)	(19,730)	-
Interest Income	-	-	199	199
Other Financing Sources	-	-	5,339	5,339
<i>Total Other Financing Sources (Uses)</i>	<u>49,986</u>	<u>2,694,239</u>	<u>2,022,284</u>	<u>(671,955)</u>
<i>Net Change in Fund Balance</i>	2,874,819	128,587	128,773	186
Fund Balance - Beginning	247,879	247,879	247,879	
Prior Year Encumbrance Appropriations	1,071,440	1,071,440	1,071,440	
<i>Fund Balance - Ending</i>	<u>\$ 4,194,138</u>	<u>\$ 1,447,906</u>	<u>\$ 1,448,092</u>	<u>\$ 186</u>

This page left blank intentionally

County of Summit, Ohio

PROPRIETARY FUNDS

Combining Statements – Internal Service Funds

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

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

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

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

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

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

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

Information Technology – This fund accounts for information technology services to all County departments. Charges are on a cost reimbursement basis.

County of Summit, Ohio

**Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2015**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Geographic Info Systems	Information Technology	Total
Assets								
<i>Current Assets:</i>								
Equity in Pooled Cash and Investments	\$ -	\$ 8,393,567	\$ 8,146,091	\$ -	\$ -	\$ -	\$ 72,882	\$ 16,612,540
Receivables (Net of Allowance for Uncollectibles)								
Accounts	-	40	-	1,669	-	-	-	1,709
Due From Other Funds	54,040	-	2,179,307	75,464	48,036	-	-	2,356,847
Due From Other Governments	6	91,515	207,182	6,599	-	-	-	305,302
Material and Supplies Inventory	9,468	-	-	-	-	-	-	9,468
Prepaid Items	163,204	247,099	-	-	-	-	25,125	435,428
<i>Total Current Assets</i>	<u>226,718</u>	<u>8,732,221</u>	<u>10,532,580</u>	<u>83,732</u>	<u>48,036</u>	<u>-</u>	<u>98,007</u>	<u>19,721,294</u>
<i>Noncurrent Assets:</i>								
Net Pension Asset	575	1,164	528	514	1,425	942	224	5,372
<i>Capital Assets:</i>								
Depreciable Capital Assets, Net	1,116	-	-	-	3,570	-	3,076	7,762
<i>Total Noncurrent Assets</i>	<u>1,691</u>	<u>1,164</u>	<u>528</u>	<u>514</u>	<u>4,995</u>	<u>942</u>	<u>3,300</u>	<u>13,134</u>
<i>Total Assets</i>	<u>228,409</u>	<u>8,733,385</u>	<u>10,533,108</u>	<u>84,246</u>	<u>53,031</u>	<u>942</u>	<u>101,307</u>	<u>19,734,428</u>
Deferred Outflows of Resources								
Pension	27,923	56,571	25,627	24,966	69,243	45,764	10,865	260,959
<i>Total Deferred Outflows of Resources</i>	<u>27,923</u>	<u>56,571</u>	<u>25,627</u>	<u>24,966</u>	<u>69,243</u>	<u>45,764</u>	<u>10,865</u>	<u>260,959</u>
Liabilities								
<i>Current Liabilities:</i>								
Accounts Payable	18,976	819,432	2,708	40,898	200	15	207,914	1,090,143
Accrued Salaries and Wages Payable	2,639	5,241	2,375	2,288	7,079	4,221	28,244	52,087
Compensated Absences	16,404	16,645	7,857	16,242	7,888	19,595	97,427	182,058
Due To Other Funds	167,446	4,245	153	135,777	97,719	3,231	2,147	410,718
Due To Other Governments	481	806	912,759	377	1,088	649	4,317	920,477
Claims Payable	-	2,484,038	493,852	-	-	-	-	2,977,890
Capital Leases Payable	2,223	-	-	-	-	-	-	2,223
<i>Total Current Liabilities</i>	<u>208,169</u>	<u>3,330,407</u>	<u>1,419,704</u>	<u>195,582</u>	<u>113,974</u>	<u>27,711</u>	<u>340,049</u>	<u>5,635,596</u>
<i>Long-term Liabilities:</i>								
Compensated Absences	34,069	34,571	16,319	33,732	16,384	40,698	202,346	378,119
Claims Payable	-	-	766,018	-	-	-	-	766,018
Net Pension Liability	155,332	314,698	142,561	138,880	385,190	254,585	60,441	1,451,687
<i>Total Long-term Liabilities</i>	<u>189,401</u>	<u>349,269</u>	<u>924,898</u>	<u>172,612</u>	<u>401,574</u>	<u>295,283</u>	<u>262,787</u>	<u>2,595,824</u>
<i>Total Liabilities</i>	<u>397,570</u>	<u>3,679,676</u>	<u>2,344,602</u>	<u>368,194</u>	<u>515,548</u>	<u>322,994</u>	<u>602,836</u>	<u>8,231,420</u>
Deferred Inflows of Resources								
Pension	2,904	5,884	2,665	2,597	7,202	4,760	1,130	27,142
<i>Total Deferred Inflows of Resources</i>	<u>2,904</u>	<u>5,884</u>	<u>2,665</u>	<u>2,597</u>	<u>7,202</u>	<u>4,760</u>	<u>1,130</u>	<u>27,142</u>
Net Position								
Net Investment in Capital Assets	(1,107)	-	-	-	3,570	-	3,076	5,539
Unrestricted	(143,035)	5,104,396	8,211,468	(261,579)	(404,046)	(281,048)	(494,870)	11,731,286
<i>Total Net Position</i>	<u>\$ (144,142)</u>	<u>\$ 5,104,396</u>	<u>\$ 8,211,468</u>	<u>\$ (261,579)</u>	<u>\$ (400,476)</u>	<u>\$ (281,048)</u>	<u>\$ (491,794)</u>	<u>\$ 11,736,825</u>

County of Summit, Ohio

**Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
December 31, 2015**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Geographic Info Systems	Information Technology	Total
Operating Revenues								
Charges for Services	\$ 877,023	\$ 39,462,311	\$ 2,416,216	\$ 1,069,774	\$ 339,029	\$ 484,175	\$ 84,863	\$ 44,733,391
Other	-	79,729	-	167	-	-	-	79,896
<i>Total Operating Revenues</i>	<u>877,023</u>	<u>39,542,040</u>	<u>2,416,216</u>	<u>1,069,941</u>	<u>339,029</u>	<u>484,175</u>	<u>84,863</u>	<u>44,813,287</u>
Operating Expenses								
Personal Services	240,032	449,052	198,263	215,704	556,494	381,030	468,455	2,509,030
Contractual Services	98,285	2,359,069	941,633	884,857	12,106	87,770	260,204	4,643,924
Material and Supplies	783,612	13,244	6,013	5,117	433	4,058	703	813,180
Insurance Claims Expense	-	34,705,082	625,547	-	-	-	-	35,330,629
Depreciation	4,472	-	-	-	1,158	-	7,517	13,147
Other	1,181	127,100	153	37,213	3,964	3,328	1,371	174,310
<i>Total Operating Expenses</i>	<u>1,127,582</u>	<u>37,653,547</u>	<u>1,771,609</u>	<u>1,142,891</u>	<u>574,155</u>	<u>476,186</u>	<u>738,250</u>	<u>43,484,220</u>
<i>Operating Income (Loss)</i>	<u>(250,559)</u>	<u>1,888,493</u>	<u>644,607</u>	<u>(72,950)</u>	<u>(235,126)</u>	<u>7,989</u>	<u>(653,387)</u>	<u>1,329,067</u>
Non-Operating Revenues (Expenses)								
Intergovernmental Revenue	-	-	34,493	-	-	-	-	34,493
Investment Income	-	8,007	-	-	-	-	-	8,007
Interest and Fiscal Charges	(399)	-	-	-	-	-	-	(399)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(399)</u>	<u>8,007</u>	<u>34,493</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,101</u>
<i>Income (Loss) Before Capital Contributions and Transfers</i>	<u>(250,958)</u>	<u>1,896,500</u>	<u>679,100</u>	<u>(72,950)</u>	<u>(235,126)</u>	<u>7,989</u>	<u>(653,387)</u>	<u>1,371,168</u>
Capital Contributions	-	-	-	-	-	-	10,593	10,593
Transfers In	130,000	-	-	50,000	300,000	-	151,000	631,000
<i>Change in Net Position</i>	<u>(120,958)</u>	<u>1,896,500</u>	<u>679,100</u>	<u>(22,950)</u>	<u>64,874</u>	<u>7,989</u>	<u>(491,794)</u>	<u>2,012,761</u>
Net Position (Deficit) - Beginning - Restated	(23,184)	3,207,896	7,532,368	(238,629)	(465,350)	(289,037)	-	9,724,064
<i>Net Position (Deficit) - Ending</i>	<u>\$ (144,142)</u>	<u>\$ 5,104,396</u>	<u>\$ 8,211,468</u>	<u>\$ (261,579)</u>	<u>\$ (400,476)</u>	<u>\$ (281,048)</u>	<u>\$ (491,794)</u>	<u>\$ 11,736,825</u>

County of Summit, Ohio

**Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2015**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Geographic Info Systems	Information Technology	Total
Cash Flows from Operating Activities								
Cash Receipts from Customers	\$ 973,532	\$ 39,370,907	\$ 1,458,220	\$ 1,146,787	\$ 290,226	\$ 484,175	\$ 84,863	\$ 43,808,710
Cash Receipts - Other	-	83,987	-	-	-	-	-	83,987
Cash Payments for Goods and Services	(854,050)	(2,497,872)	(49,271)	(976,927)	(19,871)	(95,135)	(78,118)	(4,571,244)
Cash Payments for Insurance Claims	-	(34,275,626)	(1,727,461)	-	-	-	-	(36,003,087)
Cash Payments to Employees	(244,041)	(461,994)	(208,866)	(219,860)	(570,355)	(389,040)	(84,863)	(2,179,019)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>(124,559)</u>	<u>2,219,402</u>	<u>(527,378)</u>	<u>(50,000)</u>	<u>(300,000)</u>	<u>-</u>	<u>(78,118)</u>	<u>1,139,347</u>
Cash Flows from Non-Capital Financing Activities								
Cash Receipts - Intergovernmental	-	-	34,493	-	-	-	-	34,493
Transfers In	130,000	-	-	50,000	300,000	-	151,000	631,000
<i>Net Cash Provided by Non-Capital Financing Activities</i>	<u>130,000</u>	<u>-</u>	<u>34,493</u>	<u>50,000</u>	<u>300,000</u>	<u>-</u>	<u>151,000</u>	<u>665,493</u>
Cash Flows from Capital and Related Financing Activities								
Cash Payments for Debt Retirement	(5,042)	-	-	-	-	-	-	(5,042)
Cash Payments for Interest Expense	(399)	-	-	-	-	-	-	(399)
<i>Net Cash (Used) by Capital and Related Financing Activities</i>	<u>(5,441)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,441)</u>
Cash Flows from Investing Activities								
Interest on Investments	-	7,896	-	-	-	-	-	7,896
<i>Net Increase in Pooled Cash and Investments</i>	<u>-</u>	<u>2,227,298</u>	<u>(492,885)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,882</u>	<u>1,807,295</u>
Pooled Cash and Investments - Beginning	-	6,166,269	8,638,976	-	-	-	-	14,805,245
<i>Pooled Cash and Investments - Ending</i>	<u>\$ -</u>	<u>\$ 8,393,567</u>	<u>\$ 8,146,091</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 72,882</u>	<u>\$ 16,612,540</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities								
Operating Income (Loss)	\$ (250,559)	\$ 1,888,493	\$ 644,607	\$ (72,950)	\$ (235,126)	\$ 7,989	\$ (653,387)	\$ 1,329,067
Adjustments:								
Depreciation	4,472	-	-	-	1,158	-	7,517	13,147
(Increase) Decrease in Assets:								
Accounts Receivable	-	-	-	(1,511)	-	-	-	(1,511)
Due From Other Funds	2,523	4,369	(848,751)	(616)	(48,036)	-	-	(890,511)
Due From Other Governments	13,898	(91,515)	(79,935)	(2,135)	-	-	-	(159,687)
Inventory	179,472	422	-	-	-	-	-	179,894
Net Pension Asset	(418)	(847)	(384)	(374)	(1,037)	(685)	(224)	(3,969)
Other Operating Assets	(163,204)	-	-	-	-	-	(25,125)	(188,329)
Decrease in Deferred Outflows of Resources - Pensions	(8,271)	(16,756)	(7,591)	(7,395)	(20,510)	(13,555)	(10,865)	(84,943)
Increase (Decrease) in Liabilities:								
Accounts Payable	11,925	179,235	2,708	(49,699)	200	15	207,914	352,298
Accrued Salaries and Wages Payable	(7,445)	(10,914)	(4,781)	(4,973)	(10,612)	(9,582)	28,244	(20,063)
Compensated Absences	6,097	3,062	(2,938)	3,044	3,404	6,726	299,773	319,168
Due To Other Funds	81,491	1,136	(10)	81,661	1,536	(38)	2,147	167,923
Due To Other Governments	(952)	(6,985)	(106,291)	(786)	(6,879)	(1,380)	4,317	(118,956)
Insurance Claims Payable	-	256,710	(129,897)	-	-	-	-	126,813
Net Pension Liability	3,508	7,108	3,220	3,137	8,700	5,750	60,441	91,864
Increase in Deferred Inflows of Resources - Pensions	2,904	5,884	2,665	2,597	7,202	4,760	1,130	27,142
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>\$ (124,559)</u>	<u>\$ 2,219,402</u>	<u>\$ (527,378)</u>	<u>\$ (50,000)</u>	<u>\$ (300,000)</u>	<u>\$ -</u>	<u>\$ (78,118)</u>	<u>\$ 1,139,347</u>

