



Dave Yost • Auditor of State

SUMMIT COUNTY
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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Summit County
175 South Main Street
Akron, Ohio 44306

To the Summit County Council:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Summit County, (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2015.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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Dave Yost
Auditor of State
Columbus, Ohio

June 30, 2015



Dave Yost • Auditor of State

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

Summit County
175 South Main Street
Akron, Ohio 44306

To the City Council:

Report on Compliance for the Major Federal Program

We have audited Summit County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect Summit County's major federal programs for the year ended December 31, 2014. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, Summit County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each major federal program for the year ended December 31, 2014.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Summit County (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 30, 2015. We conducted our audit to opine on the County's basic financial statements. We conducted our audit to opine on the Entity's' basic financial statements. We have not performed any procedures to the audited financial statements subsequent to June 30, 2015. The accompanying schedule of expenditures of federal awards presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule 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 schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Summit County
Independent Auditor's Report on Compliance with Requirements
Applicable to Each Major Federal Program and on Internal Control Over
Compliance Required By OMB Circular A-133
Page 3

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

Dave Yost
Auditor of State
Columbus, Ohio

July 27, 2015

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SUMMIT COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Community Development Block Grants/Entitlement Grants (Direct)			
Entitlement Grant	14.218	B-12-UC-39-0006	502,789
Entitlement Grant		B-13-UC-39-0006	831,658
Neighborhood Stabilization Program		B-08-UN-39-0008	186,750
Total Community Development Block Grants/Entitlement Grants			<u>1,521,197</u>
Continuum of Care Program (Direct)			
Continuum of Care Homeless Assistance Program	14.267	OH0650L5E061203	64,425
Continuum of Care Homeless Assistance Program		OH0350L5E061304	38,263
Continuum of Care Homeless Assistance Program		OH0315L5E061201	49,394
Continuum of Care Homeless Assistance Program		OH0315L5E061302	63,304
Total Continuum of Care Program			<u>215,386</u>
HOME Investment Partnerships Program (Direct)			
Entitlement Grant	14.239	M-07-UC-39-0217	9,625
Entitlement Grant		M-09-UC-39-0217	3,100
Entitlement Grant		M-10-UC-39-0217	128,172
Entitlement Grant		M-11-UC-39-0217	52,822
Entitlement Grant		M-12-UC-39-0217	35,516
Entitlement Grant		M-13-UC-39-0217	8,339
Total HOME Investment Partnerships Program			<u>237,574</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>\$1,974,157</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program (Dir	16.590	2011-WE-AX-0046	297,563
State Criminal Alien Assistance Program (Direct)			
Criminal Alien Assistance Program	16.606	2007-AP-BX-0520	4,353
Criminal Alien Assistance Program		2008-AP-BX-0694	184
Criminal Alien Assistance Program		2008-AP-BX-1046	43
Total State Criminal Alien Assistance Program			<u>4,580</u>
(Passed through Ohio Attorney General's Office)			
Crime Victim Assistance - Prosecutor's Office - Adult	16.575	2012VAGENE072T	38,705
Crime Victim Assistance - Prosecutor's Office - Adult		2015-VOCA-10203877	17,729
Crime Victim Assistance - Guardian Ad Litem Program		2014VACHAE509	24,905
Crime Victim Assistance - Guardian Ad Litem Program		2015-VOCA-10203893	7,055
Total Crime Victim Assistance			<u>88,394</u>
(Passed through Ohio Office of Criminal Justice Services)			
Violence Against Women Formula Grants	16.588	2012-WF-VA5-8505	0
Violence Against Women Formula Grants		2013-WF-VA5-8505	33,313
Total Violence Against Women Formula Grants			<u>33,313</u>
Edward Byrne Memorial Justice Assistance Grant Program			
Victims Advocacy - Prosecutor's Office	16.738	2013-JG-D01-6461	20,000
Summit County Drug Unit		2013-JG-A01-6401	33,519
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>53,519</u>
(Passed through City of Akron)			
Edward Byrne Memorial Justice Assistance Grant Program - Public Safety	16.738	2011-DJ-BX-3410	3,766
Edward Byrne Memorial Justice Assistance Grant Program - Public Safety		2012-DJ-BX-0048	8,528
Edward Byrne Memorial Justice Assistance Grant Program - Public Safety		2013-DJ-BX-0200	20,870
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>33,164</u>

SUMMIT COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
(Passed through Ohio Office of Criminal Justice Services) Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2013-PC-NFS-7814	2,029
(Passed through Ohio Department of Youth Services) Juvenile Accountability Block Grant - Juvenile Intensive Probation Supervision	16.523	2011-JB-015-A014S	14,205
Juvenile Accountability Block Grant - Juvenile Intensive Probation Supervision		2011-JB-DMC-A014B	10,021
Total Juvenile Accountability Block Grants			<u>24,226</u>
Drug Court Discretionary Grant Program Family Drug Court Implementation	16.585	2013-DC-BX-0054	123,501
Joint Adult Drug Court Services, Coordination and Treatment Grant Program		2012-DC-BX-0051	110,867
Total Drug Court Discretionary Grant Program			<u>234,368</u>
(Passed through National Court Appointed Special Advocate Association) Juvenile Justice and Delinquency Prevention	16.726	OH10394-12-0613-L1	19,717
Juvenile Justice and Delinquency Prevention		OH10394-13-0613-L2	21,470
Juvenile Justice and Delinquency Prevention		OH10394-13-0614-E1	4,433
Total Juvenile Mentoring Program			<u>45,620</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u><u>\$816,776</u></u>
<u>U.S. DEPARTMENT OF LABOR</u>			
(Passed through Ohio Department of Job and Family Services) Workforce Investment Act - WIA Cluster			
WIA Adult Program	17.258	SFY2013	21,150
Administration		SFY2013	47,940
WIA Adult Program		SFY2014	895,137
Administration		SFY2014	6,021
WIA Adult Program		SFY2015	218,599
OMJ Branding		SFY2010	8,100
Disability Employment Initiative		SFY2011	19,446
Administration		SFY2012	56,008
WIA Youth Activities	17.259	SFY2013	750,818
Administration		SFY2013	(24,655)
WIA Youth Activities		SFY2014	418,704
WIA Dislocated Worker Formula Grants	17.278	SFY2013	40,508
Administration		SFY2013	73,790
WIA Dislocated Worker Formula Grants		SFY2014	655,320
Administration		SFY2014	3,470
WIA Dislocated Worker Formula Grants		SFY2015	175,687
Rapid Response		SFY2014	65,101
Total Workforce Investment Act - WIA Cluster			<u>3,431,144</u>
WIA National Emergency Grants	17.277	SFY2013	22,528
TOTAL U.S. DEPARTMENT OF LABOR			<u><u>\$3,453,672</u></u>

SUMMIT COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
(Passed through Ohio Department of Transportation)			
Highway Planning and Construction	20.205		
Everett Ranger Parking		PID-94274	18,495
Cleveland-Massillon Road (Hudson Run Bridge)		PID-84395	14,828
Akron Peninsula Road		PID-92457	7,392
Northampton Road		PID-84446	2,726
Cleveland-Massillon Road (Ghent to Ira)		PID-93817	68,038
Riverview Road		PID-92690	57,692
Riverview Road Part 2		PID-93815	475,537
Riverview Road Part 3		PID-93816	488,750
CEAO Safety Studies 2014		PID-96361	57,340
CEAO Safety Studies 2014-Sign Upgrade		PID-97065	13,707
Ravenna Road		PID-92240	1,419,335
Quick Road		PID-95709	1,165,194
Canton Road Engineering		PID-82594	61,736
Total Highway Planning and Construction			<u>3,850,770</u>
(Passed through Ohio Department of Public Safety)			
Highway Safety Cluster:			
State and Community Highway Safety			
High Visibility Enforcement Overtime	20.600	HVEO-2014-77-00-00-00399-00	46,219
Selective Traffic Enforcement Program		STEP-2015-77-00-00-00525-00	2,155
Law Enforcement Liaison		GG-2014-77-00-00-00318-00	59,183
Law Enforcement Liaison		GG-2015-77-00-00-00349-00	8,362
State Traffic Safety Information System Improvement Grants	20.610	LBRS-2014-77-00-00-00519-00	534,709
Total Highway Safety Cluster			<u>650,628</u>
(Passed through Ohio Department of Public Safety)			
Minimum Penalties for Repeat Offenders for Driving While Intoxicated			
OVI Task Force	20.608	OVITF-2014-77-00-00-00427-00	149,141
OVI Task Force		OVITF-2015-77-00-00-00450-00	17,474
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			<u>166,615</u>
(Passed through Ohio Department of Public Safety)			
National Priority Safety Programs	20.616	IDEP-2015-77-00-00-00429-00	3,484
(Passed through Ohio Emergency Management Agency)			
Hazardous Materials Emergency Preparedness Training and Planning Grants	20.703	HM-HMP-0355-13-01-00	6,480
TOTAL U.S.DEPARTMENT OF TRANSPORTATION			<u><u>\$4,677,977</u></u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
(Passed through Ohio Department of Education)			
Child Nutrition Cluster:			
School Breakfast Program	10.553	SFY 13-14	18,991
School Breakfast Program		SFY 14-15	18,339
National School Lunch Program	10.555	SFY 13-14	30,474
National School Lunch Program		SFY 14-15	33,189
Total Child Nutrition Cluster			<u>100,993</u>

SUMMIT COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
(Passed through Ohio Department of Job and Family Services)			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			
Food Assistance E&T	10.561	G-1314-11-0115	177,872
Food Assistance E&T		G-1415-11-0115	157,717
Food Assistance E&T 50%		G-1314-11-0115	12,952
Food Assistance State Exchange Program Contracts		G-1314-11-0115	428
Food Assistance		G-1314-11-0115	3,273,958
Food Assistance		G-1415-11-0115	1,001,574
Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			<u>4,624,501</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>\$4,725,494</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
(Passed through Ohio Department of Alcohol & Drug Addiction Services)			
Race to the Top - Early Learning Challenge			
Early Childhood Mental Health Grant	84.412	3FRO-13-104-04	15,827
Early Childhood Mental Health Grant		99-0077-RTT-C-14-1471	68,653
Early Childhood Mental Health Grant		99-0077-RTTCC-15-1471	73,200
			<u>157,680</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>\$157,680</u>
<u>U.S. DEPARTMENT OF ENERGY</u>			
(Passed Through Ohio Development Services Agency)			
Weatherization Assistance for Low-Income Persons	81.042	FY13-14 DOE	269,111
Weatherization Assistance for Low-Income Persons		FY14-15 DOE	224,195
Total Weatherization Assistance for Low-Income Persons			<u>493,306</u>
TOTAL U.S. DEPARTMENT OF ENERGY			<u>\$493,306</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Substance Abuse and Mental Health Services -			
Projects of Regional and National Significance (Direct)	93.243	1H79TI024476-01	304,642
Child Support Enforcement Demonstrations and Special Projects (Direct)			
(Passed through Ohio Department of Job and Family Services)	93.601	90FI0109-03	2,623
Child Care and Development Block Grant			
Quality Child Care	93.575	G-1314-11-0115	342,089
Quality Child Care		G-1314-11-0115	194,748
Quality Child Care		G-1415-11-0115	3,186
Quality Child Care		G-1415-11-0115	305,379
Total Child Care and Development Block Grant			<u>845,402</u>
Promoting Safe and Stable Families			
ESAA Reunification	93.556	G-1314-11-0117	99,737
ESAA Preservation		G-1314-11-0117	88,799
Caseworker Visits		G-1314-11-0117	31,217
Caseworker Visits Admin		G-1314-11-0117	3,122
Post Adoption Special		G-1314-11-0117	279,269
Total Promoting Safe and Stable Families			<u>502,144</u>

SUMMIT COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
Refugee and Entrant Assistance - State Administered Programs			
Refugee and Entrant Assistance - State Administered Programs	93.566	G-1314-11-0115	46,285
Refugee and Entrant Assistance - State Administered Programs		G-1314-11-0115	281,837
Refugee and Entrant Assistance - State Administered Programs		G-1314-11-0115	10,501
Total Refugee and Entrant Assistance - State Administered Programs			<u>338,623</u>
Temporary Assistance for Needy Families (TANF)			
TANF Administration	93.558	G-1314-11-0115	4,940,398
TANF Administration		G-1415-11-0115	659,065
TANF Earn/Collections		G-1314-11-0115	23,743
TANF Regular		G-1314-11-0115	4,484,172
TANF Regular		G-1415-11-0115	1,379,601
TANF Summer Youth		G-1314-11-0115	1,678,496
TANF DEMO Connecting the Dots		G-1314-11-0115	268,701
TANF Independent Living		G-1314-11-0117	75,000
Multi Ethnic Placement Grant		G-1213-11-0115	560
KPIP Admin/Outreach		G-1213-11-0115	170,925
Total Temporary Assistance for Needy Families (TANF)			<u>13,680,661</u>
Child Support Enforcement	93.563	G-1314-11-0116	2,343,409
Child Support Enforcement Services		G-1314-11-0116	974,968
Child Support Training		G-1314-11-0116	2,182
Child Support Training		G-1314-11-0116	3,860
County Incentives		G-1314-11-0116	1,614,946
County Incentives FY13		G-1314-11-0116	444,315
Total Child Support Enforcement			<u>5,383,680</u>
Community-Based Child Abuse Prevention Grants	93.590	G-1314-11-0117	2,350
Stephanie Tubbs Jones Child Welfare Services Program			
Title IV-B	93.645	G-1314-11-0117	86
Title IV-B		G-1314-11-0117	143,141
Title IV-B Administration		G-1314-11-0117	15,473
Regional Training Center		G-1314-11-0117	97,909
Total Stephanie Tubbs Jones Child Welfare Services Program			<u>256,609</u>
Foster Care-Title IV-E			
Title IV-E Contract Services	93.658	G-1314-11-0117	58,043
Regional Training Center		G-1314-11-0117	275,993
Title IV-E Admin and Training		G-1314-11-0117	1,776,796
Title IV-E Foster Care Services		G-1314-11-0117	4,356,393
Total Foster Care-Title IV-E			<u>6,467,225</u>
Adoption Assistance			
Title IV-E Contract Services	93.659	G-1314-11-0117	46,764
Regional Training Center		G-1314-11-0117	112,452
Title IV-E Admin and Training		G-1314-11-0117	5,340,461
Nonrecurring Adoption Expense		G-1314-11-0117	9,152
Total Adoption Assistance			<u>5,508,829</u>
Social Services Block Grant			
ASFS Title XX	93.667	G-1314-11-0115	13
Title XX Base		G-1314-11-0115	1,097,217
Title XX Base		G-1415-11-0115	229,546
Title XX Transfer		G-1314-11-0115	1,474,541
Title XX Transfer		G-1415-11-0115	59,908
Total Social Services Block Grant			<u>2,861,225</u>

SUMMIT COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
(Passed through Ohio Department of Developmental Disabilities) Social Services Block Grant - Title XX	93.667	TITLE XX FY14	358,030
(Passed through Ohio Department of Mental Health and Addiction Services) Social Services Block Grant			
Social Services Block Grant - Title XX	93.667	TITLE XX FY14	278,256
Social Services Block Grant - Title XX		TITLE XX FY15	<u>90,265</u>
Total Social Services Block Grant			368,521
(Passed through Ohio Department of Job and Family Services) Chafee Foster Care Independence Program	93.674	G-1314-11-0117	221,141
Chafee Foster Care Independence Program		G-1314-11-0117	<u>86,596</u>
Total Chafee Foster Care Independence Program			307,737
Children's Health Insurance Program SCHIP	93.767	G-1314-11-0115	5,118
SCHIP		G-1415-11-0115	<u>1,593</u>
Total Children's Health Insurance Program			6,711
Medical Assistance Program			
Medicaid	93.778	G-1314-11-0115	1,648,780
Medicaid		G-1415-11-0115	443,306
Medicaid Enhanced		G-1314-11-0115	1,683,215
Medicaid Enhanced		G-1415-11-0115	501,565
Medicaid NET		G-1314-11-0115	465,246
Medicaid NET		G-1415-11-0115	148,528
Out Stationed Eligibility - Federal		G-1314-11-0115	208,833
Out Stationed Eligibility - Federal		G-1415-11-0115	62,760
Medicaid Child Welfare Related		G-1314-11-0115	16,703
Regional Training Center		G-1314-11-0115	<u>3,072</u>
Total Medical Assistance Program			5,182,008
(Passed through Ohio Department of Developmental Disabilities) Medical Assistance Program MAC	93.778	CY2014	1,477,319
(Passed through Ohio Department of Mental Health and Addiction Services) Medical Assistance Program			
MEDTAPP Healthcare Access	93.778	34529-G	45,456
MEDTAPP Healthcare Access		34572-D	<u>50,043</u>
Total Medical Assistance Program			95,499
(Passed through Ohio Department of Mental Health and Addiction Services) Projects for Assistance in Transition from Homelessness (PATH)			
PATH - Homelessness	93.150	99-0077-PATH-T-14-100-20-012	58,045
PATH - Homelessness		77-0077-PATH-T-15-1585	<u>58,391</u>
Total Projects for Assistance in Transition from Homelessness			116,436
Block Grants for Community Mental Health Services			
OH BH Block Grant	93.958	BG-13-425-14-006	21,667
Block Grant Base 2014		FY2014	182,035
Block Grant Base 2015		FY2015	182,036
Forensic Block		FY2014	1,100
Forensic Block		FY2015	1,100
CCOE Jail Diversion		99-BG-14-424-08-01	148,553
CCOE Jail Diversion		99-0077-FORENSIC-C-15-1517	<u>61,668</u>
Total Block Grants for Community Mental Health Services			598,159

SUMMIT COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
(Passed through Ohio Department of Alcohol & Drug Addiction Services)			
Substance Abuse and Mental Health Services- Access to Recovery	93.275	FY2014	2,475
Block Grants for Prevention and Treatment of Substance Abuse			
Federal Block Grant - Per Capita (Treatment)	93.959	FY2014	847,514
Federal Block Grant - Per Capita (Treatment)		FY2015	484,085
UMADAOP		77-6838-00-UMDOP-P-14-9172	69,262
UMADAOP		77-6838-00-UMDOP-P-15-9172	45,906
Prevention Block Grant		FY2014	32,731
Prevention Block Grant		FY2015	10,910
Circle for Recovery		77-6838-CFRO-T-14-0657	27,228
Circle for Recovery		77-6838-CFRO-T-15-0657	2,855
Youth-Led Prevention		FY2014	3,145
Youth-Led Prevention		FY2015	2,099
Womens Set Aside:			
Community Health Center - Intensive Outpatient		77-1508-00-WOMEN-T-14-9019	344,250
Community Health Center - Intensive Outpatient		77-1508-00-WOMEN-T-15-9019	164,674
Community Health Center - Community Pride		77-1508-00-WOMEN-T-14-0004	90,181
Community Health Center - Community Pride		77-1508-00-WOMEN-T-15-0004	60,120
Interval Brotherhood Homes		77-1505-00-WOMEN-T-14-9021	40,237
Interval Brotherhood Homes		77-1505-00-WOMEN-T-15-9021	26,826
Mature Services		77-1059-00-WOMEN-T-14-8999	27,991
Mature Services		77-1059-00-WOMEN-T-15-8999	24,429
Community Partnership - Combating Underage Drinking		77-2953-CMMCO-P-14-9943	13,714
Community Partnership - Combating Underage Drinking		77-2953-DFCC-P-15-9943	7,575
Federal Block Grant - Per Capita (Prevention)		FY2014	278,729
Federal Block Grant - Per Capita (Prevention)		FY2015	154,055
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>2,758,516</u>
(Passed through Ohio Development Services Agency)			
Low Income Home Energy Assistance	93.568	FY13-14 HHS	297,560
Low Income Home Energy Assistance		FY14-15 HHS	169,333
Total Low Income Home Energy Assistance			<u>466,893</u>
Memo Total Social Services Block Grant - Title XX	93.667		3,587,776
Memo Total Medical Assistance Program	93.778		6,754,826
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u><u>\$47,892,317</u></u>
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>			
(Passed through Ohio Secretary of State)			
Help America Vote Act Requirements Payments	90.401	N/A	13,465
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			<u><u>\$13,465</u></u>
<u>SOCIAL SECURITY ADMINISTRATION</u>			
Social Security - Survivors Insurance (Direct)	96.004	N/A	103,777
Supplemental Security Income (Direct)	96.006	N/A	190,225
TOTAL SOCIAL SECURITY ADMINISTRATION			<u><u>\$294,002</u></u>

SUMMIT COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

Federal Grantor/ Sub Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disbursements
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
(Passed through Ohio Department of Public Safety)			
Emergency Management Performance Grants			
Emergency Management Performance Grants FY12 DPSFE186	97.042	EMW-2013-EP-00060-S01	74,875
Emergency Management Performance Grants FY12 DPSFE186		EMW-2014-EP-00064	64,443
Total Emergency Management Performance Grants			<u>139,318</u>
Homeland Security Grant Program			
Metropolitan Medical Response System FY11 DPSFE176	97.067	EMW-2011-SS-00070	156,624
State Homeland Security FY11		EMW-2011-SS-00070	169,148
State Homeland Security FY13		EMW-2013-SS-00120	431,872
SHSP - Law Enforcement FY11		EMW-2011-SS-00070	270,526
SHSP - Law Enforcement FY12		EMW-2012-SS-00001	192,892
SHSP - Law Enforcement FY13		EMW-2013-SS-00001	32,386
Total Homeland Security Grant Program			<u>1,253,448</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>\$1,392,766</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$65,891,612</u>

See the accompanying notes to the federal schedule.

SUMMIT COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED DECEMBER 31, 2014**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) reports Summit County's (the County's) Federal award programs' disbursements. The Schedule has been prepared on the cash basis of accounting.

NOTE B - SUBRECIPIENTS

The County passes certain Federal awards received from the U.S. Department of Housing and Urban Development, U.S. Department of Labor, the U.S. Department of Energy, the U.S. Department of Education and the U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE C – MEDICAL ASSISTANCE PROGRAM

The amount received from Medicaid in 2014 represents only a portion of the total amount billed by the County. The federal expenditures amount reported represents the actual receipts at the Federal Financial Participation reimbursement rate.

NOTE D - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE E – FIFO METHOD

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

NOTE F – CHILD NUTRITION CLUSTER

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

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SUMMIT COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2014

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Child Support Enforcement CFDA 93.563; Foster Care – Title IV-E CFDA 93.658; Adoption Assistance CFDA 93.659; Medical Assistance Program CFDA 93.778; Block Grants for Prevention and Treatment of Substance Abuse CFDA 93.959
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$1,976,748 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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Kristen M.
Scalise CPA, CFE
Summit County Fiscal Officer



**COMPREHENSIVE
ANNUAL
FINANCIAL
REPORT**
for the year ended
December 31, 2014

County of Summit, Ohio

COUNTY OF SUMMIT,
OHIO

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2014**

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

Prepared by the County of Summit Fiscal Office

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Assistant Fiscal Officer
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Support Services Administrator
Christina M. Schlarb

Fiscal Officer II
Jennifer A. Boley

Kristen M.
Scalise CPA, CFE
Summit County Fiscal Officer



INTRODUCTORY SECTION



County of Summit, Ohio



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COUNTY OF SUMMIT, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR ENDED DECEMBER 31, 2014

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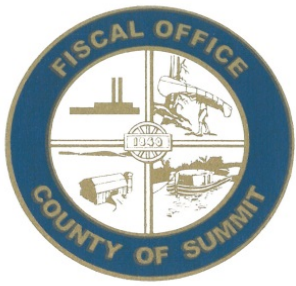
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Acknowledgments

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KRISTEN M. SCALISE CPA, CFE

Fiscal Officer County of Summit

June 30, 2015

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, 2014. 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 through 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, 2014 issued by the independent auditors, the Auditor of the State of Ohio. *U.S. Office of Management and Budget Circular A-133* 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 Circular A-133 requirements, is published under separate cover and can be obtained by sending a written request to the County of Summit Fiscal Office, 175 South Main Street, Room 400, Akron, Ohio, 44308.

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

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

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

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

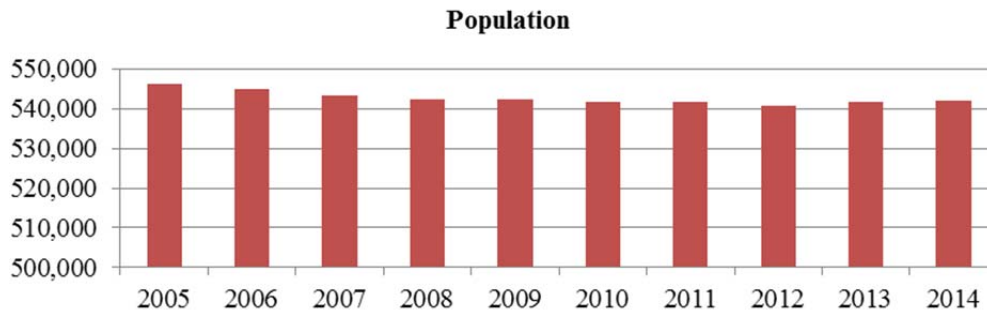
TREASURER DIVISION
175 S. Main Street
Akron, Ohio 44308
Phone: 330.643.2588
Fax: 330.643.7760

**Letter of Transmittal
For the Year Ended December 31, 2014**

Profile of Summit County Government

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

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



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

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

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

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

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

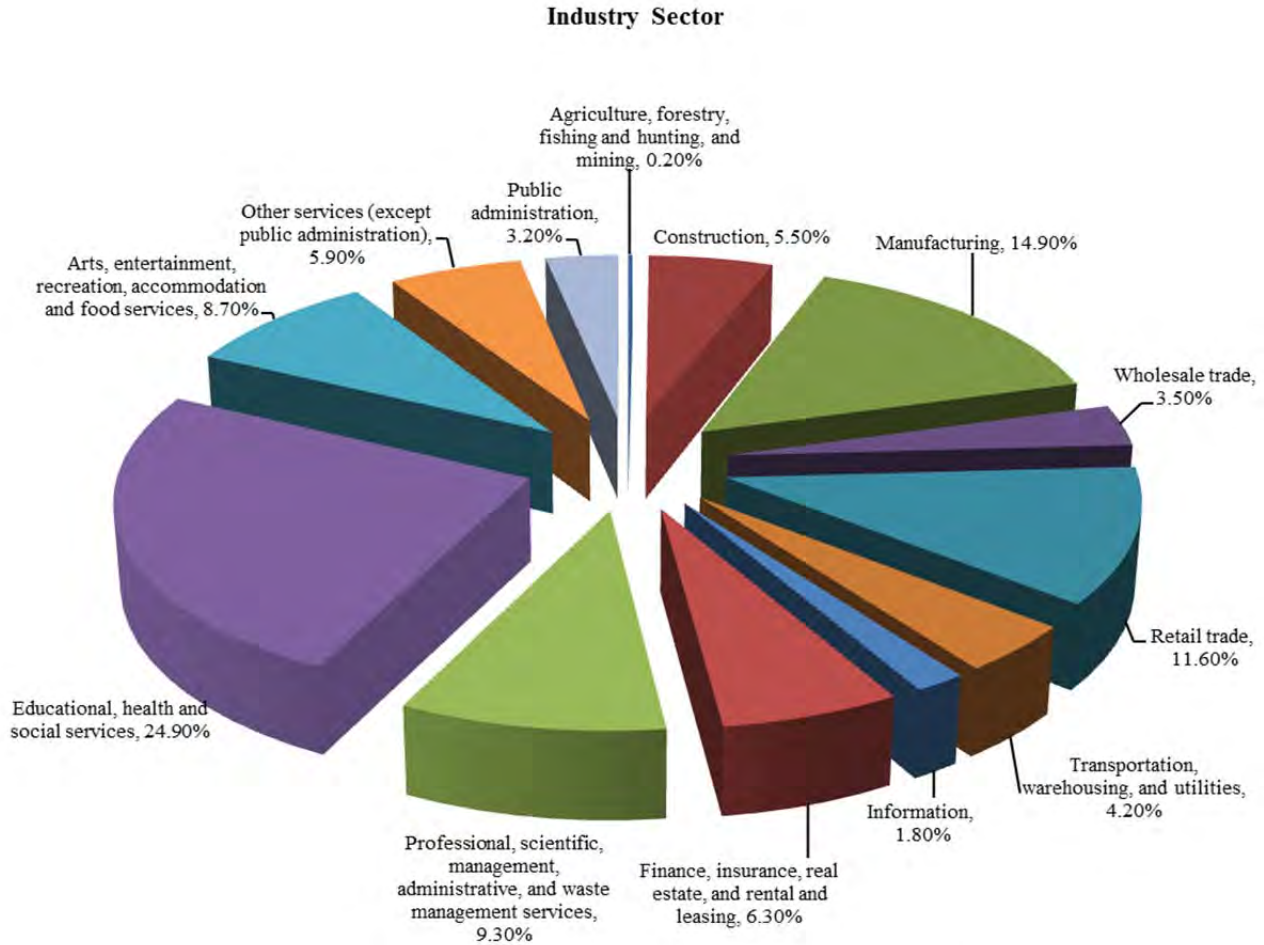
**Letter of Transmittal
For the Year Ended December 31, 2014**

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.



Source: US Census

**Letter of Transmittal
For the Year Ended December 31, 2014**

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 is also headquarters for FirstMerit Corporation, one of the largest financial services institutions in the region with assets exceeding \$10 billion.

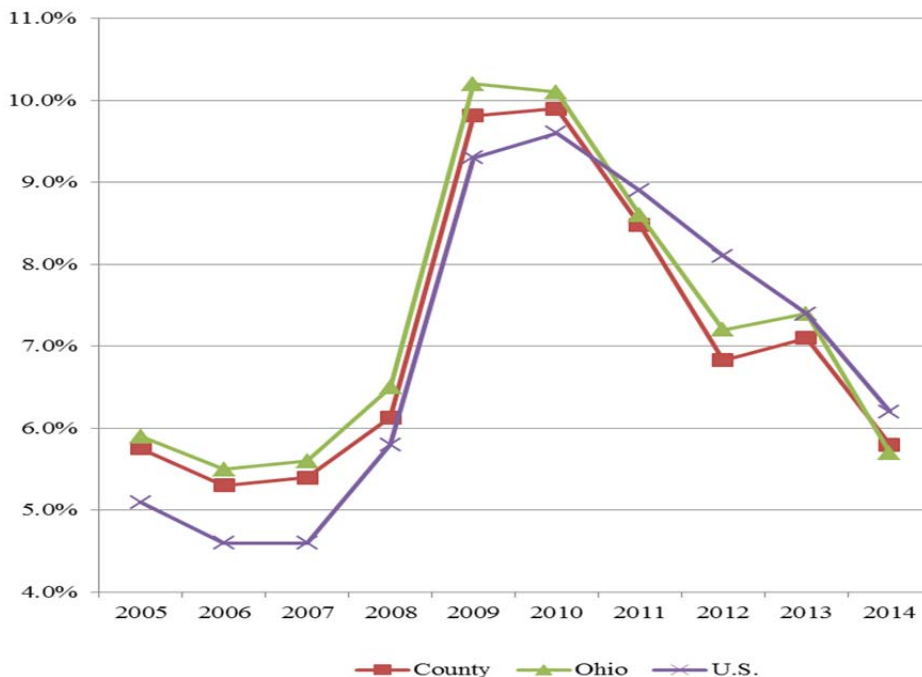
The County has become a national leader in the field of plastics and polymers. A recent study ranked Ohio number one in plastics and polymers. It is also ranked number one in rubber and miscellaneous plastic products. According to the Greater Akron Chamber, there are more than 35,000 people employed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

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

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

Like most of the counties in Ohio and across the United States, the County continues to feel the effects of the economic recession yet continues to recover. According to the Ohio Department of Job and Family Services, as of December 2014, the County's unemployment rate was 5.8 percent, down from 7.1 percent a year ago, which ranks the County 42nd against the other 88 counties in Ohio. Ohio's unemployment rate, at 5.7 percent in December 2014, was down from 7.4 percent in December 2013. The national rate fell from 7.4 percent to 6.2 percent over the year.

Unemployment Rates Year End



**Letter of Transmittal
For the Year Ended December 31, 2014**

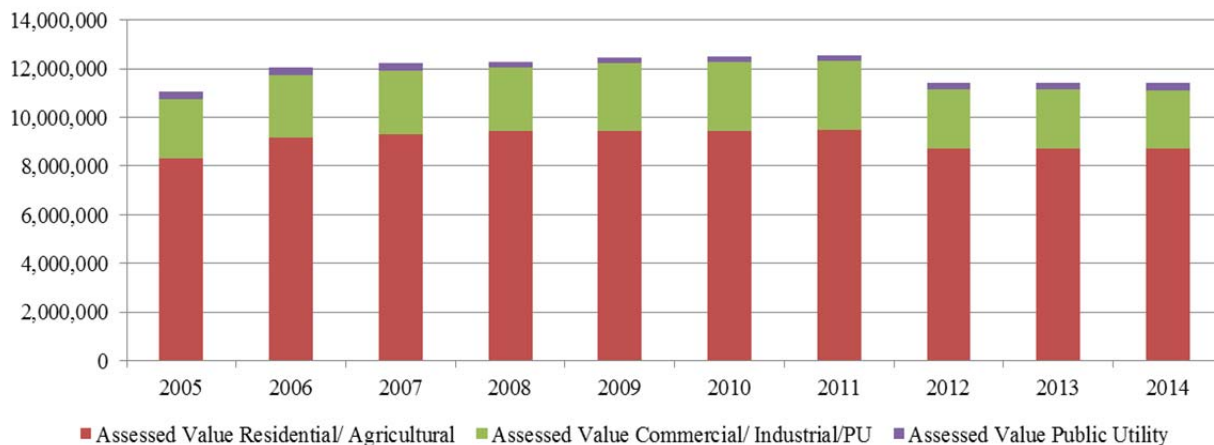
With the development of new business sectors in the County, the proportion of manufacturing activity has decreased. According to Census data, manufacturing jobs in the County represented 16.3% of total jobs in 2010; 23.4% in 2000; 25.9% in 1990; 30% in 1985; 32.0% in 1980; and 51.0% in 1970. While total 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 2014, 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 \$89.1 million in 2014, with \$41.7 in residential/agricultural and \$47.4 million in commercial/industrial construction. In comparison, 2013 total new construction was \$118.0 million. The appraisal cycle is six years, with an update performed at the mid-point. The reappraisal performed in 2014 resulted in a slight decline in real property values.

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

Assessed Value of Taxable Property (000's omitted)



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

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

Letter of Transmittal
For the Year Ended December 31, 2014

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 2014 operating budget on December 10, 2013. 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 expenses. The County's Budget Stabilization fund has a balance of \$25.3 million at December 31, 2014, 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, 2014, the County had \$43.5 million cash and investments in its General Fund and \$358.1 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 assets 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 2015 total budget for all funds of \$482.6 million represents a decrease of 0.5% compared to 2014's adjusted budget of \$485.2 million. The 2015 budget represents the fifth year out of the last six years with a spending appropriation decrease. In total the County has reduced its overall annual budget by \$96 million since 2008 and has reduced appropriations within the County General Fund by \$18 million or 14.7%. It is currently estimated that Summit County will finish 2015 with its \$25.3 million Budget Stabilization Fund fully intact. Throughout 2015, the County will continue to take steps to eliminate duplicated services, equipment and materials, and reduce personnel costs through attrition.

**Letter of Transmittal
For the Year Ended December 31, 2014**

Major Initiatives One of the biggest financial challenges facing the County will be identifying and providing funding for a myriad of public safety needs. The largest single project continues to be for technology and equipment upgrades for the County's 800 Mhz regional radio system. The system is used by over thirty public safety agencies in the County at an estimated cost of nearly \$30 million to upgrade.

The 2015-2020 Capital Improvement Program includes more than \$2 million in various facility improvements and \$1.4 million for computer systems and equipment and it is anticipated that the County will need to spend several million dollars on upgrades to its combined dispatch center in the coming years as well.

Awards and Acknowledgments

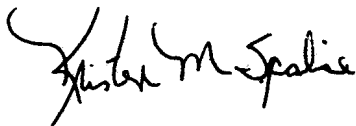
Awards The Government Finance Officers Association (GFOA) awarded us the Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2013. The County has received this prestigious award for twenty eight 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, 2014. This was the twelfth consecutive year, and fourteenth 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.

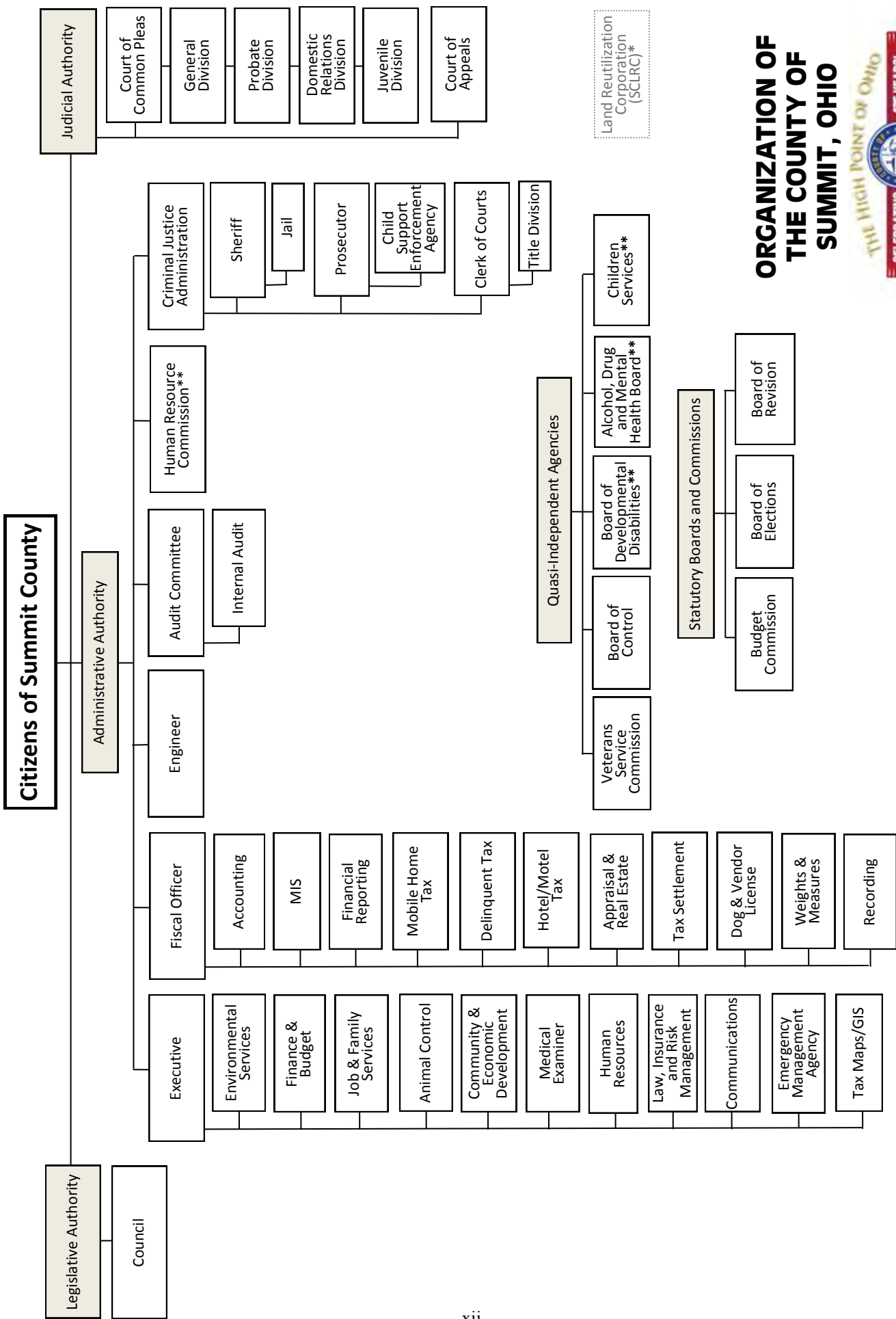
Acknowledgments The preparation of this report could not have been accomplished without the dedicated effort of the entire Fiscal Office. I especially want to thank the Financial Reporting Department who worked diligently to continue to comply with the precise guidelines established by the GFOA's award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



ORGANIZATION OF THE COUNTY OF SUMMIT, OHIO



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

COUNTY OF SUMMIT, OHIO
ELECTED OFFICIALS
DECEMBER 31, 2014

COUNTY COUNCIL

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

COUNTY OFFICIALS

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

COMMON PLEAS COURT JUDGES

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



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**County of Summit
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Summit County
175 S. Main Street
Akron, Ohio 44308

To the County Council:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Summit County, Ohio (the County), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Summit County, Ohio, as of December 31, 2014, 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 Special Revenue 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*, listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

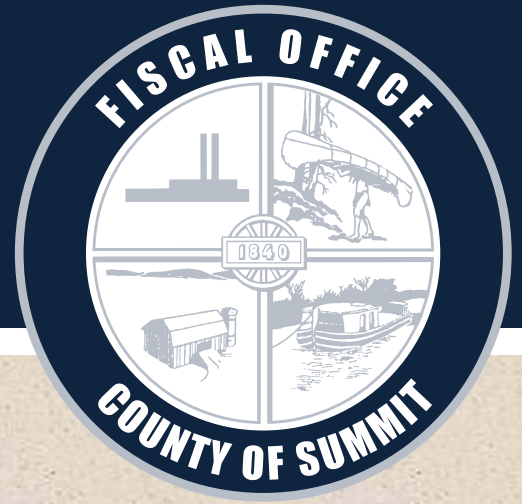
A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State
Columbus, Ohio

June 30, 2015

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Kristen M.
Scalise CPA, CFE
Summit County Fiscal Officer



**BASIC
FINANCIAL
STATEMENTS**



County of Summit, Ohio



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County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

The discussion and analysis of the County of Summit's (the "County") financial performance provides an overall review of the County's financial activities for the year ended December 31, 2014. 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 2014 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2014, by \$643,342,504 (net position). Of this amount, \$76,384,715 may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased \$1,445,966. Net position related to governmental activities increased \$820,426, which represents an increase of 0.2 percent from 2013. Net position related to business-type activities increased \$625,540 which represents an increase of 0.3 percent from 2013.
- For governmental activities, general revenues accounted for \$195,952,406 or 49 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 \$200,440,525 or 51 percent of total revenues of \$396,392,931.
- The County had \$395,567,596 in expenses related to governmental activities; only \$200,440,525 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 \$195,952,406 were adequate to provide for these programs by \$820,426.
- Among major funds, the General Fund had \$120,049,489 in revenues and \$115,154,565 in expenditures. The General Fund's fund balance increased to \$51,153,320, an increase of \$106,573 from 2013.
- The County's total debt decreased \$10,480,816 during the current year.

