CAFR

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2017

COUNTY OF SUMMIT, OHIO

FISCAL OFFICE
1840
COUNTY OF SUMMIT

Kristen M. Scalise CPA, CFE
Summit County Fiscal Officer

COUNTY OF SUMMIT,
OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

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

Prepared by the County of Summit Fiscal Office

Chief Deputy Fiscal Officer of Finance
Dennis M. Menendez

Assistant Fiscal Officer
Tom A. Borcoman

Director of Administration
Dawn M. King, JD, CPA **(inactive)**

Director of Administration
Christina M. Balliet

Accountant III
Jennifer A. Boley

CAFR

COMPREHENSIVE ANNUAL
FINANCIAL REPORT FOR THE
YEAR ENDED DECEMBER 31, 2017
COUNTY OF SUMMIT, OHIO

FISCAL OFFICE
1840
COUNTY OF SUMMIT

INTRODUCTORY SECTION

Kristen M.
Scalise CPA, CFE
Summit County Fiscal Officer

COUNTY OF SUMMIT, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR ENDED DECEMBER 31, 2017

TABLE OF CONTENTS

INTRODUCTORY SECTION

	Page
Letter of Transmittal	iv
Structure of County of Summit Government	xii
Elected Officials	xiii
Certificate of Achievement for Excellence in Financial Reporting	xiv

FINANCIAL SECTION

Independent Auditor's Report	1
Management's Discussion and Analysis	7
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements:	
Statement of Net Position	19
Statement of Activities	20
Fund Financial Statements:	
Balance Sheet - Governmental Funds	22
Reconciliation of Total Governmental Fund Balances to the Statement of Net Position of Governmental Activities	24
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	26
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds to the Statement of Activities	28
Statement of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual:	
General Fund	29
Job & Family Services Fund	30
Children Services Board Fund	31
Alcohol, Drug Addiction & Mental Health Fund	32
Board of Developmental Disabilities Fund	33
Statement of Net Position - Proprietary Funds	34
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	35
Statement of Cash Flows - Proprietary Funds	36
Statement of Fiduciary Assets and Liabilities - Agency Funds	38
Notes to the Basic Financial Statements	39
Required Supplementary Information:	
Schedule of the County's Proportionate Share of the Net Pension Liability	99
Schedule of County Contributions	100
Schedule of the COG's Contribution	102
COMBINING FINANCIAL STATEMENTS and INDIVIDUAL FUND SCHEDULES	
General Fund Description	105
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - General Fund	106
Combining Statements - Nonmajor Governmental Funds:	
Fund Descriptions	114
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - Nonmajor Governmental Funds	
Hotel and Motel Fund	117
Delinquent Tax Fund	118
Recorder Equipment Fund	119
Real Estate Discount and Tax Installment Plan Administration Fund	120

COUNTY OF SUMMIT, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR ENDED DECEMBER 31, 2017

TABLE OF CONTENTS
(Continued)

	Page
Combining Statements - Nonmajor Governmental Funds (Continued):	
Sheriff IV-D Process Serving Fund	121
Sheriff Rotary Fund	122
Sheriff Inmate Welfare Fund	123
Auto Insurance Repair and Retention Fund	124
Consumer Affairs Fund	125
SBC Inmate Phone Commission Fund	126
800 MHz Fund	127
Computer Aided Dispatch Fund	128
Veterans Monument and Donations Fund	129
Foreclosure Education and Prevention Fund	130
Prosecutor Municipal Contracts Fund	131
Building Standards Fund	132
Engineer Community Rotary Fund	133
Expedited Foreclosure Fund	134
Certificate of Title Administration Fund	135
Combining Balance Sheet - Nonmajor Governmental Funds	136
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	137
Combining Balance Sheet - Nonmajor Special Revenue Funds	138
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds	140
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - Special Revenue Funds	
Major Funds:	
Job & Family Services Fund	142
Children Services Board Fund	144
Alcohol, Drug Addiction & Mental Health Fund	145
Board of Developmental Disabilities Fund	146
Nonmajor Funds:	
Motor Vehicle and Gas Tax Fund	147
Real Estate Assessment Fund	149
Delinquent Tax Assessment Collection Fund	150
Governmental Grants Fund	151
Dog & Kennel Fund - Other Special Revenue	152
Computer Acquisition Fund - Other Special Revenue	153
Enterprise Zone Fund - Other Special Revenue	154
Medical Examiner's Lab Fund - Other Special Revenue	155
Courts Special Projects Fund - Other Special Revenue	156
Concealed Weapons Administration Fund - Other Special Revenue	158
Domestic Violence Trust Fund - Other Special Revenue	159
911 Wireless Services Fund - Other Special Revenue	160
Indigent Drivers Interlock & Alcohol Monitoring Fund - Other Special Revenue	161
Law Library Fund - Other Special Revenue	162
Child Support Enforcement Fund	163
Akron Zoo Project Fund	164
Emergency Management Agency Fund	165
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - Nonmajor General Obligation Bond Retirement Fund	166
Combining Balance Sheet - Nonmajor Capital Projects Funds	167
Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Capital Projects Funds	168
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - Capital Projects Funds	
Nonmajor Funds:	
General Capital Improvements Fund	169
Other Capital Improvements Fund	170

COUNTY OF SUMMIT, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR ENDED DECEMBER 31, 2017

TABLE OF CONTENTS
(Continued)

	Page
Proprietary Fund Descriptions	171
Combining Statements - Internal Service Funds:	
Combining Statement of Fund Net Position	172
Combining Statement of Revenues, Expenses and Changes in Fund Net Position	173
Combining Statement of Cash Flows	174
Combining Statements - Fiduciary Funds:	
Fund Description	175
Combining Statement of Changes in Assets and Liabilities - Agency Funds	176

STATISTICAL SECTION

	Table	Page
Statistical Table Descriptions		S-3
Net Position by Component - Last Ten Years	1	S-4
Changes in Net Position - Last Ten Years	2	S-5
Program Revenues by Function/Program - Last Ten Years	3	S-6
Fund Balances, Governmental Funds - Last Ten Years	4	S-7
Changes in Funds Balances, Governmental Funds - Last Ten Years	5	S-8
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years	6	S-9
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years	7	S-10
Principal Taxpayers - Current Year and Nine Years Ago	8	S-12
Property Tax Levies and Collections Real and Public Utility Taxes - Last Ten Years	9	S-13
Ratios of Outstanding Debt by Type - Last Ten Years	10	S-14
Ratios of Net General Bonded Debt Outstanding - Last Ten Years	11	S-15
Computation of Direct and Overlapping Debt Attributable to Governmental Activities as of December 31, 2017	12	S-16
Computation of Legal Debt Margin - Last Ten Years	13	S-17
Demographic and Economic Statistics - Last Ten Years	14	S-18
Principal Employers - Current Year and Nine Years Ago	15	S-19
County Government Employees by Function/Activity - Last Ten Years	16	S-20
Operating Indicators by Function/Activity - Last Ten Years	17	S-21
Capital Assets Statistics by Function/Activity - Last Ten Years	18	S-23

Acknowledgments

KRISTEN M. SCALISE CPA, CFE

Fiscal Officer

County of Summit

June 28, 2018

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, 2017. 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, 2017 issued by the independent auditors, the Auditor of the State of Ohio. *U.S. Office of Management and Budget Compliance Supplement* requires an independent audit to be conducted annually. The audit, which includes procedures to fulfill federal Single Audit requirements, serves to maintain and strengthen the integrity of the County's accounting and budgetary controls. The Single Audit, which meets the Compliance Supplement requirements, is published under separate cover and can be obtained by sending a written request to the County of Summit Fiscal Office, 175 South Main Street, Room 400, Akron, Ohio, 44308.

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

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

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

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

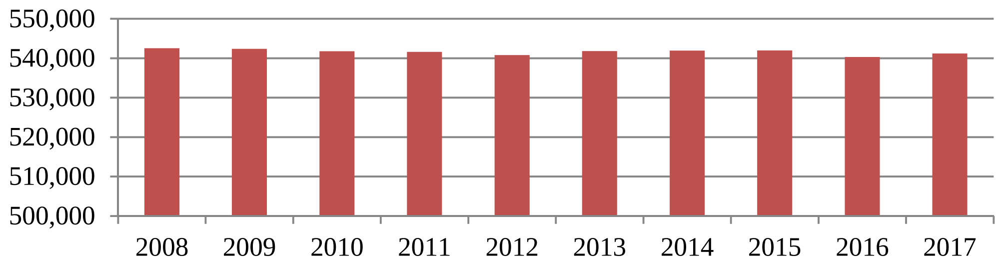
TREASURER DIVISION
175 S. Main Street
Akron, Ohio 44308
Phone: 330.643.2588
Fax: 330.643.7760

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.

Population



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.

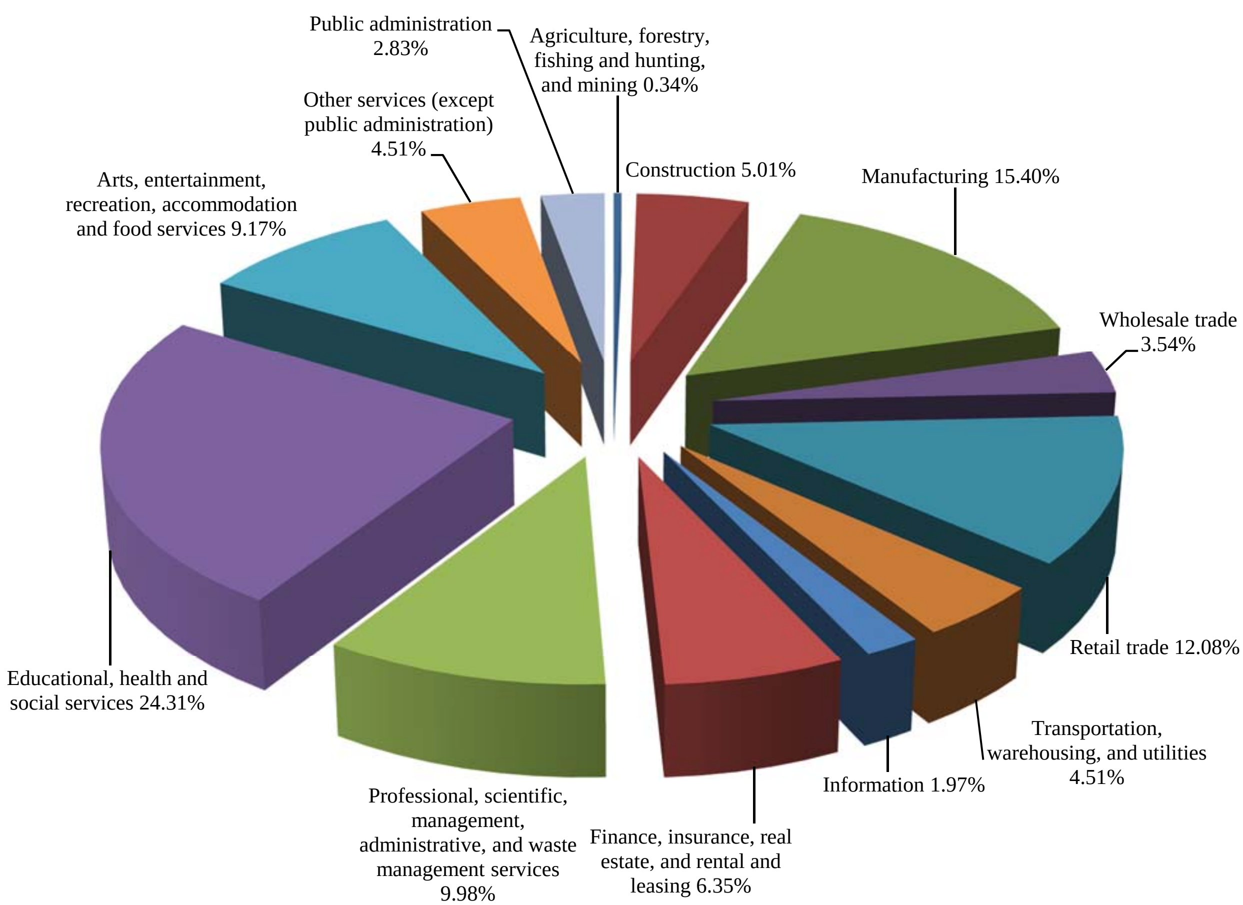
Organizations that are legally separate from the County are included as component units if the County's elected officials appoint a voting majority of the organization's governing body and (1) The County has the ability to impose its will on that organization or (2) there is a potential for the organization 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.

Industry Sector



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.

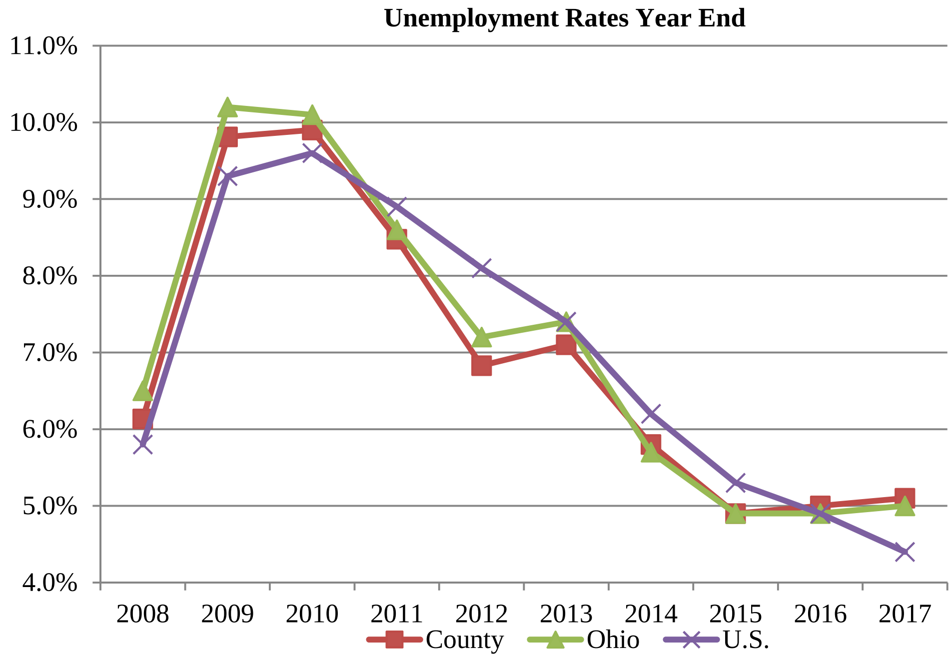
The Goodyear Tire & Rubber Company’s (“Goodyear”) Global and North American Headquarters, Goodyear’s Innovation Center, and the Technical Center of Bridgestone Americas Tire Operations, LLC (“Bridgestone”) are all located in the County. While neither company manufactures commercial tires in the County 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 and Summa Barberton Citizens Hospital, which are all a part of the Summa Health system (“Summa”), Western Reserve Hospital, 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 11,000 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, 4,383 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 2017, the County’s average unemployment rate was 5.1 percent, which is comparable to the rate of 5.0 percent for 2016. This ranks the County 43rd against the other 88 counties in Ohio. Ohio’s average unemployment rate, at 5.0 percent in December 2017, which is comparable to the rate of 4.9 percent for 2016. The national average rate fell from 4.9 percent to 4.4 percent over the year.



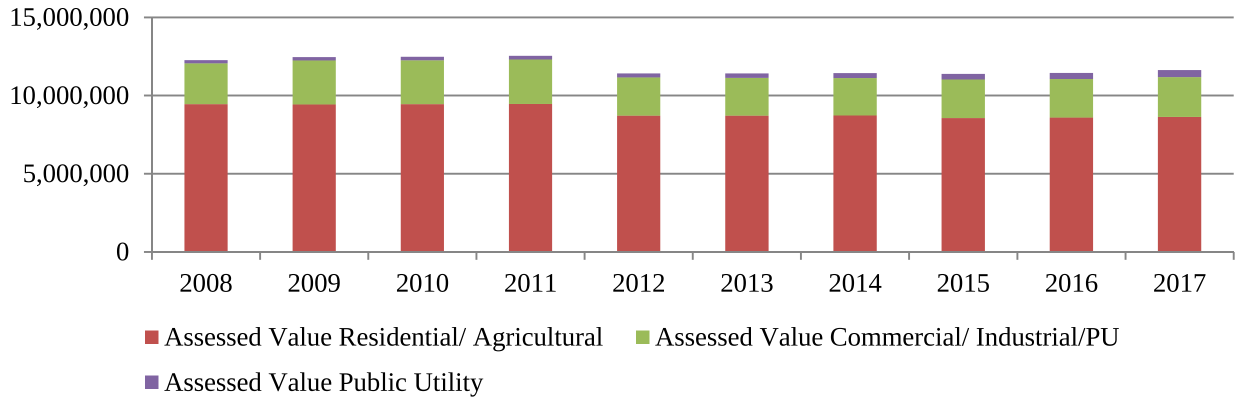
With the development of new business sectors in the County, the proportion of manufacturing activity has decreased. According to Census data, manufacturing jobs in the County represented 16.3% of total jobs in 2010; 23.4% in 2000; 25.9% in 1990; 30% in 1985; 32.0% in 1980; and 51.0% in 1970. While total 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 2017, 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 $158.2 million in 2017, with $68.1 million in residential/agricultural and $90.1 million in commercial/industrial construction. In comparison, 2016 total new construction was $136.3 million. The appraisal cycle is six years, with an update performed at the mid-point. The mid-point update was performed in 2017 and resulted in an increase in real property values.

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

Assessed Value of Taxable Property (000's omitted)



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

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

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 2017 operating budget on December 12, 2016. 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, 2017, 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, 2017, the County had $40.4 million cash and investments in its General Fund and $346.3 million for the entire reporting entity. The cash and investments balance includes the designated monies previously described.

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

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

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

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

The County, like many local governments, faces financial challenges as the economy continues its recovery. The County has initiated some significant actions to stabilize the budget in order to maintain existing reserves and guard against any further weakening in the economy. The 2018 total budget for all funds of $529.2 million represents an increase of 0.1% compared to 2017's final adjusted budget of $528.6 million. In total, the County's overall annual budget remains $46.8 million below 2008's and total appropriations within the County General Fund are nearly $10 million less than 2008. It is currently estimated that Summit County will finish 2018 with its $25.3 million Budget Stabilization Fund fully intact. Throughout 2018, 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. In 2017 the County continued to complete engineering, construction, and equipment upgrades necessary for this conversion. 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 2018, 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. In 2018 the County expects to enter into an Intergovernmental Agreement with the cities of Cuyahoga Falls, Fairlawn, Green, and Stow for the acquisition, installation, and operation of a computer aided dispatch system. Throughout 2018 the County will be meeting with representatives from the cities 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 2018-2023 Capital Improvement Program includes more than $5.6 million in various facility improvements and $38.1 million for environmental mitigation and sanitary sewer improvements. This 2018 plan directs over $1.1 million towards improvements into two of the County's largest and vital assets, the Summit County Courthouse and Summit County Jail, and $2 million for the relocation of the Ninth District Court of Appeals.

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, 2016. The County has received this prestigious award for thirty-one 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, 2017. This was the fifteenth consecutive year, and seventeenth year that the County has received this prestigious award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. This award is valid for a period of one year only.

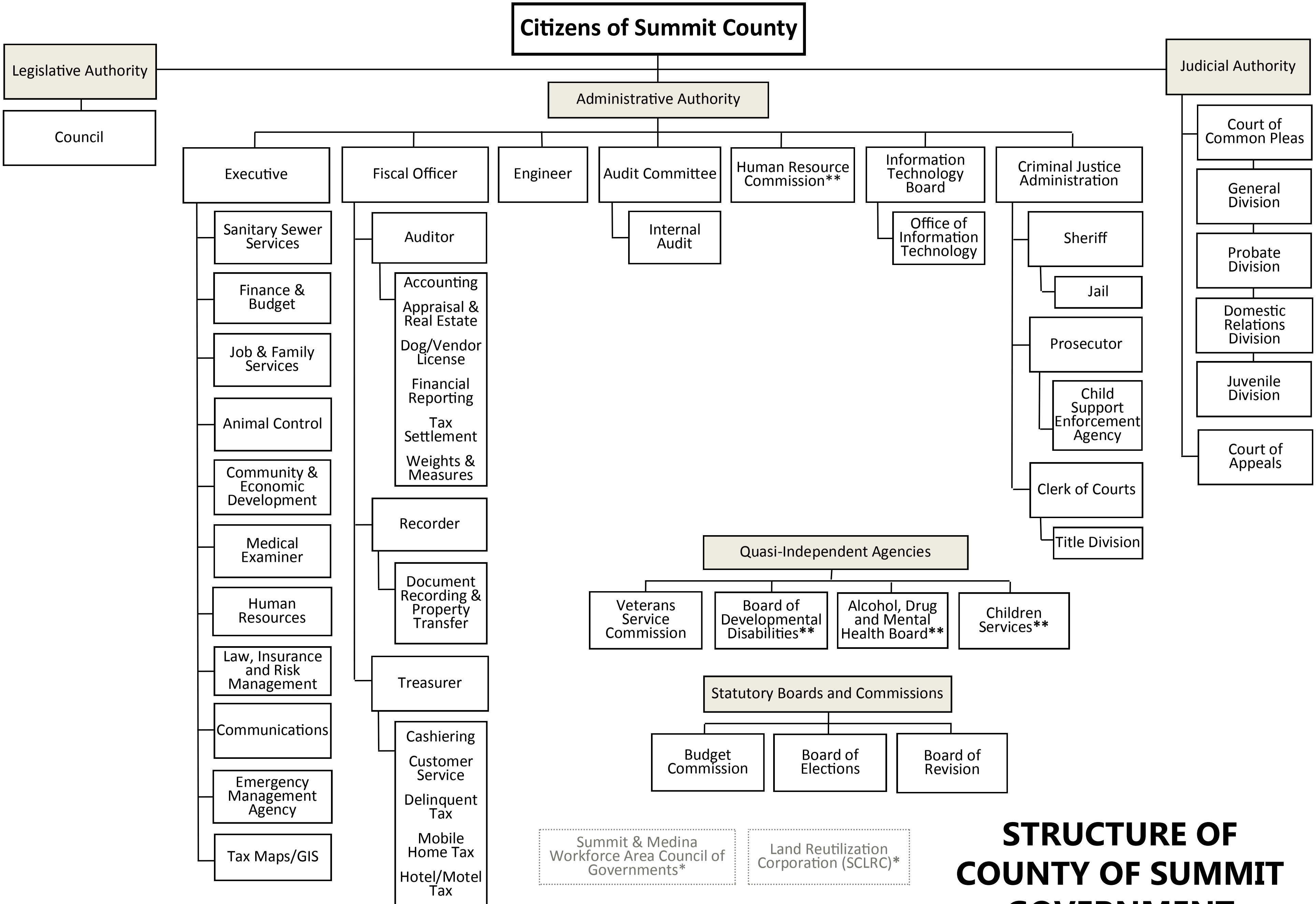
Acknowledgments The preparation of this report could not have been accomplished without the dedicated effort of the entire Fiscal Office. I especially want to thank the Financial Reporting Department who worked diligently to continue to comply with the precise guidelines established by the GFOA's award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

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

Sincerely,

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

STRUCTURE OF COUNTY OF SUMMIT GOVERNMENT



_* Component Unit
_** Appointed by the County Executive with approval of County Council

COUNTY OF SUMMIT, OHIO
ELECTED OFFICIALS
DECEMBER 31, 2017

COUNTY COUNCIL

John N. Schmidt, President	Ronald J. Koehler
Paula S. Prentice, Vice President	Tim S. Crawford
John A. Donofrio	Gloria J. Rodgers
Jeffrey E. Wilhite	David H. Hamilton
Clair E. Dickinson	Jerry E. Feeman
Elizabeth Walters	

COUNTY OFFICIALS

Sandra J. 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
- Alison Breaux
- Christine Croce
- Jill Flagg Lanzinger
- Paul J. Gallagher
- Amy Corrigall Jones
- Alison McCarty
- Tammy O'Brien
- Joy M. Oldfield
- Mary Margaret Rowlands
- Jason T. Wells

DOMESTIC RELATIONS DIVISION
- Katarina V. Cook
- John P. Quinn, Jr.

PROBATE DIVISION
- Elinore Marsh Stormer

JUVENILE DIVISION
- Linda T. 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, 2016

Christopher P. Morrill

Executive Director/CEO

INDEPENDENT AUDITOR'S REPORT

Summit County
175 S. Main Street
Akron, Ohio 44308

To the County Council:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and the remaining fund information of Summit County, Ohio (the County), as of and for the year ended December 31, 2017, 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 such 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, the aggregate discretely presented component units and the remaining fund information of Summit County, Ohio, as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Job and Family Services, Children Services Board, Alcohol, Drug Addiction and Mental Health and Board of Developmental Disabilities Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

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 this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information 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, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2018, 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.

Dave Yost
Auditor of State
Columbus, Ohio

June 28, 2018

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CAFR

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2017

COUNTY OF SUMMIT, OHIO

BASIC FINANCIAL STATEMENTS

FISCAL OFFICE
COUNTY OF SUMMIT
1840

Kristen M. Scalise CPA, CFE
Summit County Fiscal Officer

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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, 2017. 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 2017 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, 2017, by $483,135,001 (net position).
- The County's total net position decreased $31,334,207. Net position related to governmental activities decreased $32,058,782, which represents a decrease of 10.1 percent from 2016. Net position related to business-type activities increased $724,575 which represents an increase of 0.4 percent from 2016.
- For governmental activities, general revenues accounted for $209,258,856 or 48.8 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 $219,535,692 or 51.2 percent of total revenues of $428,794,548.
- The County had $460,853,330 in expenses related to governmental activities; only $219,535,692 of these expenses were offset by program specific charges for services, and operating grants and contributions and capital grants and contributions. General revenues (primarily taxes) of $209,258,856 were inadequate to provide for these programs by $32,058,782.
- Among major funds, the General Fund had $126,543,537 in revenues and $120,300,697 in expenditures. The General Fund's fund balance increased to $49,147,112, an increase of $418,237 from 2016.
- The County's total debt decreased $11,970,184 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.

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 2017?" 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 fund is the Sewer Revenue fund.

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

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

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

The 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 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 99-102 and combining and individual fund statements, schedules and statistical section.

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2017 compared to 2016 as follows:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Assets						
Current and Other Assets	$ 453,807,984	$ 450,923,970	$ 51,352,094	$ 54,145,260	$ 505,160,078	$ 505,069,230
Capital Assets, Net	240,184,255	237,479,837	206,818,831	204,930,463	447,003,086	442,410,300
Total Assets	693,992,239	688,403,807	258,170,925	259,075,723	952,163,164	947,479,530
Deferred Outflows of Resources						
Deferred Charge on Refunding	131,993	195,803	983,439	1,103,756	1,115,432	1,299,559
Pension	96,314,031	74,227,606	4,636,845	3,172,128	100,950,876	77,399,734
Total Deferred Outflows of Resources	96,446,024	74,423,409	5,620,284	4,275,884	102,066,308	78,699,293
Liabilities						
Current and Other Liabilities	14,988,101	13,498,852	13,955,929	13,132,960	28,944,030	26,631,812
Long-Term Liabilities:						
Due Within One Year	18,894,119	16,983,535	7,026,809	6,255,503	25,920,928	23,239,038
Due in More Than One Year:						
Net Pension Liability	251,356,163	195,339,342	11,490,930	8,286,805	262,847,093	203,626,147
Other Amounts	82,947,491	84,886,868	33,130,343	38,088,207	116,077,834	122,975,075
Total Liabilities	368,185,874	310,708,597	65,604,011	65,763,475	433,789,885	376,472,072
Deferred Inflows of Resources						
Property Taxes	133,288,708	129,345,986	-	-	133,288,708	129,345,986
Pension	3,907,980	5,658,150	107,898	233,407	4,015,878	5,891,557
Total Deferred Inflows of Resources	137,196,688	135,004,136	107,898	233,407	137,304,586	135,237,543
Net Position						
Net Investment in Capital Assets	202,524,777	195,080,854	168,564,218	162,417,063	371,088,995	357,497,917
Restricted	196,498,194	200,749,082	-	-	196,498,194	200,749,082
Unrestricted	(113,967,270)	(78,715,453)	29,515,082	34,937,662	(84,452,188)	(43,777,791)
Total Net Position	$ 285,055,701	$ 317,114,483	$ 198,079,300	$ 197,354,725	$ 483,135,001	$ 514,469,208

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.

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.

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 $483,135,001 ($285,055,701 in governmental activities and $198,079,300 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, $371,088,995, 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, $196,498,194, 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 $84,452,188.

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 2017 and 2016.

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Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues						
Program Revenues						
Charges for Services and Sales	$ 66,241,571	$ 59,502,537	$ 44,528,976	$ 46,134,294	$ 110,770,547	$ 105,636,831
Operating Grants and Contributions	149,906,247	143,008,342	38,841	351,156	149,945,088	143,359,498
Capital Grants and Contributions	3,387,874	1,157,014	2,668,126	7,039,202	6,056,000	8,196,216
Total Program Revenues	219,535,692	203,667,893	47,235,943	53,524,652	266,771,635	257,192,545
General Revenues						
Property Taxes	128,513,708	124,718,946	-	-	128,513,708	124,718,946
Sales and Use Tax	45,820,525	46,657,507	-	-	45,820,525	46,657,507
Other Taxes	12,573,270	11,667,199	-	-	12,573,270	11,667,199
Unrestricted Contributions	15,046,256	12,948,159	-	-	15,046,256	12,948,159
Investment Income	2,984,182	2,589,983	109,458	132,179	3,093,640	2,722,162
Miscellaneous	4,320,915	6,481,260	78,794	27,681	4,399,709	6,508,941
Total General Revenues	209,258,856	205,063,054	188,252	159,860	209,447,108	205,222,914
Total Revenues	428,794,548	408,730,947	47,424,195	53,684,512	476,218,743	462,415,459
Program Expenses						
General Government:						
Legislative and Executive	41,824,328	36,892,850	-	-	41,824,328	36,892,850
Judicial	41,057,971	35,679,634	-	-	41,057,971	35,679,634
Public Safety	100,039,211	89,980,544	-	-	100,039,211	89,980,544
Public Works	23,882,814	23,986,968	-	-	23,882,814	23,986,968
Health	128,828,379	118,577,038	-	-	128,828,379	118,577,038
Economic Development	3,931,728	3,241,146	-	-	3,931,728	3,241,146
Human Services	109,273,081	106,613,566	-	-	109,273,081	106,613,566
Recreation	8,828,143	8,675,999	-	-	8,828,143	8,675,999
Interest and Fiscal Charges	3,187,675	2,887,942	-	-	3,187,675	2,887,942
Sewer	-	-	46,699,620	48,653,303	46,699,620	48,653,303
Total Program Expenses	460,853,330	426,535,687	46,699,620	48,653,303	507,552,950	475,188,990
Transfers	-	513,836	-	(513,836)	-	-
Change in Net Position	(32,058,782)	(17,290,904)	724,575	4,517,373	(31,334,207)	(12,773,531)
Net Position Beginning of Year	317,114,483	334,405,387	197,354,725	192,837,352	514,469,208	527,242,739
Net Position End of Year	$ 285,055,701	$ 317,114,483	$ 198,079,300	$ 197,354,725	$ 483,135,001	$ 514,469,208

Governmental Activities

Governmental activities decreased the County's net position by $32,058,782, thereby accounting for a 10 percent decrease from the prior year. Key elements of this decrease are as follows:

- Decreases in sales tax revenue of $836,982 are the direct result of decreased consumer spending.
- General revenues as a whole increased $4,195,802 (2 percent). This was primarily due to the increase in property tax revenues and unrestricted contributions.
- Program expenses as a whole increased $34,317,643 (8 percent). Although the expenses for public works ($104,154) decreased, they were offset by the increases in expenses for economic development ($690,582), public safety ($10,058,667), legislative and executive ($4,931,478), human services ($2,659,515), judicial ($5,378,337), health ($10,251,341), recreation ($152,144) and interest and fiscal charges ($299,733).

Business-Type Activities

Business–type activities increased the County's net position by $724,575, accounting for a less than 1 percent increase from the prior year. The key element for this net increase was the decrease in expenses ($1,953,683).

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 $228,246,992, a decrease of $7,948,964 in comparison with the prior year. Approximately 19 percent of this total amount of $42,292,371 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 $5,879,999, restricted $174,128,852, and assigned $5,945,770.

The General Fund is the chief operating fund of the County. The fund balance of the County's General Fund increased $418,237 during the current year to $49,147,112. The unassigned fund balance of the General Fund was $42,292,371. 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 35 percent of total General Fund expenditures, while total fund balance represents 41 percent of that same amount. Revenues exceeded expenditures by $6,242,840 due to increases in property taxes, other taxes, intergovernmental revenues and investment income.

Transfers from the General Fund to other governmental and proprietary funds, amounted to $5,824,646 and are discussed in Note 19.

Job and Family Services fund balance increased by $1,274,720. The increase in fund balance is due to revenues and other financing sources exceeding expenditures and other financing uses. Funds were drawn for the Ohio Works Incentive Program but not yet spent at the end of the year.

Children Services Board fund balance decreased by $2,038,561. 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 decreased by $1,872,176. This decrease is primarily due to increased contract costs for services that were accounted for as part of the six year levy plan.

The Board of Developmental Disabilities fund balance decreased $2,464,196. This decrease in fund balance is primarily the result of the Board ceasing to act as a service provider.