Non-cash activity:

During 2015, capital assets were transferred from governmental activities to the Information Technology Internal Service fund in the amount of \$10,593 (cost was \$3,728,851 and accumulated depreciation was \$3,718,258).

County of Summit, Ohio

Combining Fiduciary Funds

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

AGENCY FUNDS

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

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

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

Custodial Checking – To account for the following activities:

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

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

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

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

Development Finance Authority - To account for all monies held for the Summit County Development Finance Authority as custodian.

Other Agency - To account for monies held in an agency capacity from various sources by the county as custodian. Some of these funds are as follows: Public Defender, Tax Certificate Redemption, Social Services Advisory Board, Special Emergency Planning and Soil and Water Conservation.

County of Summit, Ohio

**Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended December 31, 2015**

	<u>Balance</u> <u>January 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2015</u>
<u>Undivided/Subdivision Holding</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 38,850,741	\$ 848,948,589	\$ 846,589,869	\$ 41,209,461
Cash and Cash Equivalents - Segregated Accounts	14,924	22,811	14,924	22,811
Receivables (Net of Allowance for Uncollectibles)				
Taxes	582,505,702	589,223,224	582,505,702	589,223,224
<i>Total Assets</i>	<u>\$ 621,371,367</u>	<u>\$ 1,438,194,624</u>	<u>\$ 1,429,110,495</u>	<u>\$ 630,455,496</u>
Liabilities				
Due To Other Governments	\$ 582,605,721	\$ 589,405,235	\$ 582,605,721	\$ 589,405,235
Unapportioned Monies	38,765,646	1,181,685,674	1,179,401,059	41,050,261
<i>Total Liabilities</i>	<u>\$ 621,371,367</u>	<u>\$ 1,771,090,909</u>	<u>\$ 1,762,006,780</u>	<u>\$ 630,455,496</u>
<u>Payroll Holding</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 1,672,882	\$ 78,441,267	\$ 76,831,117	\$ 3,283,032
<i>Total Assets</i>	<u>\$ 1,672,882</u>	<u>\$ 78,441,267</u>	<u>\$ 76,831,117</u>	<u>\$ 3,283,032</u>
Liabilities				
Unapportioned Monies	\$ 1,672,882	\$ 78,441,267	\$ 76,831,117	\$ 3,283,032
<i>Total Liabilities</i>	<u>\$ 1,672,882</u>	<u>\$ 78,441,267</u>	<u>\$ 76,831,117</u>	<u>\$ 3,283,032</u>
<u>Custodial Checking</u>				
Assets				
Cash and Cash Equivalents - Segregated Accounts	\$ 23,561,608	\$ 18,069,843	\$ 23,561,608	\$ 18,069,843
Liabilities				
Unapportioned Monies	\$ 23,561,608	\$ 18,069,843	\$ 23,561,608	\$ 18,069,843
<u>Metro Parks</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 17,958,714	\$ 16,794,175	\$ 20,803,209	\$ 13,949,680
Receivables (Net of Allowance for Uncollectibles)				
Taxes	15,137,590	15,317,499	15,137,590	15,317,499
<i>Total Assets</i>	<u>\$ 33,096,304</u>	<u>\$ 32,111,674</u>	<u>\$ 35,940,799</u>	<u>\$ 29,267,179</u>
Liabilities				
Due To Other Governments	\$ 99,363	\$ 100,239	\$ 99,363	\$ 100,239
Unapportioned Monies	32,996,941	15,416,862	19,246,863	29,166,940
<i>Total Liabilities</i>	<u>\$ 33,096,304</u>	<u>\$ 15,517,101</u>	<u>\$ 19,346,226</u>	<u>\$ 29,267,179</u>
<u>District Health</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 6,560,431	\$ 26,824,934	\$ 25,781,669	\$ 7,603,696
<i>Total Assets</i>	<u>\$ 6,560,431</u>	<u>\$ 26,824,934</u>	<u>\$ 25,781,669</u>	<u>\$ 7,603,696</u>
Liabilities				
Due To Other Governments	\$ 214,908	\$ 365,369	\$ 214,908	\$ 365,369
Unapportioned Monies	6,345,523	1,258,173	365,369	7,238,327
<i>Total Liabilities</i>	<u>\$ 6,560,431</u>	<u>\$ 1,623,542</u>	<u>\$ 580,277</u>	<u>\$ 7,603,696</u>
<u>Children Services - Family Stability</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 342,439	\$ 2,487,291	\$ 2,324,711	\$ 505,019
<i>Total Assets</i>	<u>\$ 342,439</u>	<u>\$ 2,487,291</u>	<u>\$ 2,324,711</u>	<u>\$ 505,019</u>
Liabilities				
Due To Other Governments	\$ 3,989	\$ 2,493	\$ 3,989	\$ 2,493
Unapportioned Monies	338,450	166,569	2,493	502,526
<i>Total Liabilities</i>	<u>\$ 342,439</u>	<u>\$ 169,062</u>	<u>\$ 6,482</u>	<u>\$ 505,019</u>

(Continued)

County of Summit, Ohio

**Combining Statement of Changes in Assets and Liabilities
Agency Funds (Continued)
For the Fiscal Year Ended December 31, 2015**

	<u>Balance</u> <u>January 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2015</u>
<u>Development Finance Authority</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 1,693,612	\$ 1,713,067	\$ 1,647,509	\$ 1,759,170
<i>Total Assets</i>	<u>\$ 1,693,612</u>	<u>\$ 1,713,067</u>	<u>\$ 1,647,509</u>	<u>\$ 1,759,170</u>
Liabilities				
Due To Other Governments	\$ 5,462	\$ 7,462	\$ 5,462	\$ 7,462
Unapportioned Monies	1,688,150	71,020	7,462	1,751,708
<i>Total Liabilities</i>	<u>\$ 1,693,612</u>	<u>\$ 78,482</u>	<u>\$ 12,924</u>	<u>\$ 1,759,170</u>
<u>Other Agency</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 341,891	\$ 1,274,535	\$ 1,147,802	\$ 468,624
<i>Total Assets</i>	<u>\$ 341,891</u>	<u>\$ 1,274,535</u>	<u>\$ 1,147,802</u>	<u>\$ 468,624</u>
Liabilities				
Due To Other Governments	\$ 3,013	\$ 3,266	\$ 3,013	\$ 3,266
Unapportioned Monies	338,878	129,746	3,266	465,358
<i>Total Liabilities</i>	<u>\$ 341,891</u>	<u>\$ 133,012</u>	<u>\$ 6,279</u>	<u>\$ 468,624</u>
<u>Total Agency Funds</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 67,420,710	\$ 976,483,858	\$ 975,125,886	\$ 68,778,682
Cash and Cash Equivalents - Segregated Accounts	23,576,532	18,092,654	23,576,532	18,092,654
Receivables (Net of Allowance for Uncollectibles)				
Taxes	597,643,292	604,540,723	597,643,292	604,540,723
<i>Total Assets</i>	<u>\$ 688,640,534</u>	<u>\$ 1,599,117,235</u>	<u>\$ 1,596,345,710</u>	<u>\$ 691,412,059</u>
Liabilities				
Due To Other Governments	\$ 582,932,456	\$ 589,884,064	\$ 582,932,456	\$ 589,884,064
Unapportioned Monies	105,708,078	1,295,239,154	1,299,419,237	101,527,995
<i>Total Liabilities</i>	<u>\$ 688,640,534</u>	<u>\$ 1,885,123,218</u>	<u>\$ 1,882,351,693</u>	<u>\$ 691,412,059</u>

This page left blank intentionally



Kristen M. Scalise CPA, CFE
Summit County Fiscal Officer

STATISTICAL SECTION

CAFR

COMPREHENSIVE
**ANNUAL
FINANCIAL
REPORT**
for the year ended December 31, 2015

County of Summit, Ohio

This page left blank intentionally

County of Summit, Ohio

STATISTICAL SECTION

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

Financial Trends

Tables 1 - 5

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

Revenue Capacity

Tables 6 - 9

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

Debt Capacity

Tables 10 - 13

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

Demographic and Economic Information

Tables 14 - 16

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

Operating Information

Tables 17 - 18

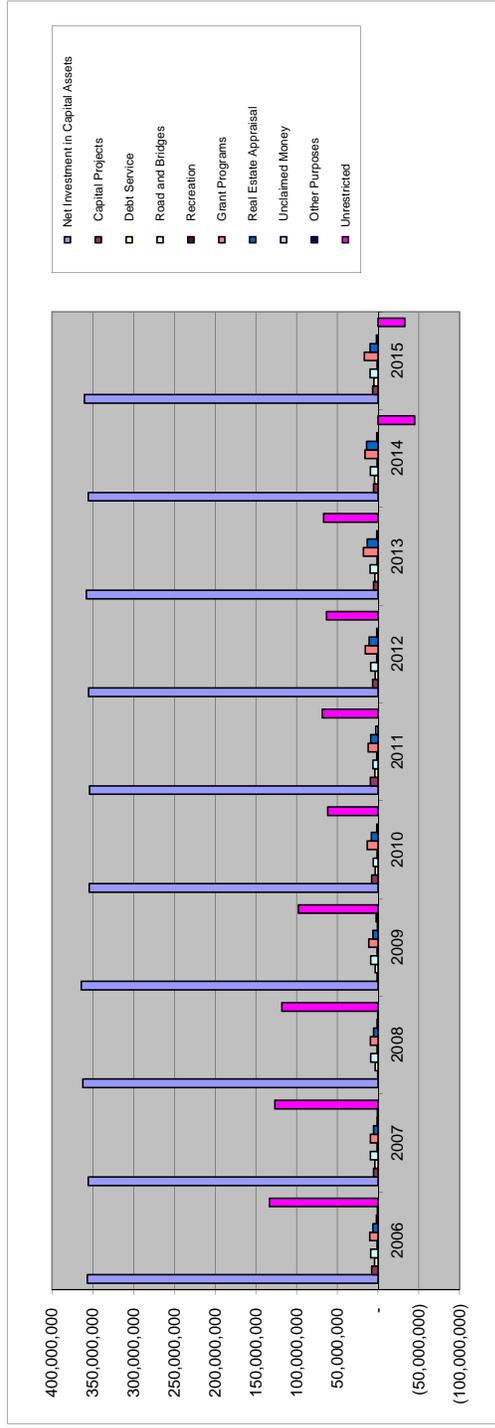
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