Using This Comprehensive Annual Financial Report (CAFR)

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

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

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

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

The analysis of the County as a whole begins on page 9. One of the most important questions asked about the County's finances is, "How did we do financially during 2014?" 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 16-17 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; Board of Developmental Disabilities; and Debt Service funds. The major proprietary funds are the Water Revenue and Sewer Revenue funds.

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

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

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

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

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

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

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 combining and individual fund statements, schedules and statistical section.

Government-Wide Financial Analysis

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 \$643,342,504 (\$451,700,636 in governmental activities and \$191,641,868 in business-type activities) at the close of the most recent year. The County's financial position improved for governmental and business-type activities.

A large portion of all of the County's net position (55 percent) reflect its investment in capital assets (e.g., land, buildings, infrastructure, and machinery and equipment), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Assets						
Current and Other Assets	\$ 447,049,889	\$ 452,850,792	\$ 47,475,024	\$ 45,030,671	\$ 494,524,913	\$ 497,881,463
Capital Assets	244,745,511	250,150,053	200,667,860	203,755,633	445,413,371	453,905,686
<i>Total Assets</i>	<u>691,795,400</u>	<u>703,000,845</u>	<u>248,142,884</u>	<u>248,786,304</u>	<u>939,938,284</u>	<u>951,787,149</u>
Deferred Outflows of Resources	1,102,168	-	2,056,576	2,342,535	3,158,744	2,342,535
Liabilities						
Long-Term Liabilities	94,994,457	98,710,305	49,582,143	51,992,563	144,576,600	150,702,868
Current and Other Liabilities	20,285,959	26,253,967	8,975,449	8,119,948	29,261,408	34,373,915
<i>Total Liabilities</i>	<u>115,280,416</u>	<u>124,964,272</u>	<u>58,557,592</u>	<u>60,112,511</u>	<u>173,838,008</u>	<u>185,076,783</u>
Deferred Inflows of Resources	125,916,516	127,156,363	-	-	125,916,516	127,156,363
Net Position						
Net Investment in Capital						
Assets	201,929,966	200,842,887	153,334,911	156,742,489	355,264,877	357,585,376
Restricted	211,692,912	217,413,870	-	-	211,692,912	217,413,870
Unrestricted	38,077,758	32,623,453	38,306,957	34,273,839	76,384,715	66,897,292
<i>Total Net Position</i>	<u>\$ 451,700,636</u>	<u>\$ 450,880,210</u>	<u>\$ 191,641,868</u>	<u>\$ 191,016,328</u>	<u>\$ 643,342,504</u>	<u>\$ 641,896,538</u>

Capital assets of governmental activities decreased \$5,404,542 due to current year depreciation exceeding current year additions. There is a \$3,715,848 decrease in long-term liabilities of governmental activities due to current year principal payments.

A portion of the County's net position, \$211,692,912 (33 percent), represents resources that are subject to external restrictions on how they may be used. The remaining balance, \$76,384,715 (12 percent), of unrestricted net position may be used to meet the County's ongoing obligations to citizens and creditors.

At the end of the current year, the County is able to report positive balances in all three categories of net position, both for the County as a whole, as well as for its separate governmental and business-type activities.

Governmental Activities

Governmental activities increased the County's net position by \$820,426, thereby accounting for 57 percent of the increase in the net position of the County. Key elements of this increase are as follows:

- Increases in the County's operating grants and contributions of \$7,235,863 (6 percent), are the direct result of increased funding by/from state and federal programs.
- Investment income increased by \$1,774,270 (277 percent) primarily due to the rate adjustments by the Federal Reserve.
- Increases in sales tax revenue of \$2,686,755 are the direct result of increased consumer spending.
- Program revenues as a whole increased \$5,969,323 (3 percent). This was primarily due to the increase in operating grants and contributions.

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

- Program expenses as a whole increased \$3,955,249 (1 percent). Although the expenses for health (\$6,822,865), judicial (\$520,420) and interest and fiscal charges (\$3,638,724) decreased, they were offset by the increases in expenses for public safety (\$4,320,701), legislative and executive (\$3,569,652), human services (\$3,525,997), public works (\$2,415,765) and economic development (\$1,430,371).

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues						
<i>Program Revenues</i>						
Charges for Services and Sales	\$ 60,231,379	\$ 62,371,637	\$ 44,457,692	\$ 38,332,200	\$ 104,689,071	\$ 100,703,837
Operating Grants and Contributions	135,944,380	128,708,517	29,744	4,165,334	135,974,124	132,873,851
Capital Grants and Contributions	4,264,766	3,391,048	1,403,981	3,026,435	5,668,747	6,417,483
<i>Total Program Revenues</i>	200,440,525	194,471,202	45,891,417	45,523,969	246,331,942	239,995,171
<i>General Revenues</i>						
Property Taxes	122,721,722	120,403,742	-	-	122,721,722	120,403,742
Sales and Use Tax	42,868,670	40,181,915	-	-	42,868,670	40,181,915
Other Taxes	10,661,827	9,948,686	-	-	10,661,827	9,948,686
Unrestricted Contributions	13,795,959	17,362,466	-	-	13,795,959	17,362,466
Investment Income	2,414,972	640,702	158,964	173,993	2,573,936	814,695
Miscellaneous	3,489,256	4,272,759	42,771	110,729	3,532,027	4,383,488
<i>Total General Revenues</i>	195,952,406	192,810,270	201,735	284,722	196,154,141	193,094,992
<i>Total Revenues</i>	396,392,931	387,281,472	46,093,152	45,808,691	442,486,083	433,090,163
Program Expenses						
General Government:						
Legislative and Executive	35,419,925	31,850,273	-	-	35,419,925	31,850,273
Judicial	32,451,372	32,971,792	-	-	32,451,372	32,971,792
Public Safety	80,277,391	75,956,690	-	-	80,277,391	75,956,690
Public Works	20,466,963	18,051,198	-	-	20,466,963	18,051,198
Health	114,401,601	121,224,466	-	-	114,401,601	121,224,466
Economic Development	7,282,857	5,852,486	-	-	7,282,857	5,852,486
Human Services	96,096,950	92,570,953	-	-	96,096,950	92,570,953
Recreation	8,241,914	8,298,339	-	-	8,241,914	8,298,339
Interest and Fiscal Charges	928,623	4,567,347	-	-	928,623	4,567,347
Bond Issuance Costs	-	268,803	-	-	0	268,803
Water	-	-	-	181	0	181
Sewer	-	-	45,472,521	37,967,208	45,472,521	37,967,208
<i>Total Program Expenses</i>	395,567,596	391,612,347	45,472,521	37,967,389	441,040,117	429,579,736
Transfers	(4,909)	-	4,909	-	-	-
<i>Change in Net Position</i>	820,426	(4,330,875)	625,540	7,841,302	1,445,966	3,510,427
<i>Net Position Beginning of Year</i>	450,880,210	455,211,085	191,016,328	183,175,026	641,896,538	638,386,111
<i>Net Position End of Year</i>	\$ 451,700,636	\$ 450,880,210	\$ 191,641,868	\$ 191,016,328	\$ 643,342,504	\$ 641,896,538

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Business-Type Activities

Business-type activities increased the County's net position by \$625,540, accounting for 43 percent of the increase in the growth of the County's net position. The key element for this net increase was the increase in charges for services (\$6,125,492).

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 \$239,966,872, a decrease of \$823,462 in comparison with the prior year. Approximately 18 percent of this total amount (\$43,696,396) constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is reserved as nonspendable (\$3,301,266), restricted (\$187,834,742), and assigned (\$5,134,468).

The General Fund is the chief operating fund of the County. The fund balance of the County's General Fund increased \$106,573 during the current year to \$51,153,320. The unassigned fund balance of the General Fund was \$44,958,390. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 39 percent of total General Fund expenditures, while total fund balance represents 44 percent of that same amount. Revenues exceeded expenditures by \$4,894,924 due to increases in sales and use tax, investment income and intergovernmental revenues.

Transfers from the General Fund to other governmental and internal service funds, amounted to \$4,806,149 and are discussed in Note 19.

Job and Family Services fund balance increased by \$179,608, thus reducing the deficit fund balance. The increase in human services expenditures of \$3,750,715 was offset by the overall increase in revenues of \$4,502,615 along with net transfers of \$2,712,994.

Children Services Board fund balance decreased by \$2,457,893. This decrease is due to human services expenditures continuing to outpace revenues.

The Alcohol, Drug Addiction and Mental Health fund balance increased by \$7,404,036. The decrease in health expenditures of \$9,022,262 was due to the State of Ohio taking over the Medicaid program and overall cost saving measures.

The Developmental Disabilities Board fund balance decreased \$6,950,646. This decrease in fund balance is the result of a decrease in intergovernmental revenues and an increase in health expenditures.

The fund balance of \$4,587,476 of the Debt Service Fund, which is restricted, increased \$561,991 during the current year.

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

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

Unrestricted net position for Water Revenue (\$513,836) and Sewer Revenue (\$37,571,015) Funds at the end of the year amounted to \$38,084,581. The increase in net position was due to revenues continuing to exceed expenses.

General Fund Budgetary Highlights

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

During the year, there were no significant changes in the budgeted revenues or appropriations.

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County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
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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, 2014 amounts to \$445,413,371 (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. The total decrease in the County's investment in capital assets for the fiscal year was 1.9 percent (a 1.2 percent decrease for governmental activities and a 0.7 percent decrease for business-type activities).

Table 3
Capital Assets at December 31
Net of Accumulated Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	\$ 12,271,011	\$ 12,784,127	\$ 1,152,732	\$ 1,152,732	\$ 13,423,743	\$ 13,936,859
Construction in Progress	5,661,668	5,450,029	3,850,228	1,837,620	9,511,896	7,287,649
Buildings and Building Improvements	125,829,287	131,401,190	22,772,096	24,144,580	148,601,383	155,545,770
Land Improvements	8,111,115	8,555,041	-	-	8,111,115	8,555,041
Machinery and Equipment	5,150,754	5,209,092	5,548,000	6,652,402	10,698,754	11,861,494
Pump Stations	-	-	8,086,252	8,773,173	8,086,252	8,773,173
Treatment Plants	-	-	668,218	790,771	668,218	790,771
Sewer/Water Lines	-	-	158,590,334	160,404,355	158,590,334	160,404,355
Infrastructure	87,487,940	86,683,737	-	-	87,487,940	86,683,737
Intangibles	233,736	66,837	-	-	233,736	66,837
<i>Total</i>	<u>\$ 244,745,511</u>	<u>\$ 250,150,053</u>	<u>\$ 200,667,860</u>	<u>\$ 203,755,633</u>	<u>\$ 445,413,371</u>	<u>\$ 453,905,686</u>

The decrease in total capital assets of \$8,492,315 can be attributed to current year depreciation exceeding additions. Additional information on the County's capital assets can be found in Note 11 of the Notes to Financial Statements.

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County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Long-term Debt At the end of the current fiscal year, the County had total bonded debt outstanding of \$97,304,554, net of the outstanding premium. The County's long-term bonded debt decreased \$9,510,978 (9 percent) during the current fiscal year.

Table 4
Long-term Debt

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
General Obligation Bonds	\$ 64,827,754	\$ 70,340,754	\$ 31,447,246	\$ 34,859,246	\$ 96,275,000	\$ 105,200,000
Capital Appreciation Bonds	1,029,554	1,200,590	-	414,942	1,029,554	1,615,532
ODD Loans	-	-	29,458	29,458	29,458	29,458
OPWC Loans	-	-	837,219	1,014,004	837,219	1,014,004
OWDA Loans	-	-	7,527,283	8,320,336	7,527,283	8,320,336
<i>Total</i>	<u>\$ 65,857,308</u>	<u>\$ 71,541,344</u>	<u>\$ 39,841,206</u>	<u>\$ 44,637,986</u>	<u>\$ 105,698,514</u>	<u>\$ 116,179,330</u>

The County's outstanding uninsured general obligation bonds are currently rated "AA+" by Standard & Poor's Rating Services, "Aaa" by Moody's Investors Service, and "AA+" by Fitch Ratings. Certain of the County's general obligation bonds are insured by AMBAC Indemnity Corporation, MBIA Insurance Corporation, and Financial Guaranty Insurance Company (FGIC). All of the insured general obligation bonds are rated "Aa2" by Moody's and "AA" by Standard & Poor's. The bonds insured by FGIC are also rated "AA" by Fitch. State statute limits the total amount of debt a government entity may issue. The current direct debt limitation for the County is \$284,264,512, which is significantly higher than the County's outstanding net debt.

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

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County at year end is 5.8 percent, which decreased from a rate of 7.1 percent a year ago. This rate is close to the State's average unemployment rate of 5.7 percent and comparable to the national average of 6.2 percent.

Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the County's budget for 2015. At the end of the 2014 fiscal year, the unassigned fund balance in the General Fund amounted to \$44,958,390.

Requests for Information

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

County of Summit, Ohio

***Statement of Net Position
December 31, 2014***

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Equity in Pooled Cash and Investments	\$ 235,647,198	\$22,320,819	\$ 257,968,017
Cash and Investments - Segregated Accounts	4,178,238	250	4,178,488
Cash With Fiscal Agent	4,968,173	-	4,968,173
Receivables (Net of Allowance for Uncollectibles)			
Taxes	151,283,702	-	151,283,702
Accounts	340,429	8,743,336	9,083,765
Special Assessments	543,412	5,150,334	5,693,746
Intergovernmental	-	9,055,482	9,055,482
Accrued Interest	668,213	-	668,213
Loans	10,713,107	-	10,713,107
Internal Balances	(129,437)	129,437	-
Due From Other Governments	36,647,915	1,617,472	38,265,387
Material and Supplies Inventory	976,828	415,852	1,392,680
Prepaid Items	1,212,111	42,042	1,254,153
Nondepreciable Capital Assets	17,932,679	5,002,960	22,935,639
Depreciable Capital Assets, Net	226,812,832	195,664,900	422,477,732
<i>Total Assets</i>	<u>691,795,400</u>	<u>248,142,884</u>	<u>939,938,284</u>
Deferred Outflows of Resources			
Deferred Charge on Refunding	1,102,168	2,056,576	3,158,744
Liabilities			
Accounts Payable	9,486,883	3,974,094	13,460,977
Accrued Salaries and Wages Payable	7,194,710	316,948	7,511,658
Matured Bonds and Interest Payable	10,597	5,329	15,926
Accrued Interest Payable	250,863	141,224	392,087
Due To Other Governments	3,232,809	4,323,008	7,555,817
Deposits Held and Due To Others	110,097	214,846	324,943
Long-term Liabilities:			
Due Within One Year	17,239,221	5,424,187	22,663,408
Due In More Than One Year	77,755,236	44,157,956	121,913,192
<i>Total Liabilities</i>	<u>115,280,416</u>	<u>58,557,592</u>	<u>173,838,008</u>
Deferred Inflows of Resources			
Property Taxes	125,916,516	-	125,916,516
<i>Total Deferred Inflows of Resources</i>	<u>125,916,516</u>	<u>-</u>	<u>125,916,516</u>
Net Position			
Net Investment in Capital Assets	201,929,966	153,334,911	355,264,877
Restricted for:			
Capital Projects	5,674,423	-	5,674,423
Debt Service	4,199,472	-	4,199,472
Roads and Bridges	9,445,710	-	9,445,710
Health and Human Services	159,237,289	-	159,237,289
Recreation	1,299,969	-	1,299,969
Grant Programs	16,150,207	-	16,150,207
Real Estate Appraisal	14,137,054	-	14,137,054
Unclaimed Money	1,548,788	-	1,548,788
Unrestricted Net Position	38,077,758	38,306,957	76,384,715
<i>Total Net Position</i>	<u>\$ 451,700,636</u>	<u>\$ 191,641,868</u>	<u>\$ 643,342,504</u>

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

County of Summit, Ohio

*Statement of Activities
For the Year Ended December 31, 2014*

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions		Primary Government		
			Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Primary Government							
Governmental Activities:							
General Government:							
Legislative and Executive	\$ 35,419,925	\$ 26,580,151	\$ 793,973	\$ -	\$ (8,045,801)		\$ (8,045,801)
Judicial	32,451,372	9,204,101	3,126,564	-	(20,120,707)		(20,120,707)
Public Safety	80,277,391	17,993,462	17,544,092	-	(44,739,837)		(44,739,837)
Public Works	20,466,963	1,206,857	10,964,415	4,264,766	(4,030,925)		(4,030,925)
Health	114,401,601	2,938,706	38,193,257	-	(73,269,638)		(73,269,638)
Economic Development	7,282,857	218,302	6,462,729	-	(601,826)		(601,826)
Human Services	96,096,950	2,001,069	57,865,712	-	(36,230,169)		(36,230,169)
Recreation	8,241,914	88,731	993,638	-	(7,159,545)		(7,159,545)
Debt Service:							
Interest and Fiscal Charges	928,623	-	-	-	(928,623)		(928,623)
<i>Total Governmental Activities</i>	<u>395,567,596</u>	<u>60,231,379</u>	<u>135,944,380</u>	<u>4,264,766</u>	<u>(195,127,071)</u>		<u>(195,127,071)</u>
Business-type Activities:							
Sewer	45,472,521	44,457,692	29,744	1,403,981	-	418,896	418,896
<i>Total Business-type Activities</i>	<u>45,472,521</u>	<u>44,457,692</u>	<u>29,744</u>	<u>1,403,981</u>	<u>-</u>	<u>418,896</u>	<u>418,896</u>
<i>Total - Primary Government</i>	<u>\$ 441,040,117</u>	<u>\$ 104,689,071</u>	<u>\$ 135,974,124</u>	<u>\$ 5,668,747</u>	<u>(195,127,071)</u>	<u>418,896</u>	<u>(194,708,175)</u>
General Revenues							
Property Taxes Levied for:							
General Purposes					15,959,000	-	15,959,000
Children Services Board					21,828,121	-	21,828,121
Alcohol, Drug Addiction & Mental Health					28,489,310	-	28,489,310
Board of Developmental Disabilities					43,656,243	-	43,656,243
Akron Zoo Project					7,060,547	-	7,060,547
Debt Service					5,728,501	-	5,728,501
Sales and Use Tax Levied for:							
General Purposes					42,868,670	-	42,868,670
Other Taxes							
Property Transfer Tax					6,628,316	-	6,628,316
Permissive Tax					4,033,511	-	4,033,511
Unrestricted Contributions					13,795,959	-	13,795,959
Investment Income					2,414,972	158,964	2,573,936
Miscellaneous					3,489,256	42,771	3,532,027
<i>Total General Revenues</i>					<u>195,952,406</u>	<u>201,735</u>	<u>196,154,141</u>
Transfers					(4,909)	4,909	-
<i>Total General Revenues and Transfers</i>					<u>195,947,497</u>	<u>206,644</u>	<u>196,154,141</u>
<i>Change in Net Position</i>					<u>820,426</u>	<u>625,540</u>	<u>1,445,966</u>
Net Position Beginning of Year					<u>450,880,210</u>	<u>191,016,328</u>	<u>641,896,538</u>
<i>Net Position End of Year</i>					<u>\$ 451,700,636</u>	<u>\$ 191,641,868</u>	<u>\$ 643,342,504</u>

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

County of Summit, Ohio

**Balance Sheet
Governmental Funds
December 31, 2014**

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health
Assets				
Equity in Pooled Cash and Investments	\$ 42,518,541	\$ 845,061	\$ 32,198,993	\$ 47,425,131
Cash and Investments - Segregated Accounts	1,010,439	22,423	2,065,430	-
Cash With Fiscal Agent	-	-	-	-
Receivables (Net of Allowance for Uncollectibles)				
Taxes	29,439,176	-	24,747,839	32,447,168
Accounts	110,686	31,746	-	132,646
Special Assessments	-	-	-	-
Accrued Interest	666,031	-	2,182	-
Loans	-	-	-	-
Due From Other Funds	2,266,182	-	71,516	-
Due From Other Governments	9,019,301	18,914	1,853,043	2,887,784
Material and Supplies Inventory	121,914	43,858	-	-
Prepaid Items	307,149	124,625	117,222	46,589
<i>Total Assets</i>	<u>\$ 85,459,419</u>	<u>\$ 1,086,627</u>	<u>\$ 61,056,225</u>	<u>\$ 82,939,318</u>
Liabilities				
Accounts Payable	\$ 1,072,591	\$ 742,610	\$ 1,316,697	\$ 3,609,783
Accrued Salaries and Wages Payable	2,941,172	743,258	911,547	77,551
Matured Bonds and Interest Payable	-	-	-	-
Compensated Absences	40,864	10,271	1,470	-
Due To Other Funds	717,926	376,730	215,468	82,916
Due To Other Governments	719,616	307,269	201,725	44,405
Deposits Held and Due To Others	-	-	-	-
<i>Total Liabilities</i>	<u>5,492,169</u>	<u>2,180,138</u>	<u>2,646,907</u>	<u>3,814,655</u>
Deferred Inflows of Resources				
Property Taxes	16,096,641	-	22,364,594	29,322,469
Unavailable Revenue	12,717,289	-	3,971,288	5,778,429
<i>Total Deferred Inflows of Resources</i>	<u>28,813,930</u>	<u>-</u>	<u>26,335,882</u>	<u>35,100,898</u>
Fund Balances				
Nonspendable	1,977,851	168,483	117,222	46,589
Restricted	-	-	31,956,214	43,977,176
Assigned	4,217,079	-	-	-
Unassigned	44,958,390	(1,261,994)	-	-
<i>Total Fund Balances (Deficit)</i>	<u>51,153,320</u>	<u>(1,093,511)</u>	<u>32,073,436</u>	<u>44,023,765</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 85,459,419</u>	<u>\$ 1,086,627</u>	<u>\$ 61,056,225</u>	<u>\$ 82,939,318</u>

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

Board of Developmental Disabilities	Debt Service	Other Governmental Funds	Total Governmental Funds
\$ 64,608,990	\$ 4,598,073	\$ 28,647,164	\$ 220,841,953
50	-	1,079,896	4,178,238
4,968,173	-	-	4,968,173
49,495,679	6,528,391	8,625,449	151,283,702
12,298	-	48,597	335,973
-	-	543,412	543,412
-	-	-	668,213
-	-	10,713,107	10,713,107
71,054	-	271,288	2,680,040
10,265,729	1,010,496	11,447,033	36,502,300
162,620	-	459,496	787,888
177,802	-	191,203	964,590
<u>\$ 129,762,395</u>	<u>\$ 12,136,960</u>	<u>\$ 62,026,645</u>	<u>\$ 434,467,589</u>
\$ 864,612	\$ -	\$ 1,142,745	\$ 8,749,038
1,332,666	-	1,116,366	7,122,560
-	10,597	-	10,597
278,013	-	79,869	410,487
162,541	-	2,250,982	3,806,563
693,965	-	226,396	2,193,376
1,602	-	108,495	110,097
<u>3,333,399</u>	<u>10,597</u>	<u>4,924,853</u>	<u>22,402,718</u>
44,729,189	5,898,770	7,504,853	125,916,516
13,587,129	1,640,117	8,487,231	46,181,483
<u>58,316,318</u>	<u>7,538,887</u>	<u>15,992,084</u>	<u>172,097,999</u>
340,422	-	650,699	3,301,266
67,772,256	4,587,476	39,541,620	187,834,742
-	-	917,389	5,134,468
-	-	-	43,696,396
<u>68,112,678</u>	<u>4,587,476</u>	<u>41,109,708</u>	<u>239,966,872</u>
<u>\$ 129,762,395</u>	<u>\$ 12,136,960</u>	<u>\$ 62,026,645</u>	<u>\$ 434,467,589</u>

County of Summit, Ohio

*Reconciliation of Total Governmental Fund Balances to the
Statement of Net Position of Governmental Activities
December 31, 2014*

Total Governmental Funds Balances	\$ 239,966,872
 <i>Amounts reported for governmental activities in the statement of net position are different because</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	244,745,511
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Property Taxes	\$ 13,425,170
Sales and Use Tax	4,497,905
Intergovernmental	26,070,807
Special Assessments	543,412
Investment Income	220,011
Other	1,424,178
Total	<u>46,181,483</u>
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	10,906,468
Capital Assets (included above)	(10,316)
Compensated Absences (included below)	241,009
Workers Compensation (included below)	701,453
Capital Leases (included below)	7,265
Internal Balance Elimination	(222,106)
Total	<u>11,623,773</u>
Deferred outflows of resources represent deferred amount on refundings which are not reported in funds.	1,102,168
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	(250,863)
Compensated Absences	(20,589,376)
Claims and Judgements	(446,500)
Capital Leases	(109,473)
Workers Compensation	(701,453)
General Obligation Debt	(69,821,506)
Total	<u>(91,919,171)</u>
<i>Net Position of Governmental Activities</i>	<u><u>\$ 451,700,636</u></u>

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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, 2014*

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health
Revenues				
Taxes:				
Property	\$ 16,106,257	\$ -	\$ 22,052,865	\$ 28,783,974
Sales and Use	42,715,777	-	-	-
Other	6,628,316	-	-	-
Licenses and Permits	31,575	-	-	-
Charges for Services	34,456,412	562,469	137,532	132,646
Fines and Forfeitures	814,498	191,933	-	-
Intergovernmental	15,547,348	35,283,618	18,712,320	14,206,487
Special Assessments	-	-	-	-
Investment Income	2,296,705	-	16,282	-
Other	1,452,601	456,512	494,528	114,050
<i>Total Revenues</i>	<u>120,049,489</u>	<u>36,494,532</u>	<u>41,413,527</u>	<u>43,237,157</u>
Expenditures				
General Government:				
Legislative and Executive	25,311,311	-	-	-
Judicial	26,699,602	-	-	-
Public Safety	57,536,958	-	-	-
Public Works	128,160	-	-	-
Health	1,143,402	-	-	35,628,401
Economic Development	-	-	-	-
Human Services	2,599,139	39,016,869	44,578,874	-
Recreation	-	-	-	-
Intergovernmental	365,700	-	-	-
Other	1,349,827	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	17,869	12,845	-	200,215
Interest and Fiscal Charges	2,597	3,450	-	4,505
<i>Total Expenditures</i>	<u>115,154,565</u>	<u>39,033,164</u>	<u>44,578,874</u>	<u>35,833,121</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>4,894,924</u>	<u>(2,538,632)</u>	<u>(3,165,347)</u>	<u>7,404,036</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	17,798	-	4,973	-
Capital Lease	-	5,246	-	-
Transfers In	-	3,412,994	702,481	-
Transfers Out	(4,806,149)	(700,000)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(4,788,351)</u>	<u>2,718,240</u>	<u>707,454</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	106,573	179,608	(2,457,893)	7,404,036
Fund Balances (Deficit) Beginning of Year	<u>51,046,747</u>	<u>(1,273,119)</u>	<u>34,531,329</u>	<u>36,619,729</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 51,153,320</u>	<u>\$ (1,093,511)</u>	<u>\$ 32,073,436</u>	<u>\$ 44,023,765</u>

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

Board of Developmental Disabilities	Debt Service	Other Governmental Funds	Total Governmental Funds
\$ 44,105,731	\$ 5,782,752	\$ 7,129,310	\$ 123,960,889
-	-	-	42,715,777
-	-	4,033,511	10,661,827
-	-	797,815	829,390
589,440	-	15,411,854	51,290,353
-	-	1,057,774	2,064,205
22,429,979	2,409,387	48,453,132	157,042,271
-	-	527,749	527,749
99	-	5,696	2,318,782
238,500	-	934,379	3,690,570
<u>67,363,749</u>	<u>8,192,139</u>	<u>78,351,220</u>	<u>395,101,813</u>
-	-	7,908,538	33,219,849
-	-	4,576,083	31,275,685
-	-	20,332,094	77,869,052
-	-	20,652,629	20,780,789
74,315,995	-	1,014,889	112,102,687
-	-	7,172,607	7,172,607
-	-	7,853,300	94,048,182
-	-	8,122,466	8,122,466
-	-	-	365,700
-	21,984	1,012	1,372,823
-	-	1,017,844	1,017,844
-	5,200,968	376,748	5,808,645
-	2,407,196	11,882	2,429,630
<u>74,315,995</u>	<u>7,630,148</u>	<u>79,040,092</u>	<u>395,585,959</u>
<u>(6,952,246)</u>	<u>561,991</u>	<u>(688,872)</u>	<u>(484,146)</u>
1,600	-	8,641	33,012
-	-	-	5,246
-	-	2,186,180	6,301,655
-	-	(1,173,080)	(6,679,229)
<u>1,600</u>	<u>-</u>	<u>1,021,741</u>	<u>(339,316)</u>
<u>(6,950,646)</u>	<u>561,991</u>	<u>332,869</u>	<u>(823,462)</u>
<u>75,063,324</u>	<u>4,025,485</u>	<u>40,776,839</u>	<u>240,790,334</u>
<u>\$ 68,112,678</u>	<u>\$ 4,587,476</u>	<u>\$ 41,109,708</u>	<u>\$ 239,966,872</u>

County of Summit, Ohio

*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2014*

Net Change in Fund Balances - Total Governmental Funds	\$	(823,462)
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*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 depreciation exceeded capital outlays in the current period.

Capital Assets	\$ 8,944,257	
Current Year Depreciation	(13,156,083)	
Total		(4,211,826)

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. (1,192,716)

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

Property Taxes	(1,239,167)	
Sales and Use Tax	152,893	
Intergovernmental	(2,888,866)	
Special Assessments	12,000	
Investment Income	90,501	
Other	(224,768)	
Capital Lease Proceeds	(5,246)	
Total		(4,102,653)

Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Bond Principal Payments	5,763,000	
Capital Lease Principal Payments	50,272	
Total		5,813,272

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	(45,341)	
Amortization of Premium	477,708	
Deferred Amount on Refunding	1,148,389	
Accretion on Capital Appreciation Bonds	(78,964)	
Compensated Absences	(128,719)	
Claims and Judgements	526,100	
Total		1,899,173

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. 3,438,638

Change in Net Position of Governmental Activities \$ 820,426

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, 2014**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Taxes:				
Property	\$ 15,928,043	\$ 15,928,043	\$ 15,908,239	\$ (19,804)
Sales and Use	40,602,585	40,348,185	42,335,694	1,987,509
Other	6,586,982	6,578,756	3,342,314	(3,236,442)
Licenses and Permits	38,000	38,000	31,575	(6,425)
Charges for Services	16,437,981	15,908,848	19,482,548	3,573,700
Fines and Forfeitures	834,430	832,436	818,556	(13,880)
Intergovernmental	13,125,370	12,779,931	17,706,683	4,926,752
Investment Income	2,425,771	1,800,000	2,189,995	389,995
Other	3,669,924	3,797,509	278,172	(3,519,337)
<i>Total Revenues</i>	<u>99,649,086</u>	<u>98,011,708</u>	<u>102,093,776</u>	<u>4,082,068</u>
Expenditures				
General Government:				
Legislative and Executive	22,750,104	22,469,209	21,939,333	529,876
Judicial	25,660,227	26,706,528	26,370,967	335,561
Public Safety	46,132,316	46,030,064	45,728,497	301,567
Health	1,231,641	1,216,538	1,212,833	3,705
Human Services	7,947,819	7,947,819	4,430,439	3,517,380
Other	1,957,593	2,052,211	1,895,200	157,011
<i>Total Expenditures</i>	<u>105,679,700</u>	<u>106,422,369</u>	<u>101,577,269</u>	<u>4,845,100</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(6,030,614)</u>	<u>(8,410,661)</u>	<u>516,507</u>	<u>8,927,168</u>
Other Financing Sources (Uses)				
Transfers In	1,500,000	1,500,000	1,000,000	(500,000)
Transfers Out	(850,000)	(850,000)	(4,306,149)	(3,456,149)
Other Financing Sources	1,900,000	1,900,000	17,798	(1,882,202)
<i>Total Other Financing Sources (Uses)</i>	<u>2,550,000</u>	<u>2,550,000</u>	<u>(3,288,351)</u>	<u>(5,838,351)</u>
<i>Net Change in Fund Balance</i>	<u>(3,480,614)</u>	<u>(5,860,661)</u>	<u>(2,771,844)</u>	<u>3,088,817</u>
Fund Balance - Beginning	3,011,684	3,011,684	3,011,684	
Prior Year Encumbrance Appropriations	3,848,100	3,848,100	3,848,100	
<i>Fund Balance - Ending</i>	<u>\$ 3,379,170</u>	<u>\$ 999,123</u>	<u>\$ 4,087,940</u>	<u>\$ 3,088,817</u>

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

County of Summit, Ohio

**Statement of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Job & Family Services Fund
For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Fines and Forfeitures	\$ 170,687	\$ 220,831	\$ 191,932	\$ (28,899)
Intergovernmental	31,184,193	40,345,441	35,414,918	(4,930,523)
Other	409,004	529,162	465,589	(63,573)
<i>Total Revenues</i>	<u>32,205,094</u>	<u>41,666,262</u>	<u>36,574,240</u>	<u>(5,092,022)</u>
Expenditures				
Human Services	41,521,673	45,025,041	41,612,544	3,412,497
<i>Total Expenditures</i>	<u>41,521,673</u>	<u>45,025,041</u>	<u>41,612,544</u>	<u>3,412,497</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(9,316,579)	(3,358,779)	(5,038,304)	(1,679,525)
Other Financing Sources (Uses)				
Transfers In	3,412,994	3,412,994	3,412,994	-
Transfers Out	(700,000)	(700,000)	(700,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>2,712,994</u>	<u>2,712,994</u>	<u>2,712,994</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(6,603,585)	(645,785)	(2,325,310)	(1,679,525)
Fund Balance (Deficit) - Beginning	(4,225,999)	(4,225,999)	(4,225,999)	
Prior Year Encumbrance Appropriations	<u>4,793,785</u>	<u>4,793,785</u>	<u>4,793,785</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (6,035,799)</u>	<u>\$ (77,999)</u>	<u>\$ (1,757,524)</u>	<u>\$ (1,679,525)</u>

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

County of Summit, Ohio

**Statement of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Services Board Fund
For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 21,814,652	\$ 21,814,652	\$ 22,018,870	\$ 204,218
Charges For Services	89,838	89,838	79,349	(10,489)
Intergovernmental	22,544,695	22,544,695	19,913,744	(2,630,951)
Other	400,815	400,815	353,529	(47,286)
<i>Total Revenues</i>	<u>44,850,000</u>	<u>44,850,000</u>	<u>42,365,492</u>	<u>(2,484,508)</u>
Expenditures				
Human Services	50,756,349	50,756,349	48,555,727	2,200,622
<i>Total Expenditures</i>	<u>50,756,349</u>	<u>50,756,349</u>	<u>48,555,727</u>	<u>2,200,622</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(5,906,349)	(5,906,349)	(6,190,235)	(283,886)
Other Financing Sources (Uses)				
Transfers In	-	-	702,481	702,481
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>702,481</u>	<u>702,481</u>
<i>Net Change in Fund Balance</i>	(5,906,349)	(5,906,349)	(5,487,754)	418,595
Fund Balance - Beginning	28,810,215	28,810,215	28,810,215	
Prior Year Encumbrance Appropriations	3,719,265	3,719,265	3,719,265	
<i>Fund Balance - Ending</i>	<u>\$ 26,623,131</u>	<u>\$ 26,623,131</u>	<u>\$ 27,041,726</u>	<u>\$ 418,595</u>

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

County of Summit, Ohio

***Statement of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Alcohol, Drug Addiction & Mental Health Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 28,601,434	\$ 28,601,434	\$ 28,739,404	\$ 137,970
Intergovernmental	12,511,305	12,511,305	14,508,853	1,997,548
Other	100,898	100,898	116,715	15,817
<i>Total Revenues</i>	<u>41,213,637</u>	<u>41,213,637</u>	<u>43,364,972</u>	<u>2,151,335</u>
Expenditures				
Health	53,582,530	53,582,530	49,045,096	4,537,434
Debt Service	204,720	204,720	204,720	-
<i>Total Expenditures</i>	<u>53,787,250</u>	<u>53,787,250</u>	<u>49,249,816</u>	<u>4,537,434</u>
<i>Net Change in Fund Balance</i>	(12,573,613)	(12,573,613)	(5,884,844)	6,688,769
Fund Balance - Beginning	32,720,336	32,720,336	32,720,336	
Prior Year Encumbrance Appropriations	8,508,478	8,508,478	8,508,478	
<i>Fund Balance - Ending</i>	<u>\$ 28,655,201</u>	<u>\$ 28,655,201</u>	<u>\$ 35,343,970</u>	<u>\$ 6,688,769</u>

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

County of Summit, Ohio

***Statement of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Board of Developmental Disabilities Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 43,656,670	\$ 43,656,670	\$ 44,037,742	\$ 381,072
Charges for Services	563,960	563,960	582,549	18,589
Intergovernmental	22,939,125	22,939,125	23,650,349	711,224
Other	292,688	292,688	301,655	8,967
Investment Income	-	-	92	92
<i>Total Revenues</i>	<u>67,452,443</u>	<u>67,452,443</u>	<u>68,572,387</u>	<u>1,119,944</u>
Expenditures				
Health	83,440,940	83,440,940	79,363,049	4,077,891
<i>Total Expenditures</i>	<u>83,440,940</u>	<u>83,440,940</u>	<u>79,363,049</u>	<u>4,077,891</u>
<i>Net Change in Fund Balance</i>	(15,988,497)	(15,988,497)	(10,790,662)	5,197,835
Fund Balance - Beginning	65,288,263	65,288,263	65,288,263	
Prior Year Encumbrance Appropriations	<u>2,938,568</u>	<u>2,938,568</u>	<u>2,938,568</u>	
<i>Fund Balance - Ending</i>	<u>\$ 52,238,334</u>	<u>\$ 52,238,334</u>	<u>\$ 57,436,169</u>	<u>\$ 5,197,835</u>

