



OHIO AUDITOR OF STATE
KEITH FABER



SUMMIT COUNTY
TABLE OF CONTENTS

TITLE	PAGE
Schedule of Expenditures of Federal Awards (Prepared by management)	1
Notes to the Schedule of Expenditures of Federal Awards (Prepared by management).....	8
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	11
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance.....	13
Schedule of Findings	17

See attachment: Annual Comprehensive Financial Report

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SUMMIT COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed-Through Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<u>DEVELOPMENT</u>				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants/ Entitlement Grants (Direct)				
Entitlement Grant	14.218	B-14-UC-39-0006	\$ 17,796	\$ 17,796
Entitlement Grant		B-17-UC-39-0006	92,762	92,762
Entitlement Grant		B-18-UC-39-0006	25,631	25,631
Entitlement Grant		B-19-UC-39-0006	-	59,871
Entitlement Grant		B-20-UC-39-0006	-	134,375
Total CDBG - Entitlement Grants Cluster			136,189	330,435
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			136,189	330,435
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Covid-19 Emergency Response (Direct)				
Covid-19 Summit County Emergency Response	16.034	2020-VD-BX-1553		15,416
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program (Direct)				
Domestic Violence Grant	16.590	2019-WE-AX-0025		213,313
<i>(Passed through Ohio Attorney General's Office)</i>				
Crime Victim Assistance - Prosecutor's Office - Adult	16.575	2020-VOCA-132924585		373,142
Crime Victim Assistance - Prosecutor's Office - Adult		2021-VOCA-435533319		78,058
Crime Victim Assistance - Prosecutor's Office - Adult		2016-VOCA		18,845
Crime Victim Assistance - Prosecutor's Office - Adult		2020-SVAA-132924589		2,602
Crime Victim Assistance - Guardian Ad Litem Program		2021-VOCA-134058906		29,841
Crime Victim Assistance - Guardian Ad Litem Program		2020-VOCA-132924564		145,925
Crime Victim Assistance - Guardian Ad Litem Program		2020-SVAA-132924568		3,286
Total CFDA 16.575				651,699
Drug Court Discretionary Grant Program (Direct)				
CPCT Adult Drug Court Enhancement	16.585	2019-DC-BX-0013		57,760
<i>(Passed through Ohio Office of Criminal Justice Services)</i>				
Violence Against Women Formula Grants	16.588	2016-WF-VA5-8505b		1,718
Violence Against Women Formula Grants		2019-WF-VA5-8505		43,282
Total CFDA 16.588				45,000
Public Safety Partnership and Community Policing Grant (Direct)				
COPS-School Violence Prevention Program (SVPP)	16.710	2018-SV-WX-0073		102,833
<i>(Passed through Ohio Office of Criminal Justice Services)</i>				
Valor Court Program Enhancements	16.738	2018-JG-D02-6961		18,714
Valor Court Program Enhancements		2019-JG-D02-6961		14,797
Hope Mental Health Court		2019-JG-D02-6703		47,444
Domestic Violence Specialized Docket		2019-JG-D02-6739		10,993
Reentry Court Specialized Docket		2019-JG-D02-6860		46,301
Edward Byrne Memorial Justice Assistance Grant Program		2019-JG-A01-6401		90,000
				228,249

SUMMIT COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed-Through Through to Subrecipients	Total Federal Expenditures
<i>(Passed through City of Akron)</i>				
Edward Byrne Memorial Justice Assistance Grant Program - Public Safety	16.738	2017-DJ-BX-0659		10,000
Edward Byrne Memorial Justice Assistance Grant Program - Public Safety		2018-DJ-BX-0178		8,131
Edward Byrne Memorial Justice Assistance Grant Program - Public Safety		2019-DJ-BX-0495		1,201
				<u>19,332</u>
Total CFDA 16.738				247,581
<i>(Passed through Ohio Office of Criminal Justice Services)</i>				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2018-PC-NFS-7814		1,306
Paul Coverdell Forensic Sciences Improvement Grant Program		2019-PC-NFS-7814		33,135
				<u>34,441</u>
<i>(Passed through National Court Appointed Special Advocate Association)</i>				
Court Appointed Special Advocates Issue Areas	16.756	OH10394-19-1019-IA		43,707
Professional Development Initiative		OH10394-19-1020-PD		6,450
Total CFDA 16.756				<u>50,157</u>
Innovative Responses to Behavior in the Community: Swift, Certain, and Fair Supervision Program (Direct) Innovatibe Response Grant	16.828	2018-HO-BX-001		177,305
Equitable Sharing Program (Direct) Equitable Sharing Agreement and Certification (ESAC)	16.922	NCIC-OH-0770000		155,904
TOTAL U.S. DEPARTMENT OF JUSTICE				<u>1,751,409</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>(Passed through Ohio Department of Transportation)</i>				
Highway Planning and Construction Cluster:				
Arlington Road (CR15-5.65)	20.205	88528		2,404
SR 0018 02.11 (Walkway)		103028		66,051
Medina-Line Road (CR-2)		103085		54,779
Portage Lakes Drive		103818		161,198
CR 0009 Riverview Rd Bridge		105067		1,097,668
CR 0206 01.45		106668		639,515
Cleve-Mass Rd (Ridgewood)		108131		257,500
2020 CEAO Safety Studies		110515		36,900
Total Highway Planning and Construction Cluster				<u>2,316,015</u>
<i>(Passed through Ohio Department of Public Safety)</i>				
Highway Safety Cluster:				
State and Community Highway Safety:				
Impaired Driving Enforcement Program (IDEP)/ Selective Traffic				
Enforcement Program (STEP) 2020	20.600	IDEP/STEP 2020 O-00073		31,489
IDEP/STEP 2021		IDEP/STEP 2021 O-00032		6,291
Safe Communities FFY 2020		69A37519300004020OH0		26,988
Safe Communities FFY 2021		69A37520300004020OH0		8,746
Total CFDA 20.600				<u>73,514</u>

SUMMIT COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed-Through Through to Subrecipients	Total Federal Expenditures
National Priority Safety Programs:				
OVI Task Force FFY 2020	20.616	39A3751930000405DOHL		99,548
OVI Task Force FFY 2021		69A3752030000405DOHL		18,957
DREC-2020-O-00005		39A3751930000405DOHL		6,842
DREC-2021-O-00003		69A3752030000405DOHL		815
DDEP-2020-Summit County Sheriff Office		39A3751930000405DOHL		1,669
DDEP-2021-Summit County Sheriff Office		69A3752030000405DOHL		1,489
Total CFDA 20.616				<u>129,320</u>
Total Highway Safety Cluster				202,834
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>2,518,849</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>(Passed through Ohio Department of Education)</i>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	SFY 19-20		17,204
School Breakfast Program		SFY 20-21		6,242
Total CFDA 10.553				<u>23,446</u>
National School Lunch Program	10.555	SFY 19-20		32,312
National School Lunch Program		SFY 20-21		11,832
Total CFDA 10.555				<u>44,144</u>
Total Child Nutrition Cluster				67,590
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Supplemental Nutrition Assistance Program Cluster:				
Food Assistance E&T	10.561	G-2021-11-5994	32,378	78,348
Food Assistance E&T 50% Allowance		G-2021-11-5994		3,192
Food Assistance		G-2021-11-5994		3,001,298
Total Supplemental Nutrition Assistance Program Cluster			<u>32,378</u>	<u>3,082,838</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>32,378</u>	<u>3,150,428</u>
<u>U.S. DEPARTMENT OF ENERGY</u>				
<i>(Passed Through Ohio Development Services Agency)</i>				
Weatherization Assistance for Low-Income Persons	81.042	FY19-20 DOE		209,112
Weatherization Assistance for Low-Income Persons		FY20-21 DOE		284,858
Total CFDA 81.042				<u>493,970</u>
TOTAL U.S. DEPARTMENT OF ENERGY				<u>493,970</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Substance Abuse and Mental Health Services (Direct)				
Valor Court Expension and Enhancement Project	93.243	1H79TI081164-02		279,519
Multi-Jurisdictional Drug Court Grant		6H79TI080184-01M001		300,696
Total CFDA 93.243				<u>580,215</u>
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Child Care and Development Fund Block Grant Cluster:				
Child Care Non-Admin	93.575	G-2021-11-5994		831,901
Total Child Care and Development Fund Block Grant Cluster				<u>831,901</u>

SUMMIT COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed-Through Through to Subrecipients	Total Federal Expenditures
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Promoting Safe and Stable Families:				
ESAA Reunification	93.556	G-2021-11-5994		332,598
ESAA Preservation		G-2021-11-5994		47,302
Caseworker Visits		G-2021-11-5994		40,309
Post Adoption Special		G-2021-11-5994		612,405
Total CFDA 93.556				<u>1,032,614</u>
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Temporary Assistance for Needy Families (TANF) Cluster:				
TANF Administration	93.558	G-2021-11-5994	147,474	2,878,429
Covid 19 - TANF Administration		G-2021-11-5994	245,704	245,704
CCMEP TANF Administration - CDJFS Lead		G-2021-11-5994	85,930	112,184
CCMEP TANF Regular - CDJFS Lead		G-2021-11-5994	1,351,601	2,645,423
Kinship Caregiver		G-2021-11-5994	275,333	275,333
TANF Regular		G-2021-11-5994	1,940,388	3,149,430
Covid 19 - TANF Regular		G-2021-11-5994	2,257,598	2,257,598
Covid 19 - TANF Summer Youth		G-2021-11-5994	656,333	699,299
TANF Earn/Collections		G-2021-11-5994		9,642
Fraud Awareness		G-2021-11-5994		1,940
TANF Independent Living		G-2021-11-5994		75,702
Total TANF Cluster			<u>6,960,361</u>	<u>12,350,684</u>
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Child Support Enforcement				
Federal Child Support	93.563	G-2021-11-5995		4,026,362
County Incentives		G-2021-11-5995		1,159,068
Total CFDA 93.563				<u>5,185,430</u>
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Refugee and Entrant Assistance - State Administered Programs:				
Refugee and Entrant Assistance	93.566	G-2021-11-5994		2,529
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Stephanie Tubbs Jones Child Welfare Services Program				
Title IV-B	93.645	G-2021-11-5994		216,046
Title IV-B Administration		G-2021-11-5994		29,242
Regional Training Center		G-2021-06-0248/0249		119,475
Total CFDA 93.645				<u>364,763</u>
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Foster Care-Title IV-E				
Title IV-E Contract Services	93.658	G-2021-11-5994		91,371
Title IV-E Contract Services 75/25		G-2021-11-5994		693
Title IV-E Admin and Training		G-2021-11-5994		2,375,855
Title IV-E Admin and Training 75/25		G-2021-11-5994		42,782
Title IV-E Foster Care Services		CY2020		6,421,342
Regional Training Center		G-2021-06-0248/0249		309,798
Total CFDA 93.658				<u>9,241,841</u>

SUMMIT COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed-Through Through to Subrecipients	Total Federal Expenditures
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Adoption Assistance				
Title IV-E Contract Services	93.659	G-2021-11-5994		236,165
Title IV-E Contract Services 75/25		G-2021-11-5994		99,363
Title IV-E Admin and Training		G-2021-11-5994		5,544,115
Regional Training Center		G-2021-06-0248/0249		129,576
Total CFDA 93.659				<u>6,009,219</u>
<i>(Passed through Cuyahoga County ADAMHS Board)</i>				
Covid-19 Emergency grants to address mental health and substance abuse	93.665	H79FG000202	1,007	1,007
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Social Services Block Grant				
Title XX Base	93.667	G-2021-11-5994	448,031	1,676,365
Covid-19 Title XX Base		G-2021-11-5994	150,309	150,309
Title XX Transfer		G-2021-11-5994	611,637	4,208,124
Regional Training Center		G-2021-06-0248/0249		1,662
Total Social Services Block Grant			<u>1,209,977</u>	<u>6,036,460</u>
<i>(Passed through Ohio Department of Developmental Disabilities)</i>				
Social Services Block Grant - Title XX	93.667	2001OHSOSR		323,701
<i>(Passed through Ohio Department of Mental Health and Addiction Services)</i>				
Social Services Block Grant				
Social Services Block Grant - Title XX	93.667	TITLE XX FY20	180,987	180,987
Social Services Block Grant - Title XX		TITLE XX FY21	170,299	170,299
Total Social Services Block Grant			<u>351,286</u>	<u>351,286</u>
Total CFDA 93.667			1,561,263	6,711,447
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Chafee Foster Care Independence Program	93.674	G-2021-11-5994		533,063
<i>(Passed through Ohio Department of Job and Family Services)</i>				
State Children Health Inc Program	93.767	G-2021-11-5994		573,756
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Medical Assistance Program				
Medicaid	93.778	G-2021-11-5994		10,166,536
Medicaid Healthcheck Pass Through		G-2021-11-5994	38,413	45,016
Medicaid NET		G-2021-11-5994		1,457,336
Medicaid Child Welfare Related		G-2021-11-5994		23,186
Regional Training Center		G-2021-06-0248/0249		2,925
Total Medical Assistance Program			<u>38,413</u>	<u>11,694,999</u>
<i>(Passed through Ohio Department of Developmental Disabilities)</i>				
Medical Assistance Program	93.778	CY2020		1,646,727
Total Medicaid Cluster			38,413	13,341,726

SUMMIT COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed-Through Through to Subrecipients	Total Federal Expenditures
<i>(Passed through Ohio Department of Mental Health and Addiction Services)</i>				
State Opiate Response - Local Projects T/R	93.788	2000428	139,589	139,589
State Opiate Response - Local Projects T/R		2100462	153,999	153,999
State Opiate Response - Minority Community		2000538	9,039	9,039
State Opiate Response - Minority Community		2100482	7,158	7,158
Total CFDA 93.788			<u>309,785</u>	<u>309,785</u>
<i>(Passed through Ohio Department of Mental Health and Addiction Services)</i>				
Projects for Assistance in Transition from Homelessness (PATH)				
PATH - Homelessness	93.150	2000375	84,110	84,110
PATH - Homelessness		2100390	60,078	60,078
Total CFDA 93.150			<u>144,188</u>	<u>144,188</u>
<i>(Passed through Ohio Department of Mental Health and Addiction Services)</i>				
Clinical High Risk for Psychosis (CHR-P)	93.243	1H79SM081188-01	153,762	158,215
Clinical High Risk for Psychosis (CHR-P)		5H79SM081188-02	95,794	98,877
Total CFDA 93.243			<u>249,556</u>	<u>257,092</u>
<i>(Passed through Ohio Department of Mental Health and Addiction Services)</i>				
Block Grants for Community Mental Health Services				
Block Grant Base	93.958	FY2020	182,042	183,142
Block Grant Base		FY2021	182,035	183,135
Block Grant Base - Forensic Centers		FY2021		27,000
Block Grant Base - Court Program		FY2021	4,873	7,460
CCOE Jail Diversion		2000100	87,095	87,095
CCOE Jail Diversion		2000100	56,368	56,368
Total CFDA 93.958			<u>512,413</u>	<u>544,200</u>
<i>(Passed through Ohio Department of Mental Health and Addiction Services)</i>				
Block Grants for Prevention and Treatment of Substance Abuse				
Federal Block Grant - Per Capita (Treatment)	93.959	FY2020	813,365	813,365
Federal Block Grant - Per Capita (Treatment)		FY2021	619,256	619,256
Circle for Recovery		2000226	37,677	37,677
Circle for Recovery		2100163	37,677	37,677
Womens Set Aside:				
Community Health Center - Intensive Outpatient		2000062	432,669	432,669
Community Health Center - Intensive Outpatient		2100060	223,793	223,793
Interval Brotherhood Homes		2000083	75,576	75,576
Vantage Aging		2000228	14,805	14,805
Federal Block Grant - Per Capita (Prevention)		FY2020	298,900	298,900
Federal Block Grant - Per Capita (Prevention)		FY2021	264,713	264,713
Total CFDA 93.959			<u>2,818,431</u>	<u>2,818,431</u>
<i>(Passed through Ohio Department of Developmental Disabilities)</i>				
Low Income Home Energy Assistance	93.568	FY19-20 HHS		289,767
Low Income Home Energy Assistance		FY20-21 HHS		242,321
Total CFDA 93.568				<u>532,088</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND			<u>12,595,417</u>	<u>61,365,979</u>

SUMMIT COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed-Through Through to Subrecipients	Total Federal Expenditures
<u>SOCIAL SECURITY ADMINISTRATION</u>				
Social Security - Survivors Insurance (Direct)	96.004	N/A		232,412
Disability Insurance/SSI Cluster: Supplemental Security Income (Direct)	96.006	N/A		85,752
TOTAL SOCIAL SECURITY ADMINISTRATION				318,164
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>(Passed through Ohio Department of Mental Health and Addiction Services)</i>				
Crisis Counseling				
FEMA - ISP	97.032	4507DROHISCC	32,432	32,432
FEMA - RSP		2100690	51,943	51,943
Total CFDA 97.032			<u>84,375</u>	<u>84,375</u>
<i>(Passed through Ohio Emergency Management Agency)</i>				
Emergency Management Performance Grants				
Emergency Management Performance Grants FY19	97.042	EMC-2019-EP-00005		40,675
Emergency Management Performance Grants FY20		EMC-2020-EP-00004		141,590
Total CFDA 97.042				<u>182,265</u>
<i>(Passed through Ohio Department of Public Safety)</i>				
Homeland Security Grant Program				
State Homeland Security Grant FY17 DPSFE231	97.067	EMW-2017-SS-00065-S01		383,400
State Homeland Security Grant FY18 DPSFE240		EMW-2018-SS-00038-S01		133,751
SHSP - Law Enforcement DPFSFE231		EMW-2017-SS-00065-S01		232,347
SHSP - Law Enforcement DPFSFE40		EMW-2018-SS-00038-S01		96,044
SHSP - Law Enforcement DPFSFE45		EMW-2019-SS-00024-S01		36,360
Total CFDA 97.067				<u>881,902</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			84,375	1,148,542
<u>U.S. DEPARTMENT OF THE TREASURY</u>				
Covid-19 Coronavirus Relief Fund (Direct)	21.019		66,831,015	93,356,165
<i>(Passed through The Ohio Supreme Court)</i>				
Covid-19 Coronavirus Relief Fund - Remote Technology Grant	21.019	HB481-CRF-Local		47,621
Total CFDA 21.019			<u>66,831,015</u>	<u>93,403,786</u>
TOTAL U.S. DEPARTMENT OF THE TREASURY			66,831,015	93,403,786
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>				
<i>(Passed Through Ohio Secretary of State)</i>				
Election Security Grant Program				
Covid-19 CARES Grant	90.404	N/A		436,739
Security and Voter Accesibility Block Grant		2020 HAVA		28,059
Covid-19 Primary Election PPE and Cleaning Reimbursement		N/A		5,696
Security and Voter Accesibility Block Grant		2018 HAVA		90,317
TOTAL U.S. ELECTION ASSISTANCE COMMISSION				560,811
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 79,679,374	\$ 165,042,373

The accompanying notes are an intergral part of this schedule.

SUMMIT COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Summit County (the County) under programs of the federal government for the year ended December 31, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C - INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

The County passes certain federal awards received from U.S. Department of Housing and Urban Development, the U.S. Department of Labor, and the U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash. As a pass-through entity, 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 E - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE F - 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.

SUMMIT COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2020
(Continued)

NOTE G - TRANSFERS BETWEEN FEDERAL PROGRAMS

During 2020, the County made allowable transfers of \$4,281,488 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent \$12,350,684 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during 2020 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 16,632,172
Transfer to Social Services Block Grant	<u>(4,281,488)</u>
Total Temporary Assistance for Needy Families	<u>\$ 12,350,684</u>

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

Summit County
175 S. Main Street
Akron, Ohio 44308

To the 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 discretely presented component units and remaining fund information of Summit County (the County) as of and for the year ended December 31, 2020, 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, 2021, wherein we noted the County adopted Governmental Accounting Standards Board Statement No. 84. We, also, noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 financial statements. 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 report is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2021

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Summit County
175 S. Main Street
Akron, Ohio 44308

To the County Council:

Report on Compliance for each 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) *Compliance Supplement* that could directly and materially affect each of Summit County's major federal programs for the year ended December 31, 2020. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

The County's basic financial statements include the operations of Summit and Medina Workforce Area Council of Governments, which expended \$3,693,805 in federal awards which is not included in the County's Schedule of Expenditures of Federal Awards during the year ended December 31, 2020. Our audit, described below, did not include the operations of Summit and Medina Workforce Area Council of Governments because the component unit has a separate audit for its Federal award programs in accordance with the Uniform Guidance.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance 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 County'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 each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Efficient • Effective • Transparent

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 of its major federal programs for the year ended December 31, 2020.

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 the Uniform Guidance, 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 Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely-presented component units and the remaining fund information of Summit County (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. Our opinion also explained that the County adopted *Governmental Accounting Standards Board Statement No. 84* during the year and we also noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County. We issued our unmodified report thereon dated June 30, 2021. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 30, 2021. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance 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, and other additional procedures 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.