Sources: Unless otherwise indicated, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Table 1

COUNTY OF SUMMITT, OHIO
NET POSITION BY COMPONENT
LAST TEN YEARS
 (Accrual Basis of Accounting)

	2006	2007	2008	2009	2010	2011	2012	2013	Restated 2014	2015
Governmental Activities										
Net Investment in Capital Assets	\$ 217,570,063	\$ 213,066,209	\$ 212,837,524	\$ 214,342,337	\$ 203,600,867	\$ 203,050,702	\$ 200,646,946	\$ 200,842,887	\$ 201,929,966	\$ 204,188,961
Restricted for:										
Capital Projects	7,963,347	5,355,104	104,445	1,305,740	7,794,215	9,532,065	6,838,712	5,336,794	5,674,423	6,668,434
Debt Service	4,382,188	3,872,783	3,382,120	3,413,421	3,508,466	3,843,235	3,446,363	3,876,521	4,199,472	4,944,784
Road and Bridges	9,126,879	9,581,459	9,117,692	9,117,474	5,765,940	6,113,545	9,150,820	9,708,208	9,445,710	9,911,316
Health and Human Services	23,654,219	44,701,447	52,744,628	75,679,435	151,793,576	169,808,915	170,920,754	164,293,582	156,950,567	148,742,860
Recreation	1,033,582	1,124,274	1,047,240	1,228,912	1,347,720	1,593,988	1,488,793	1,368,250	1,299,969	1,262,988
Grant Programs	10,343,991	9,441,254	9,445,254	11,518,590	13,189,460	12,170,441	15,629,650	18,189,612	16,150,207	16,965,863
Real Estate Appraisal	6,479,113	5,623,977	5,623,977	6,159,490	8,117,143	8,995,199	10,842,359	13,175,456	14,137,054	9,856,369
Unclaimed Money	2,121,631	1,186,767	1,037,775	936,106	1,693,321	2,764,218	1,590,170	1,465,447	1,548,788	1,819,517
Other Purposes	964,632	663,920	435,938	2,220,950	-	-	-	-	-	-
Unrestricted	116,207,111	108,825,026	101,033,565	80,338,767	42,901,308	44,349,093	34,656,538	32,623,453	(78,276,347)	(69,955,705)
Total Governmental Activities Net Position	\$ 399,846,756	\$ 403,442,220	\$ 396,865,158	\$ 406,261,222	\$ 439,712,016	\$ 462,221,401	\$ 455,211,085	\$ 450,880,210	\$ 333,059,809	\$ 334,405,387
Business-type Activities										
Net Investment in Capital Assets	139,000,182	142,487,438	149,245,482	149,694,498	150,662,175	150,626,859	154,518,224	156,742,489	153,334,911	155,724,982
Unrestricted	17,079,662	17,573,876	16,768,894	17,176,529	19,046,757	24,186,681	28,656,802	34,273,839	33,230,145	37,112,370
Total Business-type Activities Net Position	\$ 156,079,844	\$ 160,061,314	\$ 166,014,376	\$ 166,871,027	\$ 169,708,932	\$ 174,813,540	\$ 183,175,026	\$ 191,016,328	\$ 186,565,056	\$ 192,837,352
Primary Government										
Net Investment in Capital Assets	356,570,245	355,553,647	362,083,006	364,036,835	354,263,042	353,677,561	355,165,170	357,585,376	355,264,877	359,913,943
Restricted	66,069,582	81,550,985	82,994,069	111,580,118	193,209,841	214,821,606	219,907,601	217,413,870	209,406,190	200,172,131
Unrestricted	133,286,773	126,398,902	117,802,459	97,515,296	61,948,065	68,535,774	63,313,340	66,897,292	(45,046,202)	(32,843,335)
Total Primary Government Net Position	\$ 555,926,600	\$ 563,503,534	\$ 562,879,534	\$ 573,132,249	\$ 609,420,948	\$ 637,034,941	\$ 638,386,111	\$ 641,896,538	\$ 519,624,865	\$ 527,242,739



Note - Due to the implementation of GASB Statement No. 68, year 2014 has been restated to reflect changes. However, we are unable to restate numbers for years 2006 to 2013 due to information not being available.

COUNTY OF SUMMIT, OHIO
CHANGES IN NET POSITION
LAST TEN YEARS
 (Accrual Basis of Accounting)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
Governmental Activities:										
General Government:										
Legislative & Executive	\$ 38,108,106	\$ 40,738,978	\$ 41,509,280	\$ 36,864,355	\$ 33,470,725	\$ 29,863,668	\$ 33,401,668	\$ 31,850,273	\$ 35,419,925	\$ 40,366,670
Judicial	30,736,949	32,710,959	33,686,132	33,632,736	31,143,225	28,226,568	28,149,783	32,971,792	32,451,372	32,843,171
Public Safety	74,497,550	80,425,048	79,481,857	81,056,444	79,049,965	77,969,693	77,096,415	75,956,690	80,277,391	80,328,308
Public Works	19,065,648	19,637,778	20,456,800	19,432,193	20,153,145	18,051,198	17,542,294	18,221,466	20,466,963	14,585,564
Health	121,728,662	122,774,127	131,938,662	137,391,221	138,142,571	142,078,121	132,978,121	121,224,466	114,401,601	117,171,995
Economic Development	2,831,880	3,786,061	3,313,440	6,101,164	13,526,567	6,901,289	20,707,434	5,852,486	7,282,857	4,310,043
Human Services	116,076,370	132,885,660	135,420,442	135,421,415	110,339,511	92,226,628	88,137,956	92,570,953	96,096,950	98,139,111
Recreation	5,661,738	5,868,613	8,983,180	9,120,767	9,054,463	8,470,466	8,181,534	8,298,339	8,241,914	8,307,341
Intergovernmental	-	344,249	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	3,702,576	3,457,361	3,131,175	2,816,731	2,754,304	3,781,157	3,272,576	4,567,347	928,623	2,744,406
Bond Issuance Costs	-	-	-	-	-	-	-	268,803	-	-
Total Governmental Activities Expenses	412,409,479	442,628,734	458,440,968	461,837,026	435,211,480	412,626,427	409,467,781	391,612,347	395,567,596	398,996,609
Business-type Activities:										
Water	1,274,327	63,390	22,666	15,339	11,249	6,996	2,811	181	-	-
Sewer	37,199,513	36,354,135	38,136,406	39,906,272	38,200,901	42,812,216	40,148,883	37,967,208	45,472,521	42,024,540
Total Business-type Activities Expenses	38,473,840	36,417,525	38,159,072	39,921,611	38,212,150	42,819,212	40,151,694	37,967,389	45,472,521	42,024,540
Total Primary Government Expenses	450,883,319	479,046,259	496,600,040	501,758,637	473,423,630	455,445,639	449,619,475	429,579,736	441,040,117	441,021,149
Program Revenues										
Governmental Activities:										
Charges for Services and Sale:										
Operating Grants and Contributions	44,068,848	46,939,598	52,773,960	55,290,603	56,779,874	58,444,485	60,323,762	62,371,637	60,231,379	59,766,574
Operating Grants and Contributions	201,242,314	193,111,025	195,566,585	211,974,509	196,439,103	165,114,237	150,625,132	128,708,517	135,944,380	136,899,333
Capital Grants and Contributions	-	2,624,872	-	2,624,872	-	1,928,471	2,339,048	3,391,048	4,264,766	3,251,809
Total Governmental Activities Program Revenue	245,311,162	240,050,623	248,340,545	269,889,984	253,219,077	225,487,193	213,287,942	194,471,202	200,440,525	199,917,706
Business-type Activities:										
Charges for Services:										
Water	594,458	-	2,529	3,031	3,543	11,831	5,164	-	-	-
Sewer	30,480,847	32,007,000	32,859,407	34,318,607	37,506,368	37,616,629	39,639,835	38,332,200	44,457,692	44,590,141
Operating Grants and Contributions	7,157,606	8,203,351	3,299,192	4,520,284	1,415,643	1,977,917	4,315,508	4,296,053	29,744	1,089,446
Capital Grants and Contributions	38,232,911	40,210,351	36,161,128	38,851,922	42,828,098	47,912,335	48,256,560	45,523,969	1,405,981	2,992,414
Total Business-type Activities Program Revenue	283,544,073	280,261,774	284,501,673	308,741,906	295,295,546	273,399,838	261,544,502	239,995,171	246,331,942	247,989,707
Net (Expense)/Revenue	(167,098,317)	(202,578,111)	(210,100,423)	(91,947,042)	(179,744,032)	(187,138,974)	(196,179,839)	(197,141,145)	(195,127,071)	(199,078,903)
Governmental Activities	(240,929)	(3,793,026)	(1,997,943)	(1,069,689)	(4,615,948)	5,093,173	8,104,866	7,556,680	418,896	(6,047,461)
Business-type Activities	(167,339,246)	(198,785,085)	(212,098,367)	(193,016,731)	(175,128,084)	(182,045,801)	(188,074,973)	(189,584,365)	(194,708,175)	(193,031,462)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes										
Property Taxes	107,598,117	123,290,945	120,701,942	138,851,872	135,631,001	136,033,983	120,721,045	120,403,742	122,721,722	124,447,106
Sales Tax	36,171,206	36,714,792	35,371,417	32,919,290	34,722,738	36,332,478	38,359,046	40,181,915	42,868,670	44,788,369
Other Taxes	13,553,730	11,826,390	9,911,961	8,310,167	8,848,524	8,846,210	9,448,836	9,948,686	10,661,827	11,046,058
Unrestricted Contributions	23,324,511	19,875,729	21,760,258	15,439,289	22,998,200	20,942,881	14,964,070	17,362,466	13,795,959	13,216,708
Investment Earnings	12,848,192	14,479,366	11,063,518	2,980,336	4,208,259	3,570,151	2,790,356	640,702	2,414,972	2,751,579
Gain on Sale of Capital Assets	25,056	383,335	-	-	-	1,062,681	-	-	-	-
Miscellaneous	364,858	758,847	4,714,265	2,842,152	4,956,647	3,060,014	2,886,190	4,272,759	3,489,256	4,182,814
Special Items	-	(1,155,829)	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	1,829,457	-	-	-	(4,909)	(7,953)
Total Governmental Activities	193,885,670	206,173,575	203,523,361	201,343,106	213,194,826	209,648,359	189,169,523	192,810,270	195,947,497	200,424,481
Business-type Activities										
Sale of Capital Assets	11,200	9,200	11,450	-	-	-	-	-	-	-
Unrestricted Contributions	42,972	84,212	2,462,220	1,872,940	-	-	-	-	-	-
Investment Earnings	300,772	95,032	34,893	48,045	51,111	11,234	67,850	173,993	158,964	164,053
Miscellaneous	-	-	-	-	(1,829,457)	-	-	-	4,909	7,953
Transfers	354,944	188,444	2,514,544	192,630	1,778,043	11,435	256,620	284,722	206,644	224,835
Total Business-type Activities	194,240,614	206,362,019	206,037,905	203,269,446	211,416,783	209,659,794	189,436,143	193,094,992	196,154,141	200,649,316
Change in Net Position	26,787,353	3,595,464	(6,577,062)	9,396,064	33,450,794	22,509,385	(7,010,316)	(4,330,875)	820,426	1,345,578
Governmental Activities	114,015	3,981,470	(516,600)	856,651	2,837,905	5,104,608	(8,361,486)	7,841,302	625,540	6,272,296
Business-type Activities	26,401,568	2,576,934	(6,049,462)	10,252,715	36,288,699	27,613,993	(1,351,170)	3,510,427	1,445,966	7,617,874
Total Primary Government	\$ 26,401,568	\$ 2,576,934	\$ (6,049,462)	\$ 10,252,715	\$ 36,288,699	\$ 27,613,993	\$ (1,351,170)	\$ 3,510,427	\$ 1,445,966	\$ 7,617,874