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

County of Summit, Ohio

**Statement of Net Position
Proprietary Funds
December 31, 2014**

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ 513,836	\$ 21,806,983	\$ 22,320,819	\$ 14,805,245
Cash and Investments - Segregated Accounts	-	250	250	-
Receivables (Net of Allowance for Uncollectibles)				
Accounts	-	8,743,336	8,743,336	4,456
Special Assessments	-	5,150,334	5,150,334	-
Intergovernmental Loans	-	9,055,482	9,055,482	-
Due From Other Funds	-	61,111	61,111	1,461,967
Due From Other Governments	-	1,617,472	1,617,472	145,615
Material and Supplies Inventory	-	415,852	415,852	188,940
Prepaid Items	-	42,042	42,042	247,521
<i>Total Current Assets</i>	<u>513,836</u>	<u>46,892,862</u>	<u>47,406,698</u>	<u>16,853,744</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	-	5,002,960	5,002,960	-
Depreciable Capital Assets, Net	-	195,664,900	195,664,900	10,316
<i>Total Noncurrent Assets</i>	<u>-</u>	<u>200,667,860</u>	<u>200,667,860</u>	<u>10,316</u>
<i>Total Assets</i>	<u>513,836</u>	<u>247,560,722</u>	<u>248,074,558</u>	<u>16,864,060</u>
Deferred Outflows of Resources				
Deferred Charge on Refunding	-	2,056,576	2,056,576	-
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	-	3,974,094	3,974,094	737,845
Accrued Salaries and Wages Payable	-	316,948	316,948	72,150
Matured Bonds and Interest Payable	-	5,329	5,329	-
Accrued Interest Payable	-	141,224	141,224	-
Compensated Absences	-	353,524	353,524	74,710
Due To Other Funds	-	153,780	153,780	242,775
Due To Other Governments	-	4,323,008	4,323,008	1,039,433
Deposits Held and Due To Others	-	214,846	214,846	-
Insurance Claims Payable	-	-	-	2,915,662
General Obligation Bonds Payable	-	4,159,197	4,159,197	-
Capital Leases Payable	-	-	-	5,481
Intergovernmental Loans Payable	-	90,268	90,268	-
OWDA Loans Payable	-	409,517	409,517	-
OPWC Loans Payable	-	88,393	88,393	-
WPCLF Loans Payable	-	317,181	317,181	-
FWCC Loans Payable	-	6,107	6,107	-
<i>Total Current Liabilities</i>	<u>-</u>	<u>14,553,416</u>	<u>14,553,416</u>	<u>5,088,056</u>
<i>Long-term Liabilities:</i>				
Compensated Absences	-	786,897	786,897	166,299
Insurance Claims Payable	-	-	-	701,453
General Obligation Bonds Payable	-	28,606,815	28,606,815	-
Capital Leases Payable	-	-	-	1,784
Intergovernmental Loans Payable	-	1,018,505	1,018,505	-
OWDA Loans Payable	-	7,117,766	7,117,766	-
ODD Loans Payable	-	29,458	29,458	-
OPWC Loans Payable	-	748,826	748,826	-
WPCLF Loans Payable	-	5,627,307	5,627,307	-
FWCC Loans Payable	-	222,382	222,382	-
<i>Total Long-term Liabilities</i>	<u>-</u>	<u>44,157,956</u>	<u>44,157,956</u>	<u>869,536</u>
<i>Total Liabilities</i>	<u>-</u>	<u>58,711,372</u>	<u>58,711,372</u>	<u>5,957,592</u>
Net Position				
Net Investment in Capital Assets	-	153,334,911	153,334,911	3,051
Unrestricted	513,836	37,571,015	38,084,851	10,903,417
<i>Total Net Position</i>	<u>\$ 513,836</u>	<u>\$ 190,905,926</u>	<u>191,419,762</u>	<u>\$ 10,906,468</u>

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

Net position of business-type activities (page 16)

222,106

\$ 191,641,868

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

County of Summit, Ohio

**Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2014**

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
Operating Revenues				
Charges for Services	\$ -	\$ 44,457,692	\$ 44,457,692	\$ 40,901,517
Other	-	42,771	42,771	72,565
<i>Total Operating Revenues</i>	-	44,500,463	44,500,463	40,974,082
Operating Expenses				
Personal Services	-	8,920,780	8,920,780	2,066,800
Contractual Services	-	23,295,260	23,295,260	4,308,849
Material and Supplies	-	978,020	978,020	779,634
Claims Expense	-	-	-	31,445,098
Depreciation	-	6,671,253	6,671,253	5,535
Other	-	3,221,151	3,221,151	126,014
<i>Total Operating Expenses</i>	-	43,086,464	43,086,464	38,731,930
<i>Operating Income (Loss)</i>	-	1,413,999	1,413,999	2,242,152
Non-Operating Revenues (Expenses)				
Intergovernmental Revenue	-	29,744	29,744	913,286
Investment Income	-	158,964	158,964	5,689
Interest and Fiscal Charges	-	(2,502,879)	(2,502,879)	(785)
<i>Total Non-Operating Revenues (Expenses)</i>	-	(2,314,171)	(2,314,171)	918,190
<i>Income (Loss) before Capital Contributions and Transfers</i>	-	(900,172)	(900,172)	3,160,342
Capital Contributions	-	1,403,981	1,403,981	-
Transfers In	-	4,909	4,909	372,665
<i>Change in Net Position</i>	-	508,718	508,718	3,533,007
Net Position - Beginning	513,836	190,397,208		7,373,461
<i>Net Position - Ending</i>	\$ 513,836	\$ 190,905,926		\$ 10,906,468
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			116,822	
<i>Change in net position of business-type activities (page 17)</i>			\$ 625,540	

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, 2014**

	Business-type Activities			Governmental
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
Cash Flows from Operating Activities				
Cash Receipts from Customers	\$ -	\$ 44,049,587	\$ 44,049,587	\$ 40,667,499
Cash Receipts - Other	-	67,604	67,604	124,530
Cash Payments for Goods and Services	-	(26,681,472)	(26,681,472)	(4,368,056)
Cash Payments for Insurance Claims	-	-	-	(33,179,822)
Cash Payments to Employees	-	(8,904,905)	(8,904,905)	(2,028,856)
<i>Net Cash Provided (Used) by Operating Activities</i>	-	8,530,814	8,530,814	1,215,295
Cash Flows from Non-Capital Financing Activities				
Cash Receipts from Intergovernmental	-	518,853	518,853	913,286
Transfers In	-	4,909	4,909	372,665
<i>Net Cash Provided by Non-Capital Financing Activities</i>	-	523,762	523,762	1,285,951
Cash Flows from Capital and Related Financing Activities				
Cash Proceeds from Debt	-	2,991,251	2,991,251	-
Cash Receipts from Special Assessments	-	60,737	60,737	-
Cash Payments for Capital Acquisitions	-	(2,203,295)	(2,203,295)	(5,790)
Cash Payments for Debt Retirement	-	(5,245,834)	(5,245,834)	(4,627)
Cash Payments for Interest Expense	-	(2,410,346)	(2,410,346)	(785)
<i>Net Cash Used by Capital and Related Financing Activities</i>	-	(6,807,487)	(6,807,487)	(11,202)
Cash Flows from Investing Activities				
Interest on Investments	-	-	-	5,540
<i>Net Increase (Decrease) Equity in Pooled Cash and Investments</i>	-	2,247,089	2,247,089	2,495,584
Equity in Pooled Cash and Investments - January 1	513,836	19,560,144	20,073,980	12,309,661
<i>Equity in Pooled Cash and Investments - December 31</i>	<u>\$ 513,836</u>	<u>\$ 21,807,233</u>	<u>\$ 22,321,069</u>	<u>\$ 14,805,245</u>

(Continued)

County of Summit, Ohio

*Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2014*

	Business-type Activities			Governmental Activities
	Water Revenue	Sewer Revenue	Total	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating Income (Loss)	\$ -	\$ 1,413,999	\$ 1,413,999	\$ 2,242,152
Adjustments:				
Depreciation	-	6,671,253	6,671,253	5,535
(Increase) Decrease in Assets:				
Receivables	-	(1,025,291)	(1,025,291)	52,114
Due From Other Funds	-	(5,966)	(5,966)	(335,208)
Due From Other Governments	-	646,013	646,013	83,447
Material and Supplies Inventory	-	(38,872)	(38,872)	(128,614)
Other Operating Assets	-	18,896	18,896	(16,510)
Increase (Decrease) in Liabilities:				
Accounts Payable	-	350,360	350,360	22,582
Accrued Salaries and Wages Payable	-	25,206	25,206	10,589
Compensated Absences	-	22,174	22,174	22,387
Due To Other Funds	-	(42,308)	(42,308)	(1,935)
Due To Other Governments	-	475,165	475,165	54,448
Deposits Held and Due to Others	-	20,185	20,185	-
Insurance Claims Payable	-	-	-	(795,692)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>\$ -</u>	<u>\$ 8,530,814</u>	<u>\$ 8,530,814</u>	<u>\$ 1,215,295</u>

Non-cash activity:

Business-type Activities funds received approximately \$1.4 million of contributed assets

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, 2014

	<u>Agency</u>
Assets	
Equity in Pooled Cash and Investments	\$ 67,420,710
Cash and Cash Equivalents - Segregated Accounts	23,576,532
Receivables (Net of Allowance for Uncollectibles)	
Taxes	<u>597,643,292</u>
<i>Total Assets</i>	<u><u>\$ 688,640,534</u></u>
Liabilities	
Due To Other Governments	\$ 582,932,456
Unapportioned Monies	<u>105,708,078</u>
<i>Total Liabilities</i>	<u><u>\$ 688,640,534</u></u>

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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, one of two counties in Ohio operating under a Home Rule Charter. Per the Charter, there are 11 elected County Council members and a County Executive. The County Fiscal Officer is the chief fiscal officer. In addition, there are four other elected administrative officials, each of whom is independent as set forth in Ohio Law. These officials are the Clerk of Courts, Engineer, Prosecutor, and Sheriff. There are also ten Common Pleas Court Judges, two Domestic Relations Court Judges, one Juvenile Court Judge, and one Probate Court Judge.

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

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

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

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 2. Summary of Significant Accounting Policies

Basis of Presentation

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

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

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

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

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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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.

Debt Service – This fund accounts for the accumulation of resources for, and the payment of, general long term debt principal, interest and related costs other than Alcohol, Drug Addiction and Mental Health, Motor Vehicle and Gas Tax and enterprise debt.

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 water and sewer services to external users throughout the County. All activities necessary to provide such services, including capital projects and debt financed by user charges, are accounted for in these funds. Water Revenue and Sewer Revenue funds are reported as major funds of the County.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 and Geographic Information Systems.

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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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. 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.

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 and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2014, but which were levied to finance 2015 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.

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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 2014.

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

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Deposits and Investments

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

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

During 2014, 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, 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 2014 amounted to \$2,296,705, which includes \$1,642,379 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, 2014, 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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Capital Assets and Depreciation

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

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

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

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

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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 and 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.

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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Contributions of Capital

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

Interfund Activity

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

Estimates

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

Grants and other Intergovernmental Revenues

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

Note 3. Changes in Accounting Principles

For the year ended December 31, 2014, the County has implemented Governmental Accounting Standard Board GASB Statement No. 69, "Government Combinations and Disposals of Government Operations" and GASB Statement No. 70, "Accounting and Financial Reporting for Nonexchange Financial Guarantees".

GASB Statement No. 69 establishes accounting and financial reporting standards related to government combinations and disposals of government operations. The implementation of GASB Statement No. 69 did not have an effect on the financial statements of the County.

GASB Statement No. 70 improves accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees. The implementation of GASB Statement No. 70 did not have an effect on the financial statements of the County.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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	Debt Service	Other Governmental Funds	Total
Nonspendable								
Inventory	\$ 121,914	\$ 43,858	\$ -	\$ -	\$ 162,620	\$ -	\$ 459,496	\$ 787,888
Prepays	307,149	124,625	117,222	46,589	177,802	-	191,203	964,590
Unclaimed Funds	1,548,788	-	-	-	-	-	-	1,548,788
Total Nonspendable	1,977,851	168,483	117,222	46,589	340,422	-	650,699	3,301,266
Restricted								
Job and Family	-	-	-	-	-	-	4,389	4,389
Children Services	-	-	31,956,214	-	-	-	-	31,956,214
Mental Health	-	-	-	43,977,176	67,772,256	-	-	111,749,432
Social Services	-	-	-	-	-	-	14,633,799	14,633,799
Engineer Services	-	-	-	-	-	-	5,657,708	5,657,708
Debt Service	-	-	-	-	-	4,587,476	-	4,587,476
Emergency Mgmt	-	-	-	-	-	-	865,856	865,856
Capital Projects	-	-	-	-	-	-	3,619,653	3,619,653
Real Estate Assessment	-	-	-	-	-	-	8,979,402	8,979,402
Delinquent Tax Assessment Collection	-	-	-	-	-	-	5,780,813	5,780,813
Total Restricted	-	-	31,956,214	43,977,176	67,772,256	4,587,476	39,541,620	187,834,742
Assigned								
Legislative & Executive	408,233	-	-	-	-	-	-	408,233
Judicial	284,512	-	-	-	-	-	-	284,512
Public Safety	781,217	-	-	-	-	-	-	781,217
Human Services	1,681,536	-	-	-	-	-	-	1,681,536
Intergovernmental	26,500	-	-	-	-	-	-	26,500
Capital Projects	-	-	-	-	-	-	917,389	917,389
Subsequent Year Appropriations	1,035,081	-	-	-	-	-	-	1,035,081
Total Assigned	4,217,079	-	-	-	-	-	917,389	5,134,468
Unassigned	44,958,390	(1,261,994)	-	-	-	-	-	43,696,396
Total	\$ 51,153,320	\$ (1,093,511)	\$ 32,073,436	\$ 44,023,765	\$ 68,112,678	\$ 4,587,476	\$ 41,109,708	\$ 239,966,872

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

At December 31, 2014, the special revenue fund, Job & Family Services, had a deficit fund balance of \$1,093,511. The internal service funds, Telephone Services, Internal Audit and Geographic Information Systems had deficit net position of \$113,283, \$133,890 and \$61,336, respectively. The deficit fund balances/net position occurred due to the recognition of liabilities applicable to accrued payables. The general fund is liable for any deficits in these funds and will provide transfers when cash is required, not when accruals occur.

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

Note 6. Budgetary Basis of Accounting

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

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

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

	<u>Net Change in Fund Balance</u> <u>General and Major Special Revenue</u>				
	<u>General</u>	<u>Job and Family Services</u>	<u>Children Services Board</u>	<u>Alcohol, Drug Addiction and Mental Health</u>	<u>Board of Developmental Disabilities</u>
Budget Basis	\$ (2,771,844)	\$ (2,325,310)	\$ (5,487,754)	\$ (5,884,844)	\$ (10,790,662)
Net Adjustments for Revenue Accruals	16,955,713	(74,462)	(946,992)	(127,815)	(1,207,038)
Net Adjustments for Expenditure Accruals	(14,077,296)	2,579,380	3,976,853	13,416,695	5,047,054
GAAP Basis	<u>\$ 106,573</u>	<u>\$ 179,608</u>	<u>\$ (2,457,893)</u>	<u>\$ 7,404,036</u>	<u>\$ (6,950,646)</u>

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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, 2014, the carrying amount of the County's deposits was \$45,830,236 and the bank balance was \$54,099,284. The difference in the carrying amount and the bank balance were items in transit. Of the bank balance:

\$2,086,494 was covered by federal depository insurance.

\$52,012,790 was held in a public fund collateral pool by third party trustees pursuant to Section 135.181, Ohio Revised Code. Although all statutory requirements for the deposit of money had been followed, under GASB Statement No. 3, this money is considered uninsured and uncollateralized.

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

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

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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, 2014, the County had the following investments:

Investment Type	Fair Value	Investment Maturities in Years			Portfolio %
		Less Than 1	1 - 3	4 - 5	
U.S. Treasury Notes	\$ 5,972,546	\$ 603,817	\$ 5,368,729	\$ -	1.91%
U.S. Agencies	252,699,150	26,020,670	172,527,659	54,150,821	81.00%
Money Market Mutual Funds	49,069,090	49,069,090	-	-	15.73%
Foreign Government Bonds	2,500,000	1,000,000	1,500,000		0.80%
Commercial Paper	-	-			0.00%
Repurchase Agreements	1,734,564	1,734,564	-	-	0.56%
Total Fair Value	\$ 311,975,350	\$ 78,428,141	\$ 179,396,388	\$ 54,150,821	100.00%

Custodial Credit Risk – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County’s custodial credit risk policy is stated in the Investments policy described above. Of the County’s \$1,734,564 investment in repurchase agreements, \$1,734,564 of the underlying securities is held by the investment’s counterparty, not in the name of the County.

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

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

Cash on Hand	\$ 306,334	Equity in Pooled Cash and Investments	
Carrying amount of Deposits	45,830,236	Governmental Funds	\$ 220,841,953
Fair Value of Investments	311,975,350	Proprietary Funds	37,126,064
		Agency Funds	<u>67,420,710</u>
			\$ 325,388,727
		Cash and Cash Equivalents in Segregated Accounts	27,755,020
		Cash with Fiscal Agent	<u>4,968,173</u>
Total	\$ 358,111,920	Total	\$ 358,111,920

Cash with Fiscal Agent In addition to deposits and investments, the County has uninsured and uncollateralized cash in the amount of \$4,968,173 being held by NEON, a jointly governed organization (See Note 20).

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

Fund	Cash Deficit
Other Governmental Funds:	
Child Support Enforcement Agency	\$ 407,744
Internal Service Funds:	
Office Services	84,229
Telephone Services	52,925
Internal Audit	93,226

Note 8. Property Taxes

Property taxes include amounts levied against all real, public utility property located in the County. Property tax revenue received during 2014 for real and public utility property taxes represents collections of the 2013 taxes.

Real property taxes for 2014 were levied after October 1, 2014 on the assessed value as of January 1, 2014, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2014 real property taxes are collected in and intended to finance 2015.

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. 2014 public utility property taxes which became a lien December 31, 2013, are levied after October 1, 2014, and are collected in 2015 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 2013 taxes were collected was \$11,430,580,490. The full tax rate for all County operations applied to real property for fiscal year ended December 31, 2014, was \$12.70 per \$1,000 of assessed valuation. The assessed values of real and tangible personal property upon which 2013 property tax receipts were based are as follows:

Real Property	\$ 11,114,586,720
Public Utility	315,993,770
<i>Total Assessed Value</i>	<i>\$ 11,430,580,490</i>

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single-county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30 with the remainder payable by September 20.

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

Property taxes receivable represents delinquent taxes and outstanding real property, public utility and tangible personal property taxes, which were measurable at December 31, 2014. 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 2014 operations, the receivable is offset by a credit to Deferred Inflow of Resources.

Note 9. Sales and Use Tax

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

Proceeds of the tax are credited entirely to the General Fund. Amounts that have been collected by the State and are to be received within sixty days of year-end are accrued as revenue, as measurable and available. A receivable is recognized at year-end for amounts that will be received from sales, which occurred during 2014. 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, 2014, sales tax revenues amounted to approximately \$42.7 million.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 10. Receivables

Receivables, at December 31, 2014, 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 combining balance sheet as disaggregated major components; therefore, full note disclosure is not required. Special assessments, accrued interest and intergovernmental receivables are deemed collectible in full. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. The County has \$4,626,070 in current special assessments at December 31, 2014, of that amount \$4,532,719 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 \$819,292 in the Business-type activities column. The special assessments receivable in the Other Special Revenue Fund represents Engineer's ditch maintenance, a service-type assessment, which is expected to be collected in more than one year and amounted to \$543,412 at December 31, 2014.

In prior years the County issued debt for various sewer projects that involve Summit, Stark and Portage counties and other local communities. Stark and Portage counties and the cities of Akron and Silver Lake have agreed to repay a portion of the debt for these projects. The County has recorded an intergovernmental loan receivable at December 31, 2014 in the amount of \$2,600,637.

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, 2014, the balance is still outstanding.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 11. Capital Assets

Capital asset activity for the year ended December 31, 2014, was as follows:

	Beginning Balance	Additions/ Transfers	Deletions/ Transfers	Ending Balance
Governmental Activities				
<i>Nondepreciable Capital Assets</i>				
Land	\$ 12,784,127	\$ -	\$ (513,116)	\$ 12,271,011
Construction in Progress	5,450,029	2,896,756	(2,685,117)	5,661,668
<i>Total Nondepreciable Capital Assets</i>	<u>18,234,156</u>	<u>2,896,756</u>	<u>(3,198,233)</u>	<u>17,932,679</u>
<i>Depreciable Capital Assets</i>				
Land Improvements	11,601,552	325,475	(90,120)	11,836,907
Building and Building Improvements	234,163,942	239,256	(103,888)	234,299,310
Machinery and Equipment	52,327,037	2,037,722	(1,782,023)	52,582,736
Intangibles	3,414,487	219,013	-	3,633,500
Infrastructure	190,726,353	5,911,152	(3,476,188)	193,161,317
<i>Total Depreciable Capital Assets</i>	<u>492,233,371</u>	<u>8,732,618</u>	<u>(5,452,219)</u>	<u>495,513,770</u>
<i>Accumulated Depreciation</i>				
Land Improvements	(3,046,511)	(748,373)	69,092	(3,725,792)
Buildings and Building Improvements	(102,762,752)	(5,755,326)	48,055	(108,470,023)
Machinery and Equipment	(47,117,945)	(2,072,741)	1,758,704	(47,431,982)
Intangibles	(3,347,650)	(52,114)	-	(3,399,764)
Infrastructure	(104,042,616)	(4,527,529)	2,896,768	(105,673,377)
<i>Total Accumulated Depreciation</i>	<u>(260,317,474)</u>	<u>(13,156,083)</u>	<u>4,772,619</u>	<u>(268,700,938)</u>
<i>Depreciable Capital Assets, Net</i>	<u>231,915,897</u>	<u>(4,423,465)</u>	<u>(679,600)</u>	<u>226,812,832</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$ 250,150,053</u>	<u>\$ (1,526,709)</u>	<u>\$ (3,877,833)</u>	<u>\$ 244,745,511</u>

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County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

	Beginning Balance	Additions/ Transfers	Deletions/ Transfers	Ending Balance
Business-Type Activities				
<i>Nondepreciable Capital Assets</i>				
Land	\$ 1,152,732	\$ -	\$ -	\$ 1,152,732
Construction in Progress	1,837,620	2,012,608	-	3,850,228
<i>Total Nondepreciable Capital Assets</i>	<u>2,990,352</u>	<u>2,012,608</u>	<u>-</u>	<u>5,002,960</u>
<i>Depreciable Capital Assets</i>				
Building and Building Improvements	60,081,320	-	-	60,081,320
Machinery and Equipment	40,170,625	182,734	(149,017)	40,204,342
Pump Stations	22,115,122	-	-	22,115,122
Treatment Plants	5,178,164	-	-	5,178,164
Sewer Lines	245,860,421	1,388,138	-	247,248,559
<i>Total Depreciable Capital Assets</i>	<u>373,405,652</u>	<u>1,570,872</u>	<u>(149,017)</u>	<u>374,827,507</u>
<i>Accumulated Depreciation</i>				
Building and Building Improvements	(35,936,740)	(1,372,484)	-	(37,309,224)
Machinery and Equipment	(33,518,223)	(1,287,136)	149,017	(34,656,342)
Pump Stations	(13,341,949)	(686,921)	-	(14,028,870)
Treatment Plants	(4,387,393)	(122,553)	-	(4,509,946)
Sewer Lines	(85,456,066)	(3,202,159)	-	(88,658,225)
<i>Total Accumulated Depreciation</i>	<u>(172,640,371)</u>	<u>(6,671,253)</u>	<u>149,017</u>	<u>(179,162,607)</u>
<i>Depreciable Capital Assets, Net</i>	<u>200,765,281</u>	<u>(5,100,381)</u>	<u>-</u>	<u>195,664,900</u>
<i>Business-Type Activities Capital Assets, Net</i>	<u>\$ 203,755,633</u>	<u>\$ (3,087,773)</u>	<u>\$ -</u>	<u>\$ 200,667,860</u>

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

Governmental Activities	
Legislative and Executive	\$ 971,978
Judicial	1,509,585
Public Safety	2,556,881
Public Works	4,976,816
Health	1,834,091
Economic Development	4,945
Human Services	1,301,787
<i>Total Depreciation Expense</i>	<u>\$ 13,156,083</u>
 Business-Type Activities	
Sewer	<u>\$ 6,671,253</u>

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

As of December 31, 2014, construction in progress for various capital projects of the County consisted of the following:

Projects	Construction in Progress	Remaining Commitments
<u>Governmental Activities</u>		
Ohio Building HVAC	\$ 365,901	\$ 451,103
Safety Building HVAC	520,540	59,460
Jail HVAC	734,146	749,733
Board of Elections Roof Replacement	20,171	102,119
Common Pleas Courtroom Technology	166,842	933,158
Tallmadge Ave Roof Repair	178,250	71,750
E. North Street Bridge Replacement	194,645	2,147,870
Ravenna Rd. Bridge Replacement	2,340,714	158,441
Ghent Road	516,304	112,393
Cleveland Massillon Rd. (SR 18 to Springside)	200,785	43,708
Harrington Road Bridge	423,370	88,599
<i>Total Governmental Activities</i>	<u>5,661,668</u>	<u>4,918,334</u>
<u>Business-Type Activities</u>		
Various Pump Stations	151,146	1,046,654
Springfield Wastewater Treatment	577,205	4,117,632
Pump Station Replacement	1,107,888	153,376
Columbine Sewer System	134,426	32,846
Akron Cleveland Road Sanitary Sewer Extension	101,520	845,280
Wyoga Lake Inverness Trunk Rehab & Replacement	25,879	248,242
Seasons Rd/Eco Green SSE	273,030	25,000
Pump Station #48 Replacement	258,396	57,707
Clinton Sanitary Sewer Improvement	713,442	150,015
PS13 Force Main Replacement	18,292	437,363
Adaline & Lakeview Sewer Lining	180	204,640
SAM Campus Sewer Project	3,000	1,739,063
Massillon Rd Sewer Rehab	485,824	93,903
<i>Total Business-Type Activities</i>	<u>3,850,228</u>	<u>9,151,721</u>
<i>Total Construction in Progress</i>	<u>\$ 9,511,896</u>	<u>\$ 14,070,055</u>

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 12. Defined Benefit Pension Plan

A. Ohio Public Employees Retirement System

Plan Description – The County participates 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 in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by 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/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 1-800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For 2014, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions participate in only the Traditional Pension Plan.

For the year ended December 31, 2014, members in state and local classifications contributed 10.0 percent of covered payroll while public safety and law enforcement members contributed 12.0 percent and 13.0 percent, respectively.

The County's 2014 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of postemployment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 2.0 percent during calendar year 2014. The portion of employer contributions allocated to health care for members in the Combined Plan was 2.0 percent during calendar year 2014.

The County's required contributions for pension obligations to the Traditional Pension, Member-Directed and Combined Plans for the years ended December 31, 2014, 2013, and 2012 were \$23,463,373, \$23,539,830, and \$24,352,424, respectively. For 2014, 92.28 percent has been contributed, with the balance being reported as due to other governments. The full amount has been contributed for 2013 and 2012.

B. Ohio State Teachers Retirement System

Plan Description – The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple-employer public employee retirement system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a standalone financial report that can be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

County of Summit, Ohio
Notes to the Basic Financial Statements
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New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50. Benefits are established by Ohio Revised Code Chapter 3307.

A DB or Combined Plan member with five or more years of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor 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 –For January 1, 2014 through June 30, 2014, plan members were required to contribute 11.00% of their annual covered salaries. For July 1, 2014 through December 31, 2014, plan members were required to contribute 12.00% of their annual covered salaries. The County was required to contribute 14.00%; 13.00% was the portion used to fund pension obligations for January 1, 2014 through June 30, 2014 and 14.00% was the portion used to fund pension obligations for July 1, 2014 through December 31, 2014. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 14.00% for members and 14.00% for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions to STRS Ohio for the years ended December 31, 2014, 2013 and 2012 were \$198,919, \$236,982 and \$322,665, respectively. The full amount has been contributed for 2014, 2013 and 2012. Contributions made to STRS Ohio for the DC and the defined contribution portion of the combined Plans for 2014 were \$7,921 made by the County and \$6,223 made by the plan members.

Note 13. Postemployment Benefits

A. Ohio Public Employees Retirement System

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

OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan, which includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and Combined Plans. Members of the Member-Directed plan do not qualify for ancillary benefits, including post-employment health care coverage.

County of Summit, Ohio
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In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Postemployment Benefit (OPEB) as described in GASB Statement 45.

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

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 1-800-222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2014, state and local employers contributed at a rate of 14.0 percent of covered payroll, 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 members do not make contributions to the OPEB Plan.

OPERS' Postemployment Health Care plan was established under, and is administered in accordance with Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 2.0 percent during calendar year 2014. The portion of employer contributions allocated to health care for members in the Combined Plan was 2.0 percent during calendar year 2014.

The OPERS Board of Trustees is also authorized to establish rules for the retiree, or their surviving beneficiaries, to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and coverage selected.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2014, 2013, and 2012 were \$3,223,642, \$6,721,851 and \$7,016,255, respectively. For 2014, 92.28 percent has been contributed with the balance being reported as due to other governments. The full amount has been contributed for 2013 and 2012.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4.0 percent of the employer contributions toward the health care fund after the end of the transition period.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

B. State Teachers Retirement System of Ohio

Plan Description – The County participates in the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. 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 Ohio which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. 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. From January 1, 2014 through June 30 2014, STRS Ohio Allocated employer contributions equal to 1 percent of covered payroll to Health Care Stabilization Fund. From July 1, 2014 through December 31, 2014, STRS Ohio did not allocate any percentage on employer contribution to the Health Care Stabilization Fund. The County’s contributions for health care for the years ended December 31, 2014, 2013 and 2012 were \$7,825, \$9,718 and \$13,444, respectively. The full amount has been contributed for 2014, 2013 and 2012.

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
2015	\$ 50,633	\$ 1,315,212
2016	38,058	677,780
2017	32,312	153,375
2018	2,710	116,556
2019	-	74,037
Total Operating Leases		\$ 2,336,960
Total Minimum Lease Payments	123,713	
Less: Amount Representing Interest	(14,240)	
Present Value Minimum Lease Payments	\$ 109,473	

The assets acquired through capital leases are as follows:

Assets:	Governmental
	Activities
Machinery and Equipment	\$ 284,607
Less: Accumulated Depreciation	(161,547)
<i>Total</i>	\$ 123,060

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 15. Compensated Absences

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

Note 16. Commitments

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

<u>Fund</u>	<u>Amount</u>
General	\$ 3,181,998
Job and Family Services	1,500,734
Children Services Board	2,777,650
Alcohol, Drug Addiction and Mental Health	6,816,986
Board of Developmental Disabilities	3,376,746
Debt Service	4,699
Other Governmental Funds	<u>9,361,814</u>
<i>Total</i>	<u><u>\$ 27,020,627</u></u>

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 17. Long Term Debt Obligations

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Governmental Activities:			
General Obligation Bonds			
Series 2004 Bonds AR	5/1/2004	2.00 - 5.00	\$ 25,652,000
Series 2010 Bonds	5/1/2010	2.00 - 5.98	24,181,139
Series 2010 Bonds - Bridgestone	12/1/2010	3.08 - 5.28	7,550,000
Series 2012 Bonds - Goodyear	3/29/2012	3.00 - 5.00	15,815,000
Series 2013 Bonds - Current Refund 2002	1/30/2013	1.25 - 4.50	2,854,754
Series 2013 Bonds - Advance Refund 2003	1/30/2013	1.25 - 4.50	14,605,000
Business-Type Activities:			
General Obligation Bonds			
Sewer Bond Series 2002 AR	5/1/2002	3.00 - 5.75	30,350,000
Sewer Bond Series 2004 AR	5/1/2004	2.00 - 5.00	14,678,000
Sewer Bond Series 2013	1/30/2013	1.25 - 4.50	125,246
Capital Appreciation Bonds			
Canton Akron Business Park	11/4/1999	4.65 - 6.00	1,753,627
Sewer Rehab Q938	11/4/1999	5.50 - 5.85	1,871,557
OWDA Loans			
Fishcreek #25 Q403	1992	7.21	2,756,096
Gilwood-Call Q432	1997	6.72	5,139,714
Gilwood-Call Q432 Supplement I	1997	6.49	462,540
Plant 30 Abandonment Q929	1997	6.72	2,831,030
Plant 129 Expansion Q157	2000	5.88	602,453
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
Master Meter/Telemetry System	2012	3.25	391,804
Manhole Rehabilitation	2012	3.25	134,144
Kenneth/Samira San Sewer Improv	2013	4.75	751,781
Warner Road Trunk Line & Force Main	2013	3.84	442,426
OPWC Loans			
Plant #30 Abandonment I	1995	N/A	721,000
Plant #30 Abandonment II	1995	N/A	529,000
Kenneth/Samira	2013	N/A	427,471
Whitefriars Drive	2013	N/A	575,818
ODD Loan			
Springfield Agricultural Assessment	4/17/1978	N/A	29,458

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

The following is a summary of changes in long-term debt and other obligations of the governmental activities for the year ended December 31, 2014:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Governmental Activities					
General Obligation Bonds					
Series 2004 Bonds AR	\$ 12,811,000	\$ -	\$ (2,193,000)	\$ 10,618,000	\$ 2,304,000
Series 2010 Bonds	16,875,000	-	(1,650,000)	15,225,000	1,025,000
Series 2010 Bonds Bridgestone	7,550,000	-	(355,000)	7,195,000	360,000
Series 2012 Bonds Goodyear	15,815,000	-	-	15,815,000	655,000
Series 2013 Bonds Current Refund 2002	2,854,754	-	-	2,854,754	-
Series 2013 Bonds Advance Refund 2003	14,435,000	-	(1,315,000)	13,120,000	1,340,000
Bond Premiums	4,441,906	-	(477,708)	3,964,198	451,018
Total General Obligation Bonds	74,782,660	-	(5,990,708)	68,791,952	6,135,018
Capital Appreciation Bonds					
Canton Akron Business Park	490,090	-	(103,293)	386,797	88,025
Accreted Interest	710,500	78,964	(146,707)	642,757	161,975
Total Capital Appreciation Bonds	1,200,590	78,964	(250,000)	1,029,554	250,000
Other Liabilities					
Compensated Absences	20,625,326	15,290,062	(14,915,525)	20,999,863	7,781,352
Insurance Claims	4,412,807	29,582,156	(30,377,848)	3,617,115	2,915,662
Legal Judgements	972,600	20,000	(546,100)	446,500	114,000
Capital Leases	154,499	5,246	(50,272)	109,473	43,189
Total Other Liabilities	26,165,232	44,897,464	(45,889,745)	25,172,951	10,854,203
Total Governmental Activities	\$ 102,148,482	\$ 44,976,428	\$ (52,130,453)	\$ 94,994,457	\$ 17,239,221

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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, 2014:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Business-Type Activities					
General Obligation Bonds					
Sewer Bond Series 2002 AR	\$ 23,875,000	\$ -	\$ (2,090,000)	\$ 21,785,000	\$ 2,635,000
Sewer Bond Series 2004 AR	10,859,000	-	(1,322,000)	9,537,000	1,336,000
Sewer Bond Series 2013	125,246	-	-	125,246	-
Bond Premiums	1,506,046	-	(187,280)	1,318,766	188,197
<i>Total General Obligation Bonds</i>	<u>36,365,292</u>	<u>-</u>	<u>(3,599,280)</u>	<u>32,766,012</u>	<u>4,159,197</u>
Capital Appreciation Bonds					
Sewer Rehab Q938	181,795	-	(181,795)	-	-
Accreted Interest	233,147	25,058	(258,205)	-	-
<i>Total Capital Appreciation Bonds</i>	<u>414,942</u>	<u>25,058</u>	<u>(440,000)</u>	<u>-</u>	<u>-</u>
OWDA Loans					
Gilwood - Call Q432	2,467,882	-	(264,133)	2,203,749	136,360
Gilwood - Call Q432 Supplement I	219,306	-	(23,652)	195,654	12,198
Fishcreek Plant 25 Q403	897,528	-	(176,281)	721,247	91,208
Plant 30 Abandonment Q929	1,359,340	-	(145,488)	1,213,852	75,109
Plant 29 Expansion Q157	200,274	-	(40,238)	160,036	20,694
Pump Station #26 Abandonment Q330	380,250	-	(17,203)	363,047	8,941
Howe Rd Sewer Repair Q611	483,719	-	(21,345)	462,374	11,072
Master Meter/Telemetry System	366,194	-	(17,775)	348,419	9,104
Manhole Rehabilitation	125,376	-	(6,086)	119,290	3,117
Season Rd Pump Station Force Main	301,558	-	(12,860)	288,698	6,616
Greensburg/Massillon Rd Q923	358,834	-	(15,303)	343,531	7,873
Kenneth/Samira San Sewer Improv	735,097	-	(34,565)	700,532	17,901
Warner Road Trunk Line & Force Main	424,978	-	(18,124)	406,854	9,324
<i>Total OWDA Loans</i>	<u>8,320,336</u>	<u>-</u>	<u>(793,053)</u>	<u>7,527,283</u>	<u>409,517</u>
OPWC Loans					
Plant #30 Abandonment	72,100	-	(36,050)	36,050	18,025
Plant #30 Abandonment	52,900	-	(26,450)	26,450	13,225
Kenneth/Samira	341,977	-	(85,494)	256,483	42,747
Whitefriars Drive	547,027	-	(28,791)	518,236	14,396
<i>Total OPWC Loans</i>	<u>1,014,004</u>	<u>-</u>	<u>(176,785)</u>	<u>837,219</u>	<u>88,393</u>
ODD Loan					
Springfield Agricultural	29,458	-	-	29,458	-
Other Liabilities					
WPCLF - Temporary	3,211,180	2,994,388	(261,080)	5,944,488	317,181
FWCC - Temporary	233,614	2,804	(7,929)	228,489	6,107
Intergovernmental Loans Payable	1,285,490	-	(176,717)	1,108,773	90,268
Compensated Absences	1,118,247	666,916	(644,742)	1,140,421	353,524
<i>Total Other Liabilities</i>	<u>5,848,531</u>	<u>3,664,108</u>	<u>(1,090,468)</u>	<u>8,422,171</u>	<u>767,080</u>
<i>Total Business-Type Activities</i>	<u>\$ 51,992,563</u>	<u>\$ 3,689,166</u>	<u>\$ (6,099,586)</u>	<u>\$ 49,582,143</u>	<u>\$ 5,424,187</u>

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

Governmental Activities				
Year	General Obligation Bonds		Capital Appreciation Bonds	
	Principal	Interest	Principal	Interest
2015	\$ 5,684,000	\$ 2,953,711	\$ 88,025	\$ 161,975
2016	5,373,000	2,758,931	82,490	167,510
2017	5,559,000	2,553,704	77,305	172,695
2018	5,073,000	2,328,133	72,445	177,555
2019	5,259,000	2,113,933	66,532	178,468
2020-2024	19,459,754	7,368,918	-	-
2025-2029	12,185,000	3,358,395	-	-
2030-2031	6,235,000	295,355	-	-
<i>Total</i>	\$ 64,827,754	\$ 23,731,080	\$ 386,797	\$ 858,203

Business-Type Activities					
Year	General Obligation Bonds		OWDA Loans		OPWC Loan
	Principal	Interest	Principal	Interest	Principal
2015	\$ 3,971,000	\$ 1,663,428	\$ 409,517	\$ 228,492	\$ 88,393
2016	4,187,000	1,452,144	869,429	406,586	145,535
2017	4,396,000	1,229,064	924,770	351,244	114,285
2018	4,347,000	997,435	983,745	292,271	71,538
2019	4,581,000	767,840	753,528	229,480	28,791
2020-2024	9,965,246	799,433	2,267,910	533,047	143,954
2025-2029	-	-	1,172,475	166,084	143,955
2030-2032	-	-	145,909	5,201	100,768
<i>Total</i>	\$ 31,447,246	\$ 6,909,344	\$ 7,527,283	\$ 2,212,405	\$ 837,219

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

The compensated absences liability will be paid from the funds from which the employees' salaries are paid. This includes all the funds except Akron Zoo Project, Debt Service and Other Capital Improvements. The claims and judgments liability will be paid from the General, Motor Vehicle & Gas Tax and Board of Developmental Disabilities, Medical Self-Insurance and Workers' Compensation Funds. As of December 31, 2014, the legal judgments are related to court claims and audit findings. At December 31, there were \$114,000 of litigation claims that are considered current and due within one year. At December 31, there were \$2,227,328 of Medical Self-Insurance claims and \$688,334 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, Board of Developmental Disabilities, Child Support Enforcement Agency, and Office Services Funds.

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

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

During 2004, the County issued \$40,330,000 of general obligation refunding bonds to provide resources to purchase U.S. Government, State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$37,730,000 of general obligation bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the appropriate activities column of the statement of net position. The principal balance outstanding on these defeased bonds was \$23,015,000, with scheduled payments ending December 1, 2021.

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

During 2010, the Summit County Port Authority, now known as the Development Finance Authority (DFA), issued \$7,450,000 of general obligation bonds for a project cooperative agreement between the DFA, the County and the City of Akron. The proceeds of the bonds were used to finance part of a new technical center being constructed as the international technical center and research and development headquarters for Bridgestone Americas Tire Operations, LLC. The County is responsible for the principal and interest payments. The bonds will mature on December 1, 2030.

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

During 2013, the County issued \$17,585,000 in general obligation refunding bonds at interest rates varying from 1.25 percent to 4 percent. Proceeds were used to refund \$15,105,000 of 2003 various purpose bonds and \$3,450,000 of 2002 various purpose bonds to achieve interest cost savings. On December 31, 2014, \$18,555,000 of the defeased bonds are still outstanding. The bonds were issued at a \$2,091,158 premium and issuance costs were \$270,007.

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 has 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, 2014, 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, 2014. 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, 2014, the loan liability for WPCLF and FWCC amounted to \$5,944,488 and \$228,489 with scheduled payments of \$317,181 and \$6,107 respectively, due in 2015.

