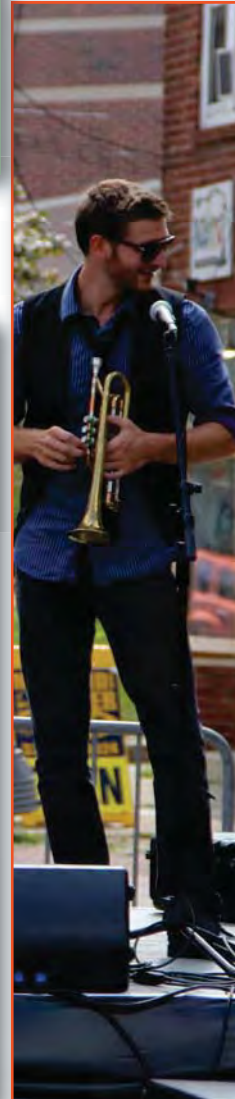
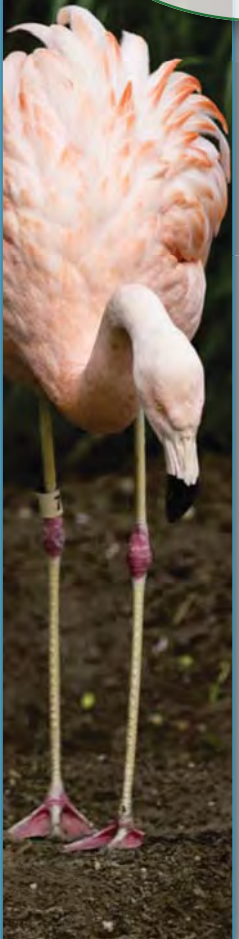




COMPREHENSIVE ANNUAL **FINANCIAL REPORT** FOR THE YEAR ENDED DECEMBER 31, 2016

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

GAAP



COUNTY OF SUMMIT,
OHIO

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2016**

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

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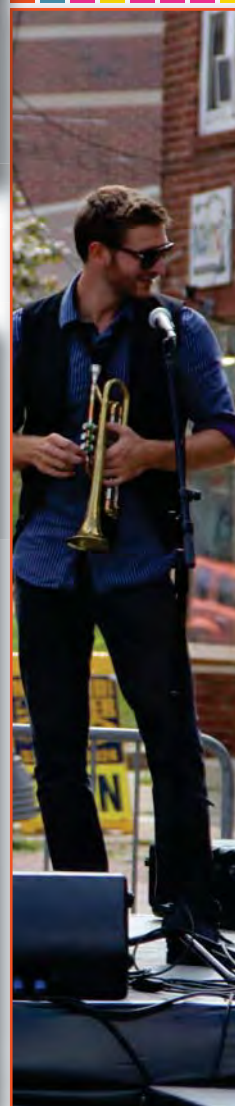
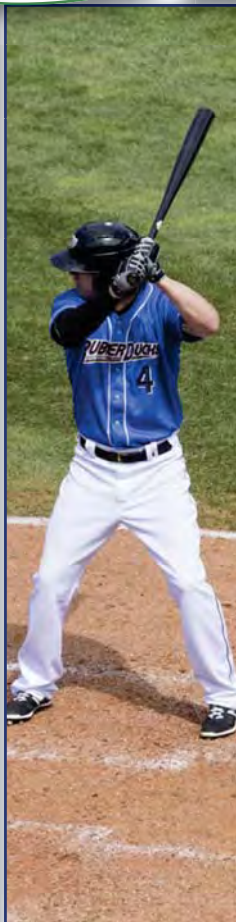
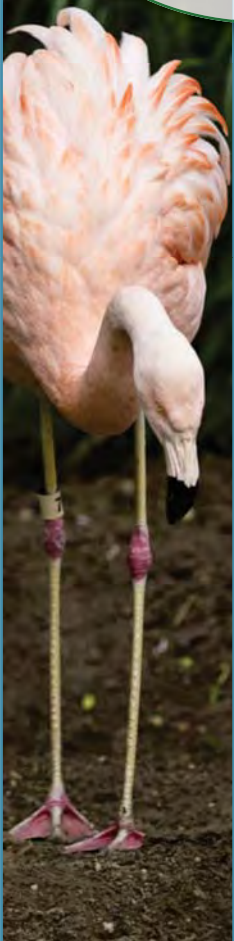
Fiscal Officer II
Jennifer A. Boley



COMPREHENSIVE ANNUAL **FINANCIAL REPORT** FOR THE YEAR ENDED DECEMBER 31, 2016

Kristen M. Scalise CPA, CFE
Summit County Fiscal Officer

GAAP



■ INTRODUCTORY SECTION

COUNTY OF SUMMIT, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR ENDED DECEMBER 31, 2016

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Acknowledgments



KRISTEN M. SCALISE CPA, CFE

Fiscal Officer County of Summit

July 26, 2017

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, 2016. 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, 2016 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.

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SERVICE DIVISION
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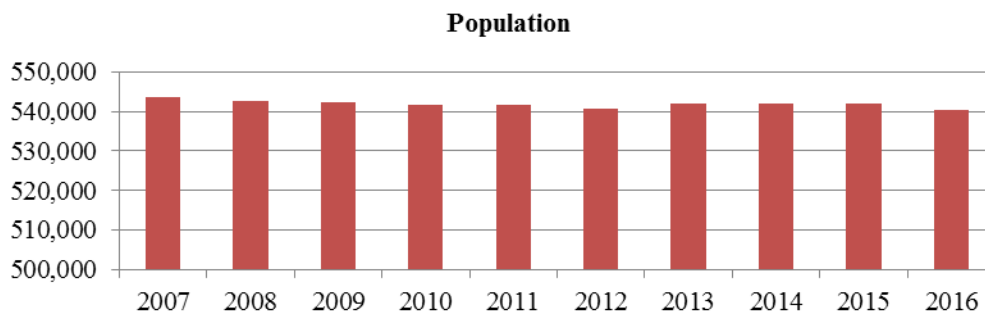
TREASURER DIVISION
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Akron, Ohio 44308
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Profile of Summit County Government

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, approves expenditures and issues 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 taxes and manufactured homes taxes 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.

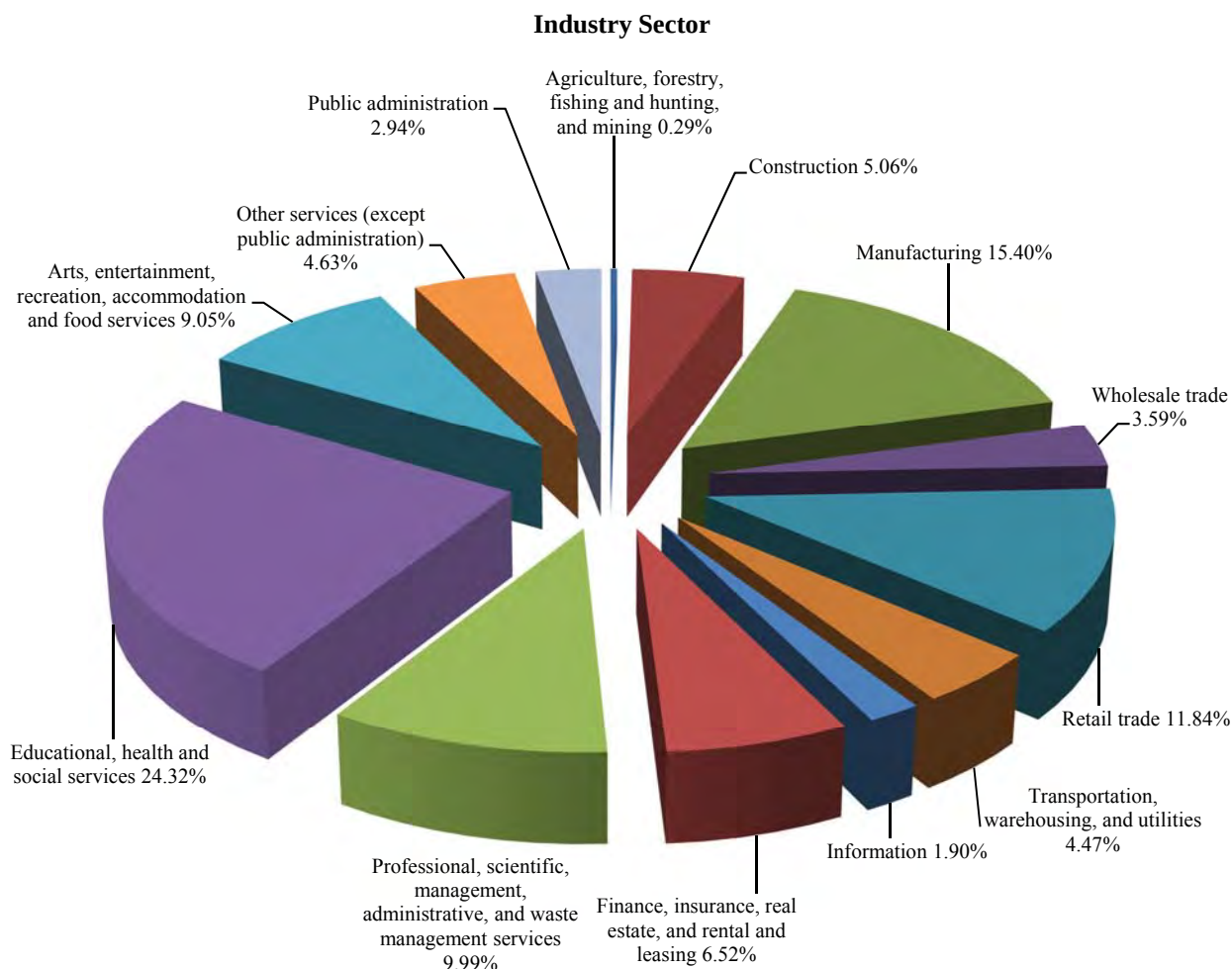
Letter of Transmittal
For the Year Ended December 31, 2016

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, 2016

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 140,000 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 is home to the greatest concentration of polymer expertise. In 2010, the University opened the National Polymer Innovation Center, and subsequently created the Akron Functional Material Center, which houses the Center for Biomaterials in Medicine, to capitalize on the polymer research being conducted at the University.

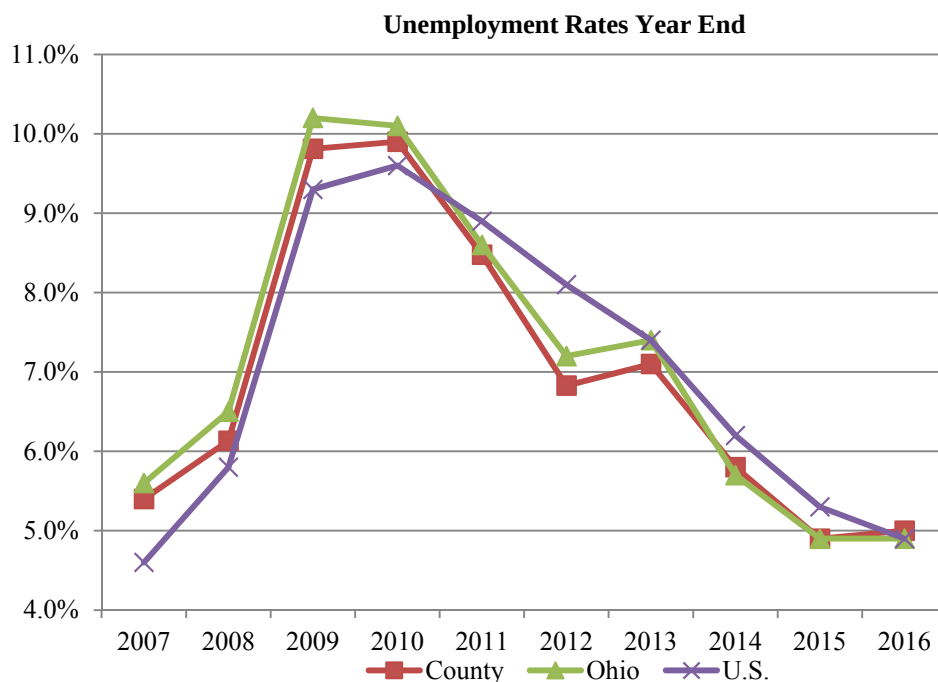
The Goodyear Tire & Rubber Company's ("Goodyear") Global and North American Headquarters, Goodyear's Innovation Center, and the Technical Center of Bridgestone Americas Tire Operations, LLC ("Bridgestone") are all located in the County. While neither company manufactures commercial tires in the County 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.

The County, the City of Akron, and private partners have focused substantial economic development efforts on expanding the historically-strong medical industry in the County by promoting biomedical research and innovation. Five acute care hospitals are located in the County: Akron City Hospital, Western Reserve Hospital and Summa Barberton Citizens Hospital, which are all a part of the Summa Health system ("Summa"), Cleveland Clinic Akron General, and Children's Hospital Medical Center of Akron ("Akron Children's").

Summa, a nonprofit system, is one of the largest health-care delivery systems in the State. Summa has 2,060 beds and more than 1,000 credentialed physicians at its six facilities in the region, and employs a total of 9,500 employees, nurses and health care professionals. The second largest hospital system in the County, Cleveland Clinic Akron General, is a nonprofit system, which has grown to a 532-registered-bed, adult, tertiary care, not-for profit, teaching hospital. Today it is staffed with more than 1,000 physicians, 3,400 healthcare professionals and support staff and 550 volunteers who serve a population of more than 1.2 million people throughout a five county region.

Akron Children's Hospital, a nonprofit system, is one of the largest free-standing pediatric care centers in the U.S., and ranked among the best children's hospitals by U.S. News and World Report. Akron Children's houses a regional burn center for adults and children and a pediatric trauma center. Summa, Cleveland Clinic Akron General and Akron Children's also form a part of the network of teaching hospitals providing medical residency programs affiliated with the Northeast Ohio Medical University ("NEOMED," formerly known as the Northeast Ohio Universities Colleges of Medicine and Pharmacy, or NEOUCOM).

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 2016, the County's average unemployment rate was 5.0 percent, which is comparable to the rate of 4.9 percent for 2015. This ranks the County 43rd against the other 88 counties in Ohio. Ohio's average unemployment rate, at 4.9 percent in December 2016, which was unchanged from December 2015. The national average rate fell from 5.3 percent to 4.9 percent over the year.

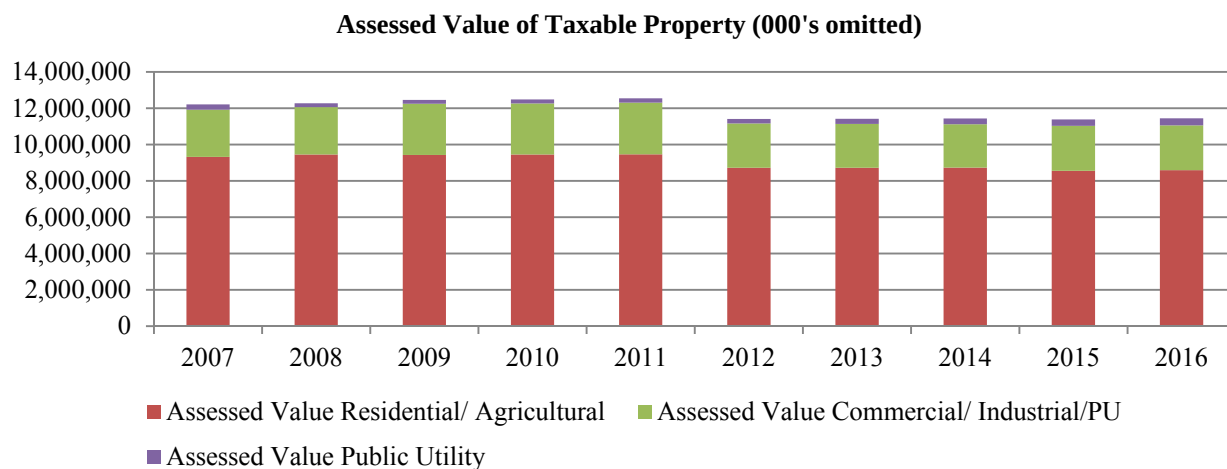


With the development of new business sectors in the County, the proportion of manufacturing activity has decreased. According to Census data, manufacturing jobs in the County represented 16.3% of total jobs in 2010; 23.4% in 2000; 25.9% in 1990; 30% in 1985; 32.0% in 1980; and 51.0% in 1970. While total 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 2016, 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 \$136.3 million in 2016, with \$55.4 million in residential/agricultural and \$80.9 million in commercial/industrial construction. In comparison, 2015 total new construction was \$91.5 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.



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.

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 2016 operating budget on December 7, 2015. 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, 2016, 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, 2016, the County had \$40.3 million cash and investments in its General Fund and \$342.7 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.

Letter of Transmittal
For the Year Ended December 31, 2016

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 2017 total budget for all funds of \$514.0 million represents a decrease of 3.0% compared to 2016's final adjusted budget of \$530.1 million. In total, the County's overall annual budget remains \$62 million below 2008's and total appropriations within the County General Fund are nearly \$12 million less than 2008. It is currently estimated that Summit County will finish 2017 with its \$25.3 million Budget Stabilization Fund fully intact. Throughout 2017, the County will continue to take steps to eliminate duplicated services, equipment and materials, and reduce personnel costs through attrition.

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. In 2016 the County completed the financing and a substantial portion of the engineering, construction, and equipment upgrades necessary to convert the County and City of Akron owned 800 Mhz emergency radio system into an Astro P25 compliant radio system. This \$18.4 million project provides a state of the art, radio communications system which allows emergency, healthcare, school district and public service employees throughout Summit County to communicate and coordinate services.

As work continues on this project through 2017, the County has begun the next phase of the planned investment into the modernization and improvement of its safety communications systems. 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. Throughout 2017 the County will be meeting with representatives from the cities of Stow, Cuyahoga Falls, and Tallmadge to produce a comprehensive plan for creating a consolidated police and fire dispatch center. This center will utilize the latest communication, GIS and CAD technologies to improve upon the County's current service delivery and will be done in a way to optimize taxpayer's investment.

The 2017-2022 Capital Improvement Program includes more than \$2.2 million in various facility improvements and \$18.6 million for environmental mitigation and sanitary sewer improvements. This 2017 plan directs over \$700 thousand towards improvements into two of the County's largest and vital assets, the Summit County Courthouse and Summit County Jail.

**Letter of Transmittal
For the Year Ended December 31, 2016**

Awards and Acknowledgments

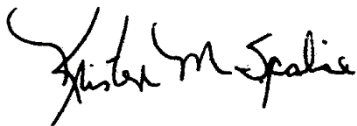
Awards The Government Finance Officers Association (GFOA) awarded us the Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2015. The County has received this prestigious award for thirty 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, 2016. This was the fourteenth consecutive year, and sixteenth 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.

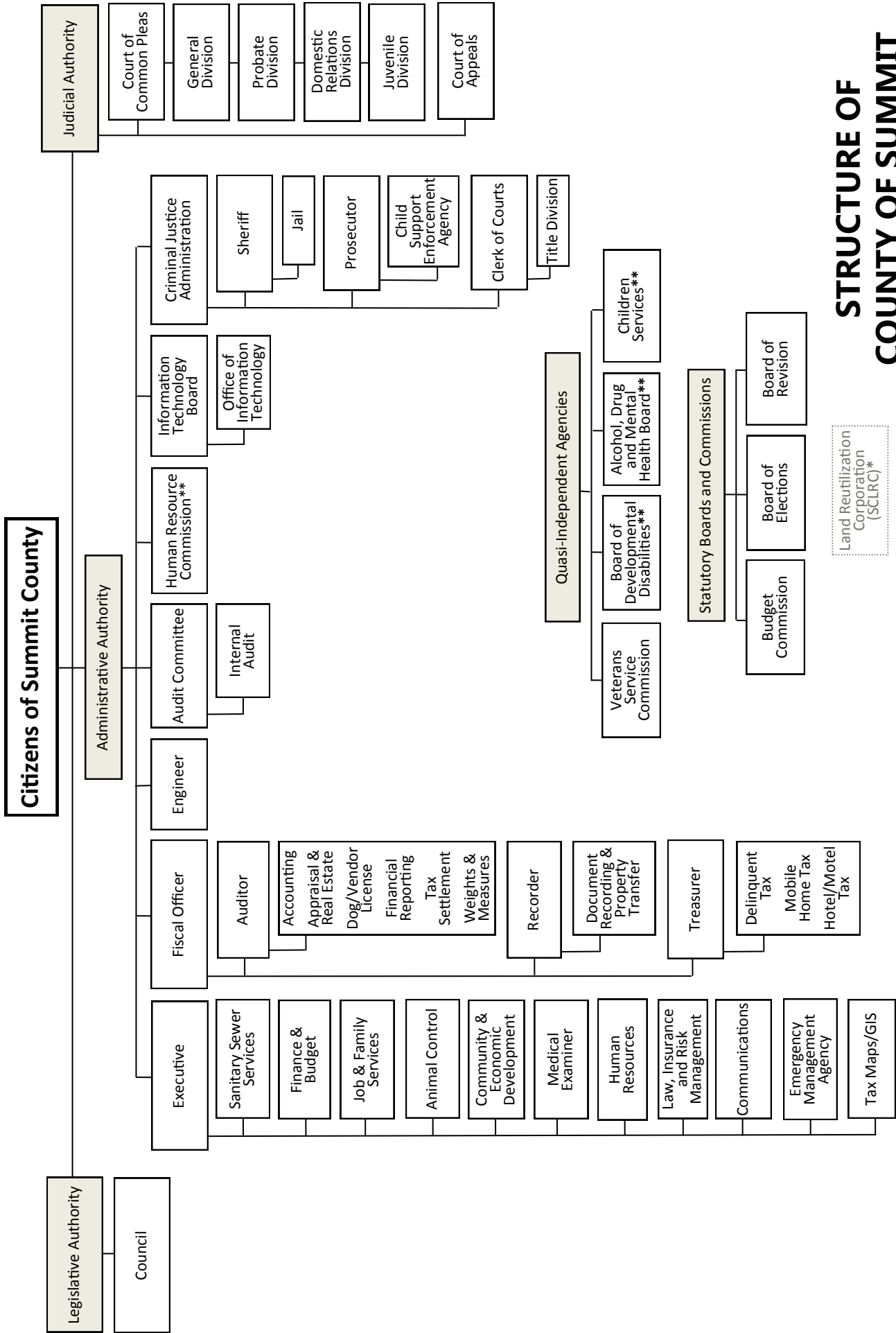
Acknowledgments The preparation of this report could not have been accomplished without the dedicated effort of the entire Fiscal Office. I especially want to thank the Financial Reporting Department who worked diligently to continue to comply with the precise guidelines established by the GFOA's award 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,

A handwritten signature in black ink that reads "Kristen M. Scalise". The signature is fluid and cursive, with the first name "Kristen" and last name "Scalise" clearly legible.

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



STRUCTURE OF COUNTY OF SUMMIT GOVERNMENT

Land Reutilization
Corporation
(SLCRC)*

* Component Unit

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

COUNTY OF SUMMIT, OHIO
ELECTED OFFICIALS
DECEMBER 31, 2016

COUNTY COUNCIL

Nick Kostandaras, President	Tamela Lee
Tim S. Crawford, Vice President	Paula S. Prentice
John A. Donofrio	Gloria J. Rodgers
Jeff Wilhite	John N. Schmidt
Clair Dickinson	Jerry Feeman
Elizabeth Walters	

COUNTY OFFICIALS

Sandra Kurt	CLERK OF COURTS
Alan Brubaker	ENGINEER
Ilene L. Shapiro	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 Corrigall Jones	PROBATE DIVISION
Alison E. McCarty	Elinore Marsh Stormer
Todd M. McKenney	
Tammy O'Brien	JUVENILE DIVISION
Joy M. Oldfield	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, 2015

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 discretely presented component unit and the remaining fund information of Summit County, Ohio (the County), as of and for the year ended December 31, 2016, 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 discretely presented component unit and the remaining fund information of Summit County, Ohio, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the 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.

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 July 26, 2017, 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, reading "Dave Yost". The signature is written in a cursive, flowing style with a large loop at the end of the last name.

Dave Yost
Auditor of State
Columbus, Ohio

July 26, 2017

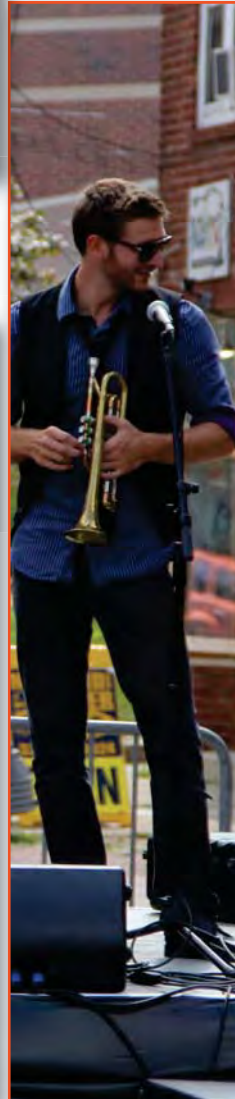
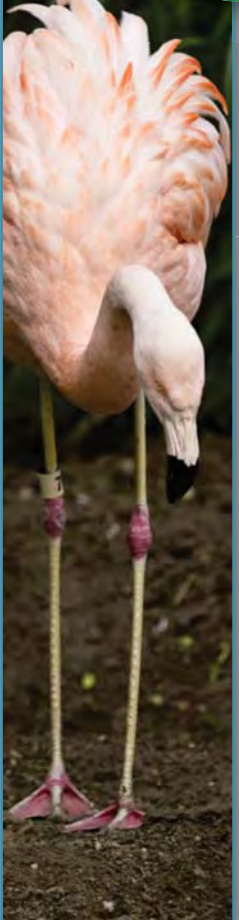
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COMPREHENSIVE ANNUAL **FINANCIAL REPORT** FOR THE YEAR ENDED DECEMBER 31, 2016

Kristen M. Scalise CPA, CFE
Summit County Fiscal Officer

GAAP



■ BASIC FINANCIAL STATEMENTS

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County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
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, 2016. 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 2016 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, 2016, by \$514,469,208 (net position).
- The County's total net position decreased \$12,773,531. Net position related to governmental activities decreased \$17,290,904, which represents a decrease of 5.2 percent from 2015. Net position related to business-type activities increased \$4,517,373 which represents an increase of 2.3 percent from 2015.
- For governmental activities, general revenues accounted for \$205,063,054 or 50.2 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 \$203,667,893 or 49.8 percent of total revenues of \$408,730,947.
- The County had \$426,535,687 in expenses related to governmental activities; only \$203,667,893 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 \$205,063,054 were inadequate to provide for these programs by \$17,290,904.
- Among major funds, the General Fund had \$125,025,889 in revenues and \$122,455,307 in expenditures. The General Fund's fund balance decreased to \$48,728,875, a decrease of \$4,549,043 from 2015.
- The County's total debt increased \$13,796,056 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, 2016
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 2016?" 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 19-21 of this report.

Fund Financial Statements

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

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds, not on the County as a whole. The County's major governmental funds are: 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, 2016
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 91 to 93 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, 2016
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2016 compared to 2015 as follows:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Assets						
Current and Other Assets	\$ 450,923,970	\$ 439,213,001	\$ 54,145,260	\$ 50,226,328	\$ 505,069,230	\$ 489,439,329
Capital Assets, Net	237,479,837	244,000,799	204,930,463	201,727,531	442,410,300	445,728,330
<i>Total Assets</i>	<u>688,403,807</u>	<u>683,213,800</u>	<u>259,075,723</u>	<u>251,953,859</u>	<u>947,479,530</u>	<u>935,167,659</u>
Deferred Outflows of Resources						
Deferred Charge on Refunding	195,803	917,410	1,103,756	1,762,813	1,299,559	2,680,223
Pension	74,227,606	24,750,135	3,172,128	1,073,813	77,399,734	25,823,948
<i>Total Deferred Outflows of Resources</i>	<u>74,423,409</u>	<u>25,667,545</u>	<u>4,275,884</u>	<u>2,836,626</u>	<u>78,699,293</u>	<u>28,504,171</u>
Liabilities						
Current and Other Liabilities	13,498,852	17,521,523	13,132,960	7,790,601	26,631,812	25,312,124
Long-Term Liabilities:						
Due Within One Year	16,983,535	16,918,665	6,255,503	5,726,510	23,239,038	22,645,175
Due in More Than One Year:						
Net Pension Liability	195,339,342	138,819,103	8,286,805	5,973,510	203,626,147	144,792,613
Other Amounts	84,886,868	71,136,459	38,088,207	42,350,825	122,975,075	113,487,284
<i>Total Liabilities</i>	<u>310,708,597</u>	<u>244,395,750</u>	<u>65,763,475</u>	<u>61,841,446</u>	<u>376,472,072</u>	<u>306,237,196</u>
Deferred Inflows of Resources						
Property Taxes	129,345,986	127,095,022	-	-	129,345,986	127,095,022
Pension	5,658,150	2,985,186	233,407	111,687	5,891,557	3,096,873
<i>Total Deferred Inflows of Resources</i>	<u>135,004,136</u>	<u>130,080,208</u>	<u>233,407</u>	<u>111,687</u>	<u>135,237,543</u>	<u>130,191,895</u>
Net Position						
Net Investment in Capital Assets	195,080,854	204,188,961	162,417,063	155,724,982	357,497,917	359,913,943
Restricted	200,749,082	200,172,131	-	-	200,749,082	200,172,131
Unrestricted	(78,715,453)	(69,955,705)	34,937,662	37,112,370	(43,777,791)	(32,843,335)
<i>Total Net Position</i>	<u>\$ 317,114,483</u>	<u>\$ 334,405,387</u>	<u>\$ 197,354,725</u>	<u>\$ 192,837,352</u>	<u>\$ 514,469,208</u>	<u>\$ 527,242,739</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.

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
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 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.

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
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 \$514,469,208 (\$317,114,483 in governmental activities and \$197,354,725 in business-type activities) at the close of the most recent year. The County's financial position declined for governmental activities and improved for business-type activities.

A large portion of all of the County's net position, \$357,497,917, 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, \$200,749,082, 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 \$43,777,791.

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 2016 and 2015.

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County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Revenues						
<i>Program Revenues</i>						
Charges for Services and Sales	\$ 59,502,537	\$ 59,766,574	\$ 46,134,294	\$ 44,590,141	\$ 105,636,831	\$ 104,356,715
Operating Grants and Contributions	143,008,342	136,899,323	351,156	1,089,446	143,359,498	137,988,769
Capital Grants and Contributions	1,157,014	3,251,809	7,039,202	2,392,414	8,196,216	5,644,223
<i>Total Program Revenues</i>	<u>203,667,893</u>	<u>199,917,706</u>	<u>53,524,652</u>	<u>48,072,001</u>	<u>257,192,545</u>	<u>247,989,707</u>
<i>General Revenues</i>						
Property Taxes	124,718,946	124,447,106	-	-	124,718,946	124,447,106
Sales and Use Tax	46,657,507	44,788,369	-	-	46,657,507	44,788,369
Other Taxes	11,667,199	11,046,058	-	-	11,667,199	11,046,058
Unrestricted Contributions	12,948,159	13,216,708	-	-	12,948,159	13,216,708
Investment Income	2,589,983	2,751,379	132,179	164,053	2,722,162	2,915,432
Miscellaneous	6,481,260	4,182,814	27,681	52,829	6,508,941	4,235,643
<i>Total General Revenues</i>	<u>205,063,054</u>	<u>200,432,434</u>	<u>159,860</u>	<u>216,882</u>	<u>205,222,914</u>	<u>200,649,316</u>
<i>Total Revenues</i>	<u>408,730,947</u>	<u>400,350,140</u>	<u>53,684,512</u>	<u>48,288,883</u>	<u>462,415,459</u>	<u>448,639,023</u>
Program Expenses						
General Government:						
Legislative and Executive	36,892,850	40,366,670	-	-	36,892,850	40,366,670
Judicial	35,679,634	32,843,171	-	-	35,679,634	32,843,171
Public Safety	89,980,544	80,328,308	-	-	89,980,544	80,328,308
Public Works	23,986,968	14,585,564	-	-	23,986,968	14,585,564
Health	118,577,038	117,171,995	-	-	118,577,038	117,171,995
Economic Development	3,241,146	4,310,043	-	-	3,241,146	4,310,043
Human Services	106,613,566	98,139,111	-	-	106,613,566	98,139,111
Recreation	8,675,999	8,507,341	-	-	8,675,999	8,507,341
Interest and Fiscal Charges	2,887,942	2,744,406	-	-	2,887,942	2,744,406
Sewer	-	-	48,653,303	42,024,540	48,653,303	42,024,540
<i>Total Program Expenses</i>	<u>426,535,687</u>	<u>398,996,609</u>	<u>48,653,303</u>	<u>42,024,540</u>	<u>475,188,990</u>	<u>441,021,149</u>
Transfers	513,836	(7,953)	(513,836)	7,953	-	-
<i>Change in Net Position</i>	<u>(17,290,904)</u>	<u>1,345,578</u>	<u>4,517,373</u>	<u>6,272,296</u>	<u>(12,773,531)</u>	<u>7,617,874</u>
<i>Net Position Beginning 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>
<i>Net Position End of Year</i>	<u>\$ 317,114,483</u>	<u>\$ 334,405,387</u>	<u>\$ 197,354,725</u>	<u>\$ 192,837,352</u>	<u>\$ 514,469,208</u>	<u>\$ 527,242,739</u>

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Governmental Activities

Governmental activities decreased the County's net position by \$17,290,904, thereby accounting for a 5 percent decrease from the prior year. Key elements of this decrease are as follows:

- Increases in sales tax revenue of \$1,869,138 are the direct result of increased consumer spending.
- General revenues as a whole increased \$4,630,620 (2 percent). This was primarily due to the increase in property and sales tax revenues.
- Program expenses as a whole increased \$27,539,078 (7 percent). Although the expenses for economic development (\$1,068,897) and legislative and executive (\$3,473,820) decreased, they were offset by the increases in expenses for public works (\$9,401,404), public safety (\$9,652,236), human services (\$8,474,455), judicial (\$2,836,463), health (\$1,405,043), recreation (\$168,658) and interest and fiscal charges (\$143,536).

Business-Type Activities

Business-type activities increased the County's net position by \$4,517,373, accounting for a 2 percent increase from the prior year. The key element for this net increase was the increase in program revenues (\$5,452,651).

Financial Analysis of the Government's Funds

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

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

As of the end of the current year, the County's governmental funds reported combined ending balances of \$236,195,956, an increase of \$385,000 in comparison with the prior year. Approximately 17 percent of this total amount (\$41,080,565) 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 (\$5,331,534), restricted (\$183,515,065), and assigned (\$6,268,792).

The General Fund is the chief operating fund of the County. The fund balance of the County's General Fund decreased \$4,549,043 during the current year to \$48,728,875. The unassigned fund balance of the General Fund was \$41,991,520. 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 34 percent of total General Fund expenditures, while total fund balance represents 40 percent of that same amount. Revenues exceeded expenditures by \$2,570,582 due to increases in sales and use tax, and other revenues such as unclaimed funds.

Transfers from the General Fund to other governmental and proprietary funds, amounted to \$7,648,477 and are discussed in Note 19.

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Job and Family Services fund balance decreased by \$229,188, thus increasing the deficit fund balance. The decrease in fund balance is due to the program allocation letters from the State of Ohio.

Children Services Board fund balance decreased by \$5,507,226. This decrease is primarily due to reduced State funding for Child Protection Allocations and increased healthcare and placement costs.

The Alcohol, Drug Addiction and Mental Health fund balance increased by \$1,615,627. Property tax and intergovernmental revenue continued to exceed expenditures as part of the six year levy plan.

The Board of Developmental Disabilities fund balance decreased \$148,552. This negligible decrease in fund balance is the result of the Board's efforts to maintain its fund balance as part of the levy plan.

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.

The Water Revenue Fund's balance at the beginning of the year of \$513,836 was transferred to the General Fund during the year. Unrestricted net position for the Sewer Revenue Fund at the end of the year amounted to \$34,673,839. The increase in net position was primarily due to capital contributions for donated sewer lines.

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.

The most significant budgeted fund is the General Fund. For calendar year 2016, the total original appropriations for the General Fund, including those for transfers out, were \$112,163,170, while the final appropriations were \$114,358,281, resulting in a net increase of \$2,195,111 or 2 percent. The net increase in appropriations for the General Fund was primarily due to additional transfers out and election costs.

Final General Fund appropriations for 2016 were higher than the final 2015 appropriations by \$5,058,001 or 5 percent, and 6 percent higher than actual 2015 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 \$1,228,652 or 2 percent lower than budgeted. All of the general government departments had positive variances.
- Actual public safety expenditures were \$233,226 lower than budgeted.
- Actual human services expenditures were \$1,000,471 or 22 percent lower than budgeted, primarily due to reductions in Subsidies in the Veterans Service Commission.