COUNTY OF SUMMIT, OHIO

Table 3

PROGRAM REVENUES BY FUNCTION/PROGRAM

LAST TEN YEARS

(Accrual Basis of Accounting)

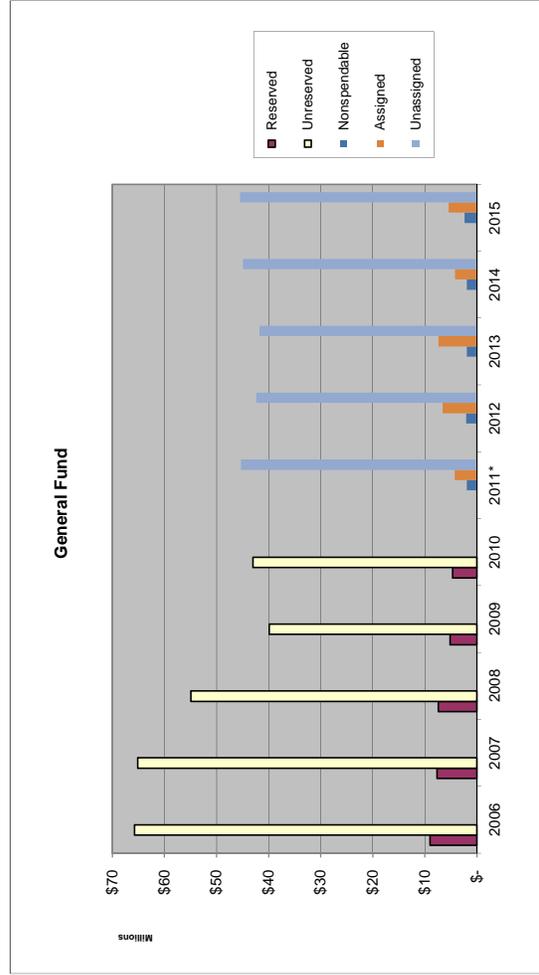
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Program Revenues										
Governmental Activities:										
Charges for Services and Sales										
General Government										
Legislative and Executive	\$ 16,119,818	\$ 17,312,510	\$ 20,013,242	\$ 19,975,153	\$ 21,867,842	\$ 21,801,603	\$ 22,593,066	\$ 25,287,564	\$ 26,580,151	\$ 22,447,020
Judicial	6,258,653	6,993,161	7,240,940	8,446,438	7,691,792	8,541,744	8,903,123	8,606,382	9,204,101	10,851,883
Public Safety	12,801,612	13,443,128	15,590,761	15,954,607	18,158,108	16,597,917	18,959,349	18,910,963	17,993,462	20,286,120
Health	258,656	262,800	327,849	681,381	657,139	1,208,975	1,038,346	1,046,274	1,206,857	1,397,358
Economic Development	1,244,024	1,179,867	2,016,404	2,713,901	2,579,935	3,508,186	2,799,017	2,704,584	2,938,706	2,706,262
Human Services	105,705	58,845	54,073	49,193	109,317	102,420	203,453	201,074	218,302	184,954
Recreational	7,280,380	7,689,287	7,485,605	7,421,163	5,676,076	6,620,185	5,762,882	5,547,646	2,001,069	1,794,746
Total Charges for Services and Sales	44,068,848	46,939,598	52,773,960	55,290,603	56,779,874	58,444,485	60,323,762	62,371,637	60,231,379	59,766,574
Operating Grants and Contributions										
General Government										
Legislative and Executive	507,921	1,009,518	730,410	514,884	1,408,265	441,749	1,046,267	699,890	793,973	324,166
Judicial	2,734,743	2,135,392	2,904,488	2,884,187	2,712,386	2,904,584	2,730,923	3,148,370	3,126,564	3,838,151
Public Safety	12,771,739	14,258,952	13,854,424	17,453,578	18,376,645	18,393,896	19,704,873	18,674,179	17,544,092	20,675,580
Health	27,369,727	13,858,335	13,871,052	10,108,052	10,500,415	10,886,435	11,711,528	10,649,073	10,964,415	10,668,983
Economic Development	73,136,861	68,973,060	68,614,884	78,646,266	79,712,911	74,164,566	61,559,295	41,019,856	38,193,257	30,107,845
Human Services	2,352,410	2,790,602	2,750,914	6,071,769	6,909,355	6,986,389	4,183,904	3,069,831	6,462,729	3,626,413
Recreation	81,367,289	88,756,516	91,238,503	94,475,236	74,977,657	50,023,004	48,705,937	50,447,729	57,865,712	66,664,363
Total Operating Grants and Contributions	1,001,624	1,328,650	1,601,910	1,820,537	1,841,469	1,313,614	982,405	999,589	993,638	993,822
Capital Grants and Contributions	201,242,314	193,111,025	195,566,585	211,974,509	196,439,103	165,114,237	150,625,132	128,708,517	135,944,380	136,899,323
Public Safety	-	-	-	-	184,814	32,519	90,496	10,483	-	-
Public Works	-	-	-	2,624,872	2,063,657	1,896,212	2,248,552	3,380,565	4,264,766	3,251,809
Total Capital Grants and Contributions	-	-	-	2,624,872	2,248,471	1,928,731	2,339,048	3,391,048	4,264,766	3,251,809
Total Governmental Activities Program Revenue	245,311,162	240,050,623	248,340,545	269,889,984	255,467,448	225,487,453	213,287,942	194,471,202	200,440,525	199,917,706
Business-type Activities:										
Charges for Services										
Water	594,458	-	2,529	3,031	3,543	11,831	5,164	-	-	-
Sewer	30,480,847	32,007,000	32,859,407	34,318,607	37,506,368	37,616,629	39,639,835	38,332,200	44,457,692	44,590,141
Operating Grants and Contributions	-	-	-	-	3,902,544	8,306,008	4,296,053	4,165,334	29,744	1,089,446
Capital Grants and Contributions	625,990	-	-	-	-	-	-	-	-	-
Water	6,531,616	8,203,551	3,299,192	4,530,284	1,415,643	1,977,917	4,315,508	3,026,435	1,403,981	2,392,414
Sewer	38,232,911	40,210,551	36,161,128	38,851,922	42,828,098	47,912,385	48,256,560	45,523,969	45,891,417	48,072,001
Total Business-type Activities Program Revenue	283,544,073	280,261,174	284,501,673	308,741,906	298,295,546	273,399,838	261,544,502	239,995,171	246,331,942	247,989,707

Table 4

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

	2006	2007	2008	2009	2010	2011*	2012	2013	2014	2015
General Fund										
Reserved	\$ 9,007,098	\$ 7,690,227	\$ 7,417,148	\$ 5,137,570	\$ 4,672,249	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	65,716,800	65,142,661	54,914,376	39,884,275	43,018,427	-	-	-	-	-
GASB 54 Implementation										
Nonspendable	-	-	-	-	-	1,931,255	2,092,548	1,928,342	1,977,851	2,375,952
Assigned	-	-	-	-	-	4,267,011	6,604,448	7,369,058	4,217,079	5,453,820
Unassigned	-	-	-	-	-	45,271,081	42,368,544	41,749,347	44,958,390	45,448,146
Total General Fund	74,723,898	72,832,888	62,331,524	45,021,845	47,690,676	51,469,347	51,065,540	51,046,747	51,153,320	53,277,918
All Other Governmental Funds										
Reserved	35,399,313	38,044,506	37,903,221	44,528,358	40,768,535	-	-	-	-	-
Unreserved, Reported in:										
Special Revenue	45,292,852	65,017,560	70,596,344	87,715,227	117,638,622	-	-	-	-	-
Debt Service	3,840,340	4,080,775	2,458,119	2,493,658	2,652,596	-	-	-	-	-
Capital Projects	6,412,912	(3,687,382)	(8,405,953)	(12,047,529)	5,053,155	-	-	-	-	-
GASB 54 Implementation										
Nonspendable	-	-	-	-	-	2,552,993	1,542,208	1,539,148	1,323,415	1,365,251
Restricted	-	-	-	-	-	184,588,595	194,097,595	188,825,869	187,834,742	181,043,014
Assigned	-	-	-	-	-	819,521	407,491	822,348	917,389	855,363
Unassigned	-	-	-	-	-	(1,762,526)	(1,504,293)	(1,443,778)	(1,261,994)	(730,590)
Total All Other Governmental Funds	90,945,417	103,455,459	102,551,731	122,689,714	166,112,908	186,198,583	194,543,001	189,743,587	188,813,552	182,553,038
Total Governmental Funds	\$ 165,669,315	\$ 176,288,347	\$ 164,883,255	\$ 167,711,559	\$ 213,803,584	\$ 237,667,930	\$ 245,608,541	\$ 240,790,334	\$ 239,966,872	\$ 235,810,956