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

Unrestricted net position for the Sewer Revenue Fund at the end of the year amounted to $29,272,332. The increase in net position was primarily due to capital contributions for donated sewer lines and decreased operating expenses.

Budgetary Highlights

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

The most significant budgeted fund is the General Fund. For calendar year 2017, the total original appropriations for the General Fund, including those for transfers out, were $113,209,180, while the final appropriations were $111,833,733, resulting in a net decrease of $1,375,447 or 1 percent. The net decrease in appropriations for the General Fund was primarily due to decreases in utility costs.

Final General Fund appropriations for 2017 were lower than the final 2016 appropriations by $2,524,548 or 2 percent, and less than 1 percent higher than actual 2016 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 $1,087,925 or 2 percent lower than budgeted. All of the general government departments had positive variances.
- Actual public safety expenditures were $255,468 lower than budgeted.
- Actual human services expenditures were $463,385 or 12 percent lower than budgeted, primarily due to reductions in Subsidies in the Veterans Service Commission.

Capital Asset and Debt Administration

Capital Assets The County's investment in capital assets, for its governmental and business-type activities as of December 31, 2017 amounts to $447,003,086 (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	
	2017	2016	2017	Restated 2016		2017	Restated 2016
Land	$ 12,730,879	$ 12,219,684	$ 1,226,526	$ 1,156,626		$ 13,957,405	$ 13,376,310
Construction in Progress	8,859,360	6,185,583	7,823,240	4,099,900		16,682,600	10,285,483
Buildings and Building Improvements	114,126,680	114,356,390	20,625,034	19,895,311	*	134,751,714	134,251,701
Land Improvements	8,176,157	8,804,973	-	-		8,176,157	8,804,973
Machinery and Equipment	6,104,064	5,808,845	8,656,249	9,729,184	*	14,760,313	15,538,029
Pump Stations	-	-	7,520,738	8,678,356		7,520,738	8,678,356
Treatment Plants	-	-	241,535	289,563		241,535	289,563
Sewer/Water Lines	-	-	160,725,509	161,081,523		160,725,509	161,081,523
Infrastructure	89,407,830	88,898,642	-	-		89,407,830	88,898,642
Intangibles	779,285	1,205,720	-	-		779,285	1,205,720
Total	$ 240,184,255	$ 237,479,837	$ 206,818,831	$ 204,930,463		$ 447,003,086	$ 442,410,300

* Beginning balances reflect a reclassification of Building and Building Improvements to Machinery and Equipment.

The increase in total capital assets of $4,592,786 can be attributed to current year additions and accumulated depreciation on disposals exceeding disposals and depreciation expense. Additional information on the County's capital assets can be found in Note 11 of the Notes to Financial Statements.

Long-term Debt At the end of the current fiscal year, the County had total bonded debt outstanding of $87,589,531, net of the outstanding premium. The County's long-term bonded debt decreased $11,201,023 (11 percent) during the current fiscal year.

Table 4
Long-term Debt

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
General Obligation Bonds	$ 68,394,754	$ 74,969,754	$ 18,745,246	$ 23,165,246	$ 87,140,000	$ 98,135,000
Capital Appreciation Bonds	449,531	655,554	-	-	449,531	655,554
ODD Loans	-	-	29,458	29,458	29,458	29,458
OPWC Loans	-	-	489,007	603,292	489,007	603,292
OWDA Loans	-	-	9,271,009	9,925,885	9,271,009	9,925,885
Total	$ 68,844,285	$ 75,625,308	$ 28,534,720	$ 33,723,881	$ 97,379,005	$ 109,349,189

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 $289,352,551, 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, 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 2017 is 5.1 percent, which is comparable to the rate of 5.0 percent a year ago. This rate is comparable to both the State's average unemployment rate of 5.0 percent and the national average of 4.4 percent.

Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the County's budget for 2018. At the end of the 2017 fiscal year, the unassigned fund balance in the General Fund amounted to $42,292,371.

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, 2017

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Land Reutilization Corporation	Summit and Medina Workforce Area Council of Governments
Assets					
Equity in Pooled Cash and Investments	$ 228,420,917	$23,646,192	$ 252,067,109	$ 906,213	$ -
Cash and Investments - Segregated Accounts	4,092,202	450	4,092,652	-	-
Cash With Fiscal Agent	5,127,584	-	5,127,584	-	-
Receivables (Net of Allowance for Uncollectibles)					
Taxes	158,243,118	-	158,243,118	-	-
Accounts	804,520	10,705,595	11,510,115	-	-
Special Assessments	619,498	5,377,261	5,996,759	-	-
Intergovernmental Lease	10,110,000	-	10,110,000	-	-
Intergovernmental Loans	-	9,281,253	9,281,253	-	-
Accrued Interest	1,393,844	-	1,393,844	-	-
Loans	9,444,513	-	9,444,513	-	-
Internal Balances	(234,970)	234,970	-	-	-
Due From Other Governments	32,117,584	1,719,276	33,836,860	1,713,688	463,159
Material and Supplies Inventory	1,773,313	361,693	2,135,006	-	-
Inventory Held For Resale	-	-	-	99,000	-
Prepaid Items	1,895,861	25,404	1,921,265	23,550	-
Leased Asset	-	-	-	197,085	-
Nondepreciable Capital Assets	21,590,239	9,049,766	30,640,005	-	-
Depreciable Capital Assets, Net	218,594,016	197,769,065	416,363,081	22,835	-
Total Assets	693,992,239	258,170,925	952,163,164	2,962,371	463,159
Deferred Outflows of Resources					
Deferred Charge on Refunding	131,993	983,439	1,115,432	-	-
Pension	96,314,031	4,636,845	100,950,876	-	13,962
Total Deferred Outflows of Resources	96,446,024	5,620,284	102,066,308	-	13,962
Liabilities					
Accounts Payable	9,875,800	6,995,180	16,870,980	749,828	169,346
Accrued Salaries and Wages Payable	3,160,506	138,035	3,298,541	12,268	2,685
Matured Bonds and Interest Payable	10,597	5,329	15,926	-	-
Accrued Interest Payable	241,091	71,442	312,533	-	-
Due To Other Governments	1,606,240	6,526,444	8,132,684	-	767,071
Deposits Held and Due To Others	93,867	219,499	313,366	-	-
Long-term Liabilities:					
Due Within One Year	18,894,119	7,026,809	25,920,928	10,997	10,496
Due In More Than One Year:					
Net Pension Liability (See Note 12)	251,356,163	11,490,930	262,847,093	-	-
Other Amounts Due in More Than One Year	82,947,491	33,130,343	116,077,834	473	15,013
Total Liabilities	368,185,874	65,604,011	433,789,885	773,566	964,611
Deferred Inflows of Resources					
Property Taxes	133,288,708	-	133,288,708	-	-
Pension	3,907,980	107,898	4,015,878	-	-
Total Deferred Inflows of Resources	137,196,688	107,898	137,304,586	-	-
Net Position					
Net Investment in Capital Assets	202,524,777	168,564,218	371,088,995	22,835	-
Restricted for:					
Capital Projects	11,191,998	-	11,191,998	-	-
Debt Service	2,756,979	-	2,756,979	-	-
Roads and Bridges	11,451,466	-	11,451,466	-	-
Health and Human Services	141,467,662	-	141,467,662	-	-
Recreation	1,686,249	-	1,686,249	-	-
Grant Programs	17,267,855	-	17,267,855	-	-
Real Estate Appraisal	7,743,248	-	7,743,248	-	-
Unclaimed Money	2,932,737	-	2,932,737	-	-
Other Purposes	-	-	-	1,086,476	-
Unrestricted Net Position	(113,967,270)	29,515,082	(84,452,188)	1,079,494	(487,490)
Total Net Position	$ 285,055,701	$ 198,079,300	$ 483,135,001	$ 2,188,805	$ (487,490)

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, 2017

		Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government				
Legislative and Executive	$ 41,824,328	$ 22,276,353	$ 179,835	$ -
Judicial	41,057,971	11,290,261	4,456,888	-
Public Safety	100,039,211	21,840,877	19,902,283	76,318
Public Works	23,882,814	1,493,087	12,597,654	3,311,556
Health	128,828,379	5,047,553	37,249,474	-
Economic Development	3,931,728	233,989	2,642,586	-
Human Services	109,273,081	3,797,639	71,893,730	-
Recreation	8,828,143	261,812	983,797	-
Debt Service:				
Interest and Fiscal Charges	3,187,675	-	-	-
Total Governmental Activities	460,853,330	66,241,571	149,906,247	3,387,874
Business-type Activities:				
Sewer	46,699,620	44,528,976	38,841	2,668,126
Total Business-type Activities	46,699,620	44,528,976	38,841	2,668,126
Total - Primary Government	$ 507,552,950	$ 110,770,547	$ 149,945,088	$ 6,056,000
Component Units				
Land Reutilization Corporation	$ 3,431,640	$ 161,047	$ 1,764,721	$ -
Summit and Medina Workforce Area Council of Governments	2,718,179	-	2,230,689	-
	$ 6,149,819	$ 161,047	$ 3,995,410	$ -

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

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 Units	
Governmental Activities	Business-type Activities	Total	Land Reutilization Corporation	Summit and Medina Workforce Area Council of Governments
$ (19,368,140)		$ (19,368,140)	$ -	$ -
(25,310,822)		(25,310,822)	-	-
(58,219,733)		(58,219,733)	-	-
(6,480,517)		(6,480,517)	-	-
(86,531,352)		(86,531,352)	-	-
(1,055,153)		(1,055,153)	-	-
(33,581,712)		(33,581,712)	-	-
(7,582,534)		(7,582,534)	-	-
(3,187,675)		(3,187,675)	-	-
(241,317,638)		(241,317,638)	-	-
-	536,323	536,323	-	-
-	536,323	536,323	-	-
(241,317,638)	536,323	(240,781,315)	-	-
-	-	-	(1,505,872)	-
-	-	-	-	(487,490)
$ -	$ -	$ -	$ (1,505,872)	$ (487,490)
16,069,511	-	16,069,511	-	-
22,790,307	-	22,790,307	-	-
29,880,623	-	29,880,623	-	-
45,580,621	-	45,580,621	-	-
7,652,590	-	7,652,590	-	-
6,540,056	-	6,540,056	-	-
45,820,525	-	45,820,525	-	-
8,444,526	-	8,444,526	-	-
4,128,744	-	4,128,744	-	-
15,046,256	-	15,046,256	1,682,584	-
2,984,182	109,458	3,093,640	3,645	-
4,320,915	78,794	4,399,709	2,402	-
209,258,856	188,252	209,447,108	1,688,631	-
(32,058,782)	724,575	(31,334,207)	182,759	(487,490)
317,114,483	197,354,725	514,469,208	2,006,046	-
$ 285,055,701	$ 198,079,300	$ 483,135,001	$ 2,188,805	$ (487,490)

County of Summit, Ohio

Balance Sheet
Governmental Funds
December 31, 2017

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health
Assets				
Equity in Pooled Cash and Investments	$ 39,772,949	$ 1,260,341	$ 23,193,475	$ 48,364,248
Cash and Investments - Segregated Accounts	654,449	2,753	2,150,335	-
Cash With Fiscal Agent	-	-	-	-
Receivables (Net of Allowance for Uncollectibles)				
Taxes	29,272,967	-	25,760,094	33,774,349
Accounts	308,194	76,535	-	69,887
Special Assessments	-	-	-	-
Accrued Interest	1,384,695	-	9,149	-
Intergovernmental Lease	-	-	-	-
Loans	-	-	-	-
Due From Other Funds	1,614,128	497,081	1,250	-
Due From Other Governments	9,140,007	-	2,049,682	2,173,435
Material and Supplies Inventory	169,947	30,522	-	-
Prepaid Items	307,829	274,530	179,309	101,527
Total Assets	$ 82,625,165	$ 2,141,762	$ 53,343,294	$ 84,483,446
Liabilities				
Accounts Payable	$ 1,362,431	$ 753,582	$ 1,640,622	$ 2,383,054
Accrued Salaries and Wages Payable	1,414,312	330,242	376,262	51,835
Matured Bonds and Interest Payable	-	-	-	-
Compensated Absences	142,668	26,938	-	41,507
Due To Other Funds	649,811	282,989	39,884	154,178
Due To Other Governments	518,558	254,025	105,921	72,401
Deposits Held and Due To Others	-	-	-	-
Total Liabilities	4,087,780	1,647,776	2,162,689	2,702,975
Deferred Inflows of Resources				
Property Taxes	16,068,703	-	23,471,534	30,773,793
Unavailable Revenue	13,321,570	-	3,714,454	5,006,289
Total Deferred Inflows of Resources	29,390,273	-	27,185,988	35,780,082
Fund Balances				
Nonspendable	3,410,513	305,052	179,309	101,527
Restricted	-	188,934	23,815,308	45,898,862
Assigned	3,444,228	-	-	-
Unassigned	42,292,371	-	-	-
Total Fund Balances (Deficit)	49,147,112	493,986	23,994,617	46,000,389
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 82,625,165	$ 2,141,762	$ 53,343,294	$ 84,483,446

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

Board of Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
$ 56,380,652	$ 34,755,353	$ 203,727,018
351	1,284,314	4,092,202
4,982,388	-	4,982,388
51,520,192	17,915,516	158,243,118
163	332,616	787,395
-	619,498	619,498
-	-	1,393,844
-	10,110,000	10,110,000
-	9,444,513	9,444,513
31,956	635,062	2,779,477
6,325,726	12,289,004	31,977,854
132,147	1,408,396	1,741,012
212,780	130,275	1,206,250
$ 119,586,355	$ 88,924,547	$ 431,104,569
$ 1,460,588	$ 1,147,620	$ 8,747,897
471,003	453,369	3,097,023
-	10,597	10,597
185,740	147	397,000
19,313	1,572,854	2,719,029
481,767	157,862	1,590,534
6,602	87,265	93,867
2,625,013	3,429,714	16,655,947
46,943,071	16,031,607	133,288,708
10,172,260	20,698,349	52,912,922
57,115,331	36,729,956	186,201,630
344,927	1,538,671	5,879,999
59,501,084	44,724,664	174,128,852
-	2,501,542	5,945,770
-	-	42,292,371
59,846,011	48,764,877	228,246,992
$ 119,586,355	$ 88,924,547	$ 431,104,569

County of Summit, Ohio

Reconciliation of Total Governmental Fund Balances to the Statement of Net Position of Governmental Activities December 31, 2017

Total Governmental Funds Balances		$ 228,246,992
Amounts reported for governmental activities in the statement of net position are different because		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds		240,184,255
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	$ 12,998,417	
Sales and Use Tax	4,208,530	
Charges for Services	2,598,631	
Intergovernmental	20,940,540	
Intergovernmental Lease	10,110,000	
Special Assessments	619,498	
Investment Income	321,271	
Other	1,116,035	
Total		52,912,922
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	16,356,698	
Capital Assets (included above)	(1,740,537)	
Compensated Absences (included below)	537,559	
Insurance Claims Payable (included below)	4,344,199	
Capital Leases (included below)	1,464,361	
Deferred Outflows - Pension	(2,158,998)	
Deferred Inflows - Pension	170,509	
Net Pension Liability	5,484,310	
Internal Balance Elimination	(242,750)	
Total		24,215,351
Deferred inflows of resources represent deferred amount on refundings which are not reported in funds.		131,993
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	(241,091)	
Compensated Absences	(23,447,210)	
Capital Leases	(1,468,456)	
Insurance Claims Payable	(4,344,199)	
General Obligation Debt	(72,184,744)	
Total		(101,685,700)
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	96,314,031	
Deferred Inflows - Pension	(3,907,980)	
Net Pension Liability	(251,356,163)	
		(158,950,112)
Net Position of Governmental Activities		$ 285,055,701

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, 2017

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health
Revenues				
Taxes:				
Property	$ 15,995,735	$ -	$ 22,701,760	$ 29,764,529
Sales and Use	46,381,443	-	-	-
Other	8,444,526	-	-	-
Licenses and Permits	32,204	-	-	-
Charges for Services	34,164,740	459,076	84,321	-
Fines and Forfeitures	565,244	112,501	-	-
Intergovernmental	15,924,833	41,347,503	21,372,308	13,656,277
Special Assessments	-	-	-	-
Investment Income	2,869,151	-	31,047	-
Other	2,165,661	410,891	620,155	143,693
Total Revenues	126,543,537	42,329,971	44,809,591	43,564,499
Expenditures				
General Government:				
Legislative and Executive	25,315,643	-	-	-
Judicial	28,165,045	-	-	-
Public Safety	61,463,553	-	-	-
Public Works	81,364	-	-	-
Health	969,293	-	-	45,436,675
Economic Development	1,485	-	-	-
Human Services	2,365,391	43,398,853	47,974,203	-
Recreation	-	-	-	-
Other	1,934,485	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	4,200	15,136	-	-
Interest and Fiscal Charges	238	1,158	-	-
Total Expenditures	120,300,697	43,415,147	47,974,203	45,436,675
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,242,840	(1,085,176)	(3,164,612)	(1,872,176)
Other Financing Sources (Uses)				
Transfers In	43	3,485,947	1,126,051	-
Transfers Out	(5,824,646)	(1,126,051)	-	-
Total Other Financing Sources (Uses)	(5,824,603)	2,359,896	1,126,051	-
Net Change in Fund Balances	418,237	1,274,720	(2,038,561)	(1,872,176)
Fund Balances (Deficit) Beginning of Year	48,728,875	(780,734)	26,033,178	47,872,565
Fund Balances (Deficit) End of Year	$ 49,147,112	$ 493,986	$ 23,994,617	$ 46,000,389

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

Board of Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
$ 45,403,526	$ 14,035,559	$ 127,901,109
-	-	46,381,443
-	4,128,744	12,573,270
-	778,405	810,609
475,959	14,724,436	49,908,532
-	1,062,255	1,740,000
22,649,794	50,582,184	165,532,899
-	606,742	606,742
335	9,732	2,910,265
339,724	715,793	4,395,917
68,869,338	86,643,850	412,760,786
-	9,781,750	35,097,393
-	5,592,769	33,757,814
-	19,103,068	80,566,621
-	19,768,202	19,849,566
71,333,534	1,030,790	118,770,292
-	3,629,510	3,630,995
-	8,466,520	102,204,967
-	8,547,020	8,547,020
-	113,042	2,047,527
-	5,618,361	5,618,361
-	6,659,488	6,678,824
-	3,358,974	3,360,370
71,333,534	91,669,494	420,129,750
(2,464,196)	(5,025,644)	(7,368,964)
-	5,446,173	10,058,214
-	(3,687,517)	(10,638,214)
-	1,758,656	(580,000)
(2,464,196)	(3,266,988)	(7,948,964)
62,310,207	52,031,865	236,195,956
$ 59,846,011	$ 48,764,877	$ 228,246,992

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, 2017

Net Change in Fund Balances - Total Governmental Funds		$ (7,948,964)
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	$ 19,347,074	
Current Year Depreciation	(13,758,734)	
Total		5,588,340
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.		(2,883,922)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property Taxes	612,599	
Sales and Use Tax	(560,918)	
Charges for Services	69,251	
Intergovernmental	1,931,791	
Special Assessments	15,850	
Investment Income	55,104	
Other	(75,000)	
Capital Lease Proceeds	(1,464,361)	
Total		584,316
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	6,652,305	
Accreted Interest Payment	172,695	
Capital Lease Principal Payments	26,519	
Total		6,851,519
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	34,394	
Amortization of Premium	422,430	
Deferred Amount on Refunding	(63,810)	
Accretion on Capital Appreciation Bonds	(43,977)	
Compensated Absences	(6,017,942)	
Total		(5,668,905)
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.		3,599,060
Contractually-required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		18,666,275
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.		(50,846,501)
Change in Net Position of Governmental Activities		$ (32,058,782)

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Taxes:				
Property	$ 16,950,068	$ 15,321,967	$ 15,451,887	$ 129,920
Sales and Use	47,084,342	47,363,913	46,537,446	(826,467)
Other	10,823,696	7,678,122	8,484,114	805,992
Licenses and Permits	38,000	38,000	34,974	(3,026)
Charges for Services	15,747,738	17,329,751	17,050,013	(279,738)
Fines and Forfeitures	657,313	634,385	571,024	(63,361)
Intergovernmental	8,936,790	14,226,858	14,373,330	146,472
Investment Income	2,800,000	2,800,000	3,434,729	634,729
Other	3,293,110	290,835	567,825	276,990
Total Revenues	106,331,057	105,683,831	106,505,342	821,511
Expenditures				
General Government:				
Legislative and Executive	22,262,877	22,635,176	21,931,211	703,965
Judicial	28,790,302	28,829,359	28,445,399	383,960
Public Safety	48,803,945	49,116,637	48,861,169	255,468
Health	1,254,841	1,254,841	1,237,980	16,861
Human Services	7,208,282	3,727,281	3,263,896	463,385
Other	2,048,933	1,962,973	1,924,013	38,960
Total Expenditures	110,369,180	107,526,267	105,663,668	1,862,599
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,038,123)	(1,842,436)	841,674	2,684,110
Other Financing Sources (Uses)				
Transfers In	856,000	856,000	824,756	(31,244)
Transfers Out	(2,840,000)	(4,307,466)	(4,293,646)	13,820
Other Financing Sources	1,621,291	195,913	-	(195,913)
Total Other Financing Sources (Uses)	(362,709)	(3,255,553)	(3,468,890)	(213,337)
Net Change in Fund Balance	(4,400,832)	(5,097,989)	(2,627,216)	2,470,773
Fund Balance - Beginning	4,700,933	4,700,933	4,700,933	
Prior Year Encumbrance Appropriations	3,014,082	3,014,082	3,014,082	
Fund Balance - Ending	$ 3,314,183	$ 2,617,026	$ 5,087,799	$ 2,470,773

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Charges for Services	$ -	$ 459,076	$ 459,076	$ -
Fines and Forfeitures	145,000	145,000	112,500	(32,500)
Intergovernmental	39,815,000	40,538,332	40,932,217	393,885
Other	140,000	302,231	447,839	145,608
Total Revenues	40,100,000	41,444,639	41,951,632	506,993
Expenditures				
Human Services	45,880,642	49,702,536	45,879,832	3,822,704
Total Expenditures	45,880,642	49,702,536	45,879,832	3,822,704
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,780,642)	(8,257,897)	(3,928,200)	4,329,697
Other Financing Sources (Uses)				
Transfers In	-	3,485,947	3,485,947	-
Transfers Out	-	(1,126,051)	(1,126,051)	-
Other Financing Sources	9,100,000	7,852,237	-	(7,852,237)
Total Other Financing Sources (Uses)	9,100,000	10,212,133	2,359,896	(7,852,237)
Net Change in Fund Balance	3,319,358	1,954,236	(1,568,304)	(3,522,540)
Fund Balance (Deficit) - Beginning	(2,289,440)	(2,289,440)	(2,289,440)	
Prior Year Encumbrance Appropriations	2,883,841	2,883,841	2,883,841	
Fund Balance (Deficit) - Ending	$ 3,913,759	$ 2,548,637	$ (973,903)	$ (3,522,540)

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Property Taxes	$ 24,961,491	$ 22,253,485	$ 22,479,360	$ 225,875
Charges for Services	4,947,200	(91,557)	83,071	174,628
Intergovernmental	13,425,768	21,496,205	21,398,510	(97,695)
Other	1,169,967	69,719	415,296	345,577
Total Revenues	44,504,426	43,727,852	44,376,237	648,385
Expenditures				
Human Services	58,232,461	58,232,461	54,215,827	4,016,634
Total Expenditures	58,232,461	58,232,461	54,215,827	4,016,634
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,728,035)	(14,504,609)	(9,839,590)	4,665,019
Other Financing Sources (Uses)				
Transfers In	-	1,126,051	1,126,051	-
Other Financing Sources	600	(25,203)	-	25,203
Total Other Financing Sources (Uses)	600	1,100,848	1,126,051	25,203
Net Change in Fund Balance	(13,727,435)	(13,403,761)	(8,713,539)	4,690,222
Fund Balance - Beginning	17,993,980	17,993,980	17,993,980	
Prior Year Encumbrance Appropriations	6,317,869	6,317,869	6,317,869	
Fund Balance - Ending	$ 10,584,414	$ 10,908,088	$ 15,598,310	$ 4,690,222

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Property Taxes	$ 32,727,288	$ 37,126,529	$ 37,422,679	$ 296,150
Intergovernmental	10,191,938	6,217,068	5,683,334	(533,734)
Other	30,000	30,000	100,022	70,022
Total Revenues	42,949,226	43,373,597	43,206,035	(167,562)
Expenditures				
Health	55,143,233	55,143,233	51,902,087	3,241,146
Total Expenditures	55,143,233	55,143,233	51,902,087	3,241,146
Net Change in Fund Balance	(12,194,007)	(11,769,636)	(8,696,052)	3,073,584
Fund Balance - Beginning	41,351,012	41,351,012	41,351,012	
Prior Year Encumbrance Appropriations	7,413,893	7,413,893	7,413,893	
Fund Balance - Ending	$ 36,570,898	$ 36,995,269	$ 40,068,853	$ 3,073,584

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Property Taxes	$ 44,025,583	$ 44,700,422	$ 45,013,706	$ 313,284
Charges for Services	157,110	139,392	562,090	422,698
Intergovernmental	9,603,867	(375,065)	(712,833)	(337,768)
Other	10,561,972	20,522,966	20,755,283	232,317
Investment Income	-	-	326	326
Total Revenues	64,348,532	64,987,715	65,618,572	630,857
Expenditures				
Health	78,857,957	79,297,637	75,528,202	3,769,435
Total Expenditures	78,857,957	79,297,637	75,528,202	3,769,435
Net Change in Fund Balance	(14,509,425)	(14,309,922)	(9,909,630)	4,400,292
Fund Balance - Beginning	48,355,535	48,355,535	48,355,535	
Prior Year Encumbrance Appropriations	7,877,334	7,877,334	7,877,334	
Fund Balance - Ending	$ 41,723,444	$ 41,922,947	$ 46,323,239	$ 4,400,292

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

County of Summit, Ohio

Statement of Net Position
Proprietary Funds
December 31, 2017

	Business-type Activities Sewer Revenue	Governmental Activities Internal Service Funds
Assets		
Current Assets:		
Equity in Pooled Cash and Investments	$ 23,646,192	$ 24,693,898
Cash and Investments - Segregated Accounts	450	-
Cash With Fiscal Agent	-	145,196
Receivables (Net of Allowance for Uncollectibles)		
Accounts	10,705,595	17,125
Special Assessments	5,377,261	-
Intergovernmental Loans	9,281,253	-
Due From Other Funds	4,260	147,974
Due From Other Governments	1,719,276	139,730
Material and Supplies Inventory	361,693	32,301
Prepaid Items	25,404	689,611
Total Current Assets	51,121,384	25,865,835
Noncurrent Assets:		
Capital Assets:		
Nondepreciable Capital Assets	9,049,766	1,319,227
Depreciable Capital Assets, Net	197,769,065	421,310
Total Noncurrent Assets	206,818,831	1,740,537
Total Assets	257,940,215	27,606,372
Deferred Outflows of Resources		
Deferred Charge on Refunding	983,439	-
Pension	4,636,845	2,158,998
Total Deferred Outflows of Resources	5,620,284	2,158,998
Liabilities		
Current Liabilities:		
Accounts Payable	6,995,180	1,127,903
Accrued Salaries and Wages Payable	138,035	63,483
Matured Bonds and Interest Payable	5,329	-
Accrued Interest Payable	71,442	-
Compensated Absences	385,708	166,545
Due To Other Funds	12,040	200,642
Due To Other Governments	6,526,444	15,706
Deposits Held and Due To Others	219,499	-
Claims Payable	-	3,463,561
General Obligation Bonds Payable	4,517,330	-
Capital Leases Payable	-	196,016
Intergovernmental Loans Payable	295,300	-
OWDA Loans Payable	1,369,667	-
OPWC Loans Payable	71,539	-
WPCLF Loans Payable	387,265	-
Total Current Liabilities	20,994,778	5,233,856
Long-term Liabilities:		
Compensated Absences	859,243	371,014
Claims Payable	-	880,638
General Obligation Bonds Payable	14,835,426	-
Capital Leases Payable	-	1,268,345
Intergovernmental Loans Payable	2,490,293	-
OWDA Loans Payable	7,901,341	-
ODD Loans Payable	29,458	-
OPWC Loans Payable	417,467	-
WPCLF Loans Payable	6,597,115	-
Net Pension Liability	11,490,930	5,484,310
Total Long-term Liabilities	44,621,273	8,004,307
Total Liabilities	65,616,051	13,238,163
Deferred Inflows of Resources		
Pension	107,898	170,509
Total Deferred Inflows of Resources	107,898	170,509
Net Position		
Net Investment in Capital Assets	168,564,218	421,372
Unrestricted	29,272,332	15,935,326
Total Net Position	197,836,550	$ 16,356,698
Adjustment to reflect the consolidation of internal service fund activities related to enterprise fund	242,750	
Net position of business-type activities (page 19)	$ 198,079,300	

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

<u>County of Summit, Ohio</u>

Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2017

	Business-type Activities	Governmental Activities
	Sewer Revenue	Internal Service Funds
Operating Revenues		
Charges for Services	$ 44,528,976	$ 56,087,435
Other	78,794	96,315
Total Operating Revenues	44,607,770	56,183,750
Operating Expenses		
Personal Services	11,406,035	5,473,044
Contractual Services	20,954,264	4,186,217
Material and Supplies	1,370,115	622,999
Claims Expense	-	44,543,125
Depreciation	7,533,868	235,856
Other	4,174,091	387,061
Total Operating Expenses	45,438,373	55,448,302
Operating Income (Loss)	(830,603)	735,448
Non-Operating Revenues (Expenses)		
Intergovernmental Revenue	38,841	875,687
Investment Income	109,458	18,813
Interest and Fiscal Charges	(1,240,174)	-
Total Non-Operating Revenues (Expenses)	(1,091,875)	894,500
Income (Loss) Before Capital Contributions and Transfers	(1,922,478)	1,629,948
Capital Contributions	2,668,126	-
Transfers In	-	580,000
Change in Net Position	745,648	2,209,948
Net Position - Beginning	197,090,902	14,146,750
Net Position - Ending	$ 197,836,550	$ 16,356,698
Change in Net Position Sewer Revenue	745,648	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise fund	(21,073)	
Change in Net Position of business-type activities (page 21)	724,575	

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, 2017

	Business-type Activities Sewer Revenue	Governmental Activities Internal Service Funds
Cash Flows from Operating Activities		
Cash Receipts from Customers	$ 45,226,490	$ 57,669,889
Cash Receipts - Other	107,229	96,315
Cash Payments for Goods and Services	(25,839,485)	(5,012,374)
Cash Payments for Insurance Claims	-	(44,295,856)
Cash Payments to Employees	(9,606,418)	(4,502,094)
Net Cash Provided by Operating Activities	9,887,816	3,955,880
Cash Flows from Non-Capital Financing Activities		
Cash Receipts from Intergovernmental	857,938	875,687
Transfers In	-	580,000
Net Cash Provided by Non-Capital Financing Activities	857,938	1,455,687
Cash Flows from Capital and Related Financing Activities		
Cash Proceeds from Debt	1,498,792	1,464,361
Cash Receipts from Special Assessments	69,622	-
Cash Payments for Capital Acquisitions	(6,754,110)	(1,335,771)
Cash Payments for Debt Retirement	(5,781,714)	-
Cash Payments for Interest Expense	(1,337,095)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(12,304,505)	128,590
Cash Flows from Investing Activities		
Interest on Investments	-	18,813
Net Increase (Decrease) Equity in Pooled Cash and Investments	(1,558,751)	5,558,970
Equity in Pooled Cash and Investments - January 1	25,205,393	19,280,124
Equity in Pooled Cash and Investments - December 31	$ 23,646,642	$ 24,839,094

(Continued)

County of Summit, Ohio

Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2017

	Business-type Activities	Governmental Activities
	Sewer Revenue	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	$ (830,603)	$ 735,448
Adjustments:		
Depreciation	7,533,868	235,856
(Increase) Decrease in Assets:		
Receivables	912,439	(12,008)
Due From Other Funds	(4,209)	1,543,358
Due From Other Governments	(436,738)	93,651
Material and Supplies Inventory	1,186	9,344
Other Operating Assets	37,545	(107,219)
Decrease in Deferred Outflows of Resources - Pensions	(1,464,717)	(507,850)
Increase (Decrease) in Liabilities:		
Accounts Payable	(1,777,097)	572,998
Accrued Salaries and Wages Payable	9,612	(13,765)
Compensated Absences	248,695	291,546
Due To Other Funds	(76,142)	(63,660)
Due To Other Governments	2,641,577	5,993
Deposits Held and Due to Others	13,784	-
Insurance Claims Payable	-	(47,709)
Net Pension Liability	3,204,125	1,170,881
Increase (Decrease) in Deferred Inflows of Resources - Pensions	(125,509)	49,016
Net Cash Provided (Used) by Operating Activities	$ 9,887,816	$ 3,955,880

Non-cash activity:
During 2017, the Sewer fund received $2.7 million of donated sewer lines.

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, 2017

		Agency
Assets		
Equity in Pooled Cash and Investments	$	71,651,903
Cash and Cash Equivalents - Segregated Accounts		13,350,617
Receivables (Net of Allowance for Uncollectibles)		
Taxes		629,052,390
Total Assets	$	714,054,910
Liabilities		
Due To Other Governments	$	613,824,086
Unapportioned Monies		100,230,824
Total Liabilities	$	714,054,910

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

Note 1. Reporting Entity

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

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; or (3) the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt, or the levying of taxes or whose relationship with the County is such that to exclude their activity would be misleading. Based on the criteria described, the County has two component units. The component unit columns in the basic financial statements identify the financial data of the County's two component units and the component units are also presented in Notes 25 and 26 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.