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

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, 2016 amounts to \$442,410,300 (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	
	2016	2015	2016	2015	2016	2015
Land	\$ 12,219,684	\$ 12,107,734	\$ 1,156,626	\$ 1,152,732	\$ 13,376,310	\$ 13,260,466
Construction in Progress	6,185,583	3,260,060	4,099,900	8,228,182	10,285,483	11,488,242
Buildings and Building Improvements	114,356,390	120,050,245	25,272,363	21,400,487	139,628,753	141,450,732
Land Improvements	8,804,973	9,340,530	-	-	8,804,973	9,340,530
Machinery and Equipment	5,808,845	5,719,068	4,352,132	4,657,875	10,160,977	10,376,943
Pump Stations	-	-	8,678,356	7,987,315	8,678,356	7,987,315
Treatment Plants	-	-	289,563	545,665	289,563	545,665
Sewer/Water Lines	-	-	161,081,523	157,755,275	161,081,523	157,755,275
Infrastructure	88,898,642	93,349,543	-	-	88,898,642	93,349,543
Intangibles	1,205,720	173,619	-	-	1,205,720	173,619
Total	\$ 237,479,837	\$ 244,000,799	\$ 204,930,463	\$ 201,727,531	\$ 442,410,300	\$ 445,728,330

The decrease in total capital assets of \$3,318,030 can be attributed to the disposal of capital assets during the current year. 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, 2016
Unaudited

Long-term Debt At the end of the current fiscal year, the County had total bonded debt outstanding of \$98,790,554, net of the outstanding premium. The County's long-term bonded debt increased \$11,321,930 (13 percent) during the current fiscal year.

Table 4
Long-term Debt

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
General Obligation Bonds	\$ 74,969,754	\$ 59,143,754	\$ 23,165,246	\$ 27,476,246	\$ 98,135,000	\$ 86,620,000
Capital Appreciation Bonds	655,554	848,624	-	-	655,554	848,624
ODD Loans	-	-	29,458	29,458	29,458	29,458
OPWC Loans	-	-	603,292	660,434	603,292	660,434
OWDA Loans	-	-	9,925,885	7,394,617	9,925,885	7,394,617
<i>Total</i>	<u>\$ 75,625,308</u>	<u>\$ 59,992,378</u>	<u>\$ 33,723,881</u>	<u>\$ 35,560,755</u>	<u>\$ 109,349,189</u>	<u>\$ 95,553,133</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 ("National") (formerly known as Financial Guaranty Insurance Company ("FGIC")). National 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 \$284,574,052, 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 2016 is 5.0 percent, which is comparable to the rate of 4.9 percent a year ago. This rate is comparable to both the State's average unemployment rate of 4.9 percent and the national average of 4.9 percent.

Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the County's budget for 2017. At the end of the 2016 fiscal year, the unassigned fund balance in the General Fund amounted to \$41,991,520.

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.

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County of Summit, Ohio**Statement of Net Position
December 31, 2016**

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Land Reutilization Corporation
Assets				
Equity in Pooled Cash and Investments	\$ 232,548,071	\$25,205,093	\$ 257,753,164	\$ 1,925,682
Cash and Investments - Segregated Accounts	4,307,405	300	4,307,705	-
Cash With Fiscal Agent	4,977,483	-	4,977,483	-
Receivables (Net of Allowance for Uncollectibles)				
Taxes	154,408,431	-	154,408,431	-
Accounts	359,162	11,109,286	11,468,448	-
Special Assessments	603,648	5,954,268	6,557,916	-
Intergovernmental Lease	10,110,000	-	10,110,000	-
Intergovernmental Loans	-	9,965,956	9,965,956	255,899
Accrued Interest	1,044,998	-	1,044,998	-
Loans	9,877,163	-	9,877,163	-
Internal Balances	(176,696)	176,696	-	-
Due From Other Governments	29,637,641	1,307,833	30,945,474	-
Material and Supplies Inventory	1,819,993	362,879	2,182,872	34,800
Prepaid Items	1,406,671	62,949	1,469,620	23,470
Nondepreciable Capital Assets	18,405,267	5,256,526	23,661,793	-
Depreciable Capital Assets, Net	219,074,570	199,673,937	418,748,507	23,038
Total Assets	688,403,807	259,075,723	947,479,530	2,262,889
Deferred Outflows of Resources				
Deferred Charge on Refunding	195,803	1,103,756	1,299,559	-
Pension	74,227,606	3,172,128	77,399,734	-
Total Deferred Outflows of Resources	74,423,409	4,275,884	78,699,293	-
Liabilities				
Accounts Payable	8,197,375	8,772,277	16,969,652	234,162
Accrued Salaries and Wages Payable	3,053,504	128,423	3,181,927	12,387
Matured Bonds and Interest Payable	10,597	5,329	15,926	-
Accrued Interest Payable	275,485	136,349	411,834	-
Due To Other Governments	1,873,507	3,884,867	5,758,374	-
Deposits Held and Due To Others	88,384	205,715	294,099	-
Long-term Liabilities:				
Due Within One Year	16,983,535	6,255,503	23,239,038	9,435
Due In More Than One Year:				
Net Pension Liability (See Note 12)	195,339,342	8,286,805	203,626,147	-
Other Amounts Due in More Than One Year	84,886,868	38,088,207	122,975,075	859
Total Liabilities	310,708,597	65,763,475	376,472,072	256,843
Deferred Inflows of Resources				
Property Taxes	129,345,986	-	129,345,986	-
Pension	5,658,150	233,407	5,891,557	-
Total Deferred Inflows of Resources	135,004,136	233,407	135,237,543	-
Net Position				
Net Investment in Capital Assets	195,080,854	162,417,063	357,497,917	23,038
Restricted for:				
Capital Projects	10,454,055	-	10,454,055	-
Debt Service	3,692,903	-	3,692,903	-
Roads and Bridges	11,064,845	-	11,064,845	-
Health and Human Services	144,026,765	-	144,026,765	-
Recreation	1,596,882	-	1,596,882	-
Grant Programs	17,248,028	-	17,248,028	-
Real Estate Appraisal	9,936,697	-	9,936,697	-
Unclaimed Money	2,728,907	-	2,728,907	-
Unrestricted Net Position	(78,715,453)	34,937,662	(43,777,791)	1,983,008
Total Net Position	\$ 317,114,483	\$ 197,354,725	\$ 514,469,208	\$ 2,006,046

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

County of Summit, Ohio

***Statement of Activities
For the Year Ended December 31, 2016***

	Expenses	Charges for Services and Sales	Program Revenues	
			Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government				
Legislative and Executive	\$ 36,892,850	\$ 21,828,783	\$ 320,513	\$ -
Judicial	35,679,634	10,377,252	4,236,778	-
Public Safety	89,980,544	20,325,135	19,137,959	200,945
Public Works	23,986,968	1,213,653	11,833,732	956,069
Health	118,577,038	3,094,053	37,446,186	-
Economic Development	3,241,146	150,955	2,819,724	-
Human Services	106,613,566	2,378,212	66,222,337	-
Recreation	8,675,999	134,494	991,113	-
Debt Service:				
Interest and Fiscal Charges	2,887,942	-	-	-
<i>Total Governmental Activities</i>	<u>426,535,687</u>	<u>59,502,537</u>	<u>143,008,342</u>	<u>1,157,014</u>
Business-type Activities:				
Sewer	48,653,303	46,134,294	351,156	7,039,202
<i>Total Business-type Activities</i>	<u>48,653,303</u>	<u>46,134,294</u>	<u>351,156</u>	<u>7,039,202</u>
 <i>Total - Primary Government</i>	 <u>\$ 475,188,990</u>	 <u>\$ 105,636,831</u>	 <u>\$ 143,359,498</u>	 <u>\$ 8,196,216</u>
 Component Unit				
Land Reutilization Corporation	<u>\$ 2,976,046</u>	<u>\$ 11,175</u>	<u>\$ 1,610,944</u>	<u>\$ -</u>

General Revenues

Property Taxes Levied for:
General Purposes
Children Services Board
Alcohol, Drug Addiction & Mental Health
Board of Developmental Disabilities
Akron Zoo Project
Debt Service
Sales and Use Tax Levied for:
General Purposes
Other Taxes
Property Transfer Tax
Permissive Tax
Unrestricted Contributions
Investment Income
Miscellaneous
Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

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

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Land Reutilization Corporation
\$ (14,743,554)		\$ (14,743,554)	\$ -
(21,065,604)		(21,065,604)	-
(50,316,505)		(50,316,505)	-
(9,983,514)		(9,983,514)	-
(78,036,799)		(78,036,799)	-
(270,467)		(270,467)	-
(38,013,017)		(38,013,017)	-
(7,550,392)		(7,550,392)	-
			-
(2,887,942)		(2,887,942)	-
(222,867,794)		(222,867,794)	-
-	4,871,349	4,871,349	-
-	4,871,349	4,871,349	-
(222,867,794)	4,871,349	(217,996,445)	-
\$ -	\$ -	\$ -	\$ (1,353,927)
15,538,326	-	15,538,326	-
22,022,573	-	22,022,573	-
28,874,040	-	28,874,040	-
44,045,145	-	44,045,145	-
7,788,715	-	7,788,715	-
6,450,147	-	6,450,147	-
46,657,507	-	46,657,507	-
7,523,359	-	7,523,359	-
4,143,840	-	4,143,840	-
12,948,159	-	12,948,159	1,562,256
2,589,983	132,179	2,722,162	2,283
6,481,260	27,681	6,508,941	2,361
205,063,054	159,860	205,222,914	1,566,900
513,836	(513,836)	-	-
205,576,890	(353,976)	205,222,914	1,566,900
(17,290,904)	4,517,373	(12,773,531)	212,973
334,405,387	192,837,352	527,242,739	1,793,073
\$ 317,114,483	\$ 197,354,725	\$ 514,469,208	\$ 2,006,046

County of Summit, Ohio

Balance Sheet
Governmental Funds
December 31, 2016

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health
Assets				
Equity in Pooled Cash and Investments	\$ 39,449,038	\$ 597,519	\$ 25,431,762	\$ 50,353,427
Cash and Investments - Segregated Accounts	885,640	13,947	2,026,140	-
Cash With Fiscal Agent	-	-	-	-
Receivables (Net of Allowance for Uncollectibles)				
Taxes	29,457,771	-	25,172,230	33,003,589
Accounts	104,925	99,169	33,802	26,216
Special Assessments	-	-	-	-
Accrued Interest	1,042,836	-	2,162	-
Intergovernmental Lease	-	-	-	-
Loans	-	-	-	-
Due From Other Funds	1,904,835	3,119	-	-
Due From Other Governments	8,633,985	78,675	2,197,863	2,329,624
Material and Supplies Inventory	163,122	25,355	-	-
Prepaid Items	166,454	104,866	181,676	48,446
<i>Total Assets</i>	<u>\$ 81,808,606</u>	<u>\$ 922,650</u>	<u>\$ 55,045,635</u>	<u>\$ 85,761,302</u>
Liabilities				
Accounts Payable	\$ 1,510,832	\$ 776,830	\$ 1,390,324	\$ 2,367,820
Accrued Salaries and Wages Payable	1,277,884	320,991	389,715	31,288
Matured Bonds and Interest Payable	-	-	-	-
Compensated Absences	354,899	255	53,310	-
Due To Other Funds	869,244	257,290	357,822	166,390
Due To Other Governments	613,654	348,018	99,594	78,089
Deposits Held and Due To Others	-	-	-	-
<i>Total Liabilities</i>	<u>4,626,513</u>	<u>1,703,384</u>	<u>2,290,765</u>	<u>2,643,587</u>
Deferred Inflows of Resources				
Property Taxes	15,610,362	-	22,972,217	30,119,127
Unavailable Revenue	12,842,856	-	3,749,475	5,126,023
<i>Total Deferred Inflows of Resources</i>	<u>28,453,218</u>	<u>-</u>	<u>26,721,692</u>	<u>35,245,150</u>
Fund Balances				
Nonspendable	3,058,483	130,221	181,676	48,446
Restricted	-	-	25,851,502	47,824,119
Assigned	3,678,872	-	-	-
Unassigned	41,991,520	(910,955)	-	-
<i>Total Fund Balances (Deficit)</i>	<u>48,728,875</u>	<u>(780,734)</u>	<u>26,033,178</u>	<u>47,872,565</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 81,808,606</u>	<u>\$ 922,650</u>	<u>\$ 55,045,635</u>	<u>\$ 85,761,302</u>

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

Board of Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
\$ 58,579,892	\$ 38,856,308	\$ 213,267,946
50	1,381,628	4,307,405
4,977,483	-	4,977,483
50,344,456	16,430,385	154,408,431
20,226	69,707	354,045
-	603,648	603,648
-	-	1,044,998
-	10,110,000	10,110,000
-	9,877,163	9,877,163
175,226	471,937	2,555,117
5,128,941	11,035,172	29,404,260
122,883	1,466,988	1,778,348
188,983	133,854	824,279
<u>\$ 119,538,140</u>	<u>\$ 90,436,790</u>	<u>\$ 433,513,123</u>
\$ 977,708	\$ 618,956	\$ 7,642,470
527,184	429,194	2,976,256
-	10,597	10,597
195,910	26,041	630,415
199,833	2,044,441	3,895,020
484,226	240,213	1,863,794
1,602	86,782	88,384
<u>2,386,463</u>	<u>3,456,224</u>	<u>17,106,936</u>
45,944,430	14,699,850	129,345,986
8,897,040	20,248,851	50,864,245
<u>54,841,470</u>	<u>34,948,701</u>	<u>180,210,231</u>
311,866	1,600,842	5,331,534
61,998,341	47,841,103	183,515,065
-	2,589,920	6,268,792
-	-	41,080,565
<u>62,310,207</u>	<u>52,031,865</u>	<u>236,195,956</u>
<u>\$ 119,538,140</u>	<u>\$ 90,436,790</u>	<u>\$ 433,513,123</u>

County of Summit, Ohio

***Reconciliation of Total Governmental Fund Balances to the
Statement of Net Position of Governmental Activities
December 31, 2016***

Total Governmental Funds Balances	\$	236,195,956
<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		237,479,837
Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds:		
Property Taxes	\$	12,385,818
Sales and Use Tax		4,769,448
Charges for Services		2,529,380
Intergovernmental		19,008,749
Intergovernmental Lease		10,110,000
Special Assessments		603,648
Investment Income		266,167
Other		<u>1,191,035</u>
Total		50,864,245
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		14,146,750
Capital Assets (included above)		(640,622)
Compensated Absences (included below)		246,013
Workers Compensation (included below)		902,739
Deferred Outflows - Pension		(1,651,148)
Deferred Inflows - Pension		121,493
Net Pension Liability		4,313,429
Internal Balance Elimination		<u>(263,823)</u>
Total		17,174,831
Deferred inflows of resources represent deferred amount on refundings which are not reported in funds.		195,803
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		(275,485)
Compensated Absences		(17,429,268)
Capital Leases		(30,614)
Workers Compensation		(902,739)
General Obligation Debt		<u>(79,388,197)</u>
Total		(98,026,303)
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:		
Deferred Outflows - Pension		74,227,606
Deferred Inflows - Pension		(5,658,150)
Net Pension Liability		<u>(195,339,342)</u>
		(126,769,886)
<i>Net Position of Governmental Activities</i>	\$	<u>317,114,483</u>

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

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County of Summit, Ohio

***Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2016***

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health
Revenues				
Taxes:				
Property	\$ 15,603,342	\$ -	\$ 22,118,363	\$ 28,999,631
Sales and Use	46,460,370	-	-	-
Other	7,523,359	-	-	-
Licenses and Permits	45,834	-	-	-
Charges for Services	34,395,749	446,427	98,455	-
Fines and Forfeitures	609,843	152,151	-	-
Intergovernmental	15,356,261	39,172,909	19,141,498	13,243,879
Special Assessments	-	-	-	-
Investment Income	2,533,496	-	35,125	-
Other	2,497,635	360,445	520,640	136,982
<i>Total Revenues</i>	<u>125,025,889</u>	<u>40,131,932</u>	<u>41,914,081</u>	<u>42,380,492</u>
Expenditures				
General Government:				
Legislative and Executive	25,490,230	-	-	-
Judicial	27,480,069	-	-	-
Public Safety	60,687,083	-	-	-
Public Works	102,568	-	-	-
Health	1,128,976	-	-	40,764,865
Economic Development	-	-	-	-
Human Services	2,642,587	42,976,619	48,231,478	-
Recreation	-	-	-	-
Other	4,910,958	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	12,160	14,172	-	-
Interest and Fiscal Charges	676	2,124	-	-
<i>Total Expenditures</i>	<u>122,455,307</u>	<u>42,992,915</u>	<u>48,231,478</u>	<u>40,764,865</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>2,570,582</u>	<u>(2,860,983)</u>	<u>(6,317,397)</u>	<u>1,615,627</u>
Other Financing Sources (Uses)				
Capital Lease	-	-	-	-
Issuance of Debt	-	-	-	-
Premium on Debt	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Transfers In	528,852	3,441,966	810,171	-
Transfers Out	(7,648,477)	(810,171)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(7,119,625)</u>	<u>2,631,795</u>	<u>810,171</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>(4,549,043)</u>	<u>(229,188)</u>	<u>(5,507,226)</u>	<u>1,615,627</u>
Fund Balances (Deficit) Beginning of Year	<u>53,277,918</u>	<u>(551,546)</u>	<u>31,540,404</u>	<u>46,256,938</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 48,728,875</u>	<u>\$ (780,734)</u>	<u>\$ 26,033,178</u>	<u>\$ 47,872,565</u>

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

Board of Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
\$ 44,236,725	\$ 14,302,115	\$ 125,260,176
-	-	46,460,370
-	4,143,840	11,667,199
-	795,314	841,148
275,367	13,788,449	49,004,447
-	1,383,550	2,145,544
24,225,387	45,941,008	157,080,942
-	561,214	561,214
209	12,971	2,581,801
58,297	2,573,242	6,147,241
<u>68,795,985</u>	<u>83,501,703</u>	<u>401,750,082</u>
-	9,241,475	34,731,705
-	4,738,779	32,218,848
-	20,234,403	80,921,486
-	17,726,154	17,828,722
68,944,537	1,054,116	111,892,494
-	3,110,123	3,110,123
-	8,095,226	101,945,910
-	8,445,934	8,445,934
-	255,919	5,166,877
-	19,694,615	19,694,615
-	17,386,855	17,413,187
-	3,241,670	3,244,470
<u>68,944,537</u>	<u>113,225,269</u>	<u>436,614,371</u>
<u>(148,552)</u>	<u>(29,723,566)</u>	<u>(34,864,289)</u>
-	11,923,222	11,923,222
-	27,600,000	27,600,000
-	2,202,946	2,202,946
-	(6,401,000)	(6,401,000)
-	5,857,573	10,638,562
-	(2,255,793)	(10,714,441)
<u>-</u>	<u>38,926,948</u>	<u>35,249,289</u>
(148,552)	9,203,382	385,000
<u>62,458,759</u>	<u>42,828,483</u>	<u>235,810,956</u>
<u>\$ 62,310,207</u>	<u>\$ 52,031,865</u>	<u>\$ 236,195,956</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, 2016**

Net Change in Fund Balances - Total Governmental Funds	\$	385,000
Amounts reported for governmental activities in the statement of activities are different because		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital Assets	\$	14,274,468
Current Year Depreciation		<u>(14,159,525)</u>
Total		114,943
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.		
		(6,635,905)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property Taxes	(541,230)	
Sales and Use Tax	197,137	
Charges for Services	195,967	
Intergovernmental	(69,934)	
Special Assessments	29,503	
Investment Income	(488)	
Other	10,023,207	
Capital Lease Proceeds	(11,923,222)	
Issuance of Debt	(27,600,000)	
Premium on Debt Issuance	<u>(1,258,476)</u>	
Total		(30,947,536)
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	5,455,490	
Accreted Interest Payment	167,510	
Payment to Refunded Bond Escrow Agent	6,401,000	
Capital Lease Principal Payments	<u>11,959,920</u>	
Total		23,983,920
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	(41,165)	
Amortization of Premium	431,489	
Deferred Amount on Refunding	(144,330)	
Accretion on Capital Appreciation Bonds	(56,930)	
Compensated Absences	2,325,660	
Legal Judgements	<u>459,000</u>	
Total		2,973,724
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.		
		3,057,248
Contractually-required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
		17,203,914
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>(27,426,212)</u>
Change in Net Position of Governmental Activities	\$	<u>(17,290,904)</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Taxes:				
Property	\$ 17,252,584	\$ 14,873,599	\$ 15,236,546	\$ 362,947
Sales and Use	45,142,896	45,142,896	46,344,338	1,201,442
Other	10,743,508	7,538,255	7,500,900	(37,355)
Licenses and Permits	38,000	38,000	33,636	(4,364)
Charges for Services	16,218,567	18,039,143	17,451,034	(588,109)
Fines and Forfeitures	713,023	713,023	615,908	(97,115)
Intergovernmental	8,286,250	14,209,236	14,956,381	747,145
Investment Income	2,699,785	2,500,000	3,014,203	514,203
Other	3,634,244	105,641	341,459	235,818
<i>Total Revenues</i>	<u>104,728,857</u>	<u>103,159,793</u>	<u>105,494,405</u>	<u>2,334,612</u>
Expenditures				
General Government:				
Legislative and Executive	22,685,333	22,980,571	22,142,741	837,830
Judicial	27,541,923	27,710,107	27,319,285	390,822
Public Safety	47,939,770	47,896,339	47,663,113	233,226
Health	1,144,900	1,144,900	1,137,900	7,000
Human Services	7,962,263	4,520,297	3,519,826	1,000,471
Other	2,183,981	5,315,304	5,173,597	141,707
<i>Total Expenditures</i>	<u>109,458,170</u>	<u>109,567,518</u>	<u>106,956,462</u>	<u>2,611,056</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(4,729,313)</u>	<u>(6,407,725)</u>	<u>(1,462,057)</u>	<u>4,945,668</u>
Other Financing Sources (Uses)				
Transfers In	1,500,000	4,413,835	2,928,852	(1,484,983)
Transfers Out	(2,705,000)	(4,790,763)	(4,790,763)	-
Other Financing Sources	1,938,322	125,136	-	(125,136)
<i>Total Other Financing Sources (Uses)</i>	<u>733,322</u>	<u>(251,792)</u>	<u>(1,861,911)</u>	<u>(1,610,119)</u>
<i>Net Change in Fund Balance</i>	<u>(3,995,991)</u>	<u>(6,659,517)</u>	<u>(3,323,968)</u>	<u>3,335,549</u>
Fund Balance - Beginning	4,389,132	4,389,132	4,389,132	
Prior Year Encumbrance Appropriations	<u>3,635,769</u>	<u>3,635,769</u>	<u>3,635,769</u>	
<i>Fund Balance - Ending</i>	<u>\$ 4,028,910</u>	<u>\$ 1,365,384</u>	<u>\$ 4,700,933</u>	<u>\$ 3,335,549</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ -	\$ 446,427	\$ 446,427	\$ -
Fines and Forfeitures	145,000	145,000	152,151	7,151
Intergovernmental	37,015,000	47,102,629	39,227,232	(7,875,397)
Other	140,000	452,423	444,957	(7,466)
<i>Total Revenues</i>	<u>37,300,000</u>	<u>48,146,479</u>	<u>40,270,767</u>	<u>(7,875,712)</u>
Expenditures				
Human Services	46,487,107	48,223,728	45,927,851	2,295,877
<i>Total Expenditures</i>	<u>46,487,107</u>	<u>48,223,728</u>	<u>45,927,851</u>	<u>2,295,877</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(9,187,107)</u>	<u>(77,249)</u>	<u>(5,657,084)</u>	<u>(5,579,835)</u>
Other Financing Sources (Uses)				
Transfers In	-	3,441,966	3,441,966	-
Transfers Out	-	(810,171)	(810,171)	-
Other Financing Sources	400,000	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>400,000</u>	<u>2,631,795</u>	<u>2,631,795</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(8,787,107)</u>	<u>2,554,546</u>	<u>(3,025,289)</u>	<u>(5,579,835)</u>
Fund Balance (Deficit) - Beginning	(2,562,058)	(2,562,058)	(2,562,058)	
Prior Year Encumbrance Appropriations	<u>3,297,907</u>	<u>3,297,907</u>	<u>3,297,907</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (8,051,258)</u>	<u>\$ 3,290,395</u>	<u>\$ (2,289,440)</u>	<u>\$ (5,579,835)</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 25,391,351	\$ 21,887,913	\$ 22,195,011	\$ 307,098
Charges for Services	4,860,000	11,252	98,454	87,202
Intergovernmental	14,154,093	22,019,121	20,591,669	(1,427,452)
Other	1,108,065	309,166	371,069	61,903
<i>Total Revenues</i>	<u>45,513,509</u>	<u>44,227,452</u>	<u>43,256,203</u>	<u>(971,249)</u>
Expenditures				
Human Services	52,708,205	54,808,206	54,579,220	228,986
<i>Total Expenditures</i>	<u>52,708,205</u>	<u>54,808,206</u>	<u>54,579,220</u>	<u>228,986</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(7,194,696)</u>	<u>(10,580,754)</u>	<u>(11,323,017)</u>	<u>(742,263)</u>
Other Financing Sources (Uses)				
Transfers In	-	810,171	810,171	-
Other Financing Sources	600	600	-	(600)
<i>Total Other Financing Sources (Uses)</i>	<u>600</u>	<u>810,771</u>	<u>810,171</u>	<u>(600)</u>
<i>Net Change in Fund Balance</i>	<u>(7,194,096)</u>	<u>(9,769,983)</u>	<u>(10,512,846)</u>	<u>(742,863)</u>
Fund Balance - Beginning	23,779,026	23,779,026	23,779,026	
Prior Year Encumbrance Appropriations	<u>4,727,800</u>	<u>4,727,800</u>	<u>4,727,800</u>	
<i>Fund Balance - Ending</i>	<u>\$ 21,312,730</u>	<u>\$ 18,736,843</u>	<u>\$ 17,993,980</u>	<u>\$ (742,863)</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 33,290,883	\$ 28,697,486	\$ 29,100,127	\$ 402,641
Intergovernmental	8,278,604	12,248,060	13,287,553	1,039,493
Other	30,000	30,000	152,261	122,261
<i>Total Revenues</i>	<u>41,599,487</u>	<u>40,975,546</u>	<u>42,539,941</u>	<u>1,564,395</u>
Expenditures				
Health	58,226,046	58,226,046	49,974,249	8,251,797
<i>Total Expenditures</i>	<u>58,226,046</u>	<u>58,226,046</u>	<u>49,974,249</u>	<u>8,251,797</u>
<i>Net Change in Fund Balance</i>	(16,626,559)	(17,250,500)	(7,434,308)	9,816,192
Fund Balance - Beginning	35,326,592	35,326,592	35,326,592	
Prior Year Encumbrance Appropriations	<u>13,458,728</u>	<u>13,458,728</u>	<u>13,458,728</u>	
<i>Fund Balance - Ending</i>	<u>\$ 32,158,761</u>	<u>\$ 31,534,820</u>	<u>\$ 41,351,012</u>	<u>\$ 9,816,192</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 50,782,702	\$ 44,391,253	\$ 44,390,024	\$ (1,229)
Charges for Services	416,992	354,206	193,283	(160,923)
Intergovernmental	10,119,267	21,501,294	25,299,389	3,798,095
Other	7,526,599	10,000	237,769	227,769
Investment Income	-	-	206	206
<i>Total Revenues</i>	<u>68,845,560</u>	<u>66,256,753</u>	<u>70,120,671</u>	<u>3,863,918</u>
Expenditures				
Health	81,075,139	81,419,139	77,399,618	4,019,521
<i>Total Expenditures</i>	<u>81,075,139</u>	<u>81,419,139</u>	<u>77,399,618</u>	<u>4,019,521</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(12,229,579)</u>	<u>(15,162,386)</u>	<u>(7,278,947)</u>	<u>7,883,439</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>	(12,202,007)	(15,162,386)	(7,278,947)	7,883,439
Fund Balance - Beginning	48,362,192	48,362,192	48,362,192	
Prior Year Encumbrance Appropriations	7,272,290	7,272,290	7,272,290	
<i>Fund Balance - Ending</i>	<u>\$ 43,432,475</u>	<u>\$ 40,472,096</u>	<u>\$ 48,355,535</u>	<u>\$ 7,883,439</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, 2016**

	Business-type Activities			Governmental Activities
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ -	\$ 25,205,093	\$ 25,205,093	\$ 19,280,124
Cash and Investments - Segregated Accounts	-	300	300	-
Receivables (Net of Allowance for Uncollectibles)				
Accounts	-	11,109,286	11,109,286	5,117
Special Assessments	-	5,954,268	5,954,268	-
Intergovernmental Loans	-	9,965,956	9,965,956	-
Due From Other Funds	-	1,055	1,055	1,691,332
Due From Other Governments	-	1,307,833	1,307,833	233,381
Material and Supplies Inventory	-	362,879	362,879	41,645
Prepaid Items	-	62,949	62,949	582,392
<i>Total Current Assets</i>	-	53,969,619	53,969,619	21,833,991
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	-	5,256,526	5,256,526	-
Depreciable Capital Assets, Net	-	199,673,937	199,673,937	640,622
<i>Total Noncurrent Assets</i>	-	204,930,463	204,930,463	640,622
<i>Total Assets</i>	-	258,900,082	258,900,082	22,474,613
Deferred Outflows of Resources				
Deferred Charge on Refunding	-	1,103,756	1,103,756	-
Pension	-	3,172,128	3,172,128	1,651,148
<i>Total Deferred Outflows of Resources</i>	-	4,275,884	4,275,884	1,651,148
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	-	8,772,277	8,772,277	554,905
Accrued Salaries and Wages Payable	-	128,423	128,423	77,248
Matured Bonds and Interest Payable	-	5,329	5,329	-
Accrued Interest Payable	-	136,349	136,349	-
Compensated Absences	-	294,344	294,344	72,685
Due To Other Funds	-	88,182	88,182	264,302
Due To Other Governments	-	3,884,867	3,884,867	9,713
Deposits Held and Due To Others	-	205,715	205,715	-
Claims Payable	-	-	-	3,489,169
General Obligation Bonds Payable	-	4,572,330	4,572,330	-
Intergovernmental Loans Payable	-	401,081	401,081	-
OWDA Loans Payable	-	654,877	654,877	-
OPWC Loans Payable	-	114,285	114,285	-
WPCLF Loans Payable	-	218,586	218,586	-
<i>Total Current Liabilities</i>	-	19,476,645	19,476,645	4,468,022
<i>Long-term Liabilities:</i>				
Compensated Absences	-	701,912	701,912	173,328
Claims Payable	-	-	-	902,739
General Obligation Bonds Payable	-	19,352,756	19,352,756	-
Intergovernmental Loans Payable	-	2,671,716	2,671,716	-
OWDA Loans Payable	-	9,271,007	9,271,007	-
ODD Loans Payable	-	29,458	29,458	-
OPWC Loans Payable	-	489,006	489,006	-
WPCLF Loans Payable	-	5,572,352	5,572,352	-
Net Pension Liability	-	8,286,805	8,286,805	4,313,429
<i>Total Long-term Liabilities</i>	-	46,375,012	46,375,012	5,389,496
<i>Total Liabilities</i>	-	65,851,657	65,851,657	9,857,518
Deferred Inflows of Resources				
Pension	-	233,407	233,407	121,493
<i>Total Deferred Inflows of Resources</i>	-	233,407	233,407	121,493
Net Position				
Net Investment in Capital Assets	-	162,417,063	162,417,063	640,622
Unrestricted	-	34,673,839	34,673,839	13,506,128
<i>Total Net Position</i>	\$	\$ 197,090,902	197,090,902	\$ 14,146,750

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

Net position of business-type activities (page 19)

263,823
\$ 197,354,725

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, 2016**

	Business-type Activities			Governmental Activities
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
Operating Revenues				
Charges for Services	\$ -	\$ 46,134,294	\$ 46,134,294	\$ 50,077,683
Other	-	27,681	27,681	63,466
<i>Total Operating Revenues</i>	-	46,161,975	46,161,975	50,141,149
Operating Expenses				
Personal Services	-	9,474,247	9,474,247	5,896,842
Contractual Services	-	24,632,640	24,632,640	4,272,069
Material and Supplies	-	1,386,594	1,386,594	385,751
Claims Expense	-	-	-	38,163,234
Depreciation	-	7,006,265	7,006,265	188,143
Other	-	3,785,791	3,785,791	189,482
<i>Total Operating Expenses</i>	-	46,285,537	46,285,537	49,095,521
<i>Operating Income (Loss)</i>	-	(123,562)	(123,562)	1,045,628
Non-Operating Revenues (Expenses)				
Intergovernmental Revenue	-	351,156	351,156	102,507
Investment Income	-	132,179	132,179	8,670
Interest and Fiscal Charges	-	(2,086,346)	(2,086,346)	(45)
(Loss) on Sale of Capital Assets	-	(256,126)	(256,126)	-
<i>Total Non-Operating Revenues (Expenses)</i>	-	(1,859,137)	(1,859,137)	111,132
<i>Income (Loss) Before Capital Contributions and Transfers</i>	-	(1,982,699)	(1,982,699)	1,156,760
Capital Contributions	-	7,039,202	7,039,202	663,451
Transfers In	-	-	-	589,714
Transfers Out	(513,836)	-	(513,836)	-
<i>Change in Net Position</i>	(513,836)	5,056,503	4,542,667	2,409,925
Net Position - Beginning	513,836	192,034,399		11,736,825
<i>Net Position - Ending</i>	\$ -	\$ 197,090,902		\$ 14,146,750
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(25,294)	
<i>Change in net position of business-type activities (page 21)</i>			\$ 4,517,373	

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, 2016**

	Business-type Activities			Governmental Activities
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
Cash Flows from Operating Activities				
Cash Receipts from Customers	\$ -	\$ 44,139,182	\$ 44,139,182	\$ 50,642,008
Cash Receipts - Other	-	-	-	57,942
Cash Payments for Goods and Services	-	(24,245,770)	(24,245,770)	(4,771,234)
Cash Payments for Insurance Claims	-	-	-	(39,202,474)
Cash Payments to Employees	-	(9,410,072)	(9,410,072)	(4,599,729)
<i>Net Cash Provided (Used) by Operating Activities</i>	-	10,483,340	10,483,340	2,126,513
Cash Flows from Non-Capital Financing Activities				
Cash Receipts from Intergovernmental	-	1,035,600	1,035,600	102,507
Transfers In	-	-	-	589,714
Transfers Out	(513,836)	-	(513,836)	-
<i>Net Cash Provided by Non-Capital Financing Activities</i>	(513,836)	1,035,600	521,764	692,221
Cash Flows from Capital and Related Financing Activities				
Cash Proceeds from Debt	-	7,554,148	7,554,148	-
Cash Proceeds from Premium on Bonds Issued	-	190,601	190,601	-
Cash Receipts from Special Assessments	-	68,879	68,879	-
Cash Payments for Capital Acquisitions	-	(2,937,378)	(2,937,378)	(157,552)
Cash Payments for Bonds Issuance Cost	-	(66,601)	(66,601)	-
Cash Payments to Refunded Bond Escrow Agent	-	(6,799,000)	(6,799,000)	-
Cash Payments for Debt Retirement	-	(6,205,195)	(6,205,195)	(2,223)
Cash Payments for Interest Expense	-	(1,908,955)	(1,908,955)	(45)
<i>Net Cash Used by Capital and Related Financing Activities</i>	-	(10,103,501)	(10,103,501)	(159,820)
Cash Flows from Investing Activities				
Interest on Investments	-	-	-	8,670
<i>Net Increase (Decrease) Equity in Pooled Cash and Investments</i>	(513,836)	1,415,439	901,603	2,667,584
Equity in Pooled Cash and Investments - January 1	513,836	23,789,954	24,303,790	16,612,540
<i>Equity in Pooled Cash and Investments - December 31</i>	\$ -	\$ 25,205,393	\$ 25,205,393	\$ 19,280,124

(Continued)

County of Summit, Ohio

***Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2016***

	<u>Business-type Activities</u>			<u>Governmental Activities</u>
	<u>Water Revenue</u>	<u>Sewer Revenue</u>	<u>Total</u>	<u>Internal Service Funds</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating Income (Loss)	\$ -	\$ (123,562)	\$ (123,562)	\$ 1,045,628
Adjustments:				
Depreciation	-	7,006,265	7,006,265	188,143
(Increase) Decrease in Assets:				
Receivables	-	(1,714,839)	(1,714,839)	(3,408)
Due From Other Funds	-	3,023	3,023	665,515
Due From Other Governments	-	(294,681)	(294,681)	71,921
Material and Supplies Inventory	-	191,337	191,337	(32,177)
Net Pension Asset	-	22,103	22,103	5,372
Other Operating Assets	-	58,288	58,288	(146,964)
Decrease in Deferred Outflows of Resources - Pensions	-	(2,098,315)	(2,098,315)	(1,390,189)
Increase (Decrease) in Liabilities:				
Accounts Payable	-	4,518,310	4,518,310	(535,238)
Accrued Salaries and Wages Payable	-	32,119	32,119	25,161
Compensated Absences	-	(151,593)	(151,593)	(314,164)
Due To Other Funds	-	(178,998)	(178,998)	(146,416)
Due To Other Governments	-	809,965	809,965	(910,764)
Deposits Held and Due to Others	-	(31,097)	(31,097)	-
Insurance Claims Payable	-	-	-	648,000
Net Pension Liability	-	2,313,295	2,313,295	2,861,742
Increase in Deferred Inflows of Resources - Pensions	-	121,720	121,720	94,351
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>\$ -</u>	<u>\$ 10,483,340</u>	<u>\$ 10,483,340</u>	<u>\$ 2,126,513</u>

Non-cash activity:

During 2016, the Sewer fund received \$7 million of donated sewer lines.