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



COUNTY OF SUMMIT, OHIO

Table 5

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

(Modified Accrual Basis of Accounting)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues										
Taxes:										
Property	\$ 109,025,020	\$ 124,828,884	\$ 121,278,753	\$ 135,649,152	\$ 133,585,265	\$ 133,382,382	\$ 122,564,939	\$ 122,465,817	\$ 123,960,889	\$ 124,945,228
Sales and Use	36,021,183	36,696,576	35,672,063	33,085,278	34,576,725	36,191,563	38,174,037	39,829,475	42,715,777	44,713,963
Other	13,553,730	11,826,390	9,911,961	8,310,167	8,848,524	8,846,210	9,448,836	9,948,686	10,661,827	11,046,058
Licenses and Permits	351,852	335,982	345,916	840,101	640,710	739,889	741,521	738,811	829,390	796,684
Charges for Services	41,295,266	44,397,589	47,999,659	49,611,924	49,787,369	54,245,115	52,334,154	55,550,954	51,290,353	50,886,406
Fines and Forfeitures	2,341,622	2,202,211	2,001,212	2,195,755	4,118,296	2,324,639	2,327,375	2,303,052	2,064,205	2,459,231
Intergovernmental	214,785,071	210,292,579	215,133,009	232,539,350	216,769,669	190,571,350	168,165,479	146,240,640	157,042,271	158,150,107
Special Assessments	181,145	83,847	115,040	156,960	175,369	195,748	533,956	509,689	527,749	533,487
Investment Income	12,371,811	14,486,375	10,640,608	3,292,875	4,393,920	3,485,705	2,826,401	645,567	2,318,782	2,696,728
Other	6,389,229	2,381,112	4,616,901	2,677,624	4,999,356	3,058,506	3,360,532	4,411,650	3,690,570	4,305,537
Total Revenues	436,315,929	447,531,545	447,715,122	468,359,186	457,895,203	433,041,107	400,477,230	382,644,341	395,101,813	400,533,429
Expenditures										
General Government:										
Legislative and Executive	91,380,197	36,495,778	39,449,030	34,035,075	31,265,807	29,567,811	30,680,435	29,096,085	33,219,849	38,301,220
Judicial	28,372,216	29,912,460	31,594,603	31,019,268	29,182,048	28,670,196	29,575,526	30,043,594	31,275,685	32,497,930
Public Safety	67,984,881	72,800,137	75,282,463	77,602,214	75,634,364	75,836,687	72,167,245	74,124,348	77,869,052	77,690,467
Public Works	28,460,569	17,234,049	18,231,446	17,409,038	14,672,052	16,020,885	15,973,733	18,624,732	20,780,789	19,730,549
Health	119,978,925	122,044,829	128,875,159	137,705,630	137,993,075	141,344,938	131,128,568	118,926,351	112,102,687	114,527,223
Economic Development	2,486,498	3,412,790	3,063,803	5,889,105	13,464,502	6,789,800	20,476,228	5,758,126	7,172,607	4,248,703
Human Services	72,262,652	131,355,623	135,035,021	134,498,950	108,482,908	91,669,840	88,711,052	90,221,504	94,048,182	96,839,734
Recreation	5,616,879	5,821,816	8,906,124	8,998,719	8,985,183	8,379,335	8,093,185	8,196,189	8,122,466	8,380,912
Intergovernmental	363,314	341,504	369,548	357,319	347,628	365,848	367,258	365,700	365,700	-
Other	967,716	930,578	1,147,444	3,288,602	1,828,880	1,013,400	1,007,198	1,275,535	1,372,823	1,676,499
Capital Outlay	3,845,322	5,210,268	6,600,074	6,065,727	6,492,184	2,870,496	2,250,756	2,528,859	1,017,844	1,242,365
Debt Service:										
Principal	10,128,090	10,954,729	7,632,512	5,961,741	14,989,253	5,392,387	5,665,234	5,288,000	5,808,645	5,971,119
Interest and Fiscal Charges	3,624,399	3,381,765	3,047,200	2,730,268	2,519,815	3,824,283	3,513,699	3,498,435	2,429,630	2,957,741
Issuance Costs	-	-	-	-	-	-	-	-	-	-
Total Expenditures	435,471,658	439,896,326	459,234,427	465,561,656	445,857,699	411,745,906	409,609,607	388,217,819	395,585,959	404,064,462
Other Financing Sources (Uses)										
Proceeds from Sale of Capital Assets	31,934	44,958	14,563	18,665	29,125	2,815,300	12,252	14,000	33,012	14,070
Proceeds From Leases	516,819	2,156,834	87,126	12,109	111,425	293,845	78,048	87,115	5,246	-
Issuance of Debt	-	-	-	-	31,731,139	-	15,815,000	-	-	-
Proceeds of Refunding Bonds	-	-	-	-	-	-	-	17,459,754	-	-
Proceeds From Notes	877,517	782,021	12,523	-	-	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	353,375	-	1,467,688	2,066,315	-	-
Payments to Escrow Agents	-	-	-	-	-	-	-	-	-	-
Transfers In	7,894,081	8,976,293	10,624,501	5,201,678	7,601,861	7,197,287	6,477,062	6,843,309	6,301,655	7,550,032
Transfers Out	(7,894,081)	(8,976,293)	(10,624,501)	(5,201,678)	(5,772,404)	(7,737,287)	(6,777,062)	(7,444,185)	(6,679,229)	(8,188,985)
Total Other Financing Sources (Uses)	1,426,270	2,983,813	114,212	30,774	34,054,521	2,569,145	17,072,988	755,271	(339,316)	(624,883)
Net Change in Fund Balances	\$ 2,270,541	\$ 10,619,032	\$ (11,405,093)	\$ 2,828,304	\$ 46,092,025	\$ 23,864,346	\$ 7,940,611	\$ (4,818,207)	\$ (823,462)	\$ (4,155,916)
Debt Service as a Percentage of Noncapital Expenditures	3.2%	3.3%	2.4%	1.9%	4.0%	2.3%	2.3%	2.3%	2.1%	2.3%

COUNTY OF SUMMIT, OHIO

Table 6

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

Tax Collection Year	Real Property			Tangible Personal Property				Total			Direct Tax Rate
	Assessed Value		Estimated Actual Value	Public Utility		General Business		Assessed Value	Estimated Actual Value	Ratio	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value				
2006	9,156,216	2,595,693	33,576,882	299,027	339,804	549,840	2,199,359	12,600,776	36,116,045	34.89%	13.07
2007	9,319,034	2,601,831	34,059,615	289,607	329,099	549,840	2,199,359	12,760,312	36,588,073	34.88%	14.57
2008	9,449,136	2,613,356	34,464,264	205,121	233,092	316,228	1,264,911	12,583,841	35,962,267	34.99%	14.26
2009	9,428,218	2,810,954	34,969,064	214,563	243,822	32,058	128,232	12,485,793	35,341,118	35.33%	14.16
2010	9,450,159	2,807,780	35,022,684	225,551	256,308	16,333	65,332	12,499,823	35,344,324	35.37%	14.16
2011	9,463,066	2,845,846	35,168,320	232,758	264,498	-	-	12,541,670	35,432,818	35.40%	14.16
2012	8,715,968	2,445,180	31,888,993	249,247	283,235	-	-	11,410,395	32,172,228	35.47%	14.16
2013	8,718,210	2,413,857	31,805,906	285,631	324,581	-	-	11,417,698	32,130,487	35.54%	14.16
2014	8,728,439	2,386,148	31,755,962	315,994	359,084	-	-	11,430,581	32,115,046	35.59%	14.16
2015	8,555,707	2,470,735	31,504,120	352,584	400,664	-	-	11,379,026	31,904,784	35.67%	14.16

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

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

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 7

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<i>Direct (County Units)</i>										
General Fund.....	1.58	1.58	1.78	1.79	1.72	1.61	1.61	1.61	1.61	1.61
Bond Retirement.....	0.62	0.62	0.42	0.41	0.48	0.59	0.59	0.59	0.59	0.59
Board of Developmental Disabilities.....	3.61	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Children Services.....	2.56	2.56	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Mental Health.....	3.05	3.05	3.05	2.95	2.95	2.95	2.95	2.95	2.95	2.95
Akron Zoological Park.....	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
<i>Total Direct Rates</i>	12.22	13.11	12.80	12.70	12.70	12.70	12.70	12.70	12.70	12.70
<i>School Districts</i>										
Akron CSD.....	63.76	71.66	71.66	71.66	71.66	71.66	71.66	79.56	79.56	79.56
Barberton CSD.....	64.06	58.94	59.89	58.11	58.02	57.95	60.04	59.74	68.83	70.21
Copley-Fairlawn CSD.....	57.74	57.60	57.63	57.58	57.62	64.52	64.60	64.52	64.49	64.06
Coventry LSD.....	65.32	65.50	65.43	65.53	65.58	71.97	73.49	73.52	79.34	80.23
Cuyahoga Falls CSD.....	70.00	69.74	69.88	69.87	69.78	69.88	69.88	69.92	69.89	69.96
Green LSD.....	39.19	38.58	38.89	38.81	38.44	38.41	46.81	46.54	46.22	45.80
Hudson CSD.....	80.73	86.12	86.25	86.19	86.23	86.03	91.33	91.24	89.01	88.43
Manchester LSD.....	63.97	63.86	63.85	63.88	63.88	63.86	63.94	63.93	69.89	69.88
Mogadore LSD.....	73.37	70.90	73.54	73.68	73.64	73.70	83.29	81.72	82.73	81.28
Nordonia Hills CSD.....	64.07	63.46	63.75	64.16	64.09	64.09	69.10	68.99	68.92	68.94
Norton CSD.....	59.90	59.90	59.90	59.90	59.90	59.90	59.90	61.80	65.69	65.69
Portage Lakes JVSD.....	3.05	3.05	3.05	3.05	3.05	4.35	4.35	4.35	4.35	4.35
Revere LSD.....	57.91	57.81	57.70	57.47	57.45	57.29	63.31	63.26	63.13	63.44
Springfield LSD.....	48.22	46.83	47.85	48.09	48.13	53.53	55.29	56.84	56.88	55.92
Stow - Munroe Falls CSD.....	46.73	45.62	45.93	45.25	45.15	45.05	53.24	53.55	53.47	53.66
Tallmadge CSD.....	64.42	64.07	64.46	64.63	71.57	71.56	72.80	72.99	71.66	72.41
Twinsburg CSD.....	63.05	58.02	61.45	61.29	60.90	60.45	61.53	66.31	66.23	65.80
Woodridge LSD.....	54.04	51.57	53.35	53.69	53.69	53.53	55.10	61.81	61.71	61.50
<i>Out of County School Districts</i>										
Aurora CSD.....	68.68	68.51	68.50	74.51	74.67	74.77	74.81	80.93	80.84	80.78
Cuyahoga Valley JVSD.....	4.35	4.35	4.35	4.35	4.35	2.00	2.00	2.00	2.00	2.00
Highland LSD.....	70.55	70.55	70.55	70.55	69.90	69.90	76.80	76.80	75.30	75.30
Jackson LSD.....	48.10	48.00	48.60	47.00	52.30	52.70	52.70	53.00	52.80	52.70
Maplewood JVSD.....	2.00	2.00	2.00	2.00	2.00	4.00	4.00	4.00	4.00	4.00
Medina JVSD.....	4.00	4.00	4.00	4.00	4.00	3.05	3.05	3.05	3.05	3.05
Northwest LSD.....	59.60	59.00	59.20	58.50	55.50	55.00	55.00	56.10	56.00	56.00
Stark Area JVSD.....	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
<i>Corporations</i>										
Akron.....	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30
Barberton.....	3.50	3.50	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
Boston Heights.....	6.85	6.85	6.60	6.60	6.10	6.10	6.10	6.10	6.10	6.10
Clinton.....	12.59	12.59	16.34	16.34	16.34	16.34	16.34	16.34	16.34	16.34
Cuyahoga Falls.....	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Fairlawn.....	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Green.....	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Hudson.....	6.60	6.92	7.28	7.17	7.07	7.22	7.97	7.81	7.76	7.79
Lakemore.....	5.30	5.30	5.30	2.30	2.30	4.80	4.80	4.80	4.80	4.80
Macedonia.....	8.70	8.70	8.70	8.90	8.90	8.90	8.90	8.90	8.90	8.90
Mogadore.....	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15
Munroe Falls.....	7.10	7.86	7.43	7.47	7.40	7.40	7.50	7.53	7.45	3.20
New Franklin.....	14.65	14.65	14.65	14.65	14.65	14.65	14.65	14.65	14.65	14.65
Northfield.....	5.98	5.98	5.98	7.48	7.48	7.48	7.48	7.48	7.48	7.48
Norton.....	6.50	6.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50
Peninsula.....	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12
Reminderville.....	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Richfield.....	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Silver Lake.....	13.75	13.75	13.75	13.75	13.75	13.75	13.75	13.75	13.75	13.75
Stow.....	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50
Tallmadge.....	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15
Twinsburg.....	1.82	1.53	1.93	1.95	1.70	2.00	2.10	2.14	2.06	2.13

(Continued)