Keith Faber
Auditor of State
Columbus, Ohio

August 31, 2021

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SUMMIT COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2020

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 weaknesses in internal control 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 weaknesses in internal control 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 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Foster Care Program (93.658) Adoption Assistance (93.659) Child Support Enforcement (93.563) Coronavirus Relief Fund (21.019)
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 3,000,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR § 200.520?	No

**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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ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended December 31, 2020

County of Summit, Ohio



Kristen M.
Scalise CPA, CFE
Summit County Fiscal Officer

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COUNTY OF SUMMIT,
OHIO

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2020**

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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Assistant Director of Administration
Jennifer A. Boley

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INTRODUCTORY SECTION

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended December 31, 2020

County of Summit, Ohio



Kristen M.
Scalise CPA, CFE
Summit County Fiscal Officer

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COUNTY OF SUMMIT, OHIO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR FISCAL YEAR ENDED DECEMBER 31, 2020

TABLE OF CONTENTS

INTRODUCTORY SECTION

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

FINANCIAL SECTION

Independent Auditor's Report.....	3
Management's Discussion and Analysis.....	7

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statements:

Statement of Net Position.....	19
Statement of Activities.....	20

Fund Financial Statements:

Balance Sheet - Governmental Funds.....	22
Reconciliation of Total Governmental Fund Balances to the Statement of Net Position of Governmental Activities.....	24
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds.....	26
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds to the Statement of Activities.....	28
Statement of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual:	
General Fund.....	29
Job & Family Services Fund.....	30
Children Services Board Fund.....	31
Alcohol, Drug Addiction & Mental Health Fund.....	32
Board of Developmental Disabilities Fund.....	33
Opiate Lawsuit Settlements Fund.....	34
COVID-19 Relief Fund.....	35
Statement of Net Position - Proprietary Funds.....	36
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds.....	37
Statement of Cash Flows - Proprietary Funds.....	38
Statement of Fiduciary Net Position - Fiduciary Funds.....	40
Statement of Changes in Fiduciary Net Position - Fiduciary Funds.....	41

Notes to the Basic Financial Statements.....	43
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Required Supplementary Information:

Schedule of the County's Proportionate Share of the Net Pension Liability/Net Pension Asset - OPERS.....	126
Schedule of the County's Proportionate Share of the Net Pension Liability - STRS.....	128
Schedule of County Pension Contributions - OPERS.....	130
Schedule of County Pension Contributions - STRS.....	132
Schedule of the County's Proportionate Share of the Net OPEB Liability - OPERS.....	134
Schedule of the County's Proportionate Share of the Net OPEB Liability/(Asset) - STRS.....	135
Schedule of County OPEB Contributions - OPERS.....	136
Schedule of County OPEB Contributions - STRS.....	138
Notes to the Required Supplementary Information.....	140

COMBINING FINANCIAL STATEMENTS and INDIVIDUAL FUND SCHEDULES

General Fund Description.....	145
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - General Fund.....	146

COUNTY OF SUMMIT, OHIO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR FISCAL YEAR ENDED DECEMBER 31, 2020

TABLE OF CONTENTS
(Continued)

	<u>Page</u>
Combining Statements - Nonmajor Governmental Funds:	
Fund Descriptions.....	154
Schedule of Revenues, Expenditures and Changes in Fund Balance -	
Budget (Non-GAAP Basis) and Actual - Nonmajor Governmental Funds	
Hotel and Motel Fund.....	156
Delinquent Tax Fund.....	157
Recorder Equipment Fund.....	158
Real Estate Discount and Tax Installment Plan Administration Fund.....	159
Sheriff IV-D Process Serving Fund.....	160
Sheriff Rotary Fund.....	161
Sheriff Inmate Welfare Fund.....	162
Auto Insurance Repair and Retention Fund.....	163
Consumer Affairs Fund.....	164
SBC Inmate Phone Commission Fund.....	165
800 MHz Fund.....	166
Computer Aided Dispatch Fund.....	167
Veterans Monument and Donations Fund.....	168
Foreclosure Education and Prevention Fund.....	169
Prosecutor Municipal Contracts Fund.....	170
Building Standards Fund.....	171
Engineer Community Rotary Fund.....	172
Expedited Foreclosure Fund.....	173
Certificate of Title Administration Fund.....	174
Coronavirus Operating Fund.....	175
Combining Balance Sheet - Nonmajor Governmental Funds.....	176
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -	
Nonmajor Governmental Funds.....	177
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	178
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -	
Nonmajor Special Revenue Funds.....	180
Schedule of Revenues, Expenditures and Changes in Fund Balance -	
Budget (Non-GAAP Basis) and Actual - Special Revenue Funds	
Major Funds:	
Job & Family Services Fund.....	182
Children Services Board Fund.....	183
Alcohol, Drug Addiction & Mental Health Fund.....	184
Board of Developmental Disabilities Fund.....	185
Opiate Lawsuit Settlements Fund.....	186
COVID-19 Relief Fund.....	187
Nonmajor Funds:	
Motor Vehicle and Gas Tax Fund.....	188
Real Estate Assessment Fund.....	190
Delinquent Tax Assessment Collection Fund.....	191
Governmental Grants Fund.....	192
Other Special Revenue Funds.....	193
Child Support Enforcement Fund.....	194
Akron Zoo Project Fund.....	195
Emergency Management Agency Fund.....	196
Schedule of Revenues, Expenditures and Changes in Fund Balance -	
Budget (Non-GAAP Basis) and Actual - Nonmajor General Obligation Bond Retirement Fund.....	197
Combining Balance Sheet - Nonmajor Capital Projects Funds.....	198
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
Nonmajor Capital Projects Funds.....	199

COUNTY OF SUMMIT, OHIO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR FISCAL YEAR ENDED DECEMBER 31, 2020

TABLE OF CONTENTS
(Continued)

	<u>Page</u>
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - Capital Projects Funds	
Nonmajor Funds:	
General Capital Improvements Fund.....	200
Other Capital Improvements Fund.....	201
Proprietary Fund Descriptions.....	203
Combining Statements - Internal Service Funds:	
Combining Statement of Fund Net Position.....	204
Combining Statement of Revenues, Expenses and Changes in Fund Net Position.....	206
Combining Statement of Cash Flows.....	208
Combining Statements - Custodial Funds:	
Fund Description.....	211
Combining Statement of Fiduciary Net Position - Custodial Funds.....	212
Combining Statement of Changes in Fiduciary Net Position - Custodial Funds.....	214

STATISTICAL SECTION

	<u>Page</u>
Statistical Table Descriptions.....	S-3
	<u>Table</u>
Net Position by Component - Last Ten Years.....	1 S-4
Changes in Net Position - Last Ten Years.....	2 S-6
Program Revenues by Function/Program - Last Ten Years.....	3 S-8
Fund Balances, Governmental Funds - Last Ten Years.....	4 S-10
Changes in Funds Balances, Governmental Funds - Last Ten Years.....	5 S-12
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years.....	6 S-15
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years.....	7 S-16
Principal Taxpayers - Current Year and Nine Years Ago.....	8 S-18
Property Tax Levies and Collections Real and Public Utility Taxes - Last Ten Years.....	9 S-19
Ratios of Outstanding Debt by Type - Last Ten Years.....	10 S-20
Ratios of Net General Bonded Debt Outstanding - Last Ten Years.....	11 S-21
Computation of Direct and Overlapping Debt Attributable to Governmental Activities as of December 31, 2020...	12 S-23
Computation of Legal Debt Margin - Last Ten Years.....	13 S-24
Demographic and Economic Statistics - Last Ten Years.....	14 S-26
Principal Employers - Current Year and Nine Years Ago.....	15 S-27
County Government Employees by Function/Activity - Last Ten Years.....	16 S-28
Operating Indicators by Function/Activity - Last Ten Years.....	17 S-29
Capital Assets Statistics by Function/Activity - Last Ten Years.....	18 S-31

Acknowledgments



KRISTEN M. SCALISE CPA, CFE

Fiscal Officer County of Summit

June 30, 2021

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 Annual Comprehensive Financial Report (ACFR) for the fiscal year ended December 31, 2020. This ACFR conforms to the generally accepted accounting principles (GAAP) as applicable to local government entities set forth by the Governmental Accounting Standards Board (GASB). The report has been filed with the Auditor of State pursuant to Ohio Revised Code (ORC) Section 117.38. Responsibility for the accuracy of the data presented and the completeness and fairness of the presentation, including disclosures, rests with the County's management, and in particular the Fiscal Office of the County. We believe the data is accurate in all material respects and fairly reflects the County's financial position and the results of its operations. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

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

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

An independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; evaluating the overall financial statement presentation. Included in this ACFR is the unmodified ("clean") opinion on the County's financial statements for the year ended December 31, 2020 issued by the independent auditors, the Auditor of the State of Ohio. *U.S. Office of Management and Budget Compliance Supplement* requires an independent audit to be conducted annually. The audit, which includes procedures to fulfill federal Single Audit requirements, serves to maintain and strengthen the integrity of the County's accounting and budgetary controls. The Single Audit, which meets the Compliance Supplement requirements, is published under separate cover and can be obtained by sending a written request to the County of Summit Fiscal Office, 175 South Main Street, Room 400, Akron, Ohio, 44308.

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

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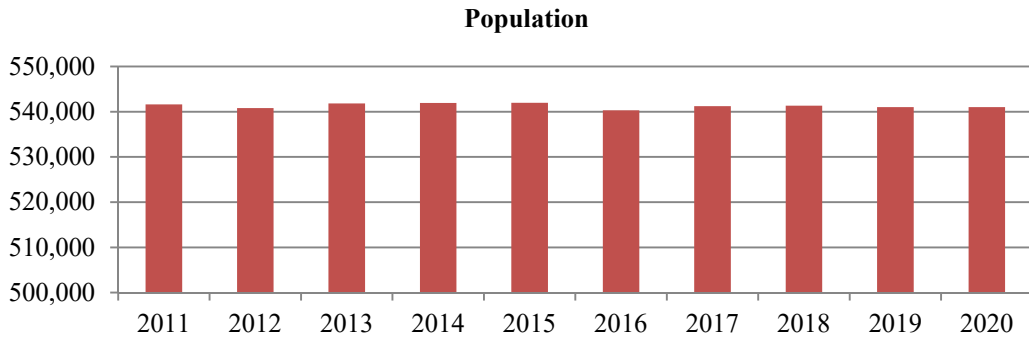


**Letter of Transmittal
For the Year Ended December 31, 2020**

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. As of the time of the filing of this ACFR, the U.S. Census Bureau has not released the 2020 Census data, therefore some demographic data has not been updated.



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

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

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

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

The financial statements contained within this ACFR 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.

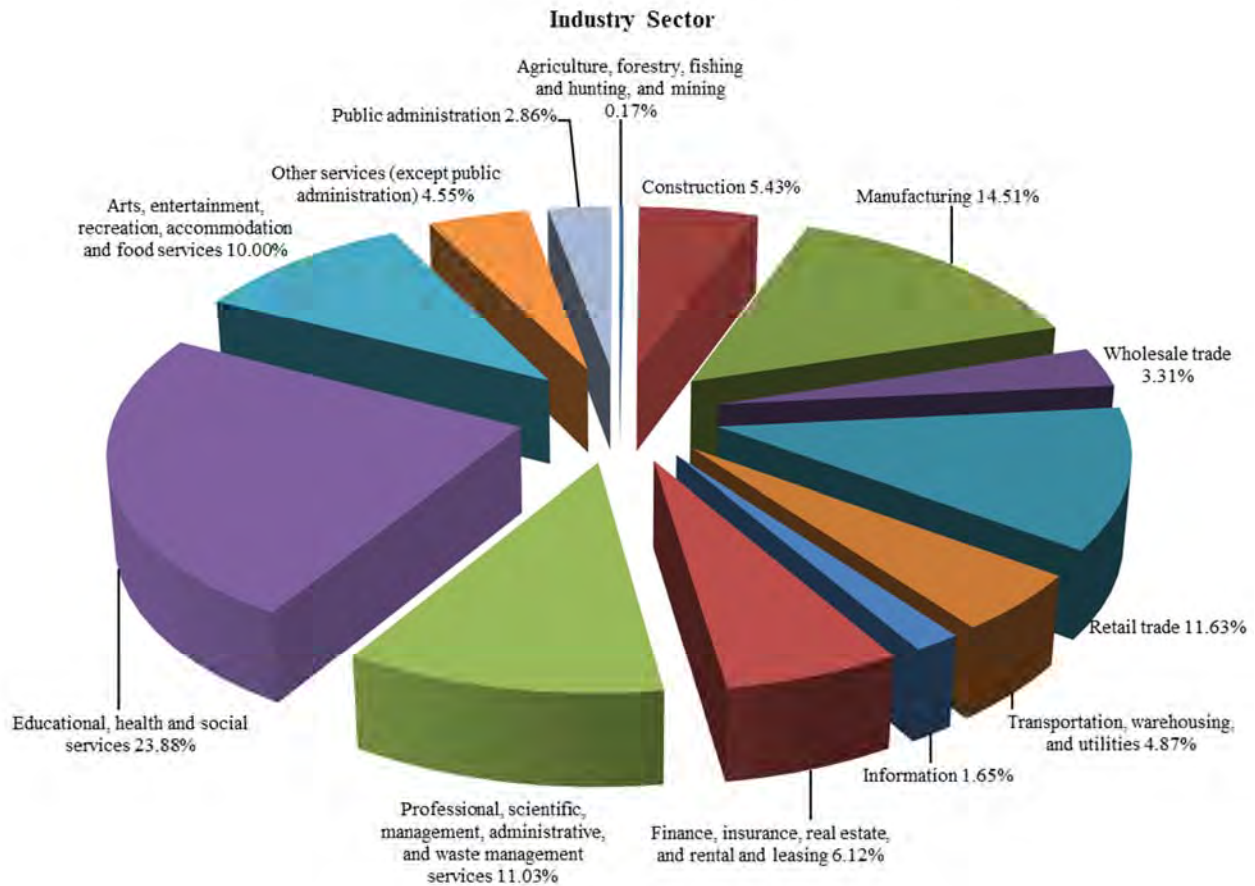
**Letter of Transmittal
For the Year Ended December 31, 2020**

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

Factors Affecting Financial Condition

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

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



Letter of Transmittal
For the Year Ended December 31, 2020

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 World and North American Headquarters and Innovation Center of The Goodyear Tire & Rubber Company and the North and South American Technical Center for Bridgestone Americas Tire Operations, LLC are both located in the County.

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. According to the Greater Akron Chamber, there are more than 140,000 people employed by polymer-related companies in the region. The greater Akron region is home to the largest number of polymer companies in Ohio. Custom molders, captive molders, resin processors, and equipment manufactures all call Ohio home.

The University of Akron's School of Polymer Science and Polymer Engineering, the world's largest academic polymer program, is at the heart of the area's polymer research activity. The University is home to the greatest concentration of polymer expertise. In 2010, the University opened the National Polymer Innovation Center, and subsequently created the Akron Functional Material Center, which houses the Center for Biomaterials in Medicine, to capitalize on the polymer research being conducted at the University. College faculty members have generated over 160 active patents and have licensed technologies that have been commercialized worldwide.

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. Bridgestone produces its race-tire lines in the County and recently announced that it would build a new state-of-art facility for building its race-tires line across from its Technical Center. Nexen Tire Corporation recently opened a new state-of-art tire technology center in Richfield. At this center, tires will be designed and developed for the North American market, which has its own unique demands and performance requirements. Nexen Tire America Technology Center will be 50% dedicated to OE tire development; 25% replacement tire development; and 25% future tire technology. Each of these companies is critical to polymer research and development and supports hundreds of suppliers in the region. Additionally, these companies, and the suppliers they support are responsible for employing thousands of individuals in the County and Northeast Ohio.

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

Summa, a nonprofit system, is one of the largest health-care delivery systems in the State. Summa has 1,374 beds and more than 878 credentialed physicians at its six facilities in the region, and employs a total of 5,790 employees, nurses and health care professionals. The second largest hospital system in the County, Cleveland Clinic Akron General, is a nonprofit system, which has grown to a 532-registered-bed, adult, tertiary care, not-for profit, teaching hospital. Today it is staffed with more than 1,000 physicians, 5,017 healthcare professionals and support staff who serve a population of more than 1.2 million people throughout a five county region.

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

**Letter of Transmittal
For the Year Ended December 31, 2020**

The County entered into a public-private partnership with the City of Akron, APV Engineered Coatings, the Greater Akron Chamber of Commerce, FirstEnergy, and Pleasant Valley Corporation to redevelop the former Firestone Tire Company site. The County will consolidate its Sanitary Sewer Services Department in a 50,000 square foot operations facility in the new business park. Pleasant Valley Corporation announced that it intends to build an 85,000 square foot warehouse and manufacturing facility in the business park. This facility is anticipated to bring new jobs to the area.

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. As expected the COVID-19 pandemic had a significant impact on unemployment during 2020. According to the Ohio Department of Job and Family Services, as of December 2020, the County’s average unemployment rate increased from 4.0 percent in 2019 to 5.2 percent as of December 2020. This ranks the County 39th against the other 88 counties in Ohio. Ohio’s average unemployment rate increased from 4.1 in 2019 to 5.7 percent as of December 2020. The national average rate increased from 3.5 percent to 6.7 percent over the year.



With the development of new business sectors in the County, the proportion of manufacturing activity has decreased. According to Census data, manufacturing jobs in the County represented 16.3% of total jobs in 2010; 23.4% in 2000; 25.9% in 1990; 30% in 1985; 32.0% in 1980; and 51.0% in 1970. Census data for 2020 is not yet available. 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.

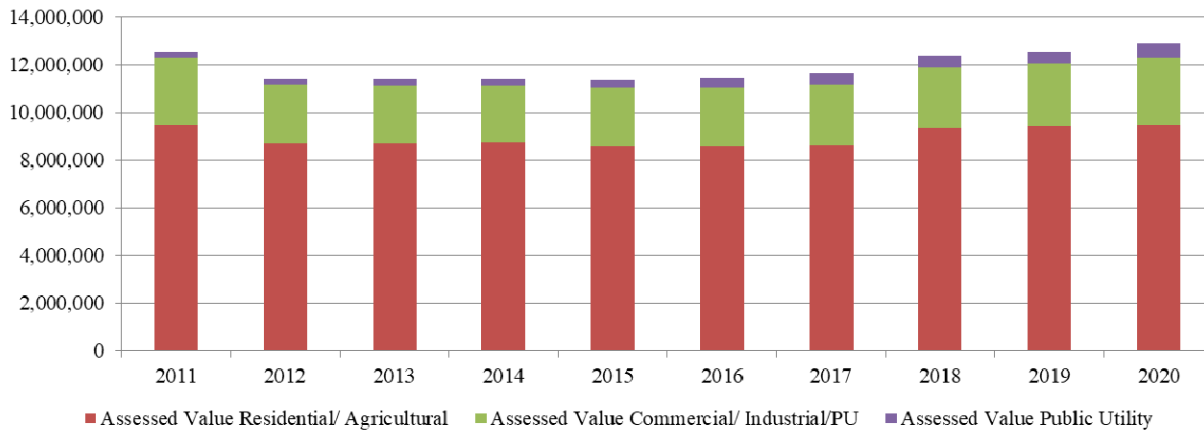
**Letter of Transmittal
For the Year Ended December 31, 2020**

During 2020, 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 \$170.9 million in 2020, with \$70.4 million in residential/agricultural and \$188.2 million in commercial/industrial construction. In comparison, 2019 total new construction was \$261.4 million. The appraisal cycle is six years, with an update performed at the mid-point. In 2020, the County completed the six year reappraisal which resulted in an increase in real property values.

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

Assessed Value of Taxable Property (000's omitted)



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

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

The budget may be amended or supplemented at any time during the year upon formal action of County Council. Transfers of cash between funds require authorization by County Council. Appropriations lapse at the end of the year. The County Council adopted the County’s 2021 operating budget on December 7, 2020. Additional information on the County’s budgetary process can be found in Note 2 to the basic financial statements.

ORC § 5705.13 and ORC § 5705.29 permit the taxing authority of a political subdivision to establish reserve balance accounts and to estimate contingent expenditures. The County’s Budget Stabilization fund has a balance of \$25.3 million at December 31, 2020, and is shown as unassigned in the General Fund.

Letter of Transmittal
For the Year Ended December 31, 2020

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, 2020, the County had \$69.7 million cash and investments in its General Fund and \$499.2 million for the entire reporting entity. The cash and investments balance includes the designated monies previously described.

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

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

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

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 2021 total budget for all funds of \$569.3 million represents a decrease of .8% compared to 2020's final adjusted budget of \$573.9 million. In total, the County's overall annual budget remains \$2.1 million below 2008's and total appropriations within the County General Fund are nearly \$1.4 million less than 2008. It is currently estimated that Summit County will finish 2020 with its \$25.3 million Budget Stabilization Fund fully intact. Throughout 2021, the County will continue to take steps to eliminate duplicated services, equipment and materials, and reduce personnel costs through attrition.

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.

Major Initiatives The County of Summit and City of Akron jointly operate an 800MHz Regional Radio System (RRS) which provides interoperable, mission critical voice and data communications for Law, Fire, EMS, Public Works, and Transportation for over 30 user agencies/communities in Summit County. The total project costs include the County and City of Akron's share for upgrading the system to an Astro P25 compliant platform. This \$18.4 million project provides a state of the art, radio communications system which allows emergency, healthcare, school district and public service employees throughout Summit County to communicate and coordinate services.

**Letter of Transmittal
For the Year Ended December 31, 2020**

The County has begun the next phase of the planned investment into the modernization and improvement of its safety communications systems. It is anticipated that the County will need to spend several million dollars on upgrades to its combined dispatch center in the coming years as well. The County is continuing to move forward with the computer aided consolidated dispatch system with the cities of Akron, Cuyahoga Falls, Fairlawn, Tallmadge, and Stow. The initial term for this agreement is for a term of 10 years. As additional communities join the agreement, the cost for each community will decrease.

The 2020-2025 Capital Improvement Program includes more than \$12 million in various facility improvements and \$27.3 million for environmental mitigation and sanitary sewer improvements. This 2021 plan directs, \$8.9 million to acquire property in Cuyahoga Falls and Barberton and make improvements for all property for the Board of Developmental Disability, \$2.3 million to upgrade lighting in the County buildings to LED lights, \$3.4 million to replace the heating and cooling plants and upgrade plumbing at the County Jail, and \$4.6 million for a new voting equipment system for the Board of Elections.

Awards and Acknowledgments

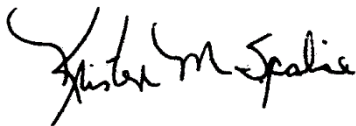
Awards The Government Finance Officers Association (GFOA) awarded us the Certificate of Achievement for Excellence in Financial Reporting to the County for its annual comprehensive financial report (ACFR) for the fiscal year ended December 31, 2020. The County has received this prestigious award for thirty-four 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 ACFR 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 ACFR 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, 2020. This was the eighteenth consecutive year, and twentieth 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 ACFR. 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.