During 2016, capital assets were transferred from governmental activities to the Information Technology Internal Service fund in the amount of \$10,036 (cost was \$241,603 and accumulated depreciation was \$231,567).

During 2016, governmental activities contributed \$653,415 of capital assets to the Information Technology Internal Service fund.

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, 2016

	<u>Agency</u>
Assets	
Equity in Pooled Cash and Investments	\$ 60,690,918
Cash and Cash Equivalents - Segregated Accounts	14,967,946
Receivables (Net of Allowance for Uncollectibles)	
Taxes	<u>623,492,951</u>
<i>Total Assets</i>	<u><u>\$ 699,151,815</u></u>
Liabilities	
Due To Other Governments	\$ 608,436,780
Unapportioned Monies	<u>90,715,035</u>
<i>Total Liabilities</i>	<u><u>\$ 699,151,815</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, 2016

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 one component unit. The component unit column in the basic financial statements identifies the financial data of the County’s one component unit and the component unit is also presented in Note 25 to the basic financial statements.

The Summit County Land Reutilization Corporation (SCLRC) is legally separate from the County. 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. The SCLRC qualifies as a discretely presented component unit and is presented in Note 25 to the basic financial statements. Separately issued financial statements can be obtained from the Summit County Land Reutilization Corporation, 1180 S. Main St., Suite 230, Akron, Ohio 44301.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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. Interfund services provided and used are not eliminated in the process of consolidation. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

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

Fund Financial Statements

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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, 2016

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, 2016

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, 2016

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, 2016, but which were levied to finance 2017 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 2016.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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 Department 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 Department 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 Investments -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 2016, 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 2016 amounted to \$2,533,496, which includes \$1,836,160 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, 2016

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2016, 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>	Governmental	Business-Type
	Activities	Activities
	<u>Estimated Lives</u>	<u>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, 2016

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, judgments 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, 2016

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, 2016

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 from governmental activities.

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, 2016

Note 3. Changes in Accounting Principles

For the year ended December 31, 2016, the County has implemented Governmental Accounting Standards Board GASB Statement No. 72, "Fair Value Measurement and Application", GASB Statement No. 73, "Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68", GASB Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", GASB Statement No. 77, "Tax Abatement Disclosures", GASB Statement No. 78, "Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans" and GASB Statement No. 79, "Certain External Investment Pools and Pool Participants". The implementation of these statements did not have an effect on the financial statements of the County.

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes and also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, "Accounting and Financial Reporting for Pensions", as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also amends certain provisions of Statement No. 67, "Financial Reporting for Pension Plans", and Statement 68 for pension plans and pensions that are within their respective scopes.

GASB Statement No. 76 identifies the hierarchy of generally accepted accounting principles (GAAP) in the context of the current governmental financial reporting environment.

GASB Statement No. 77 requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues.

GASB Statement No. 78 addresses a practice issue associated with pensions provided through certain multiple-employer defined benefit pension plans and to state or local governmental employers whose employees are provided with such pensions.

GASB Statement No. 79 addresses accounting and financial reporting for certain external investment pools and pool participants. It establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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	\$ 163,122	\$ 25,355	\$ -	\$ -	\$ 122,883	\$ 1,466,988	\$ 1,778,348
Prepays	166,454	104,866	181,676	48,446	188,983	133,854	824,279
Unclaimed Funds	2,728,907	-	-	-	-	-	2,728,907
Total Nonspendable	3,058,483	130,221	181,676	48,446	311,866	1,600,842	5,331,534
Restricted							
Job and Family	-	-	-	-	-	81,403	81,403
Children Services	-	-	25,851,502	-	-	-	25,851,502
Mental Health	-	-	-	47,824,119	-	-	47,824,119
Health	-	-	-	-	61,998,341	-	61,998,341
Social Services	-	-	-	-	-	15,878,802	15,878,802
Engineer Services	-	-	-	-	-	5,603,304	5,603,304
Debt Service	-	-	-	-	-	5,519,750	5,519,750
Emergency Mgmt	-	-	-	-	-	539,891	539,891
Capital Projects	-	-	-	-	-	9,279,156	9,279,156
Real Estate Assessment	-	-	-	-	-	4,993,364	4,993,364
Delinquent Tax							
Assessment Collection	-	-	-	-	-	5,570,091	5,570,091
Akron Zoo Project	-	-	-	-	-	375,342	375,342
Total Restricted	-	-	25,851,502	47,824,119	61,998,341	47,841,103	183,515,065
Assigned							
Legislative &							
Executive	1,059,755	-	-	-	-	-	1,059,755
Judicial	547,067	-	-	-	-	-	547,067
Public Safety	889,379	-	-	-	-	-	889,379
Public Works	43,431	-	-	-	-	-	43,431
Health	9,857	-	-	-	-	-	9,857
Human Services	857,086	-	-	-	-	-	857,086
Intergovernmental	25,523	-	-	-	-	-	25,523
Capital Projects	-	-	-	-	-	2,589,920	2,589,920
Subsequent Year							
Appropriations	246,774	-	-	-	-	-	246,774
Total Assigned	3,678,872	-	-	-	-	2,589,920	6,268,792
Unassigned	41,991,520	(910,955)	-	-	-	-	41,080,565
Total	\$ 48,728,875	\$ (780,734)	\$ 26,033,178	\$ 47,872,565	\$ 62,310,207	\$ 52,031,865	\$ 236,195,956

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

At December 31, 2016, the special revenue fund, Job & Family Services, had a deficit fund balance of \$780,734. The internal service funds: Office Services, Telephone Services, Internal Audit, Geographic Information Systems and Information Technology had deficit net position of \$1,641, \$202,545, \$510,530, \$285,668 and \$1,211,705, 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	\$ (3,323,968)	\$ (3,025,289)	\$ (10,512,846)	\$ (7,434,308)	\$ (7,278,947)
Net Adjustments for					
Revenue Accruals	17,131,484	(138,835)	(1,342,122)	(159,449)	(1,324,686)
Net Adjustments for					
Expenditure Accruals	(18,356,559)	2,934,936	6,347,742	9,209,384	8,455,081
GAAP Basis	<u>\$ (4,549,043)</u>	<u>\$ (229,188)</u>	<u>\$ (5,507,226)</u>	<u>\$ 1,615,627</u>	<u>\$ (148,552)</u>

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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, 2016, the carrying amount of the County's deposits was \$26,034,313 and the bank balance was \$39,670,167. The difference in the carrying amount and the bank balance were items in transit. Of the bank balance:

\$2,214,000 was covered by federal depository insurance.

\$37,456,167 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; 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. The County may also invest in 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, 2016

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, 2016, the County had the following investments:

Investment Type	Investment Maturities in Years				Portfolio %
	Measurement Amount	Less Than 1	1 - 3	4 - 5	
U.S. Treasury Notes	\$ 9,292,172	\$ 4,855,099	\$ 4,437,073	\$ -	2.94%
U.S. Agencies	267,537,771	59,172,296	146,535,963	61,829,512	84.58%
Money Market Mutual Funds	36,572,744	36,572,744	-	-	11.56%
Foreign Government Bonds	2,883,033	-	2,883,033	-	0.91%
Repurchase Agreements	30,000	30,000	-	-	0.01%
Total Fair Value	<u>\$ 316,315,720</u>	<u>\$ 100,630,139</u>	<u>\$ 153,856,069</u>	<u>\$ 61,829,512</u>	<u>100.00%</u>

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County’s recurring fair value measurements as of December 31, 2016. The repurchase agreements are reported at cost. All other investments of the County are valued using quoted market prices (Level 1 inputs).

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 \$30,000 investment in repurchase agreements, \$30,000 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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

Cash on Hand	\$ 347,179	Equity in Pooled Cash and Investments	
Carrying amount of Deposits	26,034,313	Governmental Activities	\$ 232,548,070
Fair Value of Investments	316,315,720	Business-Type Activities	25,205,093
		Agency Funds	<u>60,690,918</u>
			\$ 318,444,081
		Cash and Cash Equivalents in Segregated Accounts	19,275,648
		Cash with Fiscal Agent	<u>4,977,483</u>
Total	<u>\$ 342,697,212</u>	Total	<u>\$ 342,697,212</u>

Cash with Fiscal Agent – In addition to deposits and investments, the County has uninsured and uncollateralized cash in the amount of \$4,977,483 being held by NEON, a jointly governed organization (See Note 20).

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

<u>Fund</u>	<u>Cash Deficit</u>
Internal Service Funds:	
Office Services	\$ 89,394
Telephone Services	57,048
Internal Audit	<u>85,723</u>
	<u>\$ 232,165</u>

Note 8. Property Taxes

Property taxes include amounts levied against all real, public utility property located in the County. Property tax revenue received during 2016 for real and public utility property taxes represents collections of the 2015 taxes.

Real property taxes for 2016 were levied after October 1, 2016 on the assessed value as of January 1, 2016, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2016 real property taxes are collected in and intended to finance 2017.

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. 2016 public utility property taxes which became a lien December 31, 2015, are levied after October 1, 2016, and are collected in 2017 with real property taxes.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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 2015 taxes collected in 2016 was \$11,442,962,080. The full tax rate for all County operations applied to real property for fiscal year ended December 31, 2016, was \$12.70 per \$1,000 of assessed valuation. The assessed values of real and tangible personal property upon which 2015 property tax receipts were based are as follows:

Real Property	\$ 11,052,358,720
Public Utility	390,603,360
<i>Total Assessed Value</i>	<u><u>\$ 11,442,962,080</u></u>

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.

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, 2016. 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 2016 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 Ohio Department of Budget and Management (OBM) 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 OBM 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 2016. 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, 2016, sales tax revenues amounted to approximately \$46.5 million.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 10. Receivables

Receivables, at December 31, 2016, 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 \$5,159,149 in current special assessments at December 31, 2016, of that amount \$3,937,420 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. The special assessments receivable in the Other Special Revenue Fund represents Engineer's ditch maintenance, a permanent service-type assessment, which amounted to \$603,648 at December 31, 2016. Long-term special assessments expected to be collected in more than one year amount to \$1,119,682 in the Business-type activities column.

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, the City of Akron and the Village of 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, 2016 in the amount of \$1,936,110.

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, 2016, the balance is still outstanding.

The County sold the portion of the sanitary sewer system located within the City of Norton to the City of Barberton in January, 2016 for \$1,750,000. The County has recorded an intergovernmental loan receivable at December 31, 2016 in the amount of \$1,575,000.

During 2016, the County has entered into a lease with the City of Akron for the city's portion of the 800 Mhz Radio System Upgrade. The County issued general obligation bonds for the project and the City of Akron is paying for their portion through a lease with the County. As part of the agreements, the City of Akron was entitled to their portion of premium on the bond issuance which amounted to \$944,470. The County is allowing the City of Akron to use this as a credit against their first three lease payments. The County has recorded this intergovernmental lease receivable at December 31, 2016 in the amount of \$10,110,000.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 11. Capital Assets

Capital asset activity for the year ended December 31, 2016, was as follows:

	Beginning Balance	Additions/ Transfers	Deletions/ Transfers	Ending Balance
Governmental Activities				
<i>Nondepreciable Capital Assets</i>				
Land	\$ 12,107,734	\$ 138,600	\$ (26,650)	\$ 12,219,684
Construction in Progress	3,260,060	6,448,042	(3,522,519)	6,185,583
<i>Total Nondepreciable Capital Assets</i>	<u>15,367,794</u>	<u>6,586,642</u>	<u>(3,549,169)</u>	<u>18,405,267</u>
<i>Depreciable Capital Assets</i>				
Land Improvements	13,867,845	324,257	(6,458)	14,185,644
Building and Building Improvements	234,448,592	935,706	(989,806)	234,394,492
Machinery and Equipment	53,890,240	2,781,489	(3,757,244)	52,914,485
Intangibles	3,633,345	1,290,691	(43,165)	4,880,871
Infrastructure	203,298,437	5,878,202	(6,260,861)	202,915,778
<i>Total Depreciable Capital Assets</i>	<u>509,138,459</u>	<u>11,210,345</u>	<u>(11,057,534)</u>	<u>509,291,270</u>
<i>Accumulated Depreciation</i>				
Land Improvements	(4,527,315)	(854,432)	1,076	(5,380,671)
Buildings and Building Improvements	(114,398,347)	(5,958,811)	319,056	(120,038,102)
Machinery and Equipment	(48,171,172)	(2,644,913)	3,710,445	(47,105,640)
Intangibles	(3,459,726)	(247,045)	31,620	(3,675,151)
Infrastructure	(109,948,894)	(4,454,324)	386,082	(114,017,136)
<i>Total Accumulated Depreciation</i>	<u>(280,505,454)</u>	<u>(14,159,525)</u>	<u>4,448,279</u>	<u>(290,216,700)</u>
<i>Depreciable Capital Assets, Net</i>	<u>228,633,005</u>	<u>(2,949,180)</u>	<u>(6,609,255)</u>	<u>219,074,570</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$ 244,000,799</u>	<u>\$ 3,637,462</u>	<u>\$ (10,158,424)</u>	<u>\$ 237,479,837</u>

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County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

	Beginning Balance	Additions/ Transfers	Deletions/ Transfers	Ending Balance
Business-Type Activities				
<i>Nondepreciable Capital Assets</i>				
Land	\$ 1,152,732	\$ 11,790	\$ (7,896)	\$ 1,156,626
Construction in Progress	8,228,182	2,697,667	(6,825,949)	4,099,900
<i>Total Nondepreciable Capital Assets</i>	<u>9,380,914</u>	<u>2,709,457</u>	<u>(6,833,845)</u>	<u>5,256,526</u>
<i>Depreciable Capital Assets</i>				
Building and Building Improvements	60,081,320	5,377,052	-	65,458,372
Machinery and Equipment	40,350,031	954,048	(564,994)	40,739,085
Pump Stations	22,698,190	1,630,387	(160,514)	24,168,063
Treatment Plants	5,178,164	-	(1,998,148)	3,180,016
Sewer Lines	249,640,973	8,382,762	(2,851,543)	255,172,192
<i>Total Depreciable Capital Assets</i>	<u>377,948,678</u>	<u>16,344,249</u>	<u>(5,575,199)</u>	<u>388,717,728</u>
<i>Accumulated Depreciation</i>				
Building and Building Improvements	(38,680,833)	(1,505,176)	-	(40,186,009)
Machinery and Equipment	(35,692,156)	(1,247,357)	552,560	(36,386,953)
Pump Stations	(14,710,875)	(891,737)	112,905	(15,489,707)
Treatment Plants	(4,632,499)	(48,746)	1,790,792	(2,890,453)
Sewer Lines	(91,885,698)	(3,313,249)	1,108,278	(94,090,669)
<i>Total Accumulated Depreciation</i>	<u>(185,602,061)</u>	<u>(7,006,265)</u>	<u>3,564,535</u>	<u>(189,043,791)</u>
<i>Depreciable Capital Assets, Net</i>	<u>192,346,617</u>	<u>9,337,984</u>	<u>(2,010,664)</u>	<u>199,673,937</u>
<i>Business-Type Activities Capital Assets, Net</i>	<u>\$ 201,727,531</u>	<u>\$ 12,047,441</u>	<u>\$ (8,844,509)</u>	<u>\$ 204,930,463</u>

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

Governmental Activities

Legislative and Executive	\$ 1,257,457
Judicial	1,634,966
Public Safety	3,169,911
Public Works	5,358,915
Health	1,850,340
Economic Development	6,333
Human Services	881,603
<i>Total Depreciation Expense</i>	<u>\$ 14,159,525</u>

Business-Type Activities

Sewer	<u>\$ 7,006,265</u>
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County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

As of December 31, 2016, 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
800 MHz Radio System	3,375,382	1,913,977
Edwin Shaw Demolition	18,008	1,003,992
Safety Building Elevator and Fire Alarm	50,750	1,149,250
Bank Street Bridge	1,040,144	56,709
Vanderhoof Bridge	242,903	33,987
Arlington Road	1,093,451	1,716,937
<i>Total Governmental Activities</i>	<u>6,185,583</u>	<u>4,802,274</u>
<u>Business-Type Activities</u>		
Pump Station #6 Force Main Replacement	2,379,901	175,276
Columbine Sewer System	203,118	2,233,482
Akron Cleveland Road Sanitary Sewer Extension	227,644	1,022,356
Wyoga Lake Inverness Trunk Rehab & Replacement	25,879	499,121
Clinton Sanitary Sewer Improvement	805,399	3,944,601
Brandywine Olde 8	41,395	226,322
Middelton Road	74,885	1,725,115
Green Tree Place	121,269	18,960
Pump Station 19 Restoration	85,410	2,614,590
Meadows Dam	65,000	60,000
St. Rt. 93 Manchester Road	70,000	840,399
<i>Total Business-Type Activities</i>	<u>4,099,900</u>	<u>8,101,158</u>
<i>Total Construction in Progress</i>	<u>\$ 10,285,483</u>	<u>\$ 12,903,432</u>

Note 12. Defined Benefit Pension Plans

Net Pension Liability

The net pension liability reported on the statement of net position represents a 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 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 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 liability. Resulting adjustments to the net pension 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 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 and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. 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.

County of Summit, Ohio
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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 plan 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

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.

County of Summit, Ohio
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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
2016 Statutory Maximum Contribution Rates			
Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	*	**
2016 Actual Contribution Rates			
Employer:			
Pension	12.00 %	16.10 %	16.10 %
Post-employment Health Care Benefits	2.00	2.00	2.00
Total Employer	<u>14.00 %</u>	<u>18.10 %</u>	<u>18.10 %</u>
Employee	<u>10.00 %</u>	<u>12.00 %</u>	<u>13.00 %</u>

* 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 \$17,887,978 for 2016. Of this amount, \$366,716 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.

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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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 to 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 13 percent of their covered salary for the period from January 1, 2016 through June 30, 2016 and 14 percent of their covered salary for the period from July 1, 2016 through December 31, 2016. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2016 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$104,522 for 2016. Of this amount, \$2,026 is reported as Due to Other Governments.

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

The net pension liability for OPERS was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. STRS net pension liability was measured as of June 30, 2016, and 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 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:

County of Summit, Ohio
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	OPERS Traditional Plan	STRS	Total
Proportionate Share of the Net Pension Liability	\$ 201,316,144	\$ 2,310,003	\$ 203,626,147
Proportion of the Net Pension Liability	1.16224880%	0.00690109%	
Pension Expense	\$ 28,474,804	\$ 46,536	\$ 28,521,340

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	STRS	Total
Deferred Outflows of Resources			
Net Difference between Projected and Actual Earnings on Pension Plan Investments	\$ 59,174,368	\$ 191,792	\$ 59,366,160
Differences between Expected and Actual Experience	0	93,335	93,335
County Contributions Subsequent to the Measurement Date	17,887,978	52,261	17,940,239
Total Deferred Outflows of Resources	<u>\$ 77,062,346</u>	<u>\$ 337,388</u>	<u>\$ 77,399,734</u>
Deferred Inflows of Resources			
Differences between Expected and Actual Experience	\$ 3,889,815	\$ 0	\$ 3,889,815
Changes in Proportionate Share	1,780,479	221,263	2,001,742
Total Deferred Inflows of Resources	<u>\$ 5,670,294</u>	<u>\$ 221,263</u>	<u>\$ 5,891,557</u>

\$17,940,239 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 in the year ending December 31, 2017. 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 Traditional Plan	STRS	Total
2017	\$ 12,120,484	\$ (28,160)	\$ 12,092,324
2018	13,066,674	(28,160)	13,038,514
2019	14,925,747	45,437	14,971,184
2020	13,391,169	74,747	13,465,916
	<u>\$ 53,504,074</u>	<u>\$ 63,864</u>	<u>\$ 53,567,938</u>

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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 liability in the December 31, 2015, 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>
Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 percent to 10.05 percent, including wage inflation at 3.75 percent
COLA or Ad Hoc COLA	3.00 percent, simple
Investment Rate of Return	8.00 percent
Actuarial Cost Method	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 Benefit portfolio, the 401(h) 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 0.40 percent for 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 2015 and the long-term expected real rates of return:

County of Summit, Ohio
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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	20.70	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	18.30	7.40
Other Investments	18.00	4.59
Total	100.00 %	5.27 %

Discount Rate The discount rate used to measure the total pension liability was eight 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 liability.

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 eight 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 (seven percent) or one-percentage-point higher (nine percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's Proportionate Share of the Net Pension Liability	\$ 320,745,801	201,316,144	\$ 100,581,011

Changes Between Measurement Date and Report Date In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

Actuarial Assumptions – STRS

The total pension liability in the June 30, 2016, 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, including inflation
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
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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, 2016, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

The ten 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long Term Expected Real Rate of Return</u>
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
	<u>100.00 %</u>	

Discount Rate The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. 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, 2016. 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, 2016.

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:

	<u>1% Decrease (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
County's Proportionate Share of the Net Pension Liability	\$ 3,069,806	\$ 2,310,003	\$ 1,669,064

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 2015 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 2016, 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 2016 as recommended by OPERS' actuary. 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 2016 was 4.0 percent.

The County's contributions allocated to fund post-employment health care benefits for the years ended December

County of Summit, Ohio
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31, 2016, 2015, and 2014 were \$2,833,285, \$2,863,054 and \$3,223,642, respectively. For 2016, 98 percent has been contributed with the balance being reported as Due to Other Governments. The full amount has been contributed for 2015 and 2014.

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 2016, 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, 2016, 2015, and 2014 were \$0, \$0, and \$3,913, 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
2017	\$ 30,097	\$ 394,726
2018	2,711	228,589
2019	-	185,224
2020	-	171,595
Total Operating Leases		<u>\$ 980,134</u>
Total Minimum Lease Payments	32,808	
Less: Amount Representing Interest	(2,194)	
Present Value Minimum Lease Payments	<u>\$ 30,614</u>	

County of Summit, Ohio
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The assets acquired through capital leases are as follows:

	Governmental Activities
Assets:	
Machinery and Equipment	\$ 167,743
Less: Accumulated Depreciation	(79,160)
<i>Total</i>	<u>\$ 88,583</u>

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	\$ 3,432,098
Job and Family Services	1,885,806
Children Services Board	4,864,152
Alcohol, Drug Addiction and Mental Health	4,883,076
Board of Developmental Disabilities	6,871,456
Other Governmental Funds	11,438,909
<i>Total</i>	<u>\$ 33,375,497</u>

County of Summit, Ohio
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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:

	Original Issue Date	Interest Rate	Original Issue Amount
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
Series 2016 Bonds - Current Refund 2004	9/15/2016	1.50 - 2.00	6,280,000
Series 2016 Bonds - Various Purpose Improvement	9/15/2016	2.75 - 4.00	21,320,000
Capital Appreciation Bonds			
Canton Akron Business Park	11/4/1999	4.65 - 6.00	1,753,627
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
Sewer Bond Series 2016 Current Refund 2004	9/15/2016	1.50 - 2.00	6,675,000
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
Force Main Repair PS #006	2016	2.44	1,079,152
Pump Station #48 Q831	2016	3.31	298,922
Massillon Rd Sewer Q951	2016	2.78	466,407
Wastewater System WRRSP	2016	0.35	1,812,355
OPWC Loans			
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

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The following is a summary of changes in long-term debt and other obligations of the governmental activities for the year ended December 31, 2016:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Governmental Activities					
General Obligation Bonds					
Series 2004 Bonds AR	\$ 8,314,000	\$ -	\$ (8,314,000)	\$ -	\$ -
Series 2010 Bonds	14,200,000	-	(1,055,000)	13,145,000	1,080,000
Series 2010 Bonds Bridgestone	6,835,000	-	(370,000)	6,465,000	375,000
Series 2012 Bonds Goodyear	15,160,000	-	(675,000)	14,485,000	700,000
Series 2013 Bonds Current Refund 2002	2,854,754	-	-	2,854,754	-
Series 2013 Bonds Advance Refund 2003	11,780,000	-	(1,360,000)	10,420,000	1,400,000
Series 2016 Bonds Current Refund 2004	-	6,280,000	-	6,280,000	2,015,000
Series 2016 Bonds Various Purpose Imp	-	21,320,000	-	21,320,000	1,005,000
Bond Premiums	3,513,180	1,258,476	(1,008,766)	3,762,890	422,430
<i>Total General Obligation Bonds</i>	<i>62,656,934</i>	<i>28,858,476</i>	<i>(12,782,766)</i>	<i>78,732,644</i>	<i>6,997,430</i>
Capital Appreciation Bonds					
Canton Akron Business Park	298,772	-	(82,490)	216,282	77,305
Accreted Interest	549,852	56,930	(167,510)	439,272	172,695
<i>Total Capital Appreciation Bonds</i>	<i>848,624</i>	<i>56,930</i>	<i>(250,000)</i>	<i>655,554</i>	<i>250,000</i>
Other Liabilities					
Compensated Absences	20,279,346	13,081,761	(15,301,424)	18,059,683	6,218,894
Insurance Claims	3,743,908	39,850,474	(39,202,474)	4,391,908	3,489,169
Legal Judgments	459,000	-	(459,000)	-	-
Capital Leases	67,312	11,923,222	(11,959,920)	30,614	28,042
<i>Total Other Liabilities</i>	<i>24,549,566</i>	<i>64,855,457</i>	<i>(66,922,818)</i>	<i>22,482,205</i>	<i>9,736,105</i>
Net Pension Liability					
OPERS	136,905,263	56,124,076	-	193,029,339	-
STRS	1,913,840	396,163	-	2,310,003	-
<i>Total Net Pension Liability</i>	<i>138,819,103</i>	<i>56,520,239</i>	<i>-</i>	<i>195,339,342</i>	<i>-</i>
<i>Total Governmental Activities</i>	<i>\$ 226,874,227</i>	<i>\$ 150,291,102</i>	<i>\$ (79,955,584)</i>	<i>\$ 297,209,745</i>	<i>\$ 16,983,535</i>

County of Summit, Ohio
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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, 2016:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Business-Type Activities					
General Obligation Bonds					
Sewer Bond Series 2002 AR	\$ 19,150,000	\$ -	\$ (2,785,000)	\$ 16,365,000	\$ 2,930,000
Sewer Bond Series 2004 AR	8,201,000	-	(8,201,000)	-	-
Sewer Bond Series 2013	125,246	-	-	125,246	-
Sewer Bond Series 2016 Current Refund 2004	-	6,675,000	-	6,675,000	1,490,000
Bond Premiums	1,130,569	190,601	(561,330)	759,840	152,330
Total General Obligation Bonds	28,606,815	6,865,601	(11,547,330)	23,925,086	4,572,330
OWDA Loans					
Gilwood - Call Q432	1,921,866	-	(300,825)	1,621,041	155,302
Gilwood - Call Q432 Supplement I	170,467	-	(26,821)	143,646	13,832
Fishcreek Plant 25 Q403	532,256	-	(202,618)	329,638	104,835
Plant 30 Abandonment Q929	1,058,588	-	(165,698)	892,890	85,542
Plant 29 Expansion Q157	117,432	-	(45,109)	72,323	23,199
Pump Station #26 Abandonment Q330	344,929	-	(19,081)	325,848	9,918
Howe Rd Sewer Repair Q611	439,955	-	(23,547)	416,408	12,214
Master Meter/Telemetry System	330,062	-	(18,958)	311,104	9,711
Manhole Rehabilitation	113,005	-	(6,491)	106,514	3,325
Season Rd Pump Station Force Main	275,339	-	(13,877)	261,462	7,139
Greensburg/Massillon Rd Q923	327,635	-	(16,513)	311,122	8,495
Kenneth/Samira San Sewer Improv	664,305	-	(37,968)	626,337	19,663
Warner Road Trunk Line & Force Main	388,027	-	(19,556)	368,471	10,061
Plants 26 & 45 Abandonment Q533	494,751	-	(65,539)	429,212	32,818
Sanitary Sewer Project Q944	216,000	-	(10,052)	205,948	5,169
Force Main Repair PS #006	-	1,079,152	(25,801)	1,053,351	26,116
Pump Station #48 Q831	-	298,922	(5,921)	293,001	6,019
Massillon Rd Sewer Q951	-	466,407	(9,400)	457,007	9,530
Wastewater System WRRSP	-	1,812,355	(111,793)	1,700,562	111,989
Total OWDA Loans	7,394,617	3,656,836	(1,125,568)	9,925,885	654,877
OPWC Loans					
Kenneth/Samira	170,989	-	(42,747)	128,242	85,494
Whitefriars Drive	489,445	-	(14,395)	475,050	28,791
Total OPWC Loans	660,434	-	(57,142)	603,292	114,285
ODD Loan					
Springfield Agricultural	29,458	-	-	29,458	-
Other Liabilities					
WPCLF - Temporary	9,038,731	371,218	(3,619,013)	5,790,936	218,586
FWCC - Temporary	272,494	507,930	(780,424)	-	-
Intergovernmental Loans Payable	926,937	2,238,743	(92,883)	3,072,797	401,081
Compensated Absences	1,147,849	509,383	(660,976)	996,256	294,344
Total Other Liabilities	11,386,011	3,627,274	(5,153,296)	9,859,989	914,011
Net Pension Liability					
OPERS	5,973,510	2,313,295	-	8,286,805	-
Total Business-Type Activities	\$ 54,050,845	\$ 16,463,006	\$ (17,883,336)	\$ 52,630,515	\$ 6,255,503

County of Summit, Ohio
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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
2017	\$ 6,575,000	\$ 3,243,635	\$ 77,305	\$ 172,695
2018	6,215,000	2,839,439	72,445	177,555
2019	6,405,000	2,601,444	66,532	178,468
2020	6,560,000	2,438,145	-	-
2021	5,743,638	2,258,935	-	-
2022-2026	22,166,116	7,790,924	-	-
2027-2031	20,395,000	2,897,425	-	-
2032-2036	910,000	76,588	-	-
<i>Total</i>	<u>\$ 74,969,754</u>	<u>\$ 24,146,535</u>	<u>\$ 216,282</u>	<u>\$ 528,718</u>

Business-Type Activities					
Year	General Obligation Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2017	\$ 4,420,000	\$ 1,382,906	\$ 654,877	\$ 148,853	\$ 114,285
2018	4,365,000	1,094,660	1,369,667	265,895	71,538
2019	4,560,000	839,665	1,143,036	223,301	28,791
2020	4,770,000	571,717	1,193,183	189,747	28,791
2021	4,986,362	290,192	1,246,502	154,101	28,791
2022-2026	63,884	2,875	2,459,848	466,726	143,955
2027-2031	-	-	1,507,912	166,527	143,955
2032-2036	-	-	350,860	16,979	43,186
<i>Total</i>	<u>\$ 23,165,246</u>	<u>\$ 4,182,015</u>	<u>\$ 9,925,885</u>	<u>\$ 1,632,129</u>	<u>\$ 603,292</u>

The general obligation bonds will be paid with property taxes in the General and Debt Service 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
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The compensated absences liability will be paid from the funds from which the employees' salaries are paid. This includes all the funds except Akron Zoo Project, Debt Service and Other Capital Improvements. The claims and judgments liabilities will be paid from the Medical Self-Insurance and Workers' Compensation Funds. As of December 31, 2016, there was no legal judgments liability. Previous years were related to court claims and audit findings. At December 31, there were \$0 of litigation claims that are considered current and due within one year. At December 31, there were \$2,794,102 of Medical Self-Insurance claims and \$695,067 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, and Motor Vehicle & Gas Tax 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 \$14,920,000, 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.

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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, 2016, none of the defeased bonds are outstanding.

During 2016, the County issued \$12,955,000 in general obligation refunding bonds at interest rates varying from 1.50 percent to 2.00 percent. Proceeds were used to refund \$13,200,000 of 2004 various purpose bonds to achieve interest cost savings. On December 31, 2016, none of the defeased bonds were outstanding. During 2016, the County issued an additional \$21,320,000 in general obligation bonds. The proceeds of the bonds were used to finance the upgrade of the 800 Mhz Regional Radio System, Elevator Improvements in the County Safety Building, and the establishment of the Summit County Board of Elections Early Voting Center. Final maturity of the bonds is December 1, 2036.

The County entered into an agreement with the City of Hudson to acquire its sanitary sewer system during 2016. The County has recorded an intergovernmental payable at December 31, 2016 in the amount of \$2,238,743.

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, 2016, 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, 2016. 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, 2016, the loan liability for WPCLF and FWCC amounted to \$5,790,936 and \$0 with scheduled payments of \$218,586 and \$0 respectively, due in 2017.

During 2016 the County entered into a lease agreement with Motorola Solutions, Inc. in the amount of \$11,923,222 for the upgrade of the 800 Mhz Regional Radio System. The lease was issued with a zero percent interest rate for the first six months and 2.69 percent interest rate for the remaining term. This lease was repaid during 2016.

County of Summit, Ohio
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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, 2016, are an overall debt margin of \$246,053,494 and an unvoted debt margin of \$75,909,063.

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 2016, principal payments totaled \$14,395. At December 31, 2016, the outstanding balance of the OPWC loan was \$475,050 and payments are scheduled to be made through the year 2033.

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, 2016, there were eighty-three series of IDRBs outstanding. During 2016, no new IDRBs 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, 2016, there were three HCFRBs outstanding. During 2016, no new HCFRBs were issued. The aggregate remaining principal amount payable was \$13,135,000 and the original issue amounts totaled \$16,875,000 for the three HCFRBs. Health Care Facility Revenue Bonds are not obligations of the County and, therefore, are not reported as liabilities in the accompanying financial statements.

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County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 19. Internal Balances

Due to/from other funds balances at December 31, 2016, consist of the following individual fund receivables and payables:

Receivable Fund	Payable Fund	Amounts
General	Job & Family Services	\$ 200
	Alcohol, Drug Addiction & Mental Health	34,743
	Board of Developmental Disabilities	142
	Nonmajor Governmental Funds	1,625,842
	Sewer	11,743
	Internal Service Funds	232,165
Job & Family Services	Board of Developmental Disabilities	3,119
Board of Developmental Disabilities	Children Services Board	175,226
Nonmajor Governmental Funds	General Fund	65,451
	Job & Family Services	98,414
	Alcohol, Drug Addiction & Mental Health	116,981
	Nonmajor Governmental Funds	191,091
Sewer	General Fund	69
	Board of Developmental Disabilities	986
Internal Service Funds	General Fund	803,724
	Job & Family Services	158,676
	Alcohol, Drug Addiction & Mental Health	14,666
	Board of Developmental Disabilities	195,586
	Children Services Board	182,597
	Nonmajor Governmental Funds	227,507
	Sewer	76,439
	Internal Service Funds	32,137
<i>Total</i>		<u><u>\$ 4,247,504</u></u>

The balances between funds result mainly from (1) interfund goods and services provided or reimbursable expenditures, (2) costs for operation of internal service funds, and (3) payments made between funds. 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, 2016

Interfund transfers for the year ended December 31, 2016, consisted of the following:

Transfer Out	Transfers In					Total
	General	Job & Family Services	Children Services Board	Nonmajor Governmental	Internal Services	
General	\$ -	\$ 3,441,966	\$ -	\$ 3,616,797	\$ 589,714	\$ 7,648,477
Job & Family Services	-	-	810,171	-	-	810,171
Nonmajor Governmental Funds	15,017	-	-	2,240,776	-	2,255,793
Water	513,836	-	-	-	-	513,836
Totals	\$ 528,853	\$ 3,441,966	\$ 810,171	\$ 5,857,573	\$ 589,714	\$11,228,277

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 and capital expenditures. 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 transfers from the Water Fund to General Fund represent the unexpended balance in the Water Fund after all obligations incurred and payable have been paid.

The preceding interfund receivable/payables and interfund transfers includes \$1,464,802 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, 2016	Additions	(Reductions)	December 31, 2016	Amount Due in 2017
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)	\$ -	\$ -
2016	Engineer Capital Improvements Bond Series B Yellow Creek Road Stabilization and E. North Street Bridge (Motor Vehicle Gas Tax Fund payable to General Fund)	1.500%	2021	-	1,464,802	-	1,464,802	292,960
Total Interfund Payables for Manuscript Debt				\$ 825,000	\$ 1,464,802	\$ (825,000)	\$ 1,464,802	\$ 292,960

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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			
Engineer Capital Improvements Bond Series B			
Yellow Creek Road Stabilization and E. North Street Bridge			
(Motor Vehicle Gas Tax Fund payable to General Fund)	2017	\$ 292,960	\$ 21,972
	2018	292,961	17,578
	2019	292,960	13,183
	2020	292,961	8,789
	2021	292,960	4,394
<i>Total Manuscript Debt:</i>		<u>\$ 1,464,802</u>	<u>\$ 65,916</u>

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.