COUNTY OF SUMMIT, OHIO

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

**Table 7
(Continued)**

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<i>Townships</i>										
Bath.....	17.11	17.08	17.01	16.99	17.00	16.40	16.40	16.40	16.40	16.40
Boston.....	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98
Copley.....	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90
Coventry.....	13.50	13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45
Northfield Center.....	13.15	13.15	14.15	14.15	14.15	14.15	14.15	14.15	14.15	17.15
Richfield.....	9.92	9.30	9.10	9.10	9.10	9.10	9.10	11.10	11.10	12.30
Sagamore Hills.....	9.43	10.18	10.18	10.18	10.18	10.18	10.18	11.18	11.18	11.18
Springfield.....	17.90	17.90	17.90	17.90	17.90	17.90	18.90	18.90	18.90	18.90
Twinsburg.....	12.86	12.86	12.86	12.86	12.86	12.86	14.61	14.61	14.61	14.61
Boston Township/Peninsula Village.....	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48
<i>Other Units</i>										
North Hills Water District.....	0.90	0.32	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Richfield Joint Recreational District	---	---	---	---	---	---	---	---	---	1.75
Summit Metro Parks.....	0.85	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46
Union Cemetery Assoc. of Boston Twp.....	0.50	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Valley Fire District.....	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Akron Summit Library.....	2.04	2.03	2.07	2.08	2.10	2.10	2.10	2.14	2.11	2.10
Barberton Public Library.....	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37
Cuyahoga Falls Public Library.....	---	1.30	1.30	1.30	1.30	1.30	1.90	1.90	1.90	1.90
Stow-Munroe Falls Public Library.....	---	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Twinsburg Library District.....	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
<i>Out of County Other Units</i>										
Canal Fulton Public Library.....	---	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
Stark County Library.....	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.70	1.70	1.70

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

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

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

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 8

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

Name of Taxpayer	December 31, 2015			December 31, 2006		
	Assessed Value	Rank	Percentage of Total Assessed Valuation	Assessed Value	Rank	Percentage of Total Assessed Valuation
Ohio Edison Company	\$ 199,373,930	1	1.75%	\$ 122,873,290	1	0.98%
American Transmission	72,245,730	2	0.63%	32,552,310	4	0.26%
East Ohio Gas Company	67,223,160	3	0.59%	29,585,300	5	0.23%
Albrecht Incorporated	30,804,310	4	0.27%			0.00%
Mall at Summit LLC	14,207,870	5	0.12%			0.00%
Rosemont Commons Delaware LLC	11,788,500	6	0.10%			0.00%
ARC FEGRNOH001 LLC	10,783,350	7	0.09%			0.00%
Wyndham Ridge Ltd	7,813,920	8	0.07%			0.00%
Busson, Bernard B.	7,752,900	9	0.07%			0.00%
Hampton Knoll Apartments LLC	7,445,690	10	0.07%			0.00%
Daimler Chrysler Corporation			-	41,868,700	2	0.33%
Ohio Bell Telephone			-	41,368,070	3	0.33%
Goodyear Tire & Rubber Company			-	17,090,880	6	0.14%
Aircraft Braking Systems			-	15,942,980	7	0.13%
DeBartolo Capital Partnership			-	14,744,300	8	0.12%
CHM Akron LLC			-	12,845,520	9	0.10%
Western Reserve Telephone			-	12,698,290	10	0.10%
	<u>\$ 429,439,360</u>		<u>3.76%</u>	<u>\$ 341,569,640</u>		<u>2.72%</u>

Real property taxes paid in 2015 are based on January 1, 2014.

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

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 9

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

Tax Collection Year	Current Tax Levy	Collected within the Fiscal Year of the Levy		Delinquent Collection (2)	Total Collection to Date		Accumulative Delinquency
		Current Collection	Percent of Current Levy Collected		Collection	As a Percentage Of Current Levy	
2006	120,810,564	114,728,202	95.0%	4,237,744	118,965,946	98.5%	8,744,212
2007	149,194,427	140,993,796	94.5%	5,098,065	146,091,861	97.9%	11,498,778
2008	153,292,774	146,105,952	95.3%	6,160,805	152,266,757	99.3%	11,394,617
2009	172,236,132	163,395,320	94.9%	5,995,764	169,391,084	98.3%	14,828,573
2010	173,089,142	164,698,118	95.2%	6,701,623	171,399,741	99.0%	16,490,427
2011	173,832,267	163,458,944	94.0%	6,471,593	169,930,537	97.8%	20,152,087
2012	160,008,712	151,016,973	94.4%	6,741,231	157,758,204	98.6%	17,620,453
2013	160,199,545	153,410,253	95.8%	6,789,292	160,199,545	100.0%	15,348,235
2014	160,325,755	153,973,099	96.0%	6,352,656	160,325,755	100.0%	14,494,070
2015	159,175,693	153,455,726	96.4%	5,719,966	159,175,692	100.0%	14,204,139

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

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

Source: County of Summit Fiscal Office, Tax Settlement

COUNTY OF SUMMIT, OHIO

Table 10

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Governmental Activities										
General Obligation Bonds	68,665,286	61,414,960	54,833,969	49,917,135	63,531,620	58,384,233	52,964,000	46,975,754	41,817,754	37,148,754
Bond Premiums	3,714,799	3,470,146	3,225,493	2,980,840	3,063,011	2,764,159	3,896,302	4,441,906	3,964,198	3,513,180
Capital Appreciation Bonds	1,399,427	1,267,672	1,119,035	976,511	842,895	717,877	601,127	490,090	386,797	298,772
Accreted Interest	710,561	763,769	794,949	809,443	809,654	793,396	761,374	710,500	642,757	549,852
Tax/Bond Anticipation Notes	2,910,000	0	0	3,298,000	0	0	0	0	0	0
State Infrastructure Bank Loan	5,461,281	5,653,897	4,977,507	4,177,597	0	0	0	0	0	0
Capital Leases	1,466,213	2,870,362	2,034,972	1,302,397	870,596	484,679	177,204	154,499	109,473	67,312
Business-Type Activities										
General Obligation Bonds	55,089,715	51,970,040	48,881,031	45,637,864	43,098,379	40,435,766	37,696,000	34,859,246	31,447,246	27,476,246
Bond Premiums	2,798,654	2,612,149	2,425,644	2,239,139	2,054,939	1,867,282	1,679,625	1,506,046	1,318,766	1,130,569
Capital Appreciation Bonds	1,871,557	1,871,557	1,871,557	1,871,557	1,405,266	968,977	561,543	181,795	0	0
Accreted Interest	918,093	1,079,840	1,250,973	1,432,037	1,233,927	969,789	636,858	233,147	0	0
OWDA Loans	18,663,591	16,846,030	15,057,325	13,142,710	11,098,541	10,745,122	9,075,853	8,320,336	7,527,283	7,394,617
OPWC Loans	562,500	531,250	437,500	390,719	583,136	589,868	1,124,364	1,014,004	837,219	660,434
ODD Loans	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458
WPCLF Loans	4,784,983	4,560,969	4,241,190	4,132,374	4,152,367	3,961,365	3,047,711	3,211,180	5,944,488	9,038,731
FWCC Loans	0	0	0	1,340,452	1,750,298	1,596,675	1,536,595	233,614	228,489	272,494
Total Primary Government	169,046,118	154,942,099	141,180,603	133,678,233	134,524,087	124,308,646	113,788,014	102,361,575	94,253,928	87,580,419
Percentage of Personal Income (a)	0.86%	0.76%	0.67%	0.63%	0.65%	0.57%	0.51%	0.44%	0.40%	0.36%
Per Capita (a)	310	285	260	246	248	230	210	189	174	162

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

(a) See Table 14 for personal income and population data.

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table LI

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

Fiscal Year	Governmental Bonded Debt Outstanding					Business Bonded Debt Outstanding					Total Primary Government	Less Debt Service Fund	Net Primary Government	Ratio to Estimated Actual Value of Property ^(a)	Net Bonded Debt Per Capital ^(b)
	General Obligation Bonds	Bond Premiums	Capital Appreciation Bonds	Accreted Interest	Tax/Bond Anticipation Notes	State Infrastructure Loan	General Obligation Bonds	Bond Premiums	Capital Appreciation Bonds	Accreted Interest					
2006	68,665,286	3,714,799	1,399,427	710,561	2,910,000	5,461,281	55,089,715	2,798,654	1,871,557	918,093	143,539,373	3,840,340	139,699,033	0.39%	256
2007	61,414,960	3,470,146	1,267,672	763,769	-	5,653,897	51,970,040	2,612,149	1,871,557	1,079,840	130,104,030	4,080,775	126,023,255	0.34%	231
2008	54,833,969	3,225,493	1,119,035	794,949	-	4,977,507	48,881,031	2,425,644	1,871,557	1,250,973	119,380,158	2,458,119	116,922,039	0.33%	215
2009	49,917,135	2,980,840	976,511	809,443	3,298,000	4,177,599	45,637,864	2,239,139	1,871,557	1,432,037	113,340,125	2,493,658	110,846,467	0.31%	204
2010	63,531,620	3,063,011	842,895	809,654	-	-	43,098,379	2,054,939	1,405,266	1,233,927	116,039,691	2,652,596	113,387,095	0.32%	209
2011	58,384,233	2,764,159	717,877	793,396	-	-	40,435,766	1,867,282	968,977	969,789	106,901,479	3,236,564	103,664,915	0.29%	191
2012	52,964,000	3,896,302	601,127	761,374	-	-	37,696,000	1,679,625	561,543	636,858	98,796,829	3,193,116	95,603,713	0.30%	177
2013	46,975,754	4,441,906	490,090	710,500	-	-	34,859,246	1,506,046	181,795	233,147	89,398,484	4,025,485	85,372,999	0.27%	158
2014	41,817,754	3,964,198	386,797	642,757	-	-	31,447,246	1,318,766	-	-	79,577,518	4,587,476	74,990,042	0.23%	138
2015	37,148,754	3,513,180	298,772	549,852	-	-	27,476,246	1,130,569	-	-	70,117,373	3,908,072	66,209,301	0.21%	122

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

(a) See Table 6 for property value data.

(b) See Table 14 for population data.

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 12

**COMPUTATION OF DIRECT AND OVERLAPPING DEBT
ATTRIBUTABLE TO GOVERNMENTAL ACTIVITIES
AS OF DECEMBER 31, 2015**

	Debt Outstanding	Percentage Applicable To County ⁽¹⁾	Portion of Direct and Overlapping Debt Within County
Direct:			
County of Summit	\$ 59,992,378	100.00%	\$ 59,992,378
Overlapping:			
Cities Wholly Within County	254,129,236	100.00%	254,129,236
Villages Wholly Within County	1,919,365	100.00%	1,919,365
Townships Wholly Within County	-	100.00%	-
School Districts Wholly Within County	93,127,206	100.00%	93,127,206
Norton City	4,353,875	99.94%	4,351,263
Akron-Summit County Library District	23,590,000	99.46%	23,462,614
Tallmadge City School District	23,049,480	98.36%	22,671,469
Tallmadge City	7,850,000	96.36%	7,564,260
Mogadore Village	530,000	72.86%	386,158
Mogadore Local School District	7,314,997	67.16%	4,912,752
Northwest Local School District	15,484,624	19.11%	2,959,112
Wayne Public Library District	5,181,640	1.80%	93,270
Jackson Local School District	54,802,706	1.03%	564,468
Aurora City School District	24,024,982	3.02%	725,554
Highland Local School District	23,230,000	0.91%	211,393
Total Overlapping	<u>538,588,111</u>		<u>417,078,120</u>
 Total Direct and Overlapping Debt	 <u><u>\$ 598,580,489</u></u>		 <u><u>\$ 477,070,498</u></u>

(1) Percentages determined by dividing the amount of assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the subdivisions.