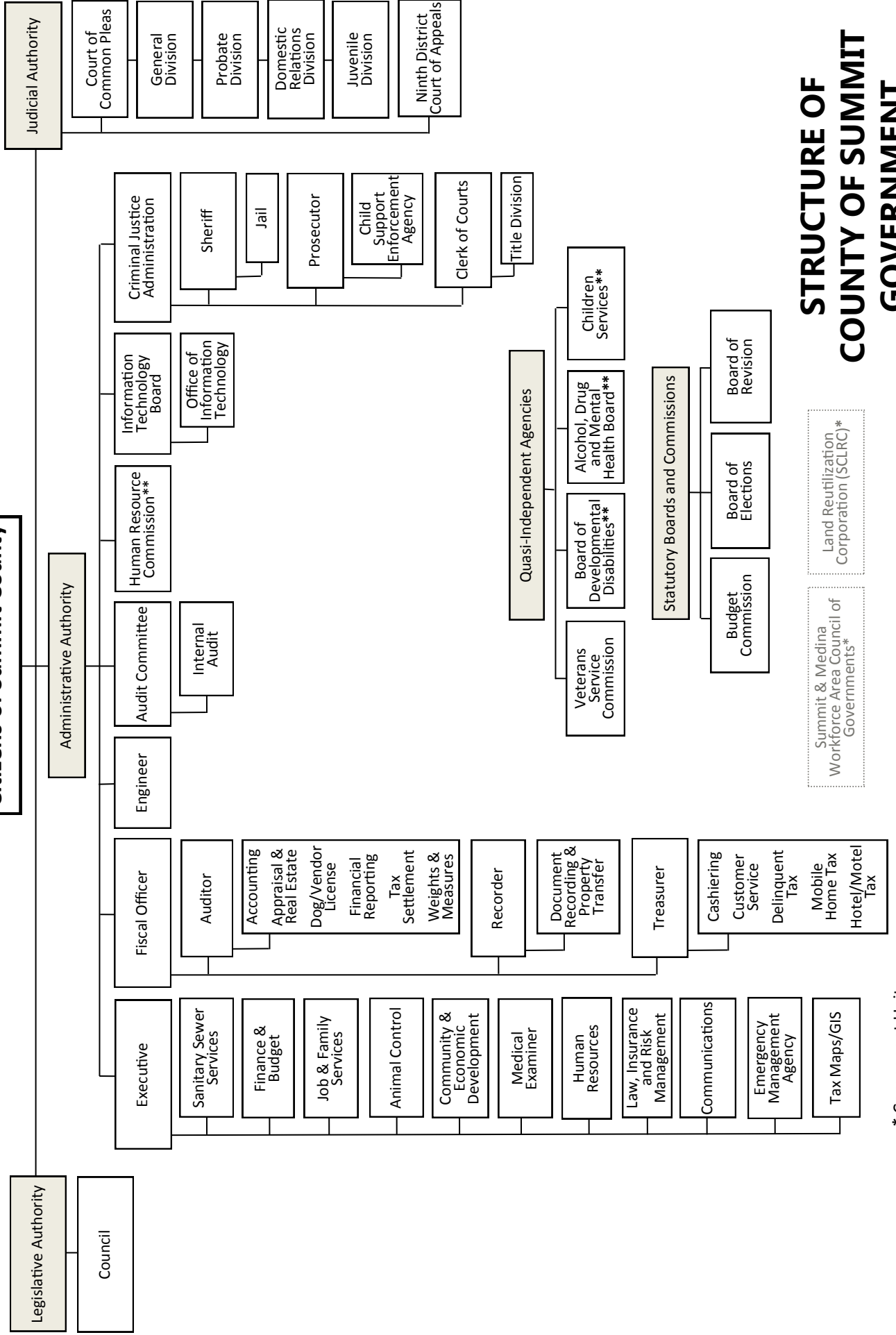
Finally, I wish to thank the citizens of the County of Summit for this opportunity to continue to improve the professionalism of financial reporting for the County.

Sincerely,



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

Citizens of Summit County



STRUCTURE OF COUNTY OF SUMMIT GOVERNMENT

Summit & Medina Workforce Area Council of Governments*

Land Reutilization Corporation (SCLRC)*

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

COUNTY OF SUMMIT, OHIO
ELECTED OFFICIALS
DECEMBER 31, 2020

COUNTY COUNCIL

Jeffrey E. Wilhite, President	Ronald J. Koehler
Elizabeth Walters, Vice President	Bethany A. McKenney
John A. Donofrio	Gloria J. Rodgers
Paula S. Prentice	Jerry E. Feeman
Clair E. Dickinson	Veronica R. Sims
John N. Schmidt	

COUNTY OFFICIALS

Sandra J. Kurt	CLERK OF COURTS
Alan Brubaker	ENGINEER
Ilene L. Shapiro	EXECUTIVE
Kristen M. Scalise	FISCAL OFFICER
Sherri Bevan Walsh	PROSECUTOR
Stephen M. Barry	SHERIFF

COMMON PLEAS COURT JUDGES

GENERAL DIVISION	DOMESTIC RELATIONS DIVISION
Alison Breaux	Katarina V. Cook
Christine Croce	John P. Quinn, Jr.
Amy Corrigan Jones	
Alison McCarty	PROBATE DIVISION
Kelly McLaughlin	Elinore Marsh Stormer
Kathryn Michael	
Tammy O'Brien	JUVENILE DIVISION
Joy M. Oldfield	Linda T. Teodosio
Susan Baker Ross	
Mary Margaret Rowlands	



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, 2019

Christopher P. Morrill

Executive Director/CEO



FINANCIAL SECTION

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended December 31, 2020

County of Summit, Ohio



Kristen M.
Scalise CPA, CFE
Summit County Fiscal Officer

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OHIO AUDITOR OF STATE KEITH FABER



Conference Center, Suite 154
6000 Frank Ave. NW
North Canton, OH 44720
EastRegion@ohioauditor.gov
(800) 443-9272

INDEPENDENT AUDITOR'S REPORT

Summit County
175 South Main Street
Akron, Ohio 44308

To the County Council:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and the remaining fund information of Summit County, Ohio (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and the remaining fund information of the County, as of December 31, 2020, 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, Board of Developmental Disabilities, Opiate Lawsuit Settlements, and COVID-19 Relief funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2020, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Also, as discussed in Note 24 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. We did not modify our opinion regarding these matters.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated June 30, 2021, 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.



Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2021

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County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
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, 2020. 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 2020 are as follows:

- The assets of the County plus deferred outflows of resources exceeded its liabilities plus deferred inflows of resources at the close of the year ended December 31, 2020, by \$431,561,231 (net position).
- The County's total net position increased \$46,388,425. Net position related to governmental activities increased \$42,391,492, which represents an increase of 21.4 percent from 2019. Net position related to business-type activities increased \$3,996,933 which represents an increase of 2.1 percent from 2019.
- For governmental activities, general revenues accounted for \$252,950,470 or 44.3 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 \$318,273,062 or 55.7 percent of total revenues of \$571,223,532.
- The County had \$528,832,040 in expenses related to governmental activities; only \$318,273,062 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 \$252,950,470 were adequate to provide for these programs by \$42,391,492.
- Among major funds, the General Fund had \$151,962,661 in revenues and \$123,219,781 in expenditures. The General Fund's fund balance increased to \$77,106,909, an increase of \$16,058,247 from 2019.
- The County's total debt decreased \$12,914,113 during the current year.

Using This Annual Comprehensive Financial Report (ACFR)

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, 2020
Unaudited

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

The analysis of the County as a whole begins on page 10. One of the most important questions asked about the County's finances is, "How did we do financially during 2020?" The Statement of Net Position and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual method of accounting similar to the accounting used by most private-sector companies. This method of accounting takes into account, all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

The government-wide financial statements can be found on pages 19-21 of this report.

Fund Financial Statements

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

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds, not on the County as a whole. The County's major governmental funds are: General; Job & Family Services; Children Services Board; Alcohol, Drug Addiction & Mental Health, Board of Developmental Disabilities, Opiate Lawsuit Settlements and COVID-19 Relief funds. The major proprietary fund is the Sewer Revenue fund.

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

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

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

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

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

Proprietary Funds The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for its 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, property and casualty insurance, workers' compensation, telephone systems, internal audit, geographic information systems and information technology.

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

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

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information, combining and individual fund statements, schedules and statistical section.

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County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

Government-Wide Financial Analysis

The following table provides a summary of the County's net position for 2020 compared to 2019. The net position at December 31, 2020 has been restated as described in Note 3.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2020	Restated 2019	2020	2019	2020	Restated 2019
Assets						
Current and Other Assets	\$ 663,391,707	\$ 596,252,537	\$ 31,463,031	\$ 38,885,771	\$ 694,854,738	\$ 635,138,308
Net OPEB Asset	102,498	95,692	-	-	102,498	95,692
Capital Assets, Net	214,469,613	211,859,587	229,367,435	216,463,638	443,837,048	428,323,225
<i>Total Assets</i>	<u>877,963,818</u>	<u>808,207,816</u>	<u>260,830,466</u>	<u>255,349,409</u>	<u>1,138,794,284</u>	<u>1,063,557,225</u>
Deferred Outflows of Resources						
Deferred Charge on Refunding	-	39,749	622,488	742,805	622,488	782,554
Pension	33,093,388	87,106,419	1,729,795	4,656,395	34,823,183	91,762,814
OPEB	22,825,843	11,427,167	1,196,205	742,416	24,022,048	12,169,583
<i>Total Deferred Outflows of Resources</i>	<u>55,919,231</u>	<u>98,573,335</u>	<u>3,548,488</u>	<u>6,141,616</u>	<u>59,467,719</u>	<u>104,714,951</u>
Liabilities						
Current and Other Liabilities	25,907,852	19,994,098	14,464,012	18,553,709	40,371,864	38,547,807
Long-Term Liabilities:						
Due Within One Year	19,025,553	20,775,095	6,400,072	6,423,507	25,425,625	27,198,602
Due in More Than One Year:						
Net Pension Liability	207,406,670	294,523,342	10,173,788	14,760,587	217,580,458	309,283,929
Net OPEB Liability	142,135,364	138,059,043	7,019,837	6,949,234	149,155,201	145,008,277
Other Amounts	71,928,580	75,079,597	31,264,995	27,202,686	103,193,575	102,282,283
<i>Total Liabilities</i>	<u>466,404,019</u>	<u>548,431,175</u>	<u>69,322,704</u>	<u>73,889,723</u>	<u>535,726,723</u>	<u>622,320,898</u>
Deferred Inflows of Resources						
Property Taxes	155,151,654	150,842,184	-	-	155,151,654	150,842,184
Deferred Amount on Refunding	6,373	-	-	-	6,373	-
Pension	48,532,380	7,134,751	2,475,841	193,815	51,008,221	7,328,566
OPEB	23,612,957	2,588,867	1,194,844	18,855	24,807,801	2,607,722
<i>Total Deferred Inflows of Resources</i>	<u>227,303,364</u>	<u>160,565,802</u>	<u>3,670,685</u>	<u>212,670</u>	<u>230,974,049</u>	<u>160,778,472</u>
Net Position						
Net Investment in Capital Assets	190,803,011	183,034,842	193,011,946	184,311,296	383,814,957	367,346,138
Restricted	338,356,435	310,123,093	-	-	338,356,435	310,123,093
Unrestricted	(288,983,780)	(295,373,761)	(1,626,381)	3,077,336	(290,610,161)	(292,296,425)
<i>Total Net Position</i>	<u>\$ 240,175,666</u>	<u>\$ 197,784,174</u>	<u>\$ 191,385,565</u>	<u>\$ 187,388,632</u>	<u>\$ 431,561,231</u>	<u>\$ 385,172,806</u>

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

At December 31, 2020, the net pension liability is the largest single liability reported by the County and the net other postemployment benefits (OPEB) liability is the second largest liability reported by the County at December 31, 2020. The net pension liability is reported pursuant to Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." The net other postemployment benefits (OPEB) liability/asset is reported pursuant to GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability, and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB and the net OPEB asset.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability/asset* or *net OPEB liability/asset*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability/asset and the net OPEB liability/asset to equal the County's proportionate share of each plan's collective:

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

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require, the retirement systems to provide health care to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

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

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's change in net pension liability/asset and net OPEB liability/asset, respectively, not accounted for as deferred inflows/outflows.

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 \$431,561,231 (\$240,175,666 in governmental activities and \$191,385,565 in business-type activities) at the close of the most recent year. The County's financial position improved for both governmental activities and business-type activities.

A large portion of all of the County's net position, \$383,814,957, reflects its investment in capital assets (e.g., land, buildings, infrastructure, intangibles, and machinery and equipment), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

A portion of the County's net position, \$338,356,435, represents resources that are subject to external restrictions on how they may be used. The remaining balance, unrestricted net position, has a negative balance of \$290,610,161.

Prior to the implementation of GASB 68 and GASB 75, the County was able to report positive balances in all three categories of net position, both for the County as a whole, as well as for its separate governmental and business-type activities. However, after implementation the unrestricted portion of net position now has a negative balance.

Long-term liabilities decreased primarily due to a decrease in the net pension liability. This liability is outside of the control of the County. The County contributes its statutorily required contributions to the pension systems; however, it's the pension systems that collect, hold and distribute pensions to County employees, not the County. The pension liability will fluctuate annually due to a number of factors including investment returns, actuarial assumptions used, and the County's proportionate share of net pension costs.

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

As a result, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB and the net OPEB asset. Had the County not applied the requirements of GASB 68 and GASB 75, the unrestricted net position for governmental activities and business-type activities would have been as follows for 2020 and 2019:

	Governmental Activities	Governmental Activities	Business-Type Activities	Business-Type Activities
	2020	Restated 2019	2020	2019
Unrestricted net position (with GASB 68/GASB 75)	\$ (288,983,780)	\$ (295,373,761)	\$ (1,626,381)	\$ 3,077,336
GASB 68 calculations:				
Add: Deferred inflows related to pension	48,532,380	7,134,751	2,475,841	193,815
Add: Net pension liability	207,406,670	294,523,342	10,173,788	14,760,587
Less: Deferred outflows related to pension	(33,093,388)	(87,106,419)	(1,729,795)	(4,656,395)
GASB 75 calculations:				
Add: Deferred inflows related to OPEB	23,612,957	2,588,867	1,194,844	18,855
Add: Net OPEB liability	142,135,364	138,059,043	7,019,837	6,949,234
Less: Net OPEB asset	(102,498)	(95,692)	-	-
Less: Deferred outflows related to OPEB	(22,825,843)	(11,427,167)	(1,196,205)	(742,416)
<i>Unrestricted net position (without GASB 68/GASB 75)</i>	<u>\$ 76,681,862</u>	<u>\$ 48,302,964</u>	<u>\$ 16,311,929</u>	<u>\$ 19,601,016</u>

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2020 and 2019. The net position at December 31, 2019 has been restated as described in Note 3.

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2020	Restated 2019	2020	2019	2020	Restated 2019
Revenues						
<i>Program Revenues</i>						
Charges for Services and Sales	\$ 72,469,718	\$ 70,038,855	\$ 45,799,009	\$ 46,633,245	\$ 118,268,727	\$ 116,672,100
Operating Grants and Contributions	241,824,485	156,965,264	939,730	1,099	242,764,215	156,966,363
Capital Grants and Contributions	3,978,859	738,914	3,355,053	2,966,933	7,333,912	3,705,847
<i>Total Program Revenues</i>	<u>318,273,062</u>	<u>227,743,033</u>	<u>50,093,792</u>	<u>49,601,277</u>	<u>368,366,854</u>	<u>277,344,310</u>
<i>General Revenues</i>						
Property Taxes	153,588,082	129,749,035	-	-	153,588,082	129,749,035
Sales and Use Tax	49,456,841	47,672,289	-	-	49,456,841	47,672,289
Other Taxes	16,538,928	16,042,834	-	-	16,538,928	16,042,834
Unrestricted Contributions	18,404,026	14,427,625	-	-	18,404,026	14,427,625
Investment Income	7,148,364	10,442,682	1,289	128,741	7,149,653	10,571,423
Miscellaneous	7,814,229	116,304,738	194,481	1,888,729	8,008,710	118,193,467
<i>Total General Revenues</i>	<u>252,950,470</u>	<u>334,639,203</u>	<u>195,770</u>	<u>2,017,470</u>	<u>253,146,240</u>	<u>336,656,673</u>
<i>Total Revenues</i>	<u>571,223,532</u>	<u>562,382,236</u>	<u>50,289,562</u>	<u>51,618,747</u>	<u>621,513,094</u>	<u>614,000,983</u>
Program Expenses						
General Government:						
Legislative and Executive	46,700,307	48,908,667	-	-	46,700,307	48,908,667
Judicial	35,597,069	44,749,575	-	-	35,597,069	44,749,575
Public Safety	141,676,625	111,914,352	-	-	141,676,625	111,914,352
Public Works	16,252,474	23,557,641	-	-	16,252,474	23,557,641
Health	122,649,286	112,254,910	-	-	122,649,286	112,254,910
Economic Development	19,532,934	11,318,338	-	-	19,532,934	11,318,338
Human Services	134,432,892	129,748,998	-	-	134,432,892	129,748,998
Recreation	9,542,321	9,125,561	-	-	9,542,321	9,125,561
Interest and Fiscal Charges	2,448,132	2,657,382	-	-	2,448,132	2,657,382
Sewer	-	-	46,292,629	61,973,769	46,292,629	61,973,769
<i>Total Program Expenses</i>	<u>528,832,040</u>	<u>494,235,424</u>	<u>46,292,629</u>	<u>61,973,769</u>	<u>575,124,669</u>	<u>556,209,193</u>
<i>Change in Net Position Before Transfers</i>	42,391,492	68,146,812	3,996,933	(10,355,022)	46,388,425	57,791,790
Transfers	-	29,990	-	(29,990)	-	-
<i>Change in Net Position</i>	42,391,492	68,176,802	3,996,933	(10,385,012)	46,388,425	57,791,790
<i>Net Position Beginning of Year - Restated</i>	197,784,174	N/A	187,388,632	197,773,644	385,172,806	N/A
<i>Net Position End of Year</i>	<u>\$ 240,175,666</u>	<u>\$ 197,784,174</u>	<u>\$ 191,385,565</u>	<u>\$ 187,388,632</u>	<u>\$ 431,561,231</u>	<u>\$ 385,172,806</u>

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

Governmental Activities

Governmental activities increased the County's net position by \$42,391,492, thereby accounting for a 21 percent increase from the prior year. Key elements of this increase are as follows:

- An increase in sales tax revenue of \$1,784,552 is the direct result of increased consumer spending.
- General revenues as a whole decreased \$81,688,733 (24 percent). This was primarily due to the decrease in miscellaneous revenue from opiate lawsuit settlements and investment income which is not specifically identifiable to a particular program.
- Program revenues as a whole increased \$90,530,029 (40 percent). This was primarily due to the increase in operating grants and contributions, specifically the COVID-19 funding.
- Program expenses as a whole increased \$34,596,616 (7 percent). Although the expenses for judicial (\$9,152,506), public works (\$7,305,167), legislative and executive (\$2,208,360) and interest and fiscal charges (\$209,250) decreased, they were offset by the increase in expenses for public safety (\$29,762,273), health (\$10,394,376), economic development (\$8,214,596), human services (\$4,683,894) and recreation (\$416,760).

Business-Type Activities

Business-type activities increased the County's net position by \$3,996,933, accounting for a 2 percent increase from the prior year. The key elements for this net increase was the decrease in program expenses of \$15,681,140 related to sewer projects.

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 \$391,813,075, an increase of \$41,953,424 in comparison with the prior year. Approximately 15 percent of this total amount of \$59,491,321 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 (\$7,386,876), restricted (\$304,253,984), and assigned (\$20,698,894).

The General Fund is the chief operating fund of the County. The fund balance of the County's General Fund increased \$16,058,247 during the current year to \$77,106,909. The unassigned fund balance of the General Fund was \$60,815,190. 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 49 percent of total General Fund expenditures, while total fund balance represents 63 percent of that same amount. Revenues exceeded expenditures by \$28,742,880 due to increases in intergovernmental revenues and sales taxes and reductions in public safety and economic development expenditures.

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

Transfers from the General Fund to other governmental and proprietary funds amounted to \$12,685,758 and are discussed in Note 19.

Job and Family Services fund balance increased by \$934,979. The increase in fund balance is due to an increase in the transfers in.

Children Services Board fund balance increased by \$10,222,863. This increase is primarily due to increases in property taxes and intergovernmental revenues.

The Alcohol, Drug Addiction and Mental Health fund balance increased by \$6,463,487. This increase is primarily due to decreased contract costs for services and increased intergovernmental revenues as part of the six year levy plan.

The Board of Developmental Disabilities fund balance increased by \$7,516,090. This increase in fund balance is primarily the result of a decreased personnel costs and continued results from the Board ceasing to act as a service provider.

The Opiate Lawsuit Settlements fund balance decreased by \$2,803,367. This decrease in fund balance is primarily due to the payment of attorney fees and grants related to the various opiate lawsuit settlements previously settled.

The COVID-19 Relief fund balance was \$22,674. This new fund was created to account for monies received from the United States Treasury as part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The funding provides for payments to state, local and tribal governments navigating the effects of COVID-19.

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

Unrestricted net position for the Sewer Revenue Fund at the end of the year amounted to (\$1,467,182). The decrease in unrestricted net position was primarily due to decreased operating revenues.

Budgetary Highlights

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

The most significant budgeted fund is the General Fund. For calendar year 2020, the total original appropriations for the General Fund, including those for transfers out, were \$123,229,594, while the final appropriations were \$127,588,084, resulting in a net increase of \$4,358,490 or 4 percent. The net increase in appropriations for the General Fund was primarily due to increases in transfers to other funds.

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

Final General Fund appropriations for 2020 were higher than the final 2019 appropriations by \$8,249,350 or 7 percent, and 11 percent higher than actual 2019 budgetary basis expenditures. Variances between the final budget and actual results for the General Fund by functional classification are described as follows:

- Actual general government expenditures were \$1,993,151 or 3 percent lower than budgeted. All of the general government departments had positive variances.
- Actual public safety expenditures were \$887,238 or 2 percent lower than budgeted, primarily due to reduced personnel costs in Adult Probation.
- Actual health expenditures were \$1,189,698 or 82 percent lower than budgeted, primarily due to reductions in Subsidies for Medically Fragile Children.
- Actual human services expenditures were \$752,985 or 14 percent lower than budgeted, primarily due to reductions in subsidies in the Veterans Service Commission.

Capital Asset and Debt Administration

Capital Assets The County's investment in capital assets, for its governmental and business-type activities as of December 31, 2020 amounts to \$443,837,048 (net of accumulated depreciation). The investment in capital assets includes land, construction in progress, buildings and building improvements, land improvements, machinery and equipment, pump stations, treatment plants, sewer lines, infrastructure and intangibles.