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, 2014, are an overall debt margin of \$247,814,446 and an unvoted debt margin of \$77,855,739.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 2014, principal payments totaled \$28,791. At December 31, 2014, the outstanding balance of the OPWC loan was \$518,236 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, 2014, there were eighty-three series of IDRB's outstanding. During 2014, no new IDRB's were issued. The aggregate remaining principal amount payable for the eighty-two issued prior to 2008 could not be determined; however, their original issue amounts totaled \$447,641,000. Industrial Development Revenue Bonds are not obligations of the County and, therefore, are not reported as liabilities in the accompanying financial statements.

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

As of December 31, 2014, there were three HCFRBs outstanding. The aggregate remaining principal amount payable was \$13,135,000 and the original issue amounts totaled \$16,875,000. Health Care Facility Revenue Bonds are not obligations of the County and, therefore, are not reported as liabilities in the accompanying financial statements. No new HCFRB's were issued in 2014.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 19. Internal Balances

Due to/from other funds balances at December 31, 2014, consist of the following individual fund receivables and payables:

Receivable Fund	Payable Fund	Amounts
General	Job & Family Services	\$ 1,086
	Alcohol, Drug Addiction & Mental Health	7,242
	Nonmajor Governmental Funds	2,017,315
	Sewer	10,159
	Internal Service Funds	230,380
Board of Developmental Disabilities	Children Services Board	71,054
	Children Services Board	General Fund
Nonmajor Governmental Funds	Job & Family Services	66,543
	General Fund	69,283
	Job & Family Services	137,807
Sewer	Alcohol, Drug Addiction & Mental Health	64,198
	General Fund	32,085
	Job & Family Services	474
	Nonmajor Governmental Funds	28,434
Internal Service Funds	Internal Service Funds	118
	General Fund	611,585
	Job & Family Services	170,820
	Alcohol, Drug Addiction & Mental Health	11,476
	Board of Developmental Disabilities	162,541
	Children Services Board	144,414
	Nonmajor Governmental Funds	205,233
	Sewer	143,621
	Internal Service Funds	12,277
<i>Total</i>		<i>\$ 4,203,118</i>

The balances between funds result mainly from (1) interfund goods and services provided or reimbursable expenditures, (2) costs for operation of internal service funds, and (3) payments made between funds. 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, 2014, consisted of the following:

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Transfer Out	Transfers In					Total
	Job & Family Services	Children Services Board	Nonmajor Governmental	Sewer	Internal Services	
General	\$ 3,412,994	\$ 2,481	\$ 1,013,100	\$ 4,909	\$ 372,665	\$ 4,806,149
Job & Family Services	-	700,000	-	-	-	700,000
Nonmajor Governmental Funds	-	-	1,173,080	-	-	1,173,080
Totals	\$ 3,412,994	\$ 702,481	\$ 2,186,180	\$ 4,909	\$ 372,665	\$ 6,679,229

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. The transfers from General Fund to Children Services Board and Sewer represent monies owed to those funds for prior period sales of assets. The transfers from Job & Family Services to Children Services Board represent matching funds for the Title XX/TANF program. The transfers within the Nonmajor Governmental funds represent the Motor Vehicle Gas Tax funds local share of capital projects.

Note 20. Jointly Governed Organizations

Akron-Canton Regional Airport

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

Northeast Ohio Trade and Economic Consortium

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

North East Ohio Network (NEON)

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 2014. At December 31, 2014, the County recorded a claims liability of \$1,389,787 in its Workers' Compensation Fund. This is the latest information provided by the State of Ohio Bureau of Workers' Compensation. At December 31, 2014, \$8,638,976 of Workers' Compensation Fund Equity in Pooled Cash and Investments was held to fund this liability.

The County offers its employees an alternative form of health insurance coverage, for which the County is self-insured. All claim liabilities related to this coverage are reported in the Medical Self-Insurance Fund. The County's health-care benefits are administered by Medical Mutual, which provides claims reviews and processing. The County maintains specific stop-loss coverage with a commercial insurance company for claims in excess of \$225,000 individually with no aggregate stop loss coverage in 2014. 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 \$2,227,328 have been accrued as a liability at December 31, 2014.

At December 31, 2014, the amount of the workers' compensation and health insurance liability was \$3,617,115 which is the County's best estimate based on available information. Changes in the self-insurance claims liability accounts were as follows:

	Liability	Current Year		Liability
	January 1	Claims and	Claim	December 31
	<u> </u>	<u>Estimates</u>	<u>Payments</u>	<u> </u>
2013	\$ 5,406,910	\$ 29,434,085	\$ 30,428,188	\$ 4,412,807
2014	4,412,807	29,582,156	30,377,848	3,617,115

At December 31, 2014, \$6,166,269 of Medical Self-Insurance Fund Equity in Pooled Cash and Investments was held for the purpose of funding the County's \$2,227,328 liability for health self-insurance.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 (DOES). 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 has until October 1, 2015 to complete this work.

The County contracted with Hull & Associates, Inc. to perform a preliminary cost estimate to comply with the EPA's order. A revised estimate of \$1.2 million utilizing DOES 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. These findings relate to the improper disposal of sewage, sludge, and solid waste in Springfield Township, in the Village of Mogadore. This is the Columbine Sanitary Sewer System Project, Project Q-948 and calls for the removal and proper disposal of the entire contents of the site. The County has until May 15, 2015 per the EPA order to complete this work but expects to revise the date to May 31, 2016. The revised estimate of costs associated with this work is \$2.3 million and has been recorded as accounts payable in the statements. This estimate is for labor and equipment, including solid waste disposal costs and is subject to revision because of price increases or reductions, changes in technology, or changes in applicable laws or regulations.

Note 23. Contingencies

Grants

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

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, 2014.

Litigation

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

The County is currently, and from time to time, subject to claims and suits arising in the normal course of providing services and conducting business. The County is involved in two lawsuits, Edwin Shaw Hospital v. Akron General Medical Center and OPERS v. Akron General Medical Center/Edwin Shaw/Summit County with a potential loss of \$2.5 million. The County plans on issuing judgment bonds if the outcome is unfavorable. 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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 24. Subsequent Events

In March 2015, the County entered into a purchase and district modification agreement with the Cities of Norton and Barberton to consolidate sanitary sewer facilities and service in the City of Norton.

Pursuant to Ohio Revised Code Section 325.31 after the sexennial reappraisal is completed, any monies not encumbered to defray the costs of the Real Estate Assessment Fund are to be apportioned ratably and distributed back to all taxing districts that contribute to the fund. The sexennial reappraisal was completed in 2014 and in April 2015, County Council approved the return of \$4.6 million to the taxing districts.

In November 2014, the voters of the County of Summit passed an amendment to the Summit County Charter creating a County Information Technology Board, consisting of the County Executive, the President of County Council, the County Fiscal Officer, Clerk of the Court of Common Pleas, County Engineer, County Sheriff and County Prosecuting Attorney, or their designees, and a Department of Information Technology. Per the Charter the Chief Information Officer shall be hired by July 1, 2015. This will be a new Internal Service Fund for the County.

Kristen M.
Scalise CPA, CFE
Summit County Fiscal Officer



**COMBINING
FINANCIAL
STATEMENTS**



County of Summit, Ohio



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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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Taxes				
Property	\$ 15,928,043	\$ 15,928,043	\$ 15,908,239	\$ (19,804)
Sales and Use	40,602,585	40,348,185	42,335,694	1,987,509
Other	6,586,982	6,578,756	3,342,314	(3,236,442)
Licenses and Permits	38,000	38,000	31,575	(6,425)
Charges for Services	16,437,981	15,908,848	19,482,548	3,573,700
Fines and Forfeitures	834,430	832,436	818,556	(13,880)
Intergovernmental	13,125,370	12,779,931	17,706,683	4,926,752
Investment Income	2,425,771	1,800,000	2,189,995	389,995
Other	3,669,924	3,797,509	278,172	(3,519,337)
<i>Total Revenues</i>	<u>99,649,086</u>	<u>98,011,708</u>	<u>102,093,776</u>	<u>4,082,068</u>
Expenditures				
General Government - Legislative and Executive				
Council				
Personal Services	712,700	713,300	706,763	6,537
Professional Services	2,500	2,500	2,500	-
Internal Charge Back	12,000	12,000	11,975	25
Supplies	6,500	6,500	6,499	1
Travel/Continuing Education	17,500	17,500	17,332	168
Contract Services	23,319	23,319	21,492	1,827
Rentals	1,200	1,200	1,200	-
Advertising and Printing	5,000	4,400	4,400	-
Other	5,000	5,000	4,990	10
Equipment	2,500	2,500	2,404	96
<i>Total Council</i>	<u>788,219</u>	<u>788,219</u>	<u>779,555</u>	<u>8,664</u>
Executive - General Administration				
Personal Services	338,800	338,800	334,178	4,622
Internal Charge Back	6,300	6,300	6,300	-
Supplies	2,047	2,047	1,947	100
Travel/Continuing Education	1,000	1,000	375	625
Advertising and Printing	1,000	1,000	862	138
Other	2,060	2,060	1,976	84
<i>Total Executive - General Administration</i>	<u>351,207</u>	<u>351,207</u>	<u>345,638</u>	<u>5,569</u>
Executive - Finance & Budget				
Personal Services	448,000	415,300	398,280	17,020
Professional Services	38,000	38,000	38,000	-
Internal Charge Back	11,500	11,500	9,710	1,790
Supplies	2,166	2,166	2,061	105
Contract Services	1,500	1,500	154	1,346
Advertising and Printing	1,200	1,200	-	1,200
<i>Total Executive - Finance & Budget</i>	<u>502,366</u>	<u>469,666</u>	<u>448,205</u>	<u>21,461</u>
Executive - Personnel				
Personal Services	456,800	464,500	464,311	189
Professional Services	1,700	1,700	1,121	579
Internal Charge Back	12,200	12,200	9,364	2,836
Supplies	5,152	5,152	4,963	189
Contract Services	7,100	7,100	6,316	784
Advertising and Printing	1,500	1,500	-	1,500
<i>Total Executive - Personnel</i>	<u>484,452</u>	<u>492,152</u>	<u>486,075</u>	<u>6,077</u>

(Continued)

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Executive - Department of Law				
Personal Services	\$ 773,000	\$ 773,000	\$ 768,965	\$ 4,035
Professional Services	58,400	58,400	54,929	3,471
Internal Charge Back	17,400	17,400	15,663	1,737
Supplies	3,000	3,000	3,000	-
Contract Services	1,000	1,000	372	628
Total Executive - Department of Law	852,800	852,800	842,929	9,871
Executive - Purchasing				
Personal Services	99,700	99,800	99,395	405
Internal Charge Back	4,000	4,000	2,475	1,525
Supplies	55,700	55,700	42,793	12,907
Contract Services	1,500	1,500	-	1,500
Advertising and Printing	1,000	1,000	370	630
Other	2,000	1,900	1,513	387
Total Executive - Purchasing	163,900	163,900	146,546	17,354
Executive - Communications				
Personal Services	580,800	580,800	573,497	7,303
Internal Charge Back	11,000	11,000	7,808	3,192
Supplies	10,500	10,500	9,742	758
Contract Services	4,170	4,170	2,792	1,378
Advertising and Printing	14,000	14,000	13,704	296
Other	1,000	1,000	731	269
Total Executive - Communications	621,470	621,470	608,274	13,196
Executive - Operations				
Personal Services	224,100	189,100	177,585	11,515
Internal Charge Back	4,200	4,200	1,550	2,650
Supplies	1,000	1,000	-	1,000
Motor Vehicle Fuel/Repair	300	300	152	148
Total Executive - Operations	229,600	194,600	179,287	15,313
Physical Plants				
Personal Services	2,076,600	2,111,600	2,094,279	17,321
Internal Charge Back	46,500	46,500	44,310	2,190
Supplies	216,600	216,600	216,579	21
Motor Vehicle Fuel/Repair	6,000	6,000	5,509	491
Contract Services	886,976	886,976	716,805	170,171
Equipment	4,565	4,565	4,564	1
Total Physical Plants	3,237,241	3,272,241	3,082,046	190,195
Planning Commission				
Personal Services	214,600	214,600	209,785	4,815
Internal Charge Back	22,800	22,800	7,769	15,031
Supplies	14,352	14,352	12,359	1,993
Travel/Continuing Education	6,000	6,000	2,059	3,941
Motor Vehicle Fuel/Repair	1,200	1,200	809	391
Contract Services	2,000	2,000	723	1,277
Other	5,000	5,000	1,865	3,135
Subsidies/Shared Revenue	135,000	135,000	131,330	3,670
Total Planning Commission	400,952	400,952	366,699	34,253

(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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Utilities and Rentals				
Utilities	\$ 3,571,824	\$ 3,336,824	\$ 3,336,013	\$ 811
Rentals	351,500	351,500	351,500	-
Total Utilities and Rentals	3,923,324	3,688,324	3,687,513	811
Bureau of Inspection				
Other	267,200	246,305	220,410	25,895
Total Bureau of Inspection	267,200	246,305	220,410	25,895
Fiscal Officer - Administration				
Personal Services	4,189,700	4,199,700	4,198,725	975
Internal Charge Back	239,955	239,955	238,167	1,788
Supplies	94,863	94,863	74,909	19,954
Travel/Continuing Education	5,000	5,000	4,146	854
Motor Vehicle Fuel/Repair	4,800	4,800	4,451	349
Contract Services	206,041	196,041	185,413	10,628
Rentals	6,196	6,196	6,196	-
Advertising and Printing	20,000	20,000	18,875	1,125
Other	10,400	10,400	10,321	79
Total Fiscal Officer - Administration	4,776,955	4,776,955	4,741,203	35,752
Fiscal Officer - MIS				
Personal Services	890,000	900,000	872,955	27,045
Internal Charge Back	15,000	15,000	8,909	6,091
Supplies	32,911	32,911	15,164	17,747
Contract Services	554,229	544,229	517,014	27,215
Total Fiscal Officer - MIS	1,492,140	1,492,140	1,414,042	78,098
Human Resources Commission				
Personal Services	164,200	164,200	160,428	3,772
Internal Charge Back	3,700	3,700	3,565	135
Supplies	500	500	480	20
Travel/Continuing Education	2,000	2,000	1,924	76
Advertising and Printing	500	500	500	-
Other	600	600	600	-
Total Human Resources Commission	171,500	171,500	167,497	4,003
Board of Elections				
Personal Services	3,594,021	3,564,021	3,504,998	59,023
Internal Charge Back	43,500	39,500	39,205	295
Supplies	154,104	154,104	153,909	195
Travel/Continuing Education	9,000	9,000	6,647	2,353
Motor Vehicle Fuel/Repair	2,300	2,300	1,463	837
Contract Services	588,095	588,095	588,095	-
Rentals	50,000	50,000	49,366	634
Advertising and Printing	35,000	35,000	34,973	27
Other	10,758	44,758	44,758	-
Total Board of Elections	4,486,778	4,486,778	4,423,414	63,364
Total General Government - Legislative and Executive	22,750,104	22,469,209	21,939,333	529,876
General Government - Judicial				
Court of Appeals				
Professional Services	1,094	1,094	1,031	63
Internal Charge Back	14,000	14,000	11,630	2,370
Supplies	32,722	32,722	32,571	151
Travel/Continuing Education	12,936	12,936	12,936	-
Contract Services	41,807	41,807	41,807	-
Other	28,613	28,613	28,613	-
Total Court of Appeals	131,172	131,172	128,588	2,584

(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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Court of Common Pleas - Attorney and Jury Fees				
Professional Services	\$ 2,550,000	\$ 2,970,000	\$ 2,969,758	\$ 242
Contract Services	118,958	133,958	130,779	3,179
Total Court of Common Pleas - Attorney and Jury Fees	2,668,958	3,103,958	3,100,537	3,421
Court of Common Pleas - General Office				
Personal Services	5,165,100	5,282,600	5,282,556	44
Professional Services	190,000	190,000	183,090	6,910
Internal Charge Back	160,000	160,000	160,000	-
Other	1,479	1,479	1,479	-
Total Court of Common Pleas - General Office	5,516,579	5,634,079	5,627,125	6,954
Court of Common Pleas - Grand Jury				
Other	69,000	69,000	61,519	7,481
Total Court of Common Pleas - Grand Jury	69,000	69,000	61,519	7,481
Probate Court				
Personal Services	1,936,000	1,918,100	1,917,852	248
Professional Services	2,000	2,000	295	1,705
Internal Charge Back	52,100	45,100	42,575	2,525
Supplies	26,243	26,243	24,035	2,208
Travel/Continuing Education	-	2,000	1,350	650
Motor Vehicle Fuel/Repair	6,631	631	631	-
Contract Services	18,299	47,199	46,490	709
Utilities	600	600	-	600
Total Probate Court	2,041,873	2,041,873	2,033,228	8,645
Domestic Relations Court				
Personal Services	2,405,600	2,407,150	2,407,068	82
Professional Services	4,372	4,372	3,772	600
Internal Charge Back	50,000	48,450	41,070	7,380
Supplies	25,030	25,030	24,322	708
Contract Services	70,401	70,401	70,028	373
Advertising and Printing	2,651	2,651	2,650	1
Other	4,340	4,340	4,127	213
Total Domestic Relations Court	2,562,394	2,562,394	2,553,037	9,357
Juvenile Court - General Office				
Personal Services	1,729,800	1,689,900	1,687,999	1,901
Professional Services	928,000	1,284,221	1,278,131	6,090
Internal Charge Back	285,300	285,300	285,300	-
Supplies	71,255	89,255	89,238	17
Travel/Continuing Education	2,000	2,000	1,982	18
Contract Services	314,238	280,838	279,363	1,475
Other	8,000	8,000	7,996	4
Subsidies/Shared Revenue	20,000	14,000	14,000	-
Total Juvenile Court - General Office	3,358,593	3,653,514	3,644,009	9,505
Clerk of Courts - Legal				
Personal Services	2,151,700	2,151,700	2,118,358	33,342
Internal Charge Back	49,600	49,600	49,527	73
Supplies	100,313	100,313	93,652	6,661
Contract Services	29,722	29,722	29,300	422
Advertising and Printing	1,000	1,000	722	278
Other	322,494	472,494	273,411	199,083
Total Clerk of Courts - Legal	2,654,829	2,804,829	2,564,970	239,859

(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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Prosecutor				
Personal Services	\$ 4,973,500	\$ 4,929,400	\$ 4,918,956	\$ 10,444
Internal Charge Back	117,000	107,000	101,760	5,240
Supplies	55,538	65,538	62,818	2,720
Travel/Continuing Education	300	300	61	239
Motor Vehicle Fuel/Repair	16,246	16,246	15,726	520
Contract Services	81,497	91,497	90,997	500
Other	156,348	176,348	173,796	2,552
Subsidies/Shared Revenue	47,000	61,100	61,010	90
Total Prosecutor	5,447,429	5,447,429	5,425,124	22,305
County/Municipal Courts				
Personal Services	671,800	696,800	691,621	5,179
Other	60,000	60,000	39,729	20,271
Total County/Municipal Courts	731,800	756,800	731,350	25,450
Public Defender				
Contract Services	477,600	501,480	501,480	-
Total Public Defender	477,600	501,480	501,480	-
Total General Government - Judicial	25,660,227	26,706,528	26,370,967	335,561
Public Safety				
Sheriff				
Personal Services	8,384,600	7,574,600	7,574,407	193
Professional Services	140,000	-	-	-
Internal Charge Back	60,000	140,000	92,671	47,329
Supplies	13,528	73,528	73,246	282
Travel/Continuing Education	1,000	1,000	1,000	-
Motor Vehicle Fuel/Repair	377,114	407,114	404,380	2,734
Contract Services	297,276	267,276	261,105	6,171
Other	107,153	107,153	107,153	-
Subsidies/Shared Revenue	165,200	165,200	115,001	50,199
Equipment	30,479	30,479	30,000	479
Total Sheriff	9,576,350	8,766,350	8,658,963	107,387
Sheriff - Jail				
Personal Services	15,871,500	16,599,000	16,598,937	63
Internal Charge Back	87,700	87,700	77,604	10,096
Supplies	215,495	215,495	215,217	278
Travel/Continuing Education	1,000	1,000	6	994
Motor Vehicle Fuel/Repair	132,934	132,934	131,543	1,391
Contract Services	3,217,164	3,217,164	3,209,910	7,254
Other	247,299	247,299	247,290	9
Equipment	40,000	40,000	39,995	5
Total Sheriff - Jail	19,813,092	20,540,592	20,520,502	20,090
Marine Patrol				
Personal Services	-	35,970	35,970	-
Other	-	6,699	6,699	-
Total Marine Patrol	-	42,669	42,669	-
Court Security				
Personal Services	580,800	580,800	562,439	18,361
Supplies	15,184	15,184	11,013	4,171
Travel/Continuing Education	100	100	100	-
Other	15,633	15,633	15,633	-
Equipment	20,000	20,000	20,000	-
Total Court Security	631,717	631,717	609,185	22,532

(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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Medical Examiner				
Personal Services	\$ 1,682,800	\$ 1,682,800	\$ 1,676,664	\$ 6,136
Internal Charge Back	14,000	14,000	13,998	2
Motor Vehicle Fuel/Repair	2,000	2,000	1,939	61
Contract Services	2,121	2,121	2,078	43
Rentals	1,800	1,800	1,708	92
Other	4,500	4,500	4,490	10
Total Medical Examiner	<u>1,707,221</u>	<u>1,707,221</u>	<u>1,700,877</u>	<u>6,344</u>
Adult Probation				
Personal Services	3,772,300	3,641,467	3,634,094	7,373
Internal Charge Back	31,700	31,700	31,699	1
Subsidies/Shared Revenue	-	13,333	-	13,333
Total Adult Probation	<u>3,804,000</u>	<u>3,686,500</u>	<u>3,665,793</u>	<u>20,707</u>
Alternative Corrections				
Contract Services	5,600,600	5,600,600	5,489,833	110,767
Total Alternative Corrections	<u>5,600,600</u>	<u>5,600,600</u>	<u>5,489,833</u>	<u>110,767</u>
Psycho-Diagnostic Clinic				
Internal Charge Back	9,100	9,100	2,964	6,136
Total Psycho-Diagnostic Clinic	<u>9,100</u>	<u>9,100</u>	<u>2,964</u>	<u>6,136</u>
Juvenile Probation				
Personal Services	2,022,400	1,992,550	1,992,469	81
Internal Charge Back	20,000	20,000	14,475	5,525
Travel/Continuing Education	1,000	1,000	996	4
Other	3,300	3,300	3,297	3
Total Juvenile Probation	<u>2,046,700</u>	<u>2,016,850</u>	<u>2,011,237</u>	<u>5,613</u>
Juvenile Detention Home				
Personal Services	2,343,800	2,418,350	2,418,167	183
Internal Charge Back	2,000	2,000	841	1,159
Supplies	45,100	55,479	55,423	56
Contract Repairs	362,179	362,179	361,749	430
Other	4,000	4,000	3,837	163
Subsidies/Shared Revenue	186,457	186,457	186,457	-
Total Juvenile Detention Home	<u>2,943,536</u>	<u>3,028,465</u>	<u>3,026,474</u>	<u>1,991</u>
Total Public Safety	<u>46,132,316</u>	<u>46,030,064</u>	<u>45,728,497</u>	<u>301,567</u>

(Continued)

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Health				
Medically Fragile Children's Aid				
Subsidies/Shared Revenue	\$ 1,224,641	\$ 1,209,538	\$ 1,209,538	\$ -
Vital Statistics				
Subsidies/Shared Revenue	7,000	7,000	3,295	3,705
Total Health	<u>1,231,641</u>	<u>1,216,538</u>	<u>1,212,833</u>	<u>3,705</u>
Human Services				
Soldiers Relief Commission				
Personal Services	1,388,200	1,388,200	1,361,780	26,420
Internal Charge Back	31,600	26,600	21,384	5,216
Supplies	11,000	9,189	9,189	-
Travel/Continuing Education	30,000	27,384	27,384	-
Motor Vehicle Fuel/Repair	5,000	4,916	4,916	-
Contract Services	111,747	105,199	104,028	1,171
Advertising and Printing	50,000	49,792	49,792	-
Other	110,109	130,936	117,858	13,078
Subsidies/Shared Revenue	1,176,452	1,175,306	1,115,632	59,674
Equipment	33,000	29,586	29,586	-
Total Soldiers Relief Commission	<u>2,947,108</u>	<u>2,947,108</u>	<u>2,841,549</u>	<u>105,559</u>
Human Services				
Subsidies/Shared Revenue	5,000,711	5,000,711	1,588,890	3,411,821
Total Human Services	<u>5,000,711</u>	<u>5,000,711</u>	<u>1,588,890</u>	<u>3,411,821</u>
Total Human Services	<u>7,947,819</u>	<u>7,947,819</u>	<u>4,430,439</u>	<u>3,517,380</u>
Other				
Insurance/Pension/Taxes				
Insurance	624,000	624,000	620,866	3,134
Other	186,528	198,646	198,118	528
Total Insurance/Pension/Taxes	<u>810,528</u>	<u>822,646</u>	<u>818,984</u>	<u>3,662</u>
Miscellaneous				
Miscellaneous	729,365	811,865	659,016	152,849
Victims Assistance	25,000	25,000	25,000	-
Humane Society	50,000	50,000	50,000	-
Agriculture	119,800	119,800	119,300	500
Historical Society	51,000	51,000	51,000	-
Soil and Water	171,900	171,900	171,900	-
Total Miscellaneous	<u>1,147,065</u>	<u>1,229,565</u>	<u>1,076,216</u>	<u>153,349</u>
Total Other	<u>1,957,593</u>	<u>2,052,211</u>	<u>1,895,200</u>	<u>157,011</u>
Total Expenditures	<u>105,679,700</u>	<u>106,422,369</u>	<u>101,577,269</u>	<u>4,845,100</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,030,614)</u>	<u>(8,410,661)</u>	<u>516,507</u>	<u>8,927,168</u>
Other Financing Sources (Uses)				
Transfers In	1,500,000	1,500,000	1,000,000	(500,000)
Transfers Out	(850,000)	(850,000)	(4,306,149)	(3,456,149)
Other Financing Sources	1,900,000	1,900,000	17,798	(1,882,202)
Total Other Financing Sources (Uses)	<u>2,550,000</u>	<u>2,550,000</u>	<u>(3,288,351)</u>	<u>(5,838,351)</u>
Net Change in Fund Balance	<u>(3,480,614)</u>	<u>(5,860,661)</u>	<u>(2,771,844)</u>	<u>3,088,817</u>
Fund Balance - Beginning	3,011,684	3,011,684	3,011,684	
Prior Year Encumbrance Appropriations	3,848,100	3,848,100	3,848,100	
Fund Balance - Ending	<u>\$ 3,379,170</u>	<u>\$ 999,123</u>	<u>\$ 4,087,940</u>	<u>\$ 3,088,817</u>

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County of Summit, Ohio

Nonmajor Governmental Funds

Other Nonmajor Governmental Funds

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

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

Special Revenue Funds

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

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

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

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

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

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

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

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

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

County of Summit, Ohio

Nonmajor Governmental Funds

Capital Project Funds

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

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

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

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Hotel and Motel Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 90,000	\$ 96,649	\$ 62,844	\$ (33,805)
<i>Total Revenues</i>	<u>90,000</u>	<u>96,649</u>	<u>62,844</u>	<u>(33,805)</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Hotel/Motel				
Personal Services	\$ 59,800	\$ 63,300	\$ 62,631	\$ 669
Internal Charge Back	10,000	9,000	1,464	7,536
Supplies	2,000	2,000	368	1,632
Travel/Continuing Education	1,000	1,000	209	791
Other	10,000	7,500	902	6,598
Total General Government - Legislative and Executive	<u>82,800</u>	<u>82,800</u>	<u>65,574</u>	<u>17,226</u>
<i>Net Change in Fund Balance</i>	7,200	13,849	(2,730)	(16,579)
Fund Balance - Beginning	<u>(13,849)</u>	<u>(13,849)</u>	<u>(13,849)</u>	
<i>Fund Balance - Ending</i>	<u>\$ (6,649)</u>	<u>\$ -</u>	<u>\$ (16,579)</u>	<u>\$ (16,579)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Tax Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 140,000	\$ 679,830	\$ 71,806	\$ (608,024)
Other	-	-	174,955	174,955
<i>Total Revenues</i>	<u>140,000</u>	<u>679,830</u>	<u>246,761</u>	<u>(433,069)</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Delinquent Tax				
Contract Services	125,000	125,000	9,121	115,879
Advertising and Printing	452,333	452,333	421,993	30,340
Other	100,000	100,000	98,746	1,254
Total General Government - Legislative and Executive	<u>677,333</u>	<u>677,333</u>	<u>529,860</u>	<u>147,473</u>
<i>Net Change in Fund Balance</i>	(537,333)	2,497	(283,099)	(285,596)
Fund Balance - Beginning	(204,830)	(204,830)	(204,830)	
Prior Year Encumbrance Appropriations	<u>202,333</u>	<u>202,333</u>	<u>202,333</u>	
<i>Fund Balance - Ending</i>	<u>\$ (539,830)</u>	<u>\$ -</u>	<u>\$ (285,596)</u>	<u>\$ (285,596)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Recorder Equipment Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ -	\$ -	\$ 74,866	\$ 74,866
Other	-	-	932	932
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>75,798</u>	<u>75,798</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Recording Equipment				
Contract Services	75,609	75,609	72,674	2,935
Rentals	6,196	6,196	6,196	-
Total General Government - Legislative and Executive	<u>81,805</u>	<u>81,805</u>	<u>78,870</u>	<u>2,935</u>
<i>Net Change in Fund Balance</i>	(81,805)	(81,805)	(3,072)	78,733
Fund Balance - Beginning	90,532	90,532	90,532	
Prior Year Encumbrance Appropriations	<u>7,505</u>	<u>7,505</u>	<u>7,505</u>	
<i>Fund Balance - Ending</i>	<u>\$ 16,232</u>	<u>\$ 16,232</u>	<u>\$ 94,965</u>	<u>\$ 78,733</u>

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Real Estate Discount and Tax Installment Plan Administration Fund
For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 75,000	\$ 75,000	\$ 84,689	\$ 9,689
Investment Income	100,000	100,000	56,640	(43,360)
<i>Total Revenues</i>	<u>175,000</u>	<u>175,000</u>	<u>141,329</u>	<u>(33,671)</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - R.E.D. Administration				
Personal Services	61,200	63,200	62,101	1,099
Internal Charge Back	5,000	5,000	1,119	3,881
Supplies	5,000	4,000	1,031	2,969
Advertising and Printing	5,000	4,000	-	4,000
Total Fiscal Officer - R.E.D. Administration	<u>76,200</u>	<u>76,200</u>	<u>64,251</u>	<u>11,949</u>
Tax Installment Plan Administration				
Personal Services	76,100	76,100	68,515	7,585
Internal Charge Back	5,000	5,000	494	4,506
Supplies	2,000	2,000	702	1,298
Other	5,000	5,000	879	4,121
Total Tax Installment Plan Administration	<u>88,100</u>	<u>88,100</u>	<u>70,590</u>	<u>17,510</u>
Total General Government - Legislative and Executive	<u>164,300</u>	<u>164,300</u>	<u>134,841</u>	<u>29,459</u>
<i>Net Change in Fund Balance</i>	10,700	10,700	6,488	(4,212)
Fund Balance - Beginning	<u>184,813</u>	<u>184,813</u>	<u>184,813</u>	
<i>Fund Balance - Ending</i>	<u>\$ 195,513</u>	<u>\$ 195,513</u>	<u>\$ 191,301</u>	<u>\$ (4,212)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff IV-D Process Serving Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ -	\$ 522,476	\$ 522,476
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>522,476</u>	<u>522,476</u>
Expenditures				
Public Safety				
Sheriff IV-D Process Serving				
Personal Services	420,500	420,500	413,897	6,603
Travel/Continuing Education	31,100	31,100	-	31,100
Other	6,600	6,600	980	5,620
Total Public Safety	<u>458,200</u>	<u>458,200</u>	<u>414,877</u>	<u>43,323</u>
<i>Net Change in Fund Balance</i>	(458,200)	(458,200)	107,599	565,799
Fund Balance - Beginning	<u>(125,206)</u>	<u>(125,206)</u>	<u>(125,206)</u>	
<i>Fund Balance - Ending</i>	<u>\$ (583,406)</u>	<u>\$ (583,406)</u>	<u>\$ (17,607)</u>	<u>\$ 565,799</u>

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff Rotary Fund
For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 6,628,000	\$ 7,502,805	\$ 7,014,330	\$ (488,475)
Other	-	-	1,126	1,126
<i>Total Revenues</i>	<u>6,628,000</u>	<u>7,502,805</u>	<u>7,015,456</u>	<u>(487,349)</u>
Expenditures				
Public Safety				
Policing Rotary				
Personal Services	5,608,200	6,383,200	6,304,114	79,086
Supplies	90,396	90,396	42,217	48,179
Travel/Continuing Education	1,000	1,000	480	520
Motor Vehicle Fuel/Repair	466,812	456,812	448,549	8,263
Contract Services	20,310	20,310	20,230	80
Insurance	40,000	40,000	33,582	6,418
Other	137,908	222,908	147,928	74,980
Equipment	111,083	240,783	193,939	46,844
Total Policing Rotary	<u>6,475,709</u>	<u>7,455,409</u>	<u>7,191,039</u>	<u>264,370</u>
Training Rotary				
Supplies	18,213	18,213	16,986	1,227
Other	10,000	10,000	9,894	106
Total Training Rotary	<u>28,213</u>	<u>28,213</u>	<u>26,880</u>	<u>1,333</u>
Foreclosure Rotary				
Personal Services	466,600	1,061,600	836,758	224,842
Supplies	5,000	5,000	4,455	545
Travel/Continuing Education	1,000	1,000	6	994
Motor Vehicle Fuel/Repair	50,000	15,000	10,098	4,902
Contract Services	67,189	67,189	60,485	6,704
Insurance	3,600	3,600	-	3,600
Other	8,030	8,030	8,030	-
Equipment	23,095	13,095	7,713	5,382
Total Foreclosure Rotary	<u>624,514</u>	<u>1,174,514</u>	<u>927,545</u>	<u>246,969</u>
Total Public Safety	<u>7,128,436</u>	<u>8,658,136</u>	<u>8,145,464</u>	<u>512,672</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(500,436)</u>	<u>(1,155,331)</u>	<u>(1,130,008)</u>	<u>25,323</u>
Other Financing Sources (Uses)				
Other Financing Sources	-	-	42,433	42,433
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>42,433</u>	<u>42,433</u>
<i>Net Change in Fund Balance</i>	<u>(500,436)</u>	<u>(1,155,331)</u>	<u>(1,087,575)</u>	<u>67,756</u>
Fund Balance - Beginning	1,224,747	1,224,747	1,224,747	
Prior Year Encumbrance Appropriations	<u>220,836</u>	<u>220,836</u>	<u>220,836</u>	
<i>Fund Balance - Ending</i>	<u>\$ 945,147</u>	<u>\$ 290,252</u>	<u>\$ 358,008</u>	<u>\$ 67,756</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff Inmate Welfare Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Other	\$ 160,000	\$ 160,000	\$ 244,999	\$ 84,999
<i>Total Revenues</i>	<u>160,000</u>	<u>160,000</u>	<u>244,999</u>	<u>84,999</u>
Expenditures				
Public Safety				
Inmate Welfare				
Supplies	192,700	192,700	163,057	29,643
Equipment	35,000	35,000	35,000	-
<i>Total Public Safety</i>	<u>227,700</u>	<u>227,700</u>	<u>198,057</u>	<u>29,643</u>
<i>Net Change in Fund Balance</i>	(67,700)	(67,700)	46,942	114,642
Fund Balance - Beginning	<u>129,719</u>	<u>129,719</u>	<u>129,719</u>	
<i>Fund Balance - Ending</i>	<u>\$ 67,019</u>	<u>\$ 67,019</u>	<u>\$ 181,661</u>	<u>\$ 114,642</u>

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto Insurance Repair and Retention Fund
For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 140,000	\$ 140,000	\$ 94,827	\$ (45,173)
Other	190,000	190,000	143,484	(46,516)
<i>Total Revenues</i>	<u>330,000</u>	<u>330,000</u>	<u>238,311</u>	<u>(91,689)</u>
Expenditures				
General Government - Legislative and Executive				
Auto Insurance Repair				
Personal Services	106,300	106,300	105,705	595
Professional Services	2,500	2,500	-	2,500
Motor Vehicle Fuel/Repair	115,350	115,350	58,135	57,215
Contract Services	4,000	4,000	4,000	-
Other	100,000	100,000	40,548	59,452
Total General Government - Legislative and Executive	<u>328,150</u>	<u>328,150</u>	<u>208,388</u>	<u>119,762</u>
Public Safety				
Insurance Retention				
Other	50,000	50,000	-	50,000
Equipment	75,000	75,000	75,000	-
Total Public Safety	<u>125,000</u>	<u>125,000</u>	<u>75,000</u>	<u>50,000</u>
<i>Total Expenditures</i>	<u>453,150</u>	<u>453,150</u>	<u>283,388</u>	<u>169,762</u>
<i>Net Change in Fund Balance</i>	(123,150)	(123,150)	(45,077)	78,073
Fund Balance - Beginning	685,723	685,723	685,723	
Prior Year Encumbrance Appropriations	<u>350</u>	<u>350</u>	<u>350</u>	
<i>Fund Balance - Ending</i>	<u>\$ 562,923</u>	<u>\$ 562,923</u>	<u>\$ 640,996</u>	<u>\$ 78,073</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Consumer Affairs Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 200,000	\$ 200,000	\$ -	\$ (200,000)
<i>Total Revenues</i>	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>(200,000)</u>
Expenditures				
General Government - Legislative and Executive				
Consumer Affairs				
Personal Services	190,700	190,700	131,394	59,306
Internal Charge Back	1,700	1,700	1,699	1
Supplies	2,600	2,600	1,731	869
Travel/Continuing Education	1,200	1,200	476	724
Advertising and Printing	1,500	1,500	1,495	5
Other	2,000	7,000	3,669	3,331
Total General Government - Legislative and Executive	<u>199,700</u>	<u>204,700</u>	<u>140,464</u>	<u>64,236</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>300</u>	<u>(4,700)</u>	<u>(140,464)</u>	<u>(135,764)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	202,600	202,600
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>202,600</u>	<u>202,600</u>
<i>Net Change in Fund Balance</i>	<u>300</u>	<u>(4,700)</u>	<u>62,136</u>	<u>66,836</u>
Fund Balance - Beginning	<u>184,951</u>	<u>184,951</u>	<u>184,951</u>	
<i>Fund Balance - Ending</i>	<u>\$ 185,251</u>	<u>\$ 180,251</u>	<u>\$ 247,087</u>	<u>\$ 66,836</u>