The Summit and Medina Workforce Area Council of Governments (the COG) is legally separate from the County. The COG is a council of governments that was formed on November 1, 2016 when, pursuant to chapter 167 of the Ohio Revised Code, the necessary intergovernmental agreement was filed with the Ohio Auditor of State. The purpose of the COG is to administer the public workforce development system in Local Workforce Area 2. The COG receives and administers funds designated for Workforce Area 2 from the federal government under the Workforce Innovation Opportunities Act and from the State of Ohio under the Ohio Works Incentive Program and Workforce Innovation Fund.

Pursuant to Section 167.02 of the Ohio Revised Code and the Intergovernmental Agreement forming the COG, the Board of Directors of the COG shall be composed of the County Executive on behalf of Summit County and one Medina County Commissioner elected by the Medina County Commissioners. The COG Directors appoint the members of the Workforce Development Board, pursuant to 29 USC Section 3122, who are then responsible to monitor performance of the workforce development system. The COG qualifies as a discretely presented component unit and is presented in Note 26 to the basic financial statements. Separately issued financial statements can be obtained from the Summit and Medina Workforce Area Council of Governments, 175 S. Main St., Akron, Ohio 44308.

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.

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.

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 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. 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.

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.

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, 2017, but which were levied to finance 2018 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 2017.

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 Northeast Ohio Network (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 2017, 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 2017 amounted to $2,869,151, which includes $2,122,067 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.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2017, 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 acquisition 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:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
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

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 positon 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.

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.

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.

Note 3. Changes in Accounting Principles

For the year ended December 31, 2017, the County has implemented Governmental Accounting Standards Board GASB Statement No. 74, “Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans”, GASB Statement No. 80, “Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14”, GASB Statement No. 81, “Irrevocable Split-Interest Agreements” and GASB Statement No. 82, “Pension Issues—an amendment of GASB Statements No. 67, No. 68, and No. 73”. The implementation of these statements did not have an effect on the financial statements of the County.

GASB Statement No. 74 improves the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency.

GASB Statement No. 80 improves financial reporting by clarifying the financial statement presentation requirements for certain component units. It amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member.

GASB Statement No. 81 improves accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.

GASB Statement No. 82 addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

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	$ 169,947	$ 30,522	$ -	$ -	$ 132,147	$ 1,408,396	$ 1,741,012
Prepaids	307,829	274,530	179,309	101,527	212,780	130,275	1,206,250
Unclaimed Funds	2,932,737	-	-	-	-	-	2,932,737
Total Nonspendable	3,410,513	305,052	179,309	101,527	344,927	1,538,671	5,879,999
Restricted							
Job and Family	-	188,934	-	-	-	934,776	1,123,710
Children Services	-	-	23,815,308	-	-	-	23,815,308
Mental Health	-	-	-	45,898,862	-	-	45,898,862
Health	-	-	-	-	59,501,084	-	59,501,084
Social Services	-	-	-	-	-	15,757,454	15,757,454
Engineer Services	-	-	-	-	-	5,878,620	5,878,620
Debt Service	-	-	-	-	-	3,797,717	3,797,717
Emergency Mgmt	-	-	-	-	-	1,007,373	1,007,373
Capital Projects	-	-	-	-	-	8,492,363	8,492,363
Real Estate Assessment	-	-	-	-	-	2,989,683	2,989,683
Delinquent Tax Assessment Collection	-	-	-	-	-	5,416,653	5,416,653
Akron Zoo Project	-	-	-	-	-	450,025	450,025
Total Restricted	-	188,934	23,815,308	45,898,862	59,501,084	44,724,664	174,128,852
Assigned							
Legislative & Executive	901,047	-	-	-	-	-	901,047
Judicial	600,927	-	-	-	-	-	600,927
Public Safety	773,905	-	-	-	-	-	773,905
Public Works	100,067	-	-	-	-	-	100,067
Health	175,004	-	-	-	-	-	175,004
Human Services	874,978	-	-	-	-	-	874,978
Intergovernmental	18,300	-	-	-	-	-	18,300
Capital Projects	-	-	-	-	-	2,501,542	2,501,542
Total Assigned	3,444,228	-	-	-	-	2,501,542	5,945,770
Unassigned	42,292,371	-	-	-	-	-	42,292,371
Total	$ 49,147,112	$ 493,986	$ 23,994,617	$ 46,000,389	$ 59,846,011	$ 48,764,877	$ 228,246,992

Note 5. Deficit Net Position

At December 31, 2017, the internal service funds: Office Services, Telephone Services, Internal Audit, Geographic Information Systems and Information Technology had deficit net position of $138,422, $381,021, $622,224, $363,254 and $1,802,161, respectively. The deficit 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.

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:

Net Change in Fund Balance
General and Major Special Revenue

	General	Job and Family Services	Children Services Board	Alcohol, Drug Addiction and Mental Health	Board of Developmental Disabilities
Budget Basis	$ (2,627,216)	$ (1,568,304)	$ (8,713,539)	$ (8,696,052)	$ (9,909,630)
Net Adjustments for Revenue Accruals	19,213,482	378,339	433,354	358,464	3,250,766
Net Adjustments for Expenditure Accruals	(16,168,029)	2,464,685	6,241,624	6,465,412	4,194,668
GAAP Basis	$ 418,237	$ 1,274,720	$ (2,038,561)	$ (1,872,176)	$ (2,464,196)

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, 2017, the carrying amount of the County's deposits was $45,328,124 and the bank balance was $59,276,697. The difference in the carrying amount and the bank balance were items in transit. Of the bank balance:

$2,328,334 was covered by federal depository insurance.

$56,948,363 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.

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, 2017, the County had the following investments:

		Investment Maturities in Years			
Investment Type	Measurement Amount	Less Than 1	1 - 3	4 - 5	Portfolio %
U.S. Treasury Notes	$ 16,139,667	$ 164,655	$ 4,277,982	$ 11,697,030	5.37%
U.S. Agencies	250,393,962	74,961,026	119,122,752	56,310,184	83.32%
Money Market Mutual Funds	30,115,678	30,115,678	-	-	10.02%
Foreign Government Bonds	3,888,719	1,298,271	2,590,448	-	1.29%
Repurchase Agreements	-	-	-	-	0.00%
Total Fair Value	$ 300,538,026	$ 106,539,630	$ 125,991,182	$ 68,007,214	100.00%

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, 2017. 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.

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

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

Cash on Hand	$ 423,714	Equity in Pooled Cash and Investments		
Carrying amount of Deposits	45,328,124	Governmental Activities	$ 228,420,916	
Fair Value of Investments	300,538,026	Business-Type Activities	23,646,192	
		Agency Funds	71,651,903	
				$ 323,719,011
		Cash and Cash Equivalents in Segregated Accounts		17,443,269
		Cash with Fiscal Agent		5,127,584
Total	$ 346,289,864	Total		$ 346,289,864

Cash with Fiscal Agent – In addition to deposits and investments, the County has uninsured and uncollateralized cash in the amount of $5,127,584. NEON, a jointly governed organization (See Note 20), holds $4,982,388 of these funds and KeyBank holds $145,196.

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:

Fund	Cash Deficit
Internal Service Funds:	
Office Services	$ 65,069
Telephone Services	35,740
Internal Audit	88,809
	$ 189,618

Note 8. Property Taxes

Property taxes include amounts levied against all real, public utility property located in the County. Property tax revenue received during 2017 for real and public utility property taxes represents collections of the 2016 taxes.

Real property taxes for 2017 were levied after October 1, 2017 on the assessed value as of January 1, 2017, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2017 real property taxes are collected in and intended to finance 2018.

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. 2017 public utility property taxes which became a lien December 31, 2016, are levied after October 1, 2017, and are collected in 2018 with real property taxes.

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

The assessed value upon which the 2016 taxes collected in 2017 was $11,634,102,030. The full tax rate for all County operations applied to real property for fiscal year ended December 31, 2017, was $12.70 per $1,000 of assessed valuation. The assessed values of real and tangible personal property upon which 2016 property tax receipts were based are as follows:

Real Property	$ 11,174,943,070
Public Utility	459,158,960
Total Assessed Value	$ 11,634,102,030

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, 2017. 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 2017 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 2017. 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, 2017, sales tax revenues amounted to approximately $46.4 million.

Note 10. Receivables

Receivables, at December 31, 2017, consisted of taxes, accounts (billing for user charged services, including unbilled utility services), special assessments, accrued interest, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. The County has implemented GASB No. 38 "Certain Financial Statement Note Disclosures" which modifies disclosure requirements related to the summary of significant accounting policies. The County of Summit presents receivables on the statement of net position and the balance sheet as disaggregated major components; therefore, full note disclosure is not required. Special assessments, accrued interest and intergovernmental receivables are deemed collectible in full. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. The County has $4,309,099 in current special assessments at December 31, 2017, of that amount $3,119,641 is delinquent and an allowance has been provided.

The County applies the provisions of GASB No. 6 in accounting for and reporting special assessments and related transactions. The County's special assessments are secured by liens on assessed properties and are also backed by the full faith and credit of the County. Accordingly, they are accounted for and reported in the government-wide financial statement as governmental or business-type activities based on the purpose of the assessment. Long-term special assessments expected to be collected in more than one year amount to $1,174,268 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, 2017 in the amount of $1,426,407.

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, 2017, 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, 2017 in the amount of $1,400,000.

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, 2017 in the amount of $10,110,000.

Note 11. Capital Assets

Capital asset activity for the year ended December 31, 2017, was as follows:

	Beginning Balance	Additions/ Transfers	Deletions/ Transfers	Ending Balance
Governmental Activities				
Nondepreciable Capital Assets				
Land	$ 12,219,684	$ 534,039	$ (22,844)	$ 12,730,879
Construction in Progress	6,185,583	7,218,871	(4,545,094)	8,859,360
Total Nondepreciable Capital Assets	18,405,267	7,752,910	(4,567,938)	21,590,239
Depreciable Capital Assets				
Land Improvements	14,185,644	222,867	(14,918)	14,393,593
Building and Building Improvements	234,394,492	5,982,501	(866,870)	239,510,123
Machinery and Equipment	52,914,485	2,623,468	(4,395,012)	51,142,941
Intangibles	4,880,871	55,693	(774,531)	4,162,033
Infrastructure	202,915,778	7,254,729	(4,915,434)	205,255,073
Total Depreciable Capital Assets	509,291,270	16,139,258	(10,966,765)	514,463,763
Accumulated Depreciation				
Land Improvements	(5,380,671)	(843,994)	7,229	(6,217,436)
Buildings and Building Improvements	(120,038,102)	(5,577,928)	232,587	(125,383,443)
Machinery and Equipment	(47,105,640)	(2,328,249)	4,395,012	(45,038,877)
Intangibles	(3,675,151)	(482,128)	774,531	(3,382,748)
Infrastructure	(114,017,136)	(4,526,435)	2,696,328	(115,847,243)
Total Accumulated Depreciation	(290,216,700)	(13,758,734)	8,105,687	(295,869,747)
Depreciable Capital Assets, Net	219,074,570	2,380,524	(2,861,078)	218,594,016
Governmental Activities Capital Assets, Net	$ 237,479,837	$ 10,133,434	$ (7,429,016)	$ 240,184,255

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	Restated Beginning Balance		Additions/ Transfers	Deletions/ Transfers	Ending Balance
Business-Type Activities					
Nondepreciable Capital Assets					
Land	$ 1,156,626		$ 69,900	$ -	$ 1,226,526
Construction in Progress	4,099,900		6,678,923	(2,955,583)	7,823,240
Total Nondepreciable Capital Assets	5,256,526		6,748,823	(2,955,583)	9,049,766
Depreciable Capital Assets					
Building and Building Improvements	60,081,320	*	2,601,987	-	62,683,307
Machinery and Equipment	46,116,137	*	202,825	(537,891)	45,781,071
Pump Stations	24,168,063		-	-	24,168,063
Treatment Plants	3,180,016		-	-	3,180,016
Sewer Lines	255,172,192		2,924,007	-	258,096,199
Total Depreciable Capital Assets	388,717,728		5,728,819	(537,891)	393,908,656
Accumulated Depreciation					
Building and Building Improvements	(40,186,009)		(1,872,264)	-	(42,058,273)
Machinery and Equipment	(36,386,953)		(1,175,937)	438,068	(37,124,822)
Pump Stations	(15,489,707)		(1,157,618)	-	(16,647,325)
Treatment Plants	(2,890,453)		(48,028)	-	(2,938,481)
Sewer Lines	(94,090,669)		(3,280,021)	-	(97,370,690)
Total Accumulated Depreciation	(189,043,791)		(7,533,868)	438,068	(196,139,591)
Depreciable Capital Assets, Net	199,673,937		(1,805,049)	(99,823)	197,769,065
Business-Type Activities Capital Assets, Net	$ 204,930,463		$ 4,943,774	$ (3,055,406)	$ 206,818,831

* Beginning balances reflect a reclassification of Building and Building Improvements to Machinery and Equipment.

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

Governmental Activities	
Legislative and Executive	$ 1,598,172
Judicial	1,592,712
Public Safety	2,480,217
Public Works	5,033,314
Health	2,120,877
Economic Development	6,333
Human Services	927,109
Total Depreciation Expense	$ 13,758,734
Business-Type Activities	
Sewer	$ 7,533,868

As of December 31, 2017, construction in progress for various capital projects of the County consisted of the following:

Projects	Construction in Progress	Remaining Commitments
Governmental Activities		
Common Pleas Courtroom Technology	$ 364,945	$ 735,055
800 MHz Radio System	3,675,382	1,613,977
Edwin Shaw Demolition	831,487	190,513
Safety Building Elevator and Fire Alarm	915,696	284,304
CBCF Facility Improvements	136,247	176,331
Fiscal Computer Assisted Mass Appraisal Software	1,616,376	1,603,428
Voice Over Internet Protocol Phone System	1,319,227	145,196
Total Governmental Activities	8,859,360	4,748,804
Business-Type Activities		
Pump Station 36 Force Main Replacement	4,085	107,719
PLT 29 Abandonment	229,413	699,187
Middelton Road	1,441,375	418,457
Indian Creek Exposed Sewers	146,916	105,058
Pump Station 3 Upgrade	54,282	15,718
Brandywine Olde 8	239,147	28,570
Pump Station 6 Replacement	126,919	86,581
Pump Station11 and Old 8 Trunk Sewer	70,900	872,964
Hudson SSO Area J Elimination	21,600	366,703
Stow Gorge	55,075	86,378
Mudbrook Sewer Repair Phase 2	523,135	199,723
Wyoga Lake Inverness Trunk Rehab & Replacement	25,879	499,121
Pump Station 19 Replacement	330,503	37,350
Plant 25 Digester, Fuel Tank, Clarifier, Sludge PS Rehab	182,306	317,664
Sanitary Sewer Replacement and Rehabilitation	53,367	20,752
Pump Station 29 and Force Main Improvements	42,101	34,021
Clinton Sanitary Sewer Improvement	828,799	37,041
Zelray Park Wastewater Improvements	17,646	275,073
St. Rt. 93 Manchester Road	529,092	92,594
Columbine Sewer System	2,489,310	183,448
Old Home Ditch Sewer	46,852	115,148
Plant 36 RBC Replacement	364,538	738,079
Total Business-Type Activities	7,823,240	5,337,349
Total Construction in Progress	$ 16,682,600	$ 10,086,153

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 Due to Other Governments 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.

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 Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	**Group B** 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	**Group C** 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.

For those who retired 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 (CPI), 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
2017 Statutory Maximum Contribution Rates			
Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	*	**
2017 Actual Contribution Rates			
Employer:			
Pension	13.00 %	17.10 %	17.10 %
Post-Employment Health Care Benefits	1.00 %	1.00 %	1.00 %
Total Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	12.00 %	13.00 %

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was $19,468,246 for 2017. Of this amount, $404,905 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. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

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, 12 percent of the 14 percent member rate goes to the DC Plan and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member 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 service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

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 therefore has included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14 percent and the statutory member rate is 14 percent of covered payroll effective July 1, 2016. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2017 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was $103,993 for 2017. Of this amount $1,929 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, 2016, 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, 2017, 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:

	OPERS	STRS	Total
Proportion of the Net Pension Liability:			
Current Measurement Period	1.15005309%	0.00711251%	
Prior Measurement Period	1.16224880%	0.00690109%	
Change in Proportion	-0.01219571%	0.00021142%	
Proportionate Share of the Net Pension Liability	$ 261,157,501	$ 1,689,592	$ 262,847,093
Pension Expense	$ 54,113,278	$ (796,275)	$ 53,317,003

Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining services lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Net Difference between Projected and Actual Earnings on Pension Plan Investments	$ 38,892,378	$ 0	$ 38,892,378
Differences between Expected and Actual Experience	353,978	65,242	419,220
Changes of Assumptions	41,422,731	369,532	41,792,263
Changes in Proportionate Share	286,917	37,220	324,137
County Contributions Subsequent to the Measurement Date	19,468,246	54,632	19,522,878
Total Deferred Outflows of Resources	$ 100,424,250	$ 526,626	$ 100,950,876
Deferred Inflows of Resources			
Differences between Expected and Actual Experience	$ 1,554,268	$ 13,618	$ 1,567,886
Net Difference between Projected and Actual Earnings on Pension Plan Investments	0	55,756	55,756
Changes in Proportionate Share	2,281,605	110,631	2,392,236
Total Deferred Inflows of Resources	$ 3,835,873	$ 180,005	$ 4,015,878

$19,522,878 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2018. 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	STRS	Total
2018	$ 31,315,329	$ 33,135	$ 31,348,464
2019	33,162,073	108,987	33,271,060
2020	13,782,764	120,354	13,903,118
2021	(1,140,035)	29,513	(1,110,522)
	$ 77,120,131	$ 291,989	$ 77,412,120

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 was determined by an actuarial valuation as of December 31, 2016, using the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. In 2016, the Board's actuarial consultants conducted an experience study for the period 2011 through 2015, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 8.0 percent down to 7.5 percent, for the defined benefit investments. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, are presented below:

Actuarial Information	Traditional Pension Plan
Actuarial Cost Method	Individual Entry Age
Investment Rate of Return	7.50 percent
Wage Inflation	3.25 percent
Projected Salary Increases, including wage inflation	3.25 percent to 10.75 percent (includes wage inflation at 3.25 percent)
Cost-of-Living Adjustments	Pre-1/7/2013 Retirees: 3.00 percent Simple Post-1/7/2013 Retirees: 3.00 percent Simple through 2018, then 2.15 percent Simple

Mortality rates were based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected 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.

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred to the 115 Health Care

Trust portfolio on July 1, 2016. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. 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 annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3 percent for 2016.

The allocation of investment assets within 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 following table displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.75 %
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other Investments	18.00	4.92
Total	100.00 %	5.66 %

Discount Rate The discount rate used to measure the total pension liability was 7.50 percent, post-experience study results. A discount rate of 8.00 percent was used in the prior measurement period. 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 contractually required rates, as actuarially determined. 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 7.50 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 (6.50 percent) or one-percentage-point higher (8.50 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's Proportionate Share of the Net Pension Liability	$ 398,976,419	$ 261,157,501	$ 146,309,755

Actuarial Assumptions – STRS

The total pension liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Salary Increases	12.50 percent at 20 to 2.50 percent at age 65
Payroll Increases	3.00 percent
Cost-of-Living Adjustments	0 percent effective July 1, 2017

Post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the July 1, 2017 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Asset Class	Target Allocation	Long-Term Expected Rate of Return*
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	100.00 %	

*10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over a 30-year period, STRS's investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2017. A discount rate of 7.75 percent was used in the prior measurement period. 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, 2017. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2017.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table represents the net pension liability as of June 30, 2017, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.45percent) or one percentage point higher (8.45 percent) than the current assumption:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's Proportionate Share of the Net Pension Liability	$ 2,421,973	$ 1,689,592	$ 1,072,671

Changes since the Prior Measurement Date

Assumption The Retirement Board approved several changes to the actuarial assumptions in 2017. The long term expected rate of return was reduced from 7.75 percent to 7.45 percent, the inflation assumption was lowered from 2.75 percent to 2.50 percent, the payroll growth assumption was lowered to 3.00 percent, and total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25 percent due to lower inflation. The healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016. Rates of retirement, termination and disability were modified to better reflect anticipated future experience

Benefit Term Effective July 1, 2017, the COLA was reduced to zero.

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 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 a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and the Combined plans. This trust is also used to fund health care for Member-Directed Plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, Member-Directed Plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for health care coverage, age-and-service retirees under the traditional 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 Post-Employment Benefit (OPEB) as described in GASB Statement No. 45. See OPERS CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board 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#CAFR, by writing to OPERS, 277 East Town Street, Columbus, OH 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-employment health care through 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 2017, 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.

Each year the OPERS Board 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 1 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS 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 into the RMA for participants in the Member-Directed Plan for 2017 was 4 percent.

Substantially all of the County's contributions allocated to fund post-employment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contributions for the years ended December 31, 2017, 2016, and 2015 were $1,428,224, $2,833,285, and $2,863,054 respectively. For 2017, 98 percent has been contributed with the balance being reported as Due to Other Governments. The full amount has been contributed for 2016 and 2015.

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 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 2017, 2016 and 2015, STRS did not allocate any employer contributions to post-employment health care.

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
2018	$ 230,723	$ 3,390,204
2019	226,451	3,528,679
2020	226,451	3,450,534
2021	226,451	3,323,972
2022	226,451	2,960,915
2023-2027	452,903	13,861,095
2028-2032	-	13,792,495
2033-2035	-	7,446,678
Total Operating Leases		$ 51,754,572
Total Minimum Lease Payments	1,589,430	
Less: Amount Representing Interest	(120,974)	
Present Value Minimum Lease Payments	$ 1,468,456	

The assets acquired through capital leases are as follows:

Assets:	Governmental Activities
Machinery and Equipment	$ 111,761
Construction in Progress	1,319,227
Less: Accumulated Depreciation	(45,413)
Total	$ 1,385,575

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 13.08 years. Employees are paid at one-half of the accumulated sick time up to a maximum payment equal to 720 hours with the exception of four Sheriff bargaining units paid up to 70 percent with no maximum. 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	$ 3,444,228
Job and Family Services	1,194,704
Children Services Board	4,573,125
Alcohol, Drug Addiction and Mental Health	3,984,148
Board of Developmental Disabilities	3,810,095
Other Governmental Funds	14,731,384
Total	$ 31,737,684

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 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 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

The following is a summary of changes in long-term debt and other obligations of the governmental activities for the year ended December 31, 2017:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Governmental Activities					
General Obligation Bonds					
Series 2010 Bonds	$ 13,145,000	$ -	$ (1,080,000)	$ 12,065,000	$ 1,125,000
Series 2010 Bonds Bridgestone	6,465,000	-	(375,000)	6,090,000	385,000
Series 2012 Bonds Goodyear	14,485,000	-	(700,000)	13,785,000	720,000
Series 2013 Bonds Current Refund 2002	2,854,754	-	-	2,854,754	-
Series 2013 Bonds Advance Refund 2003	10,420,000	-	(1,400,000)	9,020,000	1,445,000
Series 2016 Bonds Current Refund 2004	6,280,000	-	(2,015,000)	4,265,000	1,390,000
Series 2016 Bonds Various Purpose Imp	21,320,000	-	(1,005,000)	20,315,000	1,150,000
Bond Premiums	3,762,890	-	(422,430)	3,340,460	422,432
Total General Obligation Bonds	78,732,644	-	(6,997,430)	71,735,214	6,637,432
Capital Appreciation Bonds					
Canton Akron Business Park	216,282	-	(77,305)	138,977	72,445
Accreted Interest	439,272	43,977	(172,695)	310,554	177,555
Total Capital Appreciation Bonds	655,554	43,977	(250,000)	449,531	250,000
Other Liabilities					
Compensated Absences	18,059,683	21,030,572	(15,246,045)	23,844,210	8,343,015
Insurance Claims	4,391,908	44,248,147	(44,295,856)	4,344,199	3,463,561
Capital Leases	30,614	1,464,361	(26,519)	1,468,456	200,111
Total Other Liabilities	22,482,205	66,743,080	(59,568,420)	29,656,865	12,006,687
Net Pension Liability					
OPERS	193,029,339	56,637,232	-	249,666,571	-
STRS	2,310,003	-	(620,411)	1,689,592	-
Total Net Pension Liability	195,339,342	56,637,232	(620,411)	251,356,163	-
Total Governmental Activities	$ 297,209,745	$ 123,424,289	$ (67,436,261)	$ 353,197,773	$ 18,894,119

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, 2017:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Business-Type Activities					
General Obligation Bonds					
Sewer Bond Series 2002 AR	$ 16,365,000	$ -	$ (2,930,000)	$ 13,435,000	$ 3,095,000
Sewer Bond Series 2013	125,246	-	-	125,246	-
Sewer Bond Series 2016 Current Refund 2004	6,675,000	-	(1,490,000)	5,185,000	1,270,000
Bond Premiums	759,840	-	(152,330)	607,510	152,330
Total General Obligation Bonds	23,925,086	-	(4,572,330)	19,352,756	4,517,330
OWDA Loans					
Gilwood - Call Q432	1,621,041	-	(155,302)	1,465,739	331,477
Gilwood - Call Q432 Supplement I	143,646	-	(13,832)	129,814	29,460
Fishcreek Plant 25 Q403	329,638	-	(104,834)	224,804	224,804
Plant 30 Abandonment Q929	892,890	-	(85,542)	807,348	182,582
Plant 29 Expansion Q157	72,323	-	(23,198)	49,125	49,125
Pump Station #26 Abandonment Q330	325,848	-	(9,918)	315,930	20,624
Howe Rd Sewer Repair Q611	416,408	-	(12,214)	404,194	25,347
Master Meter/Telemetry System	311,104	-	(9,711)	301,393	19,898
Manhole Rehabilitation	106,514	-	(3,325)	103,189	6,812
Season Rd Pump Station Force Main	261,462	-	(7,139)	254,323	14,692
Greensburg/Massillon Rd Q923	311,122	-	(8,495)	302,627	17,482
Kenneth/Samira San Sewer Improv	626,337	-	(19,663)	606,674	40,738
Warner Road Trunk Line & Force Main	368,471	-	(10,061)	358,410	20,705
Plants 26 & 45 Abandonment Q533	429,212	-	(32,819)	396,393	65,736
Sanitary Sewer Project Q944	205,948	-	(5,169)	200,779	10,631
Force Main Repair PS #006	1,053,351	-	(26,116)	1,027,235	53,192
Pump Station #48 Q831	293,001	-	(6,019)	286,982	12,338
Massillon Rd Sewer Q951	457,007	-	(9,530)	447,477	19,459
Wastewater System WRRSP	1,700,562	-	(111,989)	1,588,573	224,565
Total OWDA Loans	9,925,885	-	(654,876)	9,271,009	1,369,667
OPWC Loans					
Kenneth/Samira	128,242	-	(85,494)	42,748	42,748
Whitefriars Drive	475,050	-	(28,791)	446,259	28,791
Total OPWC Loans	603,292	-	(114,285)	489,007	71,539
ODD Loan					
Springfield Agricultural	29,458	-	-	29,458	-
Other Liabilities					
WPCLF - Temporary	5,790,936	1,498,792	(305,349)	6,984,379	387,265
Intergovernmental Loans Payable	3,072,797	-	(287,202)	2,785,595	295,300
Compensated Absences	996,256	903,682	(654,987)	1,244,951	385,708
Total Other Liabilities	9,859,989	2,402,474	(1,247,538)	11,014,925	1,068,273
Net Pension Liability					
OPERS	8,286,805	3,204,125	-	11,490,930	-
Total Business-Type Activities	$ 52,630,515	$ 5,606,599	$ (6,589,029)	$ 51,648,085	$ 7,026,809

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

Governmental Activities

	General Obligation Bonds		Capital Appreciation Bonds	
Year	Principal	Interest	Principal	Interest
2018	$ 6,215,000	$ 2,838,639	$ 72,445	$ 177,555
2019	6,405,000	2,640,144	66,532	178,468
2020	6,560,000	2,457,645	-	-
2021	5,743,638	2,258,935	-	-
2022	5,936,116	2,018,115	-	-
2023-2027	19,685,000	6,770,222	-	-
2028-2032	17,110,000	1,925,038	-	-
2033-2037	740,000	51,562	-	-
Total	$ 68,394,754	$ 20,960,300	$ 138,977	$ 356,023

Business-Type Activities

	General Obligation Bonds		OWDA Loans		OPWC Loans
Year	Principal	Interest	Principal	Interest	Principal
2018	$ 4,365,000	$ 841,479	$ 1,369,667	$ 265,895	$ 71,539
2019	4,560,000	645,854	1,143,036	223,301	28,791
2020	4,770,000	440,379	1,193,183	189,747	28,791
2021	4,986,362	224,404	1,246,502	154,101	28,791
2022	63,884	2,876	598,077	117,069	28,791
2023-2027	-	-	2,228,976	406,828	143,955
2028-2032	-	-	1,272,465	118,084	143,955
2033-2037	-	-	219,103	8,252	14,394
Total	$ 18,745,246	$ 2,154,992	$ 9,271,009	$ 1,483,277	$ 489,007

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.

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, 2017, 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 $2,726,400 of Medical Self-Insurance claims and $737,161 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 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.

During 2013, the County issued $17,585,000 in general obligation refunding bonds at interest rates varying from 1.25 percent to 4.50 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, 2017, 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 at interest rates varying from 2.75 to 4.00 percent. 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, 2017 in the amount of $2,128,004.

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, 2017, 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, 2017. 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, 2017, the loan liability for WPCF amounted to $6,984,379 with scheduled payments of $387,265 due in 2018.

During 2017 the County entered into a lease/purchase agreement with Key Government Finance, Inc. in the amount of $1,464,361 for the upgrade of the County's Voice Over Internet Protocol Phone System. The lease was issued with a 2.15 percent interest rate with final payment due on July 19, 2024.

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, 2017, are an overall debt margin of $253,250,245 and an unvoted debt margin of $80,238,714.

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 2017, principal payments totaled $28,791. At December 31, 2017, the outstanding balance of the OPWC loan was $446,259 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, 2017, there were eighty-three series of IDRBs outstanding. During 2017, 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, 2017, there were three HCFRBs outstanding. During 2017, no new HCFRBs were issued. The aggregate remaining principal amount payable was $13,050,000 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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Note 19. Internal Balances

Due to/from other funds balances at December 31, 2017, consist of the following individual fund receivables and payables:

Receivable Fund	Payable Fund	Amounts
General	Job & Family Services	$ 36,261
	Alcohol, Drug Addiction & Mental Health	9,504
	Board of Developmental Disabilities	1,281
	Children Services Board	2,208
	Nonmajor Governmental Funds	1,365,360
	Sewer	9,896
	Internal Service Funds	189,618
Job & Family Services	General Fund	479,297
	Board of Developmental Disabilities	17,784
Board of Developmental Disabilities	Alcohol, Drug Addiction & Mental Health	3,062
	Children Services Board	28,894
Children Services Board	Nonmajor Governmental Funds	1,250
Nonmajor Governmental Funds	General Fund	74,583
	Job & Family Services	240,717
	Alcohol, Drug Addiction & Mental Health	141,591
	Children Services Board	3,694
	Nonmajor Governmental Funds	174,477
Sewer	General Fund	2,237
	Job & Family Services	451
	Board of Developmental Disabilities	51
	Nonmajor Governmental Funds	1,521
Internal Service Funds	General Fund	93,694
	Job & Family Services	5,560
	Alcohol, Drug Addiction & Mental Health	21
	Board of Developmental Disabilities	197
	Children Services Board	5,088
	Nonmajor Governmental Funds	30,248
	Sewer	2,144
	Internal Service Funds	11,022
Total		$ 2,931,711

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.

Interfund transfers for the year ended December 31, 2017, consisted of the following:

	Transfers In					
Transfer Out	General	Job & Family Services	Children Services Board	Nonmajor Governmental	Internal Services	Total
General	$ -	$ 3,485,947	$ -	$ 1,758,699	$ 580,000	$ 5,824,646
Job & Family Services	-	-	1,126,051	-	-	1,126,051
Nonmajor Governmental Funds	43	-	-	3,687,474	-	3,687,517
Totals	$ 43	$ 3,485,947	$ 1,126,051	$ 5,446,173	$ 580,000	$10,638,214

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 and the Real Estate Assessment fund share of a tax software system project.

The preceding interfund receivables/payables include $1,171,842 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, 2017	Additions	(Reductions)	December 31, 2017	Amount Due in 2018
Interfund Payables for Manuscript Debt:								
General Obligation Bonds								
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	$ -	$ (292,960)	$ 1,171,842	$ 292,961
Total Interfund Payables for Manuscript Debt				$ 1,464,802	$ -	$ (292,960)	$ 1,171,842	$ 292,961

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

Purpose/ Description	Year Ending December 31	Principal	Interest
Interfund Payables for Manuscript Debt:			
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)	2018	$ 292,961	$ 17,578
	2019	292,960	13,183
	2020	292,961	8,789
	2021	292,960	4,394
Total Manuscript Debt:		$ 1,171,842	$ 43,944

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.

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 2017. At December 31, 2017, the County recorded a claims liability of $1,617,799 in its Workers' Compensation Fund. This is the latest information provided by the State of Ohio Bureau of Workers' Compensation. At December 31, 2017, $9,141,402 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 2017. 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 $2,726,400 have been accrued as a liability at December 31, 2017.