Table 3
Capital Assets at December 31
Net of Accumulated Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 9,200,693	\$ 8,277,327	\$ 1,503,841	\$ 1,224,696	\$ 10,704,534	\$ 9,502,023
Construction in Progress	12,064,176	14,412,518	26,202,110	13,827,398	38,266,286	28,239,916
Buildings and Building Improvements	81,357,518	85,926,245	18,058,416	19,313,412	99,415,934	105,239,657
Land Improvements	10,541,760	9,221,028	-	-	10,541,760	9,221,028
Machinery and Equipment	4,996,066	5,254,326	9,341,463	8,987,381	14,337,529	14,241,707
Pump Stations	-	-	6,379,785	6,753,021	6,379,785	6,753,021
Treatment Plants	-	-	83,347	93,809	83,347	93,809
Sewer Lines	-	-	167,798,473	166,263,921	167,798,473	166,263,921
Infrastructure	96,015,408	88,415,820	-	-	96,015,408	88,415,820
Intangibles	293,992	352,323	-	-	293,992	352,323
Total	\$ 214,469,613	\$ 211,859,587	\$ 229,367,435	\$ 216,463,638	\$ 443,837,048	\$ 428,323,225

The increase in total capital assets of \$15,513,823 can be attributed to current year additions and accumulated depreciation exceeding current year disposals and depreciation expense. Additional information on the County's capital assets can be found in Note 11 of the Notes to Financial Statements.

Long-term Debt At the end of the current fiscal year, the County had total bonded debt outstanding of \$60,615,000, net of the outstanding premium. The County's long-term bonded debt decreased \$11,680,000 (16 percent) during the current fiscal year.

County of Summit, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

Table 4
Long-term Debt

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
General Obligation Bonds	\$ 55,564,754	\$ 62,474,754	\$ 5,050,246	\$ 9,820,246	\$ 60,615,000	\$ 72,295,000
ODD Loans	-	-	29,458	29,458	29,458	29,458
OPWC Loans	-	-	374,281	388,676	374,281	388,676
OWDA Loans	-	-	4,943,427	6,163,145	4,943,427	6,163,145
<i>Total</i>	<u>\$ 55,564,754</u>	<u>\$ 62,474,754</u>	<u>\$ 10,397,412</u>	<u>\$ 16,401,525</u>	<u>\$ 65,962,166</u>	<u>\$ 78,876,279</u>

The County's outstanding uninsured general obligation bonds are currently rated "AA+" by Standard & Poor's Rating Services, "Aa1" by Moody's Investors Service, and "AA+" by Fitch Ratings. Certain of the County's general obligation bonds are insured by National Public Finance Guarantee ("National") (formerly known as Financial Guaranty Insurance Company ("FGIC")). National is currently rated "AA-" by Standard & Poor's Rating Services and "Baa2" by Moody's Investors Service, and as a result the County's underlying bond ratings take precedence as the effective rating basis. State statute limits the total amount of debt a government entity may issue. The current direct debt limitation for the County is \$321,415,835, which is significantly higher than the County's outstanding net debt.

In addition to the bonded debt, the County's other long-term obligations include compensated absences, insurance claims, capital leases, net pension, net other postemployment benefits (OPEB), WPCLF and intergovernmental loans payable. Additional information on the County's long-term debt can be found in Note 17 of this report. Notes 12, 13, 14 and 15 discuss pensions, OPEB, capital leases and compensated absences, respectively.

Economic Factors and Next Year's Budgets and Rates

The average unemployment rate for the County for 2020 is 5.2 percent, which is higher than the rate of 4.0 percent a year ago. This rate, however, compares favorably to both the State's average unemployment rate of 5.7 percent and the national average of 6.7 percent.

Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the County's budget for 2021. At the end of the 2020 fiscal year, the unassigned fund balance in the General Fund amounted to \$60,815,190.

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, 2020**

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Land Reutilization Corporation	Summit and Medina Workforce Area Council of Governments
Assets					
Equity in Pooled Cash and Investments	\$ 398,088,597	\$ 3,480,717	\$ 401,569,314	\$ 2,348,039	\$ -
Cash and Investments - Segregated Accounts	4,079,155	450	4,079,605	-	-
Cash With Fiscal Agent	5,083,062	-	5,083,062	-	-
Receivables (Net of Allowance for Uncollectibles)					
Taxes	187,101,012	-	187,101,012	-	-
Accounts	2,413,472	10,293,584	12,707,056	-	150,227
Special Assessments	691,595	6,745,533	7,437,128	-	-
Intergovernmental Lease	8,270,000	-	8,270,000	-	-
Intergovernmental Loans	-	8,271,789	8,271,789	-	-
Accrued Interest	1,069,763	47,201	1,116,964	-	-
Loans	11,971,798	249,103	12,220,901	-	-
Internal Balances	217,567	(217,567)	-	-	-
Due From Other Governments	38,838,775	1,618,686	40,457,461	136,825	765,796
Material and Supplies Inventory	3,169,489	968,570	4,138,059	-	-
Inventory Held For Resale	-	-	-	887,091	-
Prepaid Items	2,397,422	4,965	2,402,387	14,464	32,075
Net Pension Asset	-	-	-	-	39,857
Net OPEB Asset	102,498	-	102,498	-	-
Other Asset	-	-	-	150	-
Nondepreciable Capital Assets	21,264,869	27,705,951	48,970,820	-	-
Depreciable Capital Assets, Net	193,204,744	201,661,484	394,866,228	4,191,785	-
<i>Total Assets</i>	<u>877,963,818</u>	<u>260,830,466</u>	<u>1,138,794,284</u>	<u>7,578,354</u>	<u>987,955</u>
Deferred Outflows of Resources					
Deferred Charge on Refunding	-	622,488	622,488	-	-
Pension (Note 12)	33,093,388	1,729,795	34,823,183	-	61,367
OPEB (Note 13)	22,825,843	1,196,205	24,022,048	-	50,035
<i>Total Deferred Outflows of Resources</i>	<u>55,919,231</u>	<u>3,548,488</u>	<u>59,467,719</u>	<u>-</u>	<u>111,402</u>
Liabilities					
Accounts Payable	13,510,182	7,417,798	20,927,980	438,339	242,260
Accrued Salaries and Wages Payable	6,019,889	271,135	6,291,024	8,759	7,477
Accrued Interest Payable	193,208,584	19,052	227,636	-	-
Due To Other Governments	6,078,915	6,531,748	12,610,663	-	110,195
Deposits Held and Due To Others	90,282	224,279	314,561	-	-
Due To Fiscal Agent	-	-	-	-	983,301
Long-term Liabilities:					
Due Within One Year	19,025,553	6,400,072	25,425,625	721,737	38,228
Due In More Than One Year:					
Net Pension Liability (Note 12)	207,406,670	10,173,788	217,580,458	-	151,800
Net OPEB Liability (Note 13)	142,135,364	7,019,837	149,155,201	-	176,525
Other Amounts Due in More Than One Year	71,928,580	31,264,995	103,193,575	6,497,061	21,553
<i>Total Liabilities</i>	<u>466,404,019</u>	<u>69,322,704</u>	<u>535,726,723</u>	<u>7,665,896</u>	<u>1,731,339</u>
Deferred Inflows of Resources					
Property Taxes	155,151,654	-	155,151,654	-	-
Deferred Amount on Refunding	6,373	-	6,373	-	-
Pension (Note 12)	48,532,380	2,475,841	51,008,221	-	92,218
OPEB (Note 13)	23,612,957	1,194,844	24,807,801	-	25,131
<i>Total Deferred Inflows of Resources</i>	<u>227,303,364</u>	<u>3,670,685</u>	<u>230,974,049</u>	<u>-</u>	<u>117,349</u>
Net Position					
Net Investment in Capital Assets	190,803,011	193,011,946	383,814,957	(1,978,378)	-
Restricted for:					
Capital Projects	24,863,449	-	24,863,449	-	-
Debt Service	4,172,493	-	4,172,493	-	-
Roads and Bridges	16,144,488	-	16,144,488	-	-
Health and Human Services	263,601,045	-	263,601,045	-	-
Recreation	1,764,493	-	1,764,493	-	-
Grant Programs	16,961,931	-	16,961,931	-	-
Real Estate Appraisal	7,793,888	-	7,793,888	-	-
Unclaimed Money	3,054,648	-	3,054,648	-	-
Other Purposes	-	-	-	298,480	-
Unrestricted Net Position	(288,983,780)	(1,626,381)	(290,610,161)	1,592,356	(749,331)
<i>Total Net Position</i>	<u>\$ 240,175,666</u>	<u>\$ 191,385,565</u>	<u>\$ 431,561,231</u>	<u>\$ (87,542)</u>	<u>\$ (749,331)</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, 2020*

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 46,700,307	\$ 25,290,699	\$ 607,382	\$ -
Judicial	35,597,069	9,116,813	5,998,694	-
Public Safety	141,676,625	24,663,289	73,276,929	458,568
Public Works	16,252,474	1,719,658	9,837,699	3,520,291
Health	122,649,286	5,194,143	47,687,274	-
Economic Development	19,532,934	901,112	17,633,978	-
Human Services	134,432,892	5,216,211	85,811,398	-
Recreation	9,542,321	367,793	971,131	-
Debt Service:				
Interest and Fiscal Charges	2,448,132	-	-	-
<i>Total Governmental Activities</i>	<u>528,832,040</u>	<u>72,469,718</u>	<u>241,824,485</u>	<u>3,978,859</u>
Business-type Activities:				
Sewer	46,292,629	45,799,009	939,730	3,355,053
<i>Total Business-type Activities</i>	<u>46,292,629</u>	<u>45,799,009</u>	<u>939,730</u>	<u>3,355,053</u>
<i>Total - Primary Government</i>	<u>\$ 575,124,669</u>	<u>\$ 118,268,727</u>	<u>\$ 242,764,215</u>	<u>\$ 7,333,912</u>
Component Units				
Land Reutilization Corporation	\$ 3,974,141	\$ 1,612,506	\$ 380,358	\$ 637,500
Summit and Medina Workforce Area Council of Governments	4,457,242	-	3,929,382	-
	<u>\$ 8,431,383</u>	<u>\$ 1,612,506</u>	<u>\$ 4,309,740</u>	<u>\$ 637,500</u>

General Revenues

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

Change in Net Position

Net Position Beginning of Year - Restated (See Note 3)

Net Position End of Year

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

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	Land Reutilization Corporation	Summit and Medina Workforce Area Council of Governments
\$ (20,802,226)		\$ (20,802,226)	\$ -	\$ -
(20,481,562)		(20,481,562)	-	-
(43,277,839)		(43,277,839)	-	-
(1,174,826)		(1,174,826)	-	-
(69,767,869)		(69,767,869)	-	-
(997,844)		(997,844)	-	-
(43,405,283)		(43,405,283)	-	-
(8,203,397)		(8,203,397)	-	-
(2,448,132)		(2,448,132)	-	-
<u>(210,558,978)</u>		<u>(210,558,978)</u>	<u>-</u>	<u>-</u>
-	3,801,163	3,801,163	-	-
-	<u>3,801,163</u>	<u>3,801,163</u>	<u>-</u>	<u>-</u>
<u>(210,558,978)</u>	<u>3,801,163</u>	<u>(206,757,815)</u>	<u>-</u>	<u>-</u>
-	-	-	(1,343,777)	-
-	-	-	-	(527,860)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,343,777)</u>	<u>\$ (527,860)</u>
18,753,635	-	18,753,635	-	-
37,679,639	-	37,679,639	-	-
32,211,327	-	32,211,327	-	-
49,135,921	-	49,135,921	-	-
8,261,536	-	8,261,536	-	-
7,546,024	-	7,546,024	-	-
49,456,841	-	49,456,841	-	-
10,153,866	-	10,153,866	-	-
6,385,062	-	6,385,062	-	-
18,404,026	-	18,404,026	1,473,052	-
7,148,364	1,289	7,149,653	23,214	-
7,814,229	194,481	8,008,710	2,956	303,174
<u>252,950,470</u>	<u>195,770</u>	<u>253,146,240</u>	<u>1,499,222</u>	<u>303,174</u>
42,391,492	3,996,933	46,388,425	155,445	(224,686)
197,784,174	187,388,632	385,172,806	(242,987)	(524,645)
<u>\$ 240,175,666</u>	<u>\$ 191,385,565</u>	<u>\$ 431,561,231</u>	<u>\$ (87,542)</u>	<u>\$ (749,331)</u>

County of Summit, Ohio

***Balance Sheet
Governmental Funds
December 31, 2020***

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health
Assets				
Equity in Pooled Cash and Investments	\$ 68,517,132	\$ 848,366	\$ 29,940,402	\$ 55,390,529
Cash and Investments - Segregated Accounts	1,269,299	697	2,147,227	-
Cash With Fiscal Agent	-	-	-	-
Receivables (Net of Allowance for Uncollectibles)				
Taxes	35,554,959	-	40,635,898	36,284,259
Accounts	1,651,406	109,311	-	2,532
Special Assessments	-	-	-	-
Accrued Interest	1,005,455	-	64,308	-
Intergovernmental Lease	-	-	-	-
Loans	-	-	-	-
Due From Other Funds	506,299	39,660	-	-
Due From Other Governments	11,969,123	1,349,995	2,075,422	2,632,002
Material and Supplies Inventory	156,412	19,085	-	-
Prepaid Items	217,318	325,161	239,159	54,275
<i>Total Assets</i>	<u>\$ 120,847,403</u>	<u>\$ 2,692,275</u>	<u>\$ 75,102,416</u>	<u>\$ 94,363,597</u>
Liabilities				
Accounts Payable	\$ 3,323,601	\$ 568,534	\$ 1,790,708	\$ 1,929,214
Accrued Salaries and Wages Payable	2,726,157	573,163	812,873	60,544
Compensated Absences	697,099	19,960	110,532	44,190
Due To Other Funds	53,432	304,862	8,386	71,812
Due To Other Governments	4,840,969	245,821	216,632	29,888
Deposits Held and Due To Others	-	-	-	-
<i>Total Liabilities</i>	<u>11,641,258</u>	<u>1,712,340</u>	<u>2,939,131</u>	<u>2,135,648</u>
Deferred Inflows of Resources				
Property Taxes	19,839,259	-	36,400,894	32,497,466
Unavailable Revenue	12,259,977	-	6,211,084	6,190,935
<i>Total Deferred Inflows of Resources</i>	<u>32,099,236</u>	<u>-</u>	<u>42,611,978</u>	<u>38,688,401</u>
Fund Balances				
Nonspendable	3,428,378	344,246	239,159	54,275
Restricted	-	1,820,156	29,312,148	53,485,273
Assigned	12,863,341	-	-	-
Unassigned	60,815,190	(1,184,467)	-	-
<i>Total Fund Balances</i>	<u>77,106,909</u>	<u>979,935</u>	<u>29,551,307</u>	<u>53,539,548</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 120,847,403</u>	<u>\$ 2,692,275</u>	<u>\$ 75,102,416</u>	<u>\$ 94,363,597</u>

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

Board of Developmental Disabilities	Opiate Lawsuit Settlements	COVID-19 Relief	Other Governmental Funds	Total Governmental Funds
\$ 62,899,006	\$ 100,668,633	\$ 28,657	\$ 51,522,575	\$ 369,815,300
-	-	-	661,932	4,079,155
5,083,062	-	-	-	5,083,062
55,348,869	-	-	19,277,027	187,101,012
56,944	-	-	382,379	2,202,572
-	-	-	691,595	691,595
-	-	-	-	1,069,763
-	-	-	8,270,000	8,270,000
-	-	-	11,971,798	11,971,798
-	-	-	217,706	763,665
5,354,765	-	-	11,460,892	34,842,199
78,971	-	-	2,880,318	3,134,786
163,650	-	-	179,879	1,179,442
<u>\$ 128,985,267</u>	<u>\$ 100,668,633</u>	<u>\$ 28,657</u>	<u>\$ 107,516,101</u>	<u>\$ 630,204,349</u>
\$ 778,854	\$ -	\$ 5,983	\$ 3,614,828	\$ 12,011,722
789,337	-	-	907,392	5,869,466
62,183	-	-	42,473	976,437
119,440	-	-	359,184	917,116
552,201	-	-	167,140	6,052,651
6,602	-	-	83,680	90,282
<u>2,308,617</u>	<u>-</u>	<u>5,983</u>	<u>5,174,697</u>	<u>25,917,674</u>
49,572,405	-	-	16,841,630	155,151,654
10,457,724	-	-	22,202,226	57,321,946
<u>60,030,129</u>	<u>-</u>	<u>-</u>	<u>39,043,856</u>	<u>212,473,600</u>
242,621	-	-	3,060,197	7,368,876
66,403,900	100,668,633	22,674	52,541,200	304,253,984
-	-	-	7,835,553	20,698,894
-	-	-	(139,402)	59,491,321
<u>66,646,521</u>	<u>100,668,633</u>	<u>22,674</u>	<u>63,297,548</u>	<u>391,813,075</u>
<u>\$ 128,985,267</u>	<u>\$ 100,668,633</u>	<u>\$ 28,657</u>	<u>\$ 107,516,101</u>	<u>\$ 630,204,349</u>

County of Summit, Ohio

**Reconciliation of Total Governmental Fund Balances to the
Statement of Net Position of Governmental Activities
December 31, 2020**

Total Governmental Funds Balances	\$ 391,813,075
 <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.	214,469,613
Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds:	
Property Taxes	\$ 18,064,243
Sales and Use Tax	5,088,247
Charges for Services	56,486
Intergovernmental	20,372,310
Intergovernmental Lease	8,270,000
Special Assessments	691,595
Investment Income	228,056
Other	4,551,009
Total	<u>57,321,946</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	17,013,229
Capital Assets (included above)	(992,791)
Compensated Absences (included below)	848,092
Insurance Claims Payable (included below)	4,951,485
Capital Leases (included below)	871,519
Deferred Outflows - Pension (included below)	(1,301,228)
Deferred Inflows - Pension (included below)	1,921,705
Net Pension Liability (included below)	5,241,835
Deferred Outflows - OPEB (included below)	(883,955)
Deferred Inflows - OPEB (included below)	983,409
Net OPEB Liability (included below)	3,616,828
Internal Balance Elimination	159,199
Total	<u>32,429,327</u>
Deferred inflows of resources represent deferred amount on refundings which are not reported in funds.	(6,373)
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	(208,584)
Compensated Absences	(26,457,961)
Capital Leases	(871,519)
Insurance Claims Payable	(4,951,485)
General Obligation Debt	(57,696,731)
Total	<u>(90,186,280)</u>
The net pension liability, net OPEB asset and net OPEB liability are not due and payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not reported in the funds:	
Deferred Outflows - Pension	33,093,388
Deferred Inflows - Pension	(48,532,380)
Net Pension Liability	(207,406,670)
Net OPEB Asset	102,498
Deferred Outflows - OPEB	22,825,843
Deferred Inflows - OPEB	(23,612,957)
Net OPEB Liability	<u>(142,135,364)</u>
	<u>(365,665,642)</u>
 <i>Net Position of Governmental Activities</i>	 <u>\$ 240,175,666</u>

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

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County of Summit, Ohio

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020**

	General	Job & Family Services	Children Services Board	Alcohol, Drug Addiction & Mental Health
Revenues				
Taxes:				
Property	\$ 17,832,723	\$ -	\$ 36,251,968	\$ 30,931,012
Sales and Use	49,258,825	-	-	-
Other	10,153,866	-	-	-
Licenses and Permits	44,117	-	-	-
Charges for Services	36,464,731	287,725	43,265	8,600
Fines and Forfeitures	545,269	103,917	-	-
Intergovernmental	28,299,196	40,206,816	26,952,731	15,412,809
Special Assessments	-	-	-	-
Investment Income	6,800,668	-	63,905	-
Other	2,563,266	380,883	1,349,241	305,887
<i>Total Revenues</i>	<u>151,962,661</u>	<u>40,979,341</u>	<u>64,661,110</u>	<u>46,658,308</u>
Expenditures				
General Government:				
Legislative and Executive	28,819,514	-	-	-
Judicial	28,803,489	-	-	-
Public Safety	47,483,306	-	-	-
Public Works	110,908	-	-	-
Health	6,194,955	-	-	40,194,821
Economic Development	-	-	-	-
Human Services	2,409,522	41,821,212	56,910,623	-
Recreation	-	-	-	-
Other	9,398,087	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>123,219,781</u>	<u>41,821,212</u>	<u>56,910,623</u>	<u>40,194,821</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>28,742,880</u>	<u>(841,871)</u>	<u>7,750,487</u>	<u>6,463,487</u>
Other Financing Sources (Uses)				
Transfers In	1,125	4,249,226	2,472,376	-
Transfers Out	(12,685,758)	(2,472,376)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(12,684,633)</u>	<u>1,776,850</u>	<u>2,472,376</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	16,058,247	934,979	10,222,863	6,463,487
Fund Balances Beginning of Year - Restated	61,048,662	44,956	19,328,444	47,076,061
<i>Fund Balances End of Year</i>	<u>\$ 77,106,909</u>	<u>\$ 979,935</u>	<u>\$ 29,551,307</u>	<u>\$ 53,539,548</u>

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

Board of Developmental Disabilities	Opiate Lawsuit Settlements	COVID-19 Relief	Other Governmental Funds	Total Governmental Funds
\$ 47,182,899	\$ -	\$ -	\$ 15,078,597	\$ 147,277,199
-	-	-	-	49,258,825
-	-	-	6,385,062	16,538,928
-	-	-	690,700	734,817
213,669	-	-	13,801,866	50,819,856
-	-	-	886,228	1,535,414
15,940,756	-	87,210,513	49,757,362	263,780,183
-	-	-	982,734	982,734
73	-	174,601	299,101	7,338,348
34,395	2,600,000	-	695,583	7,929,255
<u>63,371,792</u>	<u>2,600,000</u>	<u>87,385,114</u>	<u>88,577,233</u>	<u>546,195,559</u>
-	-	-	10,227,887	39,047,401
-	-	-	5,364,267	34,167,756
-	-	52,179,893	21,243,917	120,907,116
-	-	-	21,874,024	21,984,932
55,855,702	-	8,782,894	1,005,265	112,033,637
-	-	15,449,000	2,742,290	18,191,290
-	-	10,950,653	8,637,363	120,729,373
-	-	-	8,908,175	8,908,175
-	5,403,367	-	26,983	14,828,437
-	-	-	3,292,977	3,292,977
-	-	-	6,910,000	6,910,000
-	-	-	2,675,294	2,675,294
<u>55,855,702</u>	<u>5,403,367</u>	<u>87,362,440</u>	<u>92,908,442</u>	<u>503,676,388</u>
<u>7,516,090</u>	<u>(2,803,367)</u>	<u>22,674</u>	<u>(4,331,209)</u>	<u>42,519,171</u>
-	-	-	8,329,766	15,052,493
-	-	-	(460,106)	(15,618,240)
-	-	-	7,869,660	(565,747)
7,516,090	(2,803,367)	22,674	3,538,451	41,953,424
<u>59,130,431</u>	<u>103,472,000</u>	<u>-</u>	<u>59,759,097</u>	<u>349,859,651</u>
<u>\$ 66,646,521</u>	<u>\$ 100,668,633</u>	<u>\$ 22,674</u>	<u>\$ 63,297,548</u>	<u>\$ 391,813,075</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, 2020***