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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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 2016. At December 31, 2016, the County recorded a claims liability of \$1,597,806 in its Workers' Compensation Fund. This is the latest information provided by the State of Ohio Bureau of Workers' Compensation. At December 31, 2016, \$8,279,579 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 \$500,000 individually with no aggregate stop loss coverage in 2016. 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 \$2,794,102 have been accrued as a liability at December 31, 2016.

At December 31, 2016, the amount of the workers' compensation and health insurance liability was \$4,391,908 which is the County's best estimate based on available information. Changes in the self-insurance claims liability accounts were as follows:

	Liability	Current Year	Claim	Liability
	January 1	Claims and	Payments	December 31
		Estimates		
2015	\$ 3,617,115	\$ 36,129,880	\$ 36,003,087	\$ 3,743,908
2016	3,743,908	39,850,474	39,202,474	4,391,908

At December 31, 2016, \$11,000,545 of Medical Self-Insurance Fund Equity in Pooled Cash and Investments was held for the purpose of funding the County's \$2,794,102 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 July 1, 2018 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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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 in March 2017 and anticipates completion in November 2017. 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.

The County entered into an agreement with the City of Hudson to acquire its sanitary sewer system during 2016. The EPA issued two consent orders related to the system and the estimate of the liability for those orders is \$4.5 million. This estimate has been recorded as accounts payable in the statements. This estimate 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.

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, 2016.

Litigation

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

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

Note 24. Subsequent Events

In January 2017, County Council authorized the County Executive to execute the second supplemental agreement with the Stark County Board of Commissioners for Stark County to contribute to the cost of the Upper Tuscarawas Waste Water Treatment Plant Improvement Project Q-949 in the amount of \$1,402,687.

In February 2017, County Council authorized the County Executive to apply for and execute a Cooperative Agreement with the Ohio Water Development Authority for a loan to fund the construction of the Q-179 Middleton Road Sanitary Sewer Improvement Project in the amount of \$1,584,930.

In March 2017, County Council authorized the County Executive to apply for and execute a Water Pollution Control Loan Fund loan to fund the repair and replacement of home sewage treatment systems and to appropriate funds for said Project in the amount of \$360,000.

Note 25. Summit County Land Reutilization Corporation

A. Description of the Entity

The Summit County Land Reutilization Corporation (the Corporation) is a county land reutilization corporation that was formed on June 4, 2012 when the Summit County Council authorized the incorporation of the Corporation 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 Corporation is to strengthen neighborhoods in Summit County (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 by exercising the powers of 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 Corporation 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 Corporation is dedicated to strategically acquiring tax foreclosed property and other foreclosed property from the Board of Revision, Sheriff's Sale, Bank Real Estate Owned, County Fiscal Officer, third parties, and through donations. The Corporation then strives to put the properties back to productive use.

The reporting entity for the Corporation is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government consist of all funds, departments, boards and agencies that are not legally separate from the Corporation and any other organizations that would need to be included to ensure the financial statements of the Corporation are not misleading.

Component units are legally separate organizations for which the Corporation is financially accountable. The Corporation is financially accountable for an organization if the Corporation appoints a voting majority of the organization's governing board; and 1) the Corporation is able to significantly influence the programs or services performed or provided by the organization; or 2) the Corporation is legally entitled to or can otherwise access the organization's resources; the Corporation is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the Corporation is obligated for the debt of the organization. Component units may also include organizations for which the Corporation authorizes the issuance of debt, or the levying of taxes, or determines the budget. The Corporation does not have any component units. The Corporation is a component unit of Summit County, Ohio.

B. Summary of Significant Accounting Policies

The basic financial statements of the Corporation have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Corporation's significant accounting policies are described below.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Basis of Presentation

The Corporation's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities.

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Corporation as a whole. These statements include the financial activities of the primary government. These statements usually distinguish between those activities of the Corporation that are governmental and those that are business-type. The Corporation, however, does not have any business-type activities.

The statement of net position presents the financial condition of the governmental activities of the Corporation at year-end. The statement of activities presents a comparison between direct expenses and program revenues of the Corporation's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable. 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 which are not classified as program revenues are presented as general revenues of the Corporation, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program is self-financing or draws from the general revenues of the Corporation.

Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the Corporation are included on the Statement of Net Position. The Statement of Activities presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

Basis of Accounting

Basis of accounting determines when transactions are recorded on the financial records and reported on the financial statements. Government-wide statements are prepared using the accrual basis of accounting.

Revenues – Exchange and Non-exchange 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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Non-exchange transactions, in which the Corporation receives value without directly giving equal value in return, include grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the 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 Corporation must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Corporation on a reimbursement basis.

Expenses/Expenditures

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

Budgetary Process

The Corporation is not bound by the budgetary laws prescribed by the Ohio Revised Code for purely governmental entities. The Board of Directors of the Corporation adopts an annual budget prior to the beginning of the fiscal year. Appropriations and subsequent amendments are approved by the Board of Directors during the year as required.

Federal Income Tax

The Corporation is exempt from federal income tax under Section 115(1) of the Internal Revenue Code.

Cash and Cash Equivalents

All monies received by the Corporation are deposited in demand deposit accounts. The Corporation had no investments during the year or at the end of the year.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond the current year, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expense in the year in which the services are consumed.

Assets Held for Resale

Assets held for resale represent properties purchased by or donated to the Corporation. These properties are valued based upon the purchase price plus any costs of maintenance, rehabilitation, or demolition of homes on the properties. The Corporation holds the properties until the home is either sold to a new homeowner, sold to an individual who will rehabilitate the home, or the home on the property is demolished.

Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. General capital assets are reported in the governmental activities column of the government-wide statement of net position.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition values as of the date received. The Corporation maintains a capitalization threshold of \$1,000. Improvements are capitalized; 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.

All reported capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>
Furniture and Fixtures	4 Years
Vehicles	4 Years

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

Net Position

Net position represents the difference between assets and liabilities and deferred inflows of resources. Net investment in capital asset consists of capital assets, net of accumulated depreciation. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Corporation had no restricted net position at December 31, 2016. The Corporation applies restricted resources first when an expense is incurred for which restricted and unrestricted amounts are available.

Intergovernmental Revenue

The Corporation receives operating income through Summit County. This money represents the penalties and interest on current unpaid and delinquent property taxes once these taxes are paid. Pursuant to ORC 321.263, these penalty and interest monies are collected by the County when taxes are paid and then are paid to the Corporation upon the Corporation's written request.

Estimates

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

C. Deposits and Investments Deposits

At December 31, 2016, the carrying amount of the Corporation's deposits was \$1,925,682 and the bank balance was \$1,925,682.

1. \$250,000 was covered by Federal depository insurance, by collateral held by the Corporation, or by collateral held by the Corporation's agent in the name of the Corporation; and

2. \$1,675,682 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department in the Corporation's name and all statutory requirements for the investment of money had been followed.

D. Long-Term Liabilities

Long term liabilities consist of accrued compensated absences. Changes in compensated absences for December 31, 2016 are as follows:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Compensated Absences	\$ 9,439	\$ 14,899	\$ (14,044)	\$ 10,294	\$ 9,435

E. Capital Assets

A summary of changes in capital assets during 2016 follows:

	2015	Additions	Deletions	2016
Governmental Activities				
<i>Capital Assets, being depreciated:</i>				
Furniture and fixtures	7,825	17,530	-	25,355
Vehicles	1,750	-	-	1,750
<i>Total Capital Assets, being depreciated</i>	<u>9,575</u>	<u>17,530</u>	<u>-</u>	<u>27,105</u>
<i>Less Accumulated Depreciation:</i>				
Furniture and fixtures	-	3,629	-	3,629
Vehicles	-	438	-	438
<i>Total Accumulated Depreciation</i>	<u>-</u>	<u>4,067</u>	<u>-</u>	<u>4,067</u>
<i>Total Governmental Activities Capital Assets, Net</i>	<u>\$ 9,575</u>	<u>\$ 13,463</u>	<u>\$ -</u>	<u>\$ 23,038</u>

Depreciation expense of \$4,067 has been included in administration expenses in the statement of activities.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

F. Transactions with Summit County

Pursuant to and in accordance with Section 321.261 (B) of the Ohio Revised Code, the Corporation has been authorized by the Summit County Council to receive 5 percent of all collections of delinquent real property, personal property, and manufactured and mobile home taxes that are deposited into the County's Delinquent Tax Assessment Collection fund and will be available for appropriation by the Corporation to fund operations.

G. Risk Management

The Corporation is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The Corporation maintains comprehensive insurance coverage with independent third parties for real property, building, vehicle, general liability and professional liability insurance. There were no settled claims from these risks that have exceeded commercial insurance coverage for the past three years, nor has insurance coverage been significantly reduced from the prior year.

H. Employee Benefits

Compensated Absences

The Corporation employees earn vacation leave at varying rates based upon length of service. Employees earn two to three weeks of vacation per year, depending upon length of service. Annual vacation eligibility is as of the anniversary of employment and unused vacation may be carried over indefinitely. Vacation leave is accrued at the rate for County of Summit employees, set forth in the Codified Ordinances of Summit County, except that earned vacation shall be made available upon the successful completion, and favorable performance review, of a six-month probationary period as determined by the Executive Director. After one (1) full year of service with Summit County Land Reutilization Corporation, an employee will be credited with vacation earned during the first year of employment. New employees with no prior public service are eligible for paid vacation only after one (1) full year of employment. If a new employee with no prior service credit terminates employment before serving one (1) full year of employment, he/she will receive no vacation pay out. Otherwise, when an employee terminates employment, he or she will receive the balance of unused, earned vacation time. Employees earn sick leave at the rate of 4.6 hours per 80 hours worked with no maximum accumulation. No sick leave is paid out at termination, but upon retirement, employees receive 25 percent of their sick leave balance not to exceed 240 hours.

Health Insurance Benefits

The Corporation makes available to all full time employees comprehensive major medical/hospitalization health care insurance. Participating employees may elect coverage (i.e. single, family, etc.) as provided under the offered plan(s). Eligible employees may elect applicable coverage. Employee participation costs, as may be applicable, shall be made through payroll deduction.

Retirement Benefits

The Corporation adopted a SIMPLE IRA plan for all employees who met certain eligibility requirements dictated by plan documents. The plan allows employees to make contributions up to IRS contribution limits with the Corporation matching the first 3 percent of employee contributions.

I. Subsequent Event

The Board Members elected on January 19, 2017 during the board meeting to commit \$300,000 to the city of Akron for a future project in Downtown Akron.

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>			
County's Proportion of the Net Pension Liability	1.1622488%	1.1846230%	1.1846230%
County's Proportionate Share of the Net Pension Liability	\$ 201,316,144	\$ 142,878,773	\$ 139,651,618
County's Covered-Employee Payroll	\$ 138,263,168	\$ 138,634,437	\$ 135,574,069
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	145.60%	103.06%	103.01%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.08%	86.45%	86.36%
<i>State Teachers Retirement System (STRS)</i>			
County's Proportion of the Net Pension Liability	0.0069011%	0.0069249%	0.0081833%
County's Proportionate Share of the Net Pension Liability	\$ 2,310,003	\$ 1,913,840	\$ 1,990,462
County's Covered-Employee Payroll	\$ 749,214	\$ 782,511	\$ 971,762
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	308.32%	244.58%	204.83%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.80%	72.10%	74.70%

(1) Information prior to 2014 is not available. This schedule is intended to present information for ten years. Additional years' information will be presented as it becomes available.

Note: The amounts presented for each year were determined as of the measurement date, which is the prior year.

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 17,887,978	\$ 17,441,663	\$ 17,474,328	\$ 18,431,416
Contributions in Relation to the Contractually Required Contribution	<u>(17,887,978)</u>	<u>(17,441,663)</u>	<u>(17,474,328)</u>	<u>(18,431,416)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's covered-employee payroll	\$ 141,664,275	\$ 138,263,168	\$ 138,634,437	\$ 135,574,069
Contributions as a percentage of covered-employee payroll	12.63%	12.61%	12.60%	13.60%
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ 104,522	\$ 104,890	\$ 105,639	\$ 126,329
Contributions in Relation to the Contractually Required Contribution	<u>(104,522)</u>	<u>(104,890)</u>	<u>(105,639)</u>	<u>(126,329)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's covered-employee payroll	\$ 746,586	\$ 749,214	\$ 782,511	\$ 971,762
Contributions as a percentage of covered-employee payroll	14.00%	14.00%	13.50%	13.00%

(n/a) Information prior to 2013 is not available. This schedule is intended to present information for ten years.
Additional years' information will be presented as it becomes available.

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	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
<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>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 1,344,438	\$ 1,405,085	\$ 1,369,000	\$ 1,489,838	\$ 1,377,123	\$ 1,677,008
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

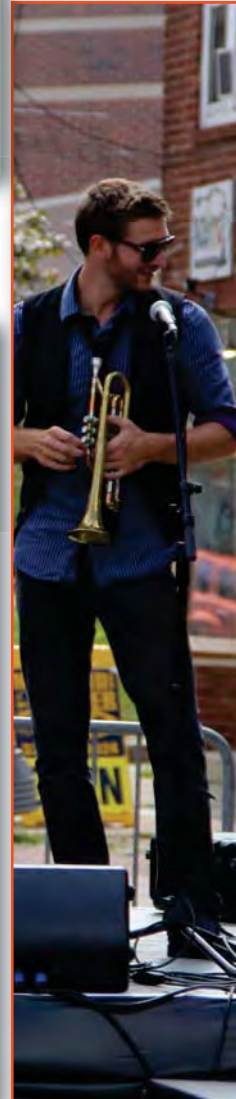
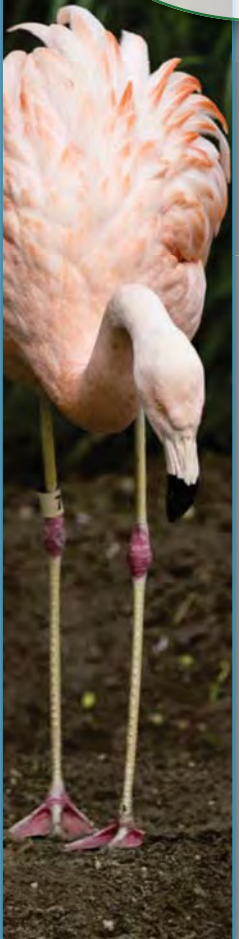
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COMPREHENSIVE ANNUAL **FINANCIAL REPORT** FOR THE YEAR ENDED DECEMBER 31, 2016

Kristen M. Scalise CPA, CFE
Summit County Fiscal Officer

CALIFORNIA



■ COMBINING FINANCIAL STATEMENTS

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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, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Taxes				
Property	\$ 17,252,584	\$ 14,873,599	\$ 15,236,546	\$ 362,947
Sales and Use	45,142,896	45,142,896	46,344,338	1,201,442
Other	10,743,508	7,538,255	7,500,900	(37,355)
Licenses and Permits	38,000	38,000	33,636	(4,364)
Charges for Services	16,218,567	18,039,143	17,451,034	(588,109)
Fines and Forfeitures	713,023	713,023	615,908	(97,115)
Intergovernmental	8,286,250	14,209,236	14,956,381	747,145
Investment Income	2,699,785	2,500,000	3,014,203	514,203
Other	3,634,244	105,641	341,459	235,818
<i>Total Revenues</i>	<u>104,728,857</u>	<u>103,159,793</u>	<u>105,494,405</u>	<u>2,334,612</u>
Expenditures				
General Government - Legislative and Executive				
Council				
Personal Services	746,200	743,200	686,411	56,789
Professional Services	2,500	2,500	2,500	-
Internal Charge Back	12,000	12,000	12,000	-
Supplies	6,500	6,500	5,949	551
Travel/Continuing Education	17,500	17,500	14,042	3,458
Contract Services	30,257	33,257	24,409	8,848
Rentals	1,200	1,200	139	1,061
Advertising and Printing	5,000	5,000	2,908	2,092
Other	5,000	5,000	4,058	942
Equipment	2,500	2,500	1,407	1,093
Total Council	<u>828,657</u>	<u>828,657</u>	<u>753,823</u>	<u>74,834</u>
Executive - General Administration				
Personal Services	367,200	371,200	369,256	1,944
Internal Charge Back	9,600	9,600	9,600	-
Supplies	2,000	2,000	1,975	25
Travel/Continuing Education	1,000	1,000	504	496
Advertising and Printing	1,000	1,000	879	121
Other	2,118	2,118	2,118	-
Total Executive - General Administration	<u>382,918</u>	<u>386,918</u>	<u>384,332</u>	<u>2,586</u>
Executive - Finance & Budget				
Personal Services	450,100	446,100	381,531	64,569
Professional Services	38,500	38,500	38,413	87
Internal Charge Back	10,000	10,000	8,423	1,577
Supplies	2,134	2,134	1,996	138
Contract Services	3,000	3,000	2,739	261
Total Executive - Finance & Budget	<u>503,734</u>	<u>499,734</u>	<u>433,102</u>	<u>66,632</u>
Executive - Personnel				
Personal Services	493,300	491,800	404,224	87,576
Professional Services	4,400	4,400	1,883	2,517
Internal Charge Back	12,200	12,200	5,371	6,829
Supplies	5,000	6,500	6,224	276
Contract Services	29,924	29,924	18,450	11,474
Advertising and Printing	1,500	1,500	320	1,180
Total Executive - Personnel	<u>546,324</u>	<u>546,324</u>	<u>436,472</u>	<u>109,852</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, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Executive - Department of Law				
Personal Services	\$ 788,600	\$ 800,600	\$ 795,686	\$ 4,914
Professional Services	57,392	45,392	36,517	8,875
Internal Charge Back	17,400	17,400	12,365	5,035
Supplies	3,441	3,441	3,406	35
Contract Services	1,763	1,763	1,689	74
Total Executive - Department of Law	868,596	868,596	849,663	18,933
Executive - Purchasing				
Personal Services	117,100	117,100	111,386	5,714
Internal Charge Back	4,000	4,000	3,515	485
Supplies	58,722	58,722	58,336	386
Contract Services	1,500	1,500	1,500	-
Advertising and Printing	1,000	1,000	263	737
Other	2,000	2,000	1,982	18
Total Executive - Purchasing	184,322	184,322	176,982	7,340
Executive - Communications				
Personal Services	533,400	533,400	531,046	2,354
Internal Charge Back	11,000	11,000	6,799	4,201
Supplies	11,600	11,300	10,928	372
Contract Services	4,141	4,141	4,132	9
Advertising and Printing	14,000	14,300	14,061	239
Other	1,000	1,000	995	5
Total Executive - Communications	575,141	575,141	567,961	7,180
Executive - Operations				
Personal Services	143,200	143,200	142,509	691
Internal Charge Back	3,200	3,200	2,578	622
Supplies	1,000	1,000	270	730
Motor Vehicle Fuel/Repair	300	300	-	300
Total Executive - Operations	147,700	147,700	145,357	2,343
Physical Plants				
Personal Services	2,394,500	2,398,771	2,398,770	1
Internal Charge Back	46,500	42,230	36,274	5,956
Supplies	247,140	125,917	125,806	111
Motor Vehicle Fuel/Repair	6,000	6,000	6,000	-
Contract Services	875,272	736,579	721,585	14,994
Equipment	4,500	4,500	4,499	1
Total Physical Plants	3,573,912	3,313,997	3,292,934	21,063
Planning Commission				
Personal Services	187,800	187,800	180,254	7,546
Internal Charge Back	22,800	22,800	13,541	9,259
Supplies	14,000	14,000	13,880	120
Travel/Continuing Education	6,000	6,000	3,268	2,732
Motor Vehicle Fuel/Repair	1,200	1,200	-	1,200
Contract Services	2,219	2,219	1,834	385
Other	5,000	5,000	4,789	211
Subsidies/Shared Revenue	135,000	135,000	135,000	-
Total Planning Commission	374,019	374,019	352,566	21,453

(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, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Utilities and Rentals				
Utilities	\$ 3,383,700	\$ 1,726,624	\$ 1,726,624	\$ -
Rentals	524,500	584,500	584,085	415
Total Utilities and Rentals	3,908,200	2,311,124	2,310,709	415
Bureau of Inspection				
Other	225,000	183,375	182,121	1,254
Total Bureau of Inspection	225,000	183,375	182,121	1,254
Fiscal Officer - Administration				
Personal Services	4,299,400	4,299,400	4,198,677	100,723
Internal Charge Back	257,121	257,121	234,968	22,153
Supplies	92,300	92,300	89,165	3,135
Travel/Continuing Education	5,500	5,500	4,571	929
Motor Vehicle Fuel/Repair	5,000	5,000	3,396	1,604
Contract Services	184,591	184,591	180,023	4,568
Rentals	12,144	12,144	11,972	172
Advertising and Printing	25,000	25,000	22,508	2,492
Other	11,000	11,000	10,041	959
Total Fiscal Officer - Administration	4,892,056	4,892,056	4,755,321	136,735
Fiscal Officer - MIS				
Contract Services	10,954	1,870,038	1,870,038	-
Total Fiscal Officer - MIS	10,954	1,870,038	1,870,038	-
Human Resources Commission				
Personal Services	175,500	176,100	175,354	746
Internal Charge Back	3,700	3,700	3,356	344
Supplies	500	500	496	4
Travel/Continuing Education	2,000	1,400	885	515
Advertising and Printing	500	500	-	500
Other	600	600	-	600
Total Human Resources Commission	182,800	182,800	180,091	2,709
Board of Elections				
Personal Services	4,431,200	4,490,970	4,215,704	275,266
Internal Charge Back	43,500	43,500	43,500	-
Supplies	100,000	100,000	99,831	169
Travel/Continuing Education	9,000	9,000	9,000	-
Motor Vehicle Fuel/Repair	2,300	2,300	2,300	-
Contract Services	740,000	1,015,000	983,324	31,676
Rentals	65,000	65,000	50,874	14,126
Advertising and Printing	80,000	80,000	42,375	37,625
Other	10,000	10,000	4,361	5,639
Total Board of Elections	5,481,000	5,815,770	5,451,269	364,501
Total General Government - Legislative and Executive	22,685,333	22,980,571	22,142,741	837,830
General Government - Judicial				
Court of Appeals				
Professional Services	1,000	1,000	913	87
Internal Charge Back	14,000	14,000	12,649	1,351
Supplies	31,279	31,279	31,279	-
Travel/Continuing Education	21,973	21,973	21,661	312
Contract Services	43,668	43,668	43,631	37
Other	35,372	35,372	35,282	90
Total Court of Appeals	147,292	147,292	145,415	1,877

(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, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Court of Common Pleas - Attorney and Jury Fees				
Professional Services	\$ 2,501,150	\$ 2,950,150	\$ 2,950,150	\$ -
Contract Services	102,391	102,391	71,801	30,590
Total Court of Common Pleas - Attorney and Jury Fees	2,603,541	3,052,541	3,021,951	30,590
Court of Common Pleas - General Office				
Personal Services	5,456,700	5,462,300	5,403,761	58,539
Professional Services	190,000	241,000	234,958	6,042
Internal Charge Back	160,000	160,000	143,755	16,245
Total Court of Common Pleas - General Office	5,806,700	5,863,300	5,782,474	80,826
Court of Common Pleas - Grand Jury				
Other	69,000	69,000	66,460	2,540
Total Court of Common Pleas - Grand Jury	69,000	69,000	66,460	2,540
Probate Court				
Personal Services	1,990,000	1,920,000	1,888,638	31,362
Internal Charge Back	52,100	52,100	52,100	-
Supplies	30,000	30,000	26,080	3,920
Motor Vehicle Fuel/Repair	6,000	6,000	96	5,904
Contract Services	36,573	106,573	103,573	3,000
Utilities	600	600	-	600
Advertising and Printing	3,100	3,100	2,234	866
Total Probate Court	2,118,373	2,118,373	2,072,721	45,652
Domestic Relations Court				
Personal Services	2,517,100	2,526,600	2,525,710	890
Professional Services	4,274	4,274	3,918	356
Internal Charge Back	42,000	40,500	39,488	1,012
Supplies	19,422	17,922	17,307	615
Contract Services	81,673	75,173	71,390	3,783
Advertising and Printing	2,175	2,175	2,145	30
Other	3,000	3,000	2,755	245
Total Domestic Relations Court	2,669,644	2,669,644	2,662,713	6,931
Juvenile Court - General Office				
Personal Services	1,792,200	1,758,700	1,742,161	16,539
Professional Services	1,228,000	950,485	950,471	14
Internal Charge Back	285,300	285,300	273,275	12,025
Supplies	68,437	67,437	66,473	964
Travel/Continuing Education	2,108	2,108	2,101	7
Contract Services	311,925	304,524	302,884	1,640
Other	8,273	8,273	8,245	28
Subsidies/Shared Revenue	50,000	50,000	50,000	-
Total Juvenile Court - General Office	3,746,243	3,426,827	3,395,610	31,217
Clerk of Courts - Legal				
Personal Services	2,587,700	2,587,700	2,587,460	240
Professional Services	198,000	198,000	146,776	51,224
Internal Charge Back	52,200	52,200	37,641	14,559
Supplies	96,946	96,946	82,837	14,109
Contract Services	36,371	36,371	27,538	8,833
Rentals	16,897	16,897	12,246	4,651
Other	321,835	321,835	321,642	193
Total Clerk of Courts - Legal	3,309,949	3,309,949	3,216,140	93,809

(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, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Prosecutor				
Personal Services	\$ 5,083,400	\$ 4,969,400	\$ 4,960,713	\$ 8,687
Internal Charge Back	117,000	117,000	91,220	25,780
Supplies	53,624	53,624	49,610	4,014
Motor Vehicle Fuel/Repair	10,020	10,020	9,501	519
Contract Services	90,668	105,668	89,818	15,850
Other	237,469	351,469	340,412	11,057
Subsidies/Shared Revenue	127,800	112,800	108,632	4,168
Total Prosecutor	5,719,981	5,719,981	5,649,906	70,075
County/Municipal Courts				
Personal Services	745,400	745,400	732,304	13,096
Other	60,000	42,000	27,791	14,209
Total County/Municipal Courts	805,400	787,400	760,095	27,305
Public Defender				
Contract Services	545,800	545,800	545,800	-
Total Public Defender	545,800	545,800	545,800	-
Total General Government - Judicial	27,541,923	27,710,107	27,319,285	390,822
Public Safety				
Sheriff				
Personal Services	8,084,400	7,977,710	7,976,010	1,700
Internal Charge Back	120,000	101,261	101,261	-
Supplies	63,278	63,278	63,183	95
Travel/Continuing Education	1,000	1,000	1,000	-
Motor Vehicle Fuel/Repair	407,636	304,636	301,919	2,717
Contract Services	311,911	311,911	299,415	12,496
Other	81,336	80,988	80,988	-
Subsidies/Shared Revenue	165,200	150,817	150,817	-
Equipment	55,407	45,407	45,262	145
Total Sheriff	9,290,168	9,037,008	9,019,855	17,153
Sheriff - Jail				
Personal Services	17,279,300	17,715,221	17,715,221	-
Internal Charge Back	70,000	60,550	60,550	-
Supplies	255,630	255,630	255,250	380
Travel/Continuing Education	1,000	1,000	420	580
Motor Vehicle Fuel/Repair	93,075	93,075	92,961	114
Contract Services	3,326,839	3,045,084	3,044,971	113
Other	346,582	346,582	346,582	-
Equipment	41,144	41,144	41,119	25
Total Sheriff - Jail	21,413,570	21,558,286	21,557,074	1,212
Marine Patrol				
Personal Services	40,600	33,500	29,433	4,067
Other	2,505	11,674	11,674	-
Total Marine Patrol	43,105	45,174	41,107	4,067
Court Security				
Personal Services	598,800	599,319	598,990	329
Supplies	600	600	516	84
Travel/Continuing Education	100	100	100	-
Other	18,606	18,606	18,606	-
Equipment	20,000	12,900	12,900	-
Total Court Security	638,106	631,525	631,112	413

(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, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Medical Examiner				
Personal Services	\$ 1,692,300	\$ 1,614,300	\$ 1,536,201	\$ 78,099
Internal Charge Back	14,900	14,900	14,900	-
Motor Vehicle Fuel/Repair	4,000	4,000	2,228	1,772
Contract Services	-	78,000	78,000	-
Rentals	800	800	752	48
Other	4,500	4,500	4,500	-
Total Medical Examiner	1,716,500	1,716,500	1,636,581	79,919
Adult Probation				
Personal Services	3,696,800	3,691,200	3,639,550	51,650
Internal Charge Back	31,700	31,700	31,700	-
Total Adult Probation	3,728,500	3,722,900	3,671,250	51,650
Alternative Corrections				
Contract Services	5,822,098	5,863,723	5,863,722	1
Total Alternative Corrections	5,822,098	5,863,723	5,863,722	1
Psycho-Diagnostic Clinic				
Personal Services	108,700	108,700	68,481	40,219
Internal Charge Back	9,100	9,100	3,299	5,801
Total Psycho-Diagnostic Clinic	117,800	117,800	71,780	46,020
Juvenile Probation				
Personal Services	2,103,800	2,097,300	2,092,142	5,158
Internal Charge Back	20,000	20,000	13,059	6,941
Travel/Continuing Education	1,000	1,000	959	41
Other	3,700	3,700	3,691	9
Total Juvenile Probation	2,128,500	2,122,000	2,109,851	12,149
Juvenile Detention Home				
Personal Services	2,430,000	2,470,000	2,451,394	18,606
Internal Charge Back	2,000	2,000	896	1,104
Supplies	48,913	48,913	48,437	476
Contract Services	370,547	370,547	370,148	399
Other	4,400	4,400	4,343	57
Subsidies/Shared Revenue	185,563	185,563	185,563	-
Total Juvenile Detention Home	3,041,423	3,081,423	3,060,781	20,642
Total Public Safety	47,939,770	47,896,339	47,663,113	233,226
Medically Fragile Children's Aid				
Subsidies/Shared Revenue	1,137,900	1,137,900	1,137,900	-
Vital Statistics				
Subsidies/Shared Revenue	7,000	7,000	-	7,000
Total Health	1,144,900	1,144,900	1,137,900	7,000

(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, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Human Services				
Veterans Service Commission				
Personal Services	\$ 1,356,100	\$ 1,357,300	\$ 1,354,416	\$ 2,884
Professional Services	94,500	73,500	45,750	27,750
Internal Charge Back	31,600	30,400	14,855	15,545
Supplies	11,000	11,000	10,967	33
Travel/Continuing Education	34,200	34,200	30,929	3,271
Motor Vehicle Fuel/Repair	5,000	5,000	2,960	2,040
Contract Services	89,085	89,085	88,674	411
Advertising and Printing	40,000	40,000	30,430	9,570
Other	103,701	124,701	93,900	30,801
Subsidies/Shared Revenue	1,141,300	1,141,300	1,026,737	114,563
Equipment	50,000	50,000	50,000	-
Total Veterans Service Commission	2,956,486	2,956,486	2,749,618	206,868
Human Services				
Subsidies/Shared Revenue	5,005,777	1,563,811	770,208	793,603
Total Human Services	5,005,777	1,563,811	770,208	793,603
Total Human Services	7,962,263	4,520,297	3,519,826	1,000,471
Other				
Insurance/Pension/Taxes				
Contract Services	-	3,240,000	3,238,179	1,821
Insurance	624,000	581,201	581,201	-
Other	200,000	186,000	186,000	-
Total Insurance/Pension/Taxes	824,000	4,007,201	4,005,380	1,821
Miscellaneous				
Miscellaneous	823,533	771,655	632,717	138,938
Victims Assistance	25,000	25,000	25,000	-
Humane Society	50,000	50,000	50,000	-
Agriculture	238,548	238,548	237,600	948
Historical Society	51,000	51,000	51,000	-
Soil and Water	171,900	171,900	171,900	-
Total Miscellaneous	1,359,981	1,308,103	1,168,217	139,886
Total Other	2,183,981	5,315,304	5,173,597	141,707
Total Expenditures	109,458,170	109,567,518	106,956,462	2,611,056
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,729,313)	(6,407,725)	(1,462,057)	4,945,668
Other Financing Sources (Uses)				
Transfers In	1,500,000	4,413,835	2,928,852	(1,484,983)
Transfers Out	(2,705,000)	(4,790,763)	(4,790,763)	-
Other Financing Sources	1,938,322	125,136	-	(125,136)
Total Other Financing Sources (Uses)	733,322	(251,792)	(1,861,911)	(1,610,119)
Net Change in Fund Balance	(3,995,991)	(6,659,517)	(3,323,968)	3,335,549
Fund Balance - Beginning	4,389,132	4,389,132	4,389,132	
Prior Year Encumbrance Appropriations	3,635,769	3,635,769	3,635,769	
Fund Balance - Ending	\$ 4,028,910	\$ 1,365,384	\$ 4,700,933	\$ 3,335,549