At December 31, 2017, the amount of the workers' compensation and health insurance liability was $4,344,199 which is the County's best estimate based on available information. Changes in the self-insurance claims liability accounts were as follows:

	Liability January 1	Current Year Claims and Estimates	Claim Payments	Liability December 31
2016	$ 3,743,908	$ 39,850,474	$ 39,202,474	$ 4,391,908
2017	4,391,908	44,248,147	44,295,856	4,344,199

At December 31, 2017, $15,455,822 of Medical Self-Insurance Fund Equity in Pooled Cash and Investments was held for the purpose of funding the County's $2,726,400 liability for health self-insurance.

Note 22. Pollution Remediation

On February 24, 2011, the Ohio Environmental Protection Agency (EPA) issued final findings and orders to the County's Department of Environmental Services, now known as the Department of Sanitary Sewer Services (DOSSS). These findings relate to the improper disposal of sewage sludge and solid waste from Wastewater Treatment Plant #36 located in Springfield Township. The findings further call for the removal and proper disposal of the entire contents of the site, the removal of the liner system, and to restore, stabilize, and grade the site. The County now has until October 31, 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.

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 high levels of bacteria in the storm water ditches due to failing on-site septic systems in Springfield Township and in the Village of Mogadore. This is the Columbine Sanitary Sewer System Project, Project Q-948 and calls for the construction of a publicly owned gravity sanitary sewer system to serve all properties within the Columbine service area. The project was substantially complete in November 2017 with final property and right-of-way rehabilitation, e.g. grading and seeding, to be completed by May 2018. The estimate of remaining costs associated with this work is $396,000 and has been recorded as accounts payable in the statements. This estimate is for labor, materials and equipment 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. Contracts for detailed engineering design have been awarded and data for the project, e.g. surveying, soil analysis and infiltration analysis, has started. 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, 2017.

Litigation

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 April 2018, County Council authorized the County Executive to apply for and execute loan agreements for the funding of the design and construction of various sanitary sewer improvement projects being performed countywide. The estimated total cost of the projects will not exceed $18,096,061.

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.

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.

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

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.

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:

Description	Governmental Activities Estimated Lives
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 restricted net position at December 31, 2017 of $1,086,476. The Corporation applies restricted resources first when an expense is incurred for which restricted an 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.

C. Deposits and Investments Deposits

At December 31, 2017, the carrying amount of the Corporation's deposits was $906,213 and the bank balance was $906,213.

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. $656,213 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, 2017 are as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Compensated Absences	$ 10,294	$ 23,953	$ (22,777)	$ 11,470	$ 10,997

E. Capital Assets

A summary of changes in capital assets during 2017 follows:

	2016	Additions	Deletions	2017
Governmental Activities				
Capital Assets, being depreciated:				
Furniture and fixtures	25,355	7,878	-	33,233
Vehicles	1,750	-	-	1,750
Total Capital Assets, being depreciated	27,105	7,878	-	34,983
Less Accumulated Depreciation:				
Furniture and fixtures	3,629	7,644	-	11,273
Vehicles	438	437	-	875
Total Accumulated Depreciation	4,067	8,081	-	12,148
Total Governmental Activities Capital Assets, Net	$ 23,038	$ (203)	$ -	$ 22,835

Depreciation expense of $8,081 has been included in expenses in the statement of activities. In 2017, the Corporation purchased and renovated a structure that is being leased to an addiction recovery organization. The purchase and renovation totaled $197,085. The lease is a 15 year lease. In 2017, the Corporation received one monthly lease payment.

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 six months of service with Summit County Land Reutilization Corporation, an employee will be credited with vacation earned during the first six months of employment. New employees with no prior public service are eligible for paid vacation only after six (6) months of employment. If a new employee with no prior service credit terminates employment before serving six (6) months 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. The SIMPLE IRA plan was terminated as of December 31, 2017 in favor of the Summit County Land Reutilization Corporation 401K plan created January 1, 2018. The new 401K plan allows higher employee contributions and employer match with a three year vesting schedule to encourage employee retention.

Note 26. Summit and Medina Workforce Area Council of Governments

A. Description of the Entity

The Workforce Innovation and Opportunity Act of 2014 (WIOA) is a federally funded program that provides employment and job training services to eligible adults, dislocated workers and youth. The United States Department of Labor (DOL) is the federal agency responsible for the program. The Ohio Department of Job and Family Services (ODJFS) is the oversight agency for the State of Ohio. The ODJFS has designated Summit and Medina Counties as Area 2 (Area 2) for the purposes of providing services under WIOA.

The WIOA envisions a workforce development system that is focused on job seekers, businesses and the needs of regional economics, and requires workforce development boards and chief elected officials to design and govern the system regionally, aligning workforce policies and services with regional economics and supporting service delivery strategies tailored to those needs. Area 2 administers Summit and Medina County workforce development activities.

Summit and Medina Workforce Area Council of Governments (the COG) was established in accordance with Ohio Revised Code 167 to provide the governance structure for the Area 2 to carry out its mandated functions of planning, contracting and assessing workforce development programs and to more clearly establish that local elected officials have ultimate responsibility for the WIOA funds.

Summit and Medina Counties are the sole members of the COG. Each county has a single seat of representation on the COG’s Area 2 Workforce Development Board. The primary representative serving in these seats shall be one of the Medina County Commissioners and the Summit County Executive.

Summit County Department of Job and Family Services (SCDJFS), an agency that is under the governance of the Summit County Council, serves as the fiscal agent. The fiscal agent is responsible for receiving and disbursing WIOA funds. Funds flow from the State to SCDJFS and are passed on to the COG members.

A reporting entity is comprised of the primary government, component units and other organizations, ensuring that the basic financial statements are not misleading. The primary government of the Board consists of the general fund, departments, and boards that are not legally separate from the COG. The COG has no component units.

The COG's management believes these financial statements present all activities for which the COG is financially accountable.

B. Summary of Significant Accounting Policies

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

Basis of Presentation

The COG'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 COG as a whole. These statements include the financial activities of the primary government. These statements usually distinguish between those activities of the COG that are governmental and those that are considered business-type. The COG, however, does not have business-type activities.

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

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 COG are included on the statement of net position. The statement of activities presents increases (i.e., revenues) and decreases (i.e., expenses) in net position.

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 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.

Non-exchange transactions, in which the COG 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 COG must provide resources to be used for a specified purpose, and expenditure requirements, in which the resources provided to the COG on a reimbursement basis.

Deferred Inflows of Resources and Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position reports 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.

Expenses

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

Budgetary Process

The COG is not bound by the budgetary laws prescribed by the Ohio Revised Code for governmental entities.

The budgetary process that is followed by the COG is for control purposes and is set forth in its Control Policies. The annual organizational budget must be completed at least thirty days prior to the end of the preceding fiscal year, and approved by the Board of Directors no later than the end of the preceding fiscal year. In the absence of an annual organizational budget, the Executive Director lacks the authority and the capacity to make any financial decisions for the organization.

Capital Assets

The COG does not own any capital assets. All capital assets used by the COG are owned by Summit County.

Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer 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. The liability includes the employees who are currently eligible to receive termination benefits and those the COG has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employees' wage rate at year end, taking into consideration any limits specified in the COG's termination policy.

The entire compensated absence liability is reported on the government-wide financial statements.

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 positon 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.

Accrued Liabilities and Long-Term Obligations

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

Governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the fund. However, compensated absences and claims and judgments are reported as a liability in the fund financial statements only to the extent payments come due each period upon the occurrence of employee resignations and retirements.

Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction or improvement of those assets or related debt also should be included in this component of net position. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The COG applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Estimates

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

C. Receivables

Receivables at December 31, 2017, consisted of intergovernmental grants. Intergovernmental receivables represent amounts owed to the COG from the Ohio Department of Jobs and Family Services for grant funds earned but not received. All receivables are considered fully collectible and expected to be received within one year.

D. 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 COG 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.

E. Defined Benefit Pension Plan

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 COG'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 COG's obligation for this liability to annually required payments. The COG cannot control benefit terms or the manner in which pensions are financed; however, the COG 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 - COG 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. COG 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.

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 Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	**Group B** 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	**Group C** 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 and Service Requirements:**	**Age and Service Requirements:**
Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula:	**Formula:**	**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	2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost-of-living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those who retired 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 (CPI), capped at 3 percent.

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

	State and Local
2017 Statutory Maximum Contribution Rates	
Employer	14.00 %
Employee	10.00 %
2017 Actual Contribution Rates	
Employer:	
Pension	13.00 %
Post-Employment Health Care Benefits	1.00 %
Total Employer	14.00 %
Employee	10.00 %

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The COG’s contractually required contribution was $13,962 for 2017. Of this amount, $349 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The COG's proportion of the net pension liability was based on the COG's share of contributions to the pension plan relative to the contributions of all participating entities. The COG’s proportionate share is zero percent since the entity had no contributions as of measurement date of December 31, 2016.

Deferred outflows of resources related to pension resulting from COG’s contributions subsequent to the measurement date of $13,962 will be recognized as a reduction of the net pension liability in the year ending December 31, 2018.

F. Post-Employment Benefits

Ohio Public Employees Retirement System

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional 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 a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and the Combined plans. This trust is also used to fund health care for Member-Directed Plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, Member-Directed Plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for health care coverage, age-and-service retirees under the traditional 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 Post-Employment Benefit (OPEB) as described in GASB Statement No. 45. See OPERS CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board 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#CAFR, by writing to OPERS, 277 East Town Street, Columbus, OH 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-employment health care through 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 2017, 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.
Each year the OPERS Board 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 1 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS 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 into the RMA for participants in the Member-Directed Plan for 2017 was 4 percent.

Substantially all of the COG's contributions allocated to fund post-employment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contributions for the year ended December 31, 2017 was $1,074. For 2017, 97 percent has been contributed with the balance being reported as an intergovernmental payable.

G. Long-Term Obligations

Changes in long-term obligations during the year ended December 31, 2017 consisted of the following:

	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017	Due Within One Year
Compensated Absences	$ 0	$ 25,509	$ 0	$ 25,509	$ 10,496

H. Risk Management

The COG is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2017, the COG maintained suitable insurance coverage.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in the current year.

I. Contingencies

The COG receives financial assistance from federal and State agencies in the form of grants. Disbursing grant funds generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability. However, in the opinion of management, any such disallowed claims through December 31, 2017 will not have a material adverse effect on the COG.

The COG was not a defendant in any lawsuits at year end.

J. Commitments

The COG utilizes 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 COG's commitments for encumbrances were $631,516.

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

	2017	2016	2015	2014
Ohio Public Employees' Retirement System (OPERS)				
County's Proportion of the Net Pension Liability	1.1500531%	1.1622488%	1.1846230%	1.1846230%
County's Proportionate Share of the Net Pension Liability	$ 261,157,501	$ 201,316,144	$ 142,878,773	$ 139,651,618
County's Covered Payroll	$ 141,664,275	$ 138,263,168	$ 138,634,437	$ 135,574,069
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	184.35%	145.60%	103.06%	103.01%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.25%	81.08%	86.45%	86.36%
State Teachers Retirement System (STRS)				
County's Proportion of the Net Pension Liability	0.0071125%	0.0069011%	0.0069249%	0.0081833%
County's Proportionate Share of the Net Pension Liability	$ 1,689,592	$ 2,310,003	$ 1,913,840	$ 1,990,462
County's Covered Payroll	$ 746,856	$ 749,214	$ 782,511	$ 971,762
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	226.23%	308.32%	244.58%	204.83%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.30%	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 fiscal year were determined as of the measurement date, which is the prior fiscal year.

Notes:
Ohio Public Employees' Retirement System (OPERS)
Changes of Benefit Terms: None.
Changes of Assumptions: Amounts reported in 2017 reflect an adjustment of the rates of withdrawal, disability, retirement and mortality to more closely reflect actual experience. The expectation of retired life mortality was based on RP-2014 Healthy Annuitant mortality table and RP-2014 Disabled mortality table. The following reductions were also made to the actuarial assumptions:
- Discount rate from 8.00% to 7.50%
- Wage inflation rate from 3.75% to 3.25%
- Price inflation from 3.00% to 2.50%

State Teachers Retirement System (STRS)
Changes of Benefit Terms: Effective July 1, 2017, the COLA was reduced to zero.
Changes of Assumptions: The Retirement Board approved several changes to the actuarial assumptions in 2017. The long term expected rate of return was reduced from 7.75 percent to 7.45 percent, the inflation assumption was lowered from 2.75 percent to 2.50 percent, the payroll growth assumption was lowered to 3.00 percent, and total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25 percent due to lower inflation. The healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016. Rates of retirement, termination and disability were modified to better reflect anticipated future experience.

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

	2017	2016	2015	2014
Ohio Public Employees' Retirement System (OPERS)				
Contractually Required Contribution	$ 19,468,246	$ 17,887,978	$ 17,441,663	$ 17,474,328
Contributions in Relation to the Contractually Required Contribution	(19,468,246)	(17,887,978)	(17,441,663)	(17,474,328)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0
County's Covered Payroll	$ 142,822,448	$ 141,664,275	$ 138,263,168	$ 138,634,437
Contributions as a Percentage of Covered Payroll	13.63%	12.63%	12.61%	12.60%
State Teachers Retirement System (STRS)				
Contractually Required Contribution	$ 103,993	$ 104,522	$ 104,890	$ 105,639
Contributions in Relation to the Contractually Required Contribution	(103,993)	(104,522)	(104,890)	(105,639)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0
County's Covered Payroll	$ 742,807	$ 746,856	$ 749,214	$ 782,511
Contributions as a Percentage of Covered 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.

2013	2012	2011	2010	2009	2008
$ 18,431,416	n/a	n/a	n/a	n/a	n/a
(18,431,416)	n/a	n/a	n/a	n/a	n/a
$ 0	n/a	n/a	n/a	n/a	n/a
$ 135,574,069	n/a	n/a	n/a	n/a	n/a
13.60%	n/a	n/a	n/a	n/a	n/a
$ 126,329	$ 174,777	$ 182,661	$ 177,970	$ 193,679	$ 179,026
(126,329)	(174,777)	(182,661)	(177,970)	(193,679)	(179,026)
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
$ 971,762	$ 1,344,438	$ 1,405,085	$ 1,369,000	$ 1,489,838	$ 1,377,123
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

Summit and Medina Workforce Area Council of Governments
County of Summit, Ohio
Required Supplementary Information
Schedule of the COG's Contribution

		2017
Ohio Public Employees' Retirement System (OPERS)		
Contractually Required Contribution	$	13,962
Contributions in Relation to the Contractually Required Contribution		(13,962)
Contribution Deficiency (Excess)	$	0
COG's Covered Payroll	$	107,400
Contributions as a Percentage of Covered Payroll		13.00%

Note: This is a ten year schedule and additional years will be presented as they become available.

CAFR

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2017

COUNTY OF SUMMIT, OHIO

COMBINING FINANCIAL STATEMENTS

FISCAL OFFICE

COUNTY OF SUMMIT

1840

Kristen M. Scalise CPA, CFE

Summit County Fiscal Officer

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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, 2017

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Taxes				
Property	$ 16,950,068	$ 15,321,967	$ 15,451,887	$ 129,920
Sales and Use	47,084,342	47,363,913	46,537,446	(826,467)
Other	10,823,696	7,678,122	8,484,114	805,992
Licenses and Permits	38,000	38,000	34,974	(3,026)
Charges for Services	15,747,738	17,329,751	17,050,013	(279,738)
Fines and Forfeitures	657,313	634,385	571,024	(63,361)
Intergovernmental	8,936,790	14,226,858	14,373,330	146,472
Investment Income	2,800,000	2,800,000	3,434,729	634,729
Other	3,293,110	290,835	567,825	276,990
Total Revenues	106,331,057	105,683,831	106,505,342	821,511
Expenditures				
General Government - Legislative and Executive				
Council				
Personal Services	804,200	804,200	789,519	14,681
Professional Services	2,500	2,500	2,303	197
Internal Charge Back	13,100	13,100	10,111	2,989
Supplies	6,500	6,500	6,307	193
Travel/Continuing Education	24,073	24,073	16,967	7,106
Contract Services	22,062	22,062	18,267	3,795
Rentals	1,200	1,200	80	1,120
Advertising and Printing	5,000	5,000	4,873	127
Other	6,550	6,550	5,636	914
Equipment	2,500	2,500	2,014	486
Total Council	887,685	887,685	856,077	31,608
Executive - General Administration				
Personal Services	393,700	393,583	393,441	142
Internal Charge Back	9,600	9,600	9,571	29
Supplies	2,000	2,000	1,963	37
Travel/Continuing Education	1,000	1,000	433	567
Advertising and Printing	1,200	1,200	1,111	89
Other	2,250	2,250	2,130	120
Total Executive - General Administration	409,750	409,633	408,649	984
Executive - Finance & Budget				
Personal Services	517,700	451,790	451,790	-
Professional Services	38,000	38,000	38,000	-
Internal Charge Back	10,000	10,000	8,953	1,047
Supplies	2,125	2,125	2,094	31
Contract Services	1,500	1,500	740	760
Total Executive - Finance & Budget	569,325	503,415	501,577	1,838
Executive - Personnel				
Personal Services	416,900	397,530	396,338	1,192
Professional Services	4,800	4,800	2,612	2,188
Internal Charge Back	12,200	12,200	12,200	-
Supplies	6,000	6,000	5,757	243
Travel/Continuing Education	2,000	2,000	113	1,887
Contract Services	37,115	37,115	36,144	971
Advertising and Printing	1,500	1,500	1,500	-
Other	500	500	-	500
Total Executive - Personnel	481,015	461,645	454,664	6,981

(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, 2017

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Executive - Department of Law				
Personal Services	$ 850,100	$ 849,091	$ 848,161	$ 930
Professional Services	71,429	71,429	69,901	1,528
Internal Charge Back	17,400	17,400	13,467	3,933
Supplies	3,788	3,788	3,476	312
Contract Services	1,342	1,342	1,292	50
Total Executive - Department of Law	944,059	943,050	936,297	6,753
Executive - Purchasing				
Personal Services	124,600	117,736	117,735	1
Internal Charge Back	4,000	4,000	3,165	835
Supplies	58,371	58,371	52,116	6,255
Contract Services	1,500	1,500	-	1,500
Advertising and Printing	1,000	1,000	65	935
Other	2,000	2,000	1,490	510
Total Executive - Purchasing	191,471	184,607	174,571	10,036
Executive - Communications				
Personal Services	546,900	543,900	536,856	7,044
Internal Charge Back	11,000	11,000	8,799	2,201
Supplies	10,705	10,705	9,814	891
Contract Services	4,141	4,141	3,819	322
Advertising and Printing	14,300	14,300	14,258	42
Other	1,000	1,000	983	17
Total Executive - Communications	588,046	585,046	574,529	10,517
Executive - Operations				
Personal Services	146,800	146,800	145,878	922
Internal Charge Back	3,500	3,500	1,977	1,523
Supplies	1,000	1,000	-	1,000
Motor Vehicle Fuel/Repair	300	300	-	300
Total Executive - Operations	151,600	151,600	147,855	3,745
Physical Plants				
Personal Services	2,444,400	2,475,441	2,474,015	1,426
Internal Charge Back	46,500	44,459	41,701	2,758
Supplies	247,023	12,291	12,288	3
Motor Vehicle Fuel/Repair	6,000	-	-	-
Contract Services	862,619	726,179	709,743	16,436
Equipment	4,500	4,500	4,500	-
Total Physical Plants	3,611,042	3,262,870	3,242,247	20,623
Planning Commission				
Personal Services	191,000	183,900	170,725	13,175
Internal Charge Back	22,800	22,800	22,800	-
Supplies	13,100	13,100	13,072	28
Travel/Continuing Education	6,000	6,000	5,703	297
Motor Vehicle Fuel/Repair	1,200	1,200	31	1,169
Contract Services	2,000	2,000	1,681	319
Other	5,729	5,729	5,725	4
Subsidies/Shared Revenue	135,000	135,000	135,000	-
Total Planning Commission	376,829	369,729	354,737	14,992

(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, 2017

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Utilities and Rentals				
Utilities	$ 3,168,579	$ 1,770,311	$ 1,763,959	$ 6,352
Rentals	559,500	559,500	544,878	14,622
Total Utilities and Rentals	3,728,079	2,329,811	2,308,837	20,974
Bureau of Inspection				
Other	225,000	190,178	190,178	-
Total Bureau of Inspection	225,000	190,178	190,178	-
Fiscal Officer - Administration				
Personal Services	4,438,000	4,438,000	4,344,367	93,633
Internal Charge Back	240,000	240,000	240,000	-
Supplies	104,100	104,100	98,450	5,650
Travel/Continuing Education	6,000	6,000	5,652	348
Motor Vehicle Fuel/Repair	5,000	5,000	4,943	57
Contract Services	157,960	157,960	156,073	1,887
Advertising and Printing	25,000	25,000	24,673	327
Other	13,000	13,000	12,969	31
Total Fiscal Officer - Administration	4,989,060	4,989,060	4,887,127	101,933
Fiscal Officer - MIS				
Contract Services	739	2,019,220	2,030,174	(10,954)
Total Fiscal Officer - MIS	739	2,019,220	2,030,174	(10,954)
Human Resources Commission				
Personal Services	179,400	182,800	182,666	134
Internal Charge Back	3,700	3,700	3,257	443
Supplies	500	500	342	158
Travel/Continuing Education	2,000	2,000	1,783	217
Advertising and Printing	500	500	474	26
Other	600	600	496	104
Total Human Resources Commission	186,700	190,100	189,018	1,082
Board of Elections				
Personal Services	3,915,000	4,150,050	3,671,915	478,135
Internal Charge Back	40,000	40,000	39,165	835
Supplies	123,513	123,513	123,513	-
Travel/Continuing Education	10,000	10,000	9,983	17
Motor Vehicle Fuel/Repair	2,300	2,300	2,277	23
Contract Services	730,814	730,814	726,971	3,843
Rentals	50,000	50,000	50,000	-
Advertising and Printing	40,850	40,850	40,850	-
Other	10,000	10,000	10,000	-
Total Board of Elections	4,922,477	5,157,527	4,674,674	482,853
Total General Government - Legislative and Executive	22,262,877	22,635,176	21,931,211	703,965
General Government - Judicial				
Court of Appeals				
Professional Services	1,000	1,000	1,000	-
Internal Charge Back	14,000	14,000	13,309	691
Supplies	45,509	45,509	45,028	481
Travel/Continuing Education	23,036	23,036	22,856	180
Contract Services	68,880	68,880	28,750	40,130
Other	34,150	34,150	34,062	88
Total Court of Appeals	186,575	186,575	145,005	41,570

(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, 2017

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Court of Common Pleas - Attorney and Jury Fees				
Professional Services	$ 2,909,763	$ 2,981,434	$ 2,981,434	$ -
Contract Services	100,000	100,000	57,061	42,939
Total Court of Common Pleas - Attorney and Jury Fees	3,009,763	3,081,434	3,038,495	42,939
Court of Common Pleas - General Office				
Personal Services	5,656,900	5,656,900	5,571,709	85,191
Professional Services	190,000	241,000	236,925	4,075
Internal Charge Back	160,000	160,000	160,000	-
Total Court of Common Pleas - General Office	6,006,900	6,057,900	5,968,634	89,266
Court of Common Pleas - Grand Jury				
Other	69,000	69,000	65,362	3,638
Total Court of Common Pleas - Grand Jury	69,000	69,000	65,362	3,638
Probate Court				
Personal Services	2,040,200	2,040,200	1,996,957	43,243
Professional Services	2,000	2,000	-	2,000
Internal Charge Back	52,600	52,600	51,416	1,184
Supplies	30,000	30,000	20,224	9,776
Motor Vehicle Fuel/Repair	6,000	6,000	-	6,000
Contract Services	25,543	25,543	20,975	4,568
Utilities	600	600	-	600
Advertising and Printing	3,100	3,100	855	2,245
Total Probate Court	2,160,043	2,160,043	2,090,427	69,616
Domestic Relations Court				
Personal Services	2,609,300	2,666,900	2,665,111	1,789
Professional Services	6,500	6,500	6,500	-
Internal Charge Back	42,000	42,000	34,499	7,501
Supplies	20,550	20,550	20,419	131
Contract Services	116,682	116,682	116,565	117
Advertising and Printing	2,987	2,987	2,977	10
Other	4,300	4,300	4,259	41
Total Domestic Relations Court	2,802,319	2,859,919	2,850,330	9,589
Juvenile Court - General Office				
Personal Services	1,814,900	1,824,900	1,822,834	2,066
Professional Services	1,429,589	1,296,975	1,296,951	24
Internal Charge Back	285,300	285,300	285,301	(1)
Supplies	68,000	53,000	52,997	3
Travel/Continuing Education	2,000	2,000	2,000	-
Contract Services	303,567	333,567	333,388	179
Other	8,000	8,000	8,000	-
Subsidies/Shared Revenue	50,000	35,000	35,000	-
Total Juvenile Court - General Office	3,961,356	3,838,742	3,836,471	2,271
Clerk of Courts - Legal				
Personal Services	2,600,300	2,600,300	2,559,220	41,080
Professional Services	198,371	198,371	188,650	9,721
Internal Charge Back	50,400	50,400	50,400	-
Supplies	92,492	92,492	71,626	20,866
Contract Services	34,143	34,143	32,166	1,977
Rentals	7,100	7,100	6,903	197
Advertising and Printing	700	700	490	210
Other	340,756	340,756	340,756	-
Equipment	16,000	16,000	11,767	4,233
Total Clerk of Courts - Legal	3,340,262	3,340,262	3,261,978	78,284

(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, 2017

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Prosecutor				
Personal Services	$ 5,162,400	$ 5,162,400	$ 5,151,803	$ 10,597
Internal Charge Back	117,000	117,000	117,000	-
Supplies	51,082	51,082	50,379	703
Travel/Continuing Education	300	300	142	158
Motor Vehicle Fuel/Repair	15,000	15,000	12,549	2,451
Contract Services	105,411	105,411	101,066	4,345
Other	274,391	309,391	305,425	3,966
Subsidies/Shared Revenue	145,100	110,100	110,100	-
Total Prosecutor	5,870,684	5,870,684	5,848,464	22,220
County/Municipal Courts				
Personal Services	762,000	762,000	751,510	10,490
Other	62,000	43,400	29,323	14,077
Total County/Municipal Courts	824,000	805,400	780,833	24,567
Public Defender				
Contract Services	559,400	559,400	559,400	-
Total Public Defender	559,400	559,400	559,400	-
Total General Government - Judicial	28,790,302	28,829,359	28,445,399	383,960
Public Safety				
Sheriff				
Personal Services	8,304,400	8,889,400	8,849,310	40,090
Internal Charge Back	120,000	100,000	94,084	5,916
Supplies	68,496	68,496	68,253	243
Travel/Continuing Education	1,000	1,000	600	400
Motor Vehicle Fuel/Repair	340,218	215,858	214,126	1,732
Contract Services	248,802	228,802	212,587	16,215
Other	81,328	105,688	105,254	434
Subsidies/Shared Revenue	165,200	165,200	165,200	-
Equipment	40,600	40,600	40,577	23
Total Sheriff	9,370,044	9,815,044	9,749,991	65,053
Sheriff - Jail				
Personal Services	17,601,600	17,771,600	17,744,860	26,740
Internal Charge Back	70,000	70,000	66,036	3,964
Supplies	241,404	241,404	240,715	689
Travel/Continuing Education	1,000	1,000	1,000	-
Motor Vehicle Fuel/Repair	111,542	66,542	66,542	-
Contract Services	3,570,989	3,253,681	3,236,685	16,996
Other	271,111	341,111	341,102	9
Equipment	43,312	43,312	43,301	11
Total Sheriff - Jail	21,910,958	21,788,650	21,740,241	48,409
Marine Patrol				
Personal Services	35,600	33,470	33,097	373
Other	7,100	9,230	9,160	70
Total Marine Patrol	42,700	42,700	42,257	443
Court Security				
Personal Services	615,800	623,800	620,912	2,888
Supplies	10,000	2,000	1,810	190
Travel/Continuing Education	100	100	100	-
Other	9,800	9,800	9,800	-
Equipment	12,554	12,554	12,531	23
Total Court Security	648,254	648,254	645,153	3,101

(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, 2017

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Medical Examiner				
Personal Services	$ 1,764,300	$ 1,687,300	$ 1,687,300	$ -
Internal Charge Back	16,300	16,300	16,065	235
Motor Vehicle Fuel/Repair	2,000	2,000	1,265	735
Contract Services	47,000	124,000	114,900	9,100
Rentals	2,000	2,000	1,591	409
Other	4,000	4,000	3,553	447
Total Medical Examiner	1,835,600	1,835,600	1,824,674	10,926
Adult Probation				
Personal Services	3,744,300	3,744,300	3,631,444	112,856
Internal Charge Back	31,700	31,700	31,700	-
Total Adult Probation	3,776,000	3,776,000	3,663,144	112,856
Alternative Corrections				
Contract Services	5,921,100	5,921,100	5,921,097	3
Total Alternative Corrections	5,921,100	5,921,100	5,921,097	3
Psycho-Diagnostic Clinic				
Personal Services	71,500	71,500	67,736	3,764
Internal Charge Back	9,100	9,100	9,100	-
Total Psycho-Diagnostic Clinic	80,600	80,600	76,836	3,764
Juvenile Probation				
Personal Services	2,157,300	2,113,300	2,107,342	5,958
Internal Charge Back	20,000	20,000	20,000	-
Travel/Continuing Education	1,000	1,000	996	4
Other	3,300	3,300	3,298	2
Total Juvenile Probation	2,181,600	2,137,600	2,131,636	5,964
Juvenile Detention Home				
Personal Services	2,484,800	2,518,800	2,514,973	3,827
Internal Charge Back	2,000	2,000	922	1,078
Supplies	45,100	58,630	58,630	-
Contract Services	311,667	298,137	298,108	29
Other	4,699	4,699	4,684	15
Subsidies/Shared Revenue	188,823	188,823	188,823	-
Total Juvenile Detention Home	3,037,089	3,071,089	3,066,140	4,949
Total Public Safety	48,803,945	49,116,637	48,861,169	255,468
Health				
Medically Fragile Children's Aid				
Subsidies/Shared Revenue	1,247,841	1,247,841	1,237,980	9,861
Vital Statistics				
Subsidies/Shared Revenue	7,000	7,000	-	7,000
Total Health	1,254,841	1,254,841	1,237,980	16,861

(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, 2017

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Human Services				
Veterans Service Commission				
Personal Services	$ 1,385,000	$ 1,385,000	$ 1,364,691	$ 20,309
Professional Services	52,992	52,992	51,442	1,550
Internal Charge Back	31,600	31,600	17,031	14,569
Supplies	11,000	11,000	10,981	19
Travel/Continuing Education	30,000	30,000	29,996	4
Motor Vehicle Fuel/Repair	6,000	6,000	2,212	3,788
Contract Services	93,177	93,177	92,115	1,062
Advertising and Printing	50,000	50,000	49,948	52
Other	107,005	107,005	84,485	22,520
Subsidies/Shared Revenue	1,178,200	1,178,200	779,962	398,238
Equipment	12,100	12,100	10,826	1,274
Total Veterans Service Commission	2,957,074	2,957,074	2,493,689	463,385
Human Services				
Subsidies/Shared Revenue	4,251,208	770,207	770,207	-
Total Human Services	4,251,208	770,207	770,207	-
Total Human Services	7,208,282	3,727,281	3,263,896	463,385
Other				
Insurance/Pension/Taxes				
Contract Services	60,000	60,000	60,000	-
Insurance	624,000	624,000	619,823	4,177
Other	204,534	204,534	200,000	4,534
Total Insurance/Pension/Taxes	888,534	888,534	879,823	8,711
Miscellaneous				
Miscellaneous	742,176	656,216	626,364	29,852
Victims Assistance	25,000	25,000	25,000	-
Humane Society	50,000	50,000	50,000	-
Agriculture	120,323	120,323	119,926	397
Historical Society	51,000	51,000	51,000	-
Soil and Water	171,900	171,900	171,900	-
Total Miscellaneous	1,160,399	1,074,439	1,044,190	30,249
Total Other	2,048,933	1,962,973	1,924,013	38,960
Total Expenditures	110,369,180	107,526,267	105,663,668	1,862,599
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,038,123)	(1,842,436)	841,674	2,684,110
Other Financing Sources (Uses)				
Transfers In	856,000	856,000	824,756	(31,244)
Transfers Out	(2,840,000)	(4,307,466)	(4,293,646)	13,820
Other Financing Sources	1,621,291	195,913	-	(195,913)
Total Other Financing Sources (Uses)	(362,709)	(3,255,553)	(3,468,890)	(213,337)
Net Change in Fund Balance	(4,400,832)	(5,097,989)	(2,627,216)	2,470,773
Fund Balance - Beginning	4,700,933	4,700,933	4,700,933	
Prior Year Encumbrance Appropriations	3,014,082	3,014,082	3,014,082	
Fund Balance - Ending	$ 3,314,183	$ 2,617,026	$ 5,087,799	$ 2,470,773

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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, Computer Aided Dispatch, Veterans Monument and Donations, Foreclosure Education and Prevention, Prosecutor Municipal Contracts, 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.