Net Change in Fund Balances - Total Governmental Funds	\$ 41,953,424
<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	
Capital Assets	\$ 15,851,282
Current Year Depreciation	<u>(13,055,013)</u>
Total	2,796,269
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.	(186,243)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Property Taxes	6,310,883
Sales and Use Tax	198,016
Intergovernmental	(489,500)
Special Assessments	7,266
Investment Income	(209,249)
Other	<u>(740,026)</u>
Total	5,077,390
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Bond Principal Payments	6,910,000
Capital Lease Principal Payments	<u>306,965</u>
Total	7,216,965
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	18,633
Amortization of Premium	391,128
Deferred Amount on Refunding	(46,122)
Compensated Absences	<u>(2,784,932)</u>
Total	(2,421,293)
Internal service funds used by management to charge 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.	9,943,897
Contractually-required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	
Pension	21,455,154
Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities.	
Pension	(29,749,142)
OPEB	<u>(13,694,929)</u>
<i>Change in Net Position of Governmental Activities</i>	<u><u>\$ 42,391,492</u></u>

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

County of Summit, Ohio

**Statement of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Taxes:				
Property	\$ 19,224,058	\$ 17,739,944	\$ 17,131,582	\$ (608,362)
Sales and Use	47,549,087	47,151,905	49,256,826	2,104,921
Other	12,098,861	9,860,265	10,047,896	187,631
Licenses and Permits	38,000	38,000	32,686	(5,314)
Charges for Services	14,855,319	17,078,714	20,575,557	3,496,843
Fines and Forfeitures	529,169	532,047	481,551	(50,496)
Intergovernmental	9,288,662	16,124,256	15,607,078	(517,178)
Investment Income	4,700,000	4,700,000	6,119,851	1,419,851
Other	4,247,077	578,915	971,531	392,616
<i>Total Revenues</i>	<u>112,530,233</u>	<u>113,804,046</u>	<u>120,224,558</u>	<u>6,420,512</u>
Expenditures				
General Government:				
Legislative and Executive	24,764,194	26,553,091	25,944,561	608,530
Judicial	30,465,522	30,448,413	29,063,792	1,384,621
Public Safety	52,129,186	37,012,030	36,124,792	887,238
Health	1,444,086	1,444,086	254,388	1,189,698
Human Services	8,375,009	5,125,783	4,372,798	752,985
Other	2,261,597	14,486,759	14,437,618	49,141
<i>Total Expenditures</i>	<u>119,439,594</u>	<u>115,070,162</u>	<u>110,197,949</u>	<u>4,872,213</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(6,909,361)</u>	<u>(1,266,116)</u>	<u>10,026,609</u>	<u>11,292,725</u>
Other Financing Sources (Uses)				
Transfers In	2,356,000	4,147,673	3,816	(4,143,857)
Transfers Out	(3,790,000)	(12,517,922)	(12,517,922)	-
Other Financing Sources	1,627,737	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>193,737</u>	<u>(8,370,249)</u>	<u>(12,514,106)</u>	<u>(4,143,857)</u>
<i>Net Change in Fund Balance</i>	<u>(6,715,624)</u>	<u>(9,636,365)</u>	<u>(2,487,497)</u>	<u>7,148,868</u>
Fund Balance - Beginning	6,069,473	6,069,473	6,069,473	
Prior Year Encumbrance Appropriations	3,566,892	3,566,892	3,566,892	
<i>Fund Balance - Ending</i>	<u>\$ 2,920,741</u>	<u>\$ -</u>	<u>\$ 7,148,868</u>	<u>\$ 7,148,868</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, 2020***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ -	\$ 287,725	\$ 287,725	\$ -
Fines and Forfeitures	145,000	145,000	103,917	(41,083)
Intergovernmental	50,615,000	46,669,762	39,362,725	(7,307,037)
Other	220,000	536,713	437,135	(99,578)
<i>Total Revenues</i>	<u>50,980,000</u>	<u>47,639,200</u>	<u>40,191,502</u>	<u>(7,447,698)</u>
Expenditures				
Human Services	48,479,440	46,078,939	44,850,772	1,228,167
<i>Total Expenditures</i>	<u>48,479,440</u>	<u>46,078,939</u>	<u>44,850,772</u>	<u>1,228,167</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>2,500,560</u>	<u>1,560,261</u>	<u>(4,659,270)</u>	<u>(6,219,531)</u>
Other Financing Sources (Uses)				
Transfers In	-	4,247,787	4,249,226	1,439
Transfers Out	-	(2,472,376)	(2,472,376)	-
Other Financing Sources	9,100,000	7,687,801	-	(7,687,801)
<i>Total Other Financing Sources (Uses)</i>	<u>9,100,000</u>	<u>9,463,212</u>	<u>1,776,850</u>	<u>(7,686,362)</u>
<i>Net Change in Fund Balance</i>	11,600,560	11,023,473	(2,882,420)	(13,905,893)
Fund Balance (Deficit) - Beginning	(214,293)	(214,293)	(214,293)	
Prior Year Encumbrance Appropriations	1,078,140	1,078,140	1,078,140	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 12,464,407</u>	<u>\$ 11,887,320</u>	<u>\$ (2,018,573)</u>	<u>\$ (13,905,893)</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, 2020***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 38,169,438	\$ 35,974,070	\$ 35,715,040	\$ (259,030)
Charges for Services	5,365,000	-	33,113	33,113
Intergovernmental	13,232,983	23,615,087	26,871,221	3,256,134
Other	4,222,400	-	555,235	555,235
<i>Total Revenues</i>	<u>60,989,821</u>	<u>59,589,157</u>	<u>63,174,609</u>	<u>3,585,452</u>
Expenditures				
Human Services	62,139,499	62,139,499	60,218,534	1,920,965
<i>Total Expenditures</i>	<u>62,139,499</u>	<u>62,139,499</u>	<u>60,218,534</u>	<u>1,920,965</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(1,149,678)</u>	<u>(2,550,342)</u>	<u>2,956,075</u>	<u>5,506,417</u>
Other Financing Sources (Uses)				
Transfers In	-	2,472,376	2,472,376	-
Other Financing Sources	600	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>600</u>	<u>2,472,376</u>	<u>2,472,376</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(1,149,078)</u>	<u>(77,966)</u>	<u>5,428,451</u>	<u>5,506,417</u>
Fund Balance - Beginning	13,447,669	13,447,669	13,447,669	
Prior Year Encumbrance Appropriations	5,268,936	5,268,936	5,268,936	
<i>Fund Balance - Ending</i>	<u>\$ 17,567,527</u>	<u>\$ 18,638,639</u>	<u>\$ 24,145,056</u>	<u>\$ 5,506,417</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, 2020***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 34,043,830	\$ 31,108,703	\$ 30,924,684	\$ (184,019)
Intergovernmental	10,173,024	14,075,027	15,501,673	1,426,646
Other	30,000	30,000	376,811	346,811
<i>Total Revenues</i>	<u>44,246,854</u>	<u>45,213,730</u>	<u>46,803,168</u>	<u>1,589,438</u>
Expenditures				
Health	54,219,058	54,219,058	45,983,454	8,235,604
<i>Total Expenditures</i>	<u>54,219,058</u>	<u>54,219,058</u>	<u>45,983,454</u>	<u>8,235,604</u>
<i>Net Change in Fund Balance</i>	(9,972,204)	(9,005,328)	819,714	9,825,042
Fund Balance - Beginning	39,549,643	39,549,643	39,549,643	
Prior Year Encumbrance Appropriations	<u>8,652,090</u>	<u>8,652,090</u>	<u>8,652,090</u>	
<i>Fund Balance - Ending</i>	<u>\$ 38,229,529</u>	<u>\$ 39,196,405</u>	<u>\$ 49,021,447</u>	<u>\$ 9,825,042</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, 2020***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 45,959,267	\$ 47,404,716	\$ 47,173,246	\$ (231,470)
Charges for Services	20,000	60,000	43,308	(16,692)
Intergovernmental	6,758,990	17,618,957	15,898,550	(1,720,407)
Other	10,937,520	67,000	38,395	(28,605)
Investment Income	-	-	96	96
<i>Total Revenues</i>	<u>63,675,777</u>	<u>65,150,673</u>	<u>63,153,595</u>	<u>(1,997,078)</u>
Expenditures				
Health	75,396,064	75,396,064	72,329,216	3,066,848
<i>Total Expenditures</i>	<u>75,396,064</u>	<u>75,396,064</u>	<u>72,329,216</u>	<u>3,066,848</u>
<i>Net Change in Fund Balance</i>	(11,720,287)	(10,245,391)	(9,175,621)	1,069,770
Fund Balance - Beginning	45,164,950	45,164,950	45,164,950	
Prior Year Encumbrance Appropriations	8,503,390	8,503,390	8,503,390	
<i>Fund Balance - Ending</i>	<u>\$ 41,948,053</u>	<u>\$ 43,422,949</u>	<u>\$ 44,492,719</u>	<u>\$ 1,069,770</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
Opiate Lawsuit Settlements Fund
For the Year Ended December 31, 2020***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Other	\$ -	\$ 83,600,000	\$ 85,500,000	\$ 1,900,000
<i>Total Revenues</i>	<u>-</u>	<u>83,600,000</u>	<u>85,500,000</u>	<u>1,900,000</u>
Expenditures				
Human Services				
Other	-	104,172,000	24,490,400	79,681,600
<i>Total Expenditures</i>	<u>-</u>	<u>104,172,000</u>	<u>24,490,400</u>	<u>79,681,600</u>
<i>Net Change in Fund Balance</i>	-	(20,572,000)	61,009,600	81,581,600
Fund Balance - Beginning	<u>20,572,000</u>	<u>20,572,000</u>	<u>20,572,000</u>	
<i>Fund Balance - Ending</i>	<u>\$ 20,572,000</u>	<u>\$ -</u>	<u>\$ 81,581,600</u>	<u>\$ 81,581,600</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
COVID-19 Relief Fund
For the Year Ended December 31, 2020***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ 111,778,049	\$ 87,210,513	\$ (24,567,536)
Investment Income	-	-	173,103	173,103
<i>Total Revenues</i>	<u>-</u>	<u>111,778,049</u>	<u>87,383,616</u>	<u>(24,394,433)</u>
Expenditures				
Public Safety	-	52,179,894	52,179,893	1
Economic Development	-	15,449,000	15,449,000	-
Health	-	8,782,894	8,782,894	-
Human Services	-	10,969,670	10,969,670	-
<i>Total Expenditures</i>	<u>-</u>	<u>87,381,458</u>	<u>87,381,457</u>	<u>1</u>
<i>Net Change in Fund Balance</i>	-	24,396,591	2,159	(24,394,432)
Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	
<i>Fund Balance - Ending</i>	<u>\$ -</u>	<u>\$ 24,396,591</u>	<u>\$ 2,159</u>	<u>\$ (24,394,432)</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, 2020**

	Business-type Activities Sewer Revenue	Governmental Activities Internal Service Funds
Assets		
<i>Current Assets:</i>		
Equity in Pooled Cash and Investments	\$ 3,480,717	\$ 28,273,297
Cash and Investments - Segregated Accounts	450	-
Receivables (Net of Allowance for Uncollectibles)		
Accounts	10,293,584	210,900
Special Assessments	6,745,533	-
Intergovernmental Loans	8,271,789	-
Accrued Interest	47,201	-
Loans	249,103	-
Due From Other Funds	-	215,982
Due From Other Governments	1,618,686	3,996,576
Material and Supplies Inventory	968,570	34,703
Prepaid Items	4,965	1,217,980
<i>Total Current Assets</i>	<u>31,680,598</u>	<u>33,949,438</u>
<i>Noncurrent Assets:</i>		
<i>Capital Assets:</i>		
Nondepreciable Capital Assets	27,705,951	-
Depreciable Capital Assets, Net	201,661,484	992,791
<i>Total Noncurrent Assets</i>	<u>229,367,435</u>	<u>992,791</u>
<i>Total Assets</i>	<u>261,048,033</u>	<u>34,942,229</u>
Deferred Outflows of Resources		
Deferred Charge on Refunding	622,488	-
Pension (Note 12)	1,729,795	1,301,228
OPEB (Note 13)	1,196,205	883,955
<i>Total Deferred Outflows of Resources</i>	<u>3,548,488</u>	<u>2,185,183</u>
Liabilities		
<i>Current Liabilities:</i>		
Accounts Payable	7,417,798	1,498,460
Accrued Salaries and Wages Payable	271,135	150,423
Accrued Interest Payable	19,052	-
Compensated Absences	325,700	210,926
Due To Other Funds	58,368	4,163
Due To Other Governments	6,531,748	26,264
Deposits Held and Due To Others	224,279	-
Claims Payable	-	4,016,986
General Obligation Bonds Payable	5,135,500	-
Capital Leases Payable	-	211,226
Intergovernmental Loans Payable	110,983	-
OWDA Loans Payable	624,807	-
OPWC Loans Payable	43,187	-
WPCLF Loans Payable	159,895	-
<i>Total Current Liabilities</i>	<u>20,922,452</u>	<u>6,118,448</u>
<i>Long-term Liabilities:</i>		
Compensated Absences	983,878	637,166
Claims Payable	-	934,499
General Obligation Bonds Payable	65,266	-
Capital Leases Payable	-	660,293
Intergovernmental Loans Payable	1,673,226	-
OWDA Loans Payable	4,318,620	-
ODD Loans Payable	29,458	-
OPWC Loans Payable	331,094	-
WPCLF Loans Payable	22,967,926	-
FWCC Loans Payable	895,527	-
Net Pension Liability (Note 12)	10,173,788	5,241,835
Net OPEB Liability (Note 13)	7,019,837	3,616,828
<i>Total Long-term Liabilities</i>	<u>48,458,620</u>	<u>11,090,621</u>
<i>Total Liabilities</i>	<u>69,381,072</u>	<u>17,209,069</u>
Deferred Inflows of Resources		
Pension (Note 12)	2,475,841	1,921,705
OPEB (Note 13)	1,194,844	983,409
<i>Total Deferred Inflows of Resources</i>	<u>3,670,685</u>	<u>2,905,114</u>
Net Position		
Net Investment in Capital Assets	193,011,946	121,272
Unrestricted	(1,467,182)	16,891,957
<i>Total Net Position</i>	<u>191,544,764</u>	<u>\$ 17,013,229</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise fund	(159,199)	
<i>Net position of business-type activities (page 19)</i>	<u>\$ 191,385,565</u>	

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, 2020***

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Sewer Revenue</u>	<u>Internal Service Funds</u>
Operating Revenues		
Charges for Services	\$ 45,799,009	\$ 74,580,555
Other	194,481	92,259
<i>Total Operating Revenues</i>	<u>45,993,490</u>	<u>74,672,814</u>
Operating Expenses		
Personal Services	12,654,881	6,500,681
Contractual Services	22,375,783	4,882,799
Material and Supplies	779,796	171,947
Claims Expense	-	55,332,802
Depreciation	5,780,314	403,382
Other	4,072,825	204,118
<i>Total Operating Expenses</i>	<u>45,663,599</u>	<u>67,495,729</u>
<i>Operating Income</i>	<u>329,891</u>	<u>7,177,085</u>
Non-Operating Revenues (Expenses)		
Intergovernmental Revenue	939,730	1,541,687
Investment Income	1,289	19,265
Interest and Fiscal Charges	(920,770)	(136,477)
(Loss) on Sale of Capital Assets	-	(619)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>20,249</u>	<u>1,423,856</u>
<i>Income Before Capital Contributions and Transfers</i>	<u>350,140</u>	<u>8,600,941</u>
Capital Contributions	3,355,053	-
Transfers In	-	565,747
<i>Total Capital Contributions and Transfers</i>	<u>3,355,053</u>	<u>565,747</u>
<i>Change in Net Position</i>	3,705,193	9,166,688
Net Position - Beginning	<u>187,839,571</u>	<u>7,846,541</u>
<i>Net Position - Ending</i>	<u>\$ 191,544,764</u>	<u>\$ 17,013,229</u>
<i>Change in Net Position Sewer Revenue</i>	3,705,193	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise fund	291,740	
<i>Change in Net Position of business-type activities (page 21)</i>	<u>3,996,933</u>	

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

County of Summit, Ohio

***Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020***

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Sewer Revenue</u>	<u>Internal Service Funds</u>
Cash Flows from Operating Activities		
Cash Receipts from Customers	\$ 45,248,351	\$ 70,387,547
Cash Receipts - Other	238,065	-
Cash Payments for Goods and Services	(31,828,799)	(6,854,313)
Cash Payments for Insurance Claims	-	(56,128,170)
Cash Payments to Employees	(11,124,252)	(5,483,302)
<i>Net Cash Provided by Operating Activities</i>	<u>2,533,365</u>	<u>1,921,762</u>
Cash Flows from Non-Capital Financing Activities		
Cash Receipts from Intergovernmental	939,730	1,541,687
Transfers In	-	565,747
<i>Net Cash Provided by Non-Capital Financing Activities</i>	<u>939,730</u>	<u>2,107,434</u>
Cash Flows from Capital and Related Financing Activities		
Cash Proceeds from Debt	11,043,366	-
Cash Receipts from Special Assessments	145,965	-
Cash Payments for Capital Acquisitions	(15,329,058)	-
Cash Payments for Debt Retirement	(6,882,322)	(306,965)
Cash Payments for Interest Expense	(971,120)	(136,477)
<i>Net Cash Used by Capital and Related Financing Activities</i>	<u>(11,993,169)</u>	<u>(443,442)</u>
Cash Flows from Investing Activities		
Interest on Investments	-	19,265
<i>Net Increase (Decrease) Equity in Pooled Cash and Investments</i>	(8,520,074)	3,605,019
Equity in Pooled Cash and Investments - January 1	<u>12,001,241</u>	<u>24,668,278</u>
<i>Equity in Pooled Cash and Investments - December 31</i>	<u>\$ 3,481,167</u>	<u>\$ 28,273,297</u>

(Continued)

County of Summit, Ohio

*Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2020*

	Business-type Activities	Governmental Activities
	Sewer Revenue	Internal Service Funds
Reconciliation of Operating Income to Net Cash Provided by Operating Activities		
Operating Income	\$ 329,891	\$ 7,177,085
Adjustments:		
Depreciation	5,780,314	403,382
(Increase) Decrease in Assets and Deferred Outflows:		
Receivables	(156,788)	(72,082)
Due From Other Funds	-	(7,022)
Due From Other Governments	(350,286)	(3,878,780)
Material and Supplies Inventory	(472,676)	6,233
Other Operating Assets	(4,965)	(1,217,980)
Deferred Outflows of Resources - Pension	2,926,600	2,195,505
Deferred Outflows of Resources - OPEB	(453,789)	27,773
Increase (Decrease) in Liabilities and Deferred Inflows:		
Accounts Payable	(1,865,574)	(507,848)
Accrued Salaries and Wages Payable	38,606	41,226
Compensated Absences	30,160	128,597
Due To Other Funds	34,445	(327,350)
Due To Other Governments	(2,244,392)	(100,467)
Insurance Claims Payable	-	(566,548)
Net Pension Liability	(4,586,799)	(3,489,586)
Net OPEB Liability	70,603	(493,896)
Deferred Inflows of Resources - Pension	2,282,026	1,698,866
Deferred Inflows of Resources - OPEB	1,175,989	904,654
<i>Net Cash Provided by Operating Activities</i>	<u>\$ 2,533,365</u>	<u>\$ 1,921,762</u>

Non-cash activity:

During 2020, the Sewer fund received \$3.4 million of donated sewer lines.

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

County of Summit, Ohio

*Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2020*

	<u>Custodial</u>
Assets	
Equity in Pooled Cash and Investments	\$ 71,392,155
Cash and Cash Equivalents - Segregated Accounts	17,109,165
Receivables (Net of Allowance for Uncollectibles)	
Taxes	705,642,550
Due From Other Governments	6,051
<i>Total Assets</i>	<u>794,149,921</u>
Liabilities	
Due To Other Governments	59,967,027
<i>Total Liabilities</i>	<u>59,967,027</u>
Deferred Inflows of Resources	
Property Taxes Levied for the Next Fiscal Year	627,826,860
<i>Total Deferred Inflows of Resources</i>	<u>627,826,860</u>
Net Position	
Restricted for Individuals, Organizations and Other Governments	106,356,034
<i>Total Net Position</i>	<u>\$ 106,356,034</u>

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

County of Summit, Ohio

*Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2020*

	<u>Custodial</u>
Additions:	
Intergovernmental Collections for Other Governments	\$ 81,077,919
Amounts Received as Fiscal Agent	58,286,490
PILOTs Collected for Other Governments	567,175
Property Taxes Collected for Other Governments	744,688,051
Other Taxes Collected for Other Governments	11,833,223
Miscellaneous Collections for Others	41,000
Fines and Forfeitures Collected for Other Governments	18,477,044
Licenses, Permits and Fees Collected for Other Governments	<u>121,957,131</u>
<i>Total Additions</i>	<u>1,036,928,033</u>
Deductions:	
Intergovernmental Distributions to Other Governments	81,216,483
Distributions as Fiscal Agent	57,041,022
PILOTs Distributed to Other Governments	567,175
Property Taxes Distributed to Other Governments	731,184,841
Other Taxes Distributed to Other Governments	11,171,390
Miscellaneous Disbursements to Others	160,948
Fines and Forfeitures Distributed to Other Governments	18,350,527
Licenses, Permits and Fees Distributed to Other Governments	<u>121,800,686</u>
<i>Total Deductions</i>	<u>1,021,493,072</u>
<i>Net Change in Fiduciary Net Position</i>	15,434,961
Net Position - Beginning - Restated (See Note 3)	<u>90,921,073</u>
<i>Net Position - Ending</i>	<u>\$ 106,356,034</u>

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

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County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 1. Reporting Entity

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

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization’s governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization’s resources; or (3) the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt, or the levying of taxes or whose relationship with the County is such that to exclude their activity would be misleading. Based on the criteria described, the County has three component units. The component unit columns in the basic financial statements identify the financial data of two of the County’s component units and the component units are also presented in Notes 26 and 27 to the basic financial statements.