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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, 2016***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 90,000	\$ 110,709	\$ 70,163	\$ (40,546)
<i>Total Revenues</i>	<u>90,000</u>	<u>110,709</u>	<u>70,163</u>	<u>(40,546)</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Hotel/Motel				
Personal Services	69,000	69,000	68,877	123
Internal Charge Back	10,000	10,000	1,149	8,851
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>92,000</u>	<u>92,000</u>	<u>70,026</u>	<u>21,974</u>
<i>Net Change in Fund Balance</i>	(2,000)	18,709	137	(18,572)
Fund Balance - Beginning	<u>(18,709)</u>	<u>(18,709)</u>	<u>(18,709)</u>	
<i>Fund Balance - Ending</i>	<u>\$ (20,709)</u>	<u>\$ -</u>	<u>\$ (18,572)</u>	<u>\$ (18,572)</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, 2016***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ -	\$ -	\$ 66,290	\$ 66,290
Other	875,000	1,114,387	365,647	(748,740)
<i>Total Revenues</i>	<u>875,000</u>	<u>1,114,387</u>	<u>431,937</u>	<u>(682,450)</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Delinquent Tax				
Contract Services	214,169	214,169	89,169	125,000
Advertising and Printing	612,975	612,974	357,134	255,840
Other	202,882	202,882	199,017	3,865
Total General Government - Legislative and Executive	<u>1,030,026</u>	<u>1,030,025</u>	<u>645,320</u>	<u>384,705</u>
<i>Net Change in Fund Balance</i>	(155,026)	84,362	(213,383)	(297,745)
Fund Balance - Beginning	(339,388)	(339,388)	(339,388)	
Prior Year Encumbrance Appropriations	<u>255,026</u>	<u>255,026</u>	<u>255,026</u>	
<i>Fund Balance - Ending</i>	<u>(239,388)</u>	<u>\$ -</u>	<u>\$ (297,745)</u>	<u>\$ (297,745)</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, 2016***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 70,000	\$ 70,000	\$ 77,374	\$ 7,374
Other	-	-	1,116	1,116
<i>Total Revenues</i>	<u>70,000</u>	<u>70,000</u>	<u>78,490</u>	<u>8,490</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Recording Equipment				
Internal Charge Back	20,000	20,000	14,915	5,085
Contract Services	67,065	144,065	114,402	29,663
Rentals	4,644	4,644	3,625	1,019
Equipment	48,650	48,650	48,650	-
Total General Government - Legislative and Executive	<u>140,359</u>	<u>217,359</u>	<u>181,592</u>	<u>35,767</u>
<i>Net Change in Fund Balance</i>	(70,359)	(147,359)	(103,102)	44,257
Fund Balance - Beginning	112,502	112,502	112,502	
Prior Year Encumbrance Appropriations	<u>53,459</u>	<u>53,459</u>	<u>53,459</u>	
<i>Fund Balance - Ending</i>	<u>\$ 95,602</u>	<u>\$ 18,602</u>	<u>\$ 62,859</u>	<u>\$ 44,257</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, 2016***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 75,000	\$ 75,000	\$ 81,418	\$ 6,418
Investment Income	79,700	79,700	66,179	(13,521)
<i>Total Revenues</i>	<u>154,700</u>	<u>154,700</u>	<u>147,597</u>	<u>(7,103)</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - R.E.D. Administration				
Personal Services	66,600	66,600	65,825	775
Internal Charge Back	5,000	5,000	1,143	3,857
Supplies	5,000	5,000	718	4,282
Advertising and Printing	5,000	5,000	-	5,000
Total Fiscal Officer - R.E.D. Administration	<u>81,600</u>	<u>81,600</u>	<u>67,686</u>	<u>13,914</u>
Tax Installment Plan Administration				
Personal Services	81,200	81,200	80,314	886
Internal Charge Back	5,000	5,000	362	4,638
Supplies	5,000	5,000	-	5,000
Other	5,000	5,000	-	5,000
Equipment	5,000	5,000	-	5,000
Total Tax Installment Plan Administration	<u>101,200</u>	<u>101,200</u>	<u>80,676</u>	<u>20,524</u>
Total General Government - Legislative and Executive	<u>182,800</u>	<u>182,800</u>	<u>148,362</u>	<u>34,438</u>
<i>Net Change in Fund Balance</i>	<u>(28,100)</u>	<u>(28,100)</u>	<u>(765)</u>	<u>27,335</u>
Fund Balance - Beginning	<u>192,266</u>	<u>192,266</u>	<u>192,266</u>	
<i>Fund Balance - Ending</i>	<u>\$ 164,166</u>	<u>\$ 164,166</u>	<u>\$ 191,501</u>	<u>\$ 27,335</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, 2016***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 485,700	\$ 534,440	\$ 412,897	\$ (121,543)
<i>Total Revenues</i>	<u>485,700</u>	<u>534,440</u>	<u>412,897</u>	<u>(121,543)</u>
Expenditures				
Public Safety				
Sheriff IV-D Process Serving				
Personal Services	458,000	458,000	414,187	43,813
Travel/Continuing Education	30,400	30,400	-	30,400
Other	7,000	7,000	-	7,000
Equipment	12,500	12,500	-	12,500
Total Public Safety	<u>507,900</u>	<u>507,900</u>	<u>414,187</u>	<u>93,713</u>
<i>Net Change in Fund Balance</i>	(22,200)	26,540	(1,290)	(27,830)
Fund Balance (Deficit) - Beginning	<u>(26,540)</u>	<u>(26,540)</u>	<u>(26,540)</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (48,740)</u>	<u>\$ -</u>	<u>\$ (27,830)</u>	<u>\$ (27,830)</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, 2016***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 8,028,000	\$ 8,410,258	\$ 7,864,608	\$ (545,650)
Other	-	-	6,771	6,771
<i>Total Revenues</i>	<u>8,028,000</u>	<u>8,410,258</u>	<u>7,871,379</u>	<u>(538,879)</u>
Expenditures				
Public Safety				
Policing Rotary				
Personal Services	6,917,000	7,053,237	7,009,015	44,222
Internal Charge Back	3,000	3,000	2,869	131
Supplies	68,757	24,257	22,616	1,641
Travel/Continuing Education	1,000	1,000	504	496
Motor Vehicle Fuel/Repair	461,653	445,653	445,376	277
Contract Services	20,344	20,344	20,344	-
Insurance	40,000	36,969	36,968	1
Other	168,940	175,734	175,734	-
Equipment	119,194	280,694	280,658	36
<i>Total Policing Rotary</i>	<u>7,799,888</u>	<u>8,040,888</u>	<u>7,994,084</u>	<u>46,804</u>
Training Rotary				
Supplies	20,800	20,800	20,662	138
Other	10,000	10,000	10,000	-
Equipment	55,000	55,000	54,599	401
<i>Total Training Rotary</i>	<u>85,800</u>	<u>85,800</u>	<u>85,261</u>	<u>539</u>
Foreclosure Rotary				
Personal Services	489,300	489,300	485,331	3,969
Internal Chargeback	15,000	15,000	14,093	907
Supplies	5,000	5,000	2,653	2,347
Travel/Continuing Education	1,000	1,000	-	1,000
Motor Vehicle Fuel/Repair	37,929	37,929	37,929	-
Contract Services	47,100	47,100	47,100	-
Insurance	3,600	3,600	-	3,600
Other	10,369	10,369	10,369	-
Equipment	20,000	20,000	19,731	269
<i>Total Foreclosure Rotary</i>	<u>629,298</u>	<u>629,298</u>	<u>617,206</u>	<u>12,092</u>
<i>Total Public Safety</i>	<u>8,514,986</u>	<u>8,755,986</u>	<u>8,696,551</u>	<u>59,435</u>
 <i>(Deficiency) of Revenues (Under) Expenditures</i>	 <u>(486,986)</u>	 <u>(345,728)</u>	 <u>(825,172)</u>	 <u>(479,444)</u>
Other Financing Sources (Uses)				
Other Financing Sources	-	-	148,739	148,739
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>148,739</u>	<u>148,739</u>
 <i>Net Change in Fund Balance</i>	 <u>(486,986)</u>	 <u>(345,728)</u>	 <u>(676,433)</u>	 <u>(330,705)</u>
 Fund Balance - Beginning	 326,146	 326,146	 326,146	
 Prior Year Encumbrance Appropriations	 257,086	 257,086	 257,086	
 <i>Fund Balance - Ending</i>	 <u>\$ 96,246</u>	 <u>\$ 237,504</u>	 <u>\$ (93,201)</u>	 <u>\$ (330,705)</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, 2016***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Other	\$ 232,000	\$ 232,000	\$ 216,333	\$ (15,667)
<i>Total Revenues</i>	<u>232,000</u>	<u>232,000</u>	<u>216,333</u>	<u>(15,667)</u>
Expenditures				
Public Safety				
Inmate Welfare				
Personal Services	184,500	184,500	177,495	7,005
Supplies	36,033	36,033	35,769	264
<i>Total Public Safety</i>	<u>220,533</u>	<u>220,533</u>	<u>213,264</u>	<u>7,269</u>
<i>Net Change in Fund Balance</i>	11,467	11,467	3,069	(8,398)
Fund Balance - Beginning	164,781	164,781	164,781	
Prior Year Encumbrance Appropriations	<u>6,033</u>	<u>6,033</u>	<u>6,033</u>	
<i>Fund Balance - Ending</i>	<u>\$ 182,281</u>	<u>\$ 182,281</u>	<u>\$ 173,883</u>	<u>\$ (8,398)</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, 2016***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 75,000	\$ 75,000	\$ 95,118	\$ 20,118
Other	190,000	190,000	227,778	37,778
<i>Total Revenues</i>	<u>265,000</u>	<u>265,000</u>	<u>322,896</u>	<u>57,896</u>
Expenditures				
General Government - Legislative and Executive				
Auto Insurance Repair				
Personal Services	112,500	114,600	113,581	1,019
Professional Services	1,500	1,500	-	1,500
Motor Vehicle Fuel/Repair	128,181	128,181	76,577	51,604
Contract Services	5,000	5,000	4,943	57
Other Expenses	100,000	97,900	4,425	93,475
Total General Government - Legislative and Executive	<u>347,181</u>	<u>347,181</u>	<u>199,526</u>	<u>147,655</u>
Public Safety				
Insurance Retention				
Other	50,000	50,000	1,955	48,045
Equipment	94,830	94,830	91,540	3,290
Total Public Safety	<u>144,830</u>	<u>144,830</u>	<u>93,495</u>	<u>51,335</u>
<i>Total Expenditures</i>	<u>492,011</u>	<u>492,011</u>	<u>293,021</u>	<u>198,990</u>
<i>Net Change in Fund Balance</i>	(227,011)	(227,011)	29,875	256,886
Fund Balance - Beginning	591,835	591,835	591,835	
Prior Year Encumbrance Appropriations	<u>18,011</u>	<u>18,011</u>	<u>18,011</u>	
<i>Fund Balance - Ending</i>	<u>\$ 382,835</u>	<u>\$ 382,835</u>	<u>\$ 639,721</u>	<u>\$ 256,886</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, 2016***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Expenditures				
General Government - Legislative and Executive				
Consumer Affairs				
Personal Services	\$ 190,900	\$ 190,900	\$ 182,471	\$ 8,429
Internal Charge Back	2,700	2,700	2,144	556
Supplies	2,600	2,600	2,599	1
Travel and Expenses	1,200	1,200	1,196	4
Advertising and Printing	1,500	1,500	970	530
Other	2,000	2,000	1,895	105
Total General Government - Legislative and Executive	200,900	200,900	191,275	9,625
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(200,900)	(200,900)	(191,275)	9,625
Other Financing Sources (Uses)				
Transfers In	200,000	200,000	92,586	(107,414)
Other Financing Sources	-	-	500	500
<i>Total Other Financing Sources (Uses)</i>	200,000	200,000	93,086	(106,914)
<i>Net Change in Fund Balance</i>	(900)	(900)	(98,189)	(97,289)
Fund Balance - Beginning	262,018	262,018	262,018	
<i>Fund Balance - Ending</i>	<u>\$ 261,118</u>	<u>\$ 261,118</u>	<u>\$ 163,829</u>	<u>\$ (97,289)</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, 2016***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Other	\$ 500,000	\$ 508,949	\$ 522,937	\$ 13,988
<i>Total Revenues</i>	<u>500,000</u>	<u>508,949</u>	<u>522,937</u>	<u>13,988</u>
Expenditures				
General Government - Judicial				
SBC Inmate Phone Commission - Prosecutor				
Personal Services	72,600	73,200	73,115	85
Supplies	2,000	1,400	829	571
Total General Government - Judicial	<u>74,600</u>	<u>74,600</u>	<u>73,944</u>	<u>656</u>
Public Safety				
SBC Inmate Phone Commission - Sheriff				
Personal Services	453,300	513,300	495,547	17,753
Supplies	5,000	5,000	-	5,000
Other	13,321	13,321	13,319	2
Total Public Safety	<u>471,621</u>	<u>531,621</u>	<u>508,866</u>	<u>22,755</u>
<i>Total Expenditures</i>	<u>546,221</u>	<u>606,221</u>	<u>582,810</u>	<u>23,411</u>
<i>Net Change in Fund Balance</i>	(46,221)	(97,272)	(59,873)	37,399
Fund Balance - Beginning	90,951	90,951	90,951	
Prior Year Encumbrance Appropriations	<u>6,321</u>	<u>6,321</u>	<u>6,321</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 51,051</u>	<u>\$ -</u>	<u>\$ 37,399</u>	<u>\$ 37,399</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, 2016***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 515,000	\$ 515,000	\$ 675,686	\$ 160,686
<i>Total Revenues</i>	<u>515,000</u>	<u>515,000</u>	<u>675,686</u>	<u>160,686</u>
Expenditures				
Public Safety				
800 Mhz Maintenance				
Personal Services	109,900	109,900	109,786	114
Internal Charge Back	10,000	10,000	2,683	7,317
Supplies	1,000	1,000	318	682
Contract Services	692,543	692,543	692,543	-
Rentals	25,000	25,000	25,000	-
Capital Outlay	224,314	224,314	104,057	120,257
Total Public Safety	<u>1,062,757</u>	<u>1,062,757</u>	<u>934,387</u>	<u>128,370</u>
<i>Net Change in Fund Balance</i>	(547,757)	(547,757)	(258,701)	289,056
Fund Balance - Beginning	397,606	397,606	397,606	
Prior Year Encumbrance Appropriations	<u>555,657</u>	<u>555,657</u>	<u>555,657</u>	
<i>Fund Balance - Ending</i>	<u>\$ 405,506</u>	<u>\$ 405,506</u>	<u>\$ 694,562</u>	<u>\$ 289,056</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, 2016***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Other	\$ -	\$ -	\$ 1,637	\$ 1,637
<i>Total Revenues</i>	-	-	1,637	1,637
Expenditures				
Veterans Donations				
Other	-	1,700	1,700	-
Total Veterans Donations	-	1,700	1,700	-
<i>Total Expenditures</i>	-	1,700	1,700	-
<i>Net Change in Fund Balance</i>	-	(1,700)	(63)	1,637
Fund Balance - Beginning	46,819	46,819	46,819	
<i>Fund Balance - Ending</i>	\$ 46,819	\$ 45,119	\$ 46,756	\$ 1,637

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, 2016***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 300,000	\$ 300,000	\$ 192,937	\$ (107,063)
<i>Total Revenues</i>	<u>300,000</u>	<u>300,000</u>	<u>192,937</u>	<u>(107,063)</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Foreclosure Education and Prevention				
Personal Services	34,100	38,600	34,764	3,836
Internal Charge Back	1,000	1,000	-	1,000
Supplies	1,000	1,000	-	1,000
Other	5,000	500	-	500
Total General Government - Legislative and Executive	<u>41,100</u>	<u>41,100</u>	<u>34,764</u>	<u>6,336</u>
Public Safety				
Foreclosure Education and Prevention				
Personal Services	161,400	161,400	151,500	9,900
Supplies	5,000	5,000	75	4,925
Other	1,400	1,400	1,400	-
Total Public Safety	<u>167,800</u>	<u>167,800</u>	<u>152,975</u>	<u>14,825</u>
<i>Total Expenditures</i>	<u>208,900</u>	<u>208,900</u>	<u>187,739</u>	<u>21,161</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>91,100</u>	<u>91,100</u>	<u>5,198</u>	<u>(85,902)</u>
Other Financing Sources (Uses)				
Transfers Out	(202,600)	(202,600)	(94,300)	108,300
<i>Total Other Financing Sources (Uses)</i>	<u>(202,600)</u>	<u>(202,600)</u>	<u>(94,300)</u>	<u>108,300</u>
<i>Net Change in Fund Balance</i>	<u>(111,500)</u>	<u>(111,500)</u>	<u>(89,102)</u>	<u>22,398</u>
Fund Balance - Beginning	<u>138,875</u>	<u>138,875</u>	<u>138,875</u>	
<i>Fund Balance - Ending</i>	<u>\$ 27,375</u>	<u>\$ 27,375</u>	<u>\$ 49,773</u>	<u>\$ 22,398</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, 2016***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 350,000	\$ 748,118	\$ 416,244	\$ (331,874)
<i>Total Revenues</i>	<u>350,000</u>	<u>748,118</u>	<u>416,244</u>	<u>(331,874)</u>
Expenditures				
General Government - Judicial				
PR Direct Indictment Program				
Personal Services	-	712,191	383,172	329,019
Total General Government - Judicial	<u>-</u>	<u>712,191</u>	<u>383,172</u>	<u>329,019</u>
<i>Net Change in Fund Balance</i>	350,000	35,927	33,072	(2,855)
Fund Balance (Deficit) - Beginning	<u>(35,927)</u>	<u>(35,927)</u>	<u>(35,927)</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 314,073</u>	<u>\$ -</u>	<u>\$ (2,855)</u>	<u>\$ (2,855)</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, 2016***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 2,995,600	\$ 2,995,600	\$ 2,915,237	\$ (80,363)
Other	-	-	5,605	5,605
<i>Total Revenues</i>	<u>2,995,600</u>	<u>2,995,600</u>	<u>2,920,842</u>	<u>(74,758)</u>
Expenditures				
Public Safety				
Building Regulations				
Personal Services	2,253,400	2,253,400	2,187,084	66,316
Internal Charge Back	90,600	90,600	75,965	14,635
Supplies	6,000	6,000	5,491	509
Travel and Expenses	10,000	10,000	8,095	1,905
Motor Vehicle Fuel/Repair	17,000	-	-	-
Contract Services	57,447	59,447	57,571	1,876
Advertising and Printing	4,000	4,000	2,565	1,435
Other	143,549	168,549	165,907	2,642
Equipment	-	100,000	99,710	290
Total Public Safety	<u>2,581,996</u>	<u>2,691,996</u>	<u>2,602,388</u>	<u>89,608</u>
<i>Excess of Revenues Over Expenditures</i>	<u>413,604</u>	<u>303,604</u>	<u>318,454</u>	<u>14,850</u>
Other Financing Sources (Uses)				
Transfers Out	(500,000)	(500,000)	(500,000)	-
Other Financing Sources	4,400	4,400	209	(4,191)
<i>Total Other Financing Sources (Uses)</i>	<u>(495,600)</u>	<u>(495,600)</u>	<u>(499,791)</u>	<u>(4,191)</u>
<i>Net Change in Fund Balance</i>	<u>(81,996)</u>	<u>(191,996)</u>	<u>(181,337)</u>	<u>10,659</u>
Fund Balance - Beginning	700,963	700,963	700,963	
Prior Year Encumbrance Appropriations	<u>21,296</u>	<u>21,296</u>	<u>21,296</u>	
<i>Fund Balance - Ending</i>	<u>\$ 640,263</u>	<u>\$ 530,263</u>	<u>\$ 540,922</u>	<u>\$ 10,659</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, 2016***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Taxes				
Charges for Services	\$ 145,000	\$ 145,000	\$ 14,949	\$ (130,051)
Other	-	-	291,926	291,926
<i>Total Revenues</i>	<u>145,000</u>	<u>145,000</u>	<u>306,875</u>	<u>161,875</u>
Expenditures				
Public Works				
Engineer Community Rotary				
Contract Services	125,000	231,642	176,443	55,199
Total Public Works	<u>125,000</u>	<u>231,642</u>	<u>176,443</u>	<u>55,199</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>20,000</u>	<u>(86,642)</u>	<u>130,432</u>	<u>217,074</u>
Other Financing Sources (Uses)				
Transfers In	-	129,583	-	(129,583)
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>129,583</u>	<u>-</u>	<u>(129,583)</u>
<i>Net Change in Fund Balance</i>	20,000	42,941	130,432	87,491
Fund Balance - Beginning	<u>24,205</u>	<u>24,205</u>	<u>24,205</u>	
<i>Fund Balance - Ending</i>	<u>\$ 44,205</u>	<u>\$ 67,146</u>	<u>\$ 154,637</u>	<u>\$ 87,491</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, 2016***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Taxes				
Property	\$ 160,000	\$ 160,000	\$ 178,954	\$ 18,954
<i>Total Revenues</i>	<u>160,000</u>	<u>160,000</u>	<u>178,954</u>	<u>18,954</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Expedited Foreclosure				
Personal Services	68,100	75,600	75,304	296
Internal Charge Back	10,000	10,000	213	9,787
Supplies	23,100	20,100	14,300	5,800
Travel/Continuing Education	5,000	5,000	671	4,329
Contract Services	20,000	17,000	12,698	4,302
Advertising and Printing	5,000	-	-	-
Other	7,203	7,203	7,203	-
Equipment	9,000	9,000	9,000	-
Total General Government - Legislative and Executive	<u>147,403</u>	<u>143,903</u>	<u>119,389</u>	<u>24,514</u>
<i>Net Change in Fund Balance</i>	12,597	16,097	59,565	43,468
Fund Balance - Beginning	311,572	311,572	311,572	
Prior Year Encumbrance Appropriations	<u>19,303</u>	<u>19,303</u>	<u>19,303</u>	
<i>Fund Balance - Ending</i>	<u>\$ 343,472</u>	<u>\$ 346,972</u>	<u>\$ 390,440</u>	<u>\$ 43,468</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 4,000,000	\$ 4,000,000	\$ 4,373,687	\$ 373,687
<i>Total Revenues</i>	<u>4,000,000</u>	<u>4,000,000</u>	<u>4,373,687</u>	<u>373,687</u>
Expenditures				
General Government - Legislative and Executive				
Personal Services	2,264,900	2,264,900	2,260,537	4,363
Internal Charge Back	31,000	31,000	31,000	-
Professional Services	40,288	40,288	29,959	10,329
Supplies	142,884	142,884	99,519	43,365
Travel/Continuing Education	11,893	11,893	8,353	3,540
Motor Vehicle Fuel/Repair	4,000	4,000	85	3,915
Contract Services	97,825	97,825	94,239	3,586
Rentals	105,504	105,504	99,424	6,080
Advertising and Printing	8,000	8,000	-	8,000
Other	140,000	140,000	140,000	-
Equipment	15,000	15,000	6,088	8,912
<i>Total Expenditures</i>	<u>2,861,294</u>	<u>2,861,294</u>	<u>2,769,204</u>	<u>92,090</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,138,706</u>	<u>1,138,706</u>	<u>1,604,483</u>	<u>465,777</u>
Other Financing Sources (Uses)				
Transfers Out	(1,356,000)	(3,756,000)	(3,756,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,356,000)</u>	<u>(3,756,000)</u>	<u>(3,756,000)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(217,294)	(2,617,294)	(2,151,517)	465,777
Fund Balance - Beginning	5,513,099	5,513,099	5,513,099	
Prior Year Encumbrance Appropriations	<u>106,694</u>	<u>106,694</u>	<u>106,694</u>	
<i>Fund Balance - Ending</i>	<u>\$ 5,402,499</u>	<u>\$ 3,002,499</u>	<u>\$ 3,468,276</u>	<u>\$ 465,777</u>

County of Summit, Ohio

***Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2016***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 23,818,461	\$ 5,530,347	\$ 9,507,500	\$ 38,856,308
Cash and Investments - Segregated Accounts	1,381,628	-	-	1,381,628
Receivables (Net of Allowance for Uncollectibles)				
Taxes	8,777,843	7,652,542	-	16,430,385
Accounts	69,707	-	-	69,707
Special Assessments	603,648	-	-	603,648
Intergovernmental Lease	-	10,110,000	-	10,110,000
Loans	6,196,128	-	3,681,035	9,877,163
Due From Other Funds	471,937	-	-	471,937
Due From Other Governments	10,468,778	566,394	-	11,035,172
Material and Supplies Inventory	1,466,988	-	-	1,466,988
Prepaid Items	133,854	-	-	133,854
<i>Total Assets</i>	<u>\$ 53,388,972</u>	<u>\$ 23,859,283</u>	<u>\$ 13,188,535</u>	<u>\$ 90,436,790</u>
Liabilities				
Accounts Payable	\$ 495,359	\$ -	\$ 123,597	\$ 618,956
Accrued Salaries and Wages Payable	426,257	-	2,937	429,194
Matured Bonds and Interest Payable	-	10,597	-	10,597
Compensated Absences	26,041	-	-	26,041
Due To Other Funds	2,043,003	-	1,438	2,044,441
Due To Other Governments	239,761	-	452	240,213
Deposits Held and Due To Others	86,782	-	-	86,782
<i>Total Liabilities</i>	<u>3,317,203</u>	<u>10,597</u>	<u>128,424</u>	<u>3,456,224</u>
Deferred Inflows of Resources				
Property Taxes	7,716,267	6,983,583	-	14,699,850
Unavailable Revenue	7,712,463	11,345,353	1,191,035	20,248,851
<i>Total Deferred Inflows of Resources</i>	<u>15,428,730</u>	<u>18,328,936</u>	<u>1,191,035</u>	<u>34,948,701</u>
Fund Balances				
Nonspendable	1,600,842	-	-	1,600,842
Restricted	33,042,197	5,519,750	9,279,156	47,841,103
Assigned	-	-	2,589,920	2,589,920
<i>Total Fund Balances</i>	<u>34,643,039</u>	<u>5,519,750</u>	<u>11,869,076</u>	<u>52,031,865</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 53,388,972</u>	<u>\$ 23,859,283</u>	<u>\$ 13,188,535</u>	<u>\$ 90,436,790</u>

County of Summit, Ohio

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2016***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Taxes:				
Property	\$ 7,822,881	\$ 6,479,234	\$ -	\$ 14,302,115
Other	4,143,840	-	-	4,143,840
Licenses and Permits	795,314	-	-	795,314
Charges for Services	13,676,055	-	112,394	13,788,449
Fines and Forfeitures	1,383,550	-	-	1,383,550
Intergovernmental	42,872,116	1,911,878	1,157,014	45,941,008
Special Assessments	561,214	-	-	561,214
Investment Income	5,073	7,811	87	12,971
Other	2,105,971	-	467,271	2,573,242
<i>Total Revenues</i>	<u>73,366,014</u>	<u>8,398,923</u>	<u>1,736,766</u>	<u>83,501,703</u>
Expenditures				
General Government:				
Legislative and Executive	8,991,982	-	249,493	9,241,475
Judicial	4,738,779	-	-	4,738,779
Public Safety	20,234,403	-	-	20,234,403
Public Works	15,435,484	-	2,290,670	17,726,154
Health	1,054,116	-	-	1,054,116
Economic Development	3,110,123	-	-	3,110,123
Human Services	8,095,226	-	-	8,095,226
Recreation	8,445,934	-	-	8,445,934
Other Expenditures	-	248,205	7,714	255,919
Capital Outlay	-	-	19,694,615	19,694,615
Debt Service:				
Principal Retirement	8,143	5,455,490	11,923,222	17,386,855
Interest and Fiscal Charges	1,629	3,165,496	74,545	3,241,670
<i>Total Expenditures</i>	<u>70,115,819</u>	<u>8,869,191</u>	<u>34,240,259</u>	<u>113,225,269</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	3,250,195	(470,268)	(32,503,493)	(29,723,566)
Other Financing Sources (Uses)				
Capital Lease Proceeds	-	-	11,923,222	11,923,222
Issuance of Debt	-	6,280,000	21,320,000	27,600,000
Premium on Debt	-	2,202,946	-	2,202,946
Payment to Refunded Bond Escrow Agent	-	(6,401,000)	-	(6,401,000)
Transfers In	118,114	-	5,739,459	5,857,573
Transfers Out	(2,164,678)	-	(91,115)	(2,255,793)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,046,564)</u>	<u>2,081,946</u>	<u>38,891,566</u>	<u>38,926,948</u>
<i>Net Change in Fund Balances</i>	1,203,631	1,611,678	6,388,073	9,203,382
Fund Balances - Beginning	33,439,408	3,908,072	5,481,003	42,828,483
<i>Fund Balances - Ending</i>	<u>\$ 34,643,039</u>	<u>\$ 5,519,750</u>	<u>\$ 11,869,076</u>	<u>\$ 52,031,865</u>

County of Summit, Ohio

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016***

	Motor Vehicle and Gas Tax	Real Estate Assessment	Delinquent Tax Assessment Collection	Governmental Grants
Assets				
Equity in Pooled Cash and Investments	\$ 5,778,032	\$ 5,120,443	\$ 5,624,514	\$ 2,632,515
Cash and Investments - Segregated Accounts	330	-	-	514,370
Receivables (Net of Allowance for Uncollectibles)				
Taxes	324,539	-	-	-
Accounts	1,080	-	-	45,684
Special Assessments	603,648	-	-	-
Loans	-	-	-	6,196,128
Due From Other Funds	-	-	-	465,240
Due From Other Governments	5,754,573	-	-	3,894,825
Material and Supplies Inventory	1,451,658	-	-	-
Prepaid Items	3,494	10,177	2,974	69,212
<i>Total Assets</i>	<u>\$ 13,917,354</u>	<u>\$ 5,130,620</u>	<u>\$ 5,627,488</u>	<u>\$ 13,817,974</u>
Liabilities				
Accounts Payable	\$ 300,687	\$ 23,800	\$ 8,845	\$ 74,904
Accrued Salaries and Wages Payable	109,166	57,788	25,647	109,476
Compensated Absences	16,272	9,112	657	-
Due To Other Funds	1,516,127	28,123	15,418	231,007
Due To Other Governments	15,526	8,256	3,856	192,090
Deposits Held and Due To Others	-	-	-	83,680
<i>Total Liabilities</i>	<u>1,957,778</u>	<u>127,079</u>	<u>54,423</u>	<u>691,157</u>
Deferred Inflows of Resources				
Property Taxes	-	-	-	-
Unavailable Revenue	4,901,120	-	-	1,484,266
<i>Total Deferred Inflows of Resources</i>	<u>4,901,120</u>	<u>-</u>	<u>-</u>	<u>1,484,266</u>
Fund Balances				
Nonspendable	1,455,152	10,177	2,974	69,212
Restricted	5,603,304	4,993,364	5,570,091	11,573,339
<i>Total Fund Balances</i>	<u>7,058,456</u>	<u>5,003,541</u>	<u>5,573,065</u>	<u>11,642,551</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 13,917,354</u>	<u>\$ 5,130,620</u>	<u>\$ 5,627,488</u>	<u>\$ 13,817,974</u>

Other Special Revenue	Child Support Enforcement	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
\$ 3,477,813	\$ 261,927	\$ 375,342	\$ 547,875	\$ 23,818,461
863,826	3,102	-	-	1,381,628
-	-	8,453,304	-	8,777,843
22,943	-	-	-	69,707
-	-	-	-	603,648
-	-	-	-	6,196,128
6,697	-	-	-	471,937
63,704	164,717	484,503	106,456	10,468,778
9,076	6,254	-	-	1,466,988
40,924	7,073	-	-	133,854
<u>\$ 4,484,983</u>	<u>\$ 443,073</u>	<u>\$ 9,313,149</u>	<u>\$ 654,331</u>	<u>\$ 53,388,972</u>
\$ 79,161	\$ 7,233	\$ -	\$ 729	\$ 495,359
28,420	90,720	-	5,040	426,257
-	-	-	-	26,041
17,158	232,811	-	2,359	2,043,003
4,781	14,477	-	775	239,761
-	3,102	-	-	86,782
<u>129,520</u>	<u>348,343</u>	<u>-</u>	<u>8,903</u>	<u>3,317,203</u>
-	-	7,716,267	-	7,716,267
-	-	1,221,540	105,537	7,712,463
-	-	<u>8,937,807</u>	<u>105,537</u>	<u>15,428,730</u>
50,000	13,327	-	-	1,600,842
4,305,463	81,403	375,342	539,891	33,042,197
<u>4,355,463</u>	<u>94,730</u>	<u>375,342</u>	<u>539,891</u>	<u>34,643,039</u>
<u>\$ 4,484,983</u>	<u>\$ 443,073</u>	<u>\$ 9,313,149</u>	<u>\$ 654,331</u>	<u>\$ 53,388,972</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, 2016***

	Motor Vehicle and Gas Tax	Real Estate Assessment	Delinquent Tax Assessment Collection	Governmental Grants
Revenues				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Other	4,143,840	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	100,704	6,191,505	3,746,281	332,068
Fines and Forfeitures	106,131	-	-	529,767
Intergovernmental	11,305,085	-	-	20,824,732
Special Assessments	561,214	-	-	-
Investment Income	4,725	-	-	348
Other	1,760,577	-	1,279	240,380
<i>Total Revenues</i>	<u>17,982,276</u>	<u>6,191,505</u>	<u>3,747,560</u>	<u>21,927,295</u>
Expenditures				
General Government:				
Legislative and Executive	-	5,864,400	2,783,906	1,300
Judicial	-	-	1,179,977	681,818
Public Safety	-	-	-	18,060,486
Public Works	15,379,879	-	-	55,605
Health	-	-	-	16,128
Economic Development	-	-	-	3,107,484
Human Services	-	-	-	33,060
Recreation	-	-	-	-
Debt Service:				
Principal Retirement	7,739	-	-	-
Interest and Fiscal Charges	1,625	-	-	-
<i>Total Expenditures</i>	<u>15,389,243</u>	<u>5,864,400</u>	<u>3,963,883</u>	<u>21,955,881</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	2,593,033	327,105	(216,323)	(28,586)
Other Financing Sources (Uses)				
Transfers In	91,114	-	-	-
Transfers Out	(2,149,661)	-	-	(15,017)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,058,547)</u>	<u>-</u>	<u>-</u>	<u>(15,017)</u>
<i>Net Change in Fund Balances</i>	534,486	327,105	(216,323)	(43,603)
Fund Balances - Beginning	<u>6,523,970</u>	<u>4,676,436</u>	<u>5,789,388</u>	<u>11,686,154</u>
<i>Fund Balances - Ending</i>	<u>\$ 7,058,456</u>	<u>\$ 5,003,541</u>	<u>\$ 5,573,065</u>	<u>\$ 11,642,551</u>

Other Special Revenue	Child Support Enforcement	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ 7,822,881	\$ -	\$ 7,822,881
-	-	-	-	4,143,840
795,314	-	-	-	795,314
3,305,497	-	-	-	13,676,055
747,652	-	-	-	1,383,550
231,635	7,930,095	998,395	1,582,174	42,872,116
-	-	-	-	561,214
-	-	-	-	5,073
103,507	228	-	-	2,105,971
5,183,605	7,930,323	8,821,276	1,582,174	73,366,014
342,376	-	-	-	8,991,982
2,876,984	-	-	-	4,738,779
630,474	-	-	1,543,443	20,234,403
-	-	-	-	15,435,484
1,037,988	-	-	-	1,054,116
2,639	-	-	-	3,110,123
-	8,062,166	-	-	8,095,226
-	-	8,445,934	-	8,445,934
404	-	-	-	8,143
4	-	-	-	1,629
4,890,869	8,062,166	8,445,934	1,543,443	70,115,819
292,736	(131,843)	375,342	38,731	3,250,195
27,000	-	-	-	118,114
-	-	-	-	(2,164,678)
27,000	-	-	-	(2,046,564)
319,736	(131,843)	375,342	38,731	1,203,631
4,035,727	226,573	-	501,160	33,439,408
\$ 4,355,463	\$ 94,730	\$ 375,342	\$ 539,891	\$ 34,643,039

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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ -	\$ 446,427	\$ 446,427	\$ -
Fines and Forfeitures	145,000	145,000	152,151	7,151
Intergovernmental	37,015,000	47,102,629	39,227,232	(7,875,397)
Other	140,000	452,423	444,957	(7,466)
<i>Total Revenues</i>	<i>37,300,000</i>	<i>48,146,479</i>	<i>40,270,767</i>	<i>(7,875,712)</i>
Expenditures				
Human Services				
Shared Costs				
Personal Services	6,828,700	6,841,700	6,803,711	37,989
Operations	5,610,413	5,910,413	5,799,262	111,151
Total Shared Costs	12,439,113	12,752,113	12,602,973	149,140
Family Support Services				
Personal Services	14,383,300	14,658,300	14,641,494	16,806
Operations	362,473	362,474	351,242	11,232
Total Family Support Services	14,745,773	15,020,774	14,992,736	28,038
Children and Adult Services				
Personal Services	988,600	954,600	949,871	4,729
Operations	15,000	15,000	7,200	7,800
Total Children and Adult Services	1,003,600	969,600	957,071	12,529
Workforce Development				
Personal Services	-	159,903	159,903	-
Operations	-	5,000	-	5,000
Maintenance/Medical	105,000	136,500	136,446	54
Purchased Services	8,646,479	10,830,611	10,409,586	421,025
Total Workforce Development	8,751,479	11,132,014	10,705,935	426,079
Title XX				
Purchased Services	17,878	17,878	17,878	-
Total Title XX	17,878	17,878	17,878	-
Medicaid Enhancement				
Personal Services	1,721,100	837,100	799,859	37,241
Operations	500	500	-	500
Total Medicaid Enhancement	1,721,600	837,600	799,859	37,741
Child Care Services				
Purchased Services	1,854,936	2,484,936	2,481,806	3,130
Total Child Care Services	1,854,936	2,484,936	2,481,806	3,130
Summer Youth Program				
Purchased Services	53,353	53,354	-	53,354
Total Summer Youth Program	53,353	53,354	-	53,354

(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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Workforce Investment Act - Summit				
Operations	\$ -	\$ 180,000	\$ -	180,000
Purchased Services	4,777,103	3,891,187	2,544,193	1,346,994
Total Workforce Investment Act - Summit	4,777,103	4,071,187	2,544,193	1,526,994
Workforce Investment Act - Medina				
Purchased Services	1,122,272	834,272	824,370	9,902
Total Workforce Investment Act - Medina	1,122,272	834,272	824,370	9,902
JFS NCOA SNAP Grant				
Operations	-	13,280	-	13,280
Purchased Services	-	36,720	1,030	35,690
Total JFS NCOA SNAP Grant	-	50,000	1,030	48,970
Total Human Services	46,487,107	48,223,728	45,927,851	2,295,877
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,187,107)	(77,249)	(5,657,084)	(5,579,835)
Other Financing Sources (Uses)				
Transfers In	-	3,441,966	3,441,966	-
Transfers Out	-	(810,171)	(810,171)	-
Other Financing Sources	400,000	-	-	-
Total Other Financing Sources (Uses)	400,000	2,631,795	2,631,795	-
Net Change in Fund Balance	(8,787,107)	2,554,546	(3,025,289)	(5,579,835)
Fund Balance (Deficit) - Beginning	(2,562,058)	(2,562,058)	(2,562,058)	
Prior Year Encumbrance Appropriations	3,297,907	3,297,907	3,297,907	
Fund Balance (Deficit) - Ending	\$ (8,051,258)	\$ 3,290,395	\$ (2,289,440)	\$ (5,579,835)