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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, 2017

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Charges for Services	$ 110,800	$ 116,863	$ 74,950	$ (41,913)
Total Revenues	110,800	116,863	74,950	(41,913)
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Hotel/Motel				
Personal Services	75,200	76,500	76,330	170
Internal Charge Back	10,000	10,000	1,276	8,724
Supplies	2,000	2,000	-	2,000
Travel/Continuing Education	1,000	1,000	-	1,000
Other	10,000	8,700	308	8,392
Total General Government - Legislative and Executive	98,200	98,200	77,914	20,286
Net Change in Fund Balance	12,600	18,663	(2,964)	(21,627)
Fund Balance - Beginning	(18,572)	(18,572)	(18,572)	
Fund Balance - Ending	$ (5,972)	$ 91	$ (21,536)	$ (21,627)

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, 2017

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Other	$ 1,115,000	$ 1,123,359	$ 228,100	$ (895,259)
Total Revenues	1,115,000	1,123,359	228,100	(895,259)
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Delinquent Tax				
Contract Services	177,941	177,941	126,078	51,863
Advertising and Printing	564,285	564,285	185,113	379,172
Other	316,545	316,545	97,785	218,760
Total General Government - Legislative and Executive	1,058,771	1,058,771	408,976	649,795
Net Change in Fund Balance	56,229	64,588	(180,876)	(245,464)
Fund Balance - Beginning	(297,745)	(297,745)	(297,745)	
Prior Year Encumbrance Appropriations	233,771	233,771	233,771	
Fund Balance - Ending	(7,745)	$ 614	$ (244,850)	$ (245,464)

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, 2017

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Charges for Services	$ 70,000	$ 70,000	$ 83,864	$ 13,864
Other	-	-	7,141	7,141
Total Revenues	70,000	70,000	91,005	21,005
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Recording Equipment				
Internal Charge Back	80,000	80,000	80,000	-
Contract Services	19,652	19,652	12,766	6,886
Equipment	37,295	37,295	37,295	-
Total General Government - Legislative and Executive	136,947	136,947	130,061	6,886
Net Change in Fund Balance	(66,947)	(66,947)	(39,056)	27,891
Fund Balance - Beginning	62,859	62,859	62,859	
Prior Year Encumbrance Appropriations	41,747	41,747	41,747	
Fund Balance - Ending	$ 37,659	$ 37,659	$ 65,550	$ 27,891

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, 2017

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Charges for Services	$ 75,000	$ 75,000	$ 78,269	$ 3,269
Investment Income	79,700	79,700	70,220	(9,480)
Total Revenues	154,700	154,700	148,489	(6,211)
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - R.E.D. Administration				
Personal Services	68,600	70,700	68,724	1,976
Internal Charge Back	5,000	5,000	2,052	2,948
Supplies	5,000	4,400	-	4,400
Advertising and Printing	5,000	3,500	-	3,500
Total Fiscal Officer - R.E.D. Administration	83,600	83,600	70,776	12,824
Tax Installment Plan Administration				
Personal Services	83,500	83,500	81,093	2,407
Internal Charge Back	5,000	5,000	861	4,139
Supplies	2,000	2,000	-	2,000
Other	5,000	5,000	430	4,570
Total Tax Installment Plan Administration	95,500	95,500	82,384	13,116
Total General Government - Legislative and Executive	179,100	179,100	153,160	25,940
Net Change in Fund Balance	(24,400)	(24,400)	(4,671)	19,729
Fund Balance - Beginning	191,501	191,501	191,501	
Fund Balance - Ending	$ 167,101	$ 167,101	$ 186,830	$ 19,729

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, 2017

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	$ 534,440	$ 565,130	$ 449,861	$ (115,269)
Total Revenues	534,440	565,130	449,861	(115,269)
Expenditures				
Public Safety				
Sheriff IV-D Process Serving				
Personal Services	465,300	465,300	435,417	29,883
Travel/Continuing Education	28,800	28,800	-	28,800
Contract Services	23,700	23,700	-	23,700
Other	7,000	7,500	7,500	-
Equipment	12,500	12,000	3,056	8,944
Total Public Safety	537,300	537,300	445,973	91,327
Net Change in Fund Balance	(2,860)	27,830	3,888	(23,942)
Fund Balance (Deficit) - Beginning	(27,830)	(27,830)	(27,830)	
Fund Balance (Deficit) - Ending	$ (30,690)	$ -	$ (23,942)	$ (23,942)

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, 2017

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget
Revenues				
Charges for Services	$ 8,328,000	$ 8,465,679	$ 7,644,838	$ (820,841)
Other	-	197,534	7,497	(190,037)
Total Revenues	8,328,000	8,663,213	7,652,335	(1,010,878)
Expenditures				
Public Safety				
Policing Rotary				
Personal Services	6,747,500	7,057,500	7,052,564	4,936
Internal Charge Back	3,000	3,000	3,000	-
Supplies	42,151	32,151	32,053	98
Travel/Continuing Education	1,000	1,000	276	724
Motor Vehicle Fuel/Repair	507,363	377,363	376,502	861
Contract Services	20,719	20,719	20,377	342
Insurance	40,000	32,200	32,113	87
Other	166,400	216,400	216,320	80
Equipment	64,356	255,656	255,616	40
Capital Outlay	-	28,400	28,355	45
Total Policing Rotary	7,592,489	8,024,389	8,017,176	7,213
Training Rotary				
Supplies	20,155	20,155	7,224	12,931
Other	20,000	20,000	11,800	8,200
Equipment	52,976	52,976	41,375	11,601
Total Training Rotary	93,131	93,131	60,399	32,732
Foreclosure Rotary				
Personal Services	516,200	516,200	504,981	11,219
Internal Chargeback	15,000	15,000	-	15,000
Supplies	3,463	3,463	2,411	1,052
Travel/Continuing Education	500	500	-	500
Motor Vehicle Fuel/Repair	20,000	20,000	-	20,000
Contract Services	20,605	20,605	20,605	-
Other	5,944	5,944	5,944	-
Equipment	16,805	16,805	11,805	5,000
Total Foreclosure Rotary	598,517	598,517	545,746	52,771
Total Public Safety	8,284,137	8,716,037	8,623,321	92,716
Excess (Deficiency) of Revenues Over (Under) Expenditures	43,863	(52,824)	(970,986)	(918,162)
Other Financing Sources (Uses)				
Other Financing Sources	-	-	50,925	50,925
Total Other Financing Sources (Uses)	-	-	50,925	50,925
Net Change in Fund Balance	43,863	(52,824)	(920,061)	(867,237)
Fund Balance - Beginning	(93,201)	(93,201)	(93,201)	
Prior Year Encumbrance Appropriations	199,437	199,437	199,437	
Fund Balance - Ending	$ 150,099	$ 53,412	$ (813,825)	$ (867,237)

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, 2017

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Other	$ 232,000	$ 232,000	$ 274,501	$ 42,501
Total Revenues	232,000	232,000	274,501	42,501
Expenditures				
Public Safety				
Inmate Welfare				
Personal Services	211,300	211,300	166,517	44,783
Supplies	49,133	49,133	38,527	10,606
Total Public Safety	260,433	260,433	205,044	55,389
Net Change in Fund Balance	(28,433)	(28,433)	69,457	97,890
Fund Balance - Beginning	173,883	173,883	173,883	
Prior Year Encumbrance Appropriations	19,133	19,133	19,133	
Fund Balance - Ending	$ 164,583	$ 164,583	$ 262,473	$ 97,890

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, 2017

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Charges for Services	$ 75,000	$ 75,000	$ 107,970	$ 32,970
Other	190,000	200,155	183,867	(16,288)
Total Revenues	265,000	275,155	291,837	16,682
Expenditures				
General Government - Legislative and Executive				
Personal Services	132,600	132,600	125,836	6,764
Professional Services	1,500	1,500	-	1,500
Motor Vehicle Fuel/Repair	120,594	120,594	85,291	35,303
Contract Services	10,800	10,800	10,800	-
Other Expenses	100,000	100,000	30,705	69,295
Total General Government - Legislative and Executive	365,494	365,494	252,632	112,862
Public Safety				
Insurance Retention				
Other	50,000	50,000	45,000	5,000
Equipment	105,000	105,000	99,703	5,297
Total Public Safety	155,000	155,000	144,703	10,297
Total Expenditures	520,494	520,494	397,335	123,159
(Deficiency) of Revenues (Under) Expenditures	(255,494)	(245,339)	(105,498)	139,841
Net Change in Fund Balance	(255,494)	(245,339)	(105,498)	139,841
Fund Balance - Beginning	639,721	639,721	639,721	
Prior Year Encumbrance Appropriations	10,594	10,594	10,594	
Fund Balance - Ending	$ 394,821	$ 404,976	$ 544,817	$ 139,841

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, 2017

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Licenses and Permits	$ -	$ -	$ 25,050	$ 25,050
Intergovernmental	-	5,000	5,000	-
Total Revenues	-	5,000	30,050	25,050
Expenditures				
General Government - Legislative and Executive				
Consumer Affairs				
Personal Services	$ 202,600	$ 202,600	$ 201,898	$ 702
Internal Charge Back	2,700	2,700	2,657	43
Supplies	2,600	2,600	2,518	82
Travel and Expenses	2,500	2,500	1,151	1,349
Advertising and Printing	2,500	2,500	2,255	245
Other	5,000	10,000	9,975	25
Total General Government - Legislative and Executive	217,900	222,900	220,454	2,446
Excess (Deficiency) of Revenues Over (Under) Expenditures	(217,900)	(217,900)	(190,404)	27,496
Other Financing Sources (Uses)				
Transfers In	200,000	200,000	80,925	(119,075)
Other Financing Sources	-	-	240	240
Total Other Financing Sources (Uses)	200,000	200,000	81,165	(118,835)
Net Change in Fund Balance	(17,900)	(17,900)	(109,239)	(91,339)
Fund Balance - Beginning	163,829	163,829	163,829	
Fund Balance - Ending	$ 145,929	$ 145,929	$ 54,590	$ (91,339)

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, 2017

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Other	$ 500,000	$ 518,501	$ 474,991	$ (43,510)
Total Revenues	500,000	518,501	474,991	(43,510)
Expenditures				
General Government - Judicial				
SBC Inmate Phone Commission - Prosecutor				
Personal Services	75,900	75,900	75,571	329
Supplies	2,829	2,829	881	1,948
Total General Government - Judicial	78,729	78,729	76,452	2,277
Public Safety				
SBC Inmate Phone Commission - Sheriff				
Personal Services	397,600	466,000	458,102	7,898
Supplies	5,000	5,000	-	5,000
Other	10,145	10,145	10,133	12
Total Public Safety	412,745	481,145	468,235	12,910
Total Expenditures	491,474	559,874	544,687	15,187
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,526	(41,373)	(69,696)	(28,323)
Other Financing Sources (Uses)				
Transfers In	-	-	25,000	25,000
Total Other Financing Sources (Uses)	-	-	25,000	25,000
Net Change in Fund Balance	8,526	(41,373)	(44,696)	(3,323)
Fund Balance - Beginning	37,399	37,399	37,399	
Prior Year Encumbrance Appropriations	3,974	3,974	3,974	
Fund Balance (Deficit) - Ending	$ 49,899	$ -	$ (3,323)	$ (3,323)

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, 2017

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Charges for Services	$ 515,000	$ 515,000	$ 541,192	$ 26,192
Total Revenues	515,000	515,000	541,192	26,192
Expenditures				
Public Safety				
800 Mhz Maintenance				
Personal Services	132,300	132,600	132,045	555
Internal Charge Back	5,000	5,000	2,300	2,700
Supplies	2,000	2,000	118	1,882
Contract Services	598,923	666,916	652,431	14,485
Rentals	25,000	25,000	25,000	-
Capital Outlay	138,605	138,605	102,514	36,091
Total Public Safety	901,828	970,121	914,408	55,713
(Deficiency) of Revenues (Under) Expenditures	(386,828)	(455,121)	(373,216)	81,905
Other Financing Sources (Uses)				
Transfers Out	-	(17,625)	(17,625)	-
Total Other Financing Sources (Uses)	-	(17,625)	(17,625)	-
Net Change in Fund Balance	(386,828)	(472,746)	(390,841)	81,905
Fund Balance - Beginning	694,562	694,562	694,562	
Prior Year Encumbrance Appropriations	510,328	510,328	510,328	
Fund Balance - Ending	$ 818,062	$ 732,144	$ 814,049	$ 81,905

<u>County of Summit, Ohio</u>

Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Computer Aided Dispatch Fund
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	$ -	$ 35,250	$ -	(35,250)
Total Revenues	-	35,250	-	(35,250)
Expenditures				
Public Safety				
Contract Services	-	52,875	52,875	-
Total Public Safety	-	52,875	52,875	-
(Deficiency) of Revenues (Under) Expenditures	-	(17,625)	(52,875)	(35,250)
Other Financing Sources (Uses)				
Transfers In	-	17,625	17,625	-
Total Other Financing Sources (Uses)	-	17,625	17,625	-
Net Change in Fund Balance	-	-	(35,250)	(35,250)
Fund Balance (Deficit) - Beginning	-	-	-	
Fund Balance (Deficit) - Ending	$ -	$ -	$ (35,250)	$ (35,250)

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, 2017

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Other	$ -	$ -	$ 1,790	$ 1,790
Total Revenues	-	-	1,790	1,790
Net Change in Fund Balance	-	-	1,790	1,790
Fund Balance - Beginning	46,756	46,756	46,756	
Fund Balance - Ending	$ 46,756	$ 46,756	$ 48,546	$ 1,790

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, 2017

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Charges for Services	$ 300,000	$ 300,000	$ 161,824	$ (138,176)
Total Revenues	300,000	300,000	161,824	(138,176)
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Foreclosure Education and Prevention				
Personal Services	38,500	38,500	22,145	16,355
Internal Charge Back	1,000	1,000	-	1,000
Supplies	1,000	1,000	-	1,000
Other	5,000	5,000	-	5,000
Total General Government - Legislative and Executive	45,500	45,500	22,145	23,355
Public Safety				
Foreclosure Education and Prevention				
Personal Services	134,700	134,700	73,586	61,114
Supplies	5,000	5,000	-	5,000
Other	3,800	3,800	1,443	2,357
Total Public Safety	143,500	143,500	75,029	68,471
Total Expenditures	189,000	189,000	97,174	91,826
Excess (Deficiency) of Revenues Over (Under) Expenditures	111,000	111,000	64,650	(46,350)
Other Financing Sources (Uses)				
Transfers Out	(150,000)	(150,000)	(80,925)	69,075
Total Other Financing Sources (Uses)	(150,000)	(150,000)	(80,925)	69,075
Net Change in Fund Balance	(39,000)	(39,000)	(16,275)	22,725
Fund Balance - Beginning	49,773	49,773	49,773	
Prior Year Encumbrance Appropriations	1,400	1,400	1,400	
Fund Balance - Ending	$ 12,173	$ 12,173	$ 34,898	$ 22,725

County of Summit, Ohio

Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Prosecutor Municipal Contracts Fund
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	$ 370,000	$ 661,039	$ 317,503	$ (343,536)
Total Revenues	370,000	661,039	317,503	(343,536)
Expenditures				
General Government - Judicial				
Prosecutor Municipal Contracts				
Personal Services	-	401,818	398,096	3,722
Contract Services	-	216,039	215,900	139
Total General Government - Judicial	-	617,857	613,996	3,861
Net Change in Fund Balance	370,000	43,182	(296,493)	(339,675)
Fund Balance (Deficit) - Beginning	(2,855)	(2,855)	(2,855)	
Fund Balance (Deficit) - Ending	$ 367,145	$ 40,327	$ (299,348)	$ (339,675)

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, 2017

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Charges for Services	$ 2,995,600	$ 2,995,600	$ 3,278,090	$ 282,490
Other	-	-	4,203	4,203
Total Revenues	2,995,600	2,995,600	3,282,293	286,693
Expenditures				
Public Safety				
Building Regulations				
Personal Services	2,322,700	2,343,700	2,337,317	6,383
Internal Charge Back	90,600	60,600	60,600	-
Supplies	6,000	6,000	5,981	19
Travel and Expenses	10,000	10,000	9,212	788
Motor Vehicle Fuel/Repair	17,000	17,000	7,251	9,749
Contract Services	86,420	86,420	83,139	3,281
Advertising and Printing	4,000	4,000	3,918	82
Other	190,938	199,938	197,123	2,815
Total Public Safety	2,727,658	2,727,658	2,704,541	23,117
Excess of Revenues Over Expenditures	267,942	267,942	577,752	309,810
Other Financing Sources (Uses)				
Transfers Out	(500,000)	(500,000)	(500,000)	-
Other Financing Sources	4,400	4,400	60	(4,340)
Total Other Financing Sources (Uses)	(495,600)	(495,600)	(499,940)	(4,340)
Net Change in Fund Balance	(227,658)	(227,658)	77,812	305,470
Fund Balance - Beginning	540,922	540,922	540,922	
Prior Year Encumbrance Appropriations	97,658	97,658	97,658	
Fund Balance - Ending	$ 410,922	$ 410,922	$ 716,392	$ 305,470

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, 2017

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Charges for Services	$ 208,000	$ 208,000	$ -	$ (208,000)
Other	-	-	133,601	133,601
Total Revenues	208,000	208,000	133,601	(74,399)
Expenditures				
Public Works				
Engineer Community Rotary				
Contract Services	201,979	201,979	189,979	12,000
Total Public Works	201,979	201,979	189,979	12,000
Net Change in Fund Balance	6,021	6,021	(56,378)	(62,399)
Fund Balance - Beginning	154,637	154,637	154,637	
Prior Year Encumbrance Appropriations	51,979	51,979	51,979	
Fund Balance - Ending	$ 212,637	$ 212,637	$ 150,238	$ (62,399)

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, 2017

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Taxes				
Property	$ 160,000	$ 207,960	$ 179,277	$ (28,683)
Total Revenues	160,000	207,960	179,277	(28,683)
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Expedited Foreclosure				
Personal Services	117,400	117,400	40,382	77,018
Internal Charge Back	10,000	10,000	163	9,837
Supplies	21,878	21,878	1,885	19,993
Travel/Continuing Education	5,000	5,000	1,412	3,588
Contract Services	10,000	10,000	1,680	8,320
Rentals	21,000	21,000	20,798	202
Advertising and Printing	5,000	5,000	-	5,000
Other	5,000	5,000	-	5,000
Equipment	205,000	205,000	22,642	182,358
Total General Government - Legislative and Executive	400,278	400,278	88,962	311,316
Excess of Revenues Over Expenditures	(240,278)	(192,318)	90,315	282,633
Other Financing Sources (Uses)				
Transfers Out	-	(200,000)	(200,000)	-
Total Other Financing Sources (Uses)	-	(200,000)	(200,000)	-
Net Change in Fund Balance	(240,278)	(392,318)	(109,685)	282,633
Fund Balance - Beginning	390,440	390,440	390,440	
Prior Year Encumbrance Appropriations	1,878	1,878	1,878	
Fund Balance - Ending	$ 152,040	$ -	$ 282,633	$ 282,633

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, 2017

	Budgeted Amounts			
	Original	Final	Actual	Variance With Final Budget
Revenues				
Charges for Services	$ 4,000,000	$ 4,000,000	$ 4,441,673	$ 441,673
Total Revenues	4,000,000	4,000,000	4,441,673	441,673
Expenditures				
General Government - Legislative and Executive				
Personal Services	2,291,800	2,291,800	2,256,751	35,049
Internal Charge Back	34,000	34,000	29,046	4,954
Professional Services	42,105	42,105	40,729	1,376
Supplies	134,485	134,485	108,282	26,203
Travel/Continuing Education	11,140	11,140	8,640	2,500
Motor Vehicle Fuel/Repair	4,000	4,000	-	4,000
Contract Services	26,295	26,295	25,620	675
Rentals	102,820	102,820	90,660	12,160
Advertising and Printing	7,200	7,200	1,147	6,053
Other	140,000	140,000	140,000	-
Equipment	36,088	36,088	6,088	30,000
Total Expenditures	2,829,933	2,829,933	2,706,963	122,970
Excess of Revenues Over Expenditures	1,170,067	1,170,067	1,734,710	564,643
Other Financing Sources (Uses)				
Transfers Out	(856,000)	(856,000)	(856,000)	-
Total Other Financing Sources (Uses)	(856,000)	(856,000)	(856,000)	-
Net Change in Fund Balance	314,067	314,067	878,710	564,643
Fund Balance - Beginning	3,468,276	3,468,276	3,468,276	
Prior Year Encumbrance Appropriations	55,533	55,533	55,533	
Fund Balance - Ending	$ 3,837,876	$ 3,837,876	$ 4,402,519	$ 564,643

County of Summit, Ohio

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	$ 21,933,327	$ 3,808,314	$ 9,013,712	$ 34,755,353
Cash and Investments - Segregated Accounts	1,284,314	-	-	1,284,314
Receivables (Net of Allowance for Uncollectibles)				
Taxes	8,975,808	8,939,708	-	17,915,516
Accounts	332,616	-	-	332,616
Special Assessments	619,498	-	-	619,498
Intergovernmental Lease	-	10,110,000	-	10,110,000
Loans	5,838,478	-	3,606,035	9,444,513
Due From Other Funds	635,062	-	-	635,062
Due From Other Governments	11,784,708	504,296	-	12,289,004
Material and Supplies Inventory	1,408,396	-	-	1,408,396
Prepaid Items	130,275	-	-	130,275
Total Assets	$ 52,942,482	$ 23,362,318	$ 12,619,747	$ 88,924,547
Liabilities				
Accounts Payable	$ 641,392	$ -	$ 506,228	$ 1,147,620
Accrued Salaries and Wages Payable	450,359	-	3,010	453,369
Matured Bonds and Interest Payable	-	10,597	-	10,597
Compensated Absences	147	-	-	147
Due To Other Funds	1,572,748	-	106	1,572,854
Due To Other Governments	157,399	-	463	157,862
Deposits Held and Due To Others	87,265	-	-	87,265
Total Liabilities	2,909,310	10,597	509,807	3,429,714
Deferred Inflows of Resources				
Property Taxes	7,887,195	8,144,412	-	16,031,607
Unavailable Revenue	8,172,722	11,409,592	1,116,035	20,698,349
Total Deferred Inflows of Resources	16,059,917	19,554,004	1,116,035	36,729,956
Fund Balances				
Nonspendable	1,538,671	-	-	1,538,671
Restricted	32,434,584	3,797,717	8,492,363	44,724,664
Assigned	-	-	2,501,542	2,501,542
Total Fund Balances	33,973,255	3,797,717	10,993,905	48,764,877
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 52,942,482	$ 23,362,318	$ 12,619,747	$ 88,924,547

County of Summit, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Taxes:				
Property	$ 7,621,840	$ 6,413,719	$ -	$ 14,035,559
Other	4,128,744	-	-	4,128,744
Licenses and Permits	778,405	-	-	778,405
Charges for Services	14,724,436	-	-	14,724,436
Fines and Forfeitures	1,062,255	-	-	1,062,255
Intergovernmental	45,176,493	2,017,817	3,387,874	50,582,184
Special Assessments	606,742	-	-	606,742
Investment Income	9,697	-	35	9,732
Other	498,980	-	216,813	715,793
Total Revenues	74,607,592	8,431,536	3,604,722	86,643,850
Expenditures				
General Government:				
Legislative and Executive	9,507,952	-	273,798	9,781,750
Judicial	5,592,769	-	-	5,592,769
Public Safety	19,103,068	-	-	19,103,068
Public Works	16,109,700	-	3,658,502	19,768,202
Health	1,030,790	-	-	1,030,790
Economic Development	3,527,510	102,000	-	3,629,510
Human Services	8,466,520	-	-	8,466,520
Recreation	8,547,020	-	-	8,547,020
Other Expenditures	-	40,335	72,707	113,042
Capital Outlay	-	-	5,618,361	5,618,361
Debt Service:				
Principal Retirement	7,183	6,652,305	-	6,659,488
Interest and Fiscal Charges	45	3,358,929	-	3,358,974
Total Expenditures	71,892,557	10,153,569	9,623,368	91,669,494
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,715,035	(1,722,033)	(6,018,646)	(5,025,644)
Other Financing Sources (Uses)				
Transfers In	202,698	-	5,243,475	5,446,173
Transfers Out	(3,587,517)	-	(100,000)	(3,687,517)
Total Other Financing Sources (Uses)	(3,384,819)	-	5,143,475	1,758,656
Net Change in Fund Balances	(669,784)	(1,722,033)	(875,171)	(3,266,988)
Fund Balances - Beginning	34,643,039	5,519,750	11,869,076	52,031,865
Fund Balances - Ending	$ 33,973,255	$ 3,797,717	$ 10,993,905	$ 48,764,877

County of Summit, Ohio

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	Motor Vehicle and Gas Tax	Real Estate Assessment	Delinquent Tax Assessment Collection	Governmental Grants
Assets				
Equity in Pooled Cash and Investments	$ 5,427,962	$ 3,151,383	$ 5,478,731	$ 3,009,614
Cash and Investments - Segregated Accounts	-	-	-	461,166
Receivables (Net of Allowance for Uncollectibles)				
Taxes	320,826	-	-	-
Accounts	-	-	-	220,089
Special Assessments	619,498	-	-	-
Loans	-	-	-	5,838,478
Due From Other Funds	-	-	5,986	629,076
Due From Other Governments	6,258,987	-	-	3,683,066
Material and Supplies Inventory	1,391,662	-	-	-
Prepaid Items	10,047	4,475	1,275	65,700
Total Assets	$ 14,028,982	$ 3,155,858	$ 5,485,992	$ 13,907,189
Liabilities				
Accounts Payable	$ 145,050	$ 91,215	$ 24,307	$ 223,489
Accrued Salaries and Wages Payable	109,916	55,154	28,765	124,464
Compensated Absences	-	-	-	147
Due To Other Funds	1,198,247	3,169	10,619	175,912
Due To Other Governments	29,020	12,162	4,373	85,187
Deposits Held and Due To Others	-	-	-	83,680
Total Liabilities	1,482,233	161,700	68,064	692,879
Deferred Inflows of Resources				
Property Taxes	-	-	-	-
Unavailable Revenue	5,266,420	-	-	1,670,078
Total Deferred Inflows of Resources	5,266,420	-	-	1,670,078
Fund Balances				
Nonspendable	1,401,709	4,475	1,275	65,700
Restricted	5,878,620	2,989,683	5,416,653	11,478,532
Total Fund Balances	7,280,329	2,994,158	5,417,928	11,544,232
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 14,028,982	$ 3,155,858	$ 5,485,992	$ 13,907,189

Other Special Revenue	Child Support Enforcement	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
$ 3,477,428	$ 125,066	$ 450,025	$ 813,118	$ 21,933,327
818,546	4,602	-	-	1,284,314
-	-	8,654,982	-	8,975,808
112,447	80	-	-	332,616
-	-	-	-	619,498
-	-	-	-	5,838,478
-	-	-	-	635,062
71,643	1,098,904	468,437	203,671	11,784,708
11,270	5,464	-	-	1,408,396
42,582	6,196	-	-	130,275
$ 4,533,916	$ 1,240,312	$ 9,573,444	$ 1,016,789	$ 52,942,482
$ 150,171	$ 3,670	$ -	$ 3,490	$ 641,392
36,285	90,747	-	5,028	450,359
-	-	-	-	147
3,347	181,378	-	76	1,572,748
11,339	14,496	-	822	157,399
-	3,585	-	-	87,265
201,142	293,876	-	9,416	2,909,310
-	-	7,887,195	-	7,887,195
-	-	1,236,224	-	8,172,722
-	-	9,123,419	-	16,059,917
53,852	11,660	-	-	1,538,671
4,278,922	934,776	450,025	1,007,373	32,434,584
4,332,774	946,436	450,025	1,007,373	33,973,255
$ 4,533,916	$ 1,240,312	$ 9,573,444	$ 1,016,789	$ 52,942,482

County of Summit, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017

	Motor Vehicle and Gas Tax	Real Estate Assessment	Delinquent Tax Assessment Collection	Governmental Grants
Revenues				
Taxes:				
Property	$ -	$ -	$ -	$ -
Other	4,128,744	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	101,150	6,376,870	4,779,448	359,095
Fines and Forfeitures	114,682	-	-	302,756
Intergovernmental	12,179,101	-	-	21,285,978
Special Assessments	606,742	-	-	-
Investment Income	9,349	-	-	348
Other	151,831	-	22,118	207,773
Total Revenues	17,291,599	6,376,870	4,801,566	22,155,950
Expenditures				
General Government:				
Legislative and Executive	-	6,272,022	2,970,199	-
Judicial	-	-	1,580,932	1,036,110
Public Safety	-	-	-	17,597,504
Public Works	16,030,827	-	-	78,873
Health	-	-	-	-
Economic Development	-	-	-	3,525,259
Human Services	-	-	-	20,412
Recreation	-	-	-	-
Debt Service:				
Principal Retirement	7,183	-	-	-
Interest and Fiscal Charges	45	-	-	-
Total Expenditures	16,038,055	6,272,022	4,551,131	22,258,158
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,253,544	104,848	250,435	(102,208)
Other Financing Sources (Uses)				
Transfers In	-	-	-	3,932
Transfers Out	(1,031,671)	(2,114,231)	(405,572)	(43)
Total Other Financing Sources (Uses)	(1,031,671)	(2,114,231)	(405,572)	3,889
Net Change in Fund Balances	221,873	(2,009,383)	(155,137)	(98,319)
Fund Balances - Beginning	7,058,456	5,003,541	5,573,065	11,642,551
Fund Balances - Ending	$ 7,280,329	$ 2,994,158	$ 5,417,928	$ 11,544,232

Other Special Revenue	Child Support Enforcement	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
$ -	$ -	$ 7,621,840	$ -	$ 7,621,840
-	-	-	-	4,128,744
778,405	-	-	-	778,405
3,107,873	-	-	-	14,724,436
644,817	-	-	-	1,062,255
185,745	9,297,487	999,863	1,228,319	45,176,493
-	-	-	-	606,742
-	-	-	-	9,697
116,931	327	-	-	498,980
4,833,771	9,297,814	8,621,703	1,228,319	74,607,592
265,731	-	-	-	9,507,952
2,975,727	-	-	-	5,592,769
744,727	-	-	760,837	19,103,068
-	-	-	-	16,109,700
1,030,790	-	-	-	1,030,790
2,251	-	-	-	3,527,510
-	8,446,108	-	-	8,466,520
-	-	8,547,020	-	8,547,020
-	-	-	-	7,183
-	-	-	-	45
5,019,226	8,446,108	8,547,020	760,837	71,892,557
(185,455)	851,706	74,683	467,482	2,715,035
198,766	-	-	-	202,698
(36,000)	-	-	-	(3,587,517)
162,766	-	-	-	(3,384,819)
(22,689)	851,706	74,683	467,482	(669,784)
4,355,463	94,730	375,342	539,891	34,643,039
$ 4,332,774	$ 946,436	$ 450,025	$ 1,007,373	$ 33,973,255

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Charges for Services	$ -	$ 459,076	$ 459,076	$ -
Fines and Forfeitures	145,000	145,000	112,500	(32,500)
Intergovernmental	39,815,000	40,538,332	40,932,217	393,885
Other	140,000	302,231	447,839	145,608
Total Revenues	40,100,000	41,444,639	41,951,632	506,993
Expenditures				
Human Services				
Shared Costs				
Personal Services	7,175,200	6,192,396	6,010,672	181,724
Operations	5,403,034	5,380,837	5,226,724	154,113
Total Shared Costs	12,578,234	11,573,233	11,237,396	335,837
Family Support Services				
Personal Services	15,151,700	17,456,700	17,256,365	200,335
Operations	453,070	488,070	468,506	19,564
Total Family Support Services	15,604,770	17,944,770	17,724,871	219,899
Children and Adult Services				
Personal Services	1,065,000	917,000	854,651	62,349
Operations	15,000	15,000	6,246	8,754
Total Children and Adult Services	1,080,000	932,000	860,897	71,103
Workforce Development				
Personal Services	-	1,000	56	944
Maintenance/Medical	124,800	124,800	124,800	-
Purchased Services	12,130,024	9,977,134	9,448,500	528,634
Total Workforce Development	12,254,824	10,102,934	9,573,356	529,578
Medicaid Enhancement				
Personal Services	1,031,000	798,000	678,948	119,052
Operations	500	500	-	500
Total Medicaid Enhancement	1,031,500	798,500	678,948	119,552
Child Care Services				
Purchased Services	2,594,328	3,894,328	3,694,328	200,000
Total Child Care Services	2,594,328	3,894,328	3,694,328	200,000

(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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Workforce Investment Act - Summit				
Personal Services	-	50,000	-	50,000
Operations	-	360,794	159,651	201,143
Purchased Services	439,326	3,010,881	1,571,505	1,439,376
Total Workforce Investment Act - Summit	439,326	3,421,675	1,731,156	1,690,519
Workforce Investment Act - Medina				
Purchased Services	296,630	985,096	341,130	643,966
Total Workforce Investment Act - Medina	296,630	985,096	341,130	643,966
JFS NCOA SNAP Grant				
Operations	-	13,280	1,030	12,250
Purchased Services	1,030	36,720	36,720	-
Total JFS NCOA SNAP Grant	1,030	50,000	37,750	12,250
Total Human Services	45,880,642	49,702,536	45,879,832	3,822,704
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,780,642)	(8,257,897)	(3,928,200)	4,329,697
Other Financing Sources (Uses)				
Transfers In	-	3,485,947	3,485,947	-
Transfers Out	-	(1,126,051)	(1,126,051)	-
Other Financing Sources	9,100,000	7,852,237	-	(7,852,237)
Total Other Financing Sources (Uses)	9,100,000	10,212,133	2,359,896	(7,852,237)
Net Change in Fund Balance	3,319,358	1,954,236	(1,568,304)	(3,522,540)
Fund Balance (Deficit) - Beginning	(2,289,440)	(2,289,440)	(2,289,440)	
Prior Year Encumbrance Appropriations	2,883,841	2,883,841	2,883,841	
Fund Balance (Deficit) - Ending	$ 3,913,759	$ 2,548,637	$ (973,903)	$ (3,522,540)