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

Pursuant to Section 1724.03 (B) of the Ohio Revised Code, the Board of Directors of the SCLRC shall be composed of seven members including, (1) the County Fiscal Officer, (2) the County Executive, (3) a member of the County Council, (4) one representative of the City of Akron, as the municipal corporation in Summit County with the largest population, based on the population according to the most recent federal decennial census, (5) one representative of a township with a population of greater than ten thousand based on the population according to the most recent federal decennial census, (6) two additional members selected by the Fiscal Officer, Executive and Council Representative. The County appoints a majority of the SCLRC Board and the County is able to impose its will on the SCLRC. The SCLRC qualifies as a discretely presented component unit and is presented in Note 26 to the basic financial statements. Separately issued financial statements can be obtained from the Summit County Land Reutilization Corporation, 1180 S. Main St., Suite 230, Akron, Ohio 44301.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

Pursuant to Section 167.02 of the Ohio Revised Code and the Intergovernmental Agreement forming the COG, the Board of Directors of the COG shall be composed of the County Executive on behalf of Summit County and one Medina County Commissioner elected by the Medina County Commissioners. The COG Directors appoint the members of the Workforce Development Board, pursuant to 29 USC Section 3122, who are then responsible to monitor performance of the workforce development system. The County is able to impose its will on the COG and thus the COG qualifies as a discretely presented component unit and is presented in Note 27 to the basic financial statements. Separately issued financial statements can be obtained from the Summit and Medina Workforce Area Council of Governments, 175 S. Main St., Suite 207, Akron, Ohio 44308.

The Summit County Transportation Improvement District (SCTID) is a body politic and corporate, created to foster intergovernmental and public-private cooperation to facilitate infrastructure improvements, which result in job creation or retention. The SCTID was specifically created pursuant to Chapter 5540 of the Ohio Revised Code, as amended. The SCTID has an independent board of directors consisting of five voting members appointed by the County Executive and confirmed by Council and two non-voting members appointed by the President of the Ohio Senate and Speaker of the Ohio House of Representatives. The County appoints a majority of the board of the SCTID and is able to impose its will on the SCTID. The SCTID qualifies as a discretely presented component unit, however has not been presented in the financial statements or note disclosures as it is considered immaterial.

Note 2. Summary of Significant Accounting Policies

Basis of Presentation

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

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

Government-wide Financial Statements The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses. Interfund services provided and used are not eliminated in the process of consolidation. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

Fund Financial Statements

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

Fund Accounting

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

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

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

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 and 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 and developmentally disabled.

Opiate Lawsuit Settlements - This fund accounts for lawsuit settlement proceeds obtained from Summit and Cuyahoga Counties selection as bellwether plaintiffs in United States Federal Court against opiate manufacturers and distributors. Proceeds will be used to address opiate abatement priority areas of treatment, harm reduction, system coordination, and evidence-based prevention and education.

COVID-19 Relief - This fund accounts for federal funding as part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act. This funding provides for payments to state, local and tribal governments navigating the effects of COVID-19. These funds can only be used to cover expenses caused by the ongoing public health crisis and incurred between March and December 2020 that were not in the County's most recent budget.

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

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

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

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

Fiduciary Funds Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension and other employee benefit trust funds, investment trust funds, private-purpose trust funds and custodial funds. The County only maintains custodial funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The County's custodial funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent, which include Metro Parks, District Health, Children Services – Family Stability, Development Finance Authority and for taxes, State-levied shared revenues and fines and forfeitures collected and distributed to other political subdivisions.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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.

Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from custodial funds.

Basis of Accounting

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

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

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

Deferred Inflows of Resources and Deferred Outflows of Resources A deferred inflow of resources is an acquisition of assets by the County that is applicable to a future reporting period. A deferred outflow of resources is a consumption of assets by the County that is applicable to a future reporting period. For the County, deferred outflows of resources include a deferred charge on refunding reported in the government-wide statement of net position for deferred charges on refunding and for pension and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 12 and 13.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2020, but which were levied to finance 2020 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, special assessments, charges for services, fines and forfeitures, and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 12 and 13)

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

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

Budgetary Data

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

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 2020.

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

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

Deposits and Investments

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

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

During 2020, investments were limited to Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Bonds, Federal Farm Credit Bank, Federal National Mortgage Association, Government Treasury Certificates, Foreign Government Bonds, Municipal Bonds and Money Market Funds.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 2020 amounted to \$6,800,668, which includes \$4,999,501 assigned from other County funds.

Equity in Pooled Cash and Investments includes 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, 2020, are recorded as prepaid items, using the allocation method by recording a current asset for the prepaid amount and reflecting the expenditure in the year in which services are consumed. Prepaid items of governmental funds are recognized when incurred (purchases method).

Capital Assets and Depreciation

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

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 - 40 Years
Machinery and Equipment	3 - 7 Years	3 - 25 Years
Intangibles	3 Years	N/A
Infrastructure	20 - 50 Years	N/A
Pump Stations	N/A	25 Years
Treatment Plants	N/A	25 - 35 Years
Sewer Lines	N/A	75 Years

Interfund Balances

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

Compensated Absences

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

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Accrued Liabilities and Long-Term Obligations

County payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements. In general, governmental fund payables and accrued liabilities, once incurred, are paid in a timely manner and in full from current financial resources and are reported as obligations of the funds. However, claims, judgments and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases and long-term loans are recognized as a liability in the governmental fund financial statements when due. Net pension/OPEB liability should be recognized in the governmental funds to the extent that they are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

Pensions/Other Postemployment Benefits (OPEB)

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

Fund Balance

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

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

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

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 classifications 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 expenses not meeting these definitions are classified as Nonoperating.

Contributions of Capital

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

Interfund Activity

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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.

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County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 3. Accountability and Compliance

Changes in Accounting Principles

For 2020, the County has implemented GASB Statement No. 83, "Certain Asset Retirement Obligations", GASB Statement No. 84, "Fiduciary Activities", GASB Statement No. 88, "Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements" and GASB Statement No. 90, "Majority Equity Interests - an amendment to GASB Statements No. 14 and No. 61".

GASB Statement No. 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability. The implementation of GASB Statement No. 83 did not have an effect on the financial statements of the County.

GASB Statement No. 84 establishes specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business-type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its agency funds and certain funds will be reported in the new fiduciary classification of custodial funds, while other funds have been reclassified as government funds. These fund reclassifications resulted in the restatement of the County's financial statements.

GASB Statement No. 88 improves the information that is disclosed in notes to the basic financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The implementation of GASB Statement No. 88 did not have an effect on the financial statements of the County, however, certain debt disclosures have been modified to conform to GASB Statement No. 88.

GASB Statement No. 90 improves the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. The implementation of GASB Statement No. 90 did not have an effect on the financial statements of the County.

In addition, for 2019, the County adopted GASB Statement No. 95, "Postponement of the Effective Dates of Certain Authoritative Guidance" to GASB Statement Nos. 87 and 89, which were originally due to be implemented in 2020. GASB Statement No. 95 provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. This objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The following pronouncement is postponed by one year and the County has elected delaying implementation until the fiscal year ended December 31, 2021:

- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

The following pronouncements are postponed by eighteen months and the County has elected delaying implementation until the fiscal year ended December 31, 2022:

- Statement No. 87, *Leases*
- Implementation Guide No. 2019-3, *Leases*

Restatement of Net Position and Fund Balances

The implementation of GASB Statement No. 84 had the following effect on fund balance as reported at December 31, 2019:

	General Fund	Total Governmental Funds
Fund balance as previously reported	\$ 61,018,174	\$ 349,829,163
Implementation of GASB Statement No. 84	30,488	30,488
Restated fund balance at December 31, 2019	\$ 61,048,662	\$ 349,859,651

The implementation of GASB Statement No. 84 had the following effect on net position as reported at December 31, 2019:

	Governmental Activities
Net position as previously reported	\$ 197,753,686
Implementation of GASB Statement No. 84	30,488
Restated net position at December 31, 2019	\$ 197,784,174

Due to the implementation of GASB Statement No. 84, the new classification of custodial funds is reporting a beginning net position of \$90,921,073. Also, related to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. At December 31, 2019, agency funds reported assets and liabilities of \$760,538,143.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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	Opiate Lawsuit Settlements	COVID-19 Relief	Other Governmental Funds	Total
Nonspendable									
Inventory	\$ 156,412	\$ 19,085	\$ -	\$ -	\$ 78,971	\$ -	\$ -	\$ 2,880,318	\$ 3,134,786
Prepays	217,318	325,161	239,159	54,275	163,650	-	-	179,879	1,179,442
Unclaimed Funds	3,054,648	-	-	-	-	-	-	-	3,054,648
Total Nonspendable	3,428,378	344,246	239,159	54,275	242,621			3,060,197	7,368,876
Restricted									
Job and Family	-	1,820,156	-	-	-	-	-	-	1,820,156
Children Services	-	-	29,312,148	-	-	-	-	-	29,312,148
Mental Health	-	-	-	53,485,273	-	-	-	-	53,485,273
Health	-	-	-	-	66,403,900	100,668,633	22,674	-	167,095,207
Social Services	-	-	-	-	-	-	-	15,884,694	15,884,694
Engineer Services	-	-	-	-	-	-	-	9,887,959	9,887,959
Debt Service	-	-	-	-	-	-	-	4,585,323	4,585,323
Emergency Mgmt	-	-	-	-	-	-	-	550,109	550,109
Capital Projects	-	-	-	-	-	-	-	12,608,718	12,608,718
Real Estate Assessment	-	-	-	-	-	-	-	3,973,291	3,973,291
Delinquent Tax Assessment Collection	-	-	-	-	-	-	-	4,704,032	4,704,032
Akron Zoo Project	-	-	-	-	-	-	-	347,074	347,074
Total Restricted	-	1,820,156	29,312,148	53,485,273	66,403,900	100,668,633	22,674	52,541,200	304,253,984
Assigned									
Legislative & Executive	6,139,252	-	-	-	-	-	-	-	6,139,252
Judicial	1,378,861	-	-	-	-	-	-	-	1,378,861
Public Safety	1,209,096	-	-	-	-	-	-	-	1,209,096
Public Works	76,660	-	-	-	-	-	-	-	76,660
Health	984,680	-	-	-	-	-	-	-	984,680
Human Services	1,920,655	-	-	-	-	-	-	-	1,920,655
Intergovernmental	900	-	-	-	-	-	-	-	900
Capital Projects Subsequent Year Appropriations	1,153,237	-	-	-	-	-	-	-	1,153,237
Total Assigned	12,863,341	-	-	-	-	-	-	7,835,553	20,698,894
Unassigned	60,815,190	(1,184,467)	-	-	-	-	-	(139,402)	59,491,321
Total	\$ 77,106,909	\$ 979,935	\$ 29,551,307	\$ 53,539,548	\$ 66,646,521	\$ 100,668,633	\$ 22,674	\$ 63,297,548	\$ 391,813,075

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 5. Deficit Fund Balances and Deficit Net Position

At December 31, 2020, the non-major special revenue fund, Child Support Enforcement, had a deficit fund balance of \$123,992. The internal service funds: Office Services, Telephone Services, Internal Audit, Geographic Information Systems and Information Technology had deficit net position of \$131,446, \$504,466, \$1,071,362, \$722,571 and \$4,521,781, respectively. The deficit fund balance/net position occurred due to the recognition of liabilities applicable to accrued payables. The general fund is liable for any deficits in these funds and will provide transfers when cash is required, not when accruals occur.

Note 6. Budgetary Basis of Accounting

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

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

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

Net Change in Fund Balance
General and Major Special Revenue

	General	Job and Family Services	Children Services Board	Alcohol, Drug Addiction and Mental Health	Board of Developmental Disabilities	Opiate Lawsuit Settlements	COVID-19 Relief
Budget Basis	\$ (2,487,497)	\$ (2,882,420)	\$ 5,428,451	\$ 819,714	\$ (9,175,621)	\$ 61,009,600	\$ 2,159
Net Adjustments for Revenue Accruals	31,735,412	787,839	1,486,501	(144,860)	218,197	(82,900,000)	1,498
Net Adjustments for Expenditure Accruals	(13,189,668)	3,029,560	3,307,911	5,788,633	16,473,514	19,087,033	19,017
GAAP Basis	<u>\$ 16,058,247</u>	<u>\$ 934,979</u>	<u>\$ 10,222,863</u>	<u>\$ 6,463,487</u>	<u>\$ 7,516,090</u>	<u>\$ (2,803,367)</u>	<u>\$ 22,674</u>

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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."

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institution's participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Custodial Credit Risk - Deposits - Custodial credit risk is the risk that, in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

At December 31, 2020, the carrying value of the County's deposits was \$51,752,581 and the bank balance was \$62,686,872. The difference in the carrying amount and the bank balance were items in transit. Of the bank balance:

\$2,666,295 was covered by the FDIC.

\$60,020,577 was collateralized through participation in the OPCS. The County's financial institutions were collateralized County deposits at either 50, 100 or 102 percent through the OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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

Interest Rate Risk – The fair 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 fair 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, 2020, the County had the following investments:

Investment Type	Investment Maturities in Years				Portfolio %
	Measurement Amount	Less Than 1	1 - 3	4 - 5	
U.S. Treasury Notes	\$ 25,334,163	\$ 21,178,655	\$ 1,431,024	\$ 2,724,484	5.67%
U.S. Agencies	248,462,628	35,133,482	94,333,682	118,995,464	55.62%
Money Market Mutual Funds	165,694,419	165,694,419	-	-	37.09%
Foreign Government Bonds	6,499,900	1,500,000	4,999,900	-	1.45%
Municipal Bonds	754,695	-	754,695	-	0.17%
Total Fair Value	\$ 446,745,805	\$ 223,506,556	\$ 101,519,301	\$ 121,719,948	100.00%

The County categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The County's investments in money market mutual funds are valued using quoted market prices in active markets (Level 1 inputs). The County's investments in U.S. Treasury Notes, U.S. Agency securities, and foreign government bonds are valued using quoted prices in markets that are not considered to be active, dealer quotations or alternative pricing sources for similar assets or liabilities for which all significant inputs are observable, either directly or indirectly (Level 2 inputs).

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Custodial Credit Risk – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County’s custodial credit risk policy is stated in the Investments policy described above.

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

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

Cash on Hand	\$ 734,915	Equity in Pooled Cash and Investments	
Carrying amount of Deposits	51,752,581	Governmental Activities	\$ 398,088,597
Fair Value of Investments	446,745,805	Business-Type Activities	3,480,717
		Fiduciary Funds	<u>71,392,155</u>
			\$ 472,961,469
		Cash and Cash Equivalents in Segregated Accounts	21,188,770
		Cash with Fiscal Agent	<u>5,083,062</u>
Total	<u>\$ 499,233,301</u>	Total	<u>\$ 499,233,301</u>

Cash with Fiscal Agent – In addition to deposits and investments, the County has uninsured and uncollateralized cash in the amount of \$5,083,062 being held by NEON, a jointly governed organization (See Note 20).

Cash Deficits – Certain disbursements for accounts within various funds have been made from the “Equity in Pooled Cash and Investments” account in excess of their individual equities. The balance of these amounts has been reported in the balance sheet and the statement of net position (proprietary funds) as “Due To/From Other Funds.” No funds had deficit cash balances at December 31, 2020.

Note 8. Property Taxes

Property taxes include amounts levied against all real, public utility property located in the County. Property tax revenue received during 2020 for real and public utility property taxes represents collections of the 2019 taxes.

Real property taxes for 2020 were levied after October 1, 2020 on the assessed value as of January 1, 2020, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2020 real property taxes are collected in and intended to finance 2021.

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. 2020 public utility property taxes which became a lien December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 2019 taxes collected in 2020 was \$12,916,633,410. The full tax rate for all County operations applied to real property for fiscal year ended December 31, 2020, was \$13.70 per \$1,000 of assessed valuation. The assessed values of real and tangible personal property upon which 2020 property tax receipts were based are as follows:

Real Property	\$ 12,317,678,720
Public Utility	<u>598,954,690</u>
<i>Total Assessed Value</i>	<u><u>\$ 12,916,633,410</u></u>

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

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

Property taxes receivable represents delinquent taxes and outstanding real property and public utility taxes, which were measurable at December 31, 2020. 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 2020 operations, the receivable is offset by a credit to Deferred Inflow of Resources.

Note 9. Sales and Use Tax

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

Proceeds of the tax are credited entirely to the General Fund. Amounts that have been collected by the State and are to be received within sixty days of year-end are accrued as revenue, as measurable and available. A receivable is recognized at year-end for amounts that will be received from sales, which occurred during 2020. 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, 2020, sales tax revenues reported in the General Fund amounted to approximately \$49.3 million.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 10. Receivables

Receivables at December 31, 2020 consisted of taxes, accounts (billing for user charged services, including unbilled utility services), special assessments, accrued interest, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. The County has implemented GASB No. 38 "Certain Financial Statement Note Disclosures" which modifies disclosure requirements related to the summary of significant accounting policies. The County of Summit presents receivables on the statement of net position and the balance sheet as disaggregated major components; therefore, full note disclosure is not required. Special assessments, accrued interest and intergovernmental receivables are deemed collectible in full. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. The County has \$3,681,080 in current special assessments at December 31, 2020, of that amount \$2,299,369 is delinquent and an allowance has been provided.

The County applies the provisions of GASB No. 6 in accounting for and reporting special assessments and related transactions. The County's special assessments are secured by liens on assessed properties and are also backed by the full faith and credit of the County. Accordingly, they are accounted for and reported in the government-wide financial statement as governmental or business-type activities based on the purpose of the assessment. Long-term special assessments expected to be collected in more than one year amount to \$2,315,676 in the Business-type activities column.

In prior years the County issued debt for various sewer projects that involve Summit, Stark and Portage counties and other local communities. Stark and Portage counties, the City of Akron and the Village of Silver Lake have agreed to repay a portion of the debt for these projects. The County has recorded an intergovernmental loan receivable at December 31, 2020 in the amount of \$468,647.

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, 2020, the balance is still outstanding.

The County sold the portion of the sanitary sewer system located within the City of Norton to the City of Barberton in January, 2016 for \$1,750,000. The County has recorded an intergovernmental loan receivable at December 31, 2020 in the amount of \$875,000.

During 2016, the County entered into a lease with the City of Akron for the city's portion of the 800 Mhz Radio System Upgrade. The County issued general obligation bonds for the project and the City of Akron is paying for their portion through a lease with the County. The County has recorded this intergovernmental lease receivable at December 31, 2020 in the amount of \$8,270,000.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 11. Capital Assets

Capital asset activity for the year ended December 31, 2020, was as follows:

	Beginning Balance	Additions/ Transfers	Deletions/ Transfers	Ending Balance
Governmental Activities				
<i>Nondepreciable Capital Assets</i>				
Land	\$ 8,277,327	\$ 1,028,206	\$ (104,840)	\$ 9,200,693
Construction in Progress	14,412,518	6,462,746	(8,811,088)	12,064,176
<i>Total Nondepreciable Capital Assets</i>	<u>22,689,845</u>	<u>7,490,952</u>	<u>(8,915,928)</u>	<u>21,264,869</u>
<i>Depreciable Capital Assets</i>				
Land Improvements	16,595,167	2,336,258	-	18,931,425
Building and Building Improvements	203,569,996	-	-	203,569,996
Machinery and Equipment	49,383,299	1,967,514	(13,968,877)	37,381,936
Intangibles	4,576,419	201,014	(221,378)	4,556,055
Infrastructure	200,408,606	12,666,632	(8,452,721)	204,622,517
<i>Total Depreciable Capital Assets</i>	<u>474,533,487</u>	<u>17,171,418</u>	<u>(22,642,976)</u>	<u>469,061,929</u>
<i>Accumulated Depreciation</i>				
Land Improvements	(7,374,139)	(1,015,526)	-	(8,389,665)
Buildings and Building Improvements	(117,643,751)	(4,568,727)	-	(122,212,478)
Machinery and Equipment	(44,128,973)	(2,199,997)	13,943,100	(32,385,870)
Intangibles	(4,224,096)	(259,345)	221,378	(4,262,063)
Infrastructure	(111,992,786)	(5,011,418)	8,397,095	(108,607,109)
<i>Total Accumulated Depreciation</i>	<u>(285,363,745)</u>	<u>(13,055,013)</u>	<u>22,561,573</u>	<u>(275,857,185)</u>
<i>Depreciable Capital Assets, Net</i>	<u>189,169,742</u>	<u>4,116,405</u>	<u>(81,403)</u>	<u>193,204,744</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$ 211,859,587</u>	<u>\$ 11,607,357</u>	<u>\$ (8,997,331)</u>	<u>\$ 214,469,613</u>

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County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	Beginning Balance	Additions/ Transfers	Deletions/ Transfers	Ending Balance
Business-Type Activities				
<i>Nondepreciable Capital Assets</i>				
Land	\$ 1,224,696	\$ 279,145	\$ -	\$ 1,503,841
Construction in Progress	13,827,398	14,216,377	(1,841,665)	26,202,110
<i>Total Nondepreciable Capital Assets</i>	<u>15,052,094</u>	<u>14,495,522</u>	<u>(1,841,665)</u>	<u>27,705,951</u>
<i>Depreciable Capital Assets</i>				
Building and Building Improvements	62,955,217	-	-	62,955,217
Machinery and Equipment	45,967,013	733,509	(270,427)	46,430,095
Pump Stations	24,775,927	293,758	-	25,069,685
Treatment Plants	3,084,826	-	-	3,084,826
Sewer Lines	270,622,637	5,002,987	-	275,625,624
<i>Total Depreciable Capital Assets</i>	<u>407,405,620</u>	<u>6,030,254</u>	<u>(270,427)</u>	<u>413,165,447</u>
<i>Accumulated Depreciation</i>				
Building and Building Improvements	(43,641,805)	(1,254,996)	-	(44,896,801)
Machinery and Equipment	(36,979,632)	(379,427)	270,427	(37,088,632)
Pump Stations	(18,022,906)	(666,994)	-	(18,689,900)
Treatment Plants	(2,991,017)	(10,462)	-	(3,001,479)
Sewer Lines	(104,358,716)	(3,468,435)	-	(107,827,151)
<i>Total Accumulated Depreciation</i>	<u>(205,994,076)</u>	<u>(5,780,314)</u>	<u>270,427</u>	<u>(211,503,963)</u>
<i>Depreciable Capital Assets, Net</i>	<u>201,411,544</u>	<u>249,940</u>	<u>-</u>	<u>201,661,484</u>
<i>Business-Type Activities Capital Assets, Net</i>	<u>\$ 216,463,638</u>	<u>\$ 14,745,462</u>	<u>\$ (1,841,665)</u>	<u>\$ 229,367,435</u>