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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 25,391,351	\$ 21,887,913	\$ 22,195,011	\$ 307,098
Charges for Services	4,860,000	11,252	98,454	87,202
Intergovernmental	14,154,093	22,019,121	20,591,669	(1,427,452)
Other	1,108,065	309,166	371,069	61,903
<i>Total Revenues</i>	<u>45,513,509</u>	<u>44,227,452</u>	<u>43,256,203</u>	<u>(971,249)</u>
Expenditures				
Human Services				
Personal Services	27,398,082	27,408,082	27,294,127	113,955
Supplies	554,483	554,483	553,913	570
Materials	20,617	20,617	20,132	485
Travel/Continuing Education	798,958	818,958	816,123	2,835
Contract Services	20,430,965	22,470,965	22,433,770	37,195
Other	2,532,248	2,532,249	2,531,347	902
Medical Assistance	198,309	228,309	222,810	5,499
Equipment	774,543	774,543	706,998	67,545
<i>Total Expenditures</i>	<u>52,708,205</u>	<u>54,808,206</u>	<u>54,579,220</u>	<u>228,986</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(7,194,696)</u>	<u>(10,580,754)</u>	<u>(11,323,017)</u>	<u>(742,263)</u>
Other Financing Sources (Uses)				
Transfers In	-	810,171	810,171	-
Other Financing Sources	600	600	-	(600)
<i>Total Other Financing Sources (Uses)</i>	<u>600</u>	<u>810,771</u>	<u>810,171</u>	<u>(600)</u>
<i>Net Change in Fund Balance</i>	<u>(7,194,096)</u>	<u>(9,769,983)</u>	<u>(10,512,846)</u>	<u>(742,863)</u>
Fund Balance - Beginning	23,779,026	23,779,026	23,779,026	
Prior Year Encumbrance Appropriations	<u>4,727,800</u>	<u>4,727,800</u>	<u>4,727,800</u>	
<i>Fund Balance - Ending</i>	<u>\$ 21,312,730</u>	<u>\$ 18,736,843</u>	<u>\$ 17,993,980</u>	<u>\$ (742,863)</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 33,290,883	\$ 28,697,486	\$ 29,100,127	\$ 402,641
Intergovernmental	8,278,604	12,248,060	13,287,553	1,039,493
Other	30,000	30,000	152,261	122,261
<i>Total Revenues</i>	<u>41,599,487</u>	<u>40,975,546</u>	<u>42,539,941</u>	<u>1,564,395</u>
Expenditures				
Health				
Personal Services	2,271,618	2,296,618	2,228,564	68,054
Professional Services	77,880	77,880	77,380	500
Supplies	45,833	45,833	20,734	25,099
Travel/Continuing Education	87,943	87,943	75,381	12,562
Contract Services	55,497,204	55,472,204	47,364,561	8,107,643
Utilities	14,566	14,566	11,932	2,634
Insurance	76,543	76,543	62,015	14,528
Rentals	97,928	97,928	95,995	1,933
Advertising and Printing	17,656	17,656	4,056	13,600
Other	4,002	4,002	1,874	2,128
Equipment	34,873	34,873	31,757	3,116
<i>Total Expenditures</i>	<u>58,226,046</u>	<u>58,226,046</u>	<u>49,974,249</u>	<u>8,251,797</u>
<i>Net Change in Fund Balance</i>	(16,626,559)	(17,250,500)	(7,434,308)	9,816,192
Fund Balance - Beginning	35,326,592	35,326,592	35,326,592	
Prior Year Encumbrance Appropriations	<u>13,458,728</u>	<u>13,458,728</u>	<u>13,458,728</u>	
<i>Fund Balance - Ending</i>	<u>\$ 32,158,761</u>	<u>\$ 31,534,820</u>	<u>\$ 41,351,012</u>	<u>\$ 9,816,192</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 50,782,702	\$ 44,391,253	\$ 44,390,024	\$ (1,229)
Charges for Services	416,992	354,206	193,283	(160,923)
Intergovernmental	10,119,267	21,501,294	25,299,389	3,798,095
Other	7,526,599	10,000	237,769	227,769
Investment Income	-	-	206	206
<i>Total Revenues</i>	<u>68,845,560</u>	<u>66,256,753</u>	<u>70,120,671</u>	<u>3,863,918</u>
Expenditures				
Health				
Board Operating				
Personal Services	34,447,929	34,447,929	32,528,827	1,919,102
Supplies	1,875,359	1,875,359	1,281,534	593,825
Travel/Continuing Education	464,086	464,086	426,575	37,511
Contract Services	42,082,028	42,426,029	41,299,706	1,126,323
Rentals	398,630	398,630	397,962	668
Advertising and Printing	160,328	160,328	152,612	7,716
Other	551,891	551,890	529,005	22,885
Equipment	589,075	589,075	379,680	209,395
Capital Outlay	505,813	505,813	403,717	102,096
<i>Total Expenditures</i>	<u>81,075,139</u>	<u>81,419,139</u>	<u>77,399,618</u>	<u>4,019,521</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(12,229,579)</u>	<u>(15,162,386)</u>	<u>(7,278,947)</u>	<u>7,883,439</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>(12,202,007)</u>	<u>(15,162,386)</u>	<u>(7,278,947)</u>	<u>7,883,439</u>
Fund Balance - Beginning	48,362,192	48,362,192	48,362,192	
Prior Year Encumbrance Appropriations	<u>7,272,290</u>	<u>7,272,290</u>	<u>7,272,290</u>	
<i>Fund Balance - Ending</i>	<u>\$ 43,432,475</u>	<u>\$ 40,472,096</u>	<u>\$ 48,355,535</u>	<u>\$ 7,883,439</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Taxes - Other	\$ 4,025,000	\$ 4,025,000	\$ 4,153,941	\$ 128,941
Fines and Forfeitures	155,500	155,500	107,303	(48,197)
Intergovernmental	10,985,000	11,099,978	11,571,801	471,823
Investment Income	6,500	6,500	4,723	(1,777)
Other	328,000	330,600	414,859	84,259
<i>Total Revenues</i>	<u>15,500,000</u>	<u>15,617,578</u>	<u>16,252,627</u>	<u>635,049</u>
Expenditures				
Public Works				
Administration				
Personal Services	1,104,900	1,104,900	1,011,300	93,600
Internal Charge Back	357,200	357,200	347,286	9,914
Supplies	46,723	46,723	33,292	13,431
Travel/Continuing Education	8,000	8,000	5,574	2,426
Contract Services	8,496	8,496	4,829	3,667
Utilities	162,874	162,874	149,982	12,892
Rentals	7,624	7,624	7,624	-
Advertising and Printing	2,100	2,100	1,899	201
Other	37,600	37,600	35,401	2,199
Equipment	13,486	13,486	9,148	4,338
<i>Total Administration</i>	<u>1,749,003</u>	<u>1,749,003</u>	<u>1,606,335</u>	<u>142,668</u>
Maintenance				
Personal Services	4,814,400	4,814,400	4,654,014	160,386
Supplies	359,272	359,272	341,811	17,461
Materials	1,268,631	1,268,631	1,213,544	55,087
Travel/Continuing Education	12,000	12,000	2,731	9,269
Contract Services	80,851	80,851	72,908	7,943
Rentals	24,300	24,300	18,548	5,752
Advertising and Printing	500	500	500	-
Other	542,183	542,183	489,542	52,641
Equipment	72,710	72,710	62,974	9,736
<i>Total Maintenance</i>	<u>7,174,847</u>	<u>7,174,847</u>	<u>6,856,572</u>	<u>318,275</u>
Engineering				
Personal Services	2,402,500	2,402,500	2,239,674	162,826
Supplies	11,793	11,793	10,444	1,349
Travel/Continuing Education	23,800	23,800	13,300	10,500
Contract Services	524,258	524,258	464,760	59,498
Rentals	5,500	5,500	203	5,297
Advertising and Printing	9,000	9,000	5,981	3,019
Other	7,600	7,600	4,701	2,899
Equipment	14,400	14,400	4,718	9,682
Capital Outlay	1,403,072	5,722,086	4,924,369	797,717
<i>Total Engineering</i>	<u>4,401,923</u>	<u>8,720,937</u>	<u>7,668,150</u>	<u>1,052,787</u>
<i>Total Public Works</i>	<u>13,325,773</u>	<u>17,644,787</u>	<u>16,131,057</u>	<u>1,513,730</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>2,174,227</u>	<u>(2,027,209)</u>	<u>121,570</u>	<u>2,148,779</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ 62,906	\$ 91,114	\$ 28,208
Transfers Out	-	(814,442)	(684,859)	129,583
Special Assessments	520,000	520,000	562,978	42,978
Other Non-Operating Expenditures	(624,717)	(624,717)	(179,664)	445,053
Principal Payments	(857,500)	(857,500)	(854,156)	3,344
<i>Total Other Financing Sources (Uses)</i>	<u>(962,217)</u>	<u>(1,713,753)</u>	<u>(1,064,587)</u>	<u>649,166</u>
 <i>Net Change in Fund Balance</i>	 1,212,010	 (3,740,962)	 (943,017)	 2,797,945
 Fund Balance - Beginning	 3,017,295	 3,017,295	 3,017,295	
 Prior Year Encumbrance Appropriations	 1,903,591	 1,903,591	 1,903,591	
 <i>Fund Balance - Ending</i>	 <u>\$ 6,132,896</u>	 <u>\$ 1,179,924</u>	 <u>\$ 3,977,869</u>	 <u>\$ 2,797,945</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 6,400,000	\$ 6,400,000	\$ 6,213,854	\$ (186,146)
<i>Total Revenues</i>	<u>6,400,000</u>	<u>6,400,000</u>	<u>6,213,854</u>	<u>(186,146)</u>
Expenditures				
General Government - Legislative and Executive				
Personal Services	4,253,400	4,253,400	4,095,229	158,171
Professional Services	21,224	21,224	16,636	4,588
Internal Charge Back	1,209,391	1,209,391	1,067,716	141,675
Supplies	40,240	40,240	30,364	9,876
Contract Services	945,230	945,230	837,632	107,598
Travel/Continuing Education	15,000	15,000	11,034	3,966
Motor Vehicle Fuel/Repair	5,000	5,000	690	4,310
Advertising and Printing	104,778	104,778	20,639	84,139
Other	403,494	403,494	251,304	152,190
Equipment	153,090	153,090	120,249	32,841
Rentals/Leases	64,644	64,644	52,577	12,067
<i>Total Expenditures</i>	<u>7,215,491</u>	<u>7,215,491</u>	<u>6,504,070</u>	<u>711,421</u>
<i>Net Change in Fund Balance</i>	(815,491)	(815,491)	(290,216)	525,275
Fund Balance - Beginning	3,685,061	3,685,061	3,685,061	
Prior Year Encumbrance Appropriations	<u>752,691</u>	<u>752,691</u>	<u>752,691</u>	
<i>Fund Balance - Ending</i>	<u>\$ 3,622,261</u>	<u>\$ 3,622,261</u>	<u>\$ 4,147,536</u>	<u>\$ 525,275</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 4,745,900	\$ 4,745,900	\$ 2,185,479	\$ (2,560,421)
Other	-	-	1,562,458	1,562,458
<i>Total Revenues</i>	<u>4,745,900</u>	<u>4,745,900</u>	<u>3,747,937</u>	<u>(997,963)</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer				
Personal Services	825,400	1,108,026	866,941	241,085
Internal Charge Back	314,300	321,058	138,296	182,762
Supplies	10,000	23,013	8,325	14,688
Travel/Continuing Education	20,000	29,253	6,723	22,530
Contract Services	31,950	117,195	30,335	86,860
Rentals/Leases	4,644	4,644	3,625	1,019
Advertising and Printing	10,000	35,449	2,660	32,789
Other Expenses	150,000	193,715	103,043	90,672
Equipment	10,000	28,569	11,453	17,116
Refunds	50,000	50,000	49,222	778
<i>Total Fiscal Officer</i>	<u>1,426,294</u>	<u>1,910,922</u>	<u>1,220,623</u>	<u>690,299</u>
General Government - Judicial				
Prosecutor				
Personal Services	962,800	1,080,918	978,748	102,170
Internal Charge Back	-	4,466	4,450	16
Supplies	2,000	4,214	3,688	526
Travel/Continuing Education	-	2,849	2,736	113
Contract Services	141,278	442,390	165,416	276,974
Rentals/Leases	5,700	51,959	938	51,021
Advertising and Printing	212,705	214,236	212,705	1,531
Other	245,289	304,437	256,277	48,160
Equipment	-	3,615	-	3,615
Refunds	100,000	186,360	35,726	150,634
<i>Total Prosecutor</i>	<u>1,669,772</u>	<u>2,295,444</u>	<u>1,660,684</u>	<u>634,760</u>
<i>Total Expenditures</i>	<u>3,096,066</u>	<u>4,206,366</u>	<u>2,881,307</u>	<u>1,325,059</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>1,649,834</u>	<u>539,534</u>	<u>866,630</u>	<u>327,096</u>
Other Financing Sources (Uses)				
Other Financing Sources	-	-	1,006	1,006
Other Financing Uses	(1,600,000)	(2,040,462)	(1,562,256)	478,206
<i>Total Other Financing Sources (Uses)</i>	<u>(1,600,000)</u>	<u>(2,040,462)</u>	<u>(1,561,250)</u>	<u>479,212</u>
<i>Net Change in Fund Balance</i>	49,834	(1,500,928)	(694,620)	806,308
Fund Balance - Beginning	5,407,471	5,407,471	5,407,471	
Prior Year Encumbrance Appropriations	366,366	366,366	366,366	
<i>Fund Balance - Ending</i>	<u>\$ 5,823,671</u>	<u>\$ 4,272,909</u>	<u>\$ 5,079,217</u>	<u>\$ 806,308</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 250,000	\$ 250,000	\$ 296,683	\$ 46,683
Fines and Forefeitures	-	-	4,510	4,510
Intergovernmental	8,225,500	36,630,869	21,252,844	(15,378,025)
Other	119,000	120,886	281,313	160,427
<i>Total Revenues</i>	<u>8,594,500</u>	<u>37,001,755</u>	<u>21,835,350</u>	<u>(15,166,405)</u>
Expenditures				
Personal Services	1,605,100	12,858,856	8,181,175	4,677,681
Professional Services	7,973	35,015	33,380	1,635
Internal Charge Back	20,800	29,155	10,789	18,366
Supplies	77,807	262,416	114,061	148,355
Travel/Continuing Education	34,100	159,314	64,895	94,419
Motor Vehicle Fuel/Repair	10,969	22,284	4,878	17,406
Contract Services	783,119	7,979,543	4,059,861	3,919,682
Advertising and Printing	3,000	3,000	2,969	31
Other	524,043	2,459,775	1,622,493	837,282
Subsidies/Shared Revenue	5,063,856	13,072,427	12,140,189	932,238
Equipment	41,643	168,591	121,923	46,668
Capital Outlay	-	257,738	223,479	34,259
<i>Total Expenditures</i>	<u>8,172,410</u>	<u>37,308,114</u>	<u>26,580,092</u>	<u>10,728,022</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>422,090</u>	<u>(306,359)</u>	<u>(4,744,742)</u>	<u>(4,438,383)</u>
Other Financing Sources (Uses)				
Transfers-In	-	44,695	1,509,797	1,465,102
Transfers-Out	(1,680,598)	(1,722,814)	(1,524,814)	198,000
Other Financing Sources	-	-	223,840	223,840
<i>Total Other Financing Sources (Uses)</i>	<u>(1,680,598)</u>	<u>(1,678,119)</u>	<u>208,823</u>	<u>1,886,942</u>
<i>Net Change in Fund Balance</i>	<u>(1,258,508)</u>	<u>(1,984,478)</u>	<u>(4,535,919)</u>	<u>(2,551,441)</u>
Fund Balance (Deficit) - Beginning	(2,458,845)	(2,458,845)	(2,458,845)	
Prior Year Encumbrance Appropriations	<u>4,969,416</u>	<u>4,969,416</u>	<u>4,969,416</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 1,252,063</u>	<u>\$ 526,093</u>	<u>\$ (2,025,348)</u>	<u>\$ (2,551,441)</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Licenses and Permits	\$ 810,000	\$ 951,197	\$ 798,848	\$ (152,349)
Charges For Services	135,000	135,000	168,175	33,175
Fines and Forfeitures	10,000	10,000	12,602	2,602
Other	45,000	45,000	42,072	(2,928)
<i>Total Revenues</i>	<u>1,000,000</u>	<u>1,141,197</u>	<u>1,021,697</u>	<u>(119,500)</u>
Expenditures				
Health				
Animal Control				
Personal Services	672,900	769,900	765,111	4,789
Professional Services	75,000	15,375	15,375	-
Internal Charge Back	17,300	17,300	17,056	244
Supplies	108,489	111,551	101,442	10,109
Travel/Continuing Education	500	500	-	500
Motor Vehicle Fuel/Repair	1,800	1,800	1,520	280
Contract Services	50,111	50,111	50,070	41
Utilities	110,000	72,625	36,200	36,425
Insurance	3,000	3,000	1,669	1,331
Advertising and Printing	3,000	3,000	3,000	-
Other	3,353	3,353	3,236	117
Equipment	5,692	5,692	2,244	3,448
<i>Total Animal Control</i>	<u>1,051,145</u>	<u>1,054,207</u>	<u>996,923</u>	<u>57,284</u>
Fiscal Officer - Dog License				
Personal Services	61,100	61,100	58,899	2,201
Contract Services	31,000	31,000	24,665	6,335
<i>Total Fiscal Officer - Dog License</i>	<u>92,100</u>	<u>92,100</u>	<u>83,564</u>	<u>8,536</u>
<i>Total Health</i>	<u>1,143,245</u>	<u>1,146,307</u>	<u>1,080,487</u>	<u>65,820</u>
<i>(Deficiency) of Revenues (Under) Expenditures</i>	<u>(143,245)</u>	<u>(5,110)</u>	<u>(58,790)</u>	<u>(53,680)</u>
Other Financing Sources				
Transfers In	-	-	27,000	27,000
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>27,000</u>	<u>27,000</u>
<i>Net Change in Fund Balance</i>	<u>(143,245)</u>	<u>(5,110)</u>	<u>(31,790)</u>	<u>(26,680)</u>
Fund Balance (Deficit) - Beginning	(41,635)	(41,635)	(41,635)	
Prior Year Encumbrance Appropriations	<u>46,745</u>	<u>46,745</u>	<u>46,745</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (138,135)</u>	<u>\$ -</u>	<u>\$ (26,680)</u>	<u>\$ (26,680)</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 1,034,000	\$ 1,118,854	\$ 951,984	\$ (166,870)
<i>Total Revenues</i>	<u>1,034,000</u>	<u>1,118,854</u>	<u>951,984</u>	<u>(166,870)</u>
Expenditures				
General Government - Judicial				
Personal Services	97,300	97,300	96,172	1,128
Internal Charge Back	650,000	650,000	581,933	68,067
Supplies	66,390	66,390	34,201	32,189
Travel/Continuing Education	1,000	1,000	53	947
Contract Services	90,500	90,500	87,909	2,591
Equipment	4,000	4,000	2,394	1,606
Capital Outlay	-	200,000	173,594	26,406
Total General Government - Judicial	<u>909,190</u>	<u>1,109,190</u>	<u>976,256</u>	<u>132,934</u>
<i>Total Expenditures</i>	<u>909,190</u>	<u>1,109,190</u>	<u>976,256</u>	<u>132,934</u>
<i>Net Changes in Fund Balance</i>	124,810	9,664	(24,272)	(33,936)
Fund Balance - Beginning	179,311	179,311	179,311	
Prior Year Encumbrance Appropriations	<u>390</u>	<u>390</u>	<u>390</u>	
<i>Fund Balance - Ending</i>	<u>\$ 304,511</u>	<u>\$ 189,365</u>	<u>\$ 155,429</u>	<u>\$ (33,936)</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 12,000	\$ 13,540	\$ 4,500	\$ (9,040)
<i>Total Revenues</i>	<u>12,000</u>	<u>13,540</u>	<u>4,500</u>	<u>(9,040)</u>
Expenditures				
Economic Development				
Contract Services	7,500	7,500	6,141	1,359
<i>Total Economic Development</i>	<u>7,500</u>	<u>7,500</u>	<u>6,141</u>	<u>1,359</u>
<i>Net Change in Fund Balance</i>	4,500	6,040	(1,641)	(7,681)
Fund Balance (Deficit) - Beginning	<u>(6,040)</u>	<u>(6,040)</u>	<u>(6,040)</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (1,540)</u>	<u>\$ -</u>	<u>\$ (7,681)</u>	<u>\$ (7,681)</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 320,000	\$ 320,000	\$ 226,336	\$ (93,664)
Total Revenues	320,000	320,000	226,336	(93,664)
Expenditures				
Public Safety				
Personal Services	140,300	126,850	108,124	18,726
Supplies	71,524	66,524	65,173	1,351
Contract Services	134,908	153,358	148,322	5,036
Equipment	7,022	7,022	6,877	145
Total Public Safety	353,754	353,754	328,496	25,258
Net Change in Fund Balance	(33,754)	(33,754)	(102,160)	(68,406)
Fund Balance - Beginning	443,104	443,104	443,104	
Prior Year Encumbrance Appropriations	16,054	16,054	16,054	
Fund Balance - Ending	\$ 425,404	\$ 425,404	\$ 356,998	\$ (68,406)

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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 220,000	\$ 292,114	\$ 264,816	\$ (27,298)
Intergovernmental	-	2,203	2,480	277
Other	1,502,000	1,580,634	1,496,659	(83,975)
<i>Total Revenues</i>	<u>1,722,000</u>	<u>1,874,951</u>	<u>1,763,955</u>	<u>(110,996)</u>
Expenditures				
General Government - Judicial				
Juvenile Court - Legal Research Computer				
Contract Services	5,000	5,000	4,636	364
Total Juvenile Court - Legal Research Computer	<u>5,000</u>	<u>5,000</u>	<u>4,636</u>	<u>364</u>
Juvenile Court - Special Projects				
Contract Services	88,500	88,500	69,604	18,896
Total Juvenile Court - Special Projects	<u>88,500</u>	<u>88,500</u>	<u>69,604</u>	<u>18,896</u>
Juvenile Court - Clerk Fees				
Contract Services	10,000	10,000	3,935	6,065
Total Juvenile Court - Clerk Fees	<u>10,000</u>	<u>10,000</u>	<u>3,935</u>	<u>6,065</u>
Probate Court - Legal Research Computer				
Contract Services	-	35,000	6,468	28,532
Total Probate Court - Legal Research Computer	<u>-</u>	<u>35,000</u>	<u>6,468</u>	<u>28,532</u>
Probate Court - Conduct of Business				
Travel/Continuing Education	-	10,000	8,308	1,692
Other	-	15,000	13,739	1,261
Total Probate Court - Conduct of Business	<u>-</u>	<u>25,000</u>	<u>22,047</u>	<u>2,953</u>
Probate Court - Mediation				
Personal Services	-	37,000	29,077	7,923
Other	-	50,000	21,205	28,795
Total Probate Court - Mediation	<u>-</u>	<u>87,000</u>	<u>50,282</u>	<u>36,718</u>
Probate Court - Indigent Guardianship				
Contract Services	-	50,000	25,000	25,000
Other	-	100,000	81,574	18,426
Total Probate Court - Indigent Guardianship	<u>-</u>	<u>150,000</u>	<u>106,574</u>	<u>43,426</u>
Probate Court - Special Projects				
Contract Services	-	220,000	213,527	6,473
Other	-	60,000	47,692	12,308
Total Probate Court - Special Projects	<u>-</u>	<u>280,000</u>	<u>261,219</u>	<u>18,781</u>
Probate Court - Mental Health				
Other	60,000	135,000	77,955	57,045
Total Probate Court - Mental Health	<u>60,000</u>	<u>135,000</u>	<u>77,955</u>	<u>57,045</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Domestic Court - Legal Research Computer				
Equipment	\$ 45,000	\$ 45,000	\$ -	\$ 45,000
Total Domestic Court - Legal Research Computer	45,000	45,000	-	45,000
Domestic Court - Special Projects				
Personal Services	293,919	293,919	264,343	29,576
Supplies	3,000	3,000	2,074	926
Travel/Continuing Education	14,000	17,000	13,331	3,669
Contract Services	15,000	13,000	3,254	9,746
Other	4,000	3,000	-	3,000
Equipment	6,000	6,000	-	6,000
Total Domestic Court - Special Projects	335,919	335,919	283,002	52,917
Common Pleas Court - Legal Research Computer				
Professional Services	81,144	81,144	15,398	65,746
Other	45,646	45,646	42,787	2,859
Total Common Pleas Court - Legal Research Computer	126,790	126,790	58,185	68,605
Common Pleas Court - Special Projects				
Personal Services	357,100	357,100	329,891	27,209
Professional Services	150,347	150,347	90,992	59,355
Supplies	20,000	20,000	19,918	82
Travel/Continuing Education	60,000	60,000	40,078	19,922
Contract Services	186,606	186,606	184,068	2,538
Other	15,000	15,000	14,963	37
Equipment	51,345	51,345	50,813	532
Capital Outlay	165,080	165,080	54,132	110,948
Total Common Pleas Court - Special Projects	1,005,478	1,005,478	784,855	220,623
Total General Government - Judicial	1,676,687	2,328,687	1,728,762	599,925
Public Safety				
Juvenile Court - Indigent Driver Alcohol				
Contract Services	-	30,000	-	30,000
Total Juvenile Court - Indigent Driver Alcohol	-	30,000	-	30,000
Juvenile Court - Driver Intervention				
Supplies	3,400	3,400	3,323	77
Contract Services	7,600	7,600	7,200	400
Total Juvenile Court - Probation Services	11,000	11,000	10,523	477
Total Public Safety	11,000	41,000	10,523	30,477
Total Expenditures	1,687,687	2,369,687	1,739,285	630,402
Excess (Deficiency) of Revenues Over (Under) Expenditures	34,313	(494,736)	24,670	519,406
Other Financing Sources (Uses)				
Transfers Out	-	(50,000)	-	(50,000)
Total Other Financing Sources (Uses)	-	(50,000)	-	(50,000)
Net Changes in Fund Balance	34,313	(544,736)	24,670	569,406
Fund Balance - Beginning	2,065,353	2,065,353	2,065,353	
Prior Year Encumbrance Appropriations	29,468	29,468	29,468	
Fund Balance - Ending	\$ 2,129,134	\$ 1,550,085	\$ 2,119,491	\$ 569,406

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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 150,000	\$ 150,000	\$ 157,619	\$ 7,619
<i>Total Revenues</i>	<u>150,000</u>	<u>150,000</u>	<u>157,619</u>	<u>7,619</u>
Expenditures				
Personal Services	94,600	175,600	164,558	11,042
Supplies	6,489	6,489	6,160	329
Equipment	5,000	5,000	5,000	-
Total Public Safety	<u>106,089</u>	<u>187,089</u>	<u>175,718</u>	<u>11,371</u>
<i>Net Change in Fund Balance</i>	43,911	(37,089)	(18,099)	18,990
Fund Balance - Beginning	220,815	220,815	220,815	
Prior Year Encumbrance Appropriations	<u>6,489</u>	<u>6,489</u>	<u>6,489</u>	
<i>Fund Balance - Ending</i>	<u>\$ 271,215</u>	<u>\$ 190,215</u>	<u>\$ 209,205</u>	<u>\$ 18,990</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 120,000	\$ 120,000	\$ 102,014	\$ (17,986)
<i>Total Revenues</i>	<u>120,000</u>	<u>120,000</u>	<u>102,014</u>	<u>(17,986)</u>
Expenditures				
Public Safety				
Subsidies/Shared Revenues	120,000	120,000	101,381	18,619
<i>Total Expenditures</i>	<u>120,000</u>	<u>120,000</u>	<u>101,381</u>	<u>18,619</u>
<i>Net Change in Fund Balance</i>	-	-	633	633
Fund Balance - Beginning	<u>56,273</u>	<u>56,273</u>	<u>56,273</u>	
<i>Fund Balance - Ending</i>	<u>\$ 56,273</u>	<u>\$ 56,273</u>	<u>\$ 56,906</u>	<u>\$ 633</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 80,000	\$ 80,000	\$ 85,286	\$ 5,286
<i>Total Revenues</i>	<u>80,000</u>	<u>80,000</u>	<u>85,286</u>	<u>5,286</u>
<i>Net Change in Fund Balance</i>	80,000	80,000	85,286	5,286
Fund Balance - Beginning	<u>(6,316)</u>	<u>(6,316)</u>	<u>(6,316)</u>	
<i>Fund Balance - Ending</i>	<u>\$ 73,684</u>	<u>\$ 73,684</u>	<u>\$ 78,970</u>	<u>\$ 5,286</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ -	\$ -	\$ 629	\$ 629
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>629</u>	<u>629</u>
<i>Net Change in Fund Balance</i>	-	-	629	629
Fund Balance - Beginning	<u>6,119</u>	<u>6,119</u>	<u>6,119</u>	
<i>Fund Balance - Ending</i>	<u>\$ 6,119</u>	<u>\$ 6,119</u>	<u>\$ 6,748</u>	<u>\$ 629</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 35,000	\$ 35,000	\$ 13,197	\$ (21,803)
Fines and Forfeitures	345,000	345,000	360,007	15,007
Other	-	-	4,279	4,279
<i>Total Revenues</i>	<u>380,000</u>	<u>380,000</u>	<u>377,483</u>	<u>(2,517)</u>
Expenditures				
Public Safety				
Personal Services	194,800	194,800	193,732	1,068
Professional Services	500	500	-	500
Internal Charge Back	6,000	6,000	1,392	4,608
Supplies	71,577	71,577	53,093	18,484
Contract Services	159,952	159,952	127,151	32,801
Total Public Safety	<u>432,829</u>	<u>432,829</u>	<u>375,368</u>	<u>57,461</u>
<i>Net Change in Fund Balance</i>	(52,829)	(52,829)	2,115	54,944
Fund Balance - Beginning	237,830	237,830	237,830	
Prior Year Encumbrance Appropriations	<u>14,629</u>	<u>14,629</u>	<u>14,629</u>	
<i>Fund Balance - Ending</i>	<u>\$ 199,630</u>	<u>\$ 199,630</u>	<u>\$ 254,574</u>	<u>\$ 54,944</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 2,244,100	\$ 2,244,100	\$ 1,645,026	\$ (599,074)
Intergovernmental	6,244,900	6,597,672	6,108,788	(488,884)
Other	10,000	10,000	207,257	197,257
<i>Total Revenues</i>	<u>8,499,000</u>	<u>8,851,772</u>	<u>7,961,071</u>	<u>(890,701)</u>
Expenditures				
Human Services				
Personal Services	6,931,700	6,931,700	6,833,917	97,783
Internal Charge Back	150,100	150,100	115,633	34,467
Supplies	65,054	65,054	36,958	28,096
Travel/Continuing Education	18,000	18,000	16,207	1,793
Motor Vehicle Fuel/Repair	10,000	10,000	4,189	5,811
Contract Services	1,815,002	1,815,002	1,567,332	247,670
Other	401,566	401,566	401,434	132
Equipment	3,331	3,331	3,233	98
<i>Total Human Services</i>	<u>9,394,753</u>	<u>9,394,753</u>	<u>8,978,903</u>	<u>415,850</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(895,753)</u>	<u>(542,981)</u>	<u>(1,017,832)</u>	<u>(474,851)</u>
Other Financing Sources				
Other Financing Sources	1,000	1,000	350	(650)
<i>Total Other Financing Sources</i>	<u>1,000</u>	<u>1,000</u>	<u>350</u>	<u>(650)</u>
<i>Net Change in Fund Balance</i>	<u>(894,753)</u>	<u>(541,981)</u>	<u>(1,017,482)</u>	<u>(475,501)</u>
Fund Balance (Deficit) - Beginning	(135,972)	(135,972)	(135,972)	
Prior Year Encumbrance Appropriations	<u>677,953</u>	<u>677,953</u>	<u>677,953</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (352,772)</u>	<u>\$ -</u>	<u>\$ (475,501)</u>	<u>\$ (475,501)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Akron Zoo Project Fund
For the Year Ended December 31, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ 8,562,984	\$ 8,445,934	\$ (117,050)
<i>Total Revenues</i>	-	8,562,984	8,445,934	(117,050)
Expenditures				
Recreation				
Contract Services	-	8,562,984	8,445,934	117,050
<i>Total Recreation</i>	-	8,562,984	8,445,934	117,050
<i>Net Change in Fund Balance</i>	-	-	-	-
Fund Balance (Deficit) - Beginning	-	-	-	
<i>Fund Balance (Deficit) - Ending</i>	\$ -	\$ -	\$ -	\$ -

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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 600,000	\$ 3,205,501	\$ 1,784,428	\$ (1,421,073)
<i>Total Revenues</i>	<u>600,000</u>	<u>3,205,501</u>	<u>1,784,428</u>	<u>(1,421,073)</u>
Expenditures				
Public Safety				
Personal Services	372,700	389,065	387,266	1,799
Internal Charge Back	13,900	11,164	2,286	8,878
Supplies	20,293	45,678	29,153	16,525
Travel/Continuing Education	6,013	108,796	15,286	93,510
Contract Services	19,833	67,278	56,191	11,087
Hazardous Materials	77,298	1,535,499	316,031	1,219,468
Grants and Public Service	54,100	62,595	61,749	846
Other	121,192	382,847	200,782	182,065
Equipment	269,857	914,998	491,534	423,464
<i>Total Public Safety</i>	<u>955,186</u>	<u>3,517,920</u>	<u>1,560,278</u>	<u>1,957,642</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(355,186)</u>	<u>(312,419)</u>	<u>224,150</u>	<u>536,569</u>
Other Financing Sources (Uses)				
Other Financing Sources	-	-	9,630	9,630
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>9,630</u>	<u>9,630</u>
<i>Net Change in Fund Balance</i>	<u>(355,186)</u>	<u>(312,419)</u>	<u>233,780</u>	<u>546,199</u>
Fund Balance - Beginning	(67,229)	(67,229)	(67,229)	
Prior Year Encumbrance Appropriations	373,986	379,648	373,986	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (48,429)</u>	<u>\$ -</u>	<u>\$ 540,537</u>	<u>\$ 546,199</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
General Obligation Bond Retirement Fund
For the Year Ended December 31, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 7,713,340	\$ 7,564,031	\$ 6,741,840	\$ (822,191)
Intergovernmental	1,106,002	1,106,002	1,911,846	805,844
Investment Income	-	-	7,811	7,811
Other	515,550	515,550	-	(515,550)
<i>Total Revenues</i>	<u>9,334,892</u>	<u>9,185,583</u>	<u>8,661,497</u>	<u>(524,086)</u>
Expenditures				
Other	-	-	249,118	(249,118)
Debt Service:				
Principal	7,152,793	7,331,293	5,709,287	1,622,006
Interest	3,198,807	3,198,807	3,198,807	-
<i>Total Expenditures</i>	<u>10,351,600</u>	<u>10,530,100</u>	<u>9,157,212</u>	<u>1,372,888</u>
<i>Excess of Revenues Over Expenditures</i>	<u>(1,016,708)</u>	<u>(1,344,517)</u>	<u>(495,715)</u>	<u>848,802</u>
Other Financing Sources				
Issuance of Debt	-	6,579,500	6,280,000	(299,500)
Premium on Debt	-	-	2,202,946	2,202,946
Payment to Refunded Bond Escrow Agent	-	(6,401,000)	(6,401,000)	-
<i>Total Other Financing Sources</i>	<u>-</u>	<u>178,500</u>	<u>2,081,946</u>	<u>1,903,446</u>
<i>Net Change in Fund Balance</i>	<u>(1,016,708)</u>	<u>(1,166,017)</u>	<u>1,586,231</u>	<u>2,752,248</u>
Fund Balance - Beginning	3,600,678	3,600,678	3,600,678	
Prior Year Encumbrance Appropriations	2,900	2,900	2,900	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 2,586,870</u>	<u>\$ 2,437,561</u>	<u>\$ 5,189,809</u>	<u>\$ 2,752,248</u>

County of Summit, Ohio

***Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2016***

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Investments	\$ 2,626,537	\$ 6,880,963	\$ 9,507,500
Receivables (Net of Allowance for Uncollectibles)			
Loans	-	3,681,035	3,681,035
<i>Total Assets</i>	<u>\$ 2,626,537</u>	<u>\$ 10,561,998</u>	<u>\$ 13,188,535</u>
Liabilities			
Accounts Payable	\$ 31,790	\$ 91,807	\$ 123,597
Accrued Salaries and Wages Payable	2,937	-	2,937
Due To Other Funds	1,438	-	1,438
Due To Other Governments	452	-	452
<i>Total Liabilities</i>	<u>36,617</u>	<u>91,807</u>	<u>128,424</u>
Deferred Inflows of Resources			
Unavailable Revenue	-	1,191,035	1,191,035
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>1,191,035</u>	<u>1,191,035</u>
Fund Balances			
Restricted	-	9,279,156	9,279,156
Assigned	2,589,920	-	2,589,920
<i>Total Fund Balances</i>	<u>2,589,920</u>	<u>9,279,156</u>	<u>11,869,076</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 2,626,537</u>	<u>\$ 10,561,998</u>	<u>\$ 13,188,535</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, 2016