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Property Taxes	$ 24,961,491	$ 22,253,485	$ 22,479,360	$ 225,875
Charges for Services	4,947,200	(91,557)	83,071	174,628
Intergovernmental	13,425,768	21,496,205	21,398,510	(97,695)
Other	1,169,967	69,719	415,296	345,577
Total Revenues	44,504,426	43,727,852	44,376,237	648,385
Expenditures				
Human Services				
Personal Services	28,688,851	28,688,851	27,285,842	1,403,009
Supplies	605,770	605,770	535,929	69,841
Materials	23,944	28,944	27,678	1,266
Travel/Continuing Education	874,959	874,959	826,648	48,311
Contract Services	24,219,881	24,114,881	22,359,853	1,755,028
Other	2,859,047	2,859,047	2,253,754	605,293
Medical Assistance	235,673	235,673	205,318	30,355
Equipment	724,336	824,336	720,805	103,531
Total Expenditures	58,232,461	58,232,461	54,215,827	4,016,634
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,728,035)	(14,504,609)	(9,839,590)	4,665,019
Other Financing Sources (Uses)				
Transfers In	-	1,126,051	1,126,051	-
Other Financing Sources	600	(25,203)	-	25,203
Total Other Financing Sources (Uses)	600	1,100,848	1,126,051	25,203
Net Change in Fund Balance	(13,727,435)	(13,403,761)	(8,713,539)	4,690,222
Fund Balance - Beginning	17,993,980	17,993,980	17,993,980	
Prior Year Encumbrance Appropriations	6,317,869	6,317,869	6,317,869	
Fund Balance - Ending	$ 10,584,414	$ 10,908,088	$ 15,598,310	$ 4,690,222

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Property Taxes	$ 32,727,288	$ 37,126,529	$ 37,422,679	$ 296,150
Intergovernmental	10,191,938	6,217,068	5,683,334	(533,734)
Other	30,000	30,000	100,022	70,022
Total Revenues	42,949,226	43,373,597	43,206,035	(167,562)
Expenditures				
Health				
Personal Services	2,261,025	2,261,025	2,181,772	79,253
Professional Services	81,180	104,180	103,465	715
Supplies	36,083	36,083	22,373	13,710
Travel/Continuing Education	101,401	101,401	91,005	10,396
Contract Services	52,444,193	52,404,393	49,282,936	3,121,457
Utilities	11,880	12,880	12,880	-
Insurance	58,736	74,536	74,512	24
Rentals	98,812	98,812	96,532	2,280
Advertising and Printing	12,000	12,000	3,047	8,953
Other	4,266	4,266	2,378	1,888
Equipment	33,657	33,657	31,187	2,470
Total Expenditures	55,143,233	55,143,233	51,902,087	3,241,146
Net Change in Fund Balance	(12,194,007)	(11,769,636)	(8,696,052)	3,073,584
Fund Balance - Beginning	41,351,012	41,351,012	41,351,012	
Prior Year Encumbrance Appropriations	7,413,893	7,413,893	7,413,893	
Fund Balance - Ending	$ 36,570,898	$ 36,995,269	$ 40,068,853	$ 3,073,584

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Property Taxes	$ 44,025,583	$ 44,700,422	$ 45,013,706	$ 313,284
Charges for Services	157,110	139,392	562,090	422,698
Intergovernmental	9,603,867	(375,065)	(712,833)	(337,768)
Other	10,561,972	20,522,966	20,755,283	232,317
Investment Income	-	-	326	326
Total Revenues	64,348,532	64,987,715	65,618,572	630,857
Expenditures				
Health				
Board Operating				
Personal Services	33,195,455	32,964,793	30,862,214	2,102,579
Supplies	1,531,456	1,531,456	1,077,670	453,786
Travel/Continuing Education	430,381	430,381	393,754	36,627
Contract Services	41,661,082	41,891,744	40,780,579	1,111,165
Rentals	143,210	143,210	142,445	765
Advertising and Printing	160,079	160,079	154,621	5,458
Other	586,763	586,763	567,379	19,384
Equipment	440,014	440,014	409,972	30,042
Capital Outlay	709,517	1,149,197	1,139,568	9,629
Total Expenditures	78,857,957	79,297,637	75,528,202	3,769,435
Net Change in Fund Balance	(14,509,425)	(14,309,922)	(9,909,630)	4,400,292
Fund Balance - Beginning	48,355,535	48,355,535	48,355,535	
Prior Year Encumbrance Appropriations	7,877,334	7,877,334	7,877,334	
Fund Balance - Ending	$ 41,723,444	$ 41,922,947	$ 46,323,239	$ 4,400,292

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Taxes - Other	$ 4,158,000	$ 4,158,000	$ 4,132,456	$ (25,544)
Fines and Forfeitures	155,500	155,500	115,388	(40,112)
Intergovernmental	10,985,000	10,985,000	11,638,295	653,295
Investment Income	6,500	6,500	8,919	2,419
Other	395,000	395,000	692,208	297,208
Total Revenues	15,700,000	15,700,000	16,587,266	887,266
Expenditures				
Public Works				
Administration				
Personal Services	969,100	969,100	882,291	86,809
Internal Charge Back	350,333	350,333	317,077	33,256
Supplies	48,541	49,141	47,505	1,636
Travel/Continuing Education	7,500	7,500	5,858	1,642
Contract Services	6,702	6,702	3,072	3,630
Utilities	175,430	175,430	131,088	44,342
Rentals	10,000	10,000	9,453	547
Advertising and Printing	2,730	2,130	1,350	780
Other	42,100	42,100	37,484	4,616
Equipment	4,500	4,500	4,261	239
Total Administration	1,616,936	1,616,936	1,439,439	177,497
Maintenance				
Personal Services	4,838,499	4,838,500	4,693,098	145,401
Supplies	386,314	361,314	335,362	25,952
Materials	1,330,559	1,330,559	1,170,609	159,950
Travel/Continuing Education	10,600	10,600	2,893	7,707
Contract Services	84,198	84,198	64,032	20,166
Rentals	29,759	29,759	20,211	9,548
Advertising and Printing	662	662	500	162
Other	531,949	556,949	513,105	43,844
Equipment	52,558	52,558	39,373	13,185
Total Maintenance	7,265,099	7,265,100	6,839,183	425,916
Engineering				
Personal Services	2,446,800	2,446,800	2,369,516	77,284
Supplies	6,521	6,521	1,543	4,978
Travel/Continuing Education	23,500	23,500	20,934	2,566
Contract Services	486,725	486,725	331,798	154,927
Rentals	4,800	4,800	150	4,650
Advertising and Printing	8,046	7,046	2,833	4,213
Other	5,000	6,000	5,641	359
Equipment	5,835	5,835	3,347	2,488
Capital Outlay	1,069,585	6,345,578	5,823,456	522,122
Total Engineering	4,056,812	9,332,805	8,559,218	773,587
Total Public Works	12,938,847	18,214,841	16,837,840	1,377,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,761,153	(2,514,841)	(250,574)	2,264,267

(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, 2017

	Budgeted Amounts			
	Original	Final	Actual	Variance With Final Budget
Other Financing Sources (Uses)				
Transfers Out	$ -	$ (1,058,475)	$ (1,031,671)	$ 26,804
Special Assessments	520,000	520,000	594,318	74,318
Other Non-Operating Expenditures	(936,100)	(936,100)	(274,267)	661,833
Principal Payments	(357,500)	(357,500)	(325,667)	31,833
Total Other Financing Sources (Uses)	(773,600)	(1,832,075)	(1,037,287)	794,788
Net Change in Fund Balance	1,987,553	(4,346,917)	(1,287,861)	3,059,056
Fund Balance - Beginning	3,977,869	3,977,869	3,977,869	
Prior Year Encumbrance Appropriations	1,746,247	1,746,247	1,746,247	
Fund Balance - Ending	$ 7,711,669	$ 1,377,199	$ 4,436,255	$ 3,059,056

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Charges for Services	$ 6,400,000	$ 6,400,000	$ 6,312,306	$ (87,694)
Total Revenues	6,400,000	6,400,000	6,312,306	(87,694)
Expenditures				
General Government - Legislative and Executive				
Personal Services	4,441,400	4,441,400	4,167,558	273,842
Internal Charge Back	1,200,000	1,200,000	1,003,343	196,657
Supplies	40,000	40,000	28,261	11,739
Contract Services	998,973	998,973	763,402	235,571
Travel/Continuing Education	15,000	15,000	9,634	5,366
Motor Vehicle Fuel/Repair	5,000	5,000	255	4,745
Advertising and Printing	100,000	100,000	46,169	53,831
Other	325,000	325,000	280,489	44,511
Equipment	104,175	104,175	37,223	66,952
Capital Outlay	-	604,500	562,001	42,499
Rentals/Leases	31,000	31,000	30,974	26
Total Expenditures	7,260,548	7,865,048	6,929,309	935,739
Excess (Deficiency) of Revenues Over (Under) Expenditures	(860,548)	(1,465,048)	(617,003)	848,045
Other Financing Sources (Uses)				
Transfers Out	-	(2,114,232)	(2,114,232)	-
Total Other Financing Sources (Uses)	-	(2,114,232)	(2,114,232)	-
Net Change in Fund Balance	(860,548)	(3,579,280)	(2,731,235)	848,045
Fund Balance - Beginning	4,147,536	4,147,536	4,147,536	
Prior Year Encumbrance Appropriations	663,147	663,147	663,147	
Fund Balance - Ending	$ 3,950,135	$ 1,231,403	$ 2,079,448	$ 848,045

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, 2017

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance With Final Budget
Revenues				
Charges for Services	$ 4,745,900	$ 4,745,900	$ 3,024,527	$ (1,721,373)
Other	-	-	1,682,584	1,682,584
Total Revenues	4,745,900	4,745,900	4,707,111	(38,789)
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer				
Personal Services	935,800	1,066,585	867,619	198,966
Internal Charge Back	189,900	263,820	96,712	167,108
Supplies	5,000	17,600	9,817	7,783
Travel/Continuing Education	17,000	25,725	11,791	13,934
Contract Services	20,000	90,460	24,363	66,097
Advertising and Printing	-	30,449	-	30,449
Other Expenses	175,000	266,440	222,202	44,238
Equipment	8,000	23,569	12,547	11,022
Refunds	60,000	60,000	40,553	19,447
Total Fiscal Officer	1,410,700	1,844,648	1,285,604	559,044
General Government - Judicial				
Prosecutor				
Personal Services	1,104,300	1,206,470	1,155,579	50,891
Internal Charge Back	4,500	4,517	4,507	10
Supplies	4,000	4,526	3,667	859
Travel/Continuing Education	2,000	2,113	783	1,330
Contract Services	154,743	431,716	185,089	246,627
Rentals/Leases	-	51,021	-	51,021
Advertising and Printing	279,225	280,756	170,080	110,676
Other	309,971	358,132	152,000	206,132
Equipment	-	3,615	-	3,615
Refunds	50,000	200,633	146,392	54,241
Total Prosecutor	1,908,739	2,543,499	1,818,097	725,402
Total Expenditures	3,319,439	4,388,147	3,103,701	1,284,446
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,426,461	357,753	1,603,410	1,245,657
Other Financing Sources (Uses)				
Transfers In	-	-	54,583	54,583
Transfers Out	(100,000)	(505,572)	(460,155)	45,417
Other Financing Sources	-	-	65,293	65,293
Other Financing Uses	(1,500,000)	(1,978,206)	(1,682,584)	295,622
Total Other Financing Sources (Uses)	(1,600,000)	(2,483,778)	(2,022,863)	460,915
Net Change in Fund Balance	(173,539)	(2,126,025)	(419,453)	1,706,572
Fund Balance - Beginning	5,079,217	5,079,217	5,079,217	
Prior Year Encumbrance Appropriations	501,539	501,539	501,539	
Fund Balance - Ending	$ 5,407,217	$ 3,454,731	$ 5,161,303	$ 1,706,572

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Charges for Services	$ 250,000	$ 250,000	$ 309,449	$ 59,449
Fines and Forefeitures	-	-	5,097	5,097
Intergovernmental	4,427,940	41,878,762	21,309,099	(20,569,663)
Other	119,000	121,500	206,354	84,854
Total Revenues	4,796,940	42,250,262	21,829,999	(20,420,263)
Expenditures				
Personal Services	1,528,100	15,247,896	8,742,490	6,505,406
Professional Services	-	83,514	35,175	48,339
Internal Charge Back	19,500	35,004	19,107	15,897
Supplies	51,000	245,647	84,195	161,452
Travel/Continuing Education	33,600	226,354	80,227	146,127
Motor Vehicle Fuel/Repair	8,014	29,873	10,414	19,459
Contract Services	376,471	9,471,412	4,243,976	5,227,436
Advertising and Printing	4,000	4,000	3,821	179
Other	408,942	1,934,110	1,136,522	797,588
Subsidies/Shared Revenue	5,097,122	14,003,542	12,712,013	1,291,529
Equipment	66,798	220,619	130,790	89,829
Materials	33,074	75,737	50,753	24,984
Capital Outlay	178,342	273,601	188,265	85,336
Total Expenditures	7,804,963	41,851,309	27,437,748	14,413,561
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,008,023)	398,953	(5,607,749)	(6,006,702)
Other Financing Sources (Uses)				
Transfers-In	-	6,643	1,612,934	1,606,291
Transfers-Out	(1,805,358)	(1,805,401)	(1,609,044)	196,357
Other Financing Sources	-	-	212,889	212,889
Total Other Financing Sources (Uses)	(1,805,358)	(1,798,758)	216,779	2,015,537
Net Change in Fund Balance	(4,813,381)	(1,399,805)	(5,390,970)	(3,991,165)
Fund Balance (Deficit) - Beginning	(2,025,348)	(2,025,348)	(2,025,348)	
Prior Year Encumbrance Appropriations	4,634,917	4,634,917	4,634,917	
Fund Balance (Deficit) - Ending	$ (2,203,812)	$ 1,209,764	$ (2,781,401)	$ (3,991,165)

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Licenses and Permits	$ 952,000	$ 952,000	$ 776,605	$ (175,395)
Charges For Services	135,000	135,000	155,727	20,727
Fines and Forfeitures	10,000	10,000	9,906	(94)
Other	45,000	45,000	41,119	(3,881)
Total Revenues	1,142,000	1,142,000	983,357	(158,643)
Expenditures				
Health				
Animal Control				
Personal Services	804,200	804,200	783,168	21,032
Internal Charge Back	17,300	17,300	17,137	163
Supplies	106,975	106,975	102,544	4,431
Travel/Continuing Education	500	500	72	428
Motor Vehicle Fuel/Repair	1,800	1,800	1,747	53
Contract Services	28,810	28,810	24,448	4,362
Utilities	58,400	58,400	19,370	39,030
Insurance	3,000	3,000	2,497	503
Advertising and Printing	3,000	3,000	3,000	-
Other	3,353	3,353	2,878	475
Equipment	5,692	5,692	3,449	2,243
Total Animal Control	1,033,030	1,033,030	960,310	72,720
Fiscal Officer - Dog License				
Personal Services	61,100	61,400	60,897	503
Contract Services	32,179	31,879	28,103	3,776
Total Fiscal Officer - Dog License	93,279	93,279	89,000	4,279
Total Health	1,126,309	1,126,309	1,049,310	76,999
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,691	15,691	(65,953)	(81,644)
Other Financing Sources				
Transfers In	-	-	43,000	43,000
Total Other Financing Sources	-	-	43,000	43,000
Net Change in Fund Balance	15,691	15,691	(22,953)	(38,644)
Fund Balance (Deficit) - Beginning	(26,680)	(26,680)	(26,680)	
Prior Year Encumbrance Appropriations	27,509	27,509	27,509	
Fund Balance (Deficit) - Ending	$ 16,520	$ 16,520	$ (22,124)	$ (38,644)

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, 2017

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance With Final Budget
Revenues				
Charges for Services	$ 1,118,900	$ 1,124,482	$ 878,009	$ (246,473)
Total Revenues	1,118,900	1,124,482	878,009	(246,473)
Expenditures				
General Government - Judicial				
Personal Services	93,200	94,259	94,211	48
Internal Charge Back	650,000	650,000	586,628	63,372
Supplies	55,000	53,941	44,425	9,516
Travel/Continuing Education	2,500	2,500	314	2,186
Contract Services	75,886	75,886	72,814	3,072
Equipment	15,000	15,000	7,212	7,788
Capital Outlay	76,000	299,500	159,910	139,590
Total General Government - Judicial	967,586	1,191,086	965,514	225,572
Total Expenditures	967,586	1,191,086	965,514	225,572
Net Changes in Fund Balance	151,314	(66,604)	(87,505)	(20,901)
Fund Balance - Beginning	155,429	155,429	155,429	
Prior Year Encumbrance Appropriations	78,686	78,686	78,686	
Fund Balance - Ending	$ 385,429	$ 167,511	$ 146,610	$ (20,901)

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Charges For Services	$ 13,540	$ 15,182	$ 1,500	$ (13,682)
Total Revenues	13,540	15,182	1,500	(13,682)
Expenditures				
Economic Development				
Contract Services	7,500	7,500	2,252	5,248
Total Economic Development	7,500	7,500	2,252	5,248
Net Change in Fund Balance	6,040	7,682	(752)	(8,434)
Fund Balance (Deficit) - Beginning	(7,681)	(7,681)	(7,681)	
Fund Balance (Deficit) - Ending	$ (1,641)	$ 1	$ (8,433)	$ (8,434)

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Charges for Services	$ 320,000	$ 320,000	$ 167,516	$ (152,484)
Total Revenues	320,000	320,000	167,516	(152,484)
Expenditures				
Public Safety				
Personal Services	140,400	140,400	132,177	8,223
Supplies	65,000	65,000	64,607	393
Contract Services	145,574	195,574	182,459	13,115
Equipment	7,278	7,278	7,236	42
Total Public Safety	358,252	408,252	386,479	21,773
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,252)	(88,252)	(218,963)	(130,711)
Other Financing Sources (Uses)				
Transfers In	-	-	155,766	155,766
Total Other Financing Sources (Uses)	-	-	155,766	155,766
Net Change in Fund Balance	(38,252)	(88,252)	(63,197)	25,055
Fund Balance - Beginning	356,998	356,998	356,998	
Prior Year Encumbrance Appropriations	26,752	26,752	26,752	
Fund Balance - Ending	$ 345,498	$ 295,498	$ 320,553	$ 25,055

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Charges for Services	$ 282,125	$ 299,156	$ 317,440	$ 18,284
Intergovernmental	-	-	2,616	2,616
Other	1,543,760	1,680,227	1,412,366	(267,861)
Total Revenues	1,825,885	1,979,383	1,732,422	(246,961)
Expenditures				
General Government - Judicial				
Juvenile Court - Legal Research Computer				
Contract Services	10,000	10,000	9,008	992
Total Juvenile Court - Legal Research Computer	10,000	10,000	9,008	992
Juvenile Court - Special Projects				
Contract Services	72,070	72,070	69,230	2,840
Total Juvenile Court - Special Projects	72,070	72,070	69,230	2,840
Juvenile Court - Clerk Fees				
Contract Services	10,000	10,000	3,008	6,992
Total Juvenile Court - Clerk Fees	10,000	10,000	3,008	6,992
Probate Court - Legal Research Computer				
Contract Services	-	35,000	12,628	22,372
Total Probate Court - Legal Research Computer	-	35,000	12,628	22,372
Probate Court - Conduct of Business				
Contract Services	-	17,500	6,185	11,315
Other	-	25,000	23,615	1,385
Total Probate Court - Conduct of Business	-	42,500	29,800	12,700
Probate Court - Mediation				
Personal Services	-	39,000	38,664	336
Other	-	50,000	12,220	37,780
Total Probate Court - Mediation	-	89,000	50,884	38,116
Probate Court - Indigent Guardianship				
Contract Services	-	50,000	50,000	-
Other	-	100,000	70,117	29,883
Total Probate Court - Indigent Guardianship	-	150,000	120,117	29,883
Probate Court - Special Projects				
Contract Services	-	126,000	50,441	75,559
Other	-	60,000	28,459	31,541
Capital Outlay	-	80,000	70,000	10,000
Total Probate Court - Special Projects	-	266,000	148,900	117,100
Probate Court - Mental Health				
Other	60,000	77,500	77,408	92
Total Probate Court - Mental Health	60,000	77,500	77,408	92

(Continued)

<u>**County of Summit, Ohio**</u>

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Domestic Court - Legal Research Computer				
Equipment	$ 40,000	$ 40,000	$ 22,639	$ 17,361
Total Domestic Court - Legal Research Computer	40,000	40,000	22,639	17,361
Domestic Court - Special Projects				
Personal Services	298,096	298,096	273,451	24,645
Supplies	2,000	2,000	377	1,623
Travel/Continuing Education	16,000	16,000	14,456	1,544
Contract Services	21,500	21,500	2,867	18,633
Other	5,000	5,000	-	5,000
Equipment	5,000	5,000	-	5,000
Total Domestic Court - Special Projects	347,596	347,596	291,151	56,445
Common Pleas Court - Legal Research Computer				
Professional Services	82,465	82,465	29,062	53,403
Other	45,000	45,000	41,028	3,972
Capital Outlay	-	190,000	1,440	188,560
Total Common Pleas Court - Legal Research Computer	127,465	317,465	71,530	245,935
Common Pleas Court - Special Projects				
Personal Services	388,000	577,000	452,336	124,664
Professional Services	176,769	166,869	31,175	135,694
Supplies	20,000	26,000	25,078	922
Travel/Continuing Education	60,000	60,000	51,179	8,821
Contract Services	185,000	185,000	173,557	11,443
Other	15,000	18,900	14,627	4,273
Equipment	50,000	50,000	40,421	9,579
Capital Outlay	176,015	187,015	56,752	130,263
Total Common Pleas Court - Special Projects	1,070,784	1,270,784	845,125	425,659
Total General Government - Judicial	1,737,915	2,727,915	1,751,428	976,487
Public Safety				
Juvenile Court - Indigent Driver Alcohol				
Contract Services	-	30,278	-	30,278
Total Juvenile Court - Indigent Driver Alcohol	-	30,278	-	30,278
Juvenile Court - Driver Intervention				
Supplies	3,400	3,400	-	3,400
Contract Services	7,400	7,400	7,400	-
Total Juvenile Court - Probation Services	10,800	10,800	7,400	3,400
Total Public Safety	10,800	41,078	7,400	33,678
Total Expenditures	1,748,715	2,768,993	1,758,828	1,010,165
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	77,170	(789,610)	(26,406)	763,204
Other Financing Sources (Uses)				
Transfers In	-	85,000	85,000	-
Transfers Out	-	(85,000)	(85,000)	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balance	77,170	(789,610)	(26,406)	763,204
Fund Balance - Beginning	2,119,491	2,119,491	2,119,491	
Prior Year Encumbrance Appropriations	31,904	31,904	31,904	
Fund Balance - Ending	$ 2,228,565	$ 1,361,785	$ 2,124,989	$ 763,204

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Charges For Services	$ 150,000	$ 150,000	$ 133,437	$ (16,563)
Total Revenues	150,000	150,000	133,437	(16,563)
Expenditures				
Public Safety				
Personal Services	184,500	184,500	178,785	5,715
Supplies	25,000	25,000	4,898	20,102
Equipment	10,000	10,000	2,556	7,444
Total Public Safety	219,500	219,500	186,239	33,261
Net Change in Fund Balance	(69,500)	(69,500)	(52,802)	16,698
Fund Balance - Beginning	209,205	209,205	209,205	
Fund Balance - Ending	$ 139,705	$ 139,705	$ 156,403	$ 16,698

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Charges For Services	$ 120,000	$ 120,000	$ 95,410	$ (24,590)
Total Revenues	120,000	120,000	95,410	(24,590)
Expenditures				
Public Safety				
Subsidies/Shared Revenues	120,000	120,000	96,818	23,182
Total Expenditures	120,000	120,000	96,818	23,182
Net Change in Fund Balance	-	-	(1,408)	(1,408)
Fund Balance - Beginning	56,906	56,906	56,906	
Fund Balance - Ending	$ 56,906	$ 56,906	$ 55,498	$ (1,408)

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	$ 80,000	$ 80,000	$ 79,190	$ (810)
Total Revenues	80,000	80,000	79,190	(810)
Expenditures				
General Government - Legislative and Executive				
Personal Services	23,100	23,100	-	23,100
Supplies	10,000	10,000	-	10,000
Contract Services	5,000	5,000	-	5,000
Equipment	10,000	10,000	-	10,000
Total General Government - Legislative and Executive	48,100	48,100	-	48,100
Excess (Deficiency) of Revenues Over (Under) Expenditures	31,900	31,900	79,190	47,290
Other Financing Sources (Uses)				
Transfers-Out	-	(36,000)	(36,000)	-
Total Other Financing Sources (Uses)	-	(36,000)	(36,000)	-
Net Change in Fund Balance	31,900	(4,100)	43,190	47,290
Fund Balance - Beginning	78,970	78,970	78,970	
Fund Balance - Ending	$ 110,870	$ 74,870	$ 122,160	$ 47,290

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Charges For Services	$ -	$ -	$ 1,467	$ 1,467
Total Revenues	-	-	1,467	1,467
Expenditures				
Public Safety				
Other	-	6,748	-	6,748
Total Expenditures	-	6,748	-	6,748
Net Change in Fund Balance	-	(6,748)	1,467	8,215
Fund Balance - Beginning	6,748	6,748	6,748	
Fund Balance - Ending	$ 6,748	$ -	$ 8,215	$ 8,215

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Charges for Services	$ 35,000	$ 35,000	$ 20,332	$ (14,668)
Fines and Forfeitures	345,000	345,000	335,067	(9,933)
Other	-	-	410	410
Total Revenues	380,000	380,000	355,809	(24,191)
Expenditures				
Public Safety				
Personal Services	199,000	203,000	199,865	3,135
Professional Services	1,400	1,400	40	1,360
Internal Charge Back	6,000	6,000	1,518	4,482
Supplies	67,775	63,775	51,378	12,397
Contract Services	119,864	119,864	111,893	7,971
Total Public Safety	394,039	394,039	364,694	29,345
Net Change in Fund Balance	(14,039)	(14,039)	(8,885)	5,154
Fund Balance - Beginning	254,574	254,574	254,574	
Prior Year Encumbrance Appropriations	8,639	8,639	8,639	
Fund Balance - Ending	$ 249,174	$ 249,174	$ 254,328	$ 5,154

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Charges For Services	$ 2,244,100	$ 2,244,100	$ 1,694,226	$ (549,874)
Intergovernmental	6,644,900	7,178,429	6,490,723	(687,706)
Other	10,000	10,000	177,392	167,392
Total Revenues	8,899,000	9,432,529	8,362,341	(1,070,188)
Expenditures				
Human Services				
Personal Services	7,142,400	7,142,400	6,961,277	181,123
Internal Charge Back	130,100	130,100	103,828	26,272
Supplies	61,829	61,829	41,106	20,723
Travel/Continuing Education	15,000	19,500	14,359	5,141
Motor Vehicle Fuel/Repair	8,000	8,000	-	8,000
Contract Services	1,840,662	1,836,162	1,530,735	305,427
Other	450,236	450,236	450,075	161
Total Human Services	9,648,227	9,648,227	9,101,380	546,847
Excess (Deficiency) of Revenues Over (Under) Expenditures	(749,227)	(215,698)	(739,039)	(523,341)
Other Financing Sources				
Other Financing Sources	1,000	1,000	190	(810)
Total Other Financing Sources	1,000	1,000	190	(810)
Net Change in Fund Balance	(748,227)	(214,698)	(738,849)	(524,151)
Fund Balance (Deficit) - Beginning	(475,501)	(475,501)	(475,501)	
Prior Year Encumbrance Appropriations	737,427	737,427	737,427	
Fund Balance (Deficit) - Ending	$ (486,301)	$ 47,228	$ (476,923)	$ (524,151)

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, 2017

	Budgeted Amounts			
	Original	Final	Actual	Variance With Final Budget
Revenues				
Property Taxes	$ 8,562,984	$ 8,678,306	$ 8,547,020	$ (131,286)
Other	100,000	100,000	-	(100,000)
Total Revenues	8,662,984	8,778,306	8,547,020	(231,286)
Expenditures				
Recreation				
Contract Services	8,563,000	8,562,984	8,547,020	15,964
Total Recreation	8,563,000	8,562,984	8,547,020	15,964
Net Change in Fund Balance	99,984	215,322	-	(215,322)
Fund Balance (Deficit) - Beginning	-	-	-	
Fund Balance (Deficit) - Ending	$ 99,984	$ 215,322	$ -	$ (215,322)

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	$ 620,000	$ 3,184,599	$ 892,499	$ (2,292,100)
Total Revenues	620,000	3,184,599	892,499	(2,292,100)
Expenditures				
Public Safety				
Personal Services	405,400	407,198	394,481	12,717
Internal Charge Back	16,000	16,000	13,874	2,126
Supplies	19,269	35,795	17,951	17,844
Travel/Continuing Education	5,000	98,509	14,846	83,663
Contract Services	5,070	48,016	23,548	24,468
Hazardous Materials	-	1,811,445	621,076	1,190,369
Subsidized/Shared Revenue	54,100	54,946	52,875	2,071
Other	109,900	386,965	163,553	223,412
Equipment	-	632,687	59,592	573,095
Total Public Safety	614,739	3,491,561	1,361,796	2,129,765
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,261	(306,962)	(469,297)	(162,335)
Other Financing Sources (Uses)				
Other Financing Sources	-	-	9,505	9,505
Total Other Financing Sources (Uses)	-	-	9,505	9,505
Net Change in Fund Balance	5,261	(306,962)	(459,792)	(152,830)
Fund Balance - Beginning	540,537	540,537	540,537	
Prior Year Encumbrance Appropriations	7,339	7,339	7,339	
Fund Balance (Deficit) - Ending	$ 553,137	$ 240,914	$ 88,084	$ (152,830)

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Property Taxes	$ 7,578,004	$ 7,687,804	$ 7,757,005	$ 69,201
Intergovernmental	1,099,159	1,099,159	1,101,448	2,289
Total Revenues	8,677,163	8,786,963	8,858,453	71,490
Expenditures				
Debt Service:				
Principal	8,180,288	8,180,288	7,455,270	725,018
Interest	3,201,235	3,201,235	3,201,235	-
Total Expenditures	11,381,523	11,381,523	10,656,505	725,018
Excess of Revenues Over Expenditures	(2,704,360)	(2,594,560)	(1,798,052)	796,508
Other Financing Sources				
Other Non-Operating Revenue	-	2,000	2,000	-
Total Other Financing Sources	-	2,000	2,000	-
Net Change in Fund Balance	(2,704,360)	(2,592,560)	(1,796,052)	796,508
Fund Balance - Beginning	5,189,809	5,189,809	5,189,809	
Prior Year Encumbrance Appropriations	913	913	913	
Fund Balance (Deficit) - Ending	$ 2,486,362	$ 2,598,162	$ 3,394,670	$ 796,508

County of Summit, Ohio

Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2017

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Investments	$ 2,618,335	$ 6,395,377	$ 9,013,712
Receivables (Net of Allowance for Uncollectibles)			
Loans	-	3,606,035	3,606,035
Total Assets	$ 2,618,335	$ 10,001,412	$ 12,619,747
Liabilities			
Accounts Payable	$ 113,214	$ 393,014	$ 506,228
Accrued Salaries and Wages Payable	3,010	-	3,010
Due To Other Funds	106	-	106
Due To Other Governments	463	-	463
Total Liabilities	116,793	393,014	509,807
Deferred Inflows of Resources			
Unavailable Revenue	-	1,116,035	1,116,035
Total Deferred Inflows of Resources	-	1,116,035	1,116,035
Fund Balances			
Restricted	-	8,492,363	8,492,363
Assigned	2,501,542	-	2,501,542
Total Fund Balances	2,501,542	8,492,363	10,993,905
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 2,618,335	$ 10,001,412	$ 12,619,747

County of Summit, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2017

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
Revenues			
Intergovernmental	$ 596,452	$ 2,791,422	$ 3,387,874
Investment Income	-	35	35
Other	26,085	190,728	216,813
Total Revenues	622,537	2,982,185	3,604,722
Expenditures			
General Government:			
Legislative and Executive	273,798	-	273,798
Public Works	-	3,658,502	3,658,502
Other Expenditures	12,262	60,445	72,707
Capital Outlay	1,680,855	3,937,506	5,618,361
Total Expenditures	1,966,915	7,656,453	9,623,368
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,344,378)	(4,674,268)	(6,018,646)
Other Financing Sources (Uses)			
Transfers In	1,356,000	3,887,475	5,243,475
Transfers Out	(100,000)	-	(100,000)
Total Other Financing Sources (Uses)	1,256,000	3,887,475	5,143,475
Net Change in Fund Balances	(88,378)	(786,793)	(875,171)
Fund Balance - Beginning	2,589,920	9,279,156	11,869,076
Fund Balance - Ending	$ 2,501,542	$ 8,492,363	$ 10,993,905