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

Governmental Activities

Legislative and Executive	\$ 1,643,472
Judicial	1,377,103
Public Safety	2,876,164
Public Works	5,233,681
Health	1,036,860
Economic Development	3,971
Human Services	883,762
<i>Total Depreciation Expense</i>	<u>\$ 13,055,013</u>

Business-Type Activities

Sewer	<u>\$ 5,780,314</u>
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County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

As of December 31, 2020, construction in progress for various capital projects of the County consisted of the following:

Projects	Construction in Progress	Remaining Commitments
<u>Governmental Activities</u>		
Training Facility Storage Building	128,584	35,816
Fiscal CAMA Software	1,713,417	2,368,290
Computer Aided Dispatch	4,088,506	1,423,800
Renovate Grand Jury Room	63,374	16,626
Medical Examiner HVAC	651,353	274,847
Medical Examiner HVAC -Design	30,900	12,400
Jail Roof Replacement	72,014	1,750,735
Jail HVAC and Plumbing Improvements	80,105	532,695
Jail Storage Building	143,819	9,681
Virtual Courtroom	3,097,719	1,902,281
Jail Case Management System	134,032	869,374
Home Street Bridge	1,860,353	246,322
<i>Total Governmental Activities</i>	<u>12,064,176</u>	<u>9,442,867</u>
<u>Business-Type Activities</u>		
Crow-Berkshire Sewer Rehab	56,565	580,809
Pump Station 36 Force Main Replacement	116,862	23,539
Hines Hill Trunk Sewer Replacement	376,734	80,517
PLT 29 Abandonment	2,193,780	769,467
Indian Creek Exposed Sewers	542,389	579,667
Pump Station 6 Replacement	300,968	3,132
Hudson SSO Area J Elimination	233,235	1,159,579
Hudson SSO Area L Elimination	196,225	231,111
Broadledge Road Sanitary Sewer Rehab	29,621	51,709
PS 123 and Forcemain	299,625	550,216
Chittendon Rd/Boston Commons Sewer Ext.	13,440	8,960
Stow Gorge	120,774	215,797
PS 17 and Forcemain	38,350	50,805
Wyoga Lake Inverness Trunk Rehab & Replacement	25,879	-
Baumberger Road Phase I	53,301	299,413
Pump Station 19 Replacement	510,792	-
Plant 25 Digester, Fuel Tank, Clarifier, Sludge PS Rehab	685,489	40,937
Sanitary Sewer Replacement and Rehabilitation	67,035	7,084
Pump Station 29 and Force Main Improvements	89,304	36,280
Fleet Maintenance Facility	1,651,155	10,057,129
Pump Station 81	40,210	349,690
Clinton Sanitary Sewer Improvement	847,182	912,115
Zelray Park Wastewater Improvements	347,352	13,756
Turkeyfoot Lake Sanitary Sewer Improvements	710,381	1,315,052
Reninger Road Sanitary Improvements	836,260	500,251
Vanderhoof Road Pump Station	99,692	459,999
PS 62, 63, and 82 Improvements	432,873	206,560
Old Home Ditch Sewer	128,742	33,258
Hillstock Trunk Rehab	92,713	29,971
Plant 36 RBC Replacement	14,907,674	22,018,325
PS 30 Meter Vault, Manhole, Air Release Valve Improv.	132,091	275,741
GP 250 Upgrade	25,417	111,873
<i>Total Business-Type Activities</i>	<u>26,202,110</u>	<u>40,972,742</u>
<i>Total Construction in Progress</i>	<u>\$ 38,266,286</u>	<u>\$ 50,415,609</u>

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 12. Defined Benefit Pension Plans

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability and Net OPEB Liability/Asset

Pensions and OPEB are a component of exchange transactions – between an employer and its employees – of salaries and benefits for employee services. Pensions are provided to an employee – on a deferred-payment basis – as part of the total compensation package offered by an employer for employee services each financial period.

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

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

GASB 68/75 assumes the liability/asset is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability. Resulting adjustments to the net pension/OPEB liability would be effective when the changes are legally enforceable. The Ohio revised Code permits, but does not require the retirement systems to provide health care to eligible benefit recipients.

The proportionate share of each plan’s unfunded benefits is presented as a long-term net pension liability/asset on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in due to other governments on both the accrual and modified accrual bases of accounting. The remainder of this note includes the pension disclosures. See Note 13 for the OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan. While members (e.g. County employees) may elect the Member-Directed Plan and the Combined Plan, substantially all employee members are in OPERS’ Traditional Pension Plan; therefore, the following disclosure focuses on the Traditional Pension Plan.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3.00%.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	State and Local	Public Safety	Law Enforcement
2020 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
2020 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	0.0 %	0.0 %	0.0 %
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

*** Member contributions within the combined plan are not used to fund the defined benefit retirement allowance

**** This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4.00%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution for the Traditional Pension Plan was \$22,462,092 for 2020. Of this amount, \$817,414 is reported as Due to Other Governments.

Plan Description - State Teachers Retirement System (STRS) of Ohio

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.20% of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0.00% to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60. Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

The DC Plan allows members to place all their member contributions and 9.53% of the 14.00% employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 4.47% of the 14.00% employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12.00% of the 14.00% member rate is deposited into the member's DC account and the remaining 2.00% is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty and after termination of employment.

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

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

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2020 employer and employee contribution rate of 14.00% was equal to the statutory maximum rates. For 2020, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$50,217 for 2020. Of this amount, \$3,477 is reported as Due to Other Governments.

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

The net pension liability for the OPERS Traditional Pension Plan was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. STRS's total pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Following is information related to the proportionate share and pension expense:

	OPERS - Traditional	STRS	Total
Proportion of the net pension liability/asset prior measurement date	1.12460400%	0.00577766%	
Proportion of the net pension liability/asset current measurement date	<u>1.09366000%</u>	<u>0.00583202%</u>	
Change in proportionate share	<u>-0.03094400%</u>	<u>0.00005436%</u>	
Proportionate share of the net pension liability	\$ 216,169,317	\$ 1,411,141	\$ 217,580,458
Pension expense	31,360,353	67,771	31,428,124

Of the County's total pension expense of \$31,428,124, \$29,749,142 is reported in the governmental activities and \$1,678,982 is reported in the business-type activities.

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS - Traditional	STRS	Total
Deferred outflows of resources			
Differences between expected and actual experience	\$ -	\$ 3,168	\$ 3,168
Net difference between projected and actual earnings on pension plan investments	-	68,626	68,626
Changes of assumptions	11,545,973	75,751	11,621,724
Changes in employer's proportionate percentage/ difference between employer contributions	605,816	11,540	617,356
Contributions subsequent to the measurement date	22,462,092	50,217	22,512,309
Total deferred outflows of resources	<u>\$ 34,613,881</u>	<u>\$ 209,302</u>	<u>\$ 34,823,183</u>

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	OPERS - Traditional	STRS	Total
Deferred inflows of resources			
Differences between expected and actual experience	\$ 2,733,154	\$ 9,025	\$ 2,742,179
Net difference between projected and actual earnings on pension plan investments	43,120,919	-	43,120,919
Changes in employer's proportionate percentage/ difference between employer contributions	5,029,047	116,076	5,145,123
Total deferred inflows of resources	\$ 50,883,120	\$ 125,101	\$ 51,008,221

\$22,512,309 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2021. Of the total contributions made subsequent to the measurement date, \$21,455,154 relates to governmental activities and \$1,057,155 relates to business-type activities.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS - Traditional	STRS	Total
Year Ending December 31:			
2021	\$ (8,023,352)	\$ 5,651	\$ (8,017,701)
2022	(15,371,761)	(26,001)	(15,397,762)
2023	1,785,624	22,147	1,807,771
2024	(17,121,842)	32,187	(17,089,655)
Total	\$ (38,731,331)	\$ 33,984	\$ (38,697,347)

Actuarial Assumptions – OPERS

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

Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2019, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2019, are presented below.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Wage inflation	3.25%
Future salary increases, including inflation COLA or ad hoc COLA	3.25% to 10.75% including wage inflation Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 1.40%, simple through 2020, then 2.15% simple
Investment rate of return	
Current measurement date	7.20%
Prior measurement date	7.20%
Actuarial cost method	Individual entry age

In October 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 3.00% simple through 2018 then 2.15% simple to 1.40% simple through 2020 then 2.15% simple.

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 17.20% for 2019.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	25.00 %	1.83 %
Domestic equities	19.00	5.75
Real estate	10.00	5.20
Private equity	12.00	10.70
International equities	21.00	7.66
Other investments	13.00	4.98
Total	<u>100.00 %</u>	<u>5.61 %</u>

Discount Rate - The discount rate used to measure the total pension liability/asset was 7.20%, post-experience study results, for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. The discount rate used to measure total pension liability prior to December 31, 2019 was 7.20%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 7.20%, as well as what the County's proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (6.20%) or one-percentage-point higher (8.20%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability: Traditional Pension Plan	\$ 356,533,160	\$ 216,169,317	\$ 89,986,345

Actuarial Assumptions – STRS

All disclosures related to the actuarial assumptions relate to the amounts used for the net pension liability for STRS which was measured as of June 30, 2020. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2020, actuarial valuation are presented below:

Inflation	2.50%
Projected salary increase	12.50% at age 20 to 2.50% at age 65
Investment Rate of Return	7.45%, net of investment expenses, including inflation
Discount rate of return	7.45%
Payroll Increases	3.00%
Cost-of-Living Adjustments (COLA)	0.00%, effective July 1, 2017

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50.00% of rates through age 69, 70.00% of rates between ages 70 and 79, 90.00% of rates between ages 80 and 84, and 100.00% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90.00% of rates for males and 100.00% of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the July 1, 2020 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return*</u>
Domestic equity	28.00 %	7.35 %
International equity	23.00	7.55
Alternatives	17.00	7.09
Fixed income	21.00	3.00
Real estate	10.00	6.00
Liquid reserves	1.00	2.25
Total	<u>100.00 %</u>	

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

Discount Rate -. The discount rate used to measure the total pension liability was 7.45% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS’ fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2020.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
County's proportionate share of the net pension liability:	\$ 2,009,220	\$ 1,411,141	\$ 904,320

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County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 13. Defined Benefit OPEB Plans

Net OPEB Liability/Asset

See Note 12 for a description of the net OPEB liability/asset.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - The 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 trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Report referenced below for additional information.

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

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed at a rate of 14.00% of earnable salary and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care was 0.00% for the Traditional and Combined plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2020 was 4.00%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County was not required to make a contractually required contribution to fund health care in 2020.

Plan Description - State Teachers Retirement System (STRS) of Ohio

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2021. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14.00% of covered payroll. For 2020, STRS did not allocate any employer contributions to post-employment health care.

Net OPEB Liabilities/Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. STRS's total OPEB asset was measured as of June 30, 2020, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB asset was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the net OPEB liability prior measurement date	1.11222800%	0.00577766%	
Proportion of the net OPEB liability current measurement date	<u>1.07984900%</u>	<u>0.00583202%</u>	
Change in proportionate share	<u>-0.03237900%</u>	<u>0.00005436%</u>	
Proportionate share of the net OPEB liability	\$ 149,155,201	\$ -	\$ 149,155,201
Proportionate share of the net OPEB asset	\$ -	\$ 102,498	\$ 102,498
OPEB expense	\$ 14,499,737	\$ (12,005)	\$ 14,487,732

Of the County's total OPEB expense of \$14,487,732, \$13,694,929 is reported in the governmental activities and \$792,803 is reported in the business-type activities.

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred outflows of resources			
Differences between expected and actual experience	\$ 3,999	\$ 6,568	\$ 10,567
Net difference between projected and actual earnings on OPEB plan investments	-	3,590	3,590
Changes of assumptions	23,609,680	1,693	23,611,373
Changes in employer's proportionate percentage/ difference between employer contributions	396,205	313	396,518
Total deferred outflows of resources	<u>\$ 24,009,884</u>	<u>\$ 12,164</u>	<u>\$ 24,022,048</u>

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	OPERS	STRS	Total
Deferred inflows of resources			
Differences between expected and actual experience	\$ 13,640,931	\$ 20,416	\$ 13,661,347
Net difference between projected and actual earnings on OPEB plan investments	7,594,942	-	7,594,942
Changes of assumptions	-	97,354	97,354
Changes in employer's proportionate percentage/ difference between employer contributions	3,430,941	23,217	3,454,158
Total deferred inflows of resources	<u>\$ 24,666,814</u>	<u>\$ 140,987</u>	<u>\$ 24,807,801</u>

The County did not report any deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date that would be recognized as a reduction of the net OPEB liability in the year ending December 31, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Year Ending December 31:			
2021	\$ 1,868,244	\$ (32,100)	\$ 1,836,144
2022	714,182	(29,671)	684,511
2023	6,044	(28,816)	(22,772)
2024	(3,245,400)	(28,283)	(3,273,683)
2025	-	(5,049)	(5,049)
Thereafter	-	(4,904)	(4,904)
Total	<u>\$ (656,930)</u>	<u>\$ (128,823)</u>	<u>\$ (785,753)</u>

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Wage Inflation	3.25%
Projected Salary Increases, including inflation	3.25 to 10.75% including wage inflation
Single Discount Rate:	
Current measurement date	3.16%
Prior Measurement date	3.96%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.00%
Municipal Bond Rate	
Current measurement date	2.75%
Prior Measurement date	3.71%
Health Care Cost Trend Rate	
Current measurement date	10.00% initial, 3.50% ultimate in 2030
Prior Measurement date	7.50%, initial 3.25%, ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

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

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 19.70% for 2019.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other investments	14.00	4.90
Total	100.00 %	4.55 %

Discount Rate A single discount rate of 3.16% was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96% was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 2.75%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the proportionate share of the net OPEB liability calculated using the single discount rate of 3.16%, as well as what the proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.16%) or one-percentage-point higher (4.16%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB liability	\$ 195,193,505	\$ 149,155,201	\$ 112,293,498

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.00% lower or 1.00% higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$ 144,753,758	\$ 149,155,201	\$ 153,500,535

Changes between Measurement Date and Reporting Date

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

Actuarial Assumptions - State Teachers Retirement System (STRS) of Ohio

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2020, actuarial valuation, compared with July 1, 2019, are presented below:

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	July 1, 2020		July 1, 2019	
	Initial	Ultimate	Initial	Ultimate
Inflation	2.50%		2.50%	
Projected salary increases	12.50% at age 20 to 2.50% at age 65		12.50% at age 20 to 2.50% at age 65	
Investment rate of return	7.45%, net of investment expenses, including inflation		7.45%, net of investment expenses, including inflation	
Payroll increases	3.00%		3.00%	
Cost-of-living adjustments (COLA)	0.00%		0.00%	
Discounted rate of return	7.45%		7.45%	
Blended discount rate of return	N/A		N/A	
Health care cost trends				
Medical				
Pre-Medicare	5.00%	4.00%	5.87%	4.00%
Medicare	-6.69%	4.00%	4.93%	4.00%
Prescription Drug				
Pre-Medicare	6.50%	4.00%	7.73%	4.00%
Medicare	11.87%	4.00%	9.62%	4.00%

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

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

Actuarial assumptions used in the June 30, 2020 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Assumption Changes Since the Prior Measurement Date There were not changes in assumptions since the prior measurement date of June 30, 2019.

Benefit Term Changes Since the Prior Measurement Date There was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020 to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020 from 1.944% to 1.984% per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1% for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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

Discount Rate - The discount rate used to measure the total OPEB asset was 7.45% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.45% was used to measure the total OPEB asset as of June 30, 2020.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate - The following table represents the net OPEB asset as of June 30, 2020, calculated using the current period discount rate assumption of 7.45%, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45%) or one percentage point higher (8.45%) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates.

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ 89,180	\$ 102,498	\$ 113,798

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ 113,096	\$ 102,498	\$ 89,587

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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
2021	\$ 229,337	\$ 2,412,150
2022	229,115	2,304,004
2023	229,115	1,858,067
2024	227,562	1,763,086
2025	-	1,601,909
2026-2030	-	8,121,111
2031-2035	-	7,846,942
Total Operating Leases		\$ 25,907,269
Total Minimum Lease Payments	915,129	
Less: Amount Representing Interest	(43,610)	
Present Value Minimum Lease Payments	\$ 871,519	

The assets acquired through capital leases are as follows:

Assets:	Governmental Activities
Machinery and Equipment	\$ 1,329,984
Less: Accumulated Depreciation	(663,020)
<i>Total</i>	\$ 666,964

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 12.6 years. Employees are paid at one-half of the accumulated sick time up to a maximum payment equal to 720 hours with the exception of four Sheriff bargaining units paid up to 70 percent with no maximum. All sick leave and vacation payments are made at employees current wage rates.

Note 16. Commitments

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

Fund	Amount
General	\$ 11,710,103
Job and Family Services	2,336,372
Children Services Board	2,794,371
Alcohol, Drug Addiction and Mental Health	3,165,869
Board of Developmental Disabilities	15,539,469
Opiate Lawsuit Settlements	19,087,032
COVID-19 Relief	25,000
Other Governmental Funds	14,612,860
<i>Total</i>	\$ 69,271,076

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County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 2010 Bonds	5/1/2010	2.00 - 5.98	24,181,139
Series 2010 Bonds - Bridgestone	12/1/2010	3.08 - 5.28	7,550,000
Series 2012 Bonds - Goodyear	3/29/2012	3.00 - 5.00	15,815,000
Series 2013 Bonds - Current Refund 2002	1/30/2013	1.25 - 4.50	2,854,754
Series 2013 Bonds - Advance Refund 2003	1/30/2013	1.25 - 4.50	14,605,000
Series 2016 Bonds - Current Refund 2004	9/15/2016	1.50 - 2.00	6,280,000
Series 2016 Bonds - Various Purpose Improvement	9/15/2016	2.75 - 4.00	21,320,000
Series 2019 Bonds - DFA	11/14/2019	3.102	6,700,000
Business-Type Activities:			
General Obligation Bonds			
Sewer Bond Series 2002 AR	5/1/2002	3.00 - 5.75	30,350,000
Sewer Bond Series 2013	1/30/2013	1.25 - 4.50	125,246
Sewer Bond Series 2016 Current Refund 2004	9/15/2016	1.50 - 2.00	6,675,000
OWDA Loans			
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
Plants 26 & 45 Abandonment Q533	2002	0.20	1,303,027
Pump Station #26 Abandonment Q330	2011	5.25	414,628
Howe Rd Sewer Repair Q611	2011	4.97	541,813
Season Rd Pump Station Force Main	2011	3.84	337,330
Greensburg/Massillon Rd Q923	2011	3.84	401,401
Sanitary Sewer Project Q944	2011	3.77	252,657
Master Meter/Telemetry System	2012	3.25	391,804
Manhole Rehabilitation	2012	3.25	134,144
Kenneth/Samira San Sewer Improv	2013	4.75	751,781
Warner Road Trunk Line & Force Main	2013	3.84	442,426
Force Main Repair PS #006	2016	2.44	1,079,152
Pump Station #48 Q831	2016	3.31	298,922
Massillon Rd Sewer Q951	2016	2.78	466,407
Wastewater System WRRSP	2016	0.35	1,812,355
OPWC Loans			
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, 2020

The following is a summary of changes in long-term debt and other obligations of the governmental activities for the year ended December 31, 2020:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Governmental Activities					
General Obligation Bonds					
Series 2010 Bonds	\$ 9,785,000	\$ -	\$ (1,190,000)	\$ 8,595,000	\$ 740,000
Series 2010 Bonds Bridgestone	5,310,000	-	(410,000)	4,900,000	-
Series 2012 Bonds Goodyear	12,315,000	-	(775,000)	11,540,000	810,000
Series 2013 Bonds Current Refund 2002	2,854,754	-	-	2,854,754	1,398,638
Series 2013 Bonds Advance Refund 2003	6,080,000	-	(1,530,000)	4,550,000	1,565,000
Series 2016 Bonds Current Refund 2004	1,450,000	-	(1,450,000)	-	-
Series 2016 Bonds Various Purpose Imp	17,980,000	-	(1,205,000)	16,775,000	1,230,000
Series 2019 Bonds DFA	6,700,000	-	(350,000)	6,350,000	370,000
Bond Premiums	2,523,105	-	(391,128)	2,131,977	349,263
<i>Total General Obligation Bonds</i>	<u>64,997,859</u>	<u>-</u>	<u>(7,301,128)</u>	<u>57,696,731</u>	<u>6,462,901</u>
Other Liabilities					
Compensated Absences	24,160,316	14,415,847	(11,141,765)	27,434,398	8,334,440
Insurance Claims	5,518,033	54,614,574	(55,181,122)	4,951,485	4,016,986
Capital Leases	1,178,484	-	(306,965)	871,519	211,226
<i>Total Other Liabilities</i>	<u>30,856,833</u>	<u>69,030,421</u>	<u>(66,629,852)</u>	<u>33,257,402</u>	<u>12,562,652</u>
Net Pension Liability					
OPERS	293,245,647	-	(87,250,118)	205,995,529	-
STRS	1,277,695	133,446	-	1,411,141	-
<i>Total Net Pension Liability</i>	<u>294,523,342</u>	<u>133,446</u>	<u>(87,250,118)</u>	<u>207,406,670</u>	<u>-</u>
Net OPEB Liability					
OPERS	138,059,043	4,076,321	-	142,135,364	-
<i>Total Net OPEB Liability</i>	<u>138,059,043</u>	<u>4,076,321</u>	<u>-</u>	<u>142,135,364</u>	<u>-</u>
<i>Total Governmental Activities</i>	<u>\$ 528,437,077</u>	<u>\$ 73,240,188</u>	<u>\$ (161,181,098)</u>	<u>\$ 440,496,167</u>	<u>\$ 19,025,553</u>