Sources: Debt outstanding for overlapping governments, taken from Ohio Municipal Advisory Council (OMAC), as of January 1, 2016
County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 13

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Assessed Valuation of County	\$ 12,600,776,007	\$ 12,760,311,957	\$ 12,583,841,029	\$ 12,485,793,437	\$ 12,499,823,490	\$ 12,541,669,830	\$ 11,410,394,940	\$ 11,417,698,200	\$ 11,430,580,490	\$ 11,379,026,220
Gross County Debt Outstanding	\$ 161,066,452	\$ 145,989,442	\$ 133,494,494	\$ 123,857,857	\$ 136,085,541	\$ 126,742,527	\$ 131,399,883	\$ 119,624,124	\$ 111,871,491	\$ 104,864,358
Less Exempted Debt:										
OWDA Loans	(18,663,591)	(16,846,030)	(15,057,325)	(13,142,710)	(11,098,541)	(10,745,122)	(9,075,853)	(8,320,336)	(7,527,283)	(7,394,617)
OPWC Loans	(562,500)	(531,250)	(437,500)	(390,719)	(583,136)	(589,868)	(1,124,364)	(1,014,004)	(837,219)	(660,434)
ODD Loans	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)
WPCLF Loans	(4,784,983)	(4,560,969)	(4,241,193)	(4,132,374)	(4,152,367)	(3,961,365)	(3,047,711)	(3,211,180)	(5,944,488)	(9,038,731)
FWCC	-	-	-	(1,340,452)	(1,750,298)	(1,596,675)	(1,536,595)	(233,614)	(228,489)	(272,494)
State Infrastructure Bank Loan	(5,461,281)	(5,653,897)	(4,977,507)	(4,177,597)	-	-	-	-	-	-
Unvoted General Obligation Bonds/Notes	-	-	-	-	-	-	-	-	-	-
Job and Family Services Facilities	(3,370,479)	(2,796,410)	(2,270,181)	(1,726,555)	-	-	-	-	-	-
Water System Improvements	(56,985)	-	-	-	-	-	-	-	-	-
Sewer System Improvements	(57,822,380)	(54,921,437)	(52,003,561)	(48,941,458)	(45,737,572)	(42,374,532)	(38,894,401)	(36,365,292)	(32,766,012)	(27,476,246)
Road and Bridge Improvements	(2,636,426)	(2,593,587)	(2,258,322)	(1,909,742)	-	-	-	-	-	-
Mental Health Facilities	(1,478,279)	(1,454,194)	(1,258,495)	(1,056,774)	-	-	-	-	-	-
Fairground Improvements	-	-	-	-	-	-	-	-	-	-
County Jail Facilities (Pod)	-	-	-	-	-	-	-	-	-	-
Series 2004 Bonds AR	(4,521,000)	(3,618,000)	(3,171,000)	(2,715,000)	(2,241,000)	(1,821,000)	(1,396,000)	(956,000)	(491,000)	-
Akron Zoological Park	(2,910,000)	-	-	-	-	-	-	-	-	-
Series 2010 Bonds - Bridgestone	-	-	-	-	(7,550,000)	(7,550,000)	(7,550,000)	(7,550,000)	(7,195,000)	(6,835,000)
Series 2012 Bonds - Goodyear	-	-	-	-	-	-	(15,815,000)	(15,815,000)	(15,815,000)	(15,160,000)
Amount Available in Debt Service Fund	(3,840,340)	(4,080,775)	(2,458,119)	(2,493,658)	(2,652,596)	(3,236,564)	(3,193,116)	(4,025,485)	(4,587,476)	(3,908,072)
Total Subject to Direct Debt Limitation	54,928,750	48,903,435	45,331,833	41,801,360	60,290,573	54,837,943	49,737,385	42,103,755	36,450,066	34,089,306
Debt Limitation (1)										
Direct Debt Limitation	313,519,400	317,507,799	313,096,026	310,644,836	310,995,587	312,041,746	283,759,874	283,942,455	284,264,512	282,975,656
Less: Net Indebtedness	(54,928,750)	(48,903,435)	(45,331,833)	(41,801,360)	(60,290,573)	(54,837,943)	(49,737,385)	(42,103,755)	(36,450,066)	(34,089,306)
Direct Debt Margin	\$ 258,590,650	\$ 268,604,364	\$ 267,764,193	\$ 268,843,476	\$ 250,705,014	\$ 257,203,803	\$ 234,022,489	\$ 241,838,700	\$ 247,814,446	\$ 248,886,350
Debt Margin as a Percentage of Debt Limit	82.48%	84.60%	85.52%	86.54%	80.61%	82.43%	82.47%	85.17%	87.18%	87.95%
Unvoted Debt Limitation	126,007,760	127,603,120	125,838,410	124,857,934	124,998,235	125,416,698	114,103,949	114,176,982	114,305,805	113,790,262
Less: Net Indebtedness	(54,928,750)	(48,903,435)	(45,331,833)	(41,801,360)	(60,290,573)	(54,837,943)	(49,737,385)	(42,103,755)	(36,450,066)	(34,089,306)
Unvoted Debt Margin	\$ 71,079,010	\$ 78,699,685	\$ 80,506,577	\$ 83,056,574	\$ 64,707,662	\$ 70,578,755	\$ 64,366,564	\$ 72,073,227	\$ 77,855,739	\$ 79,700,956
Unvoted Debt Margin as a Percentage of the Unvoted Debt Limit	56.41%	61.68%	63.98%	66.52%	51.77%	56.28%	56.41%	63.12%	68.11%	70.04%

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

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 14

**DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS**

Fiscal Year	Population ⁽¹⁾	Per Capita Personal Income ⁽³⁾	Personal Income	Civilian Labor Force In County ⁽²⁾	Unemployed in County ⁽²⁾	Unemployment Rate		
						County ⁽²⁾	Ohio ⁽²⁾	U.S. ⁽²⁾
2006	545,051	36,264	19,765,729,464	294,200	15,600	5.3%	5.5%	4.6%
2007	543,487	37,612	20,441,633,044	296,400	16,000	5.4%	5.6%	4.6%
2008	542,562	38,940	21,127,364,280	298,400	18,300	6.1%	6.5%	5.8%
2009	542,405	38,883	21,090,333,615	296,600	29,100	9.8%	10.2%	9.3%
2010	541,781	38,001	20,588,219,781	291,900	28,900	9.9%	10.1%	9.6%
2011	541,626	40,004	21,667,206,504	283,100	24,000	8.5%	8.6%	8.9%
2012	540,811	41,135	22,246,260,485	281,200	19,200	6.8%	7.2%	8.1%
2013	541,824	43,006	23,301,682,944	280,300	20,000	7.1%	7.4%	7.4%
2014	541,943	44,024	23,858,498,632	271,600	15,700	5.8%	5.7%	6.2%
2015	541,968	44,761	24,258,142,000	272,900	13,500	4.9%	4.9%	5.3%

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

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

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

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

The Unemployment Rates are averages for the year.

COUNTY OF SUMMIT, OHIO

Table 15

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

Name of Employer	2015			2006		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Summa Health System	11,000	1	4.03%	6,102	1	2.19%
Cleveland Clinic - Akron General	3,953	2	1.45%	4,267	2	1.53%
Akron Children's Hospital	3,380	3	1.24%	2,360	8	0.85%
Goodyear Tire & Rubber Company	3,000	4	1.10%	4,000	3	1.44%
County of Summit, Ohio	2,969	5	1.09%			
Signet Jewelers Inc.	2,900	6	1.06%			
Akron Public Schools	2,780	7	1.02%	3,500	4	1.26%
University of Akron	2,622	8	0.96%	2,845	5	1.02%
FirstEnergy Corp.	2,300	9	0.84%	2,300	9	0.83%
Time Warner Cable NEO	2,095	10	0.77%			
Akron General Medical Center				2,820	6	1.01%
City of Akron				2,585	7	0.93%
Jo Ann Stores Inc				2,200	10	0.79%
Total	<u>36,999</u>		<u>13.56%</u>	<u>32,979</u>		<u>11.85%</u>
Total Employed in County (2)	272,900			278,600		

Source: (1) Greater Akron Chamber of Commerce

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

COUNTY OF SUMMIT, OHIO

Table 16

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government - Legislative and Executive										
County Council	7	4	5	5	5	4	4	15	14	14
Executive	173	176	162	136	134	124	130	198	175	175
Fiscal Office	206	199	188	161	151	152	142	156	157	154
Human Resources Commission	2	2	2	2	1	1	1	5	5	5
Board of Elections	52	53	52	40	35	36	30	251	186	195
General Government - Judicial										
Court of Common Pleas	82	84	80	85	77	76	76	93	92	86
Law Library	3	2	0	2	3	3	3	4	4	3
Probate Court	39	39	37	31	31	30	25	36	35	34
Domestic Relations Court	39	39	37	36	32	34	32	37	37	38
Juvenile Court	17	16	15	12	12	11	11	23	21	20
Clerk of Courts	50	53	54	51	50	47	47	51	48	43
Prosecutor	109	119	113	100	93	88	88	96	94	97
County/Municipal Courts	2	3	4	2	0	1	0	36	37	37
Public Safety										
Sheriff	496	498	477	405	410	403	393	418	419	420
Building Regulations	27	26	26	27	24	27	26	29	27	28
Medical Examiner	21	22	22	19	19	19	19	19	19	17
Adult Probation	78	83	101	98	73	79	75	68	70	69
Psycho-Diagnostic Clinic	8	7	7	4	3	3	4	5	5	7
Juvenile Probation	167	175	172	150	149	146	168	185	174	160
Emergency Management Agency	5	6	6	7	8	9	8	5	5	5
Public Works										
Motor Vehicle and Gas Tax	142	140	141	125	116	111	105	103	104	100
Sewer	96	151	150	140	137	134	135	131	133	135
Water	58	0	0	0	0	0	0	0	0	0
Health										
Alcohol, Drug Addiction & Mental Health	22	24	23	21	21	22	19	20	21	23
Dog and Kennel	15	17	17	15	16	16	15	12	12	14
Board of Developmental Disabilities	588	531	572	546	644	603	578	580	536	499
Economic Development										
Community Development	14	15	17	20	25	20	19	8	8	8
Human Services										
Veteran's Services Commission	18	18	20	20	18	16	20	24	25	22
Job & Family Services	407	395	408	372	350	336	343	375	364	382
Children Services Board	419	387	362	379	317	321	318	337	330	341
Child Support Enforcement Agency	170	159	150	134	132	109	118	120	117	116
Totals	<u>3,532</u>	<u>3,443</u>	<u>3,420</u>	<u>3,145</u>	<u>3,086</u>	<u>2,981</u>	<u>2,952</u>	<u>3,440</u>	<u>3,274</u>	<u>3,247</u>