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	$ -	$ -	$ 596,451	$ 596,451
Other	-	-	24,485	24,485
Total Revenues	-	-	620,936	620,936
Expenditures				
Personal Services	217,100	217,100	216,717	383
Professional Services	58,409	58,409	50,494	7,915
Internal Charge Back	6,000	6,000	3,044	2,956
Supplies	2,098	2,098	270	1,828
Travel/Continuing Education	7,581	7,581	2,657	4,924
Advertising and Printing	4,110	4,110	2,930	1,180
Capital Outlay	360,036	2,497,236	2,347,601	149,635
Total Expenditures	655,334	2,792,534	2,623,713	168,821
Excess (Deficiency) of Revenues Over (Under) Expenditures	(655,334)	(2,792,534)	(2,002,777)	789,757
Other Financing Sources (Uses)				
Transfers-In	-	265,997	1,356,000	1,090,003
Transfers-Out	-	(100,000)	(100,000)	-
Other Financing Sources	-	-	1,600	1,600
Total Other Financing Sources (Uses)	-	165,997	1,257,600	1,091,603
Net Change in Fund Balance	(655,334)	(2,626,537)	(745,177)	1,881,360
Fund Balance - Beginning	2,236,303	2,236,303	2,236,303	
Prior Year Encumbrance Appropriations	390,234	390,234	390,234	
Fund Balance - Ending	$ 1,971,203	$ -	$ 1,881,360	$ 1,881,360

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, 2017

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	$ -	$ 3,423,797	$ 2,767,358	$ (656,439)
Investment Income	-	-	34	34
Other	-	-	190,728	190,728
Total Revenues	-	3,423,797	2,958,120	(465,677)
Expenditures				
Professional Services	31,703	31,703	3,992	27,711
Contract Services	1,913,977	2,057,977	2,057,977	-
Capital Outlay	1,476,768	10,862,301	9,902,309	959,992
Total Expenditures	3,422,448	12,951,981	11,964,278	987,703
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,422,448)	(9,528,184)	(9,006,158)	522,026
Other Financing Sources (Uses)				
Transfers-In	-	4,287,475	3,887,475	(400,000)
Total Other Financing Sources (Uses)	-	4,287,475	3,887,475	(400,000)
Net Change in Fund Balance	(3,422,448)	(5,240,709)	(5,118,683)	122,026
Fund Balance - Beginning	3,458,513	3,458,513	3,458,513	
Prior Year Encumbrance Appropriations	3,422,449	3,422,449	3,422,449	
Fund Balance - Ending	$ 3,458,514	$ 1,640,253	$ 1,762,279	$ 122,026

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, 2017

	Office Services	Medical Self-Insurance	Workers' Compensation	Telephone Services	Internal Audit	Geographic Info Systems	Information Technology	Total
Assets								
Current Assets:								
Equity in Pooled Cash and Investments	$ -	$ 15,455,822	$ 9,141,402	$ -	$ -	$ -	$ 96,674	$ 24,693,898
Cash With Fiscal Agent	-	-	-	145,196	-	-	-	145,196
Receivables (Net of Allowance for Uncollectibles)								
Accounts	14,782	843	-	1,500	-	-	-	17,125
Due From Other Funds	41,374	-	40,093	66,507	-	-	-	147,974
Due From Other Governments	26,907	-	60,044	8,924	-	-	43,855	139,730
Material and Supplies Inventory	32,301	-	-	-	-	-	-	32,301
Prepaid Items	30,000	263,602	-	-	-	-	396,009	689,611
Total Current Assets	145,364	15,720,267	9,241,539	222,127	-	-	536,538	25,865,835
Noncurrent Assets:								
Capital Assets:								
Nondepreciable Capital Assets	-	-	-	1,319,227	-	-	-	1,319,227
Depreciable Capital Assets, Net	12,383	-	-	-	1,254	-	407,673	421,310
Total Noncurrent Assets	12,383	-	-	1,319,227	1,254	-	407,673	1,740,537
Total Assets	157,747	15,720,267	9,241,539	1,541,354	1,254	-	944,211	27,606,372
Deferred Outflows of Resources								
Pension	100,137	200,275	100,137	118,842	300,412	237,684	1,101,511	2,158,998
Total Deferred Outflows of Resources	100,137	200,275	100,137	118,842	300,412	237,684	1,101,511	2,158,998
Liabilities								
Current Liabilities:								
Accounts Payable	22,103	312,642	10,708	260,046	95	25,922	496,387	1,127,903
Accrued Salaries and Wages Payable	2,582	6,316	4,033	2,332	7,594	5,770	34,856	63,483
Compensated Absences	12,764	15,260	15,853	4,553	9,209	12,800	96,106	166,545
Due To Other Funds	65,244	442	149	35,943	89,582	83	9,199	200,642
Due To Other Governments	473	4,852	621	359	2,777	888	5,736	15,706
Claims Payable	-	2,726,400	737,161	-	-	-	-	3,463,561
Capital Leases Payable	-	-	-	196,016	-	-	-	196,016
Total Current Liabilities	103,166	3,065,912	768,525	499,249	109,257	45,463	642,284	5,233,856
Long-term Liabilities:								
Compensated Absences	28,434	33,995	35,315	10,143	20,514	28,516	214,097	371,014
Claims Payable	-	-	880,638	-	-	-	-	880,638
Net Pension Liability	261,158	522,315	261,158	261,158	783,473	522,315	2,872,733	5,484,310
Capital Leases Payable	-	-	-	1,268,345	-	-	-	1,268,345
Total Long-term Liabilities	289,592	556,310	1,177,111	1,539,646	803,987	550,831	3,086,830	8,004,307
Total Liabilities	392,758	3,622,222	1,945,636	2,038,895	913,244	596,294	3,729,114	13,238,163
Deferred Inflows of Resources								
Pension	3,548	27,032	3,548	2,322	10,646	4,644	118,769	170,509
Total Deferred Inflows of Resources	3,548	27,032	3,548	2,322	10,646	4,644	118,769	170,509
Net Position								
Net Investment in Capital Assets	12,383	-	-	62	1,254	-	407,673	421,372
Unrestricted	(150,805)	12,271,288	7,392,492	(381,083)	(623,478)	(363,254)	(2,209,834)	15,935,326
Total Net Position	$ (138,422)	$ 12,271,288	$ 7,392,492	$ (381,021)	$ (622,224)	$ (363,254)	$ (1,802,161)	$ 16,356,698

County of Summit, Ohio

Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
December 31, 2017

	Office Services	Medical Self-Insurance	Workers' Compensation	Telephone Services	Internal Audit	Geographic Info Systems	Information Technology	Total
Operating Revenues								
Charges for Services	$ 925,792	$ 49,377,858	$ 108,738	$ 1,039,441	$ 174,680	$ 520,770	$ 3,940,156	$ 56,087,435
Other	-	96,315	-	-	-	-	-	96,315
Total Operating Revenues	925,792	49,474,173	108,738	1,039,441	174,680	520,770	3,940,156	56,183,750
Operating Expenses								
Personal Services	254,604	464,311	318,358	205,719	715,880	421,111	3,093,061	5,473,044
Contractual Services	258,536	1,655,844	21,458	938,798	11,526	150,891	1,149,164	4,186,217
Material and Supplies	547,528	11,154	5,433	6,696	1,746	14,660	35,782	622,999
Insurance Claims Expense	-	43,035,271	1,507,854	-	-	-	-	44,543,125
Depreciation	1,905	-	-	-	1,158	-	232,793	235,856
Other	-	152,576	149	196,766	6,064	11,694	19,812	387,061
Total Operating Expenses	1,062,573	45,319,156	1,853,252	1,347,979	736,374	598,356	4,530,612	55,448,302
Operating Income (Loss)	(136,781)	4,155,017	(1,744,514)	(308,538)	(561,694)	(77,586)	(590,456)	735,448
Non-Operating Revenues (Expenses)								
Intergovernmental Revenue	-	-	875,687	-	-	-	-	875,687
Investment Income	-	18,751	-	62	-	-	-	18,813
Total Non-Operating Revenues (Expenses)	-	18,751	875,687	62	-	-	-	894,500
Income (Loss) Before Capital Contributions and Transfers	(136,781)	4,173,768	(868,827)	(308,476)	(561,694)	(77,586)	(590,456)	1,629,948
Transfers In	-	-	-	130,000	450,000	-	-	580,000
Change in Net Position	(136,781)	4,173,768	(868,827)	(178,476)	(111,694)	(77,586)	(590,456)	2,209,948
Net Position (Deficit) - Beginning	(1,641)	8,097,520	8,261,319	(202,545)	(510,530)	(285,668)	(1,211,705)	14,146,750
Net Position (Deficit) - Ending	$ (138,422)	$ 12,271,288	$ 7,392,492	$ (381,021)	$ (622,224)	$ (363,254)	$ (1,802,161)	$ 16,356,698

County of Summit, Ohio

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2017

	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	$ 881,601	$ 49,392,236	$ 1,779,737	$ 1,021,478	$ 177,766	$ 520,770	$ 3,896,301	$ 57,669,889
Cash Receipts - Other	-	96,315	-	-	-	-	-	96,315
Cash Payments for Goods and Services	(651,364)	(1,843,962)	(45,669)	(945,494)	(22,175)	(151,353)	(1,352,357)	(5,012,374)
Cash Payments for Insurance Claims	-	(42,802,893)	(1,492,963)	-	-	-	-	(44,295,856)
Cash Payments to Employees	(215,949)	(405,170)	(254,969)	(205,984)	(605,591)	(369,417)	(2,445,014)	(4,502,094)
Net Cash Provided (Used) by Operating Activities	14,288	4,436,526	(13,864)	(130,000)	(450,000)	-	98,930	3,955,880
Cash Flows from Non-Capital Financing Activities								
Cash Receipts - Intergovernmental	-	-	875,687	-	-	-	-	875,687
Transfers In	-	-	-	130,000	450,000	-	-	580,000
Net Cash Provided by Non-Capital Financing Activites	-	-	875,687	130,000	450,000	-	-	1,455,687
Cash Flows from Capital and Related Financing Activities								
Cash Proceeds from Debt	-	-	-	1,464,361	-	-	-	1,464,361
Cash Payments for Capital Acquisitions	(14,288)	-	-	(1,319,227)	-	-	(2,256)	(1,335,771)
Net Cash Provided (Used) by Capital and Related Financing Activities	(14,288)	-	-	145,134	-	-	(2,256)	128,590
Cash Flows from Investing Activities								
Interest on Investments	-	18,751	-	62	-	-	-	18,813
Net Increase in Pooled Cash and Investments	-	4,455,277	861,823	145,196	-	-	96,674	5,558,970
Pooled Cash and Investments - Beginning	-	11,000,545	8,279,579	-	-	-	-	19,280,124
Pooled Cash and Investments - Ending	$ -	$ 15,455,822	$ 9,141,402	$ 145,196	$ -	$ -	$ 96,674	$ 24,839,094
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities								
Operating Income (Loss)	$ (136,781)	$ 4,155,017	$ (1,744,514)	$ (308,538)	$ (561,694)	$ (77,586)	$ (590,456)	$ 735,448
Adjustments:								
Depreciation	1,905	-	-	-	1,158	-	232,793	235,856
(Increase) Decrease in Assets:								
Accounts Receivable	(14,782)	2,599	-	175	-	-	-	(12,008)
Due From Other Funds	4,648	-	1,534,518	4,192	-	-	-	1,543,358
Due From Other Governments	(9,732)	11,779	136,481	(1,022)	-	-	(43,855)	93,651
Inventory	9,344	-	-	-	-	-	-	9,344
Other Operating Assets	129,767	(16,949)	-	-	-	-	(220,037)	(107,219)
Decrease in Deferred Outflows of Resources - Pensions	(20,554)	(29,977)	(24,959)	(55,062)	(71,031)	(110,716)	(195,551)	(507,850)
Increase (Decrease) in Liabilities:								
Accounts Payable	15,600	288,817	(23,739)	196,813	(2,764)	25,911	72,360	572,998
Accrued Salaries and Wages Payable	(557)	1,488	871	(485)	(841)	645	(14,886)	(13,765)
Compensated Absences	10,411	(1,383)	24,562	(35,776)	6,670	(21,896)	308,958	291,546
Due To Other Funds	(25,829)	(3,205)	8	(22,391)	(991)	(2,384)	(8,868)	(63,660)
Due To Other Governments	(102)	4,110	134	(74)	1,483	100	342	5,993
Insurance Claims Payable	-	(67,702)	19,993	-	-	-	-	(47,709)
Net Pension Liability	53,258	77,431	64,765	94,539	184,242	190,624	506,022	1,170,881
Increase (Decrease) in Deferred Inflows of Resources - Pensions	(2,308)	14,501	(1,984)	(2,371)	(6,232)	(4,698)	52,108	49,016
Net Cash Provided (Used) by Operating Activities	$ 14,288	$ 4,436,526	$ (13,864)	$ (130,000)	$ (450,000)	$ -	$ 98,930	$ 3,955,880

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.

Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended December 31, 2017

	Balance January 1, 2017	Additions	Deductions	Balance December 31, 2017
Undivided/Subdivision Holding				
Assets				
Equity in Pooled Cash and Investments	$ 39,561,772	$ 897,807,257	$ 890,170,029	$ 47,199,000
Cash and Cash Equivalents - Segregated Accounts	21,282	-	21,282	-
Receivables (Net of Allowance for Uncollectibles)				
Taxes	608,043,676	613,254,002	608,043,676	613,254,002
Total Assets	$ 647,626,730	$ 1,511,061,259	$ 1,498,234,987	$ 660,453,002
Liabilities				
Due To Other Governments	$ 608,174,179	$ 613,385,461	$ 608,174,179	$ 613,385,461
Unapportioned Monies	39,452,551	1,237,828,669	1,230,213,679	47,067,541
Total Liabilities	$ 647,626,730	$ 1,851,214,130	$ 1,838,387,858	$ 660,453,002
Payroll Holding				
Assets				
Equity in Pooled Cash and Investments	$ 3,369,226	$ 80,674,239	$ 80,569,052	$ 3,474,413
Total Assets	$ 3,369,226	$ 80,674,239	$ 80,569,052	$ 3,474,413
Liabilities				
Unapportioned Monies	$ 3,369,226	$ 80,674,239	$ 80,569,052	$ 3,474,413
Total Liabilities	$ 3,369,226	$ 80,674,239	$ 80,569,052	$ 3,474,413
Custodial Checking				
Assets				
Cash and Cash Equivalents - Segregated Accounts	$ 14,946,664	$ 13,350,617	$ 14,946,664	$ 13,350,617
Liabilities				
Unapportioned Monies	$ 14,946,664	$ 13,350,617	$ 14,946,664	$ 13,350,617
Metro Parks				
Assets				
Equity in Pooled Cash and Investments	$ 7,665,361	$ 17,629,596	$ 16,113,824	$ 9,181,133
Receivables (Net of Allowance for Uncollectibles)				
Taxes	15,449,275	15,798,388	15,449,275	15,798,388
Total Assets	$ 23,114,636	$ 33,427,984	$ 31,563,099	$ 24,979,521
Liabilities				
Due To Other Governments	$ 116,583	$ 35,471	$ 116,583	$ 35,471
Unapportioned Monies	22,998,053	17,430,743	15,484,746	24,944,050
Total Liabilities	$ 23,114,636	$ 17,466,214	$ 15,601,329	$ 24,979,521
District Health				
Assets				
Equity in Pooled Cash and Investments	$ 7,428,992	$ 28,709,430	$ 27,165,106	$ 8,973,316
Total Assets	$ 7,428,992	$ 28,709,430	$ 27,165,106	$ 8,973,316
Liabilities				
Due To Other Governments	$ 135,700	$ 398,594	$ 135,700	$ 398,594
Unapportioned Monies	7,293,292	1,680,024	398,594	8,574,722
Total Liabilities	$ 7,428,992	$ 2,078,618	$ 534,294	$ 8,973,316
Children Services - Family Stability				
Assets				
Equity in Pooled Cash and Investments	$ 252,748	$ 2,050,712	$ 2,081,968	$ 221,492
Total Assets	$ 252,748	$ 2,050,712	$ 2,081,968	$ 221,492
Liabilities				
Due To Other Governments	$ 2,455	$ 1,303	$ 2,455	$ 1,303
Unapportioned Monies	250,293	2,455	32,559	220,189
Total Liabilities	$ 252,748	$ 3,758	$ 35,014	$ 221,492

(Continued)

Combining Statement of Changes in Assets and Liabilities
Agency Funds (Continued)
For the Fiscal Year Ended December 31, 2017

	Balance January 1, 2017	Additions	Deductions	Balance December 31, 2017
Development Finance Authority				
Assets				
Equity in Pooled Cash and Investments	$ 2,086,458	$ 2,489,174	$ 2,388,911	$ 2,186,721
Total Assets	$ 2,086,458	$ 2,489,174	$ 2,388,911	$ 2,186,721
Liabilities				
Due To Other Governments	$ 4,614	$ 1,009	$ 4,614	$ 1,009
Unapportioned Monies	2,081,844	104,877	1,009	2,185,712
Total Liabilities	$ 2,086,458	$ 105,886	$ 5,623	$ 2,186,721
Other Agency				
Assets				
Equity in Pooled Cash and Investments	$ 326,361	$ 3,269,110	$ 3,179,643	$ 415,828
Total Assets	$ 326,361	$ 3,269,110	$ 3,179,643	$ 415,828
Liabilities				
Due To Other Governments	$ 3,249	$ 2,248	$ 3,249	$ 2,248
Unapportioned Monies	323,112	92,716	2,248	413,580
Total Liabilities	$ 326,361	$ 94,964	$ 5,497	$ 415,828
Total Agency Funds				
Assets				
Equity in Pooled Cash and Investments	$ 60,690,918	$ 1,032,629,518	$ 1,021,668,533	$ 71,651,903
Cash and Cash Equivalents - Segregated Accounts	14,967,946	13,350,617	14,967,946	13,350,617
Receivables (Net of Allowance for Uncollectibles)				
Taxes	623,492,951	629,052,390	623,492,951	629,052,390
Total Assets	$ 699,151,815	$ 1,675,032,525	$ 1,660,129,430	$ 714,054,910
Liabilities				
Due To Other Governments	$ 608,436,780	$ 613,824,086	$ 608,436,780	$ 613,824,086
Unapportioned Monies	90,715,035	1,351,164,340	1,341,648,551	100,230,824
Total Liabilities	$ 699,151,815	$ 1,964,988,426	$ 1,950,085,331	$ 714,054,910

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COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2017

COUNTY OF SUMMIT, OHIO

FISCAL OFFICE
1840
COUNTY OF SUMMIT

STATISTICAL SECTION

Kristen M. **Scalise** CPA, CFE

Summit County Fiscal Officer

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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

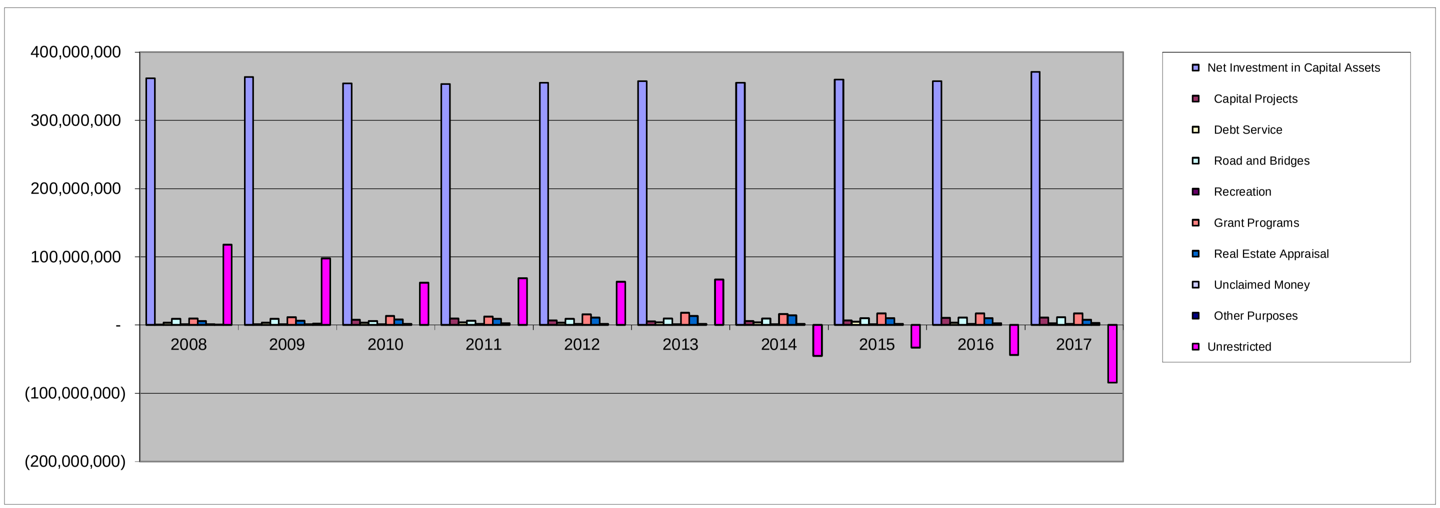
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

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

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

	2008	2009	2010	2011	2012	2013	Restated 2014	2015	2016	2017
Governmental Activities										
Net Investment in Capital Assets	$ 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	$ 202,524,777
Restricted for:										
Capital Projects	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	11,191,998
Debt Service	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	2,756,979
Road and Bridges	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	11,451,466
Health and Human Services	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	141,467,662
Recreation	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	1,686,249
Grant Programs	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	17,267,855
Real Estate Appraisal	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	7,743,248
Unclaimed Money	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	2,932,737
Other Purposes	435,938	2,220,950	-	-	-	-	-	-	-	-
Unrestricted	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)	(113,967,270)
Total Governmental Activities Net Position	$ 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	$ 285,055,701
Business-type Activities										
Net Investment in Capital Assets	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	168,564,218
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	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	29,515,082
Total Business-type Activities Net Position	$ 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	$ 198,079,300
Primary Government										
Net Investment in Capital Assets	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	371,088,995
Restricted	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	196,498,194
Unrestricted	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)	(84,452,188)
Total Primary Government Net Position	$ 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	$ 483,135,001



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.

Table 2

COUNTY OF SUMMIT, OHIO

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses										
Governmental Activities:										
General Government:										
Legislative & Executive	$ 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	$ 41,824,328
Judicial	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	41,057,971
Public Safety	79,481,857	81,056,444	79,049,965	77,969,693	77,096,415	75,956,690	80,277,391	80,328,308	89,980,544	100,039,211
Public Works	20,456,800	19,432,193	17,700,183	20,153,145	17,542,294	18,051,198	20,466,963	14,585,564	23,986,968	23,882,814
Health	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	128,828,379
Economic Development	3,313,440	6,101,164	13,556,567	6,901,285	20,707,434	5,852,486	7,282,857	4,310,043	3,241,146	3,931,728
Human Services	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	109,273,081
Recreation	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	8,828,143
Interest and Fiscal Charges	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	3,187,675
Bond Issuance Costs	-	-	-	-	-	268,803	-	-	-	-
Total Governmental Activities Expenses	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	460,853,330
Business-type Activities:										
Water	22,666	15,339	11,249	6,996	2,811	181	-	-	-	-
Sewer	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	46,699,620
Total Business-type Activities Expenses	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	46,699,620
Total Primary Government Expenses	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	507,552,950
Program Revenues										
Governmental Activities:										
Charges for Services and Sales	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	66,241,571
Operating Grants and Contributions	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	149,906,247
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	3,387,874
Total Governmental Activities Program Revenue	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	219,535,692
Business-type Activities:										
Charges for Services:										
Water	2,529	3,031	3,543	11,831	5,164	-	-	-	-	-
Sewer	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	44,528,976
Operating Grants and Contributions	-	-	3,902,544	8,306,008	4,296,053	4,165,334	29,744	1,089,446	351,156	38,841
Capital Grants and Contributions	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	2,668,126
Total Business-type Activites Program Revenue	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	47,235,943
Total Primary Government Program Revenue	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	266,771,635
Net (Expenses)/Revenue										
Governmental Activities	(210,100,423)	(191,947,042)	(179,744,032)	(187,138,974)	(196,179,839)	(197,141,145)	(195,127,071)	(199,078,903)	(222,867,794)	(241,317,638)
Business-type Activities	(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	536,323
Total Primary Government Net Expense	(212,098,367)	(193,016,731)	(175,128,084)	(182,045,801)	(188,074,973)	(189,584,565)	(194,708,175)	(193,031,442)	(217,996,445)	(240,781,315)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes										
Property Taxes	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	128,513,708
Sales Tax	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	45,820,525
Other Taxes	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	12,573,270
Unrestricted Contributions	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	15,046,256
Investment Earnings	11,063,518	2,980,336	4,208,259	3,370,151	2,790,336	640,702	2,414,972	2,751,379	2,589,983	2,984,182
Gain on Sale of Capital Assets	-	-	-	1,062,681	-	-	-	-	-	-
Miscellaneous	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	4,320,915
Transfers	-	-	1,829,457	-	-	-	(4,909)	(7,953)	513,836	-
Total Governmental Activities	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	209,258,856
Business-type Activities										
Sale of Capital Assets	11,450	-	-	-	-	-	-	-	-	-
Unrestricted Contributions	2,462,220	1,872,940	-	-	-	-	-	-	-	-
Investment Earnings	5,981	5,355	303	201	188,770	173,993	158,964	164,053	132,179	109,458
Miscellaneous	34,893	48,045	51,111	11,234	67,850	110,729	42,771	52,829	27,681	78,794
Transfers	-	-	(1,829,457)	-	-	-	4,909	7,953	(513,836)	-
Total Business-type Activities	2,514,544	1,926,340	(1,778,043)	11,435	256,620	284,722	206,644	224,835	(353,976)	188,252
Total Primary Government	206,037,905	203,269,446	211,416,783	209,659,794	189,426,143	193,094,992	196,154,141	200,649,316	205,222,914	209,447,108
Change in Net Position										
Governmental Activities	(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)	(32,058,782)
Business-type Activities	516,600	856,651	2,837,905	5,104,608	8,361,486	7,841,302	625,540	6,272,296	4,517,373	724,575
Total Primary Government	$ (6,060,462)	$ 10,252,715	$ 36,288,699	$ 27,613,993	$ 1,351,170	$ 3,510,427	$ 1,445,966	$ 7,617,874	$ (12,773,531)	$ (31,334,207)

COUNTY OF SUMMIT, OHIO

Table 3

PROGRAM REVENUES BY FUNCTION/PROGRAM
LAST TEN YEARS
(Accrual Basis of Accounting)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Program Revenues										
Governmental Activities:										
Charges for Services and Sales										
General Government										
Legislative and Executive	$ 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	$ 22,276,353
Judicial	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	11,290,261
Public Safety	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	21,840,877
Public Works	327,849	681,381	657,139	1,208,975	1,038,346	1,046,274	1,206,857	1,397,358	1,213,653	1,493,087
Health	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	5,047,553
Economic Development	54,073	49,193	109,317	102,420	203,453	201,074	218,302	184,954	150,955	233,989
Human Services	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	3,797,639
Recreation	45,086	48,767	39,665	63,455	64,526	67,150	88,731	98,231	134,494	261,812
Total Charges for Services and Sales	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	66,241,571
Operating Grants and Contributions										
General Government										
Legislative and Executive	730,410	514,884	1,408,265	441,749	1,046,267	699,890	793,973	324,166	320,513	179,835
Judicial	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	4,456,888
Public Safety	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	19,902,283
Public Works	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	12,597,654
Health	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	37,249,474
Economic Development	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	2,642,586
Human Services	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	71,893,730
Recreation	1,601,910	1,820,537	1,841,469	1,313,614	982,405	999,589	993,638	993,822	991,113	983,797
Total Operating Grants and Contributions	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	149,906,247
Capital Grants and Contributions										
Public Safety	-	-	184,814	32,519	90,496	10,483	-	-	200,945	76,318
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	3,311,556
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	3,387,874
Total Governmental Activities Program Revenue	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	219,535,692
Business-type Activities:										
Charges for Services										
Water	2,529	3,031	3,543	11,831	5,164	-	-	-	-	-
Sewer	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	44,528,976
Operating Grants and Contributions										
Sewer	-	-	3,902,544	8,306,008	4,296,053	4,165,334	29,744	1,089,446	351,156	38,841
Capital Grants and Contributions										
Sewer	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	2,668,126
Total Business-type Activites Program Revenue	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	47,235,943
Total Primary Government Program Revenue	$ 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	$ 266,771,635

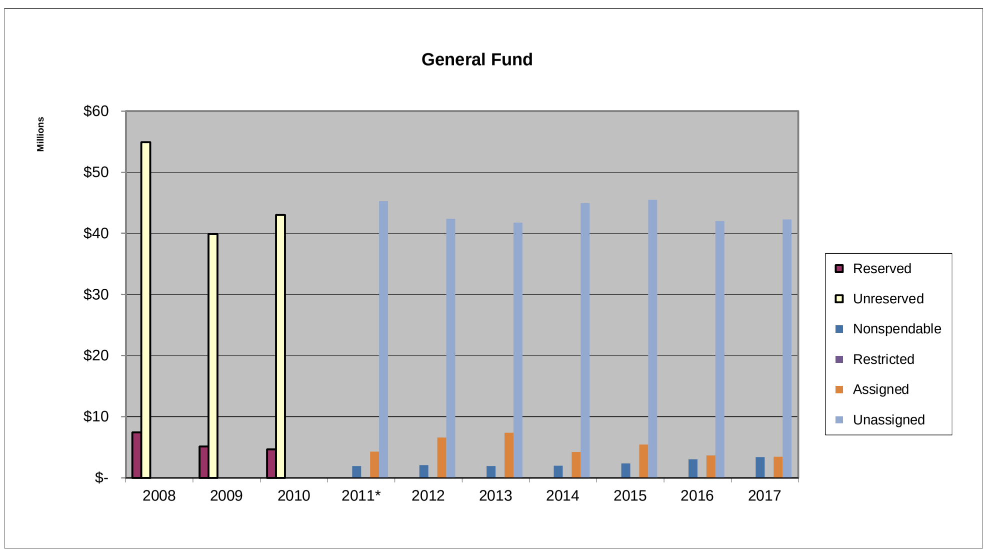
COUNTY OF SUMMIT, OHIO

Table 4

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

	2008	2009	2010	2011*	2012	2013	2014	2015	2016	2017
General Fund										
Reserved	$ 7,417,148	$ 5,137,570	$ 4,672,249	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unreserved	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	3,410,513
Restricted	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	4,267,011	6,604,448	7,369,058	4,217,079	5,453,820	3,678,872	3,444,228
Unassigned	-	-	-	45,271,081	42,368,544	41,749,347	44,958,390	45,448,146	41,991,520	42,292,371
Total General Fund	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	49,147,112
All Other Governmental Funds										
Reserved	37,903,221	44,528,358	40,768,535	-	-	-	-	-	-	-
Unreserved, Reported in:										
Special Revenue	70,596,344	87,715,227	117,638,622	-	-	-	-	-	-	-
Debt Service	2,458,119	2,493,658	2,652,596	-	-	-	-	-	-	-
Capital Projects	(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	2,469,486
Restricted	-	-	-	184,588,595	194,097,595	188,825,869	187,834,742	181,043,014	183,515,065	174,128,852
Assigned	-	-	-	819,521	407,491	822,348	917,389	855,363	2,589,920	2,501,542
Unassigned	-	-	-	(1,762,526)	(1,504,293)	(1,443,778)	(1,261,994)	(730,590)	(910,955)	-
Total All Other Governmental Funds	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	179,099,880
Total Governmental Funds	$ 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	$ 228,246,992

* 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)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues										
Taxes:										
Property	$ 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	$ 127,901,109
Sales and Use	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	46,381,443
Other	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	12,573,270
Licenses and Permits	345,916	840,101	640,710	739,889	741,521	738,811	829,390	796,684	841,148	810,609
Charges for Services	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	49,908,532
Fines and Forefietures	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	1,740,000
Intergovernmental	215,133,009	232,539,350	216,769,669	190,571,350	168,165,479	146,240,640	157,042,271	158,150,107	157,080,942	165,532,899
Special Assessments	115,040	156,960	175,369	195,748	533,956	509,689	527,749	533,487	561,214	606,742
Investment Income	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	2,910,265
Other	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	4,395,917
Total Revenues	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	412,760,786
Expenditures										
General Government:										
Legislative and Executive	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	35,097,393
Judicial	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	33,757,814
Public Safety	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	80,566,621
Public Works	18,231,446	17,409,038	14,672,052	16,020,885	15,973,733	18,624,732	20,780,789	19,730,549	17,828,722	19,849,566
Health	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	118,770,292
Economic Development	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	3,630,995
Human Services	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	102,204,967
Recreation	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	8,547,020
Intergovernmental	369,548	357,319	347,628	365,848	366,748	367,258	365,700	-	-	-
Other	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	2,047,527
Capital Outlay	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	5,618,361
Debt Service:										
Principal	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	6,678,824
Interest and Fiscal Charges	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	3,360,370
Issuance Costs	-	-	-	-	-	268,803	-	-	-	-
Total Expenditures	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	420,129,750
Other Financing Sources (Uses)										
Proceeds from Sale of Capital Assets	14,563	18,665	29,125	2,815,300	12,252	14,000	33,012	14,070	-	-
Proceeds From Leases	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	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	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	10,058,214
Transfers Out	(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)	(10,638,214)
Total Other Financing Sources (Uses)	114,212	30,774	34,054,521	2,569,145	17,072,988	755,271	(339,316)	(624,883)	35,249,289	(580,000)
Net Change in Fund Balances	$ (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	$ (7,948,964)
Debt Service as a Percentage of Noncapital Expenditures	2.4%	1.9%	4.0%	2.3%	2.3%	2.3%	2.1%	2.3%	4.9%	2.5%