County of Summit, Ohio

**Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
SBC Inmate Phone Commission Fund
For the Year Ended December 31, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Other	\$ 300,000	\$ 415,597	\$ 546,425	\$ 130,828
<i>Total Revenues</i>	<u>300,000</u>	<u>415,597</u>	<u>546,425</u>	<u>130,828</u>
Expenditures				
General Government - Judicial				
SBC Inmate Phone Commission - Prosecutor				
Personal Services	68,200	68,200	59,552	8,648
Supplies	2,000	2,000	270	1,730
Total General Government - Judicial	<u>70,200</u>	<u>70,200</u>	<u>59,822</u>	<u>10,378</u>
Public Safety				
SBC Inmate Phone Commission - Sheriff				
Personal Services	420,800	420,800	413,780	7,020
Other	12,140	12,140	12,139	1
Total Public Safety	<u>432,940</u>	<u>432,940</u>	<u>425,919</u>	<u>7,021</u>
<i>Total Expenditures</i>	<u>503,140</u>	<u>503,140</u>	<u>485,741</u>	<u>17,399</u>
<i>Net Change in Fund Balance</i>	(203,140)	(87,543)	60,684	148,227
Fund Balance - Beginning	81,403	81,403	81,403	
Prior Year Encumbrance Appropriations	<u>6,140</u>	<u>6,140</u>	<u>6,140</u>	
<i>Fund Balance - Ending</i>	<u>\$ (115,597)</u>	<u>\$ -</u>	<u>\$ 148,227</u>	<u>\$ 148,227</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
800 MHZ Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 415,000	\$ 415,000	\$ 536,314	\$ 121,314
<i>Total Revenues</i>	<u>415,000</u>	<u>415,000</u>	<u>536,314</u>	<u>121,314</u>
Expenditures				
Public Safety				
800 Mhz Maintenance				
Personal Services	103,900	104,700	104,232	468
Internal Charge Back	10,000	10,000	3,879	6,121
Supplies	2,058	2,058	108	1,950
Contract Services	248,980	248,980	215,573	33,407
Other	280,000	279,200	204,473	74,727
Equipment	72,000	72,000	7,213	64,787
Total Public Safety	<u>716,938</u>	<u>716,938</u>	<u>535,478</u>	<u>181,460</u>
<i>Net Change in Fund Balance</i>	(301,938)	(301,938)	836	302,774
Fund Balance - Beginning	653,670	653,670	653,670	
Prior Year Encumbrance Appropriations	<u>20,838</u>	<u>20,838</u>	<u>20,838</u>	
<i>Fund Balance - Ending</i>	<u>\$ 372,570</u>	<u>\$ 372,570</u>	<u>\$ 675,344</u>	<u>\$ 302,774</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Veterans Monument and Donations Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Other	\$ -	\$ -	\$ 1,371	\$ 1,371
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>1,371</u>	<u>1,371</u>
<i>Net Change in Fund Balance</i>	-	-	1,371	1,371
Fund Balance - Beginning	<u>43,708</u>	<u>43,708</u>	<u>43,708</u>	
<i>Fund Balance - Ending</i>	<u>\$ 43,708</u>	<u>\$ 43,708</u>	<u>\$ 45,079</u>	<u>\$ 1,371</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Foreclosure Education and Prevention Fund
For the Year Ended December 31, 2014*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 320,000	\$ 320,000	\$ 453,477	\$ 133,477
<i>Total Revenues</i>	<u>320,000</u>	<u>320,000</u>	<u>453,477</u>	<u>133,477</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Foreclosure Education and Prevention				
Personal Services	32,500	34,000	32,869	1,131
Internal Charge Back	1,000	1,000	-	1,000
Supplies	1,000	1,000	-	1,000
Other	5,000	3,500	881	2,619
Total General Government - Legislative and Executive	<u>39,500</u>	<u>39,500</u>	<u>33,750</u>	<u>5,750</u>
Public Safety				
Foreclosure Education and Prevention				
Personal Services	92,600	92,600	83,960	8,640
Supplies	5,000	5,000	152	4,848
Other	4,009	4,009	3,688	321
Total Public Safety	<u>101,609</u>	<u>101,609</u>	<u>87,800</u>	<u>13,809</u>
<i>Total Expenditures</i>	<u>141,109</u>	<u>141,109</u>	<u>121,550</u>	<u>19,559</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>178,891</u>	<u>178,891</u>	<u>331,927</u>	<u>153,036</u>
Other Financing Sources (Uses)				
Transfers Out	(202,600)	(202,600)	(202,600)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(202,600)</u>	<u>(202,600)</u>	<u>(202,600)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(23,709)	(23,709)	129,327	153,036
Fund Balance - Beginning	78,458	78,458	78,458	
Prior Year Encumbrance Appropriations	1,609	1,609	1,609	
<i>Fund Balance - Ending</i>	<u>\$ 56,358</u>	<u>\$ 56,358</u>	<u>\$ 209,394</u>	<u>\$ 153,036</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Direct Indictment Program Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 320,000	\$ 684,876	\$ 351,799	\$ (333,077)
<i>Total Revenues</i>	<u>320,000</u>	<u>684,876</u>	<u>351,799</u>	<u>(333,077)</u>
Expenditures				
General Government - Judicial				
PR Direct Indictment Program				
Personal Services	-	661,230	345,044	316,186
Total General Government - Judicial	<u>-</u>	<u>661,230</u>	<u>345,044</u>	<u>316,186</u>
<i>Net Change in Fund Balance</i>	320,000	23,646	6,755	(16,891)
Fund Balance - Beginning	<u>(23,646)</u>	<u>(23,646)</u>	<u>(23,646)</u>	
<i>Fund Balance - Ending</i>	<u>\$ 296,354</u>	<u>\$ -</u>	<u>\$ (16,891)</u>	<u>\$ (16,891)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Building Standards Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 3,200,000	\$ 3,200,000	\$ 2,794,666	\$ (405,334)
<i>Total Revenues</i>	<u>3,200,000</u>	<u>3,200,000</u>	<u>2,794,666</u>	<u>(405,334)</u>
Expenditures				
Public Safety				
Building Regulations				
Personal Services	2,242,600	2,242,600	2,150,414	92,186
Internal Charge Back	90,600	90,600	88,647	1,953
Supplies	7,419	7,419	4,121	3,298
Travel/Continuing Education	10,000	10,000	5,071	4,929
Motor Vehicle Fuel/Repair	17,000	17,000	16,693	307
Contract Services	66,744	66,744	47,796	18,948
Advertising and Printing	5,586	5,586	3,863	1,723
Other	138,376	138,376	121,243	17,133
Total Public Safety	<u>2,578,325</u>	<u>2,578,325</u>	<u>2,437,848</u>	<u>140,477</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>621,675</u>	<u>621,675</u>	<u>356,818</u>	<u>(264,857)</u>
Other Financing Sources (Uses)				
Transfers Out	(500,000)	(500,000)	(500,000)	-
Other Financing Sources	-	-	4,395	4,395
<i>Total Other Financing Sources (Uses)</i>	<u>(500,000)</u>	<u>(500,000)</u>	<u>(495,605)</u>	<u>4,395</u>
<i>Net Change in Fund Balance</i>	121,675	121,675	(138,787)	(260,462)
Fund Balance - Beginning	693,239	693,239	693,239	
Prior Year Encumbrance Appropriations	<u>28,425</u>	<u>28,425</u>	<u>28,425</u>	
<i>Fund Balance - Ending</i>	<u>\$ 843,339</u>	<u>\$ 843,339</u>	<u>\$ 582,877</u>	<u>\$ (260,462)</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Engineer Community Rotary Fund
For the Year Ended December 31, 2014*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 180,000	\$ 180,000	\$ 136,462	\$ (43,538)
<i>Total Revenues</i>	<u>180,000</u>	<u>180,000</u>	<u>136,462</u>	<u>(43,538)</u>
Expenditures				
Public Works				
Engineer Community Rotary				
Contract Services	\$ 135,000	\$ 135,000	\$ 131,830	\$ 3,170
Total Public Works	<u>135,000</u>	<u>135,000</u>	<u>131,830</u>	<u>3,170</u>
<i>Net Change in Fund Balance</i>	45,000	45,000	4,632	(40,368)
Fund Balance - Beginning	<u>28,350</u>	<u>28,350</u>	<u>28,350</u>	
<i>Fund Balance - Ending</i>	<u>\$ 73,350</u>	<u>\$ 73,350</u>	<u>\$ 32,982</u>	<u>\$ (40,368)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Expedited Foreclosure Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Taxes				
Property	\$ 200,000	\$ 200,000	\$ 174,442	\$ (25,558)
<i>Total Revenues</i>	<u>200,000</u>	<u>200,000</u>	<u>174,442</u>	<u>(25,558)</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer - Expedited Foreclosure				
Personal Services	66,400	66,400	42,617	23,783
Internal Charge Back	10,000	10,000	330	9,670
Supplies	20,000	20,000	879	19,121
Travel/Continuing Education	5,000	5,000	1,042	3,958
Contract Services	10,000	10,000	-	10,000
Advertising and Printing	5,000	5,000	-	5,000
Other	5,000	5,000	-	5,000
Equipment	5,000	5,000	-	5,000
Total General Government - Legislative and Executive	<u>126,400</u>	<u>126,400</u>	<u>44,868</u>	<u>81,532</u>
<i>Net Change in Fund Balance</i>	73,600	73,600	129,574	55,974
Fund Balance - Beginning	<u>451,810</u>	<u>451,810</u>	<u>451,810</u>	
<i>Fund Balance - Ending</i>	<u>\$ 525,410</u>	<u>\$ 525,410</u>	<u>\$ 581,384</u>	<u>\$ 55,974</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Certificate of Title Administration Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 3,600,000	\$ 3,600,000	\$ 4,228,973	\$ 628,973
<i>Total Revenues</i>	<u>3,600,000</u>	<u>3,600,000</u>	<u>4,228,973</u>	<u>628,973</u>
Expenditures				
General Government - Legislative and Executive				
Personal Services	2,191,200	2,191,200	1,946,983	244,217
Internal Charge Back	31,000	31,000	20,194	10,806
Professional Services	58,200	64,748	22,835	41,913
Supplies	125,000	128,606	79,616	48,990
Travel/Continuing Education	10,000	13,471	7,943	5,528
Motor Vehicle Fuel/Repair	4,000	4,000	-	4,000
Contract Services	372,400	381,702	215,824	165,878
Rentals	77,300	92,440	88,323	4,117
Advertising and Printing	8,000	8,000	7,200	800
Other	140,000	140,000	140,000	-
Equipment	50,000	72,374	29,136	43,238
<i>Total Expenditures</i>	<u>3,067,100</u>	<u>3,127,541</u>	<u>2,558,054</u>	<u>569,487</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	532,900	472,459	1,670,919	1,198,460
Other Financing Sources (Uses)				
Transfers Out	(1,000,000)	(1,000,000)	(1,000,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(467,100)	(527,541)	670,919	1,198,460
Fund Balance - Beginning	4,087,062	4,087,062	4,087,062	
Prior Year Encumbrance Appropriations	<u>60,441</u>	<u>60,441</u>	<u>60,441</u>	
<i>Fund Balance - Ending</i>	<u>\$ 3,680,403</u>	<u>\$ 3,619,962</u>	<u>\$ 4,818,422</u>	<u>\$ 1,198,460</u>

County of Summit, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Equity in Pooled Cash and Investments	\$ 26,297,337	\$ 2,349,827	\$ 28,647,164
Cash and Investments - Segregated Accounts	1,079,896	-	1,079,896
Receivables (Net of Allowance for Uncollectibles)			
Taxes	8,625,449	-	8,625,449
Accounts	48,597	-	48,597
Special Assessments	543,412	-	543,412
Loans	6,808,486	3,904,621	10,713,107
Due From Other Funds	271,288	-	271,288
Due From Other Governments	11,447,033	-	11,447,033
Material and Supplies Inventory	459,496	-	459,496
Prepaid Items	191,203	-	191,203
<i>Total Assets</i>	<u>\$ 55,772,197</u>	<u>\$ 6,254,448</u>	<u>\$ 62,026,645</u>
Liabilities			
Accounts Payable	\$ 849,533	\$ 293,212	\$ 1,142,745
Accrued Salaries and Wages Payable	1,109,044	7,322	1,116,366
Compensated Absences	79,869	-	79,869
Due To Other Funds	2,249,858	1,124	2,250,982
Due To Other Governments	225,269	1,127	226,396
Deposits Held and Due To Others	108,495	-	108,495
<i>Total Liabilities</i>	<u>4,622,068</u>	<u>302,785</u>	<u>4,924,853</u>
Deferred Inflows of Resources			
Property Taxes	7,504,853	-	7,504,853
Unavailable Revenue	7,072,610	1,414,621	8,487,231
<i>Total Deferred Inflows of Resources</i>	<u>14,577,463</u>	<u>1,414,621</u>	<u>15,992,084</u>
Fund Balances			
Nonspendable	650,699	-	650,699
Restricted	35,921,967	3,619,653	39,541,620
Assigned	-	917,389	917,389
<i>Total Fund Balances</i>	<u>36,572,666</u>	<u>4,537,042</u>	<u>41,109,708</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 55,772,197</u>	<u>\$ 6,254,448</u>	<u>\$ 62,026,645</u>

County of Summit, Ohio

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2014***

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues			
Taxes:			
Property	\$ 7,129,310	\$ -	\$ 7,129,310
Other	4,033,511	-	4,033,511
Licenses and Permits	797,815	-	797,815
Charges for Services	14,793,131	618,723	15,411,854
Fines and Forfeitures	1,057,774	-	1,057,774
Intergovernmental	44,188,366	4,264,766	48,453,132
Special Assessments	527,749	-	527,749
Investment Income	5,519	177	5,696
Other	702,026	232,353	934,379
<i>Total Revenues</i>	<u>73,235,201</u>	<u>5,116,019</u>	<u>78,351,220</u>
Expenditures			
General Government:			
Legislative and Executive	7,671,179	237,359	7,908,538
Judicial	4,576,083	-	4,576,083
Public Safety	20,332,094	-	20,332,094
Public Works	15,309,334	5,343,295	20,652,629
Health	1,014,889	-	1,014,889
Economic Development	7,172,607	-	7,172,607
Human Services	7,853,300	-	7,853,300
Recreation	8,122,466	-	8,122,466
Other Expenditures	-	1,012	1,012
Capital Outlay	-	1,017,844	1,017,844
Debt Service:			
Principal Retirement	376,748	-	376,748
Interest and Fiscal Charges	11,882	-	11,882
<i>Total Expenditures</i>	<u>72,440,582</u>	<u>6,599,510</u>	<u>79,040,092</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	794,619	(1,483,491)	(688,872)
Other Financing Sources (Uses)			
Proceeds from Sale of Capital Assets	8,641	-	8,641
Transfers In	47,749	2,138,431	2,186,180
Transfers Out	(1,126,096)	(46,984)	(1,173,080)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,069,706)</u>	<u>2,091,447</u>	<u>1,021,741</u>
<i>Net Change in Fund Balances</i>	(275,087)	607,956	332,869
Fund Balances - Beginning	36,847,753	3,929,086	40,776,839
<i>Fund Balances - Ending</i>	<u>\$ 36,572,666</u>	<u>\$ 4,537,042</u>	<u>\$ 41,109,708</u>

County of Summit, Ohio

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014***

	<u>Motor Vehicle and Gas Tax</u>	<u>Real Estate Assessment</u>	<u>Delinquent Tax Assessment Collection</u>	<u>Governmental Grants</u>
Assets				
Equity in Pooled Cash and Investments	\$ 5,358,933	\$ 9,177,839	\$ 5,866,005	\$ 2,399,204
Cash and Investments - Segregated Accounts	-	-	-	351,275
Receivables (Net of Allowance for Uncollectibles)				
Taxes	317,599	-	-	-
Accounts	30,867	-	-	17,730
Special Assessments	543,412	-	-	-
Loans	-	-	-	6,808,486
Due From Other Funds	8,431	-	-	261,262
Due From Other Governments	5,950,389	-	-	3,270,867
Material and Supplies Inventory	440,579	-	-	141
Prepaid Items	19,572	16,431	6,259	44,112
<i>Total Assets</i>	<u>\$ 12,669,782</u>	<u>\$ 9,194,270</u>	<u>\$ 5,872,264</u>	<u>\$ 13,153,077</u>
Liabilities				
Accounts Payable	\$ 247,325	\$ 6,518	\$ 5,883	\$ 472,205
Accrued Salaries and Wages Payable	272,737	144,463	60,770	304,530
Compensated Absences	-	1,810	-	72,355
Due To Other Funds	1,646,744	23,542	9,303	98,305
Due To Other Governments	41,574	22,104	9,236	101,994
Deposits Held and Due To Others	-	-	-	83,680
<i>Total Liabilities</i>	<u>2,208,380</u>	<u>198,437</u>	<u>85,192</u>	<u>1,133,069</u>
Deferred Inflows of Resources				
Property Taxes	-	-	-	-
Unavailable Revenue	4,343,543	-	-	1,399,956
<i>Total Deferred Inflows of Resources</i>	<u>4,343,543</u>	<u>-</u>	<u>-</u>	<u>1,399,956</u>
Fund Balances				
Nonspendable	460,151	16,431	6,259	44,253
Restricted	5,657,708	8,979,402	5,780,813	10,575,799
<i>Total Fund Balances</i>	<u>6,117,859</u>	<u>8,995,833</u>	<u>5,787,072</u>	<u>10,620,052</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 12,669,782</u>	<u>\$ 9,194,270</u>	<u>\$ 5,872,264</u>	<u>\$ 13,153,077</u>

Other Special Revenue	Child Support Enforcement	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
\$ 3,238,050	\$ -	\$ -	\$ 257,306	\$ 26,297,337
703,806	24,815	-	-	1,079,896
-	-	8,307,850	-	8,625,449
-	-	-	-	48,597
-	-	-	-	543,412
-	-	-	-	6,808,486
-	1,595	-	-	271,288
335,292	721,576	496,972	671,937	11,447,033
11,627	7,149	-	-	459,496
96,760	8,069	-	-	191,203
<u>\$ 4,385,535</u>	<u>\$ 763,204</u>	<u>\$ 8,804,822</u>	<u>\$ 929,243</u>	<u>\$ 55,772,197</u>
\$ 102,428	\$ -	\$ -	\$ 15,174	\$ 849,533
85,947	228,029	-	12,568	1,109,044
-	5,704	-	-	79,869
16,883	450,511	-	4,570	2,249,858
13,890	34,538	-	1,933	225,269
-	24,815	-	-	108,495
<u>219,148</u>	<u>743,597</u>	<u>-</u>	<u>34,245</u>	<u>4,622,068</u>
-	-	7,504,853	-	7,504,853
-	-	1,299,969	29,142	7,072,610
-	-	<u>8,804,822</u>	<u>29,142</u>	<u>14,577,463</u>
108,387	15,218	-	-	650,699
4,058,000	4,389	-	865,856	35,921,967
<u>4,166,387</u>	<u>19,607</u>	<u>-</u>	<u>865,856</u>	<u>36,572,666</u>
<u>\$ 4,385,535</u>	<u>\$ 763,204</u>	<u>\$ 8,804,822</u>	<u>\$ 929,243</u>	<u>\$ 55,772,197</u>

County of Summit, Ohio

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	Motor Vehicle and Gas Tax	Real Estate Assessment	Delinquent Tax Assessment Collection	Governmental Grants
Revenues				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Other	4,033,511	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	164,409	6,190,863	4,534,482	221,205
Fines and Forfeitures	135,170	-	-	361,978
Intergovernmental	11,024,934	-	-	21,995,869
Special Assessments	527,749	-	-	-
Investment Income	5,271	-	-	248
Other	650,007	-	-	18,121
<i>Total Revenues</i>	<u>16,541,051</u>	<u>6,190,863</u>	<u>4,534,482</u>	<u>22,597,421</u>
Expenditures				
General Government:				
Legislative and Executive	-	6,085,687	1,112,609	292,130
Judicial	-	-	994,631	463,897
Public Safety	-	-	-	17,569,499
Public Works	15,244,477	-	-	64,857
Health	-	-	-	-
Economic Development	-	-	1,554,379	5,616,274
Human Services	-	-	-	-
Recreation	-	-	-	-
Debt Service:				
Principal Retirement	367,934	-	-	-
Interest and Fiscal Charges	11,388	-	-	-
<i>Total Expenditures</i>	<u>15,623,799</u>	<u>6,085,687</u>	<u>3,661,619</u>	<u>24,006,657</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	917,252	105,176	872,863	(1,409,236)
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	7,046	-	-	-
Transfers In	47,191	-	-	-
Transfers Out	(1,126,096)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,071,859)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(154,607)	105,176	872,863	(1,409,236)
Fund Balances - Beginning	<u>6,272,466</u>	<u>8,890,657</u>	<u>4,914,209</u>	<u>12,029,288</u>
<i>Fund Balances - Ending</i>	<u>\$ 6,117,859</u>	<u>\$ 8,995,833</u>	<u>\$ 5,787,072</u>	<u>\$ 10,620,052</u>

Other Special Revenue	Child Support Enforcement	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ 7,129,310	\$ -	\$ 7,129,310
-	-	-	-	4,033,511
797,815	-	-	-	797,815
3,682,172	-	-	-	14,793,131
560,626	-	-	-	1,057,774
194,516	7,475,748	993,156	2,504,143	44,188,366
-	-	-	-	527,749
-	-	-	-	5,519
25,848	606	-	7,444	702,026
<u>5,260,977</u>	<u>7,476,354</u>	<u>8,122,466</u>	<u>2,511,587</u>	<u>73,235,201</u>
180,753	-	-	-	7,671,179
3,117,555	-	-	-	4,576,083
986,046	-	-	1,776,549	20,332,094
-	-	-	-	15,309,334
1,014,889	-	-	-	1,014,889
1,954	-	-	-	7,172,607
-	7,853,300	-	-	7,853,300
-	-	8,122,466	-	8,122,466
762	8,052	-	-	376,748
54	440	-	-	11,882
<u>5,302,013</u>	<u>7,861,792</u>	<u>8,122,466</u>	<u>1,776,549</u>	<u>72,440,582</u>
(41,036)	(385,438)	-	735,038	794,619
-	1,595	-	-	8,641
558	-	-	-	47,749
-	-	-	-	(1,126,096)
<u>558</u>	<u>1,595</u>	<u>-</u>	<u>-</u>	<u>(1,069,706)</u>
(40,478)	(383,843)	-	735,038	(275,087)
<u>4,206,865</u>	<u>403,450</u>	<u>-</u>	<u>130,818</u>	<u>36,847,753</u>
<u>\$ 4,166,387</u>	<u>\$ 19,607</u>	<u>\$ -</u>	<u>\$ 865,856</u>	<u>\$ 36,572,666</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Job & Family Services Fund
For the Year Ended December 31, 2014*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Fines and Forfeitures	\$ 170,687	\$ 220,831	\$ 191,932	\$ (28,899)
Intergovernmental	31,184,193	40,345,441	35,414,918	(4,930,523)
Other	409,004	529,162	465,589	(63,573)
<i>Total Revenues</i>	<u>32,205,094</u>	<u>41,666,262</u>	<u>36,574,240</u>	<u>(5,092,022)</u>
Expenditures				
Human Services				
Shared Costs				
Personal Services	6,438,200	6,395,200	6,381,964	13,236
Operations	4,803,893	4,803,893	4,493,062	310,831
Total Shared Costs	<u>11,242,093</u>	<u>11,199,093</u>	<u>10,875,026</u>	<u>324,067</u>
Family Support Services				
Personal Services	13,621,100	13,486,100	13,465,000	21,100
Operations	314,806	339,806	330,138	9,668
Total Family Support Services	<u>13,935,906</u>	<u>13,825,906</u>	<u>13,795,138</u>	<u>30,768</u>
Children and Adult Services				
Personal Services	972,100	897,100	893,717	3,383
Operations	2,478	2,478	285	2,193
Total Children and Adult Services	<u>974,578</u>	<u>899,578</u>	<u>894,002</u>	<u>5,576</u>
Workforce Development				
Maintenance/Medical	300,000	320,000	300,679	19,321
Purchased Services	3,797,748	4,594,527	4,201,942	392,585
Total Workforce Development	<u>4,097,748</u>	<u>4,914,527</u>	<u>4,502,621</u>	<u>411,906</u>
Title XX				
Purchased Services	1,149,114	1,708,771	1,472,170	236,601
Total Title XX	<u>1,149,114</u>	<u>1,708,771</u>	<u>1,472,170</u>	<u>236,601</u>
Medicaid Enhancement				
Personal Services	-	532,843	527,633	5,210
Operations	-	657	426	231
Total Medicaid Enhancement	<u>-</u>	<u>533,500</u>	<u>528,059</u>	<u>5,441</u>
Child Care Services				
Purchased Services	1,554,760	1,754,760	1,424,130	330,630
Total Child Care Services	<u>1,554,760</u>	<u>1,754,760</u>	<u>1,424,130</u>	<u>330,630</u>
Summer Youth Program				
Personal Services	128,745	1,807,241	1,680,022	127,219
Total Workforce Investment Act	<u>128,745</u>	<u>1,807,241</u>	<u>1,680,022</u>	<u>127,219</u>
Refugee Services				
Purchased Services	512,703	512,703	328,121	184,582
Total Refugee Services	<u>512,703</u>	<u>512,703</u>	<u>328,121</u>	<u>184,582</u>

(Continued)

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Job & Family Services Fund (Continued)
For the Year Ended December 31, 2014*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Workforce Investment Act - Summit				
Purchased Services	6,041,654	5,984,590	4,934,976	1,049,614
Total Workforce Investment Act - Summit	6,041,654	5,984,590	4,934,976	1,049,614
Workforce Investment Act - Medina				
Purchased Services	1,393,175	1,393,175	887,960	505,215
Total Workforce Investment Act - Medina	1,393,175	1,393,175	887,960	505,215
Emergency Assistance				
Other	491,197	491,197	290,319	200,878
Total Emergency Assistance	491,197	491,197	290,319	200,878
<i>Total Human Services</i>	41,521,673	45,025,041	41,612,544	3,412,497
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(9,316,579)	(3,358,779)	(5,038,304)	(1,679,525)
Other Financing Sources (Uses)				
Transfers In	3,412,994	3,412,994	3,412,994	-
Transfers Out	(700,000)	(700,000)	(700,000)	-
<i>Total Other Financing Sources (Uses)</i>	2,712,994	2,712,994	2,712,994	-
<i>Net Change in Fund Balance</i>	(6,603,585)	(645,785)	(2,325,310)	(1,679,525)
Fund Balance (Deficit) - Beginning	(4,225,999)	(4,225,999)	(4,225,999)	
Prior Year Encumbrance Appropriations	4,793,785	4,793,785	4,793,785	
<i>Fund Balance (Deficit) - Ending</i>	\$ (6,035,799)	\$ (77,999)	\$ (1,757,524)	\$ (1,679,525)

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, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 21,814,652	\$ 21,814,652	\$ 22,018,870	\$ 204,218
Charges For Services	89,838	89,838	79,349	(10,489)
Intergovernmental	22,544,695	22,544,695	19,913,744	(2,630,951)
Other	400,815	400,815	353,529	(47,286)
<i>Total Revenues</i>	<u>44,850,000</u>	<u>44,850,000</u>	<u>42,365,492</u>	<u>(2,484,508)</u>
Expenditures				
Human Services				
Personal Services	26,073,069	26,073,069	25,818,671	254,398
Supplies	543,094	543,094	509,929	33,165
Materials	24,757	24,757	20,847	3,910
Travel/Continuing Education	783,110	813,110	791,847	21,263
Contract Services	19,865,467	19,835,467	18,614,944	1,220,523
Other	2,356,289	2,356,289	1,961,961	394,328
Medical Assistance	364,768	364,768	255,547	109,221
Equipment	745,795	745,795	581,981	163,814
<i>Total Expenditures</i>	<u>50,756,349</u>	<u>50,756,349</u>	<u>48,555,727</u>	<u>2,200,622</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(5,906,349)	(5,906,349)	(6,190,235)	(283,886)
Other Financing Sources (Uses)				
Transfers In	-	-	702,481	702,481
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>702,481</u>	<u>702,481</u>
<i>Net Change in Fund Balance</i>	(5,906,349)	(5,906,349)	(5,487,754)	418,595
Fund Balance - Beginning	28,810,215	28,810,215	28,810,215	
Prior Year Encumbrance Appropriations	3,719,265	3,719,265	3,719,265	
<i>Fund Balance - Ending</i>	<u>\$ 26,623,131</u>	<u>\$ 26,623,131</u>	<u>\$ 27,041,726</u>	<u>\$ 418,595</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Alcohol, Drug Addiction & Mental Health Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 28,601,434	\$ 28,601,434	\$ 28,739,404	\$ 137,970
Intergovernmental	12,511,305	12,511,305	14,508,853	1,997,548
Other	100,898	100,898	116,715	15,817
<i>Total Revenues</i>	<u>41,213,637</u>	<u>41,213,637</u>	<u>43,364,972</u>	<u>2,151,335</u>
Expenditures				
Health				
Personal Services	2,120,833	2,120,833	1,988,290	132,543
Professional Services	77,880	77,880	75,055	2,825
Supplies	50,840	47,162	16,830	30,332
Travel/Continuing Education	97,636	99,999	93,528	6,471
Contract Services	50,838,104	50,838,104	46,532,960	4,305,144
Insurance	58,821	58,821	46,416	12,405
Utilities	8,387	9,702	8,387	1,315
Rentals	210,100	210,100	187,230	22,870
Advertising and Printing	17,500	17,500	3,389	14,111
Other	4,000	4,000	921	3,079
Equipment	98,429	98,429	92,090	6,339
Total Health	<u>53,582,530</u>	<u>53,582,530</u>	<u>49,045,096</u>	<u>4,537,434</u>
Debt Service				
Principal	200,215	200,215	200,215	-
Interest	4,505	4,505	4,505	-
Total Debt Service	<u>204,720</u>	<u>204,720</u>	<u>204,720</u>	<u>-</u>
<i>Total Expenditures</i>	<u>53,787,250</u>	<u>53,787,250</u>	<u>49,249,816</u>	<u>4,537,434</u>
<i>Net Change in Fund Balance</i>	(12,573,613)	(12,573,613)	(5,884,844)	6,688,769
Fund Balance - Beginning	32,720,336	32,720,336	32,720,336	
Prior Year Encumbrance Appropriations	8,508,478	8,508,478	8,508,478	
<i>Fund Balance - Ending</i>	<u>\$ 28,655,201</u>	<u>\$ 28,655,201</u>	<u>\$ 35,343,970</u>	<u>\$ 6,688,769</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Board of Developmental Disabilities Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 43,656,670	\$ 43,656,670	\$ 44,037,742	\$ 381,072
Charges for Services	563,960	563,960	582,549	18,589
Intergovernmental	22,939,125	22,939,125	23,650,349	711,224
Other	292,688	292,688	301,655	8,967
Investment Income	-	-	92	92
<i>Total Revenues</i>	<u>67,452,443</u>	<u>67,452,443</u>	<u>68,572,387</u>	<u>1,119,944</u>
Expenditures				
Health				
Board Operating				
Personal Services	42,001,224	40,950,903	37,567,949	3,382,954
Supplies	1,833,409	1,708,102	1,610,129	97,973
Travel/Continuing Education	490,574	490,574	483,019	7,555
Contract Services	36,171,786	37,371,786	36,978,607	393,179
Rentals	774,584	807,584	804,310	3,274
Advertising and Printing	186,800	186,800	180,864	5,936
Other	551,780	524,408	413,694	110,714
Equipment	857,176	827,176	820,280	6,896
Capital Outlay	573,607	573,607	504,197	69,410
<i>Total Expenditures</i>	<u>83,440,940</u>	<u>83,440,940</u>	<u>79,363,049</u>	<u>4,077,891</u>
<i>Net Change in Fund Balance</i>	(15,988,497)	(15,988,497)	(10,790,662)	5,197,835
Fund Balance - Beginning	65,288,263	65,288,263	65,288,263	
Prior Year Encumbrance Appropriations	2,938,568	2,938,568	2,938,568	
<i>Fund Balance - Ending</i>	<u>\$ 52,238,334</u>	<u>\$ 52,238,334</u>	<u>\$ 57,436,169</u>	<u>\$ 5,197,835</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Taxes - Other	\$ 4,201,868	\$ 4,201,868	\$ 4,017,380	\$ (184,488)
Fines and Forfeitures	141,636	141,636	135,269	(6,367)
Intergovernmental	10,852,248	10,852,248	10,376,734	(475,514)
Investment Income	4,884	4,884	5,334	450
Other	529,100	529,100	506,113	(22,987)
<i>Total Revenues</i>	<u>15,729,736</u>	<u>15,729,736</u>	<u>15,040,830</u>	<u>(688,906)</u>
Expenditures				
Public Works				
Administration				
Personal Services	1,185,600	1,177,100	1,109,603	67,497
Internal Charge Back	103,400	103,400	91,243	12,157
Supplies	91,816	91,816	63,346	28,470
Travel/Continuing Education	21,800	21,800	7,428	14,372
Contract Services	262,607	262,607	126,034	136,573
Utilities	170,344	170,344	161,375	8,969
Rentals	38,704	38,704	37,763	941
Advertising and Printing	-	-	-	-
Other	38,300	38,300	34,611	3,689
Equipment	76,300	87,622	70,294	17,328
Total Administration	<u>1,988,871</u>	<u>1,991,693</u>	<u>1,701,697</u>	<u>289,996</u>
Maintenance				
Personal Services	4,497,800	4,612,300	4,606,460	5,840
Supplies	348,140	348,140	342,190	5,950
Materials	1,703,254	1,703,254	1,575,226	128,028
Travel/Continuing Education	17,700	17,700	4,098	13,602
Contract Services	112,702	112,702	41,307	71,395
Rentals	25,800	25,800	9,813	15,987
Advertising and Printing	1,000	1,000	975	25
Other	575,943	575,943	534,110	41,833
Equipment	77,000	77,000	54,315	22,685
Total Maintenance	<u>7,359,339</u>	<u>7,473,839</u>	<u>7,168,494</u>	<u>305,345</u>
Engineering				
Personal Services	2,390,400	2,284,400	2,247,342	37,058
Supplies	20,268	20,268	11,460	8,808
Travel/Continuing Education	35,400	35,400	15,337	20,063
Contract Services	657,162	654,612	527,604	127,008
Rentals	16,304	16,304	3,450	12,854
Advertising and Printing	8,500	11,050	10,164	886
Other	7,800	7,800	6,064	1,736
Equipment	11,100	11,100	3,915	7,185
Total Engineering	<u>3,146,934</u>	<u>3,040,934</u>	<u>2,825,336</u>	<u>215,598</u>
Capital Improvement				
Capital Outlay	<u>1,464,931</u>	<u>5,963,834</u>	<u>5,541,989</u>	<u>421,845</u>
Total Capital Improvement	<u>1,464,931</u>	<u>5,963,834</u>	<u>5,541,989</u>	<u>421,845</u>
<i>Total Public Works</i>	<u>13,960,075</u>	<u>18,470,300</u>	<u>17,237,516</u>	<u>1,232,784</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	1,769,661	(2,740,564)	(2,196,686)	543,878