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

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 17

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government - Legislative and Executive										
County Council										
Number of Regular Council Meeting	17	23	22	21	21	23	21	21	21	22
Number of Special Council Meetings	4	11	4	6	3	-	-	2	3	1
Number of Regular Committee Meetings	17	22	21	21	19	21	20	20	20	20
Number of Special Committee Meetings	1	3	0	1	-	-	-	1	1	1
Number of Resolutions Passed	616	631	525	510	562	546	482	537	581	561
Executive										
Number of Budget Adjustments Approved	233	196	250	174	157	204	278	243	247	222
Number of Buildings Maintained	192	193	193	194	193	193	183	181	181	180
Square Footage of Buildings Maintained	2,174,006	2,195,342	2,195,342	2,211,409	2,205,534	2,205,534	2,456,181	2,444,524	2,444,524	2,434,300
Fiscal Office										
Number of Checks Written	111,431	107,059	102,390	95,922	76,102	71,960	71,592	71,381	68,454	66,775
Number of Parcels Billed	258,317	261,479	259,415	261,228	262,971	254,802	255,829	252,945	255,484	262,505
Number of Parcels Collected (1)	280,772	264,655	252,610	250,104	242,087	241,749	230,773	236,717	237,566	235,954
Average Return on Portfolio	3.876%	4.692%	3.990%	2.850%	2.150%	1.550%	0.990%	0.740%	0.810%	1.020%
Agency Ratings - Standard and Poors	AAA	AAA	AAA _{Am}	AA	AAA	AA+	AA+	AA+	AA+	AA+
Agency Ratings - Moody's Financial Services	AAA	AAA	Aaa	Aa2	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa
Board of Elections										
Number of Registered Voters	373,447	350,593	379,939	367,413	371,028	349,762	368,055	355,416	358,116	340,585
Number of Voters - Last General Election	205,714	107,731	280,841	143,271	197,000	173,642	271,307	96,261	139,643	151,527
Percentage of Voters	55.09%	30.59%	73.92%	38.99%	53.10%	49.65%	73.71%	27.08%	38.99%	44.49%
General Government - Judicial										
Court of Common Pleas										
Number of Criminal Cases Filed	4,549	4,345	5,844	4,417	3,563	3,693	4,350	4,285	4,517	4,524
Law Library										
Number of Volumes in Collection	81,771	82,201	82,601	82,855	82,349	42,085	80,500	80,734	81,187	81,139
Volumes Circulated	4,586	4,095	3,744	2,529	3,087	3,883	5,568	5,969	9,680	7,062
Reference Questions Answered by Staff	2,498	1,600	941	1,404	724	971	1,238	941	1,232	1,180
Computer Database Usage by Patrons	1,619	1,700	1,578	1,117	596	638	986	1,092	1,802	1,509
Probate Court										
Number of Civil Probate Cases Filed	144	159	174	170	178	156	192	165	186	195
Domestic Relations Court										
New Domestic Cases Filed	3,976	3,832	3,672	3,779	3,682	3,796	3,677	3,544	3,432	3,814
Reactivated Cases	2,302	2,010	2,133	2,142	2,005	1,825	1,681	1,758	1,778	1,854
Cases terminated	7,375	5,861	5,548	5,646	5,820	5,744	5,428	5,433	5,412	5,346
Magistrate Hearings	8,686	8,846	9,165	9,100	9,081	9,263	8,977	8,492	8,460	9,100
Juvenile Court										
Number of Civil Juvenile Cases Filed	6,588	6,101	5,186	4,856	4,230	3,663	2,926	4,309	5,534	1,226
Number of Delinquent Cases Filed	5,399	5,165	4,515	4,181	3,483	3,026	3,855	2,666	6,055	4,874
Prosecutor										
Number of Prosecutor Opinions Requested	159	111	105	114	150	246	175	280	253	274
Number of Legal Files Handled	187	179	614	242	167	157	178	215	203	217
Public Safety										
Sheriff										
Average Daily Jail Census	688	649	663	622	610	621	644	642	639	636
Prisoners Booked	15,352	14,835	14,882	14,564	14,078	12,954	12,279	11,802	11,318	11,563
Prisoners Released	15,290	14,925	14,727	14,738	13,928	13,020	12,252	11,837	11,333	11,496
Number of Citations Issued	8,674	7,492	7,319	12,145	6,843	13,307	4,920	9,311	11,974	9,929
Building Regulations										
Residential Construction Permits Issued	565	404	218	236	221	301	326	263	273	320
Commercial Construction Permits Issued	75	56	85	110	105	91	111	73	80	103
Medical Examiner										
Number of Cases Investigated	3,224	2,888	2,756	2,608	2,589	2,730	2,654	2,904	3,369	3,757
Number of Autopsies Performed	602	587	493	603	606	651	619	683	709	801
Adult Probation										
New Probation Case Referrals	3,132	3,440	3,416	3,203	2,688	2,669	2,823	2,427	3,201	3,491
Average Offender Caseload by Year	4,987	4,090	4,147	4,522	4,350	3,904	4,095	3,949	3,786	3,995
Emergency Management Agency										
Number of Emergency Responses	4	9	8	5	8	16	8	11	10	20
Number of Training Session Held	37	43	37	31	42	54	48	57	51	77

(Continued)

COUNTY OF SUMMIT, OHIO

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

**Table 17
(Continued)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Public Works										
Motor Vehicle and Gas Tax										
Miles of Roads Resurfaced (center line)	15.37	15.89	11.02	4.72	6.54	14.24	10.46	21.83	15.04	14.05
Sewer										
Number of Sewer Customers	45,397	45,195	44,364	44,697	45,543	44,112	44,406	44,734	44,938	45,580
Number of Sewer Tap-ins	641	582	453	333	331	371	350	411	347	437
Average Daily Sewage Treated (million gallons)	6.96	7.73	8.17	7.33	7.16	8.606	7.38	7.84	8.35	7.73
Water										
Number of Water Customers	1,998	-	-	-	-	-	-	-	-	-
Number of Water Tap-ins	3	-	-	-	-	-	-	-	-	-
Health										
Dog and Kennel										
Number of Dog Licenses Issued	45,997	41,092	42,404	43,890	42,313	42,767	42,807	42,492	41,520	39,752
Number of Animal Adoptions	974	1,265	1,654	1,565	1,927	2,046	2,123	2,258	1,813	1,779
Developmental Disabilities										
Average Daily Membership Enrolled:										
Early Intervention & Preschool	311	325	369	434	435	390	828	808	841	1,044
Grades 1 thru 12	42	-	-	-	-	-	-	-	-	-
Adults	139	94	77	-	-	-	-	-	-	-
Employed at Weaver Industries	1,067	1,128	1,169	1,285	1,333	1,412	-	-	-	-
Employed in Community	389	384	389	353	320	295	-	-	-	-
Adult Day Array Services -Summit DD Operated	-	-	-	-	-	-	666	616	548	506
Adult Day Array Services -Private Provider	-	-	-	-	-	-	964	1,059	1,175	1,211
Adult Day Supported Emp -Sum DD Operated	-	-	-	-	-	-	235	207	211	286
Adult Day Supported Emp -Private Provider	-	-	-	-	-	-	111	134	208	218
Human Services										
Veteran's Services Commission										
Number of Clients Served	2,123	2,390	2,018	2,076	1,407	1,420	1,453	2,153	1,557	1,264
Amount of Benefits Paid to County Residents	1,537,611	1,663,874	1,204,500	1,251,000	1,113,212	836,546	682,031	1,162,995	1,077,526	835,488
Job & Family Services										
Average Client Count - Food Stamps	51,023	52,643	54,243	65,813	77,779	82,484	83,511	86,728	83,282	79,365
Average Client Count - Day Care	4,392	4,523	4,858	4,673	4,330	4,327	5,283	5,127	4,742	4,575
Average Client Count - WIA	1,553	1,472	3,839	4,765	2,450	2,031	1,527	1,568	1,341	886
Average Client Count - Job Placement	2,271	151	404	3,720	826	825	591	524	529	437
Average Client Count - Rent Assistance	942	827	1,280	82	66	27	-	32	226	216
Child Support Enforcement Agency										
Average Number of Active Support Orders	40,688	35,408	40,412	41,520	41,896	42,640	43,111	46,416	45,704	45,579
Percentage Collected	67.47%	67.38%	67.27%	66.77%	65.98%	66.60%	66.28%	68.48%	71.95%	73.83%

(1) Collections maybe higher due to delinquent collections

Sources: Various Summit County Departments

COUNTY OF SUMMIT, OHIO

Table 18

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government - Legislative and Executive										
County Council										
Copiers	1	2	2	2	2	2	2	0	0	0
Executive										
Vehicles	19	19	18	13	13	14	18	17	16	14
Copiers	5	5	6	5	5	5	2	2	2	2
Fiscal Office										
Vehicles	10	8	7	7	7	8	8	8	8	7
Copiers	9	9	12	12	12	14	12	11	12	11
Clerk of Courts-Title										
Vehicles	1	1	1	1	1	1	1	2	1	1
Copiers	1	2	2	2	2	2	2	3	3	2
Board of Elections										
Number of Voting Machines - Optical Scanner	525	525	525	525	525	529	529	529	529	529
Number of Voting Machines - Automarks	250	250	250	250	250	250	250	250	250	250
Vehicles	2	2	2	2	2	2	2	4	4	4
Copiers	4	4	5	5	5	3	3	3	4	4
General Government - Judicial										
Court of Appeals										
Copiers	2	2	2	2	2	2	2	2	2	2
Court of Common Pleas										
Copiers	6	6	6	5	5	6	6	6	5	5
X-Ray Machines	3	3	3	3	3	3	3	3	3	3
Probate Court										
Vehicles	5	5	5	5	5	5	4	4	4	4
Copiers	4	4	4	4	4	4	4	4	4	4
Domestic Relations Court										
Copiers	2	3	3	3	3	3	3	5	5	5
Juvenile Court										
Vehicles	17	17	22	18	19	20	23	24	26	24
Copiers	10	10	10	5	14	15	15	1	1	1
Clerk of Courts-Legal										
Copiers	2	4	4	4	4	6	6	8	8	6
Prosecutor										
Vehicles	11	11	11	10	10	10	10	10	10	10
Copiers	7	4	4	3	3	3	3	5	5	2
Public Safety										
Sheriff										
Vehicles	184	185	192	198	177	185	194	189	187	177
Copiers	16	16	16	16	16	16	16	16	16	16
Building Regulations										
Vehicles	20	21	20	20	20	20	20	16	13	14
Copiers	2	2	2	2	2	2	2	1	1	1
Medical Examiner										
Vehicles	3	3	3	3	3	3	3	3	3	3
Copiers	2	2	2	2	2	2	1	1	1	1
X-Ray Machine	0	0	0	0	0	0	0	1	1	1
Adult Probation										
Vehicles	12	12	10	9	9	9	9	8	8	8
Copiers	7	8	8	8	8	8	8	4	3	4
Emergency Management Agency										
Vehicles	7	7	7	5	5	4	6	11	11	11
X-Ray Machine	0	0	0	0	0	0	0	1	1	1

(Continued)

COUNTY OF SUMMIT, OHIO

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

**Table 18
(Continued)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Public Works										
Motor Vehicle and Gas Tax										
Vehicles	93	96	98	96	100	102	104	121	117	121
Copiers	3	3	4	4	4	4	6	7	6	6
Sewer										
Vehicles	109	107	103	104	104	105	107	104	100	93
Sewer Lines (miles)	955	954	955	958	961	963.75	967.55	969.35	971.2	974.23
Wasterwater Treatment Plants Operated	11	10	10	10	10	10	10	10	10	10
Pump Stations Operated	111	111	113	113	112	112	113	112	112	112
Treatments Capacity (thousands of gallons)	13.233	13.183	13.183	13.183	13.183	13.183	13.183	13.183	13.183	13.183
Water										
Vehicles	0	0	0	0	0	0	0	0	0	0
Water Lines (miles)	0	0	0	0	0	0	0	0	0	0
Health										
Dog and Kennel										
Vehicles	4	5	5	5	5	5	4	4	4	4
Alcohol, Drug Addiction and Mental Health										
Copiers	2	0	0	0	0	0	0	0	0	0
Developmental Disabilities Board										
Vehicles	98	100	103	105	113	113	111	113	102	96
Copiers	44	47	53	55	25	30	39	45	44	44
Economic Development										
Vehicles	7	8	8	7	7	7	9	2	2	0
Copiers	2	2	2	2	2	2	1	3	2	1
Human Services										
Veteran's Services Commission										
Vehicles	4	4	5	4	4	4	5	4	3	3
Copiers	2	2	2	1	0	3	3	3	3	3
Job & Family Services										
Vehicles	14	15	14	14	14	14	14	17	14	14
Copiers	34	25	25	21	24	14	14	19	17	32
Children Services Board										
Vehicles	26	22	20	19	13	13	12	14	10	11
X-Ray Machine	1	1	1	1	1	1	2	2	2	2
Child Support Enforcement Agency										
Vehicles	9	8	8	8	7	4	4	2	2	2
Copiers	4	3	3	3	3	3	3	3	3	0

Source: Summit County Fiscal Office

COUNTY OF SUMMIT, OHIO

ACKNOWLEDGMENTS

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

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

The County of Summit Fiscal Office also wishes to acknowledge the service of the Ohio public accounting firm, Rea and Associates, Inc. in the preparation of this report.

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