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
Revenues			
Charges for Services	\$ -	\$ 112,394	\$ 112,394
Intergovernmental	122,130	1,034,884	1,157,014
Investment Income	-	87	87
Other	105,327	361,944	467,271
<i>Total Revenues</i>	<u>227,457</u>	<u>1,509,309</u>	<u>1,736,766</u>
Expenditures			
General Government:			
Legislative and Executive	249,493	-	249,493
Public Works	-	2,290,670	2,290,670
Other Expenditures	7,714	-	7,714
Capital Outlay	825,490	18,869,125	19,694,615
Debt Service:			
Principal Retirement	-	11,923,222	11,923,222
Interest and Fiscal Charges	-	74,545	74,545
<i>Total Expenditures</i>	<u>1,082,697</u>	<u>33,157,562</u>	<u>34,240,259</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(855,240)</u>	<u>(31,648,253)</u>	<u>(32,503,493)</u>
Other Financing Sources (Uses)			
Capital Lease Proceeds	-	11,923,222	11,923,222
Issuance of Debt	-	21,320,000	21,320,000
Transfers In	2,589,797	3,149,662	5,739,459
Transfers Out	-	(91,115)	(91,115)
<i>Total Other Financing Sources (Uses)</i>	<u>2,589,797</u>	<u>36,301,769</u>	<u>38,891,566</u>
<i>Net Change in Fund Balances</i>	1,734,557	4,653,516	6,388,073
Fund Balance - Beginning	<u>855,363</u>	<u>4,625,640</u>	<u>5,481,003</u>
<i>Fund Balance - Ending</i>	<u>\$ 2,589,920</u>	<u>\$ 9,279,156</u>	<u>\$ 11,869,076</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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ 120,508	\$ 131,130	\$ 10,622
Other	-	-	27,317	27,317
<i>Total Revenues</i>	-	120,508	158,447	37,939
Expenditures				
Personal Services	211,500	211,500	211,094	406
Professional Services	48,307	67,951	63,679	4,272
Internal Charge Back	6,000	6,000	3,330	2,670
Supplies	3,950	3,950	1,950	2,000
Travel/Continuing Education	9,516	9,516	7,180	2,336
Advertising and Printing	4,110	4,110	1,220	2,890
Capital Outlay	528,853	1,480,704	1,180,492	300,212
<i>Total Expenditures</i>	812,236	1,783,731	1,468,945	314,786
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(812,236)	(1,663,223)	(1,310,498)	352,725
Other Financing Sources (Uses)				
Transfers-In	-	788,276	2,589,797	1,801,521
Other Financing Sources	-	-	78,010	78,010
<i>Total Other Financing Sources (Uses)</i>	-	788,276	2,667,807	1,879,531
<i>Net Change in Fund Balance</i>	(812,236)	(874,947)	1,357,309	2,232,256
Fund Balance - Beginning	574,416	574,416	574,416	
Prior Year Encumbrance Appropriations	304,578	304,578	304,578	
<i>Fund Balance - Ending</i>	\$ 66,758	\$ 4,047	\$ 2,236,303	\$ 2,232,256

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, 2016***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ -	\$ -	\$ 112,394	\$ 112,394
Intergovernmental	-	3,459,977	1,034,883	(2,425,094)
Investment Income	-	-	95	95
Other	-	-	361,943	361,943
<i>Total Revenues</i>	-	3,459,977	1,509,315	(1,950,662)
Expenditures				
Professional Services	22,000	97,000	97,000	-
Contract Services	-	18,490,741	18,490,741	-
Capital Outlay	1,141,320	9,220,968	6,376,574	2,844,394
Debt Service:				
Principal	-	11,923,222	11,923,222	-
Interest	-	76,447	76,447	-
<i>Total Expenditures</i>	1,163,320	39,808,378	36,963,984	2,844,394
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,163,320)	(36,348,401)	(35,454,669)	893,732
Other Financing Sources (Uses)				
Capital Lease Proceeds	-	11,999,669	11,923,222	(76,447)
Issuance of Debt	-	23,848,543	21,320,000	(2,528,543)
Transfers-In	-	684,859	3,149,661	2,464,802
Transfers-Out	-	(91,114)	(91,114)	-
<i>Total Other Financing Sources (Uses)</i>	-	36,441,957	36,301,769	(140,188)
<i>Net Change in Fund Balance</i>	(1,163,320)	93,556	847,100	753,544
Fund Balance - Beginning	1,448,092	1,448,092	1,448,092	
Prior Year Encumbrance Appropriations	1,163,321	1,163,321	1,163,321	
<i>Fund Balance - Ending</i>	<u>\$ 1,448,093</u>	<u>\$ 2,704,969</u>	<u>\$ 3,458,513</u>	<u>\$ 753,544</u>

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, 2016**

	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	\$ -	\$ 11,000,545	\$ 8,279,579	\$ -	\$ -	\$ -	\$ -	\$ 19,280,124
Receivables (Net of Allowance for Uncollectibles)								
Accounts	-	3,442	-	1,675	-	-	-	5,117
Due From Other Funds	46,022	-	1,574,611	70,699	-	-	-	1,691,332
Due From Other Governments	17,175	11,779	196,525	7,902	-	-	-	233,381
Material and Supplies Inventory	41,645	-	-	-	-	-	-	41,645
Prepaid Items	159,767	246,653	-	-	-	-	175,972	582,392
<i>Total Current Assets</i>	<u>264,609</u>	<u>11,262,419</u>	<u>10,050,715</u>	<u>80,276</u>	<u>-</u>	<u>-</u>	<u>175,972</u>	<u>21,833,991</u>
<i>Noncurrent Assets:</i>								
<i>Capital Assets:</i>								
Depreciable Capital Assets, Net	-	-	-	-	2,412	-	638,210	640,622
<i>Total Noncurrent Assets</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,412</u>	<u>-</u>	<u>638,210</u>	<u>640,622</u>
<i>Total Assets</i>	<u>264,609</u>	<u>11,262,419</u>	<u>10,050,715</u>	<u>80,276</u>	<u>2,412</u>	<u>-</u>	<u>814,182</u>	<u>22,474,613</u>
Deferred Outflows of Resources								
Pension	79,583	170,298	75,178	63,780	229,381	126,968	905,960	1,651,148
<i>Total Deferred Outflows of Resources</i>	<u>79,583</u>	<u>170,298</u>	<u>75,178</u>	<u>63,780</u>	<u>229,381</u>	<u>126,968</u>	<u>905,960</u>	<u>1,651,148</u>
Liabilities								
<i>Current Liabilities:</i>								
Accounts Payable	6,503	23,825	34,447	63,233	2,859	11	424,027	554,905
Accrued Salaries and Wages Payable	3,139	4,828	3,162	2,817	8,435	5,125	49,742	77,248
Compensated Absences	9,096	14,961	7,861	14,912	6,811	18,676	368	72,685
Due To Other Funds	91,073	3,647	141	58,334	90,573	2,467	18,067	264,302
Due To Other Governments	575	742	487	433	1,294	788	5,394	9,713
Claims Payable	-	2,794,102	695,067	-	-	-	-	3,489,169
<i>Total Current Liabilities</i>	<u>110,386</u>	<u>2,842,105</u>	<u>741,165</u>	<u>139,729</u>	<u>109,972</u>	<u>27,067</u>	<u>497,598</u>	<u>4,468,022</u>
<i>Long-term Liabilities:</i>								
Compensated Absences	21,691	35,677	18,745	35,560	16,242	44,536	877	173,328
Claims Payable	-	-	902,739	-	-	-	-	902,739
Net Pension Liability	207,900	444,884	196,393	166,619	599,231	331,691	2,366,711	4,313,429
<i>Total Long-term Liabilities</i>	<u>229,591</u>	<u>480,561</u>	<u>1,117,877</u>	<u>202,179</u>	<u>615,473</u>	<u>376,227</u>	<u>2,367,588</u>	<u>5,389,496</u>
<i>Total Liabilities</i>	<u>339,977</u>	<u>3,322,666</u>	<u>1,859,042</u>	<u>341,908</u>	<u>725,445</u>	<u>403,294</u>	<u>2,865,186</u>	<u>9,857,518</u>
Deferred Inflows of Resources								
Pension	5,856	12,531	5,532	4,693	16,878	9,342	66,661	121,493
<i>Total Deferred Inflows of Resources</i>	<u>5,856</u>	<u>12,531</u>	<u>5,532</u>	<u>4,693</u>	<u>16,878</u>	<u>9,342</u>	<u>66,661</u>	<u>121,493</u>
Net Position								
Net Investment in Capital Assets	-	-	-	-	2,412	-	638,210	640,622
Unrestricted	(1,641)	8,097,520	8,261,319	(202,545)	(512,942)	(285,668)	(1,849,915)	13,506,128
<i>Total Net Position</i>	<u>\$ (1,641)</u>	<u>\$ 8,097,520</u>	<u>\$ 8,261,319</u>	<u>\$ (202,545)</u>	<u>\$ (510,530)</u>	<u>\$ (285,668)</u>	<u>\$ (1,211,705)</u>	<u>\$ 14,146,750</u>

County of Summit, Ohio

**Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
December 31, 2016**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Geographic Info Systems	Information Technology	Total
Operating Revenues								
Charges for Services	\$ 850,191	\$ 42,013,940	\$ 1,785,069	\$ 993,498	\$ 160,127	\$ 466,654	\$ 3,808,204	\$ 50,077,683
Other	-	61,344	-	2,122	-	-	-	63,466
<i>Total Operating Revenues</i>	<u>850,191</u>	<u>42,075,284</u>	<u>1,785,069</u>	<u>995,620</u>	<u>160,127</u>	<u>466,654</u>	<u>3,808,204</u>	<u>50,141,149</u>
Operating Expenses								
Personal Services	219,913	486,668	215,800	197,639	702,557	359,644	3,714,621	5,896,842
Contractual Services	260,817	1,844,341	54,690	749,928	13,235	104,883	1,244,175	4,272,069
Material and Supplies	325,799	13,270	4,365	4,638	729	982	35,968	385,751
Insurance Claims Expense	-	36,621,936	1,541,298	-	-	-	-	38,163,234
Depreciation	1,116	-	-	-	1,158	-	185,869	188,143
Other	-	124,615	21,572	22,381	4,216	5,765	10,933	189,482
<i>Total Operating Expenses</i>	<u>807,645</u>	<u>39,090,830</u>	<u>1,837,725</u>	<u>974,586</u>	<u>721,895</u>	<u>471,274</u>	<u>5,191,566</u>	<u>49,095,521</u>
<i>Operating Income (Loss)</i>	<u>42,546</u>	<u>2,984,454</u>	<u>(52,656)</u>	<u>21,034</u>	<u>(561,768)</u>	<u>(4,620)</u>	<u>(1,383,362)</u>	<u>1,045,628</u>
Non-Operating Revenues (Expenses)								
Intergovernmental Revenue	-	-	102,507	-	-	-	-	102,507
Investment Income	-	8,670	-	-	-	-	-	8,670
Interest and Fiscal Charges	(45)	-	-	-	-	-	-	(45)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(45)</u>	<u>8,670</u>	<u>102,507</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>111,132</u>
<i>Income (Loss) Before Capital Contributions and Transfers</i>	<u>42,501</u>	<u>2,993,124</u>	<u>49,851</u>	<u>21,034</u>	<u>(561,768)</u>	<u>(4,620)</u>	<u>(1,383,362)</u>	<u>1,156,760</u>
Capital Contributions	-	-	-	-	-	-	663,451	663,451
Transfers In	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>38,000</u>	<u>451,714</u>	<u>-</u>	<u>-</u>	<u>589,714</u>
<i>Change in Net Position</i>	<u>142,501</u>	<u>2,993,124</u>	<u>49,851</u>	<u>59,034</u>	<u>(110,054)</u>	<u>(4,620)</u>	<u>(719,911)</u>	<u>2,409,925</u>
Net Position (Deficit) - Beginning	<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>
<i>Net Position (Deficit) - Ending</i>	<u>\$ (1,641)</u>	<u>\$ 8,097,520</u>	<u>\$ 8,261,319</u>	<u>\$ (202,545)</u>	<u>\$ (510,530)</u>	<u>\$ (285,668)</u>	<u>\$ (1,211,705)</u>	<u>\$ 14,146,750</u>

County of Summit, Ohio

**Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2016**

	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	\$ 766,117	\$ 42,093,676	\$ 2,383,839	\$ 922,091	\$ 201,427	\$ 466,654	\$ 3,808,204	\$ 50,642,008
Cash Receipts - Other	-	57,942	-	-	-	-	-	57,942
Cash Payments for Goods and Services	(628,822)	(1,975,235)	(59,591)	(754,592)	(15,527)	(111,638)	(1,225,829)	(4,771,234)
Cash Payments for Insurance Claims	-	(37,113,993)	(2,088,481)	-	-	-	-	(39,202,474)
Cash Payments to Employees	(235,027)	(464,082)	(204,786)	(205,499)	(637,614)	(355,016)	(2,497,705)	(4,599,729)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>(97,732)</u>	<u>2,598,308</u>	<u>30,981</u>	<u>(38,000)</u>	<u>(451,714)</u>	<u>-</u>	<u>84,670</u>	<u>2,126,513</u>
Cash Flows from Non-Capital Financing Activities								
Cash Receipts - Intergovernmental	-	-	102,507	-	-	-	-	102,507
Transfers In	100,000	-	-	38,000	451,714	-	-	589,714
<i>Net Cash Provided by Non-Capital Financing Activities</i>	<u>100,000</u>	<u>-</u>	<u>102,507</u>	<u>38,000</u>	<u>451,714</u>	<u>-</u>	<u>-</u>	<u>692,221</u>
Cash Flows from Capital and Related Financing Activities								
Cash Payments for Capital Acquisitions	-	-	-	-	-	-	(157,552)	(157,552)
Cash Payments for Debt Retirement	(2,223)	-	-	-	-	-	-	(2,223)
Cash Payments for Interest Expense	(45)	-	-	-	-	-	-	(45)
<i>Net Cash (Used) by Capital and Related Financing Activities</i>	<u>(2,268)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(157,552)</u>	<u>(159,820)</u>
Cash Flows from Investing Activities								
Interest on Investments	-	8,670	-	-	-	-	-	8,670
<i>Net Increase in Pooled Cash and Investments</i>	-	2,606,978	133,488	-	-	-	(72,882)	2,667,584
Pooled Cash and Investments - Beginning	-	8,393,567	8,146,091	-	-	-	72,882	16,612,540
<i>Pooled Cash and Investments - Ending</i>	<u>\$ -</u>	<u>\$ 11,000,545</u>	<u>\$ 8,279,579</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,280,124</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities								
Operating Income (Loss)	\$ 42,546	\$ 2,984,454	\$ (52,656)	\$ 21,034	\$ (561,768)	\$ (4,620)	\$ (1,383,362)	\$ 1,045,628
Adjustments:								
Depreciation	1,116	-	-	-	1,158	-	185,869	188,143
(Increase) Decrease in Assets:								
Accounts Receivable	-	(3,402)	-	(6)	-	-	-	(3,408)
Due From Other Funds	8,018	-	604,696	4,765	48,036	-	-	665,515
Due From Other Governments	(17,169)	79,736	10,657	(1,303)	-	-	-	71,921
Inventory	(32,177)	-	-	-	-	-	-	(32,177)
Net Pension Asset	575	1,164	528	514	1,425	942	224	5,372
Other Operating Assets	3,437	446	-	-	-	-	(150,847)	(146,964)
Decrease in Deferred Outflows of Resources - Pensions	(51,660)	(113,727)	(49,551)	(38,814)	(160,138)	(81,204)	(895,095)	(1,390,189)
Increase (Decrease) in Liabilities:								
Accounts Payable	(12,473)	(795,607)	31,739	22,335	2,659	(4)	216,113	(535,238)
Accrued Salaries and Wages Payable	500	(413)	787	529	1,356	904	21,498	25,161
Compensated Absences	(19,686)	(578)	2,430	498	(1,219)	2,919	(298,528)	(314,164)
Due To Other Funds	(76,373)	(598)	(12)	(77,443)	(7,146)	(764)	15,920	(146,416)
Due To Other Governments	94	(64)	(912,272)	56	206	139	1,077	(910,764)
Insurance Claims Payable	-	310,064	337,936	-	-	-	-	648,000
Net Pension Liability	52,568	130,186	53,832	27,739	214,041	77,106	2,306,270	2,861,742
Increase in Deferred Inflows of Resources - Pensions	2,952	6,647	2,867	2,096	9,676	4,582	65,531	94,351
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>(97,732)</u>	<u>2,598,308</u>	<u>30,981</u>	<u>(38,000)</u>	<u>(451,714)</u>	<u>-</u>	<u>84,670</u>	<u>2,126,513</u>

Non-cash activity:

During 2016, capital assets were transferred from governmental activities to the Information Technology Internal Service fund in the amount of \$10,036 (cost was \$241,603 and accumulated depreciation was \$231,567).

During 2016, governmental activities contributed \$653,415 of capital assets to the Information Technology Internal Service fund.

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, 2016**

	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016
<u>Undivided/Subdivision Holding</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 41,209,461	\$ 870,192,567	\$ 871,840,256	\$ 39,561,772
Cash and Cash Equivalents - Segregated Accounts	22,811	21,282	22,811	21,282
Receivables (Net of Allowance for Uncollectibles)				
Taxes	589,223,224	608,043,676	589,223,224	608,043,676
<i>Total Assets</i>	<u>\$ 630,455,496</u>	<u>\$ 1,478,257,525</u>	<u>\$ 1,461,086,291</u>	<u>\$ 647,626,730</u>
Liabilities				
Due To Other Governments	\$ 589,405,235	\$ 608,174,179	\$ 589,405,235	\$ 608,174,179
Unapportioned Monies	41,050,261	1,204,945,391	1,206,543,101	39,452,551
<i>Total Liabilities</i>	<u>\$ 630,455,496</u>	<u>\$ 1,813,119,570</u>	<u>\$ 1,795,948,336</u>	<u>\$ 647,626,730</u>
<u>Payroll Holding</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 3,283,032	\$ 78,688,042	\$ 78,601,848	\$ 3,369,226
<i>Total Assets</i>	<u>\$ 3,283,032</u>	<u>\$ 78,688,042</u>	<u>\$ 78,601,848</u>	<u>\$ 3,369,226</u>
Liabilities				
Unapportioned Monies	\$ 3,283,032	\$ 78,688,042	\$ 78,601,848	\$ 3,369,226
<i>Total Liabilities</i>	<u>\$ 3,283,032</u>	<u>\$ 78,688,042</u>	<u>\$ 78,601,848</u>	<u>\$ 3,369,226</u>
<u>Custodial Checking</u>				
Assets				
Cash and Cash Equivalents - Segregated Accounts	\$ 18,069,843	\$ 14,946,664	\$ 18,069,843	\$ 14,946,664
Liabilities				
Unapportioned Monies	\$ 18,069,843	\$ 14,946,664	\$ 18,069,843	\$ 14,946,664
<u>Metro Parks</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 13,949,680	\$ 17,951,178	\$ 24,235,497	\$ 7,665,361
Receivables (Net of Allowance for Uncollectibles)				
Taxes	15,317,499	15,449,275	15,317,499	15,449,275
<i>Total Assets</i>	<u>\$ 29,267,179</u>	<u>\$ 33,400,453</u>	<u>\$ 39,552,996</u>	<u>\$ 23,114,636</u>
Liabilities				
Due To Other Governments	\$ 100,239	\$ 116,583	\$ 100,239	\$ 116,583
Unapportioned Monies	29,166,940	15,549,514	21,718,401	22,998,053
<i>Total Liabilities</i>	<u>\$ 29,267,179</u>	<u>\$ 15,666,097</u>	<u>\$ 21,818,640</u>	<u>\$ 23,114,636</u>
<u>District Health</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 7,603,696	\$ 27,180,601	\$ 27,355,305	\$ 7,428,992
<i>Total Assets</i>	<u>\$ 7,603,696</u>	<u>\$ 27,180,601</u>	<u>\$ 27,355,305</u>	<u>\$ 7,428,992</u>
Liabilities				
Due To Other Governments	\$ 365,369	\$ 135,700	\$ 365,369	\$ 135,700
Unapportioned Monies	7,238,327	365,369	310,404	7,293,292
<i>Total Liabilities</i>	<u>\$ 7,603,696</u>	<u>\$ 501,069</u>	<u>\$ 675,773</u>	<u>\$ 7,428,992</u>
<u>Children Services - Family Stability</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 505,019	\$ 2,299,929	\$ 2,552,200	\$ 252,748
<i>Total Assets</i>	<u>\$ 505,019</u>	<u>\$ 2,299,929</u>	<u>\$ 2,552,200</u>	<u>\$ 252,748</u>
Liabilities				
Due To Other Governments	\$ 2,493	\$ 2,455	\$ 2,493	\$ 2,455
Unapportioned Monies	502,526	2,493	254,726	250,293
<i>Total Liabilities</i>	<u>\$ 505,019</u>	<u>\$ 4,948</u>	<u>\$ 257,219</u>	<u>\$ 252,748</u>

(Continued)

County of Summit, Ohio

**Combining Statement of Changes in Assets and Liabilities
Agency Funds (Continued)
For the Fiscal Year Ended December 31, 2016**

	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016
<u>Development Finance Authority</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 1,759,170	\$ 2,262,219	\$ 1,934,931	\$ 2,086,458
<i>Total Assets</i>	<u>\$ 1,759,170</u>	<u>\$ 2,262,219</u>	<u>\$ 1,934,931</u>	<u>\$ 2,086,458</u>
Liabilities				
Due To Other Governments	\$ 7,462	\$ 4,614	\$ 7,462	\$ 4,614
Unapportioned Monies	1,751,708	334,750	4,614	2,081,844
<i>Total Liabilities</i>	<u>\$ 1,759,170</u>	<u>\$ 339,364</u>	<u>\$ 12,076</u>	<u>\$ 2,086,458</u>
<u>Other Agency</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 468,624	\$ 1,410,453	\$ 1,552,716	\$ 326,361
<i>Total Assets</i>	<u>\$ 468,624</u>	<u>\$ 1,410,453</u>	<u>\$ 1,552,716</u>	<u>\$ 326,361</u>
Liabilities				
Due To Other Governments	\$ 3,266	\$ 3,249	\$ 3,266	\$ 3,249
Unapportioned Monies	465,358	3,266	145,512	323,112
<i>Total Liabilities</i>	<u>\$ 468,624</u>	<u>\$ 6,515</u>	<u>\$ 148,778</u>	<u>\$ 326,361</u>
<u>Total Agency Funds</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 68,778,682	\$ 999,984,989	\$ 1,008,072,753	\$ 60,690,918
Cash and Cash Equivalents - Segregated Accounts	18,092,654	14,967,946	18,092,654	14,967,946
Receivables (Net of Allowance for Uncollectibles)				
Taxes	604,540,723	623,492,951	604,540,723	623,492,951
<i>Total Assets</i>	<u>\$ 691,412,059</u>	<u>\$ 1,638,445,886</u>	<u>\$ 1,630,706,130</u>	<u>\$ 699,151,815</u>
Liabilities				
Due To Other Governments	\$ 589,884,064	\$ 608,436,780	\$ 589,884,064	\$ 608,436,780
Unapportioned Monies	101,527,995	1,314,835,489	1,325,648,449	90,715,035
<i>Total Liabilities</i>	<u>\$ 691,412,059</u>	<u>\$ 1,923,272,269</u>	<u>\$ 1,915,532,513</u>	<u>\$ 699,151,815</u>

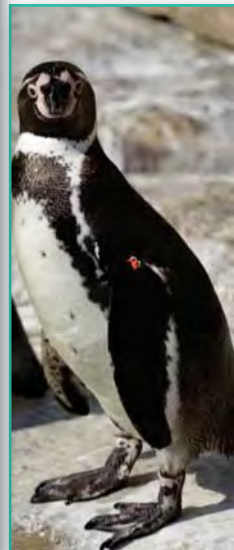
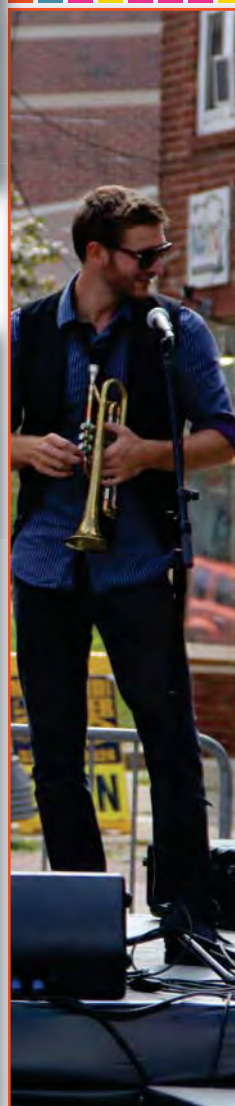
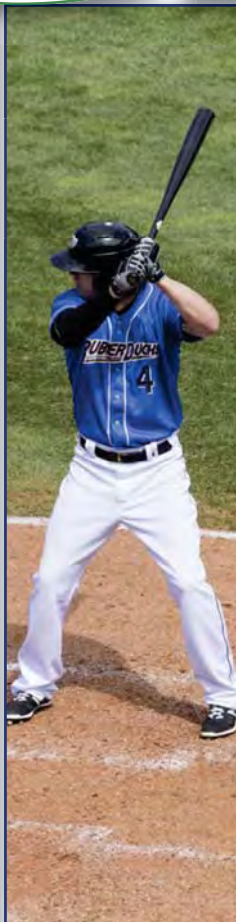
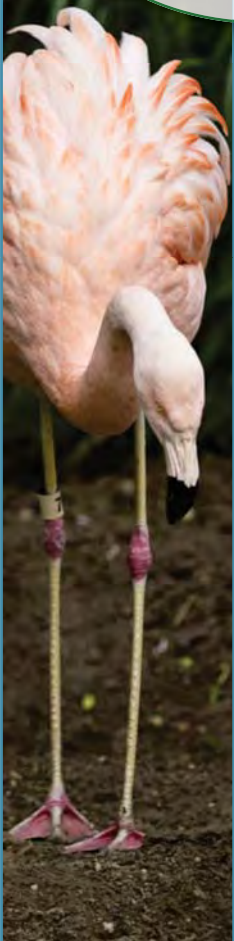
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COMPREHENSIVE ANNUAL **FINANCIAL REPORT** FOR THE YEAR ENDED DECEMBER 31, 2016

Kristen M. Scalise CPA, CFE
Summit County Fiscal Officer

GAAP



■ STATISTICAL SECTION

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County of Summit, Ohio

STATISTICAL SECTION

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

Financial Trends

Tables 1 -5

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

Revenue Capacity

Tables 6 - 9

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

Debt Capacity

Tables 10 - 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.

COUNTY OF SUMMIT, OHIO

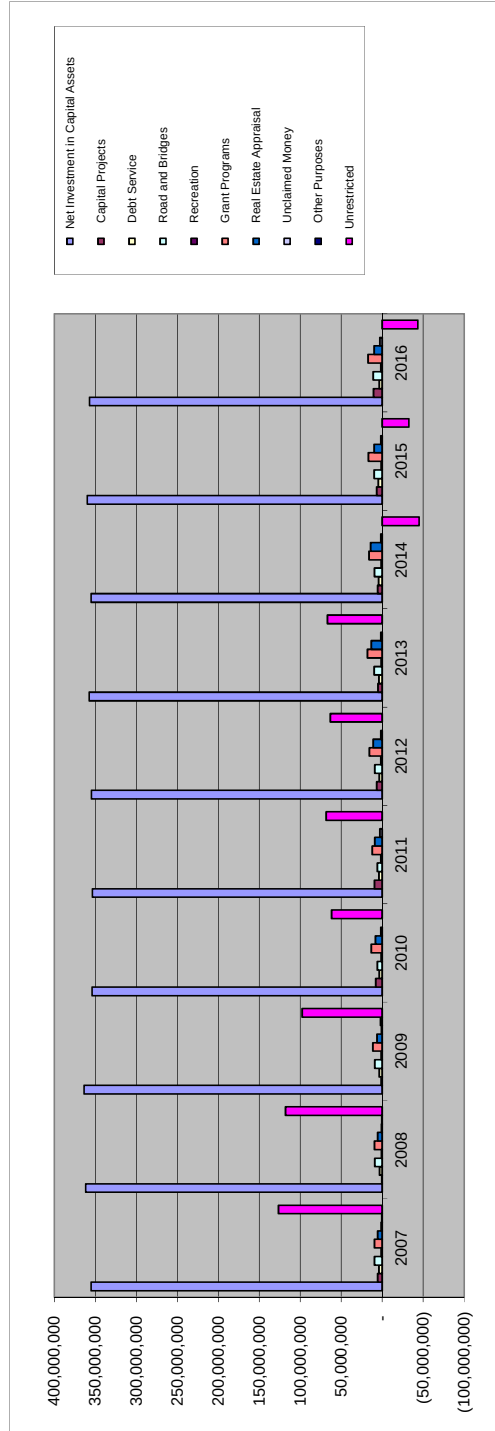
Table 1

NET POSITION BY COMPONENT

LAST TEN YEARS

(Accrual Basis of Accounting)

	2007	2008	2009	2010	2011	2012	2013	Restated 2014	2015	2016
Governmental Activities										
Net Investment in Capital Assets	\$ 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	\$ 195,080,854
Restricted for:										
Capital Projects	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	10,454,055
Debt Service	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	3,692,903
Road and Bridges	9,581,459	9,172,692	9,117,474	5,765,940	6,113,545	9,150,820	9,708,208	9,445,710	9,911,316	11,064,845
Health and Human Services	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	144,026,765
Recreation	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	1,596,882
Grant Programs	9,441,254	9,445,254	11,518,590	13,189,460	12,170,441	15,629,630	18,189,612	16,150,207	16,965,863	17,248,028
Real Estate Appraisal	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	9,936,697
Unclaimed Money	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	2,728,907
Other Purposes	663,920	435,938	2,220,950	-	-	-	-	-	-	-
Unrestricted	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)	(78,715,453)
Total Governmental Activities Net Position	\$ 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	\$ 317,114,483
Business-type Activities										
Net Investment in Capital Assets	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	162,417,063
Unrestricted	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	34,937,662
Total Business-type Activities Net Position	\$ 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	\$ 197,354,725
Primary Government										
Net Investment in Capital Assets	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	357,497,917
Restricted	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	200,749,082
Unrestricted	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)	(43,777,791)
Total Primary Government Net Position	\$ 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	\$ 514,469,208



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 prior to 2014 due to information not being available.

COUNTY OF SUMMIT, OHIO

Table 2

**CHANGES IN NET POSITION
LAST TEN YEARS**
(Accrual Basis of Accounting)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses										
Governmental Activities										
General Government										
Legislative & Executive	\$ 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	\$ 36,892,850
Judicial	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	35,679,634
Public Safety	80,425,048	79,481,857	81,056,444	79,049,965	77,069,693	77,096,415	75,956,690	80,277,391	80,328,308	89,980,544
Public Works	19,637,778	20,456,800	19,432,193	17,700,183	17,542,193	17,542,193	18,051,198	20,466,963	14,585,564	23,986,968
Health	122,774,127	131,938,662	137,391,221	138,142,537	145,034,017	132,978,121	121,224,466	114,401,601	117,171,995	118,577,038
Economic Development	3,786,061	3,313,440	6,313,440	13,556,567	6,901,285	20,707,434	5,852,486	7,282,857	4,310,043	3,241,146
Human Services	132,885,560	135,940,442	135,421,415	110,339,511	92,226,428	88,137,956	92,570,953	96,096,950	98,139,111	106,613,566
Recreation	5,868,613	8,983,180	9,120,767	9,054,463	8,470,466	8,181,534	8,298,339	8,241,914	8,507,341	8,675,999
Intergovernmental	344,249	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	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	2,887,942
Bond Issuance Costs	-	-	-	-	-	-	268,803	-	-	-
Total Governmental Activities Expenses	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	426,535,687
Business-type Activities:										
Water	63,390	22,666	15,339	11,249	6,996	2,811	181	-	-	-
Sewer	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	48,653,303
Total Business-type Activities Expenses	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	48,653,303
Total Primary Government Expenses	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	475,188,990
Program Revenues										
Governmental Activities										
Charges for Services and Sales	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	59,502,537
Operating Grants and Contributions	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	143,008,342
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	1,157,014
Total Governmental Activities Program Revenue	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	203,667,893
Business-type Activities:										
Charges for Services:										
Water	-	2,529	3,031	3,543	11,831	5,164	-	-	-	-
Sewer	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	46,134,294
Operating Grants and Contributions	-	-	-	3,902,544	8,306,008	4,296,053	4,165,334	29,744	1,089,446	351,156
Capital Grants and Contributions	8,203,551	3,299,192	4,530,284	1,415,543	1,977,917	4,315,508	3,026,435	1,403,981	2,992,416	7,059,202
Total Business-type Activities Program Revenue	40,210,551	36,161,128	38,851,922	42,828,098	47,912,385	48,256,360	45,523,969	45,891,417	48,072,001	53,524,652
Total Primary Government Program Revenue	280,261,174	284,501,673	308,741,906	298,295,546	273,399,838	261,544,302	239,995,171	246,331,942	247,989,707	257,192,545
Net (Expenses)/Revenue	(202,578,111)	(210,100,423)	(191,947,042)	(179,744,032)	(187,138,974)	(186,179,839)	(197,141,145)	(195,127,071)	(199,078,903)	(222,867,794)
Governmental Activities	3,793,026	(1,997,944)	(1,069,689)	4,615,948	5,093,173	8,104,866	7,556,580	418,896	6,047,461	4,871,349
Business-type Activities	(198,783,085)	(212,098,367)	(193,016,731)	(175,128,084)	(182,045,801)	(188,074,973)	(189,584,565)	(194,708,175)	(193,031,442)	(217,946,445)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Taxes	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	124,718,946
Sales Tax	36,714,792	35,371,417	32,919,290	34,722,738	36,332,439	38,359,046	40,181,915	42,868,670	44,788,369	46,657,507
Other Taxes	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	11,667,199
Unrestricted Contributions	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	12,948,159
Investment Earnings	14,479,366	11,063,318	2,980,336	4,208,259	3,370,151	2,790,336	640,702	2,414,972	2,751,379	2,589,983
Gain on Sale of Capital Assets	383,335	-	1,062,681	-	-	-	-	-	-	-
Miscellaneous	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	6,481,260
Special Items	(1,155,829)	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	1,829,457	-	-	-	(4,909)	-	513,836
Total Governmental Activities	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	205,576,890
Business-type Activities										
Sale of Capital Assets	9,200	11,450	-	-	-	-	-	-	-	-
Unrestricted Contributions	-	2,462,220	1,872,940	-	-	-	-	-	-	-
Investment Earnings	84,212	5,981	5,355	303	201	188,770	173,993	158,964	164,053	132,179
Miscellaneous	95,032	34,893	48,045	51,111	11,234	67,850	110,729	42,771	52,829	27,681
Transfers	-	-	-	(1,829,457)	-	-	-	4,909	7,953	(513,836)
Total Business-type Activities	188,444	2,514,544	1,926,340	(1,778,043)	11,435	256,620	284,722	206,644	224,835	(333,976)
Total Primary Government	206,362,019	206,037,905	203,269,446	211,416,783	209,659,794	189,426,143	193,094,992	196,154,141	200,649,316	205,242,914
Change in Net Position										
Governmental Activities	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	(17,290,904)
Business-type Activities	3,981,470	516,600	856,651	2,837,905	5,104,608	8,361,486	7,841,302	625,540	6,272,296	4,517,373
Total Primary Government	<u>\$ 7,576,934</u>	<u>\$ (6,060,462)</u>	<u>\$ 10,252,715</u>	<u>\$ 36,288,699</u>	<u>\$ 27,613,993</u>	<u>\$ 1,251,170</u>	<u>\$ 3,510,427</u>	<u>\$ 1,445,966</u>	<u>\$ 7,617,874</u>	<u>\$ (12,773,531)</u>

COUNTY OF SUMMIT, OHIO

Table 3

PROGRAM REVENUES BY FUNCTION/PROGRAM

LAST TEN YEARS

(Accrual Basis of Accounting)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Program Revenues										
Governmental Activities:										
Charges for Services and Sales										
General Government										
Legislative and Executive	\$ 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	\$ 21,828,783
Judicial	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	10,377,252
Public Safety	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	20,325,135
Public Works	262,800	327,849	681,381	657,139	1,208,975	1,038,346	1,046,274	1,206,857	1,397,358	1,213,653
Health	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	3,094,053
Economic Development	58,845	54,073	49,193	109,317	102,420	203,453	201,074	218,302	184,954	150,955
Human Services	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	2,378,212
Recreational	-	45,086	48,767	39,665	63,455	64,526	67,150	88,731	98,231	134,494
Total Charges for Services and Sales	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	59,502,537
Operating Grants and Contributions										
General Government										
Legislative and Executive	1,009,518	730,410	514,884	1,408,265	441,749	1,046,267	699,890	793,973	324,166	320,513
Judicial	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	4,236,778
Public Safety	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	19,137,959
Public Works	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	11,833,732
Health	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	37,446,186
Economic Development	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	2,819,724
Human Services	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	66,222,337
Recreation	1,328,650	1,601,910	1,820,537	1,841,469	1,313,614	982,405	999,589	993,638	993,822	991,113
Total Operating Grants and Contributions	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	143,008,342
Capital Grants and Contributions										
Public Safety	-	-	-	184,814	32,519	90,496	10,483	-	-	200,945
Public Works	-	-	2,624,872	2,063,657	1,896,212	2,248,552	3,380,565	4,264,766	3,251,809	956,069
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	1,157,014
Total Governmental Activities Program Revenue	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	203,667,893
Business-type Activities:										
Charges for Services										
Water	-	2,529	3,031	3,543	11,831	5,164	-	-	-	-
Sewer	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	46,134,294
Operating Grants and Contributions										
Sewer	-	-	-	3,902,544	8,306,008	4,296,053	4,165,334	29,744	1,089,446	351,156
Capital Grants and Contributions										
Sewer	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	7,039,202
Total Business-type Activities Program Revenue	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	53,524,652
Total Primary Government Program Revenue	\$ 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	\$ 257,192,545