(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, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ -	\$ 46,983	\$ 46,983
Transfers Out	-	(2,056,944)	(1,126,097)	930,847
Special Assessments	550,264	550,264	526,341	(23,923)
Other Non-Operating Expenditures	(931,259)	(931,259)	(174,935)	756,324
Principal Payments	(917,800)	(917,800)	(917,758)	42
<i>Total Other Financing Sources (Uses)</i>	<u>(1,298,795)</u>	<u>(3,355,739)</u>	<u>(1,645,466)</u>	<u>1,710,273</u>
<i>Net Change in Fund Balance</i>	470,866	(6,096,303)	(3,842,152)	2,254,151
Fund Balance - Beginning	4,165,337	4,165,337	4,165,337	
Prior Year Encumbrance Appropriations	<u>2,306,356</u>	<u>2,306,356</u>	<u>2,306,356</u>	
<i>Fund Balance - Ending</i>	<u>\$ 6,942,559</u>	<u>\$ 375,390</u>	<u>\$ 2,629,541</u>	<u>\$ 2,254,151</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 6,800,000	\$ 6,800,000	\$ 6,214,642	\$ (585,358)
<i>Total Revenues</i>	<u>6,800,000</u>	<u>6,800,000</u>	<u>6,214,642</u>	<u>(585,358)</u>
Expenditures				
General Government - Legislative and Executive				
Personal Services	4,338,300	4,338,300	4,255,706	82,594
Internal Charge Back	625,000	625,000	515,583	109,417
Supplies	40,000	40,000	20,286	19,714
Contract Services	1,130,354	2,110,354	1,784,889	325,465
Travel/Continuing Education	15,000	15,000	12,976	2,024
Motor Vehicle Fuel/Repair	5,000	5,000	2,070	2,930
Advertising and Printing	100,000	100,000	48,340	51,660
Other	325,000	325,000	250,930	74,070
Equipment	122,853	249,227	237,032	12,195
Rentals/Leases	36,298	36,298	32,623	3,675
<i>Total Expenditures</i>	<u>6,737,805</u>	<u>7,844,179</u>	<u>7,160,435</u>	<u>683,744</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>62,195</u>	<u>(1,044,179)</u>	<u>(945,793)</u>	<u>98,386</u>
Other Financing Sources				
Non-Operating Revenue	-	-	19,408	19,408
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>19,408</u>	<u>19,408</u>
<i>Net Change in Fund Balance</i>	62,195	(1,044,179)	(926,385)	117,794
Fund Balance - Beginning	8,150,380	8,150,380	8,150,380	
Prior Year Encumbrance Appropriations	<u>560,605</u>	<u>560,605</u>	<u>560,605</u>	
<i>Fund Balance - Ending</i>	<u>\$ 8,773,180</u>	<u>\$ 7,666,806</u>	<u>\$ 7,784,600</u>	<u>\$ 117,794</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Tax Assessment Collection Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 2,928,028	\$ 2,928,028	\$ 2,794,762	\$ (133,266)
Other	192,872	192,872	184,185	(8,687)
<i>Total Revenues</i>	<u>3,120,900</u>	<u>3,120,900</u>	<u>2,978,947</u>	<u>(141,953)</u>
Expenditures				
General Government - Legislative and Executive				
Fiscal Officer				
Personal Services	766,700	1,054,984	784,882	270,102
Internal Charge Back	130,000	140,241	102,218	38,023
Supplies	5,000	13,562	6,343	7,219
Travel/Continuing Education	-	7,637	6,134	1,503
Contract Services	39,101	129,506	35,101	94,405
Rentals/Leases	6,453	6,453	6,453	-
Advertising and Printing	10,000	20,030	1,174	18,856
Other	135,000	154,180	124,228	29,952
Equipment	10,000	22,137	9,693	12,444
Refunds	25,000	32,500	31,488	1,012
Total Fiscal Officer	<u>1,127,254</u>	<u>1,581,230</u>	<u>1,107,714</u>	<u>473,516</u>
General Government - Judicial				
Prosecutor				
Personal Services	740,400	843,498	727,304	116,194
Internal Charge Back	6,000	10,622	9,977	645
Supplies	3,000	6,464	4,961	1,503
Travel/Continuing Education	-	2,623	1,739	884
Contract Services	233,054	402,777	106,015	296,762
Rentals/Leases	5,700	51,810	5,626	46,184
Advertising and Printing	100,000	101,531	100,000	1,531
Other	122,000	186,769	131,295	55,474
Equipment	-	7,645	69,877	(62,232)
Refunds	100,000	193,175	-	193,175
Total Prosecutor	<u>1,310,154</u>	<u>1,806,914</u>	<u>1,156,794</u>	<u>650,120</u>
<i>Total Expenditures</i>	<u>2,437,408</u>	<u>3,388,144</u>	<u>2,264,508</u>	<u>1,123,636</u>
<i>Net Change in Fund Balance</i>	683,492	(267,244)	714,439	981,683
Fund Balance - Beginning	4,843,018	4,843,018	4,843,018	
Prior Year Encumbrance Appropriations	<u>95,508</u>	<u>95,508</u>	<u>95,508</u>	
<i>Fund Balance - Ending</i>	<u>\$ 5,622,018</u>	<u>\$ 4,671,282</u>	<u>\$ 5,652,965</u>	<u>\$ 981,683</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Governmental Grants Fund
For the Year Ended December 31, 2014*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 62,999	\$ 275,755	\$ 178,934	\$ (96,821)
Fines and Forefeitures	1,726	7,555	4,572	(2,983)
Intergovernmental	8,476,386	37,102,306	24,234,397	(12,867,909)
Other	42,287	185,096	120,053	(65,043)
<i>Total Revenues</i>	<u>8,583,398</u>	<u>37,570,712</u>	<u>24,537,956</u>	<u>(13,032,756)</u>
Expenditures				
Personal Services	1,502,700	12,684,015	8,029,306	4,654,709
Professional Services	3,667	58,525	52,705	5,820
Internal Charge Back	20,800	53,600	16,554	37,046
Supplies	118,639	326,037	99,310	226,727
Travel/Continuing Education	37,000	188,041	73,426	114,615
Motor Vehicle Fuel/Repair	11,009	11,009	8,026	2,983
Contract Services	1,182,264	7,424,065	3,726,515	3,697,550
Rentals	-	10,550	4,000	6,550
Advertising and Printing	3,000	3,000	2,623	377
Other	521,912	2,120,804	1,371,525	749,279
Subsidies/Shared Revenue	7,079,901	16,302,172	15,086,585	1,215,587
Equipment	28,524	1,000,785	979,582	21,203
<i>Total Expenditures</i>	<u>10,509,416</u>	<u>40,182,603</u>	<u>29,450,157</u>	<u>10,732,446</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,926,018)	(2,611,891)	(4,912,201)	(2,300,310)
Other Financing Sources (Uses)				
Transfers-In	-	-	683,193	683,193
Transfers-Out	(208,000)	(891,194)	(683,193)	208,001
Other Financing Sources	46,602	203,984	134,566	(69,418)
<i>Total Other Financing Sources (Uses)</i>	<u>(161,398)</u>	<u>(687,210)</u>	<u>134,566</u>	<u>821,776</u>
<i>Net Change in Fund Balance</i>	(2,087,416)	(3,299,101)	(4,777,635)	(1,478,534)
Fund Balance (Deficit) - Beginning - Restated	(4,958,107)	(4,958,107)	(4,958,107)	
Prior Year Encumbrance Appropriations	7,025,920	7,025,920	7,025,920	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (19,603)</u>	<u>\$ (1,231,288)</u>	<u>\$ (2,709,822)</u>	<u>\$ (1,478,534)</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Dog & Kennel Fund - Other Special Revenue
For the Year Ended December 31, 2014*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Licenses and Permits	\$ 684,675	\$ 823,384	\$ 798,452	\$ (24,932)
Charges For Services	116,195	139,735	135,465	(4,270)
Fines and Forfeitures	8,925	10,733	10,396	(337)
Other	40,205	48,350	46,963	(1,387)
<i>Total Revenues</i>	<u>850,000</u>	<u>1,022,202</u>	<u>991,276</u>	<u>(30,926)</u>
Expenditures				
Health				
Animal Control				
Personal Services	636,900	636,900	626,441	10,459
Professional Services	81,970	81,970	67,340	14,630
Internal Charge Back	17,000	17,000	17,000	-
Supplies	105,295	105,295	104,610	685
Travel/Continuing Education	500	500	224	276
Motor Vehicle Fuel/Repair	1,800	1,800	1,460	340
Contract Services	19,996	19,996	19,987	9
Utilities	110,000	110,000	110,000	-
Insurance	3,000	3,000	1,524	1,476
Advertising and Printing	5,969	5,969	5,969	-
Other	3,294	3,294	3,292	2
Equipment	5,447	5,447	4,600	847
<i>Total Animal Control</i>	<u>991,171</u>	<u>991,171</u>	<u>962,447</u>	<u>28,724</u>
Fiscal Officer - Dog License				
Personal Services	55,900	58,400	55,696	2,704
Contract Services	33,000	30,500	23,982	6,518
<i>Total Fiscal Officer - Dog License</i>	<u>88,900</u>	<u>88,900</u>	<u>79,678</u>	<u>9,222</u>
<i>Total Health</i>	<u>1,080,071</u>	<u>1,080,071</u>	<u>1,042,125</u>	<u>37,946</u>
<i>Net Change in Fund Balance</i>	(230,071)	(57,869)	(50,849)	7,020
Fund Balance - Beginning	37,191	37,191	37,191	
Prior Year Encumbrance Appropriations	<u>23,071</u>	<u>23,071</u>	<u>23,071</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (169,809)</u>	<u>\$ 2,393</u>	<u>\$ 9,413</u>	<u>\$ 7,020</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Computer Acquisition Fund - Other Special Revenue
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 1,370,000	\$ 1,432,752	\$ 1,032,137	\$ (400,615)
<i>Total Revenues</i>	<u>1,370,000</u>	<u>1,432,752</u>	<u>1,032,137</u>	<u>(400,615)</u>
Expenditures				
General Government - Judicial				
Personal Services	696,300	696,300	672,292	24,008
Professional Services	14,800	14,800	9,353	5,447
Supplies	117,653	117,653	105,556	12,097
Travel/Continuing Education	8,500	8,500	-	8,500
Contract Services	227,150	227,150	208,297	18,853
Equipment	54,109	54,109	32,442	21,667
Total General Government - Judicial	<u>1,118,512</u>	<u>1,118,512</u>	<u>1,027,940</u>	<u>90,572</u>
<i>Total Expenditures</i>	<u>1,118,512</u>	<u>1,118,512</u>	<u>1,027,940</u>	<u>90,572</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>				
	<u>251,488</u>	<u>314,240</u>	<u>4,197</u>	<u>(310,043)</u>
Other Financing Sources (Uses)				
Other Financing Sources	-	-	2,424	2,424
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>2,424</u>	<u>2,424</u>
<i>Net Changes in Fund Balance</i>				
	<u>251,488</u>	<u>314,240</u>	<u>6,621</u>	<u>(307,619)</u>
Fund Balance - Beginning	198,248	198,248	198,248	
Prior Year Encumbrance Appropriations	<u>60,812</u>	<u>60,812</u>	<u>60,812</u>	
<i>Fund Balance - Ending</i>	<u>\$ 510,548</u>	<u>\$ 573,300</u>	<u>\$ 265,681</u>	<u>\$ (307,619)</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Enterprise Zone Fund - Other Special Revenue
For the Year Ended December 31, 2014*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 15,000	\$ 22,300	\$ 7,500	\$ (14,800)
<i>Total Revenues</i>	<u>15,000</u>	<u>22,300</u>	<u>7,500</u>	<u>(14,800)</u>
Expenditures				
Economic Development				
Contract Services	12,000	12,000	3,986	8,014
<i>Total Economic Development</i>	<u>12,000</u>	<u>12,000</u>	<u>3,986</u>	<u>8,014</u>
<i>Net Change in Fund Balance</i>	3,000	10,300	3,514	(6,786)
Fund Balance (Deficit) - Beginning	<u>(10,300)</u>	<u>(10,300)</u>	<u>(10,300)</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (7,300)</u>	<u>\$ -</u>	<u>\$ (6,786)</u>	<u>\$ (6,786)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Coroner's Lab Fund - Other Special Revenue
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 229,793	\$ 229,793	\$ 287,420	\$ 57,627
Other	207	207	253	46
Total Revenues	<u>230,000</u>	<u>230,000</u>	<u>287,673</u>	<u>57,673</u>
Expenditures				
Public Safety				
Personal Services	85,000	110,000	106,300	3,700
Supplies	77,083	77,083	72,373	4,710
Contract Services	117,532	117,532	104,240	13,292
Equipment	12,700	67,700	64,587	3,113
Total Public Safety	<u>292,315</u>	<u>372,315</u>	<u>347,500</u>	<u>24,815</u>
Net Change in Fund Balance	(62,315)	(142,315)	(59,827)	82,488
Fund Balance - Beginning	473,628	473,628	473,628	
Prior Year Encumbrance Appropriations	<u>36,415</u>	<u>36,415</u>	<u>36,415</u>	
Fund Balance - Ending	<u>\$ 447,728</u>	<u>\$ 367,728</u>	<u>\$ 450,216</u>	<u>\$ 82,488</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Courts Special Projects Fund - Other Special Revenue
For the Year Ended December 31, 2014*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 242,941	\$ 284,637	\$ 234,652	\$ (49,985)
Intergovernmental	4,784	5,606	4,639	(967)
Other	1,523,034	1,784,430	1,471,019	(313,411)
<i>Total Revenues</i>	<u>1,770,759</u>	<u>2,074,673</u>	<u>1,710,310</u>	<u>(364,363)</u>
Expenditures				
General Government - Judicial				
Juvenile Court - Legal Research Computer				
Contract Services	9,802	9,802	7,483	2,319
Total Juvenile Court - Legal Research Computer	<u>9,802</u>	<u>9,802</u>	<u>7,483</u>	<u>2,319</u>
Juvenile Court - Special Projects				
Contract Services	94,369	94,369	94,339	30
Total Juvenile Court - Special Projects	<u>94,369</u>	<u>94,369</u>	<u>94,339</u>	<u>30</u>
Juvenile Court - Clerk Fees				
Contract Services	10,000	10,000	8,691	1,309
Total Juvenile Court - Clerk Fees	<u>10,000</u>	<u>10,000</u>	<u>8,691</u>	<u>1,309</u>
Probate Court - Legal Research Computer				
Contract Services	3,293	43,293	37,423	5,870
Total Probate Court - Legal Research Computer	<u>3,293</u>	<u>43,293</u>	<u>37,423</u>	<u>5,870</u>
Probate Court - Conduct of Business				
Supplies	-	1,000	500	500
Travel/Continuing Education	-	1,000	-	1,000
Contract Services	-	20,591	20,590	1
Other	187	80,187	23,721	56,466
Total Probate Court - Conduct of Business	<u>187</u>	<u>102,778</u>	<u>44,811</u>	<u>57,967</u>
Probate Court - Mediation				
Personal Services	-	38,000	23,724	14,276
Other	-	50,000	21,260	28,740
Total Probate Court - Mediation	<u>-</u>	<u>88,000</u>	<u>44,984</u>	<u>43,016</u>
Probate Court - Indigent Guardianship				
Contract Services	-	50,000	50,000	-
Other	-	110,000	90,103	19,897
Total Probate Court - Indigent Guardianship	<u>-</u>	<u>160,000</u>	<u>140,103</u>	<u>19,897</u>
Probate Court - Special Projects				
Supplies	-	15,000	10,450	4,550
Contract Services	-	50,000	9,558	40,442
Other	-	25,000	13,621	11,379
Total Probate Court - Special Projects	<u>-</u>	<u>90,000</u>	<u>33,629</u>	<u>56,371</u>
Probate Court - Mental Health				
Other	60,000	170,000	47,900	122,100
Total Probate Court - Mental Health	<u>60,000</u>	<u>170,000</u>	<u>47,900</u>	<u>122,100</u>

(Continued)

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Courts Special Projects Fund - Other Special Revenue (Continued)
For the Year Ended December 31, 2014*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Domestic Court - Legal Research Computer				
Equipment	29,715	29,715	6,851	22,864
Total Domestic Court - Legal Research Computer	<u>29,715</u>	<u>29,715</u>	<u>6,851</u>	<u>22,864</u>
Domestic Court - Special Projects				
Personal Services	276,506	276,506	256,143	20,363
Supplies	2,000	2,000	42	1,958
Travel/Continuing Education	15,000	15,000	10,552	4,448
Contract Services	16,500	16,500	3,293	13,207
Other	5,854	5,854	-	5,854
Equipment	5,000	5,000	-	5,000
Total Domestic Court - Special Projects	<u>320,860</u>	<u>320,860</u>	<u>270,030</u>	<u>50,830</u>
Common Pleas Court - Legal Research Computer				
Professional Services	80,000	80,000	53,728	26,272
Supplies	45,000	45,000	38,285	6,715
Other	18,272	18,272	18,272	-
Total Common Pleas Court - Legal Research Computer	<u>143,272</u>	<u>143,272</u>	<u>110,285</u>	<u>32,987</u>
Common Pleas Court - Special Projects				
Personal Services	394,400	435,400	430,490	4,910
Professional Services	149,800	149,800	139,999	9,801
Supplies	20,000	26,000	25,473	527
Travel/Continuing Education	60,000	78,000	47,572	30,428
Contract Services	187,657	242,657	172,914	69,743
Other	15,000	15,000	12,486	2,514
Equipment	388,100	468,100	249,745	218,355
Total Common Pleas Court - Special Projects	<u>1,214,957</u>	<u>1,414,957</u>	<u>1,078,679</u>	<u>336,278</u>
Total General Government - Judicial	<u>1,886,455</u>	<u>2,677,046</u>	<u>1,925,208</u>	<u>751,838</u>
Juvenile Court - Driver Intervention				
Supplies	3,400	3,400	-	3,400
Contract Services	7,400	7,400	7,000	400
Total Juvenile Court - Probation Services	<u>10,800</u>	<u>10,800</u>	<u>7,000</u>	<u>3,800</u>
Total Public Safety	<u>10,800</u>	<u>10,800</u>	<u>7,000</u>	<u>3,800</u>
Total Expenditures	<u>1,897,255</u>	<u>2,687,846</u>	<u>1,932,208</u>	<u>755,638</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(126,496)</u>	<u>(613,173)</u>	<u>(221,898)</u>	<u>391,275</u>
Other Financing Sources (Uses)				
Transfers Out	-	-	-	-
Other Financing Sources	1,241	1,453	1,177	(276)
Total Other Financing Sources (Uses)	<u>1,241</u>	<u>1,453</u>	<u>1,177</u>	<u>(276)</u>
Net Changes in Fund Balance	(125,255)	(611,720)	(220,721)	390,999
Fund Balance - Beginning - Restated	1,739,708	1,739,708	1,739,708	
Prior Year Encumbrance Appropriations	252,649	252,649	252,649	
Fund Balance - Ending	<u>\$ 1,867,102</u>	<u>\$ 1,380,637</u>	<u>\$ 1,771,636</u>	<u>\$ 390,999</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Concealed Weapons Administration Fund - Other Special Revenue
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 130,000	\$ 130,000	\$ 139,895	\$ 9,895
<i>Total Revenues</i>	<u>130,000</u>	<u>130,000</u>	<u>139,895</u>	<u>9,895</u>
Expenditures				
Public Safety				
Personal Services	87,200	87,200	61,357	25,843
Supplies	5,000	5,000	4,996	4
Total Public Safety	<u>92,200</u>	<u>92,200</u>	<u>66,353</u>	<u>25,847</u>
<i>Net Change in Fund Balance</i>	37,800	37,800	73,542	35,742
Fund Balance - Beginning	<u>96,162</u>	<u>96,162</u>	<u>96,162</u>	
<i>Fund Balance - Ending</i>	<u>\$ 133,962</u>	<u>\$ 133,962</u>	<u>\$ 169,704</u>	<u>\$ 35,742</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Domestic Violence Trust Fund - Other Special Revenue
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 120,000	\$ 120,000	\$ 100,289	\$ (19,711)
<i>Total Revenues</i>	<u>120,000</u>	<u>120,000</u>	<u>100,289</u>	<u>(19,711)</u>
Expenditures				
Public Safety				
Subsidies/Shared Revenues	120,000	120,000	100,959	19,041
<i>Total Expenditures</i>	<u>120,000</u>	<u>120,000</u>	<u>100,959</u>	<u>19,041</u>
<i>Net Change in Fund Balance</i>	-	-	(670)	(670)
Fund Balance - Beginning	<u>55,139</u>	<u>55,139</u>	<u>55,139</u>	
<i>Fund Balance - Ending</i>	<u>\$ 55,139</u>	<u>\$ 55,139</u>	<u>\$ 54,469</u>	<u>\$ (670)</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
911 Wireless Services Fund - Other Special Revenue
For the Year Ended December 31, 2014*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 130,000	\$ 130,000	\$ 97,679	\$ (32,321)
<i>Total Revenues</i>	<u>130,000</u>	<u>130,000</u>	<u>97,679</u>	<u>(32,321)</u>
Expenditures				
General Government - Legislative and Executive				
Personal Services	157,300	157,300	149,084	8,216
Supplies	10,000	10,000	2,241	7,759
Contract Services	5,000	5,000	-	5,000
Equipment	169,562	169,562	169,562	-
<i>Total General Government - Legislative and Executive</i>	<u>341,862</u>	<u>341,862</u>	<u>320,887</u>	<u>20,975</u>
<i>Net Change in Fund Balance</i>	(211,862)	(211,862)	(223,208)	(11,346)
Fund Balance - Beginning	92,293	92,293	92,293	
Prior Year Encumbrance Appropriations	<u>169,562</u>	<u>169,562</u>	<u>169,562</u>	
<i>Fund Balance - Ending</i>	<u>\$ 49,993</u>	<u>\$ 49,993</u>	<u>\$ 38,647</u>	<u>\$ (11,346)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Drivers Interlock & Alcohol Monitoring Fund - Other Special Revenue
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ -	\$ -	\$ 797	\$ 797
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>797</u>	<u>797</u>
<i>Net Change in Fund Balance</i>	-	-	797	797
Fund Balance - Beginning	<u>3,603</u>	<u>3,603</u>	<u>3,603</u>	
<i>Fund Balance - Ending</i>	<u>\$ 3,603</u>	<u>\$ 3,603</u>	<u>\$ 4,400</u>	<u>\$ 797</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Fund - Other Special Revenue
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ 40,480	\$ 40,480	\$ 35,942	\$ (4,538)
Fines and Forfeitures	417,726	417,726	370,964	(46,762)
Other	1,840	1,840	1,614	(226)
<i>Total Revenues</i>	<u>460,046</u>	<u>460,046</u>	<u>408,520</u>	<u>(51,526)</u>
Expenditures				
Public Safety				
Personal Services	193,300	193,300	190,001	3,299
Professional Services	15,600	15,600	15,165	435
Internal Charge Back	6,000	6,000	1,433	4,567
Supplies	86,500	86,500	42,413	44,087
Contract Services	175,784	175,784	158,311	17,473
Other	800	800	646	154
Total Public Safety	<u>477,984</u>	<u>477,984</u>	<u>407,969</u>	<u>70,015</u>
<i>Net Change in Fund Balance</i>	(17,938)	(17,938)	551	18,489
Fund Balance - Beginning	257,338	257,338	257,338	
Prior Year Encumbrance Appropriations	<u>2,984</u>	<u>2,984</u>	<u>2,984</u>	
<i>Fund Balance - Ending</i>	<u>\$ 242,384</u>	<u>\$ 242,384</u>	<u>\$ 260,873</u>	<u>\$ 18,489</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges For Services	\$ 2,243,740	\$ 2,243,740	\$ 1,802,175	\$ (441,565)
Intergovernmental	6,346,800	6,346,800	5,098,431	(1,248,369)
Other	9,460	9,460	7,304	(2,156)
<i>Total Revenues</i>	<u>8,600,000</u>	<u>8,600,000</u>	<u>6,907,910</u>	<u>(1,692,090)</u>
Expenditures				
Human Services				
Personal Services	6,658,500	6,658,500	6,549,929	108,571
Internal Charge Back	150,100	150,100	138,067	12,033
Supplies	54,487	57,487	52,800	4,687
Travel/Continuing Education	15,000	19,500	17,585	1,915
Motor Vehicle Fuel/Repair	11,479	8,479	2,916	5,563
Contract Services	1,816,124	1,816,124	805,020	1,011,104
Other	480,000	475,500	379,893	95,607
<i>Total Human Services</i>	<u>9,185,690</u>	<u>9,185,690</u>	<u>7,946,210</u>	<u>1,239,480</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(585,690)	(585,690)	(1,038,300)	(452,610)
Other Financing Sources				
Other Financing Sources	-	-	653	653
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>653</u>	<u>653</u>
<i>Net Change in Fund Balance</i>	(585,690)	(585,690)	(1,037,647)	(451,957)
Fund Balance (Deficit) - Beginning	(36,253)	(36,253)	(36,253)	
Prior Year Encumbrance Appropriations	<u>641,690</u>	<u>641,690</u>	<u>641,690</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 19,747</u>	<u>\$ 19,747</u>	<u>\$ (432,210)</u>	<u>\$ (451,957)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 564,699	\$ 2,585,780	\$ 2,024,127	\$ (561,653)
<i>Total Revenues</i>	<u>564,699</u>	<u>2,585,780</u>	<u>2,024,127</u>	<u>(561,653)</u>
Expenditures				
Public Safety				
Personal Services	383,400	383,400	355,086	28,314
Internal Charge Back	13,900	13,900	9,224	4,676
Supplies	18,129	61,476	16,172	45,304
Travel/Continuing Education	5,859	105,859	5,401	100,458
Contract Services	34,734	78,711	69,182	9,529
Hazardous Materials	109,900	297,488	14,485	283,003
Grants and Public Service	62,314	64,298	54,176	10,122
Other	-	290,839	135,311	155,528
Equipment	84,759	1,873,833	1,226,121	647,712
<i>Total Public Safety</i>	<u>712,995</u>	<u>3,169,804</u>	<u>1,885,158</u>	<u>1,284,646</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(148,296)	(584,024)	138,969	722,993
Other Financing Sources (Uses):				
Other Financing Sources	5,301	24,274	19,022	(5,252)
<i>Total Other Financing Sources (Uses)</i>	<u>5,301</u>	<u>24,274</u>	<u>19,022</u>	<u>(5,252)</u>
<i>Net Change in Fund Balance</i>	(142,995)	(559,750)	157,991	717,741
Fund Balance (Deficit) - Beginning	(88,117)	(88,117)	(88,117)	
Prior Year Encumbrance Appropriations	129,795	129,795	129,795	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ (101,317)</u>	<u>\$ (518,072)</u>	<u>\$ 199,669</u>	<u>\$ 717,741</u>

County of Summit, Ohio

***Statement of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 6,571,916	\$ 6,571,916	\$ 6,587,899	\$ 15,983
Intergovernmental	1,079,884	1,079,884	1,082,352	2,468
Other	1,085,126	1,085,126	1,087,646	2,520
<i>Total Revenues</i>	<u>8,736,926</u>	<u>8,736,926</u>	<u>8,757,897</u>	<u>20,971</u>
Expenditures				
Other	29,488	29,487	26,683	2,804
Debt Service	9,373,156	9,373,156	8,182,842	1,190,314
<i>Total Expenditures</i>	<u>9,402,644</u>	<u>9,402,643</u>	<u>8,209,525</u>	<u>1,193,118</u>
<i>Net Change in Fund Balance</i>	(665,718)	(665,717)	548,372	1,214,089
Fund Balance - Beginning	3,722,048	3,722,048	3,722,048	
Prior Year Encumbrance Appropriations	<u>5,023</u>	<u>5,023</u>	<u>5,023</u>	
<i>Fund Balance - Ending</i>	<u>\$ 3,061,353</u>	<u>\$ 3,061,354</u>	<u>\$ 4,275,443</u>	<u>\$ 1,214,089</u>

County of Summit, Ohio

***Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2014***

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Investments	\$ 1,030,493	\$ 1,319,334	\$ 2,349,827
Receivables (Net of Allowance for Uncollectibles)			
Loans	-	3,904,621	3,904,621
<i>Total Assets</i>	<u>\$ 1,030,493</u>	<u>\$ 5,223,955</u>	<u>\$ 6,254,448</u>
Liabilities			
Accounts Payable	\$ 103,531	\$ 189,681	\$ 293,212
Accrued Salaries and Wages Payable	7,322	-	7,322
Due To Other Funds	1,124	-	1,124
Due To Other Governments	1,127	-	1,127
<i>Total Liabilities</i>	<u>113,104</u>	<u>189,681</u>	<u>302,785</u>
Deferred Inflows of Resources			
Unavailable Revenue	-	1,414,621	1,414,621
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>1,414,621</u>	<u>1,414,621</u>
Fund Balances			
Restricted	-	3,619,653	3,619,653
Assigned	917,389	-	917,389
<i>Total Fund Balances</i>	<u>917,389</u>	<u>3,619,653</u>	<u>4,537,042</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,030,493</u>	<u>\$ 5,223,955</u>	<u>\$ 6,254,448</u>

County of Summit, Ohio

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2014***

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
Revenues			
Charges for Services	\$ -	\$ 618,723	\$ 618,723
Intergovernmental	-	4,264,766	4,264,766
Investment Income	-	177	177
Other	33,537	198,816	232,353
<i>Total Revenues</i>	<u>33,537</u>	<u>5,082,482</u>	<u>5,116,019</u>
Expenditures			
General Government:			
Legislative and Executive	237,359	-	237,359
Public Works	-	5,343,295	5,343,295
Other Expenditures	1,012	-	1,012
Capital Outlay	712,460	305,384	1,017,844
<i>Total Expenditures</i>	<u>950,831</u>	<u>5,648,679</u>	<u>6,599,510</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(917,294)</u>	<u>(566,197)</u>	<u>(1,483,491)</u>
Other Financing Sources (Uses)			
Transfers In	1,012,335	1,126,096	2,138,431
Transfers Out	-	(46,984)	(46,984)
<i>Total Other Financing Sources (Uses)</i>	<u>1,012,335</u>	<u>1,079,112</u>	<u>2,091,447</u>
<i>Net Change in Fund Balances</i>	95,041	512,915	607,956
Fund Balance - Beginning	<u>822,348</u>	<u>3,106,738</u>	<u>3,929,086</u>
<i>Fund Balance - Ending</i>	<u>\$ 917,389</u>	<u>\$ 3,619,653</u>	<u>\$ 4,537,042</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
General Capital Improvements Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Other	\$ -	\$ 428,251	\$ 73,263	\$ (354,988)
<i>Total Revenues</i>	<u>-</u>	<u>428,251</u>	<u>73,263</u>	<u>(354,988)</u>
Expenditures				
Personal Services	\$ 199,300	\$ 200,800	\$ 200,332	\$ 468
Professional Services	63,364	63,364	63,364	-
Internal Charge Back	6,000	6,000	3,542	2,458
Supplies	2,000	2,000	-	2,000
Travel/Continuing Education	7,866	6,366	3,285	3,081
Advertising and Printing	4,065	4,065	2,327	1,738
Other	-	-	66	(66)
Capital Outlay	149,149	1,041,266	840,415	200,851
<i>Total Expenditures</i>	<u>431,744</u>	<u>1,323,861</u>	<u>1,113,331</u>	<u>210,530</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(431,744)	(895,610)	(1,040,068)	(144,458)
Other Financing Sources (Uses)				
Transfers-In	-	100,000	977,335	877,335
Other Financing Sources	-	-	35,000	35,000
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>100,000</u>	<u>1,012,335</u>	<u>912,335</u>
<i>Net Change in Fund Balance</i>	(431,744)	(795,610)	(27,733)	767,877
Fund Balance - Beginning	611,166	611,166	611,166	
Prior Year Encumbrance Appropriations	184,444	184,444	184,444	
<i>Fund Balance - Ending</i>	<u>\$ 363,866</u>	<u>\$ -</u>	<u>\$ 767,877</u>	<u>\$ 767,877</u>

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, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ 9,869,691	\$ 5,157,214	\$ (4,712,477)
Other	-	1,565,474	817,539	(747,935)
<i>Total Revenues</i>	<u>-</u>	<u>11,435,165</u>	<u>5,974,753</u>	<u>(5,460,412)</u>
Expenditures				
Capital Outlay	581,532	10,532,066	7,539,679	2,992,387
<i>Total Expenditures</i>	<u>581,532</u>	<u>10,532,066</u>	<u>7,539,679</u>	<u>2,992,387</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(581,532)	903,099	(1,564,926)	(2,468,025)
Other Financing Sources (Uses)				
Transfers-In	-	1,823,529	1,129,092	(694,437)
Transfers-Out	-	(49,980)	(49,980)	-
Interest Income	-	-	181	181
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>1,773,549</u>	<u>1,079,293</u>	<u>(694,256)</u>
<i>Net Change in Fund Balance</i>	(581,532)	2,676,648	(485,633)	(3,162,281)
Fund Balance - Beginning	151,980	151,980	151,980	
Prior Year Encumbrance Appropriations	<u>581,532</u>	<u>581,532</u>	<u>581,532</u>	
<i>Fund Balance - Ending</i>	<u>\$ 151,980</u>	<u>\$ 3,410,160</u>	<u>\$ 247,879</u>	<u>\$ (3,162,281)</u>

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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.

County of Summit, Ohio

**Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2014**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Geographic Info Systems	Total
Assets							
<i>Current Assets:</i>							
Equity in Pooled Cash and Investments	\$ -	\$ 6,166,269	\$ 8,638,976	\$ -	\$ -	\$ -	\$ 14,805,245
Receivables (Net of Allowance for Uncollectibles)							
Accounts	-	4,298	-	158	-	-	4,456
Due From Other Funds	56,563	-	1,330,556	74,848	-	-	1,461,967
Due From Other Governments	13,904	-	127,247	4,464	-	-	145,615
Material and Supplies Inventory	188,940	-	-	-	-	-	188,940
Prepaid Items	-	247,521	-	-	-	-	247,521
<i>Total Current Assets</i>	<u>259,407</u>	<u>6,418,088</u>	<u>10,096,779</u>	<u>79,470</u>	<u>-</u>	<u>-</u>	<u>16,853,744</u>
<i>Noncurrent Assets:</i>							
<i>Capital Assets:</i>							
Depreciable Capital Assets, Net	5,588	-	-	-	4,728	-	10,316
<i>Total Assets</i>	<u>264,995</u>	<u>6,418,088</u>	<u>10,096,779</u>	<u>79,470</u>	<u>4,728</u>	<u>-</u>	<u>16,864,060</u>
Liabilities							
<i>Current Liabilities:</i>							
Accounts Payable	7,051	640,197	-	90,597	-	-	737,845
Accrued Salaries and Wages Payable	10,084	16,155	7,156	7,261	17,691	13,803	72,150
Compensated Absences	13,756	14,927	8,405	14,548	6,469	16,605	74,710
Due To Other Funds	85,955	3,109	143	54,116	96,183	3,269	242,775
Due To Other Governments	1,433	7,791	1,019,050	1,163	7,967	2,029	1,039,433
Insurance Claims Payable	-	2,227,328	688,334	-	-	-	2,915,662
Capital Leases Payable	5,481	-	-	-	-	-	5,481
<i>Total Current Liabilities</i>	<u>123,760</u>	<u>2,909,507</u>	<u>1,723,088</u>	<u>167,685</u>	<u>128,310</u>	<u>35,706</u>	<u>5,088,056</u>
<i>Long-term Liabilities:</i>							
Compensated Absences	30,620	33,227	18,709	32,382	14,399	36,962	166,299
Insurance Claims Payable	-	-	701,453	-	-	-	701,453
Capital Leases Payable	1,784	-	-	-	-	-	1,784
<i>Total Long-term Liabilities</i>	<u>32,404</u>	<u>33,227</u>	<u>720,162</u>	<u>32,382</u>	<u>14,399</u>	<u>36,962</u>	<u>869,536</u>
<i>Total Liabilities</i>	<u>156,164</u>	<u>2,942,734</u>	<u>2,443,250</u>	<u>200,067</u>	<u>142,709</u>	<u>72,668</u>	<u>5,957,592</u>
Net Position							
Net Investment in Capital Assets	(1,677)	-	-	-	4,728	-	3,051
Unrestricted	110,508	3,475,354	7,653,529	(120,597)	(142,709)	(72,668)	10,903,417
<i>Total Net Position</i>	<u>\$ 108,831</u>	<u>\$ 3,475,354</u>	<u>\$ 7,653,529</u>	<u>\$ (120,597)</u>	<u>\$ (137,981)</u>	<u>\$ (72,668)</u>	<u>\$ 10,906,468</u>

County of Summit, Ohio

**Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2014**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Geographic Info Systems	Total
Operating Revenues							
Charges for Services	\$ 1,237,539	\$ 36,573,422	\$ 1,445,413	\$ 1,010,903	\$ 210,948	\$ 423,292	\$ 40,901,517
Other	-	67,407	5,000	158	-	-	72,565
<i>Total Operating Revenues</i>	<u>1,237,539</u>	<u>36,640,829</u>	<u>1,450,413</u>	<u>1,011,061</u>	<u>210,948</u>	<u>423,292</u>	<u>40,974,082</u>
Operating Expenses							
Personal Services	306,775	437,680	198,511	215,614	520,020	388,200	2,066,800
Contractual Services	105,460	2,247,001	1,016,558	867,860	30,315	41,655	4,308,849
Material and Supplies	753,619	10,658	950	9,905	768	3,734	779,634
Insurance Claims Expense	-	31,004,716	440,382	-	-	-	31,445,098
Depreciation	4,473	-	-	-	1,062	-	5,535
Other	246	113,195	143	3,688	5,074	3,668	126,014
<i>Total Operating Expenses</i>	<u>1,170,573</u>	<u>33,813,250</u>	<u>1,656,544</u>	<u>1,097,067</u>	<u>557,239</u>	<u>437,257</u>	<u>38,731,930</u>
<i>Operating Income (Loss)</i>	<u>66,966</u>	<u>2,827,579</u>	<u>(206,131)</u>	<u>(86,006)</u>	<u>(346,291)</u>	<u>(13,965)</u>	<u>2,242,152</u>
Non-Operating Revenues (Expenses)							
Intergovernmental Revenue	-	-	913,286	-	-	-	913,286
Investment Income	-	5,689	-	-	-	-	5,689
Interest and Fiscal Charges	(785)	-	-	-	-	-	(785)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(785)</u>	<u>5,689</u>	<u>913,286</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>918,190</u>
<i>Income (Loss) before Transfers</i>	<u>66,181</u>	<u>2,833,268</u>	<u>707,155</u>	<u>(86,006)</u>	<u>(346,291)</u>	<u>(13,965)</u>	<u>3,160,342</u>
Transfers In	50,000	-	-	50,000	270,000	2,665	372,665
<i>Change in Net Position</i>	<u>116,181</u>	<u>2,833,268</u>	<u>707,155</u>	<u>(36,006)</u>	<u>(76,291)</u>	<u>(11,300)</u>	<u>3,533,007</u>
Net Position (Deficit) - Beginning	(7,350)	642,086	6,946,374	(84,591)	(61,690)	(61,368)	7,373,461
<i>Net Position (Deficit) - Ending</i>	<u>\$ 108,831</u>	<u>\$ 3,475,354</u>	<u>\$ 7,653,529</u>	<u>\$ (120,597)</u>	<u>\$ (137,981)</u>	<u>\$ (72,668)</u>	<u>\$ 10,906,468</u>

County of Summit, Ohio

**Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2014**

	Office Services	Medical Self- Insurance	Workers' Compensation	Telephone Services	Internal Audit	Geographic Info Systems	Total
Cash Flows from Operating Activities							
Cash Receipts from Customers	\$ 1,243,762	\$ 36,573,571	\$ 1,124,654	\$ 1,017,880	\$ 284,340	\$ 423,292	\$ 40,667,499
Cash Receipts - Other	-	119,530	5,000	-	-	-	124,530
Cash Payments for Goods and Services	(987,366)	(2,387,231)	(45,652)	(861,046)	(37,693)	(49,068)	(4,368,056)
Cash Payments for Insurance Claims	-	(31,425,975)	(1,753,847)	-	-	-	(33,179,822)
Cash Payments to Employees	(300,984)	(436,297)	(196,995)	(206,834)	(510,857)	(376,889)	(2,028,856)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>(44,588)</u>	<u>2,443,598</u>	<u>(866,840)</u>	<u>(50,000)</u>	<u>(264,210)</u>	<u>(2,665)</u>	<u>1,215,295</u>
Cash Flows from Non-Capital Financing Activities							
Cash Receipts - Intergovernmental	-	-	913,286	-	-	-	913,286
Transfers In	50,000	-	-	50,000	270,000	2,665	372,665
<i>Net Cash Provided by Non-Capital Financing Activities</i>	<u>50,000</u>	<u>-</u>	<u>913,286</u>	<u>50,000</u>	<u>270,000</u>	<u>2,665</u>	<u>1,285,951</u>
Cash Flows from Capital and Related Financing Activities							
Cash Payments for Capital Acquisitions	-	-	-	-	(5,790)	-	(5,790)
Cash Payments for Debt Retirement	(4,627)	-	-	-	-	-	(4,627)
Cash Payments for Interest Expense	(785)	-	-	-	-	-	(785)
<i>Net Cash (Used) by Capital and Related Financing Activities</i>	<u>(5,412)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,790)</u>	<u>-</u>	<u>(11,202)</u>
Cash Flows from Investing Activities							
Interest on Investments	-	5,540	-	-	-	-	5,540
<i>Net Increase in Pooled Cash and Investments</i>	<u>-</u>	<u>2,449,138</u>	<u>46,446</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,495,584</u>
Pooled Cash and Investments - Beginning	-	3,717,131	8,592,530	-	-	-	12,309,661
<i>Pooled Cash and Investments - Ending</i>	<u>\$ -</u>	<u>\$ 6,166,269</u>	<u>\$ 8,638,976</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,805,245</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities							
Operating Income (Loss)	\$ 66,966	\$ 2,827,579	\$ (206,131)	\$ (86,006)	\$ (346,291)	\$ (13,965)	\$ 2,242,152
Adjustments:							
Depreciation	4,473	-	-	-	1,062	-	5,535
(Increase) Decrease in Assets:							
Accounts Receivable	-	52,272	-	(158)	-	-	52,114
Due From Other Funds	15,986	-	(356,193)	4,999	-	-	(335,208)
Due From Other Governments	(13,089)	-	14,766	(406)	82,176	-	83,447
Inventory	(128,614)	-	-	-	-	-	(128,614)
Other Operating Assets	-	(16,510)	-	-	-	-	(16,510)
Increase (Decrease) in Liabilities:							
Accounts Payable	725	1,430	-	20,427	-	-	22,582
Accrued Salaries and Wages Payable	(124)	822	245	2,076	2,961	4,609	10,589
Compensated Absences	5,802	(254)	944	6,407	3,330	6,158	22,387
Due To Other Funds	3,475	283	2	2,445	(8,271)	131	(1,935)
Due To Other Governments	(188)	5,898	47,297	216	823	402	54,448
Insurance Claims Payable	-	(427,922)	(367,770)	-	-	-	(795,692)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>\$ (44,588)</u>	<u>\$ 2,443,598</u>	<u>\$ (866,840)</u>	<u>\$ (50,000)</u>	<u>\$ (264,210)</u>	<u>\$ (2,665)</u>	<u>\$ 1,215,295</u>

County of Summit, Ohio

***Schedule of Revenues, Expenses and Changes In Net Position
Budget (Non-GAAP Basis) and Actual
Office Services Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 1,299,350	\$ 1,715,220	\$ 1,240,436	\$ (474,784)
<i>Total Revenues</i>	<u>1,299,350</u>	<u>1,715,220</u>	<u>1,240,436</u>	<u>(474,784)</u>
Operating Expenses				
Office Services				
Personal Services	304,300	304,300	300,984	3,316
Internal Charge Back	5,000	5,000	5,000	-
Supplies	1,204,875	1,204,875	1,027,650	177,225
Motor Vehicle Fuel/Repair	1,000	1,000	799	201
Contract Services	11,831	11,831	7,522	4,309
Rentals	106,252	106,252	105,567	685
Equipment	1,917	1,917	1,917	-
<i>Total Operating Expenses</i>	<u>1,635,175</u>	<u>1,635,175</u>	<u>1,449,439</u>	<u>185,736</u>
<i>Net Income (Loss) before Operating Transfers</i>	(335,825)	80,045	(209,003)	(289,048)
Operating Transfers In	-	-	50,000	50,000
<i>Net Income (Loss)</i>	(335,825)	80,045	(159,003)	(239,048)
Net Position (Deficit) - Beginning	(142,978)	(142,978)	(142,978)	
Prior Year Encumbrances Appropriations	62,075	62,075	62,075	
<i>Net Position (Deficit) - Ending</i>	<u>\$ (416,728)</u>	<u>\$ (858)</u>	<u>\$ (239,906)</u>	<u>\$ (239,048)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenses and Changes In Net Position
Budget (Non-GAAP Basis) and Actual
Medical Self-Insurance Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 40,577,700	\$ 40,577,700	\$ 36,319,504	\$ (4,258,196)
Other	49,200	49,200	44,528	(4,672)
<i>Total Revenues</i>	<u>40,626,900</u>	<u>40,626,900</u>	<u>36,364,032</u>	<u>(4,262,868)</u>
Operating Expenses				
Medical Self-Insurance				
Personal Services	423,700	437,700	436,297	1,403
Professional Services	624,485	610,485	208,517	401,968
Internal Charge Back	30,000	30,000	10,292	19,708
Supplies	8,000	8,000	5,835	2,165
Travel/Continuing Education	2,000	2,000	1,042	958
Contract Services	120,000	120,000	120,000	-
Insurance Claims	39,135,539	39,135,539	33,770,702	5,364,837
Other	141,858	141,858	121,733	20,125
<i>Total Operating Expenses</i>	<u>40,485,582</u>	<u>40,485,582</u>	<u>34,674,418</u>	<u>5,811,164</u>
<i>Net Income (Loss) Before Non-Operating Revenues</i>	141,318	141,318	1,689,614	1,548,296
Non-Operating Revenues				
Investment Income	8,200	8,200	5,540	(2,660)
Other Non-Operating Revenues	369,000	369,000	328,920	(40,080)
<i>Total Non-Operating Revenues</i>	<u>377,200</u>	<u>377,200</u>	<u>334,460</u>	<u>(42,740)</u>
<i>Net Income (Loss)</i>	518,518	518,518	2,024,074	1,505,556
Net Position - Beginning	2,495,579	2,495,579	2,495,579	
Prior Year Encumbrances Appropriations	1,221,182	1,221,182	1,221,182	
<i>Net Position - Ending</i>	<u>\$ 4,235,279</u>	<u>\$ 4,235,279</u>	<u>\$ 5,740,835</u>	<u>\$ 1,505,556</u>

County of Summit, Ohio

***Schedule of Revenues, Expenses and Changes In Net Position
Budget (Non-GAAP Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 1,706,550	\$ 1,706,550	\$ 1,124,654	\$ (581,896)
<i>Total Revenues</i>	<u>1,706,550</u>	<u>1,706,550</u>	<u>1,124,654</u>	<u>(581,896)</u>
Operating Expenses				
Worker's Compensation				
Personal Services	185,700	197,200	196,995	205
Professional Services	85,125	85,125	79,475	5,650
Internal Charge Back	5,000	5,000	1,838	3,162
Supplies	5,000	5,000	950	4,050
Travel/Continuing Education	2,500	2,500	350	2,150
Insurance Claims	3,800,000	3,788,500	1,753,847	2,034,653
Other	5,000	5,000	-	5,000
<i>Total Operating Expenses</i>	<u>4,088,325</u>	<u>4,088,325</u>	<u>2,033,455</u>	<u>2,054,870</u>
<i>Net Income (Loss) Before Non-Operating Revenues</i>	(2,381,775)	(2,381,775)	(908,801)	1,472,974
Non-Operating Revenues				
Other Non-Operating Revenues	1,393,450	1,393,450	918,285	(475,165)
<i>Total Non-Operating Revenues</i>	<u>1,393,450</u>	<u>1,393,450</u>	<u>918,285</u>	<u>(475,165)</u>
<i>Net Income (Loss)</i>	(988,325)	(988,325)	9,484	997,809
Net Position - Beginning	8,575,600	8,575,600	8,575,600	
Prior Year Encumbrances Appropriations	16,930	16,930	16,930	
<i>Net Position - Ending</i>	<u>\$ 7,604,205</u>	<u>\$ 7,604,205</u>	<u>\$ 8,602,014</u>	<u>\$ 997,809</u>