COUNTY OF SUMMIT, OHIO

Table 6

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

Tax	Real Property			Tangible Personal Property				Total			
	Assessed Value			Public Utility		General Business					
Collection Year	Residential/ Agricultural	Commercial/ Industrial/PU	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	Direct Tax Rate
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
2017	8,633,819	2,541,124	31,928,409	459,159	521,771	-	-	11,634,102	32,450,180	35.85%	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 multilplying 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)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Direct (County Units)										
General Fund	1.78	1.79	1.72	1.61	1.61	1.61	1.61	1.61	1.52	1.52
Bond Retirement	0.42	0.41	0.48	0.59	0.59	0.59	0.59	0.59	0.68	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	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Mental Health	3.05	2.95	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
Total Direct Rates	12.80	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70
School Districts										
Akron CSD	71.66	71.66	71.66	71.66	71.66	79.56	79.56	79.56	79.56	79.56
Barberton CSD	59.89	58.11	58.02	57.95	60.04	59.74	68.83	70.21	69.86	69.99
Copley-Fairlawn CSD	57.63	57.58	57.62	64.52	64.60	64.52	64.49	64.06	63.67	63.67
Coventry LSD	65.43	65.53	65.58	71.97	73.49	73.52	79.34	80.23	79.43	79.23
Cuyahoga Falls CSD	69.88	69.87	69.78	69.88	69.88	69.92	69.89	69.96	69.91	69.95
Green LSD	38.89	38.81	38.44	38.41	46.81	46.54	46.22	45.80	45.63	45.39
Hudson CSD	86.25	86.19	86.23	86.03	91.33	91.24	89.01	88.43	88.43	88.43
Manchester LSD	63.85	63.88	63.88	63.86	63.94	63.93	69.89	69.88	69.86	69.85
Mogadore LSD	73.54	73.68	73.64	73.70	83.29	81.72	82.73	81.28	87.86	86.28
Nordonia Hills CSD	63.75	64.16	64.09	64.09	69.10	68.99	68.92	68.94	68.77	68.79
Norton CSD	59.90	59.90	59.90	59.90	59.90	61.80	65.69	65.69	65.69	65.69
Portage Lakes JVSD	3.05	3.05	3.05	4.35	4.35	4.35	4.35	4.35	4.35	4.35
Revere LSD	57.70	57.47	57.45	57.29	63.31	63.26	63.13	63.44	63.24	65.49
Springfield LSD	47.85	48.09	48.13	53.53	55.29	56.84	56.88	55.92	56.23	56.95
Stow - Munroe Falls CSD	45.93	45.25	45.15	45.05	53.24	53.55	53.47	53.66	53.58	55.34
Tallmadge CSD	64.46	64.63	71.57	71.56	72.80	72.99	71.66	72.41	72.27	77.03
Twinsburg CSD	61.45	61.29	60.90	60.45	61.53	66.31	66.23	65.80	66.10	65.83
Woodridge LSD	53.35	53.69	53.69	53.53	55.10	61.81	61.71	61.50	64.98	64.65
Out of County School Districts										
Aurora CSD	68.50	74.51	74.67	74.77	74.81	80.93	80.84	80.78	80.68	79.11
Cuyahoga Valley JVSD	4.35	4.35	4.35	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Highland LSD	70.55	70.55	69.90	69.90	76.80	76.80	75.30	75.30	75.30	75.30
Jackson LSD	48.60	47.00	52.30	52.70	52.70	53.00	52.80	52.70	51.60	51.10
Maplewood JVSD	2.00	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Medina JVSD	4.00	4.00	4.00	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Northwest LSD	59.20	58.50	55.50	55.00	55.00	56.10	56.00	56.00	55.20	55.10
Stark Area JVSD	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Corporations										
Akron	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.50
Barberton	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
Boston Heights	6.60	6.60	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Clinton	16.34	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	7.28	7.17	7.07	7.22	7.97	7.81	7.76	7.79	7.73	8.31
Lakemore	5.30	2.30	2.30	4.80	4.80	4.80	4.80	4.80	9.05	9.05
Macedonia	8.70	8.90	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	7.43	7.47	7.40	7.40	7.50	7.53	7.45	3.20	3.20	5.20
New Franklin	14.65	14.65	14.65	14.65	14.65	14.65	14.65	14.65	14.65	12.15
Northfield	5.98	7.48	7.48	7.48	7.48	7.48	7.48	7.48	7.48	7.48
Norton	9.50	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	1.93	1.95	1.70	2.00	2.10	2.14	2.06	2.13	2.05	2.05

(Continued)

COUNTY OF SUMMIT, OHIO

Table 7
(Continued)

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Townships										
Bath	17.01	16.99	17.00	16.40	16.40	16.40	16.40	16.40	16.90	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	15.55	15.55
Northfield Center	14.15	14.15	14.15	14.15	14.15	14.15	14.15	17.15	17.15	17.15
Richfield	9.10	9.10	9.10	9.10	9.10	11.10	11.10	12.30	12.50	12.50
Sagamore Hills	10.18	10.18	10.18	10.18	10.18	11.18	11.18	11.18	11.18	11.18
Springfield	17.90	17.90	17.90	17.90	18.90	18.90	18.90	18.90	18.90	18.90
Twinsburg	12.86	12.86	12.86	12.86	14.61	14.61	14.61	14.61	14.61	17.37
Boston Township/Peninsula Village	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48
Other Units										
North Hills Water District	0.50	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	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	1.00	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	2.07	2.08	2.10	2.10	2.10	2.14	2.11	2.10	2.62	2.60
Barberton Public Library	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.95	1.95
Cuyahoga Falls Public Library	1.30	1.30	1.30	1.30	1.90	1.90	1.90	1.90	1.90	1.90
Stow-Munroe Falls Public Library	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Twinsburg Library District	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.70
Out of County Other Units										
Canal Fulton Public Library	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Stark County Library	1.00	1.00	1.00	1.00	1.00	1.70	1.70	1.70	1.70	2.00

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

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

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

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 8

PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

	December 31, 2017			December 31, 2008		
Name of Taxpayer	Assessed Value	Rank	Percentage of Total Assessed Valuation	Assessed Value	Rank	Percentage of Total Assessed Valuation
Ohio Edison Company	$ 189,480,810	1	1.63%	$ 136,253,680	1	1.08%
American Transmission	174,476,520	2	1.50%	34,172,150	2	0.27%
East Ohio Gas Company	81,246,050	3	0.70%	30,684,700	3	0.24%
Albrecht Incorporated	31,970,520	4	0.27%			
DFG Chapel Hill LLC	14,520,950	5	0.12%			
Mall at Summit LLC	14,520,950	6	0.12%	15,452,000	4	0.12%
Fairlawn Station LLC	13,744,160	7	0.12%			
Rosemont Commons Delaware LLC	11,788,500	8	0.10%			
Chapel Hill Mall Realty Holding LLC	11,462,000	9	0.10%			
MSA Montrose LP	11,374,870	10	0.10%			
Daimler Chrysler Corporation				11,685,220	7	0.09%
CHM Akron LLC				12,530,470	5	0.10%
Sumner on Ridgewood Inc				12,294,350	6	0.10%
Ohio Bell Telephone				10,030,370	9	0.08%
E & A Northeast Limited				10,507,000	8	0.08%
Heron Springs Associates LLC				8,597,890	10	0.07%
	$ 554,585,330		4.76%	$ 282,207,830		2.23%

Real property taxes paid in 2017 are based on January 1, 2016.
Real property taxes paid in 2008 are based on January 1, 2007.

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	
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
2017	162,516,517	156,882,060	96.5%	5,634,457	162,516,517	100.0%	14,319,144

(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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental Activities										
General Obligation Bonds (a)	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	48,519,754
Bond Premiums	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	3,340,460
Capital Appreciation Bonds	1,119,035	976,511	842,895	717,877	601,127	490,090	386,797	298,772	216,282	138,977
Accreted Interest	794,949	809,443	809,654	793,396	761,374	710,500	642,757	549,852	439,272	310,554
Tax/Bond Anticipation Notes	0	3,298,000	0	0	0	0	0	0	0	0
State Infrastructure Bank Loan	4,977,507	4,177,597	0	0	0	0	0	0	0	0
Capital Leases	2,034,972	1,302,397	870,596	484,679	177,204	154,499	109,473	67,312	30,614	1,468,456
Business-Type Activites										
General Obligation Bonds	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	18,745,246
Bond Premiums	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	607,510
Capital Appreciation Bonds	1,871,557	1,871,557	1,405,266	968,977	561,543	181,795	0	0	0	0
Accreted Interest	1,250,973	1,432,037	1,233,927	969,789	636,858	233,147	0	0	0	0
OWDA Loans	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	9,271,009
OPWC Loans	437,500	390,719	583,136	589,868	1,124,364	1,014,004	837,219	660,434	603,292	489,007
ODD Loans	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458
WPCLF Loans	4,241,190	4,132,374	4,152,367	3,961,365	3,047,711	3,211,180	5,944,488	9,038,731	5,790,936	6,984,379
FWCC Loans	0	1,340,452	1,750,298	1,596,675	1,536,595	233,614	228,489	272,494	0	0
Total Primary Government	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	89,904,810
Percentage of Personal Income (b)	0.67%	0.63%	0.65%	0.57%	0.51%	0.44%	0.40%	0.36%	0.40%	0.36%
Per Capita (b)	260	246	248	230	210	189	174	162	183	166

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

(a) The General Obligation Bonds do not include Bridgestone and Goodyear Bonds.
(b) 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

	Governmental Bonded Debt Outstanding						Business Bonded Debt Outstanding								
Fiscal Year	General Obligation Bonds	Bond Premiums	Capital Appreciation Bonds	Accreted Interest	Tax/Bond Anticipation Notes	State Infrastructure Loan	General Obligation Bonds	Bond Premiums	Capital Appreciation Bonds	Accreted Interest	Total Primary Government	Less Debt Service Net Position	Net Primary Government	Ratio to Estimated Actual Value of Property (a)	Net Bonded Debt Per Capital (b)
2008	54,833,969	3,225,493	1,119,035	794,949	-	4,977,507	48,881,031	2,425,644	1,871,557	1,250,973	119,380,158	3,382,120	115,998,038	0.32%	214
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	3,413,421	109,926,704	0.31%	203
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	3,508,466	112,531,225	0.32%	208
2011	58,384,233	2,764,159	717,877	793,396	-	-	40,435,766	1,867,282	968,977	969,789	106,901,479	3,843,235	103,058,244	0.29%	190
2012	52,964,000	3,896,302	601,127	761,374	-	-	37,696,000	1,679,625	561,543	636,858	98,796,829	3,446,363	95,350,466	0.30%	176
2013	46,975,754	4,441,906	490,090	710,500	-	-	34,859,246	1,506,046	181,795	233,147	89,398,484	3,876,521	85,521,963	0.27%	158
2014	41,817,754	3,964,198	386,797	642,757	-	-	31,447,246	1,318,766	-	-	79,577,518	4,199,472	75,378,046	0.23%	139
2015	37,148,754	3,513,180	298,772	549,852	-	-	27,476,246	1,130,569	-	-	70,117,373	4,944,784	65,172,589	0.20%	120
2016	54,019,754	3,762,890	216,282	439,272	-	-	23,165,246	759,840	-	-	82,363,284	3,692,903	78,670,381	0.25%	145
2017	48,519,754	3,340,460	138,977	310,554	-	-	18,745,246	607,510	-	-	71,662,501	2,756,979	68,905,522	0.21%	127

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

Table 12

COMPUTATION OF DIRECT AND OVERLAPPING DEBT ATTRIBUTABLE TO GOVERNMENTAL ACTIVITES AS OF DECEMBER 31, 2017

	Debt Outstanding	Percentage Applicable To County (1)	Portion of Direct and Overlapping Debt Within County
Direct:			
County of Summit	$ 73,653,201	100.00%	$ 73,653,201
Overlapping:			
Cities Wholly Within County	269,346,447	100.00%	269,346,447
Villages Wholly Within County	3,669,024	100.00%	3,669,024
Townships Wholly Within County	-	100.00%	-
School Districts Wholly Within County	179,487,196	100.00%	179,487,196
Akron Metro Regional Transit Authority	-	100.00%	-
Norton City	3,563,900	99.94%	3,561,762
Akron-Summit County Library District	14,680,000	99.46%	14,600,728
Tallmadge City School District	57,897,544	98.37%	56,953,814
Tallmadge City	7,305,000	96.38%	7,040,559
Mogadore Village	630,000	72.54%	457,002
Mogadore L School District	6,835,000	66.90%	4,572,615
Northwest L School District	13,304,624	19.09%	2,539,853
Wayne Public Library District	4,220,089	1.79%	75,540
Jackson L School District	40,554,838	1.00%	405,548
Aurora City School District	21,621,161	3.23%	698,364
Highland L School District	24,760,000	0.86%	212,936
Total Overlapping	647,874,823		543,621,388
Total Direct and Overlapping Debt	$ 721,528,024		$ 617,274,589

(1) Percentages determined by dividing the amount of assessed valuation of the political subdivision located within the boundries 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, 2018
County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 13

COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN YEARS

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Assessed Valuation of County	$ 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	$ 11,634,102,030
Gross County Debt Outstanding	$ 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	$ 104,363,384
Less Exempted Debt:										
OWDA Loans	(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)	(9,271,009)
OPWC Loans	(437,500)	(390,719)	(583,136)	(589,868)	(1,124,364)	(1,014,004)	(837,219)	(660,434)	(603,292)	(489,007)
ODD Loans	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)
WPCLF Loans	(4,241,193)	(4,132,374)	(4,152,367)	(3,961,365)	(3,047,711)	(3,211,180)	(5,944,488)	(9,038,731)	(5,790,936)	(6,984,379)
FWCC	-	(1,340,452)	(1,750,298)	(1,596,675)	(1,536,595)	(233,614)	(228,489)	(272,494)	-	-
State Infrastructure Bank Loan	(4,977,507)	(4,177,597)	-	-	-	-	-	-	-	-
Unvoted General Obligation Bonds/Notes	-	-	-	-	-	-	-	-	-	-
Job and Family Services Facilities	(2,270,181)	(1,726,555)	-	-	-	-	-	-	-	-
Water System Improvements	-	-	-	-	-	-	-	-	-	-
Sewer System Improvements	(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)	(18,745,246)
Road and Bridge Improvements	(2,258,322)	(1,909,742)	-	-	-	-	-	-	-	-
Mental Health Facilities	(1,258,495)	(1,056,774)	-	-	-	-	-	-	-	-
Fairground Improvements	-	-	-	-	-	-	-	-	-	-
County Jail Facilities (Pod)	-	-	-	-	-	-	-	-	-	-
Series 2004 Bonds AR	(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)	(6,090,000)
Series 2012 Bonds - Goodyear	-	-	-	-	(15,815,000)	(15,815,000)	(15,815,000)	(15,160,000)	(14,485,000)	(13,785,000)
Series 2016 Bonds	-	-	-	-	-	-	-	-	(10,635,000)	(10,110,000)
Amount Available in Debt Service Fund	(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)	(2,756,979)
Total Subject to Direct Debt Limitation	44,407,832	40,881,597	59,434,703	54,231,272	49,484,138	42,252,719	36,838,070	33,052,594	40,347,405	36,102,306
Debt Limitation (1)										
Direct Debt Limitation	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	289,352,551
Less: Net Indebtedness	(44,407,832)	(40,881,597)	(59,434,703)	(54,231,272)	(49,484,138)	(42,252,719)	(36,838,070)	(33,052,594)	(40,347,405)	(36,102,306)
Direct Debt Margin	$ 268,688,194	$ 269,763,239	$ 251,560,884	$ 257,810,474	$ 234,275,736	$ 241,689,736	$ 247,426,442	$ 249,923,062	$ 244,226,647	$ 253,250,245
Debt Margin as a Percentage of Debt Limit	85.82%	86.84%	80.89%	82.62%	82.56%	85.12%	87.04%	88.32%	85.82%	87.52%
Unvoted Debt Limitation (1% of County Assessed Valuation)	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	116,341,020
Less: Net Indebtedness	(44,407,832)	(40,881,597)	(59,434,703)	(54,231,272)	(49,484,138)	(42,252,719)	(36,838,070)	(33,052,594)	(40,347,405)	(36,102,306)
Unvoted Debt Margin	$ 81,430,578	$ 83,976,337	$ 65,563,532	$ 71,185,426	$ 64,619,811	$ 71,924,263	$ 77,467,735	$ 80,737,668	$ 74,082,216	$ 80,238,714
Unvoted Debt Margin as a Percentage of the Unvoted Debt Limit	64.71%	67.26%	52.45%	56.76%	56.63%	62.99%	67.77%	70.95%	64.74%	68.97%

(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)	Unemployment Rate Ohio (2)	Unemployment Rate U.S. (2)
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%
2017	541,228	46,382	25,060,119,000	274,100	13,900	5.1%	5.0%	4.4%

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 Unemployement Rates are averages for the year.

COUNTY OF SUMMIT, OHIO

Table 15

PRINCIPAL EMPLOYERS (1)
CURRENT YEAR AND NINE YEARS AGO

	2017			2008		
Name of Employer	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Summa Health	11,000	1	4.23%	10,000	1	3.57%
Cleveland Clinic -Akron General	4,383	2	1.68%	4,277	2	1.53%
Akron Children's Hospital	3,959	3	1.52%	2,681	9	0.96%
Goodyear Tire & Rubber Company	3,000	4	1.15%	3,000	5	1.07%
Summit County	2,969	5	1.14%	3,468	3	1.24%
Signet Jewelers Inc.	2,900	6	1.11%			
Akron Public Schools	2,744	7	1.05%	3,095	4	1.10%
University of Akron	2,622	8	1.01%	2,845	6	1.02%
FirstEnergy Corp.	2,500	9	0.96%	2,708	8	0.97%
Spectrum - Charter Communications	2,095	10	0.81%			
Akron General Health System				2,820	7	1.01%
Associated Materials				2,500	10	0.89%
Total	38,172		14.66%	37,394		13.36%
Total Employed in County (2)	260,200			280,100		

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government - Legislative and Executive										
County Council	5	5	5	4	4	15	14	14	15	15
Executive	162	136	134	124	130	198	175	175	177	191
Fiscal Office	188	161	151	152	142	156	157	154	145	157
Human Resources Commission	2	2	1	1	1	5	5	5	5	5
Board of Elections	52	40	35	36	30	251	186	195	263	135
General Government - Judicial										
Court of Common Pleas	80	85	77	76	76	93	92	86	90	91
Law Library	0	2	3	3	3	4	4	3	3	3
Probate Court	37	31	31	30	25	36	35	34	36	36
Domestic Relations Court	37	36	32	34	32	37	37	38	36	37
Juvenile Court	15	12	12	11	11	23	21	20	20	23
Clerk of Courts	54	51	50	47	47	51	48	43	42	41
Prosecutor	113	100	93	88	88	96	94	97	92	100
County/Municipal Courts	4	2	0	1	0	36	37	37	33	36
Public Safety										
Sheriff	477	405	410	403	393	418	419	420	411	416
Building Regulations	26	27	24	27	26	29	27	28	27	32
Medical Examiner	22	19	19	19	19	19	19	17	17	19
Adult Probation	101	98	73	79	75	68	70	69	63	53
Psycho-Diagnostic Clinic	7	4	3	3	4	5	5	7	6	5
Juvenile Probation	172	150	149	146	168	185	174	160	154	162
Emergency Management Agency	6	7	8	9	8	5	5	5	6	5
Public Works										
Motor Vehicle and Gas Tax	141	125	116	111	105	103	104	100	99	102
Sewer	150	140	137	134	135	131	133	135	134	131
Health										
Alcohol, Drug Addiction & Mental Health	23	21	21	22	19	20	21	23	21	21
Dog and Kennel	17	15	16	16	15	12	12	14	13	13
Board of Developmental Disabilities	572	546	644	603	578	580	536	499	430	353
Economic Development										
Community Development	17	20	25	20	19	8	8	8	8	8
Human Services										
Veteran's Services Commission	20	20	18	16	20	24	25	22	20	21
Job & Family Services	408	372	350	336	343	375	364	382	377	374
Children Services Board	362	379	317	321	318	337	330	341	327	332
Child Support Enforcement Agency	150	134	132	109	118	120	117	116	117	115
Totals	3,420	3,145	3,086	2,981	2,952	3,440	3,274	3,247	3,187	3,032

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

Source: County of Summit Fiscal Office

Table 17

OPERATING INDICATORS BY FUNCTION/ACTIVITY
LAST TEN YEARS

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government - Legislative and Executive										
County Council										
Number of Regular Council Meeting	22	21	21	23	21	21	21	22	21	21
Number of Special Council Meetings	4	6	3	-	-	2	3	1	1	2
Number of Regular Committee Meetings	21	21	19	21	20	20	20	20	20	19
Number of Special Committee Meetings	0	1	-	-	-	1	1	1	0	0
Number of Resolutions Passed	525	510	562	546	482	537	581	561	566	540
Executive										
Number of Budget Adjustments Approved	250	174	157	204	278	243	247	222	180	282
Number of Buildings Maintained	193	194	193	193	183	181	181	180	181	166
Square Footage of Buildings Maintained	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	2,029,646
Fiscal Office										
Number of Checks Written	102,390	95,922	76,102	71,960	71,592	71,381	68,454	66,775	66,774	61,455
Number of Parcels Billed	259,415	261,228	262,971	254,802	255,829	252,945	255,484	262,505	261,991	261,996
Number of Parcels Collected (1)	252,610	250,104	242,087	241,749	230,773	236,717	237,566	235,954	239,634	236,943
Average Return on Portfolio	3.990%	2.850%	2.150%	1.550%	0.990%	0.740%	0.810%	1.020%	1.170%	1.330%
Agency Ratings - Standard and Poors	AAAm	AA	AAA	AA+	AA+	AA+	AA+	AA+	AA+	AA+
Agency Ratings - Moody's Financial Services	Aaa	Aa2	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa
Board of Elections										
Number of Registered Voters	379,939	367,413	371,028	349,762	368,055	355,416	358,116	340,585	361,104	363,117
Number of Voters - Last General Election	280,841	143,271	197,000	173,642	271,307	96,261	139,643	151,527	263,521	114,387
Percentage of Voters	73.92%	38.99%	53.10%	49.65%	73.71%	27.08%	38.99%	44.49%	72.98%	31.50%
General Government - Judicial										
Court of Common Pleas										
Number of Criminal Cases Filed	5,844	4,417	3,563	3,693	4,350	4,285	4,517	4,524	4,821	4,964
Law Library										
Number of Volumes in Collection	82,601	82,855	82,349	42,085	80,500	80,734	81,187	81,139	81,124	80,509
Volumes Circulated	3,744	2,529	3,087	3,883	5,568	5,969	9,680	7,062	4,656	4,978
Reference Questions Answered by Staff	941	1,404	724	971	1,238	941	1,232	1,180	1,085	1,013
Computer Database Usage by Patrons	1,578	1,117	596	638	986	1,092	1,802	1,509	1,902	1,952
Probate Court										
Number of Civil Probate Cases Filed	174	170	178	156	192	165	186	195	145	190
Domestic Relations Court										
New Domestic Cases Filed	3,672	3,779	3,682	3,796	3,677	3,544	3,432	3,814	3,877	35,330
Reactivated Cases	2,133	2,142	2,005	1,825	1,681	1,758	1,778	1,854	1,841	1,685
Cases terminated	5,548	5,646	5,820	5,744	5,428	5,433	5,412	5,346	6,087	5,766
Magistrate Hearings	9,165	9,100	9,081	9,263	8,977	8,492	8,460	9,100	9,300	9,200
Juvenile Court										
Number of Civil Juvenile Cases Filed	5,186	4,856	4,230	3,663	2,926	4,309	5,534	1,226	3,596	3,397
Number of Delinquent Cases Filed	4,515	4,181	3,483	3,026	3,855	2,666	6,055	4,874	2,567	2,145
Prosecutor										
Number of Prosecutor Opinions Requested	105	114	150	246	175	280	253	274	196	143
Number of Legal Files Handled	614	242	167	157	178	215	203	217	215	225
Public Safety										
Sheriff										
Average Daily Jail Census	663	622	610	621	644	642	639	636	680	717
Prisoners Booked	14,882	14,564	14,078	12,954	12,279	11,802	11,318	11,563	12,603	11,667
Prisoners Released	14,727	14,738	13,928	13,020	12,252	11,837	11,333	11,496	12,581	11,852
Number of Citations Issued	7,319	12,145	6,843	13,307	4,920	9,311	11,974	9,929	8,538	6,830
Building Regulations										
Residential Construction Permits Issued	218	236	221	301	326	263	273	320	464	475
Commercial Construction Permits Issued	85	110	105	91	111	73	80	103	111	120
Medical Examiner										
Number of Cases Investigated	2,756	2,608	2,589	2,730	2,654	2,904	3,369	3,757	3,562	3,567
Number of Autopsies Performed	493	603	606	651	619	683	709	801	776	608
Number of SCME Cases	-	-	-	-	-	-	-	-	-	760
Adult Probation										
New Probation Case Referrals	3,416	3,203	2,688	2,669	2,823	2,427	3,201	3,491	3,273	2,810
Average Offender Caseload by Year	4,147	4,522	4,350	3,904	4,095	3,949	3,786	3,995	4,337	4,346
Emergency Management Agency										
Number of Emergency Responses	8	5	8	16	8	11	10	20	25	36
Number of Training Session Held	37	31	42	54	48	57	51	77	72	62

(Continued)

Table 17
(Continued)

OPERATING INDICATORS BY FUNCTION/ACTIVITY
LAST TEN YEARS

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Public Works										
Motor Vehicle and Gas Tax										
Miles of Roads Resurfaced (center line)	11.02	4.72	6.54	14.24	10.46	21.83	15.04	14.05	15.02	19.45
Sewer										
Number of Sewer Customers	44,364	44,697	45,543	44,112	44,406	44,734	44,938	45,580	47,493	47,796
Number of Sewer Tap-ins	453	333	331	371	350	411	347	437	488	470
Average Daily Sewage Treated (million gallons)	8.17	7.33	7.16	8.606	7.38	7.84	8.35	7.73	7.078	7.75
Health										
Dog and Kennel										
Number of Dog Licenses Issued	42,404	43,890	42,313	42,767	42,807	42,492	41,520	39,752	40,232	39,996
Number of Animal Adoptions	1,654	1,565	1,927	2,046	2,123	2,258	1,813	1,779	1,751	1,503
Developmental Disabilities										
Average Daily Membership Enrolled:										
Early Intervention & Preshool	369	434	435	390	828	808	841	1,044	1,210	1,407
Adults	77	-	-	-	-	-	-	-	-	-
Employed at Weaver Industries	1,169	1,285	1,333	1,412	-	-	-	-	-	-
Employed in Community	389	353	320	295	-	-	-	-	-	-
Adult Day Array Services -Summit DD Operated	-	-	-	-	666	616	548	506	457	314
Adult Day Array Services -Private Provider	-	-	-	-	964	1,059	1,175	1,211	1,445	1,692
Adult Day Supported Emp -Sum DD Operated	-	-	-	-	235	207	211	286	213	98
Adult Day Supported Emp -Private Provider	-	-	-	-	111	134	208	218	308	273
Human Services										
Veteran's Services Commission										
Number of Clients Served	2,018	2,076	1,407	1,420	1,453	2,153	1,557	1,264	8,431	8,084
Amount of Benefits Paid to County Residents	1,204,500	1,251,000	1,113,212	836,546	682,031	1,162,995	1,077,526	835,488	987,580	740,461
Job & Family Services										
Average Client Count - Food Stamps	54,243	65,813	77,779	82,484	83,511	86,728	83,282	79,365	77,188	76,983
Average Client Count - Day Care	4,858	4,673	4,330	4,327	5,283	5,127	4,742	4,575	4,787	5,068
Average Client Count - WIA	3,839	4,765	2,450	2,031	1,527	1,568	1,341	886	2,969	2,468
Average Client Count - Job Placement	404	3,720	826	825	591	524	529	437	1,201	977
Average Client Count - Rent Assistance	1,280	82	66	27	-	32	226	216	316	304
Child Support Enforcement Agency										
Average Number of Active Support Orders	40,412	41,520	41,896	42,640	43,111	46,416	45,704	45,579	45,012	44,309
Percentage Collected	67.27%	66.77%	65.98%	66.60%	66.28%	68.48%	71.95%	73.83%	72.79%	72.83%

(1) Collections maybe higher due to delinquent collections

Sources: Various Summit County Departments

COUNTY OF SUMMIT, OHIO

Table 18

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY
LAST TEN YEARS

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government - Legislative and Executive										
County Council										
Copiers	2	2	2	2	2	0	0	0	0	2
Executive										
Vehicles	18	13	13	14	18	17	16	14	14	14
Copiers	6	5	5	5	2	2	2	2	4	4
Fiscal Office										
Vehicles	7	7	7	8	8	8	8	7	7	18
Copiers	12	12	12	14	12	11	12	11	19	19
Clerk of Courts-Title										
Vehicles	1	1	1	1	1	2	1	1	1	1
Copiers	2	2	2	2	2	3	3	2	4	4
Board of Elections										
Number of Voting Machines - Optical Scanner	525	525	525	529	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	4	4	4	4	4
Copiers	5	5	5	3	3	3	4	4	6	7
General Government - Judicial										
Court of Appeals										
Copiers	2	2	2	2	2	2	2	2	1	1
Court of Common Pleas										
Copiers	6	5	5	6	6	6	5	5	7	7
X-Ray Machines	3	3	3	3	3	3	3	3	3	3
Probate Court										
Vehicles	5	5	5	5	4	4	4	4	3	3
Copiers	4	4	4	4	4	4	4	4	4	4
Domestic Relations Court										
Copiers	3	3	3	3	3	5	5	5	3	3
Juvenile Court										
Vehicles	22	18	19	20	23	24	26	24	25	22
Copiers	10	5	14	15	15	1	1	1	2	11
Clerk of Courts-Legal										
Copiers	4	4	4	6	6	8	8	6	6	6
Prosecutor										
Vehicles	11	10	10	10	10	10	10	10	13	11
Copiers	4	3	3	3	3	5	5	2	0	12
Public Safety										
Sheriff										
Vehicles	192	198	177	185	194	189	187	177	177	179
Copiers	16	16	16	16	16	16	16	16	16	18
Building Regulations										
Vehicles	20	20	20	20	20	16	13	14	16	16
Copiers	2	2	2	2	2	1	1	1	1	1
Medical Examiner										
Vehicles	3	3	3	3	3	3	3	3	3	3
Copiers	2	2	2	2	1	1	1	1	1	1
X-Ray Machine	0	0	0	0	0	1	1	1	1	1
Adult Probation										
Vehicles	10	9	9	9	9	8	8	8	7	7
Copiers	8	8	8	8	8	4	3	4	4	4
Emergency Management Agency										
Vehicles	7	5	5	4	6	11	11	11	13	13
X-Ray Machine	0	0	0	0	0	1	1	1	1	1

(Continued)

COUNTY OF SUMMIT, OHIO

Table 18
(Continued)

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY
LAST TEN YEARS

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Public Works										
Motor Vehicle and Gas Tax										
Vehicles	98	96	100	102	104	121	117	121	104	121
Copiers	4	4	4	4	6	7	6	6	6	6
Sewer										
Vehicles	103	104	104	105	107	104	100	93	82	97
Sewer Lines (miles)	955	958	961	963.75	967.55	969.35	971.2	974.23	1003	1006.61
Wasterwater Treatment Plants Operated	10	10	10	10	10	10	10	10	6	6
Pump Stations Operated	113	113	112	112	113	112	112	112	101	113
Treatments Capacity (thousands of gallons)	13.183	13.183	13.183	13.183	13.183	13.183	13.183	13.183	12.832	12.832
Health										
Dog and Kennel										
Vehicles	5	5	5	5	4	4	4	4	5	5
Alcohol, Drug Addiction and Mental Health										
Copiers	0	0	0	0	0	0	0	0	2	2
Developmental Disabilities Board										
Vehicles	103	105	113	113	111	113	102	96	47	37
Copiers	53	55	25	30	39	45	44	44	55	47
Economic Development										
Vehicles	8	7	7	7	9	2	2	0	0	0
Copiers	2	2	2	2	1	3	2	1	1	1
Human Services										
Veteran's Services Commission										
Vehicles	5	4	4	4	5	4	3	3	4	4
Copiers	2	1	0	3	3	3	3	3	4	4
Job & Family Services										
Vehicles	14	14	14	14	14	17	14	14	12	10
Copiers	25	21	24	14	14	19	17	32	44	51
Children Services Board										
Vehicles	20	19	13	13	12	14	10	11	11	13
X-Ray Machine	1	1	1	1	2	2	2	2	2	2
Child Support Enforcement Agency										
Vehicles	8	8	7	4	4	2	2	2	2	2
Copiers	3	3	3	3	3	3	3	0	0	11

Source: Summit County Fiscal Office

COUNTY OF SUMMIT, OHIO

ACKNOWLEDGMENTS

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

Dennis M. Menendez, Chief Deputy Fiscal Officer of Finance
Tom A. Borcoman, Assistant Fiscal Officer
Dawn M. King, JD, CPA (inactive), Director of Administration
Christina M. Balliet, Director of Administration
Jennifer Boley, Accountant III
Diane Dekovich, Manager of Accounting

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1840

COUNTY OF SUMMIT