COUNTY OF SUMMIT, OHIO

Table 4

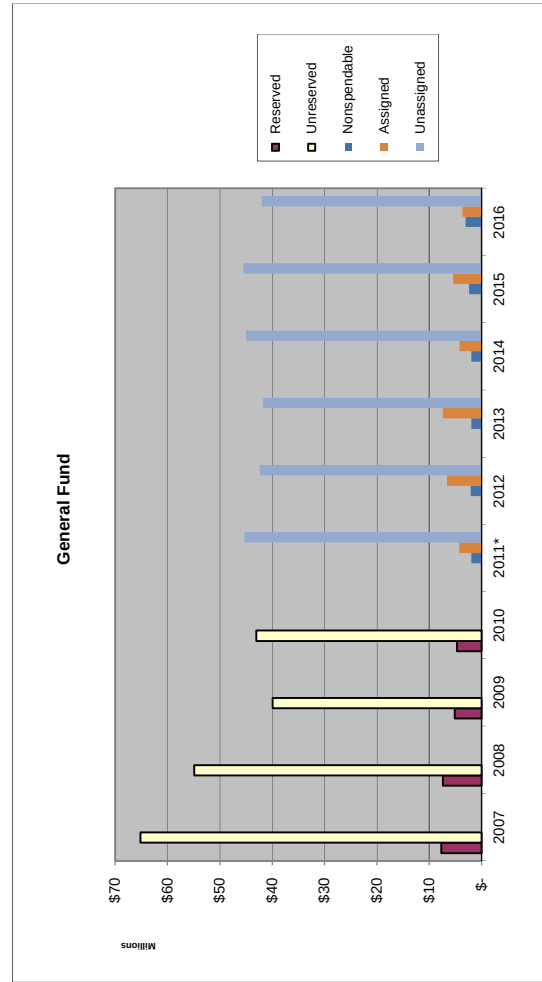
FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN YEARS

(Modified Accrual Basis of Accounting)

	2007	2008	2009	2010	2011*	2012	2013	2014	2015	2016
General Fund										
Reserved	\$ 7,690,227	\$ 7,417,148	\$ 5,137,570	\$ 4,672,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	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	3,058,483
Assigned	-	-	-	-	4,267,011	6,604,448	7,369,058	4,217,079	5,453,820	3,678,872
Unassigned	-	-	-	-	45,271,081	42,368,544	41,749,347	44,958,390	45,448,146	41,991,520
Total General Fund	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	48,728,875
All Other Governmental Funds										
Reserved	38,044,506	37,903,221	44,528,358	40,768,535	-	-	-	-	-	-
Unreserved, Reported in:										
Special Revenue	65,017,560	70,596,344	87,715,227	117,638,622	-	-	-	-	-	-
Debt Service	4,080,775	2,458,119	2,493,658	2,652,596	-	-	-	-	-	-
Capital Projects	(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	2,273,051
Restricted	-	-	-	-	184,588,595	194,097,595	188,825,869	187,834,742	181,043,014	183,515,065
Assigned	-	-	-	-	819,521	407,491	822,348	917,389	855,363	2,589,920
Unassigned	-	-	-	-	(1,762,526)	(1,504,293)	(1,443,778)	(1,261,994)	(730,590)	(910,955)
Total All Other Governmental Funds	103,455,459	102,551,731	122,689,714	166,112,908	186,198,583	194,543,001	189,743,587	188,813,552	182,533,038	187,467,081
Total Governmental Funds	\$ 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	\$ 236,195,956

* 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)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenues										
Taxes:										
Property	\$ 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	\$ 125,260,176
Sales and Use	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	46,460,370
Other	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	11,667,199
Licenses and Permits	335,982	345,916	840,101	640,710	739,889	741,521	738,811	829,390	796,684	841,148
Charges for Services	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	49,004,447
Fines and Forfeitures	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	2,145,544
Intergovernmental	210,292,579	215,133,009	232,539,350	216,769,669	190,571,350	168,165,479	146,240,640	157,042,271	158,153,107	157,080,942
Special Assessments	83,847	115,040	156,960	175,369	195,748	533,956	509,689	527,749	533,487	561,214
Investment Income	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	2,581,801
Other	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	6,147,241
Total Revenues	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	401,750,082
Expenditures										
General Government:										
Legislative and Executive	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	34,731,705
Judicial	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	32,218,848
Public Safety	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	80,921,486
Public Works	17,234,049	18,231,446	17,409,038	14,672,052	15,973,733	15,973,733	18,624,732	20,780,789	19,730,549	17,828,722
Health	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	111,892,494
Economic Development	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	3,110,123
Human Services	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	101,945,910
Recreation	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	8,445,934
Intergovernmental	341,504	369,548	357,319	367,628	365,848	366,748	367,258	365,700	-	-
Other	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	5,166,877
Capital Outlay	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	19,694,615
Debt Service:										
Principal	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	17,413,187
Interest and Fiscal Charges	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	3,244,470
Insurance Costs	-	-	-	-	-	-	268,803	-	-	-
Total Expenditures	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	436,614,371
Other Financing Sources (Uses)										
Proceeds from Sale of Capital Assets	44,958	14,563	18,665	29,125	2,815,300	12,252	14,000	33,012	14,070	-
Proceeds From Leases	2,156,834	87,126	12,109	111,425	293,845	78,048	87,115	5,246	-	11,923,222
Issuance of Debt	-	-	-	31,731,139	-	15,815,000	-	-	-	27,600,000
Proceeds of Refunding Bonds	-	-	-	-	-	-	17,459,754	-	-	-
Proceeds From Notes	782,021	12,523	-	-	-	-	-	-	-	-
Premium on Debt Issuance	-	-	-	353,375	-	1,467,688	2,066,315	-	-	2,202,946
Payments to Escrow Agents	-	-	-	-	-	-	(18,271,037)	-	-	(6,401,000)
Transfers In	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	10,638,562
Transfers Out	(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)	(10,714,441)
Total Other Financing Sources (Uses)	2,983,813	114,212	30,774	34,054,521	2,569,145	17,072,988	755,271	(339,316)	(624,883)	35,249,289
Net Change in Fund Balances	\$ 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)	\$ 385,000
Debt Service as a Percentage of Noncapital Expenditures	3.3%	2.4%	1.9%	4.0%	2.3%	2.3%	2.3%	2.1%	2.3%	4.9%

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							Direct Tax Rate
	Assessed Value		Estimated Actual Value	Public Utility		General Business		Total			
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
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%	13.11
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%	12.80
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%	12.70
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%	12.70
2011	9,463,066	2,845,846	35,168,320	232,758	264,498	-	-	12,541,670	35,432,818	35.40%	12.70
2012	8,715,968	2,445,180	31,888,993	249,247	283,235	-	-	11,410,395	32,172,228	35.47%	12.70
2013	8,718,210	2,413,857	31,805,906	285,631	324,581	-	-	11,417,698	32,130,487	35.54%	12.70
2014	8,728,439	2,386,148	31,755,962	315,994	359,084	-	-	11,430,581	32,115,046	35.59%	12.70
2015	8,555,707	2,470,735	31,504,120	352,584	400,664	-	-	11,379,026	31,904,784	35.67%	12.70
2016	8,587,223	2,465,135	31,578,168	390,603	443,867	-	-	11,442,961	32,022,035	35.73%	12.70

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.

The Direct Tax Rate shown in this table only includes County Units. Previous reports included Summit Metro Parks.

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)**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<i>Direct (County Units)</i>										
General Fund.....	1.58	1.78	1.79	1.72	1.61	1.61	1.61	1.61	1.61	1.52
Bond Retirement.....	0.62	0.42	0.41	0.48	0.59	0.59	0.59	0.59	0.59	0.68
Board of Developmental Disabilities.....	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Children Services.....	2.56	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Mental Health.....	3.05	3.05	2.95	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>	13.11	12.80	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70
<i>School Districts</i>										
Akron CSD.....	71.66	71.66	71.66	71.66	71.66	71.66	79.56	79.56	79.56	79.56
Barberton CSD.....	58.94	59.89	58.11	58.02	57.95	60.04	59.74	68.83	70.21	69.86
Copley-Fairlawn CSD.....	57.60	57.63	57.58	57.62	64.52	64.60	64.52	64.49	64.06	63.67
Coventry LSD.....	65.50	65.43	65.53	65.58	71.97	73.49	73.52	79.34	80.23	79.43
Cuyahoga Falls CSD.....	69.74	69.88	69.87	69.78	69.88	69.88	69.92	69.89	69.96	69.91
Green LSD.....	38.58	38.89	38.81	38.44	38.41	46.81	46.54	46.22	45.80	45.63
Hudson CSD.....	86.12	86.25	86.19	86.23	86.03	91.33	91.24	89.01	88.43	88.43
Manchester LSD.....	63.86	63.85	63.88	63.88	63.86	63.94	63.93	69.89	69.88	69.86
Mogadore LSD.....	70.90	73.54	73.68	73.64	73.70	83.29	81.72	82.73	81.28	87.86
Nordonia Hills CSD.....	63.46	63.75	64.16	64.09	64.09	69.10	68.99	68.92	68.94	68.77
Norton CSD.....	59.90	59.90	59.90	59.90	59.90	59.90	61.80	65.69	65.69	65.69
Portage Lakes JVSD.....	3.05	3.05	3.05	3.05	4.35	4.35	4.35	4.35	4.35	4.35
Revere LSD.....	57.81	57.70	57.47	57.45	57.29	63.31	63.26	63.13	63.44	63.24
Springfield LSD.....	46.83	47.85	48.09	48.13	53.53	55.29	56.84	56.88	55.92	56.23
Stow - Munroe Falls CSD.....	45.62	45.93	45.25	45.15	45.05	53.24	53.55	53.47	53.66	53.58
Tallmadge CSD.....	64.07	64.46	64.63	71.57	71.56	72.80	72.99	71.66	72.41	72.27
Twinsburg CSD.....	58.02	61.45	61.29	60.90	60.45	61.53	66.31	66.23	65.80	66.10
Woodridge LSD.....	51.57	53.35	53.69	53.69	53.53	55.10	61.81	61.71	61.50	64.98
<i>Out of County School Districts</i>										
Aurora CSD.....	68.51	68.50	74.51	74.67	74.77	74.81	80.93	80.84	80.78	80.68
Cuyahoga Valley JVSD.....	4.35	4.35	4.35	4.35	2.00	2.00	2.00	2.00	2.00	2.00
Highland LSD.....	70.55	70.55	70.55	69.90	69.90	76.80	76.80	75.30	75.30	75.30
Jackson LSD.....	48.00	48.60	47.00	52.30	52.70	52.70	53.00	52.80	52.70	51.60
Maplewood JVSD.....	2.00	2.00	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00
Medina JVSD.....	4.00	4.00	4.00	4.00	3.05	3.05	3.05	3.05	3.05	3.05
Northwest LSD.....	59.00	59.20	58.50	55.50	55.00	55.00	56.10	56.00	56.00	55.20
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	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
Boston Heights.....	6.85	6.60	6.60	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Clinton.....	12.59	16.34	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.....	6.92	7.28	7.17	7.07	7.22	7.97	7.81	7.76	7.79	7.73
Lakemore.....	5.30	5.30	2.30	2.30	4.80	4.80	4.80	4.80	4.80	9.05
Macedonia.....	8.70	8.70	8.90	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.....	7.86	7.43	7.47	7.40	7.40	7.50	7.53	7.45	3.20	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	7.48	7.48	7.48	7.48	7.48	7.48	7.48	7.48
Norton.....	6.50	9.50	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.....	1.53	1.93	1.95	1.70	2.00	2.10	2.14	2.06	2.13	2.05

(Continued)

COUNTY OF SUMMIT, OHIO

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

**Table 7
(Continued)**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<i>Townships</i>										
Bath.....	17.08	17.01	16.99	17.00	16.40	16.40	16.40	16.40	16.40	16.90
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.....	13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45	15.55
Northfield Center.....	13.15	14.15	14.15	14.15	14.15	14.15	14.15	14.15	17.15	17.15
Richfield.....	9.30	9.10	9.10	9.10	9.10	9.10	11.10	11.10	12.30	12.50
Sagamore Hills.....	10.18	10.18	10.18	10.18	10.18	10.18	11.18	11.18	11.18	11.18
Springfield.....	17.90	17.90	17.90	17.90	17.90	18.90	18.90	18.90	18.90	18.90
Twinsburg.....	12.86	12.86	12.86	12.86	12.86	14.61	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.....	0.32	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Richfield Joint Recreational District	---	---	---	---	---	---	---	---	1.75	1.75
Summit Metro Parks.....	1.46	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	1.00	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.....	2.03	2.07	2.08	2.10	2.10	2.10	2.14	2.11	2.10	2.62
Barberton Public Library.....	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.95
Cuyahoga Falls Public Library.....	1.30	1.30	1.30	1.30	1.30	1.90	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	2.00
Twinsburg Library District.....	1.00	1.00	2.00	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	2.00
Stark County Library.....	1.00	1.00	1.00	1.00	1.00	1.00	1.70	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, 2016			December 31, 2007		
	Assessed Value	Rank	Percentage of Total Assessed Valuation	Assessed Value	Rank	Percentage of Total Assessed Valuation
Ohio Edison Company	\$ 188,482,890	1	1.65%	\$ 129,146,440	1	1.01%
American Transmission	110,140,770	2	0.96%	33,386,460	2	0.26%
East Ohio Gas Company	78,486,640	3	0.69%	29,974,660	4	0.23%
Albrecht Incorporated	31,012,180	4	0.27%			
DFG Chapel Hill LLC	18,219,260	5	0.16%			
Mall at Summit LLC	14,207,870	6	0.12%	14,744,300	5	0.12%
Fairlawn Station LLC	13,744,160	7	0.12%			
Rosemont Commons Delaware LLC	11,788,500	8	0.10%			
US Bank Trustee	11,462,000	9	0.10%			
MSA Montrose LP	11,374,870	10	0.10%			
Daimler Chrysler Corporation				32,341,360	3	0.25%
CHM Akron LLC				12,845,520	6	0.10%
Sumner on Ridgewood Inc				12,428,200	7	0.10%
Ohio Bell Telephone				11,572,580	8	0.09%
E & A Northeast Limited				10,507,000	9	0.08%
Aircraft Braking Systems				10,156,240	10	0.08%
	<u>\$ 488,919,140</u>		<u>4.27%</u>	<u>\$ 297,102,760</u>		<u>2.32%</u>

Real property taxes paid in 2016 are based on January 1, 2015.

Real property taxes paid in 2007 are based on January 1, 2006.

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	
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
2016	160,082,351	154,906,314	96.8%	5,176,037	160,082,351	100.0%	13,653,833

(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>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>	<u>2016</u>
Governmental Activities										
General Obligation Bonds	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	54,019,754
Bond Premiums	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	3,762,890
Capital Appreciation Bonds	1,267,672	1,119,035	976,511	842,895	717,877	601,127	490,090	386,797	298,772	216,282
Accreted Interest	763,769	794,949	809,443	809,654	793,396	761,374	710,500	642,757	549,852	439,272
Tax/Bond Anticipation Notes	0	0	3,298,000	0	0	0	0	0	0	0
State Infrastructure Bank Loan	5,653,897	4,977,507	4,177,597	0	0	0	0	0	0	0
Capital Leases	2,870,362	2,034,972	1,302,397	870,596	484,679	177,204	154,499	109,473	67,312	30,614
Business-Type Activities										
General Obligation Bonds	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	23,165,246
Bond Premiums	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	759,840
Capital Appreciation Bonds	1,871,557	1,871,557	1,871,557	1,405,266	968,977	561,543	181,795	0	0	0
Accreted Interest	1,079,840	1,250,973	1,432,037	1,233,927	969,789	636,858	233,147	0	0	0
OWDA Loans	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	9,925,885
OPWC Loans	531,250	437,500	390,719	583,136	589,868	1,124,364	1,014,004	837,219	660,434	603,292
ODD Loans	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458
WPCLF Loans	4,560,969	4,241,190	4,132,374	4,152,367	3,961,365	3,047,711	3,211,180	5,944,488	9,038,731	5,790,936
FWCC Loans	0	0	1,340,452	1,750,298	1,596,675	1,536,595	233,614	228,489	272,494	0
Total Primary Government	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	98,743,469
Percentage of Personal Income (a)	0.76%	0.67%	0.63%	0.65%	0.57%	0.51%	0.44%	0.40%	0.36%	0.40%
Per Capita (a)	285	260	246	248	230	210	189	174	162	183

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 11

**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	Accreted Interest	Tax/Bond Anticipation Notes	State Infrastructure Loan	General Obligation Bonds	Bond Premiums	Capital Appreciation	Accreted Interest							
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	54,835,969	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
2016	54,019,754	3,762,890	216,282	439,272	-	-	23,165,246	759,840	-	-		82,363,284	5,519,750	76,843,534		0.24%	142

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, 2016**

	Debt Outstanding	Percentage Applicable To County ⁽¹⁾	Portion of Direct and Overlapping Debt Within County
Direct:			
County of Summit	\$ 75,625,308	100.00%	\$ 75,625,308
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
Akron Metro Regional Transit Authority	-	100.00%	-
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	538,588,111		417,078,120
Total Direct and Overlapping Debt	<u>\$ 614,213,419</u>		<u>\$ 492,703,428</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, 2017
County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 13

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Assessed Valuation of County	\$ 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	\$ 11,442,962,080
Gross County Debt Outstanding	\$ 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	\$ 115,140,125
Less Exempted Debt:										
OWDA Loans	(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)	(9,925,885)
OPWC Loans	(531,250)	(437,500)	(390,719)	(583,136)	(589,868)	(1,124,364)	(1,014,004)	(837,219)	(660,434)	(603,292)
ODD Loans	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)
WPCLF Loans	(4,560,969)	(4,241,193)	(4,132,374)	(4,152,367)	(3,961,365)	(3,047,711)	(3,211,180)	(5,944,488)	(9,038,731)	(5,790,936)
FWCC	-	-	(1,340,452)	(1,750,298)	(1,596,675)	(1,536,595)	(233,614)	(228,489)	(272,494)	-
State Infrastructure Bank Loan	(5,653,897)	(4,977,507)	(4,177,597)	-	-	-	-	-	-	-
Unvoted General Obligation Bonds/Notes	-	-	-	-	-	-	-	-	-	-
Job and Family Services Facilities	(2,796,410)	(2,270,181)	(1,726,555)	-	-	-	-	-	-	-
Water System Improvements	-	-	-	-	-	-	-	-	-	-
Sewer System Improvements	(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)	(23,165,246)
Road and Bridge Improvements	(2,593,587)	(2,258,322)	(1,909,742)	-	-	-	-	-	-	-
Mental Health Facilities	(1,454,194)	(1,258,495)	(1,056,774)	-	-	-	-	-	-	-
Fairground Improvements	-	-	-	-	-	-	-	-	-	-
County Jail Facilities (Pod)	-	-	-	-	-	-	-	-	-	-
Series 2004 Bonds AR	(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	-	-	-	-	-	-	-	-	-	-
Series 2010 Bonds - Bridgestone	-	-	-	(7,550,000)	(7,550,000)	(7,550,000)	(7,550,000)	(7,195,000)	(6,835,000)	(6,465,000)
Series 2012 Bonds - Goodyear	-	-	-	-	-	(15,815,000)	(15,815,000)	(15,815,000)	(15,160,000)	(14,485,000)
Series 2016 Bonds	-	-	-	-	-	-	-	-	-	(10,635,000)
Amount Available in Debt Service Fund	(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)	(5,519,750)
Total Subject to Direct Debt Limitation	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	38,520,558
Debt Limitation (1)	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	284,574,052
Less: Net Indebtedness	(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)	(38,520,558)
Direct Debt Margin	\$ 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	\$ 246,053,494
Debt Margin as a Percentage of Debt Limit	84.60%	85.52%	86.54%	80.61%	82.43%	82.47%	85.17%	87.18%	87.95%	86.46%
Unvoted Debt Limitation										
(1% of County Assessed Valuation)	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	114,429,621
Less: Net Indebtedness	(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)	(38,520,558)
Unvoted Debt Margin	\$ 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	\$ 75,909,063
Unvoted Debt Margin as a Percentage of the Unvoted Debt Limit	61.68%	63.98%	66.52%	51.77%	56.28%	56.41%	63.12%	68.11%	70.04%	66.34%

(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⁾
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%
2016	540,300	46,071	24,969,081,000	271,500	13,700	5.0%	4.9%	4.9%

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

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

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

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

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	2016			2007		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Summa Health	11,000	1	4.21%	6,102	1	2.18%
Cleveland Clinic -Akron General	3,953	2	1.51%	4,261	2	1.52%
Akron Children's Hospital	3,380	3	1.29%	2,567	9	0.92%
Goodyear Tire & Rubber Company	3,000	4	1.15%	3,500	3	1.25%
Summit County	2,969	5	1.14%	3,468	4	1.24%
Signet Jewelers Inc.	2,900	6	1.11%			
Akron Public Schools	2,780	7	1.06%	3,050	5	1.09%
University of Akron	2,622	8	1.00%	2,845	6	1.01%
FirstEnergy Corp.	2,500	9	0.96%	2,300		0.82%
Time Warner Cable NEO	2,095	10	0.80%			
Akron General Health System				2,820	7	1.01%
FirstMerit Corporation				2,695	8	0.96%
City of Akron				2,518	10	0.90%
Total	<u>37,199</u>		<u>14.23%</u>	<u>36,126</u>		<u>12.90%</u>
Total Employed in County (2)	261,126			280,400		

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**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government - Legislative and Executive										
County Council	4	5	5	5	4	4	15	14	14	15
Executive	176	162	136	134	124	130	198	175	175	177
Fiscal Office	199	188	161	151	152	142	156	157	154	145
Human Resources Commission	2	2	2	1	1	1	5	5	5	5
Board of Elections	53	52	40	35	36	30	251	186	195	263
General Government - Judicial										
Court of Common Pleas	84	80	85	77	76	76	93	92	86	90
Law Library	2	0	2	3	3	3	4	4	3	3
Probate Court	39	37	31	31	30	25	36	35	34	36
Domestic Relations Court	39	37	36	32	34	32	37	37	38	36
Juvenile Court	16	15	12	12	11	11	23	21	20	20
Clerk of Courts	53	54	51	50	47	47	51	48	43	42
Prosecutor	119	113	100	93	88	88	96	94	97	92
County/Municipal Courts	3	4	2	0	1	0	36	37	37	33
Public Safety										
Sheriff	498	477	405	410	403	393	418	419	420	411
Building Regulations	26	26	27	24	27	26	29	27	28	27
Medical Examiner	22	22	19	19	19	19	19	19	17	17
Adult Probation	83	101	98	73	79	75	68	70	69	63
Psycho-Diagnostic Clinic	7	7	4	3	3	4	5	5	7	6
Juvenile Probation	175	172	150	149	146	168	185	174	160	154
Emergency Management Agency	6	6	7	8	9	8	5	5	5	6
Public Works										
Motor Vehicle and Gas Tax	140	141	125	116	111	105	103	104	100	99
Sewer	151	150	140	137	134	135	131	133	135	134
Water	0	0	0	0	0	0	0	0	0	0
Health										
Alcohol, Drug Addiction & Mental Health	24	23	21	21	22	19	20	21	23	21
Dog and Kennel	17	17	15	16	16	15	12	12	14	13
Board of Developmental Disabilities	531	572	546	644	603	578	580	536	499	430
Economic Development										
Community Development	15	17	20	25	20	19	8	8	8	8
Human Services										
Veteran's Services Commission	18	20	20	18	16	20	24	25	22	20
Job & Family Services	395	408	372	350	336	343	375	364	382	377
Children Services Board	387	362	379	317	321	318	337	330	341	327
Child Support Enforcement Agency	159	150	134	132	109	118	120	117	116	117
Totals	<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>	<u>3,187</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**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government - Legislative and Executive										
County Council										
Number of Regular Council Meeting	23	22	21	21	23	21	21	21	22	21
Number of Special Council Meetings	11	4	6	3	-	-	2	3	1	1
Number of Regular Committee Meetings	22	21	21	19	21	20	20	20	20	20
Number of Special Committee Meetings	3	0	1	-	-	-	1	1	1	0
Number of Resolutions Passed	631	525	510	562	546	482	537	581	561	566
Executive										
Number of Budget Adjustments Approved	196	250	174	157	204	278	243	247	222	180
Number of Buildings Maintained	193	193	194	193	193	183	181	181	180	181
Square Footage of Buildings Maintained	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	2,440,921
Fiscal Office										
Number of Checks Written	107,059	102,390	95,922	76,102	71,960	71,592	71,381	68,454	66,775	66,774
Number of Parcels Billed	261,479	259,415	261,228	262,971	254,802	255,829	252,945	255,484	262,505	261,991
Number of Parcels Collected (1)	264,655	252,610	250,104	242,087	241,749	230,773	236,717	237,566	235,954	239,634
Average Return on Portfolio	4.692%	3.990%	2.850%	2.150%	1.550%	0.990%	0.740%	0.810%	1.020%	1.170%
Agency Ratings - Standard and Poors	AAA	AAAm	AA	AAA	AA+	AA+	AA+	AA+	AA+	AA+
Agency Ratings - Moody's Financial Services	AAA	Aaa	Aa2	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa
Board of Elections										
Number of Registered Voters	350,593	379,939	367,413	371,028	349,762	368,055	355,416	358,116	340,585	361,104
Number of Voters - Last General Election	107,731	280,841	143,271	197,000	173,642	271,307	96,261	139,643	151,527	263,521
Percentage of Voters	30.59%	73.92%	38.99%	53.10%	49.65%	73.71%	27.08%	38.99%	44.49%	72.98%
General Government - Judicial										
Court of Common Pleas										
Number of Criminal Cases Filed	4,345	5,844	4,417	3,563	3,693	4,350	4,285	4,517	4,524	4,821
Law Library										
Number of Volumes in Collection	82,201	82,601	82,855	82,349	42,085	80,500	80,734	81,187	81,139	81,124
Volumes Circulated	4,095	3,744	2,529	3,087	3,883	5,568	5,969	9,680	7,062	4,656
Reference Questions Answered by Staff	1,600	941	1,404	724	971	1,238	941	1,232	1,180	1,085
Computer Database Usage by Patrons	1,700	1,578	1,117	596	638	986	1,092	1,802	1,509	1,902
Probate Court										
Number of Civil Probate Cases Filed	159	174	170	178	156	192	165	186	195	145
Domestic Relations Court										
New Domestic Cases Filed	3,832	3,672	3,779	3,682	3,796	3,677	3,544	3,432	3,814	3,877
Reactivated Cases	2,010	2,133	2,142	2,005	1,825	1,681	1,758	1,778	1,854	1,841
Cases terminated	5,861	5,548	5,646	5,820	5,744	5,428	5,433	5,412	5,346	6,087
Magistrate Hearings	8,846	9,165	9,100	9,081	9,263	8,977	8,492	8,460	9,100	9,300
Juvenile Court										
Number of Civil Juvenile Cases Filed	6,101	5,186	4,856	4,230	3,663	2,926	4,309	5,534	1,226	3,596
Number of Delinquent Cases Filed	5,165	4,515	4,181	3,483	3,026	3,855	2,666	6,055	4,874	2,567
Prosecutor										
Number of Prosecutor Opinions Requested	111	105	114	150	246	175	280	253	274	196
Number of Legal Files Handled	179	614	242	167	157	178	215	203	217	215
Public Safety										
Sheriff										
Average Daily Jail Census	649	663	622	610	621	644	642	639	636	680
Prisoners Booked	14,835	14,882	14,564	14,078	12,954	12,279	11,802	11,318	11,563	12,603
Prisoners Released	14,925	14,727	14,738	13,928	13,020	12,252	11,837	11,333	11,496	12,581
Number of Citations Issued	7,492	7,319	12,145	6,843	13,307	4,920	9,311	11,974	9,929	8,538
Building Regulations										
Residential Construction Permits Issued	404	218	236	221	301	326	263	273	320	464
Commercial Construction Permits Issued	56	85	110	105	91	111	73	80	103	111
Medical Examiner										
Number of Cases Investigated	2,888	2,756	2,608	2,589	2,730	2,654	2,904	3,369	3,757	3,562
Number of Autopsies Performed	587	493	603	606	651	619	683	709	801	776
Adult Probation										
New Probation Case Referrals	3,440	3,416	3,203	2,688	2,669	2,823	2,427	3,201	3,491	3,273
Average Offender Caseload by Year	4,090	4,147	4,522	4,350	3,904	4,095	3,949	3,786	3,995	4,337
Emergency Management Agency										
Number of Emergency Responses	9	8	5	8	16	8	11	10	20	25
Number of Training Session Held	43	37	31	42	54	48	57	51	77	72

(Continued)

COUNTY OF SUMMIT, OHIO

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

**Table 17
(Continued)**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Public Works										
Motor Vehicle and Gas Tax										
Miles of Roads Resurfaced (center line)	15.89	11.02	4.72	6.54	14.24	10.46	21.83	15.04	14.05	15.02
Sewer										
Number of Sewer Customers	45,195	44,364	44,697	45,543	44,112	44,406	44,734	44,938	45,580	47,493
Number of Sewer Tap-ins	582	453	333	331	371	350	411	347	437	488
Average Daily Sewage Treated (million gallons)	7.73	8.17	7.33	7.16	8.606	7.38	7.84	8.35	7.73	7.078
Water										
Number of Water Customers	-	-	-	-	-	-	-	-	-	-
Number of Water Tap-ins	-	-	-	-	-	-	-	-	-	-
Health										
Dog and Kennel										
Number of Dog Licenses Issued	41,092	42,404	43,890	42,313	42,767	42,807	42,492	41,520	39,752	40,232
Number of Animal Adoptions	1,265	1,654	1,565	1,927	2,046	2,123	2,258	1,813	1,779	1,751
Developmental Disabilities										
Average Daily Membership Enrolled:										
Early Intervention & Preschool	325	369	434	435	390	828	808	841	1,044	1,210
Grades 1 thru 12	-	-	-	-	-	-	-	-	-	-
Adults	94	77	-	-	-	-	-	-	-	-
Employed at Weaver Industries	1,128	1,169	1,285	1,333	1,412	-	-	-	-	-
Employed in Community	384	389	353	320	295	-	-	-	-	-
Adult Day Array Services -Summit DD Operated	-	-	-	-	-	666	616	548	506	457
Adult Day Array Services -Private Provider	-	-	-	-	-	964	1,059	1,175	1,211	1,445
Adult Day Supported Emp -Sum DD Operated	-	-	-	-	-	235	207	211	286	213
Adult Day Supported Emp -Private Provider	-	-	-	-	-	111	134	208	218	308
Human Services										
Veteran's Services Commission										
Number of Clients Served	2,390	2,018	2,076	1,407	1,420	1,453	2,153	1,557	1,264	8,431
Amount of Benefits Paid to County Residents	1,663,874	1,204,500	1,251,000	1,113,212	836,546	682,031	1,162,995	1,077,526	835,488	987,580
Job & Family Services										
Average Client Count - Food Stamps	52,643	54,243	65,813	77,779	82,484	83,511	86,728	83,282	79,365	77,188
Average Client Count - Day Care	4,523	4,858	4,673	4,330	4,327	5,283	5,127	4,742	4,575	4,787
Average Client Count - WIA	1,472	3,839	4,765	2,450	2,031	1,527	1,568	1,341	886	2,969
Average Client Count - Job Placement	151	404	3,720	826	825	591	524	529	437	1,201
Average Client Count - Rent Assistance	827	1,280	82	66	27	-	32	226	216	316
Child Support Enforcement Agency										
Average Number of Active Support Orders	35,408	40,412	41,520	41,896	42,640	43,111	46,416	45,704	45,579	45,012
Percentage Collected	67.38%	67.27%	66.77%	65.98%	66.60%	66.28%	68.48%	71.95%	73.83%	72.79%

(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**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government - Legislative and Executive										
County Council										
Copiers	2	2	2	2	2	2	0	0	0	0
Executive										
Vehicles	19	18	13	13	14	18	17	16	14	14
Copiers	5	6	5	5	5	2	2	2	2	4
Fiscal Office										
Vehicles	8	7	7	7	8	8	8	8	7	7
Copiers	9	12	12	12	14	12	11	12	11	19
Clerk of Courts-Title										
Vehicles	1	1	1	1	1	1	2	1	1	1
Copiers	2	2	2	2	2	2	3	3	2	4
Board of Elections										
Number of Voting Machines - Optical Scanner	525	525	525	525	529	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	4	4	4	4
Copiers	4	5	5	5	3	3	3	4	4	6
General Government - Judicial										
Court of Appeals										
Copiers	2	2	2	2	2	2	2	2	2	1
Court of Common Pleas										
Copiers	6	6	5	5	6	6	6	5	5	7
X-Ray Machines	3	3	3	3	3	3	3	3	3	3
Probate Court										
Vehicles	5	5	5	5	5	4	4	4	4	3
Copiers	4	4	4	4	4	4	4	4	4	4
Domestic Relations Court										
Copiers	3	3	3	3	3	3	5	5	5	3
Juvenile Court										
Vehicles	17	22	18	19	20	23	24	26	24	25
Copiers	10	10	5	14	15	15	1	1	1	2
Clerk of Courts-Legal										
Copiers	4	4	4	4	6	6	8	8	6	6
Prosecutor										
Vehicles	11	11	10	10	10	10	10	10	10	13
Copiers	4	4	3	3	3	3	5	5	2	0
Public Safety										
Sheriff										
Vehicles	185	192	198	177	185	194	189	187	177	177
Copiers	16	16	16	16	16	16	16	16	16	16
Building Regulations										
Vehicles	21	20	20	20	20	20	16	13	14	16
Copiers	2	2	2	2	2	2	1	1	1	1
Medical Examiner										
Vehicles	3	3	3	3	3	3	3	3	3	3
Copiers	2	2	2	2	2	1	1	1	1	1
X-Ray Machine	0	0	0	0	0	0	1	1	1	1
Adult Probation										
Vehicles	12	10	9	9	9	9	8	8	8	7
Copiers	8	8	8	8	8	8	4	3	4	4
Emergency Management Agency										
Vehicles	7	7	5	5	4	6	11	11	11	13
X-Ray Machine	0	0	0	0	0	0	1	1	1	1

(Continued)

COUNTY OF SUMMIT, OHIO**CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY
LAST TEN YEARS****Table 18
(Continued)**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Public Works										
Motor Vehicle and Gas Tax										
Vehicles	96	98	96	100	102	104	121	117	121	104
Copiers	3	4	4	4	4	6	7	6	6	6
Sewer										
Vehicles	107	103	104	104	105	107	104	100	93	82
Sewer Lines (miles)	954	955	958	961	963.75	967.55	969.35	971.2	974.23	1003
Wastewater Treatment Plants Operated	10	10	10	10	10	10	10	10	10	6
Pump Stations Operated	111	113	113	112	112	113	112	112	112	101
Treatments Capacity (thousands of gallons)	13.183	13.183	13.183	13.183	13.183	13.183	13.183	13.183	13.183	12.832
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	5	5	5	5	5	4	4	4	4	5
Alcohol, Drug Addiction and Mental Health										
Copiers	0	0	0	0	0	0	0	0	0	2
Developmental Disabilities Board										
Vehicles	100	103	105	113	113	111	113	102	96	47
Copiers	47	53	55	25	30	39	45	44	44	55
Economic Development										
Vehicles	8	8	7	7	7	9	2	2	0	0
Copiers	2	2	2	2	2	1	3	2	1	1
Human Services										
Veteran's Services Commission										
Vehicles	4	5	4	4	4	5	4	3	3	4
Copiers	2	2	1	0	3	3	3	3	3	4
Job & Family Services										
Vehicles	15	14	14	14	14	14	17	14	14	12
Copiers	25	25	21	24	14	14	19	17	32	44
Children Services Board										
Vehicles	22	20	19	13	13	12	14	10	11	11
X-Ray Machine	1	1	1	1	1	2	2	2	2	2
Child Support Enforcement Agency										
Vehicles	8	8	8	7	4	4	2	2	2	2
Copiers	3	3	3	3	3	3	3	3	0	0

Source: Summit County Fiscal Office

COUNTY OF SUMMIT, OHIO

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Dawn M. King, JD, CPA ^(inactive), Support Services Administrator
Christina M. Balliet, Director of Administration
Jennifer Boley, Fiscal Officer II
Diane Dekovich, Manager of Accounting

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