County of Summit, Ohio

***Schedule of Revenues, Expenses and Changes In Net Position
Budget (Non-GAAP Basis) and Actual
Telephone Services Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 1,000,000	\$ 2,127,877	\$ 1,021,403	\$ (1,106,474)
<i>Total Revenues</i>	<u>1,000,000</u>	<u>2,127,877</u>	<u>1,021,403</u>	<u>(1,106,474)</u>
Operating Expenses				
Telephone Services				
Personal Services	205,400	206,900	206,835	65
Internal Charge Back	3,200	3,200	3,088	112
Supplies	5,775	4,275	1,083	3,192
Materials	21,451	21,451	11,487	9,964
Travel/Continuing Education	800	800	-	800
Motor Vehicle Fuel/Repair	1,000	1,000	-	1,000
Contract Services	400	400	-	400
Utilities	1,838,009	1,838,009	970,036	867,973
Advertising and Printing	500	500	-	500
Other	500	500	4	496
Equipment	300	300	-	300
<i>Total Operating Expenses</i>	<u>2,077,335</u>	<u>2,077,335</u>	<u>1,192,533</u>	<u>884,802</u>
<i>Net Income (Loss) before Operating Transfers</i>	(1,077,335)	50,542	(171,130)	(221,672)
Operating Transfers In	-	-	50,000	50,000
<i>Net Income (Loss)</i>	(1,077,335)	50,542	(121,130)	(171,672)
Net Position (Deficit) - Beginning	(694,276)	(694,276)	(694,276)	
Prior Year Encumbrances Appropriations	<u>643,735</u>	<u>643,735</u>	<u>643,735</u>	
<i>Net Position (Deficit) - Ending</i>	<u>\$ (1,127,876)</u>	<u>\$ 1</u>	<u>\$ (171,671)</u>	<u>\$ (171,672)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenses and Changes In Net Position
Budget (Non-GAAP Basis) and Actual
Internal Audit Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ 500,000	\$ 757,824	\$ 293,124	\$ (464,700)
<i>Total Revenues</i>	<u>500,000</u>	<u>757,824</u>	<u>293,124</u>	<u>(464,700)</u>
Operating Expenses				
Internal Audit Services				
Personal Services	570,900	570,900	510,856	60,044
Internal Charge Back	9,400	9,400	5,484	3,916
Supplies	1,500	1,500	1,192	308
Travel/Continuing Education	5,700	5,700	4,794	906
Contract Services	67,914	67,914	57,441	10,473
Other	400	400	363	37
<i>Total Operating Expenses</i>	<u>655,814</u>	<u>655,814</u>	<u>580,130</u>	<u>75,684</u>
<i>Net Income (Loss) before Operating Transfers</i>	(155,814)	102,010	(287,006)	(389,016)
Operating Transfers In	<u>-</u>	<u>-</u>	<u>270,000</u>	<u>270,000</u>
<i>Net Income (Loss)</i>	(155,814)	102,010	(17,006)	(119,016)
Net Position (Deficit) - Beginning	(144,924)	(144,924)	(144,924)	
Prior Year Encumbrances Appropriations	<u>42,914</u>	<u>42,914</u>	<u>42,914</u>	
<i>Net Position (Deficit) - Ending</i>	<u>\$ (257,824)</u>	<u>\$ -</u>	<u>\$ (119,016)</u>	<u>\$ (119,016)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenses and Changes In Net Position
Budget (Non-GAAP Basis) and Actual
Geographical Information Systems Fund
For the Year Ended December 31, 2014***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating Revenues				
Charges For Services	\$ -	\$ 834,164	\$ 423,292	\$ (410,872)
<i>Total Revenues</i>	<u>-</u>	<u>834,164</u>	<u>423,292</u>	<u>(410,872)</u>
Operating Expenses				
Geographic Information Systems Services				
Personal Services	369,100	377,010	376,889	121
Internal Charge Back	10,000	10,000	2,083	7,917
Supplies	5,564	5,564	3,733	1,831
Travel/Continuing Education	6,500	6,500	3,680	2,820
Contract Services	393,000	393,000	39,572	353,428
Other	50,000	42,090	-	42,090
<i>Total Operating Expenses</i>	<u>834,164</u>	<u>834,164</u>	<u>425,957</u>	<u>408,207</u>
<i>Net Income (Loss) before Operating Transfers</i>	(834,164)	-	(2,665)	(2,665)
Operating Transfers In	-	-	2,665	2,665
<i>Net Income (Loss)</i>	(834,164)	-	-	-
Net Position (Deficit) - Beginning	(564)	(564)	(564)	
Prior Year Encumbrances Appropriations	564	564	564	
<i>Net Position (Deficit) - Ending</i>	<u>\$ (834,164)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Summit, Ohio

Combining Fiduciary Funds

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

AGENCY FUNDS

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

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

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

Custodial Checking – To account for the following activities:

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

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

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

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

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

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

County of Summit, Ohio

**Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended December 31, 2014**

	<u>Balance</u> <u>January 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2014</u>
<u>Undivided/Subdivision Holding</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 39,388,640	\$ 843,533,850	\$ 844,071,749	\$ 38,850,741
Cash and Cash Equivalents - Segregated Accounts	-	14,924	-	14,924
Receivables (Net of Allowance for Uncollectibles)				
Taxes	581,768,301	582,505,702	581,768,301	582,505,702
<i>Total Assets</i>	<u>\$ 621,156,941</u>	<u>\$ 1,426,054,476</u>	<u>\$ 1,425,840,050</u>	<u>\$ 621,371,367</u>
Liabilities				
Due To Other Governments	\$ 581,844,183	\$ 582,605,721	\$ 581,844,183	\$ 582,605,721
Unapportioned Monies	39,312,758	1,171,705,011	1,172,252,123	38,765,646
<i>Total Liabilities</i>	<u>\$ 621,156,941</u>	<u>\$ 1,754,310,732</u>	<u>\$ 1,754,096,306</u>	<u>\$ 621,371,367</u>
<u>Payroll Holding</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 3,314,115	\$ 76,028,775	\$ 77,670,008	\$ 1,672,882
<i>Total Assets</i>	<u>\$ 3,314,115</u>	<u>\$ 76,028,775</u>	<u>\$ 77,670,008</u>	<u>\$ 1,672,882</u>
Liabilities				
Unapportioned Monies	\$ 3,314,115	\$ 76,028,775	\$ 77,670,008	\$ 1,672,882
<i>Total Liabilities</i>	<u>\$ 3,314,115</u>	<u>\$ 76,028,775</u>	<u>\$ 77,670,008</u>	<u>\$ 1,672,882</u>
<u>Custodial Checking</u>				
Assets				
Cash and Cash Equivalents - Segregated Accounts	\$ 18,844,575	\$ 23,561,608	\$ 18,844,575	\$ 23,561,608
Liabilities				
Unapportioned Monies	\$ 18,844,575	\$ 23,561,608	\$ 18,844,575	\$ 23,561,608
<u>Metro Parks</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 20,931,769	\$ 17,176,280	\$ 20,149,335	\$ 17,958,714
Receivables (Net of Allowance for Uncollectibles)				
Taxes	15,453,816	15,137,590	15,453,816	15,137,590
<i>Total Assets</i>	<u>\$ 36,385,585</u>	<u>\$ 32,313,870</u>	<u>\$ 35,603,151</u>	<u>\$ 33,096,304</u>
Liabilities				
Due To Other Governments	\$ 83,638	\$ 99,363	\$ 83,638	\$ 99,363
Unapportioned Monies	36,301,947	15,221,228	18,526,234	32,996,941
<i>Total Liabilities</i>	<u>\$ 36,385,585</u>	<u>\$ 15,320,591</u>	<u>\$ 18,609,872</u>	<u>\$ 33,096,304</u>
<u>District Health</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 5,844,669	\$ 22,562,385	\$ 21,846,623	\$ 6,560,431
<i>Total Assets</i>	<u>\$ 5,844,669</u>	<u>\$ 22,562,385</u>	<u>\$ 21,846,623</u>	<u>\$ 6,560,431</u>
Liabilities				
Due To Other Governments	\$ 210,831	\$ 214,908	\$ 210,831	\$ 214,908
Unapportioned Monies	5,633,838	926,593	214,908	6,345,523
<i>Total Liabilities</i>	<u>\$ 5,844,669</u>	<u>\$ 1,141,501</u>	<u>\$ 425,739</u>	<u>\$ 6,560,431</u>
<u>Children Services - Family Stability</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 651,465	\$ 2,141,930	\$ 2,450,956	\$ 342,439
<i>Total Assets</i>	<u>\$ 651,465</u>	<u>\$ 2,141,930</u>	<u>\$ 2,450,956</u>	<u>\$ 342,439</u>
Liabilities				
Due To Other Governments	\$ 2,943	\$ 3,989	\$ 2,943	\$ 3,989
Unapportioned Monies	648,522	2,943	313,015	338,450
<i>Total Liabilities</i>	<u>\$ 651,465</u>	<u>\$ 6,932</u>	<u>\$ 315,958</u>	<u>\$ 342,439</u>

(Continued)

County of Summit, Ohio

**Combining Statement of Changes in Assets and Liabilities
Agency Funds (Continued)
For the Fiscal Year Ended December 31, 2014**

	<u>Balance</u> <u>January 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 2014</u>
<u>Development Finance Authority</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 1,624,865	\$ 2,391,213	\$ 2,322,466	\$ 1,693,612
<i>Total Assets</i>	<u>\$ 1,624,865</u>	<u>\$ 2,391,213</u>	<u>\$ 2,322,466</u>	<u>\$ 1,693,612</u>
Liabilities				
Due To Other Governments	\$ 4,198	\$ 5,462	\$ 4,198	\$ 5,462
Unapportioned Monies	1,620,667	72,945	5,462	1,688,150
<i>Total Liabilities</i>	<u>\$ 1,624,865</u>	<u>\$ 78,407</u>	<u>\$ 9,660</u>	<u>\$ 1,693,612</u>
<u>Other Agency</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 2,094,503	\$ 4,126,819	\$ 5,879,431	\$ 341,891
<i>Total Assets</i>	<u>\$ 2,094,503</u>	<u>\$ 4,126,819</u>	<u>\$ 5,879,431</u>	<u>\$ 341,891</u>
Liabilities				
Due To Other Governments	\$ 3,560	\$ 3,013	\$ 3,560	\$ 3,013
Unapportioned Monies	2,090,943	3,560	1,755,625	338,878
<i>Total Liabilities</i>	<u>\$ 2,094,503</u>	<u>\$ 6,573</u>	<u>\$ 1,759,185</u>	<u>\$ 341,891</u>
<u>Total Agency Funds</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 73,850,026	\$ 967,961,252	\$ 974,390,568	\$ 67,420,710
Cash and Cash Equivalents - Segregated Accounts	18,844,575	23,576,532	18,844,575	23,576,532
Receivables (Net of Allowance for Uncollectibles)				
Taxes	597,222,117	597,643,292	597,222,117	597,643,292
<i>Total Assets</i>	<u>\$ 689,916,718</u>	<u>\$ 1,589,181,076</u>	<u>\$ 1,590,457,260</u>	<u>\$ 688,640,534</u>
Liabilities				
Due To Other Governments	\$ 582,149,353	\$ 582,932,456	\$ 582,149,353	\$ 582,932,456
Unapportioned Monies	107,767,365	1,287,522,663	1,289,581,950	105,708,078
<i>Total Liabilities</i>	<u>\$ 689,916,718</u>	<u>\$ 1,870,455,119</u>	<u>\$ 1,871,731,303</u>	<u>\$ 688,640,534</u>

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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

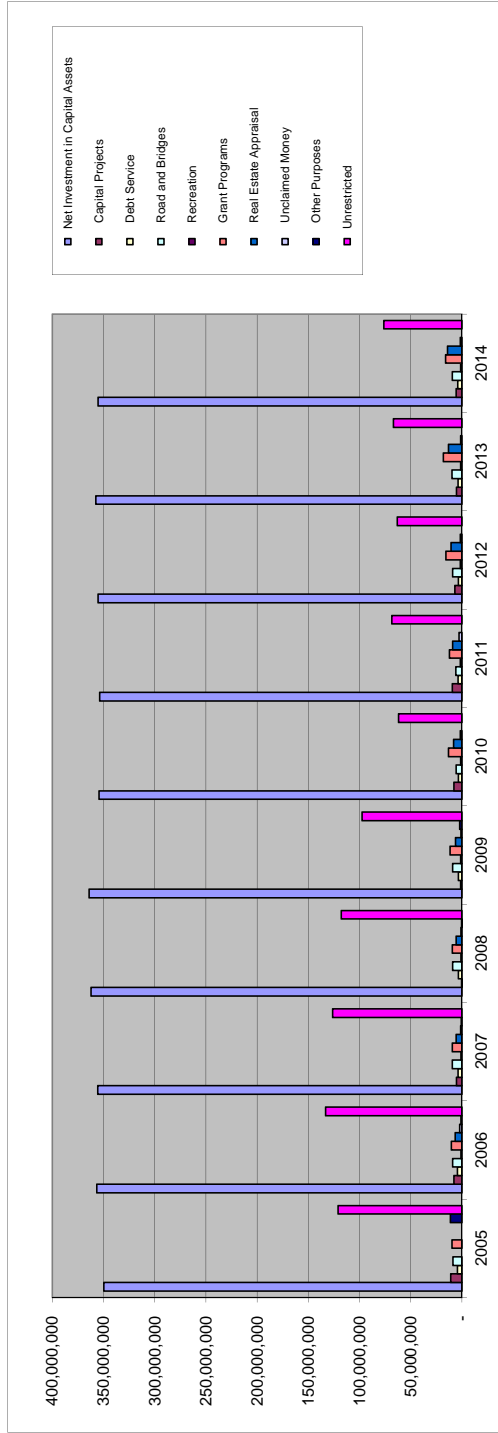
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

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

Table 1

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental Activities										
Net Investment in Capital Assets	\$ 205,829,186	\$ 217,570,063	\$ 213,066,209	\$ 212,837,524	\$ 214,342,337	\$ 203,600,867	\$ 203,050,702	\$ 200,646,946	\$ 200,842,887	\$ 201,929,966
Restricted for:										
Capital Projects	10,932,161	7,963,347	5,355,104	104,445	1,305,740	7,794,215	9,532,065	6,838,712	5,336,794	5,674,423
Debt Service	4,366,814	4,382,188	3,872,783	3,382,120	3,413,421	3,508,466	3,843,235	3,446,363	3,876,521	4,199,472
Road and Bridges	8,960,000	9,126,879	9,581,459	9,172,692	9,117,474	5,765,940	6,113,545	9,150,820	9,708,208	9,445,710
Health and Human Services	12,984,950	23,654,219	44,701,447	52,744,628	75,679,435	151,793,576	169,808,915	170,920,754	164,293,582	159,237,289
Recreation	-	1,033,582	1,124,274	1,047,240	1,228,912	1,347,720	1,593,988	1,488,793	1,368,250	1,299,969
Grant Programs	9,900,043	10,343,991	9,441,254	9,445,254	11,518,590	13,189,460	12,170,441	15,629,630	18,189,612	16,150,207
Real Estate Appraisal	-	6,479,113	5,623,977	5,623,977	6,159,490	8,117,143	8,995,199	10,842,359	13,175,456	14,137,054
Unclaimed Money	-	2,121,631	1,186,767	1,037,775	936,106	1,693,321	2,764,218	1,990,170	1,465,447	1,548,788
Other Purposes	11,225,980	964,632	663,920	435,938	2,220,950	-	-	-	-	-
Unrestricted	108,860,269	116,207,111	108,825,026	101,033,565	80,338,767	42,901,308	44,349,093	34,656,538	32,623,453	38,077,758
Total Governmental Activities Net Position	\$ 373,059,403	\$ 399,846,756	\$ 403,442,220	\$ 396,865,158	\$ 406,261,222	\$ 439,712,016	\$ 462,221,401	\$ 455,211,085	\$ 450,880,210	\$ 451,700,636
Business-type Activities										
Net Investment in Capital Assets	143,906,642	139,000,182	142,487,438	149,245,482	149,694,498	150,662,175	150,626,859	154,518,224	156,742,489	153,334,911
Unrestricted	12,049,187	17,079,662	17,573,876	16,768,894	17,176,529	19,046,757	24,186,681	28,656,802	34,273,839	38,306,957
Total Business-type Activities Net Position	\$ 155,955,829	\$ 156,079,844	\$ 160,061,314	\$ 166,014,376	\$ 166,871,027	\$ 169,708,932	\$ 174,813,540	\$ 183,175,026	\$ 191,016,328	\$ 191,641,868
Primary Government										
Net Investment in Capital Assets	349,735,828	356,570,245	355,553,647	362,083,006	364,036,835	354,263,042	353,677,561	355,165,170	357,585,376	355,264,877
Restricted	58,369,948	66,069,582	81,550,985	82,994,069	111,580,118	193,209,841	214,821,606	219,907,601	217,413,870	211,692,912
Unrestricted	120,909,456	133,286,773	126,398,902	117,802,459	97,515,296	61,948,065	68,535,774	63,313,340	66,897,292	76,384,715
Total Primary Government Net Position	\$ 529,015,232	\$ 555,926,600	\$ 563,503,534	\$ 562,879,534	\$ 573,132,249	\$ 609,420,948	\$ 637,034,941	\$ 638,386,111	\$ 641,896,538	\$ 643,342,504



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

Table 2

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses										
Governmental Activities:										
General Government:										
Legislative & Executive	\$ 33,234,843	\$ 38,108,106	\$ 40,738,978	\$ 41,509,280	\$ 36,864,355	\$ 33,470,725	\$ 29,863,668	\$ 33,401,668	\$ 31,850,273	\$ 35,419,925
Judicial	29,116,379	30,736,949	32,710,959	33,686,132	33,632,736	31,143,225	28,226,568	28,149,783	32,971,792	32,451,372
Public Safety	73,336,584	74,497,550	80,425,048	79,481,857	81,056,444	79,049,965	77,096,693	77,096,693	75,956,690	80,277,391
Public Works	4,981,459	19,065,648	19,637,778	20,456,800	19,432,193	17,700,183	15,033,145	17,542,394	18,051,198	20,466,963
Health	111,934,542	121,728,662	122,774,127	131,938,662	137,391,121	138,142,572	145,034,017	132,978,121	121,224,466	114,401,601
Economic Development	3,388,688	2,831,880	3,786,061	3,313,440	6,101,164	13,556,567	6,901,285	20,707,434	5,852,486	7,282,857
Human Services	126,715,732	116,076,370	132,885,560	135,940,442	135,421,415	110,339,511	92,226,428	88,137,956	92,570,953	96,096,950
Recreation	5,616,879	5,661,738	5,868,613	8,983,180	9,120,767	9,084,463	8,470,466	8,181,534	8,298,339	8,241,914
Intergovernmental	-	-	344,249	-	-	-	-	-	-	-
Other	201,888	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	3,038,207	3,702,576	3,457,361	3,131,175	2,816,731	2,754,304	3,781,157	3,272,576	4,567,347	928,623
Bond Issuance Costs	4,071,035	-	-	-	-	-	-	-	-	-
Total Governmental Activities Expenses	395,636,236	412,409,479	442,628,734	458,440,968	461,837,026	435,211,480	412,626,427	409,467,781	391,612,347	395,567,596
Business-type Activities:										
Water	1,632,588	1,274,327	63,390	22,666	15,339	11,249	6,996	2,811	181	-
Sewer	34,854,694	37,199,513	36,354,135	38,136,406	39,906,272	38,200,901	42,812,216	40,148,833	37,967,208	45,472,521
Total Business-type Activities Expenses	36,487,282	38,473,840	36,717,525	38,159,072	39,921,611	38,212,150	42,819,212	40,151,694	37,967,389	45,472,521
Total Primary Government Expenses	432,123,518	450,883,319	479,046,259	496,600,040	501,758,637	473,423,630	455,445,639	449,619,475	429,579,736	441,040,117
Program Revenues										
Governmental Activities:										
Charges for Services and Sales	46,679,653	44,068,848	46,939,598	52,773,960	55,290,603	56,779,874	58,444,485	60,323,762	62,371,637	60,231,379
Operating Grants and Contributions	159,192,125	201,242,314	193,111,025	195,566,585	211,974,509	196,439,103	165,114,237	150,625,132	128,708,517	135,944,380
Capital Grants and Contributions	-	-	-	-	2,624,872	2,248,471	1,928,731	2,339,048	3,391,048	4,264,766
Total Governmental Activities Program Revenue	205,871,778	245,311,162	240,050,623	248,340,545	269,889,984	253,467,448	225,487,453	213,287,942	194,471,202	200,440,525
Business-type Activities:										
Charges for Services:										
Water	728,902	594,458	-	2,529	3,031	3,543	11,831	5,164	-	-
Sewer	28,856,389	30,480,847	32,007,000	32,859,407	34,318,607	37,506,368	37,616,629	39,659,835	38,332,200	44,457,692
Operating Grants and Contributions	-	-	-	-	-	3,902,544	8,306,008	4,296,053	4,165,334	29,744
Capital Grants and Contributions	10,642,685	7,157,606	8,205,551	3,299,192	4,530,282	1,977,917	4,315,508	3,026,435	3,026,435	1,403,981
Total Business-type Activities Program Revenue	40,227,976	38,232,911	40,210,551	36,161,128	38,851,924	42,828,098	47,912,385	48,256,560	45,523,969	45,891,417
Total Primary Government Program Revenue	246,099,754	283,544,073	280,261,174	284,501,673	308,741,906	298,295,546	273,399,838	261,544,502	239,995,171	246,331,942
Net (Expenses)/Revenue	(189,764,458)	(167,098,317)	(202,578,111)	(210,100,423)	(191,947,042)	(179,744,032)	(187,138,974)	(196,179,839)	(197,141,145)	(195,127,071)
Governmental Activities	3,780,694	(240,929)	3,795,026	(1,997,944)	(1,069,689)	4,615,948	5,093,173	8,104,866	7,556,580	418,896
Business-type Activities	(186,023,764)	(167,339,246)	(198,785,085)	(212,098,367)	(193,016,731)	(178,128,084)	(182,045,801)	(188,074,973)	(189,534,365)	(194,708,175)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes										
Property Taxes	110,125,983	107,598,117	123,290,945	120,701,942	138,851,872	135,631,001	136,033,983	120,721,045	120,403,742	122,721,722
Sales Tax	35,781,563	36,171,206	36,714,792	35,371,417	32,919,290	34,722,738	36,332,439	38,359,046	40,181,915	42,868,670
Other Taxes	13,700,660	13,553,730	11,826,390	9,911,961	8,310,167	8,848,524	8,846,210	9,448,836	9,948,686	10,661,827
Unrestricted Contributions	24,917,245	23,324,311	19,875,729	21,760,258	15,439,289	22,998,200	20,942,881	14,964,070	17,362,466	13,795,959
Investment Earnings	6,697,962	12,848,192	14,479,366	11,063,518	2,980,135	4,208,259	3,570,151	2,790,336	640,702	2,414,972
Gain on Sale of Capital Assets	174,950	25,056	383,335	-	-	-	1,062,681	-	-	-
Miscellaneous	281,618	364,858	758,847	4,714,265	2,842,152	4,956,647	3,060,014	2,886,190	4,272,759	3,489,256
Special Items	21,585,936	91,481	(1,155,829)	-	-	-	-	-	-	-
Transfers	91,481	-	-	-	-	-	-	-	-	-
Total Governmental Activities	213,357,198	193,885,670	206,173,575	203,323,361	201,343,106	213,194,826	209,648,359	189,169,522	192,810,270	195,947,497
Business-type Activities										
Sale of Capital Assets	11,700	11,200	9,200	11,450	-	-	-	-	-	-
Unrestricted Contributions	-	-	2,462,220	1,872,940	-	-	-	-	-	-
Investment Earnings	79,014	42,972	84,212	5,355	303	303	201	188,770	173,993	158,964
Miscellaneous	688,947	300,772	95,032	34,893	48,045	51,111	11,234	67,850	110,729	42,771
Transfers	(91,481)	-	-	-	(1,829,457)	-	-	-	-	-
Total Business-type Activities	688,180	354,944	188,444	2,514,544	1,926,340	(1,778,043)	11,435	2,56,620	284,722	206,644
Total Primary Government	214,045,378	194,240,614	206,362,019	206,037,905	203,269,446	211,416,783	209,659,794	189,426,143	193,094,992	196,154,141
Change in Net Position										
Governmental Activities	23,592,740	26,787,353	3,595,464	(6,577,062)	9,396,064	33,450,794	22,509,385	(7,010,316)	(4,330,875)	820,426
Business-type Activities	4,428,874	11,140,015	3,981,470	516,600	856,651	2,837,905	5,104,608	8,361,486	7,841,302	625,540
Total Primary Government	280,216,114	269,901,368	7,576,934	(6,060,462)	10,252,715	36,288,699	27,613,993	1,351,170	3,510,427	1,445,966

COUNTY OF SUMMIT, OHIO

Table 3

PROGRAM REVENUES BY FUNCTION/PROGRAM

LAST TEN YEARS

(Accrual Basis of Accounting)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Program Revenues										
Governmental Activities:										
Charges for Services and Sales										
General Government										
Legislative and Executive	\$ 17,418,038	\$ 16,119,818	\$ 17,312,510	\$ 20,013,242	\$ 19,975,153	\$ 21,867,842	\$ 21,801,603	\$ 22,593,066	\$ 25,287,564	\$ 26,580,151
Judicial	4,954,890	6,258,653	6,993,161	7,240,940	8,446,438	7,691,792	8,541,744	8,903,123	8,606,382	9,204,101
Public Safety	11,888,613	12,801,612	13,443,128	15,590,761	15,954,607	18,158,108	16,597,917	18,959,349	18,910,963	17,993,462
Public Works	245,389	258,656	262,800	327,849	681,381	657,139	1,208,975	1,038,346	1,046,274	1,206,857
Health	1,261,231	1,244,024	1,179,867	2,016,404	2,713,901	2,579,935	3,508,186	2,799,017	2,704,584	2,938,706
Economic Development	85,851	105,705	58,845	54,073	49,193	109,317	102,420	203,453	201,074	218,302
Human Services	9,909,826	7,280,380	7,689,287	7,485,605	7,421,163	5,676,076	6,620,185	5,762,882	5,547,646	2,001,069
Recreation	915,815	-	-	45,086	48,767	39,665	63,455	64,526	67,150	88,731
Total Charges for Services and Sales	46,679,653	44,068,848	46,939,598	52,773,960	55,290,603	56,779,874	58,444,485	60,323,762	62,371,637	60,231,379
Operating Grants and Contributions										
General Government										
Legislative and Executive	566,927	507,921	1,009,518	730,410	514,884	1,408,265	441,749	1,046,267	699,890	793,973
Judicial	3,108,263	2,734,743	2,135,392	2,904,488	2,884,187	2,712,386	2,904,584	2,730,923	3,148,370	3,126,564
Public Safety	16,836,735	12,771,739	14,258,952	13,854,424	17,453,578	18,376,645	18,393,896	19,704,873	18,674,179	17,544,092
Public Works	11,099,748	27,369,727	13,858,335	13,871,052	10,108,052	10,500,415	10,886,435	11,711,528	10,649,073	10,964,415
Health	52,436,325	73,136,861	68,973,060	68,614,884	78,646,266	79,712,911	74,164,566	61,559,295	41,019,856	38,193,257
Economic Development	3,677,433	2,352,410	2,790,602	2,750,914	6,071,769	6,909,555	6,986,389	4,183,904	3,069,831	6,462,729
Human Services	71,466,694	81,367,289	88,756,516	91,238,503	94,475,236	74,977,657	50,023,004	48,705,937	50,447,729	57,865,712
Recreation	-	1,001,624	1,328,650	1,601,910	1,820,537	1,841,469	1,313,614	982,405	999,589	993,638
Total Operating Grants and Contributions	159,192,125	201,242,314	193,111,025	195,566,585	211,974,509	196,439,103	165,114,237	150,625,132	128,708,517	135,944,380
Capital Grants and Contributions										
Public Safety	-	-	-	-	-	184,814	32,519	90,496	10,483	-
Public Works	-	-	-	-	-	2,063,657	1,896,212	2,248,552	3,380,565	4,264,766
Total Capital Grants and Contributions	-	-	-	-	-	2,248,471	1,928,731	2,339,048	3,391,048	4,264,766
Total Governmental Activities Program Revenue	205,871,778	245,311,162	240,050,623	248,340,545	269,889,984	255,467,448	225,487,453	213,287,942	194,471,202	200,440,525
Business-type Activities:										
Charges for Services:										
Water	728,902	594,458	-	2,529	3,031	3,543	11,831	5,164	-	-
Sewer	28,856,389	30,480,847	32,007,000	32,859,407	34,318,607	37,506,368	37,616,629	39,639,835	38,332,200	44,457,692
Operating Grants and Contributions	-	-	-	-	-	3,902,544	8,306,008	4,296,053	4,165,334	29,744
Capital Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Water	-	625,990	-	-	-	-	-	-	-	-
Sewer	10,642,685	6,531,616	8,203,551	3,299,192	4,530,284	1,415,643	1,977,917	4,315,508	3,026,435	1,403,981
Total Business-type Activities Program Revenue	40,227,976	38,232,911	40,210,551	36,161,128	38,851,922	42,828,098	47,912,385	48,256,560	45,523,969	45,891,417
Total Primary Government Program Revenue	246,099,754	283,544,073	280,261,174	284,501,673	308,741,906	298,295,546	273,399,838	261,544,502	239,995,171	246,331,942

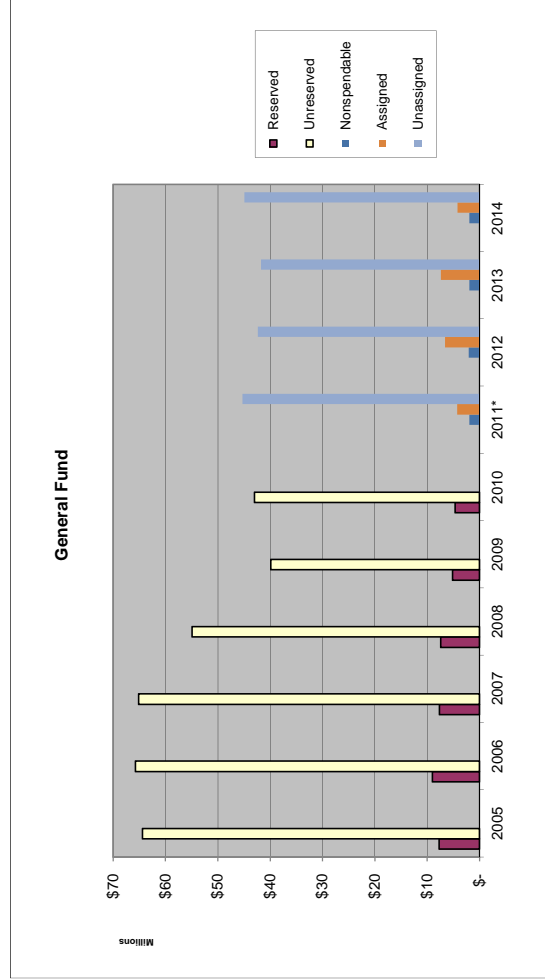
COUNTY OF SUMMIT, OHIO

FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS

(Modified Accrual Basis of Accounting)

	2005	2006	2007	2008	2009	2010	2011*	2012	2013	2014
General Fund										
Reserved	\$ 7,750,193	\$ 9,007,098	\$ 7,690,227	\$ 7,417,148	\$ 5,137,570	\$ 4,672,249	\$ -	\$ -	\$ -	\$ -
Unreserved	64,405,120	65,716,800	65,142,661	54,914,376	39,884,275	43,018,427	-	-	-	-
GASB 54 Implementation	-	-	-	-	-	-	-	2,092,548	1,928,342	1,977,851
Nonspendable	-	-	-	-	-	-	1,931,255	6,604,448	7,369,058	4,217,079
Assigned	-	-	-	-	-	-	4,267,011	42,368,544	41,749,347	44,958,390
Unassigned	-	-	-	-	-	-	45,271,081	51,065,540	51,046,747	51,153,320
Total General Fund	72,155,313	74,723,898	72,832,888	62,331,524	45,021,845	47,690,676	51,469,347	104,066,530	144,173,441	149,347,480
All Other Governmental Funds										
Reserved	29,837,517	35,399,313	38,044,506	37,903,221	44,528,358	40,768,535	-	-	-	-
Unreserved, Reported in:										
Special Revenue	49,412,088	45,292,852	65,017,560	70,596,344	87,715,227	117,638,622	-	-	-	-
Debt Service	3,781,966	3,840,340	4,080,775	2,458,119	2,493,658	2,652,596	-	-	-	-
Capital Projects	8,211,890	6,412,912	(3,687,382)	(8,405,953)	(12,047,529)	5,053,155	-	-	-	-
GASB 54 Implementation	-	-	-	-	-	-	-	-	-	-
Nonspendable	-	-	-	-	-	-	2,552,993	1,542,208	1,539,148	1,323,415
Restricted	-	-	-	-	-	-	184,588,595	194,097,595	188,825,869	187,834,742
Assigned	-	-	-	-	-	-	819,521	407,491	822,348	917,389
Unassigned	-	-	-	-	-	-	(1,762,526)	(1,504,293)	(1,443,778)	(1,261,994)
Total All Other Governmental Funds	91,243,461	90,945,417	103,455,459	102,551,731	122,689,714	166,112,908	186,198,583	394,543,001	394,743,587	396,813,552
Total Governmental Funds	\$ 163,398,774	\$ 165,669,315	\$ 176,288,347	\$ 164,883,255	\$ 167,711,559	\$ 213,803,584	\$ 237,667,930	\$ 245,608,541	\$ 240,790,334	\$ 239,966,872

* 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)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues										
Taxes:										
Property	\$ 110,587,094	\$ 109,025,020	\$ 124,828,884	\$ 121,278,753	\$ 135,649,152	\$ 133,585,265	\$ 133,382,382	\$ 122,564,939	\$ 122,465,817	\$ 123,960,889
Sales and Use	35,524,910	36,021,183	36,696,576	35,672,063	33,085,278	34,576,725	36,191,563	38,174,037	39,829,475	42,715,777
Other	13,700,660	13,553,730	11,826,390	9,911,961	8,310,167	8,848,524	8,486,210	9,448,836	9,948,686	10,661,827
Licenses and Permits	360,678	351,852	335,982	345,916	840,101	640,710	739,889	741,521	738,811	829,390
Charges for Services	43,205,551	41,295,266	44,397,589	47,999,659	49,611,924	49,787,369	54,245,115	52,334,154	55,550,954	51,290,353
Fines and Forfeitures	1,531,752	2,341,622	2,202,211	2,001,212	2,195,755	4,118,296	2,324,639	2,327,375	2,303,052	2,064,205
Intergovernmental	175,052,875	214,785,071	210,292,579	215,133,009	232,539,350	216,769,669	190,571,350	168,165,479	146,240,640	157,042,271
Special Assessments	62,933	181,145	83,847	115,040	156,960	173,369	191,748	533,956	509,689	527,749
Investment Income	6,381,662	12,371,811	14,486,375	10,640,608	3,292,875	4,393,920	3,485,705	2,826,401	645,567	2,318,782
Other	10,054,748	6,389,229	2,381,112	4,616,901	2,677,624	4,999,356	3,058,506	3,360,532	4,411,650	3,690,570
Total Revenues	396,462,863	436,315,929	447,531,545	447,715,122	468,359,186	457,895,203	433,041,107	400,477,230	382,644,341	395,101,813
Expenditures										
General Government:										
Legislative and Executive	31,550,725	91,380,197	36,495,778	39,449,030	34,035,075	31,265,807	29,567,811	30,680,435	29,096,085	33,219,849
Judicial	27,751,370	28,372,216	29,912,460	31,594,603	31,019,268	29,182,048	28,670,196	29,575,526	30,043,594	31,275,685
Public Safety	67,347,141	67,984,881	72,800,137	75,282,463	77,602,214	75,634,364	75,836,687	72,167,245	74,124,348	77,869,052
Public Works	13,944,924	28,460,569	17,234,049	18,231,446	17,409,038	14,672,052	16,020,885	15,973,733	18,624,732	20,780,789
Health	110,501,239	119,978,925	122,044,829	128,875,159	137,705,630	137,993,075	141,344,938	131,128,568	118,926,351	112,102,687
Economic Development	2,880,060	2,486,498	3,412,790	3,063,803	5,889,105	13,464,502	6,789,800	5,758,126	5,758,126	7,172,607
Human Services	122,167,004	72,262,652	131,355,623	135,035,021	134,498,950	108,482,908	91,669,840	88,711,052	90,221,504	94,048,182
Recreation	5,616,879	5,616,879	5,821,816	8,906,124	8,998,183	8,985,183	8,379,335	8,093,185	8,196,189	8,122,466
Intergovernmental	201,888	363,314	341,504	369,548	357,319	347,628	365,848	366,740	367,258	365,700
Other	1,291,357	967,716	930,578	1,147,444	3,288,602	1,828,880	1,013,400	1,007,198	1,275,535	1,372,823
Capital Outlay	16,201,817	3,845,322	5,210,268	6,600,074	6,065,727	6,492,184	2,870,496	2,250,756	2,528,859	1,017,844
Debt Service:										
Principal	9,758,973	10,128,090	10,954,729	7,632,512	5,961,741	14,989,253	5,392,387	5,665,234	5,288,000	5,808,645
Interest and Fiscal Charges	3,991,549	3,624,399	3,381,765	3,047,200	2,730,268	2,519,815	3,824,283	3,513,699	3,498,435	2,429,630
Issuance Costs	-	-	-	-	-	-	-	-	268,803	-
Total Expenditures	413,204,926	435,471,658	439,896,326	459,234,427	465,561,656	445,857,699	411,745,906	409,609,607	388,217,819	395,585,959
Other Financing Sources (Uses)										
Proceeds from Sale of Capital Assets	406,114	31,934	44,958	14,563	18,665	29,125	2,815,300	12,252	14,000	33,012
Proceeds From Leases	692,636	516,819	2,156,834	87,126	12,109	111,425	293,845	78,048	87,115	5,246
Issuance of Debt	-	-	-	-	-	31,731,139	-	15,815,000	-	-
Proceeds of Refunding Bonds	-	-	-	-	-	-	-	-	17,459,754	-
Proceeds From Notes	1,924,296	877,517	782,021	12,523	-	-	-	1,467,688	2,066,315	-
Premium on Debt Issuance	-	-	-	-	-	353,375	-	-	(18,271,037)	-
Payments to Escrow Agents	-	-	-	-	-	-	-	-	-	-
Transfers In	9,711,206	7,894,081	8,976,293	10,624,501	5,201,678	7,601,861	7,197,287	6,477,062	6,843,309	6,301,655
Transfers Out	(10,221,277)	(7,894,081)	(8,976,293)	(10,624,501)	(5,201,678)	(5,772,404)	(7,737,287)	(6,777,062)	(7,444,185)	(6,679,229)
Total Other Financing Sources (Uses)	2,512,975	1,426,270	2,983,813	11,421,212	30,774	34,054,521	2,569,145	17,072,988	755,271	(339,316)
Net Change in Fund Balances	\$ (14,229,088)	\$ 2,270,541	\$ 10,619,032	\$ (11,405,093)	\$ 2,828,304	\$ 46,092,025	\$ 23,864,346	\$ 7,940,611	\$ (4,818,207)	\$ (823,462)
Debt Service as a Percentage of Noncapital Expenditures	3.5%	3.2%	3.3%	2.4%	1.9%	4.0%	2.3%	2.3%	2.3%	2.1%

COUNTY OF SUMMIT, OHIO

Table 6

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

Tax Collection Year	Real Property			Tangible Personal Property				Total			Direct Tax Rate
	Assessed Value		Estimated Actual Value	Public Utility		General Business		Assessed Value	Estimated Actual Value	Ratio	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value				
2005	8,331,955	2,413,848	30,702,295	326,737	371,292	792,735	3,170,940	11,865,275	34,244,527	34.65%	13.07
2006	9,156,216	2,595,693	33,576,882	299,027	339,804	549,840	2,199,359	12,600,776	36,116,045	34.89%	13.07
2007	9,319,034	2,601,831	34,059,615	289,607	329,099	549,840	2,199,359	12,760,312	36,588,073	34.88%	14.57
2008	9,449,136	2,613,356	34,464,264	205,121	233,092	316,228	1,264,911	12,583,841	35,962,267	34.99%	14.26
2009	9,428,218	2,810,954	34,969,064	214,563	243,822	32,058	128,232	12,485,793	35,341,118	35.33%	14.16
2010	9,450,159	2,807,780	35,022,684	225,551	256,308	16,333	65,332	12,499,823	35,344,324	35.37%	14.16
2011	9,463,066	2,845,846	35,168,320	232,758	264,498	-	-	12,541,670	35,432,818	35.40%	14.16
2012	8,715,968	2,445,180	31,888,993	249,247	283,235	-	-	11,410,395	32,172,228	35.47%	14.16
2013	8,718,210	2,413,857	31,805,906	285,631	324,581	-	-	11,417,698	32,130,487	35.54%	14.16
2014	8,728,439	2,386,148	31,755,962	315,994	359,084	-	-	11,430,581	32,115,046	35.59%	14.16

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

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

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 7

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<i>Direct (County Units)</i>										
General Fund.....	1.53	1.58	1.58	1.78	1.79	1.72	1.61	1.61	1.61	1.61
Bond Retirement.....	0.67	0.62	0.62	0.42	0.41	0.48	0.59	0.59	0.59	0.59
Board of Developmental Disabilities.....	3.61	3.61	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Children Services.....	2.56	2.56	2.56	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Mental Health.....	3.05	3.05	3.05	3.05	2.95	2.95	2.95	2.95	2.95	2.95
Akron Zoological Park.....	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
<i>Total Direct Rates</i>	12.22	12.22	13.11	12.80	12.70	12.70	12.70	12.70	12.70	12.70
<i>School Districts</i>										
Akron CSD.....	63.76	63.76	71.66	71.66	71.66	71.66	71.66	71.66	79.56	79.56
Barberton CSD.....	56.90	64.06	58.94	59.89	58.11	58.02	57.95	60.04	59.74	68.83
Copley-Fairlawn CSD.....	57.74	57.74	57.60	57.63	57.58	57.62	64.52	64.60	64.52	64.49
Coventry LSD.....	66.12	65.32	65.50	65.43	65.53	65.58	71.97	73.49	73.52	79.34
Cuyahoga Falls CSD.....	62.00	70.00	69.74	69.88	69.87	69.78	69.88	69.88	69.92	69.89
Green LSD.....	40.01	39.19	38.58	38.89	38.81	38.44	38.41	46.81	46.54	46.22
Hudson CSD.....	80.73	80.73	86.12	86.25	86.19	86.23	86.03	91.33	91.24	89.01
Manchester LSD.....	55.51	63.97	63.86	63.85	63.88	63.88	63.86	63.94	63.93	69.89
Mogadore LSD.....	73.37	73.37	70.90	73.54	73.68	73.64	73.70	83.29	81.72	82.73
Nordonia Hills CSD.....	64.07	64.07	63.46	63.75	64.16	64.09	64.09	69.10	68.99	68.92
Norton CSD.....	59.90	59.90	59.90	59.90	59.90	59.90	59.90	59.90	61.80	65.69
Portage Lakes JVSD.....	3.05	3.05	3.05	3.05	3.05	3.05	4.35	4.35	4.35	4.35
Revere LSD.....	58.74	57.91	57.81	57.70	57.47	57.45	57.29	63.31	63.26	63.13
Springfield LSD.....	48.29	48.22	46.83	47.85	48.09	48.13	53.53	55.29	56.84	56.88
Stow - Munroe Falls CSD.....	47.88	46.73	45.62	45.93	45.25	45.15	45.05	53.24	53.55	53.47
Tallmadge CSD.....	64.42	64.42	64.07	64.46	64.63	71.57	71.56	72.80	72.99	71.66
Twinsburg CSD.....	63.33	63.05	58.02	61.45	61.29	60.90	60.45	61.53	66.31	66.23
Woodridge LSD.....	54.81	54.04	51.57	53.35	53.69	53.69	53.53	55.10	61.81	61.71
<i>Out of County School Districts</i>										
Aurora CSD.....	68.68	68.68	68.51	68.50	74.51	74.67	74.77	74.81	80.93	80.84
Cuyahoga Valley JVSD.....	4.35	4.35	4.35	4.35	4.35	4.35	2.00	2.00	2.00	2.00
Highland LSD.....	71.32	70.55	70.55	70.55	70.55	69.90	69.90	76.80	76.80	75.30
Jackson LSD.....	48.60	48.10	48.00	48.60	47.00	52.30	52.70	52.70	53.00	52.80
Maplewood JVSD.....	2.00	2.00	2.00	2.00	2.00	2.00	4.00	4.00	4.00	4.00
Medina JVSD.....	4.00	4.00	4.00	4.00	4.00	4.00	3.05	3.05	3.05	3.05
Northwest LSD.....	60.20	59.60	59.00	59.20	58.50	55.50	55.00	55.00	56.10	56.00
Stark Area JVSD.....	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
<i>Corporations</i>										
Akron.....	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30
Barberton.....	3.50	3.50	3.50	4.25	4.25	4.25	4.25	4.25	4.25	4.25
Boston Heights.....	6.85	6.85	6.85	6.60	6.60	6.10	6.10	6.10	6.10	6.10
Clinton.....	12.59	12.59	12.59	16.34	16.34	16.34	16.34	16.34	16.34	16.34
Cuyahoga Falls.....	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Fairlawn.....	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Green.....	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Hudson.....	6.94	6.60	6.92	7.28	7.17	7.07	7.22	7.97	7.81	7.76
Lakemore.....	5.30	5.30	5.30	5.30	2.30	2.30	4.80	4.80	4.80	4.80
Macedonia.....	8.70	8.70	8.70	8.70	8.90	8.90	8.90	8.90	8.90	8.90
Mogadore.....	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15
Munroe Falls.....	7.86	7.10	7.86	7.43	7.47	7.40	7.40	7.50	7.53	7.45
New Franklin.....	14.65	14.65	14.65	14.65	14.65	14.65	14.65	14.65	14.65	14.65
Northfield.....	5.98	5.98	5.98	5.98	7.48	7.48	7.48	7.48	7.48	7.48
Norton.....	6.50	6.50	6.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50
Peninsula.....	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12
Reminderville.....	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Richfield.....	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Silver Lake.....	13.75	13.75	13.75	13.75	13.75	13.75	13.75	13.75	13.75	13.75
Stow.....	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50
Tallmadge.....	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15
Twinsburg.....	1.82	1.82	1.53	1.93	1.95	1.70	2.00	2.10	2.14	2.06

(Continued)

COUNTY OF SUMMIT, OHIO

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

**Table 7
(Continued)**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<i>Townships</i>										
Bath.....	17.15	17.11	17.08	17.01	16.99	17.00	16.40	16.40	16.40	16.40
Boston.....	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98
Copley.....	17.70	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90
Coventry.....	13.75	13.50	13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45
Northfield Center.....	13.15	13.15	13.15	14.15	14.15	14.15	14.15	14.15	14.15	14.15
Richfield.....	9.92	9.92	9.30	9.10	9.10	9.10	9.10	9.10	11.10	11.10
Sagamore Hills.....	9.43	9.43	10.18	10.18	10.18	10.18	10.18	10.18	11.18	11.18
Springfield.....	17.93	17.90	17.90	17.90	17.90	17.90	17.90	18.90	18.90	18.90
Twinsburg.....	12.86	12.86	12.86	12.86	12.86	12.86	12.86	14.61	14.61	14.61
Boston Township/Peninsula Village.....	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48
<i>Other Units</i>										
North Hills Water District.....	0.40	0.90	0.32	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Summit Metro Parks.....	0.85	0.85	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46
Union Cemetery Assoc. of Boston Twp.....	0.50	0.50	0.50	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.....	2.14	2.04	2.03	2.07	2.08	2.10	2.10	2.10	2.14	2.11
Barberton Public Library.....	---	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37
Cuyahoga Falls Public Library.....	---	---	1.30	1.30	1.30	1.30	1.30	1.90	1.90	1.90
Stow-Munroe Falls Public Library.....	---	---	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Twinsburg Library District.....	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00
<i>Out of County Other Units</i>										
Canal Fulton Public Library.....	---	---	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00
Stark County Library.....	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.70	1.70

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

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

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

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 8

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

Name of Taxpayer	December 31, 2014			December 31, 2005		
	Assessed Value	Rank	Percentage of Total Assessed Valuation	Assessed Value	Rank	Percentage of Total Assessed Valuation
Ohio Edison Company	\$ 193,045,500	1	1.69%	\$ 115,619,410	1	0.97%
East Ohio Gas Company	58,433,080	2	0.51%	28,834,480	6	0.24%
American Transmission	51,622,900	3	0.45%	32,986,850	4	0.28%
Albrecht Incorporated	30,177,810	4	0.26%	26,956,000	7	0.23%
Mall at Summit LLC	14,228,580	5	0.12%			0.00%
CHM Akron LLC	10,232,780	6	0.09%			0.00%
Green Cross General Hospital	9,772,400	7	0.09%			0.00%
Wyndham Ridge Ltd	7,819,040	8	0.07%			0.00%
Busson, Bernard B.	7,485,740	9	0.07%			0.00%
Cleveland Electric Illuminating	7,142,850	10	0.06%			0.00%
Daimler Chrysler Corporation			-	63,069,400	2	0.53%
Ohio Bell Telephone			-	49,823,640	3	0.42%
Goodyear Tire & Rubber Company			-	16,999,520	5	0.14%
Western Reserve Telephone			-	15,044,980	8	0.13%
Diebold Incorporated			-	15,458,310	9	0.13%
Aircraft Braking Systems			-	20,742,460	10	0.17%
	<u>\$ 389,960,680</u>		<u>3.41%</u>	<u>\$ 385,535,050</u>		<u>3.24%</u>

Real property taxes paid in 2014 are based on January 1, 2013.

Real property taxes paid in 2005 are based on January 1, 2004.

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	
2005	116,988,800	111,701,968	95.5%	4,084,881	115,786,849	99.0%	7,142,020
2006	120,810,564	114,728,202	95.0%	4,237,744	118,965,946	98.5%	8,744,212
2007	149,194,427	140,993,796	94.5%	5,098,065	146,091,861	97.9%	11,498,778
2008	153,292,774	146,105,952	95.3%	6,160,805	152,266,757	99.3%	11,394,617
2009	172,236,132	163,395,320	94.9%	5,995,764	169,391,084	98.3%	14,828,573
2010	173,089,142	164,698,118	95.2%	6,701,623	171,399,741	99.0%	16,490,427
2011	173,832,267	163,458,944	94.0%	6,471,593	169,930,537	97.8%	20,152,087
2012	160,008,712	151,016,973	94.4%	6,741,231	157,758,204	98.6%	17,620,453
2013	160,199,545	153,410,253	95.8%	6,789,292	160,199,545	100.0%	15,348,235
2014	160,325,755	153,973,099	96.0%	6,352,656	160,325,755	100.0%	14,494,070

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

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

Source: County of Summit Fiscal Office, Tax Settlement

COUNTY OF SUMMIT, OHIO

Table 10

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

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Governmental Activities										
General Obligation Bonds	75,655,929	68,665,286	61,414,960	54,833,969	49,917,135	63,531,620	58,384,233	52,964,000	46,975,754	41,817,754
Bond Premiums	3,959,452	3,714,799	3,470,146	3,225,493	2,980,840	3,063,011	2,764,159	3,896,302	4,441,906	3,964,198
Capital Appreciation Bonds	1,514,835	1,399,427	1,267,672	1,119,035	976,511	842,895	717,877	601,127	490,090	386,797
Accreted Interest	636,833	710,561	763,769	794,949	809,443	809,654	793,396	761,374	710,500	642,757
Tax/Bond Anticipation Notes	5,710,000	2,910,000	0	0	3,298,000	0	0	0	0	0
State Infrastructure Bank Loan	4,751,211	5,461,281	5,653,897	4,977,507	4,177,597	0	0	0	0	0
Capital Leases	1,466,578	1,466,213	2,870,362	2,034,972	1,302,397	870,596	484,679	177,204	154,499	109,473
Business-Type Activities										
General Obligation Bonds	58,059,072	55,089,715	51,970,040	48,881,031	45,637,864	43,098,379	40,435,766	37,696,000	34,859,246	31,447,246
Bond Premiums	2,985,159	2,798,654	2,612,149	2,425,644	2,239,139	2,054,939	1,867,282	1,679,625	1,506,046	1,318,766
Capital Appreciation Bonds	1,871,557	1,871,557	1,871,557	1,871,557	1,871,557	1,405,266	968,977	561,543	181,795	0
Accreted Interest	765,216	918,093	1,079,840	1,250,973	1,432,037	1,233,927	969,789	636,858	233,147	0
OWDA Loans	20,506,963	18,663,591	16,846,030	15,057,325	13,142,710	11,098,541	10,745,122	9,075,853	8,320,336	7,527,283
OPWC Loans	656,250	562,500	531,250	437,500	390,719	583,136	589,868	1,124,364	1,014,004	837,219
ODD Loans	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458
WPCLF Loans	3,900,927	4,784,983	4,560,969	4,241,190	4,132,374	4,152,367	3,961,365	3,047,711	3,211,180	5,944,488
FWCC Loans	0	0	0	0	1,340,452	1,750,298	1,596,675	1,536,595	233,614	228,489
Total Primary Government	182,469,440	169,046,118	154,942,099	141,180,603	133,678,233	134,524,087	124,308,646	113,788,014	102,361,575	94,253,928
Percentage of Personal Income (a)	0.97%	0.86%	0.76%	0.67%	0.63%	0.65%	0.57%	0.51%	0.44%	0.40%
Per Capita (a)	334	310	285	260	246	248	230	210	189	174

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

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

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table LI

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

Fiscal Year	Governmental Bonded Debt Outstanding					Business Bonded Debt Outstanding					Total Primary Government	Less Debt Service Fund	Net Primary Government	Ratio to Estimated Actual Value of Property ^(a)	Net Bonded Debt Per Capital ^(b)
	General Obligation Bonds	Bond Premiums	Capital Appreciation Bonds	Accreted Interest	Tax/Bond Anticipation Notes	State Infrastructure Loan	General Obligation Bonds	Bond Premiums	Capital Appreciation Bonds	Accreted Interest					
2005	75,655,929	3,959,452	1,514,835	636,833	5,710,000	4,751,211	58,059,072	2,985,159	1,871,557	765,216	155,909,264	3,781,966	152,127,298	0.44%	278
2006	68,665,286	3,714,799	1,399,427	710,561	2,910,000	5,461,281	55,089,715	2,798,654	1,871,557	918,093	143,539,373	3,840,340	139,699,033	0.39%	256
2007	61,414,960	3,470,146	1,267,672	763,769	-	5,653,897	51,970,040	2,612,149	1,871,557	1,079,840	130,104,030	4,080,775	126,023,255	0.34%	231
2008	54,833,969	3,225,493	1,119,035	794,949	-	4,977,507	48,881,031	2,425,644	1,871,557	1,250,973	119,380,158	2,458,119	116,922,039	0.33%	215
2009	49,917,135	2,980,840	976,511	809,443	3,298,000	4,177,599	45,637,864	2,239,139	1,871,557	1,432,037	113,340,125	2,493,658	110,846,467	0.31%	204
2010	63,531,620	3,063,011	842,895	809,654	-	-	43,098,379	2,054,939	1,405,266	1,233,927	116,039,691	2,652,596	113,387,095	0.32%	209
2011	58,384,233	2,764,159	717,877	793,396	-	-	40,435,766	1,867,282	968,977	969,789	106,901,479	3,236,564	103,664,915	0.29%	191
2012	52,964,000	3,896,302	601,127	761,374	-	-	37,696,000	1,679,625	561,543	636,858	98,796,829	3,193,116	95,603,713	0.30%	177
2013	46,975,754	4,441,906	490,090	710,500	-	-	34,859,246	1,506,046	181,795	233,147	89,398,484	4,025,485	85,372,999	0.27%	158
2014	41,817,754	3,964,198	386,797	642,757	-	-	31,447,246	1,318,766	-	-	79,577,518	4,587,476	74,990,042	0.23%	138

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

(a) See Table 6 for property value data.

(b) See Table 14 for population data.

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 12

**COMPUTATION OF DIRECT AND OVERLAPPING DEBT
ATTRIBUTABLE TO GOVERNMENTAL ACTIVITIES
AS OF DECEMBER 31, 2014**

	Debt Outstanding	Percentage Applicable To County ⁽¹⁾	Portion of Direct and Overlapping Debt Within County
Direct:			
County of Summit	\$ 65,857,308	100.00%	\$ 65,857,308
Overlapping:			
Cities Wholly Within County	302,922,354	100.00%	302,922,354
Villages Wholly Within County	2,058,756	100.00%	2,058,756
Townships Wholly Within County	35,000	100.00%	35,000
School Districts Wholly Within County	100,129,319	100.00%	100,129,319
Norton City	4,516,362	99.94%	4,513,652
Akron-Summit County Library District	27,695,000	99.46%	27,545,447
Tallmadge City School District	24,134,480	98.36%	23,738,675
Tallmadge City	11,910,000	96.35%	11,475,285
Mogadore Village	1,128,500	73.38%	828,093
Mogadore Local School District	7,759,997	67.39%	5,229,462
Northwest Local School District	16,549,624	20.29%	3,357,919
Wayne Public Library District	4,335,000	1.77%	76,730
Jackson Local School District	48,780,215	1.14%	556,094
Aurora City School District	25,549,927	2.68%	684,738
Highland Local School District	23,730,000	0.94%	223,062
Total Overlapping	<u>601,234,534</u>		<u>483,374,586</u>
Total Direct and Overlapping Debt	<u><u>\$ 667,091,842</u></u>		<u><u>\$ 549,231,894</u></u>

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

Sources: Debt outstanding for overlapping governments, taken from Ohio Municipal Advisory Council (OMAC), as of January 1, 2015
County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 13

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Assessed Valuation of County	\$ 11,865,274,945	\$ 12,600,776,007	\$ 12,760,311,957	\$ 12,583,841,029	\$ 12,483,793,437	\$ 12,499,823,490	\$ 12,541,669,830	\$ 11,410,394,940	\$ 11,417,698,200	\$ 11,430,580,490
Gross County Debt Outstanding	\$ 174,058,251	\$ 161,066,452	\$ 145,989,442	\$ 133,494,494	\$ 123,857,857	\$ 136,085,541	\$ 126,742,527	\$ 131,399,883	\$ 119,624,124	\$ 111,871,491
Less Exempted Debt:										
OW/DA Loans	(20,506,963)	(18,663,591)	(16,846,030)	(15,057,325)	(13,142,710)	(11,098,541)	(10,745,122)	(9,075,853)	(8,320,336)	(7,527,283)
OPWC Loans	(656,250)	(562,500)	(531,250)	(437,500)	(390,719)	(583,136)	(589,868)	(1,124,364)	(1,014,004)	(837,219)
ODD Loans	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)
WPCLF Loans	(3,900,927)	(4,784,983)	(4,560,969)	(4,241,193)	(4,132,374)	(4,152,367)	(3,961,365)	(3,047,711)	(3,211,180)	(5,944,488)
FWCC	-	-	-	-	(1,340,452)	(1,750,298)	(1,596,675)	(1,536,595)	(233,614)	(228,489)
State Infrastructure Bank Loan	(4,751,211)	(5,461,281)	(5,653,897)	(4,977,507)	(4,177,597)	-	-	-	-	-
Unvoted General Obligation Bonds/Notes	-	-	-	-	-	-	-	-	-	-
Job and Family Services Facilities	(3,927,152)	(3,370,479)	(2,796,410)	(2,270,181)	(1,726,555)	-	-	-	-	-
Water System Improvements	(111,327)	(56,985)	-	-	-	-	-	-	-	-
Sewer System Improvements	(60,584,518)	(57,822,380)	(54,921,437)	(52,005,561)	(48,941,458)	(45,737,572)	(42,374,532)	(38,894,401)	(36,365,292)	(32,766,012)
Road and Bridge Improvements	(2,678,165)	(2,636,426)	(2,593,587)	(2,258,742)	(1,909,742)	-	-	-	-	-
Mental Health Facilities	(1,502,366)	(1,478,279)	(1,454,194)	(1,258,495)	(1,056,774)	-	-	-	-	-
Fairground Improvements	-	-	-	-	-	-	-	-	-	-
County Jail Facilities (Pod)	(320,000)	-	-	-	-	-	-	-	-	-
Series 2004 Bonds AR	(5,068,000)	(4,521,000)	(3,618,000)	(3,171,000)	(2,715,000)	(2,241,000)	(1,821,000)	(1,396,000)	(956,000)	(491,000)
Akron Zoological Park	(5,710,000)	(2,910,000)	-	-	-	-	-	-	-	-
Series 2010 Bonds - Bridgestone	-	-	-	-	-	(7,550,000)	(7,550,000)	(7,550,000)	(7,550,000)	(7,195,000)
Series 2012 Bonds - Goodyear	-	-	-	-	-	(15,815,000)	(15,815,000)	(15,815,000)	(15,815,000)	(15,815,000)
Amount Available in Debt Service Fund	(3,781,966)	(3,840,340)	(4,080,775)	(2,458,119)	(2,493,658)	(2,652,596)	(3,236,564)	(3,193,116)	(4,025,485)	(4,587,476)
Total Subject to Direct Debt Limitation	60,529,948	54,928,750	48,903,435	45,331,833	41,801,360	60,290,573	54,837,943	49,737,385	42,103,755	36,450,066
Debt Limitation (1)										
Direct Debt Limitation	295,131,874	313,519,400	317,507,799	313,096,026	310,644,836	310,995,587	312,041,746	283,759,874	283,942,455	284,264,512
Less: Net Indebtedness	(60,529,948)	(54,928,750)	(48,903,435)	(45,331,833)	(41,801,360)	(60,290,573)	(54,837,943)	(49,737,385)	(42,103,755)	(36,450,066)
Direct Debt Margin	\$ 234,601,926	\$ 258,590,650	\$ 268,604,364	\$ 267,764,193	\$ 268,843,476	\$ 250,705,014	\$ 257,203,803	\$ 234,022,489	\$ 241,838,700	\$ 247,814,446
Debt Margin as a Percentage of Debt Limit	79.49%	82.48%	84.60%	85.52%	86.54%	80.61%	82.43%	82.47%	85.17%	87.18%
Unvoted Debt Limitation										
(1% of County Assessed Valuation)	118,652,749	126,007,760	127,603,120	125,838,410	124,857,934	124,998,235	125,416,698	114,103,949	114,176,982	114,305,805
Less: Net Indebtedness	(60,529,948)	(54,928,750)	(48,903,435)	(45,331,833)	(41,801,360)	(60,290,573)	(54,837,943)	(49,737,385)	(42,103,755)	(36,450,066)
Unvoted Debt Margin	\$ 58,122,801	\$ 71,079,010	\$ 78,699,685	\$ 80,506,577	\$ 83,056,574	\$ 64,707,662	\$ 70,578,755	\$ 64,366,564	\$ 72,073,227	\$ 77,855,739
Unvoted Debt Margin as a Percentage of the Unvoted Debt Limit	48.99%	56.41%	61.68%	63.98%	66.52%	51.77%	56.28%	56.41%	63.12%	68.11%

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

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 14

**DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS**

Fiscal Year	Population ⁽¹⁾	Per Capita Personal Income ⁽³⁾	Personal Income	Civilian Labor Force In County ⁽²⁾	Unemployed in County ⁽²⁾	Unemployment Rate		
						County ⁽²⁾	Ohio ⁽²⁾	U.S. ⁽²⁾
2005	546,285	34,395	18,789,472,575	290,200	16,700	5.8%	5.9%	5.1%
2006	545,051	36,264	19,765,729,464	294,200	15,600	5.3%	5.5%	4.6%
2007	543,487	37,612	20,441,633,044	296,400	16,000	5.4%	5.6%	4.6%
2008	542,562	38,940	21,127,364,280	298,400	18,300	6.1%	6.5%	5.8%
2009	542,405	38,883	21,090,333,615	296,600	29,100	9.8%	10.2%	9.3%
2010	541,781	38,001	20,588,219,781	291,900	28,900	9.9%	10.1%	9.6%
2011	541,626	40,004	21,667,206,504	283,100	24,000	8.5%	8.6%	8.9%
2012	540,811	41,135	22,246,260,485	281,200	19,200	6.8%	7.2%	8.1%
2013	541,824	43,006	23,301,682,944	280,300	20,000	7.1%	7.4%	7.4%
2014	541,943	44,024	23,858,498,632	271,600	15,700	5.8%	5.7%	6.2%

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

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

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

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

The Unemployment Rates are averages for the year.

COUNTY OF SUMMIT, OHIO

Table 15

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

Name of Employer	2014			2005		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Summa Health System	11,000	1	4.19%	6,102	1	2.23%
Akron General Health System	3,742	2	1.43%	4,056	2	1.48%
Akron Children's Hospital	3,380	3	1.29%			
Goodyear Tire & Rubber Company	3,000	4	1.14%	4,000	3	1.46%
Summit County	2,969	5	1.13%	3,468	5	1.27%
Sterling Jewelers Inc.	2,900	6	1.11%			
Akron Public Schools	2,645	7	1.01%	3,500	4	1.28%
University of Akron	2,622	8	1.00%	2,845	6	1.04%
City of Akron	1,828	9	0.70%	2,579	7	0.94%
FirstMerit Corp.	1,385	10	0.53%			
Daimler Chrysler				2,439	8	0.89%
FirstEnergy Corp.				2,300	9	0.84%
Jo Ann Stores Inc				2,200	10	0.80%
Total	<u>35,471</u>		<u>13.53%</u>	<u>33,489</u>		<u>12.22%</u>
Total Employed in County (2)	262,227			274,100		

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**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government - Legislative and Executive										
County Council	7	7	4	5	5	5	4	4	15	14
Executive	177	173	176	162	136	134	124	130	198	175
Fiscal Office	194	206	199	188	161	151	152	142	156	157
Human Resources Commission	2	2	2	2	2	1	1	1	5	5
Board of Elections	69	52	53	52	40	35	36	30	251	186
General Government - Judicial										
Court of Common Pleas	82	82	84	80	85	77	76	76	93	92
Law Library	3	3	2	0	2	3	3	3	4	4
Probate Court	36	39	39	37	31	31	30	25	36	35
Domestic Relations Court	38	39	39	37	36	32	34	32	37	37
Juvenile Court	18	17	16	15	12	12	11	11	23	21
Clerk of Courts	48	50	53	54	51	50	47	47	51	48
Prosecutor	105	109	119	113	100	93	88	88	96	94
County/Municipal Courts	1	2	3	4	2	0	1	0	36	37
Public Safety										
Sheriff	488	496	498	477	405	410	403	393	418	419
Building Regulations	31	27	26	26	27	24	27	26	29	27
Medical Examiner	21	21	22	22	19	19	19	19	19	19
Adult Probation	74	78	83	101	98	73	79	75	68	70
Psycho-Diagnostic Clinic	8	8	7	7	4	3	3	4	5	5
Juvenile Probation	153	167	175	172	150	149	146	168	185	174
Emergency Management Agency	5	5	6	6	7	8	9	8	5	5
Public Works										
Motor Vehicle and Gas Tax	151	142	140	141	125	116	111	105	103	104
Sewer	95	96	151	150	140	137	134	135	131	133
Water	57	58	0	0	0	0	0	0	0	0
Health										
Alcohol, Drug Addiction & Mental Health	26	22	24	23	21	21	22	19	20	21
Dog and Kennel	12	15	17	17	15	16	16	15	12	12
Board of Developmental Disabilities	606	588	531	572	546	644	603	578	580	536
Economic Development										
Community Development	16	14	15	17	20	25	20	19	8	8
Human Services										
Veteran's Services Commission	21	18	18	20	20	18	16	20	24	25
Job & Family Services	418	407	395	408	372	350	336	343	375	364
Children Services Board	440	419	387	362	379	317	321	318	337	330
Child Support Enforcement Agency	198	170	159	150	134	132	109	118	120	117
Totals	<u>3,600</u>	<u>3,532</u>	<u>3,443</u>	<u>3,420</u>	<u>3,145</u>	<u>3,086</u>	<u>2,981</u>	<u>2,952</u>	<u>3,440</u>	<u>3,274</u>

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

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 17

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government - Legislative and Executive										
County Council										
Number of Regular Council Meeting	22	17	23	22	21	21	23	21	21	21
Number of Special Council Meetings	4	4	11	4	6	3	-	-	2	3
Number of Regular Committee Meetings	24	17	22	21	21	19	21	20	20	20
Number of Special Committee Meetings	1	1	3	-	1	-	-	-	1	1
Number of Resolutions Passed	676	616	631	525	510	562	546	482	537	581
Executive										
Number of Budget Adjustments Approved	214	233	196	250	174	157	204	278	243	247
Number of Buildings Maintained	192	192	193	193	194	193	193	183	181	181
Square Footage of Buildings Maintained	2,174,006	2,174,006	2,195,342	2,195,342	2,211,409	2,205,534	2,205,534	2,456,181	2,444,524	2,444,524
Fiscal Office										
Number of Checks Written	109,806	111,431	107,059	102,390	95,922	76,102	71,960	71,592	71,381	68,454
Number of Parcels Billed	257,475	258,317	261,479	259,415	261,228	262,971	254,802	255,829	252,945	255,484
Number of Parcels Collected (1)	260,919	280,772	264,655	252,610	250,104	242,087	241,749	230,773	236,717	237,566
Average Return on Portfolio	2.967%	3.876%	4.692%	3.990%	2.850%	2.150%	1.550%	0.990%	0.740%	0.810%
Agency Ratings - Standard and Poors	AAA	AAA	AAA	AAAm	AA	AAA	AA+	AA+	AA+	AA+
Agency Ratings - Moody's Financial Services	AAA	AAA	AAA	Aaa	Aa2	Aaa	Aaa	Aaa	Aaa	Aaa
Board of Elections										
Number of Registered Voters	360,021	373,447	350,593	379,939	367,413	371,028	349,762	368,055	355,416	358,116
Number of Voters - Last General Election	140,214	205,714	107,731	280,841	143,271	197,000	173,642	271,307	96,261	139,643
Percentage of Voters	38.95%	55.09%	30.59%	73.92%	38.99%	53.10%	49.65%	73.71%	27.08%	38.99%
General Government - Judicial										
Court of Common Pleas										
Number of Criminal Cases Filed	4,824	4,549	4,345	5,844	4,417	3,563	3,693	4,350	4,285	4,517
Law Library										
Number of Volumes in Collection	82,264	81,771	82,201	82,601	82,855	82,349	42,085	80,500	80,734	81,187
Volumes Circulated	6,135	4,586	4,095	3,744	2,529	3,087	3,883	5,568	5,969	9,680
Reference Questions Answered by Staff	3,310	2,498	1,600	941	1,404	724	971	1,238	941	1,232
Computer Database Usage by Patrons	2,511	1,619	1,700	1,578	1,117	596	638	986	1,092	1,802
Probate Court										
Number of Civil Cases Filed	144	144	159	174	170	178	156	192	165	186
Domestic Relations Court										
New Domestic Cases Filed	4,306	3,976	3,832	3,672	3,779	3,682	3,796	3,677	3,544	3,432
Reactivated Cases	2,515	2,302	2,010	2,133	2,142	2,005	1,825	1,681	1,758	1,778
Cases terminated	6,576	7,375	5,861	5,548	5,646	5,820	5,744	5,428	5,433	5,412
Magistrate Hearings	8,950	8,686	8,846	9,165	9,100	9,081	9,263	8,977	8,492	8,460
Juvenile Court										
Number of Civil Cases Filed	6,080	6,588	6,101	5,186	4,856	4,230	3,663	2,926	4,309	5,534
Number of Delinquent Cases Filed	4,711	5,399	5,165	4,515	4,181	3,483	3,026	3,855	2,666	6,055
Prosecutor										
Number of Prosecutor Opinions Requested	159	159	111	105	114	150	246	175	280	253
Number of Legal Files Handled	175	187	179	614	242	167	157	178	215	203
Public Safety										
Sheriff										
Average Daily Jail Census	705	688	649	663	622	610	621	644	642	639
Prisoners Booked	14,603	15,352	14,835	14,882	14,564	14,078	12,954	12,279	11,802	11,318
Prisoners Released	14,596	15,290	14,925	14,727	14,738	13,928	13,020	12,252	11,837	11,333
Number of Citations Issued	8,370	8,674	7,492	7,319	12,145	6,843	13,307	4,920	9,311	11,974
Building Regulations										
Residential Construction Permits Issued	781	565	404	218	236	221	301	326	263	273
Commercial Construction Permits Issued	89	75	56	85	110	105	91	111	73	80
Medical Examiner										
Number of Cases Investigated	3,240	3,224	2,888	2,756	2,608	2,589	2,730	2,654	2,904	3,369
Number of Autopsies Performed	635	602	587	493	603	606	651	619	683	709
Adult Probation										
New Probation Case Referrals	3,219	3,132	3,440	3,416	3,203	2,688	2,669	2,823	2,427	3,201
Average Offender Caseload by Year	4,901	4,987	4,090	4,147	4,522	4,350	3,904	4,095	3,949	3,786
Emergency Management Agency										
Number of Emergency Responses	7	4	9	8	5	8	16	8	11	10
Number of Training Session Held	24	37	43	37	31	42	54	48	57	51

(Continued)

COUNTY OF SUMMIT, OHIO

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

**Table 17
(Continued)**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public Works										
Motor Vehicle and Gas Tax										
Miles of Roads Resurfaced (center line)	6.81	15.37	15.89	11.02	4.72	6.54	14.24	10.46	21.83	15.04
Sewer										
Number of Customers	42,560	45,397	45,195	44,364	44,697	45,543	44,112	44,406	44,734	44,938
Number of Tap-ins	1,023	641	582	453	333	331	371	350	411	347
Average Daily Sewage Treated (million gallons)	7.76	6.96	7.73	8.17	7.33	7.16	8.606	7.38	7.84	8.35
Water										
Number of Customers	1,991	1,998	-	-	-	-	-	-	-	-
Number of Tap-ins	9	3	-	-	-	-	-	-	-	-
Health										
Dog and Kennel										
Number of Dog Licenses Issued	40,889	45,997	41,092	42,404	43,890	42,313	42,767	42,807	42,492	41,520
Number of Animal Adoptions	1,279	974	1,265	1,654	1,565	1,927	2,046	2,123	2,258	1,813
Developmental Disabilities										
Average Daily Membership Enrolled:										
Early Intervention & Preschool	277	311	325	369	434	435	390	828	808	841
Grades 1 thru 12	39	42	-	-	-	-	-	-	-	-
Adults	127	139	94	77	-	-	-	-	-	-
Employed at Weaver Industries	1,012	1,067	1,128	1,169	1,285	1,333	1,412	-	-	-
Employed in Community	393	389	384	389	353	320	295	-	-	-
Adult Day Array Services -Summit DD Operated	-	-	-	-	-	-	-	666	616	548
Adult Day Array Services -Private Provider	-	-	-	-	-	-	-	964	1,059	1,175
Adult Day Supported Emp -Sum DD Operated	-	-	-	-	-	-	-	235	207	211
Adult Day Supported Emp -Private Provider	-	-	-	-	-	-	-	111	134	208
Human Services										
Veteran's Services Commission										
Number of Clients Served	1,789	2,123	2,390	2,018	2,076	1,407	1,420	1,453	2,153	1,557
Amount of Benefits Paid to County Residents	1,523,836	1,537,611	1,663,874	1,204,500	1,251,000	1,113,212	836,546	682,031	1,162,995	1,077,526
Job & Family Services										
Average Client Count - Food Stamps	49,038	51,023	52,643	54,243	65,813	77,779	82,484	83,511	86,728	83,282
Average Client Count - Day Care	3,815	4,392	4,523	4,858	4,673	4,330	4,327	5,283	5,127	4,742
Average Client Count - WIA	1,465	1,553	1,472	3,839	4,765	2,450	2,031	1,527	1,568	1,341
Average Client Count - Job Placement	2,548	2,271	151	404	3,720	826	825	591	524	529
Average Client Count - Rent Assistance	1,557	942	827	1,280	82	66	27	0	32	226
Child Support Enforcement Agency										
Average Number of Active Support Orders	38,657	40,688	35,408	40,412	41,520	41,896	42,640	43,111	46,416	45,704
Percentage Collected	66.62%	67.47%	67.38%	67.27%	66.77%	65.98%	66.60%	66.28%	68.48%	71.95%

(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**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government - Legislative and Executive										
County Council										
Copiers	1	1	2	2	2	2	2	2	0	0
Executive										
Vehicles	17	19	19	18	13	13	14	18	17	16
Copiers	5	5	5	6	5	5	5	2	2	2
Fiscal Office										
Vehicles	7	10	8	7	7	7	8	8	8	8
Copiers	9	9	9	12	12	12	14	12	11	12
Clerk of Courts-Title										
Vehicles	1	1	1	1	1	1	1	1	2	1
Copiers	1	1	2	2	2	2	2	2	3	3
Board of Elections										
Number of Voting Machines - Optical Scanner	N/A	525	525	525	525	525	529	529	529	529
Number of Voting Machines - Automarks	N/A	250	250	250	250	250	250	250	250	250
Vehicles	2	2	2	2	2	2	2	2	4	4
Copiers	4	4	4	5	5	5	3	3	3	4
General Government - Judicial										
Court of Appeals										
Copiers	2	2	2	2	2	2	2	2	2	2
Court of Common Pleas										
Copiers	7	6	6	6	5	5	6	6	6	5
X-Ray Machines	3	3	3	3	3	3	3	3	3	3
Probate Court										
Vehicles	5	5	5	5	5	5	5	4	4	4
Copiers	4	4	4	4	4	4	4	4	4	4
Domestic Relations Court										
Copiers	2	2	3	3	3	3	3	3	5	5
Juvenile Court										
Vehicles	15	17	17	22	18	19	20	23	24	26
Copiers	10	10	10	10	5	14	15	15	1	1
Clerk of Courts-Legal										
Copiers	2	2	4	4	4	4	6	6	8	8
Prosecutor										
Vehicles	15	11	11	11	10	10	10	10	10	10
Copiers	7	7	4	4	3	3	3	3	5	5
Public Safety										
Sheriff										
Vehicles	167	184	185	192	198	177	185	194	189	187
Copiers	16	16	16	16	16	16	16	16	16	16
Building Regulations										
Vehicles	16	20	21	20	20	20	20	20	16	13
Copiers	2	2	2	2	2	2	2	2	1	1
Medical Examiner										
Vehicles	3	3	3	3	3	3	3	3	3	3
Copiers	2	2	2	2	2	2	2	1	1	1
X-Ray Machine	0	0	0	0	0	0	0	0	1	1
Adult Probation										
Vehicles	13	12	12	10	9	9	9	9	8	8
Copiers	7	7	8	8	8	8	8	8	4	3
Emergency Management Agency										
Vehicles	7	7	7	7	5	5	4	6	11	11
X-Ray Machine	0	0	0	0	0	0	0	0	1	1

(Continued)

COUNTY OF SUMMIT, OHIO

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

**Table 18
(Continued)**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public Works										
Motor Vehicle and Gas Tax										
Vehicles	98	93	96	98	96	100	102	104	121	117
Copiers	3	3	3	4	4	4	4	6	7	6
Sewer										
Vehicles	109	109	107	103	104	104	105	107	104	100
Sewer Lines (miles)	930	955	954	955	958	961	963.75	967.55	969.35	971.2
Wasterwater Treatment Plants Operated	12	11	10	10	10	10	10	10	10	10
Pump Stations Operated	103	111	111	113	113	112	112	113	112	112
Treatments Capacity (thousands of gallons)	10.233	13.233	13.183	13.183	13.183	13.183	13.183	13.183	13.183	13.183
Water										
Vehicles	1	0	0	0	0	0	0	0	0	0
Water Lines (miles)	49	0	0	0	0	0	0	0	0	0
Health										
Dog and Kennel										
Vehicles	5	4	5	5	5	5	5	4	4	4
Alcohol, Drug Addiction and Mental Health										
Copiers	2	2	0	0	0	0	0	0	0	0
Developmental Disabilities Board										
Vehicles	98	98	100	103	105	113	113	111	113	102
Copiers	45	44	47	53	55	25	30	39	45	44
Economic Development										
Vehicles	7	7	8	8	7	7	7	9	2	2
Copiers	2	2	2	2	2	2	2	1	3	2
Human Services										
Veteran's Services Commission										
Vehicles	4	4	4	5	4	4	4	5	4	3
Copiers	2	2	2	2	1	0	3	3	3	3
Job & Family Services										
Vehicles	14	14	15	14	14	14	14	14	17	14
Copiers	28	34	25	25	21	24	14	14	19	17
Children Services Board										
Vehicles	27	26	22	20	19	13	13	12	14	10
X-Ray Machine	1	1	1	1	1	1	1	2	2	2
Child Support Enforcement Agency										
Vehicles	13	9	8	8	8	7	4	4	2	2
Copiers	5	4	3	3	3	3	3	3	3	3

Source: Summit County Fiscal Office

COUNTY OF SUMMIT, OHIO

ACKNOWLEDGMENTS

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

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

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Dave Yost • Auditor of State

SUMMIT COUNTY FINANCIAL CONDITION

SUMMIT COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 3, 2015