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County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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, 2020:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Business-Type Activities					
General Obligation Bonds					
Sewer Bond Series 2002 AR	\$ 7,075,000	\$ -	\$ (3,445,000)	\$ 3,630,000	3,630,000
Sewer Bond Series 2013	125,246	-	-	125,246	61,362
Sewer Bond Series 2016 Current Refund 2004	2,620,000	-	(1,325,000)	1,295,000	1,295,000
Bond Premiums	302,850	-	(152,330)	150,520	149,138
Total General Obligation Bonds	10,123,096	-	(4,922,330)	5,200,766	5,135,500
OWDA Loans - Direct Borrowings					
Gilwood - Call Q432	591,748	-	(390,209)	201,539	201,539
Gilwood - Call Q432 Supplement I	52,278	-	(34,492)	17,786	17,786
Plant 30 Abandonment Q929	325,941	-	(214,932)	111,009	111,009
Pump Station #26 Abandonment Q330	262,295	-	(23,477)	238,818	12,203
Howe Rd Sewer Repair Q611	338,415	-	(28,657)	309,758	14,866
Master Meter/Telemetry System	250,420	-	(21,568)	228,852	11,047
Manhole Rehabilitation	85,737	-	(7,384)	78,353	3,782
Season Rd Pump Station Force Main	216,519	-	(16,157)	200,362	8,312
Greensburg/Massillon Rd Q923	257,642	-	(19,226)	238,416	9,891
Kenneth/Samira San Sewer Improv	501,128	-	(45,811)	455,317	23,725
Warner Road Trunk Line & Force Main	305,134	-	(22,770)	282,364	11,714
Plants 26 & 45 Abandonment Q533	231,807	-	(66,065)	165,742	33,082
Sanitary Sewer Project Q944	173,437	-	(11,672)	161,765	6,002
Force Main Repair PS #006	891,798	-	(56,517)	835,281	28,776
Pump Station #48 Q831	255,360	-	(13,394)	241,966	6,864
Massillon Rd Sewer Q951	397,802	-	(20,850)	376,952	10,643
Wastewater System WRRSP	1,025,684	-	(226,537)	799,147	113,566
Total OWDA Loans	6,163,145	-	(1,219,718)	4,943,427	624,807
OPWC Loans - Direct Borrowings					
Whitefriars Drive	388,676	-	(14,395)	374,281	43,187
Total OPWC Loans	388,676	-	(14,395)	374,281	43,187
ODD Loans					
Springfield Agricultural	29,458	-	-	29,458	-
Total ODD Loans	29,458	-	-	29,458	-
Other Liabilities					
WPCLF - Temporary - Direct Borrowings	13,549,590	10,147,839	(569,608)	23,127,821	159,895
FWCC - Temporary - Direct Borrowings	-	895,527	-	895,527	-
Intergovernmental Loans Payable	2,092,810	-	(308,601)	1,784,209	110,983
Compensated Absences	1,279,418	723,109	(692,949)	1,309,578	325,700
Total Other Liabilities	16,921,818	11,766,475	(1,571,158)	27,117,135	596,578
Net Pension Liability					
OPERS	14,760,587	-	(4,586,799)	10,173,788	-
Net OPEB Liability					
OPERS	6,949,234	70,603	-	7,019,837	-
Total Business-Type Activities	\$ 55,336,014	\$ 11,837,078	\$ (12,314,400)	\$ 54,858,692	\$ 6,400,072

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

Governmental Activities		
Year	General Obligation Bonds	
	Principal	Interest
2021	\$ 6,113,638	\$ 2,455,912
2022	6,316,116	2,203,615
2023	4,735,000	1,908,016
2024	3,500,000	1,677,115
2025	5,875,000	1,492,660
2026-2030	22,995,000	4,459,975
2031-2035	5,835,000	395,792
2036-2040	195,000	5,362
<i>Total</i>	<i>\$ 55,564,754</i>	<i>\$ 14,598,447</i>

Business-Type Activities					
Year	General Obligation Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2021	\$ 4,986,362	\$ 224,404	\$ 624,807	\$ 75,689	\$ 43,187
2022	63,884	2,875	598,077	117,069	28,791
2023	-	-	610,641	105,309	28,791
2024	-	-	557,153	93,428	28,791
2025	-	-	340,429	81,395	28,791
2026-2030	-	-	1,681,569	222,644	143,955
2031-2035	-	-	530,751	30,388	71,975
2036-2040	-	-	-	-	-
<i>Total</i>	<i>\$ 5,050,246</i>	<i>\$ 227,279</i>	<i>\$ 4,943,427</i>	<i>\$ 725,922</i>	<i>\$ 374,281</i>

The general obligation bonds will be paid with property taxes in the General and Debt Service funds and general taxes in the Motor Vehicle and Gas Tax fund. 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.

OWDA loans and loans through the Water Pollution Control Loan Fund (WPCLF) are direct borrowings that have terms negotiated directly between the County and the OWDA and are not offered for public sale. In the event of default, the OWDA may declare the full amount of the then unpaid original loan amount to be immediately due and payable and/or require the County to pay any fines, penalties, interest, or late charges associated with the default.

OPWC loans are direct borrowings that have terms negotiated directly between the County and the OPWC and are not offered for public sale. In the event of default, the OPWC may (1) charge an 8% default interest rate from the date of the default to the date of the payment and charge the County for all costs incurred by the OPWC in curing the default, (2) in accordance with Ohio Revised Code 164.05, direct the county treasurer of the county in which the County is located to pay the amount of the default from funds that would otherwise be appropriated to the County from such county's undivided local government fund pursuant to ORC 5747.51-5747.53, or (3) at its discretion, declare the entire principal amount of loan then remaining unpaid, together with all accrued interest and other charges, become immediately due and payable.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

The compensated absences liability will be paid from the funds from which the employees' salaries are paid. This includes all the funds except Akron Zoo Project, Debt Service and Other Capital Improvements. The claims and judgments liabilities will be paid from the Medical Self-Insurance and Workers' Compensation Funds. As of December 31, 2020, there was no legal judgments liability. Previous years were related to court claims and audit findings. At December 31, 2020, there were \$0 of litigation claims that are considered current and due within one year. At December 31, 2020, there were \$3,281,247 of Medical Self-Insurance claims and \$735,739 of workers' compensation claims that are considered current and due within one year, which are reported as Insurance Claims. The capital lease obligations will be paid from the General, Job & Family Services, Motor Vehicle & Gas Tax and Telephone Services Funds. The net pension liability and the net OPEB liability would normally be paid from the funds from which the employees' salaries are paid. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan against a public employer. At December 31, 2020, there was \$0 of net pension liability and \$0 of net OPEB liability that is considered current and due within one year.

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

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

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

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

During 2013, the County issued \$17,585,000 in general obligation refunding bonds at interest rates varying from 1.25 percent to 4.50 percent. Proceeds were used to refund \$15,105,000 of 2003 various purpose bonds and \$3,450,000 of 2002 various purpose bonds to achieve interest cost savings. The bonds were issued at a \$2,091,158 premium and issuance costs were \$270,007. On December 31, 2020, none of the defeased bonds are outstanding.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

During 2016, the County issued \$12,955,000 in general obligation refunding bonds at interest rates varying from 1.50 percent to 2.00 percent. Proceeds were used to refund \$13,200,000 of 2004 various purpose bonds to achieve interest cost savings. On December 31, 2016, none of the defeased bonds were outstanding. During 2016, the County issued an additional \$21,320,000 in general obligation bonds at interest rates varying from 2.75 to 4.00 percent. The proceeds of the bonds were used to finance the upgrade of the 800 MHz Regional Radio System, Elevator Improvements in the County Safety Building, and the establishment of the Summit County Board of Elections Early Voting Center. Final maturity of the bonds is December 1, 2036.

During 2019, the Summit County Port Authority, now known as the Development Finance Authority (DFA), along with the County issued \$6,700,000 of general obligation bonds. The proceeds of the bonds were used to refinance existing bonds and long term debt related to the redevelopment of the 47 North Main Street building. The County is responsible for the principal and interest payments. Final maturity of the bonds is December 1, 2034

The County entered into an agreement with the City of Hudson to acquire its sanitary sewer system during 2016. The County has recorded an intergovernmental payable at December 31, 2020 in the amount of \$1,784,209.

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

In the 1980's, the County entered into a contractual agreement with Portage County for the construction and future maintenance of a sewage facility and sewer lines in the City of Streetsboro, Ohio. The facility serves both the Streetsboro Regional Sewer District and a portion of Summit County. The County has agreed to pay Portage County for that portion of the OWDA loan related to the construction of assets that benefits Summit County. In prior years the County reported this contractual agreement as Due to Other Governments on the financial statements. The amount owed to Portage County pursuant to this agreement was fully paid during 2021.

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, 2020, 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, 2020. 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, 2020, the loan liability for WPCLF amounted to \$23,127,821 with scheduled payments of \$159,895 due in 2021 and the loan liability for FWCC amounted to \$895,527 with scheduled payments of \$0 due in 2021.

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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, 2020, are an overall debt margin of \$301,083,574 and an unvoted debt margin of \$108,834,073.

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 2020, principal payments totaled \$14,395. At December 31, 2020, the outstanding balance of the OPWC loan was \$374,281 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, 2020, there were eighty-three series of IDRBs outstanding. During 2020, no new IDRBs were issued. The aggregate remaining principal amount payable for the eighty-two issued prior to 2008 could not be determined; however, their original issue amounts totaled \$447,641,000. Industrial Development Revenue Bonds are not obligations of the County and, therefore, are not reported as liabilities in the accompanying financial statements.

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

As of December 31, 2020, there were three HCFRBs outstanding. During 2020, no new HCFRBs were issued. The aggregate remaining principal amount payable was \$9,355,000 and the original issue amounts totaled \$16,875,000 for the three HCFRBs. Health Care Facility Revenue Bonds are not obligations of the County and, therefore, are not reported as liabilities in the accompanying financial statements.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 19. Internal Balances

Due to/from other funds balances at December 31, 2020, consist of the following individual fund receivables and payables:

Receivable Fund	Payable Fund	Amounts
General	Job & Family Services	\$ 172,857
	Board of Developmental Disabilities	58,185
	Nonmajor Governmental Funds	275,257
Job & Family Services	Board of Developmental Disabilities	39,660
Nonmajor Governmental Funds	General Fund	375
	Job & Family Services	127,847
	Alcohol, Drug Addiction & Mental Health	71,781
	Nonmajor Governmental Funds	17,703
Internal Service Funds	General Fund	53,057
	Job & Family Services	4,158
	Alcohol, Drug Addiction & Mental Health	31
	Board of Developmental Disabilities	21,595
	Children Services Board	8,386
	Nonmajor Governmental Funds	66,224
	Sewer	58,368
	Internal Service Funds	4,163
<i>Total</i>		<i>\$ 979,647</i>

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Interfund transfers for the year ended December 31, 2020, consisted of the following:

Transfers Out	Transfers In					Total
	General	Job & Family Services	Children Services Board	Nonmajor Governmental	Internal Services	
General	\$ -	\$ 4,249,226	\$ -	\$ 7,870,785	\$ 565,747	\$ 12,685,758
Job & Family Services	-	-	2,472,376	-	-	2,472,376
Nonmajor Governmental Funds	1,125	-	-	458,981	-	460,106
Totals	\$ 1,125	\$ 4,249,226	\$ 2,472,376	\$ 8,329,766	\$ 565,747	\$ 15,618,240

The transfers from General Fund to Job & Family Services and Internal Services represent required subsidies, and transfers to Nonmajor Governmental cover local matches on grants and capital expenditures. The transfers from Job & Family Services to Children Services Board represent matching funds for the Title XX/TANF program. The transfers within the Nonmajor Governmental funds represent the Motor Vehicle Gas Tax funds local share of capital projects and other funds share of a tax software system project and closing out of grant funds.

The preceding interfund receivables/payables include \$292,960 in principal of certain outstanding manuscript debt securities, issued by the County and self-acquired by the County Fiscal Officer. This manuscript debt component consists of the following:

Year Issued	Purpose/Description	Interest Rate	Final Maturity	January 1, 2020	Additions	(Reductions)	December 31, 2020	Amount Due in 2021
<u>Interfund Payables for Manuscript Debt:</u>								
General Obligation Bonds								
2016	Engineer Capital Improvements Bond Series B Yellow Creek Road Stabilization and E. North Street Bridge (Motor Vehicle Gas Tax Fund payable to General Fund)	1.500%	2021	\$ 585,921	\$ -	\$ (292,961)	\$ 292,960	\$ 292,960
<i>Total Interfund Payables for Manuscript Debt</i>				<u>\$ 585,921</u>	<u>\$ -</u>	<u>\$ (292,961)</u>	<u>\$ 292,960</u>	<u>\$ 292,960</u>

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

Purpose/Description	Year Ending December 31	Principal	Interest
<u>Interfund Payables for Manuscript Debt:</u>			
General Obligation Bonds			
Engineer Capital Improvements Bond Series B Yellow Creek Road Stabilization and E. North Street Bridge (Motor Vehicle Gas Tax Fund payable to General Fund)	2021	\$ 292,960	\$ 4,395
<i>Total Manuscript Debt:</i>		<u>\$ 292,960</u>	<u>\$ 4,395</u>

Note 20. Jointly Governed Organizations

Akron-Canton Regional Airport

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

North East Ohio Network (NEON)

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

Note 21. Risk Management

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

The County participates in the State Worker's Compensation Retrospective Rating and Payment Option Plan. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured during 2020. At December 31, 2020, the County recorded a claims liability of \$1,670,238 in its Workers' Compensation Fund. This is the latest information provided by the State of Ohio Bureau of Workers' Compensation. At December 31, 2020, \$8,203,634 of Workers' Compensation Fund Equity in Pooled Cash and Investments was held to fund this liability.

The County offers its employees an alternative form of health insurance coverage, for which the County is self-insured. All claim liabilities related to this coverage are reported in the Medical Self-Insurance Fund. The County's health-care benefits are administered by Medical Mutual, which provides claims reviews and processing. The County maintains specific stop-loss coverage with a commercial insurance company for claims in excess of \$500,000 individually with no aggregate stop loss coverage in 2020. 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 \$3,281,247 have been accrued as a liability at December 31, 2020.

At December 31, 2020, the amount of the workers' compensation and health insurance liability was \$4,951,485 which is the County's best estimate based on available information. Changes in the self-insurance claims liability accounts were as follows:

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	Liability January 1	Current Year Claims and Estimates	Claim Payments	Liability December 31
2019	\$ 4,109,668	\$ 56,299,653	\$ 54,891,288	\$ 5,518,033
2020	5,518,033	54,614,574	55,181,122	4,951,485

At December 31, 2020, \$19,555,800 of Medical Self-Insurance Fund Equity in Pooled Cash and Investments was held for the purpose of funding the County's \$3,281,247 liability for health self-insurance.

Note 22. Pollution Remediation

On February 24, 2011, the Ohio Environmental Protection Agency (EPA) issued final findings and orders to the County's Department of Sanitary Sewer Services (DOSSS). These findings relate to the improper disposal of sewage sludge and solid waste from Wastewater Treatment Plant #36 located in Springfield Township. The findings further call for the removal and proper disposal of the entire contents of the site, the removal of the liner system, and to restore, stabilize, and grade the site. The compliance schedule set forth in the findings and orders has been modified. The DOSSS now has until December 31, 2021 to complete all the work. The estimate for costs to complete the excavation of sludge and restoration of the area previously used to store sludge is \$400,000 and has been recorded as an accounts payable in the financial statements and is subject to revision because of price increases or reductions, changes in technology, or changes in applicable laws or regulations.

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

The County entered into an agreement with the City of Hudson to acquire its sanitary sewer system during 2016. The EPA issued two consent orders related to the system and the estimate of the liability for those orders is \$4.5 million. It is anticipated that construction of the sanitary sewer solution will begin by the third quarter of 2021. This estimate has been recorded as an accounts payable in the statements. This estimate is subject to revision because of price increases or reductions, changes in technology, or changes in applicable laws or regulations.

On June 8, 2018, the Ohio Environmental Protection Agency (EPA) issued final findings and orders to the County's Department of Sanitary Sewer Services (DOSSS) due to a critical failure of the force main for Pump Station #123 located in the City of Hudson. The critical failure resulted in diverting and storing the waste water flow in existing storage tanks. A second unrelated sanitary sewer overflow occurred at Pump Station #53 located in the City of Stow due to a disruption in electric power. Due to this disruption the pump station was rendered inoperable. There is no emergency generator at this pump station since electrical service was provided by a connection from the Fishcreek Wastewater Treatment Plant to the pump station. This connection was the point of failure and the cause of the loss of power at the pump station. Both violations have been combined into a single order. The remaining requirement is that DOSSS must implement a Supplemental Environmental Project (SEP) to prepare and submit permit applications for the replacement and relocation of the Hines Hill Tank. The estimate of the engineering cost is \$376,734. This estimate has been recorded as an accounts payable in the financial statements. This estimate is subject to revision because of price increases or reductions, changes in technology, or changes in applicable laws or regulations.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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, 2020.

Litigation

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

Asset Retirement Obligations

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewage treatment system to the Ohio Environmental Protection Agency (EPA) for approval. Through this permitting process, the County would be responsible to address any public safety issues associated with their sewage treatment facility and the permit would specify the procedures required to dispose of all or part of the sewage treatment plant. At this time, the County does not have an approved permit from Ohio EPA to dispose of all or part of their sewage treatment plant. Due to the lack of specific legal requirements for retiring the sewage treatment plant, the County has determined that the amount of the asset retirement obligation cannot be reasonably determined.

Note 24. COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The County's investment portfolio and the pension and other employee benefits plan in which the County participate fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2020, the County received \$94,402,596 of CARES Act funding. Of this total, \$87,210,513 is reported in the COVID-19 Relief Fund and \$7,192,083 in the General Fund. Of this \$87,210,513 reported in the COVID-19 Relief Fund, \$66,831,015 was sub-granted to other governments and organizations and \$20,379,498 was expended on public safety payroll related to the COVID-19 pandemic. These amounts are reflected as public safety, health, economic development, and human services expenditures in the COVID-19 Relief Special Revenue Fund on the accompanying financial statements. The \$7,192,083 reported in the General Fund was expended on public safety payroll and protective equipment purchases related to COVID-19.

During 2020, the County received \$45,935,525 of CARES Act funding on-behalf of other governments. This amount was collected and distributed to other governments and is reported in the County's Other Custodial Funds.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 25. Subsequent Events

The County received \$16,149,837 in January 2021 and \$5,111,444 in May 2021 from the United States Treasury as part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act for the Summit County Emergency Rental Assistance Program. This funding assists Summit County residents with rental assistance, utility assistance, eviction prevention, data collection, lender negotiation, financial counseling and other services necessary to allow residents to remain in their place of residence.

In March 2021, the American Rescue Plan Act of 2021 (ARPA) was signed into law which provides additional funding for state and local governments. These funds can be used for revenue replacement for the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency; COVID-19 expenditures including assistance to small businesses, households, hard-hit industries and economic recovery; premium pay for essential workers or investments in water, sewer and broadband infrastructure. The County received \$52,542,716 in May 2021 representing half of the approximately \$105 million in ARPA funding expected to be received over the next two years.

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County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 26. Summit County Land Reutilization Corporation

A. Description of the Entity

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

Pursuant to Section 1724.03 (B) of the Ohio Revised Code, the Board of Directors of the Corporation is 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 municipal corporation in the 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, and (6) two additional members selected by the Fiscal Officer, Executive and Council Representative.

The Corporation is dedicated to strategically acquiring abandoned, blighted and tax delinquent property through the Board of Revision, Sheriff's Sale, Bank Real Estate Owned, third parties, through donations and any other means allowable by law. The Corporation then strives to put the properties back to productive use.

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

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

B. Summary of Significant Accounting Policies

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Basis of Presentation

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

Government-Wide Financial Statements

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

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

Measurement Focus

Government-Wide Financial Statements

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

Basis of Accounting

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

Revenues – Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place.

Non-exchange transactions, in which the Corporation receives value without directly giving equal value in return, include grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Corporation must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Corporation on a reimbursement basis.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Expenses

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

Budgetary Process

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

Federal Income Tax

Pursuant to Section 115(1) of the Internal Revenue Code, income derived by the Corporation is excluded from gross income for federal income purposes.

Cash and Cash Equivalents

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

Prepaid Items

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

Inventory Held for Resale

Assets held for resale represent properties purchased by, donated to, or otherwise acquired by the Corporation. These properties are valued based upon a combination of the purchase price plus any costs of maintenance, rehabilitation, or demolition of homes on the properties. The Corporation holds the properties until the property is sold to a new owner.

Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition values as of the date received. The Corporation maintains a capitalization threshold of \$1,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

<u>Description</u>	<u>Estimated Useful Life</u>
Buildings and Improvements	30 Years
Furniture and Fixtures	4 Years
Vehicles	4 Years

Accrued Liabilities and Long-Term Obligations

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

Compensated Absences

The Corporation reports compensated absences in accordance with the provisions of GASB No. 16, Accounting for Compensated Absences. Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the Corporation has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employees' wage rate at year end, taking into consideration any limits specified in the Corporation's termination policy.

Net Position

Net position represents the difference between assets and 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 acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Corporation had restricted net position at December 31, 2020 of \$298,480 for grants awarded but not yet paid. The Corporation applies restricted resources first when an expense is incurred for which restricted and unrestricted amounts are available.

Intergovernmental Revenue

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

Estimates

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

C. Deposits and Investments Deposits

At December 31, 2020, the carrying amount of the Corporation's deposits was \$2,348,039 and the bank balance was \$2,348,039.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

2. \$2,098,039 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department in the Corporation's name and all statutory requirements for the investment of money had been followed.

D. Long-Term Liabilities

Long-term liabilities consist of compensated absences, bonds payable and notes payable. Changes in long term debt for the fiscal year ended December 31, 2020 are as follows:

	Balances			Balances	
	January 1	Additions	Reductions	December 31	Due Within One Year
Compensated Absences	\$ 31,920	\$ 30,578	\$ (13,863)	\$ 48,635	\$ 24,237
Bonds Payable	2,933,862	1,000,000	(338,699)	3,595,163	422,500
Notes Payable	3,850,000	-	(275,000)	3,575,000	275,000
Total Long Term Liabilities	\$ 6,815,782	\$ 1,030,578	\$ (627,562)	\$ 7,218,798	\$ 721,737

E. Capital Assets

A summary of changes in capital assets during 2020 follows:

	Balances			Balances	
	January 1	Additions	Deletions	December 31	
Governmental Activities					
<i>Nondepreciable Capital Assets</i>					
Construction in Progress	-	\$ 326,338	-	\$ 326,338	
Total Nondepreciable Capital Assets	-	326,338	-	326,338	
<i>Capital Assets, being depreciated:</i>					
Buildings	\$ 3,946,389	\$ 32,293	-	\$ 3,978,682	
Furniture and fixtures	56,286	19,310	-	75,596	
Vehicles	1,750	-	-	1,750	
Total Capital Assets, being depreciated	4,004,425	51,603	-	4,056,028	
<i>Less Accumulated Depreciation:</i>					
Buildings	42,057	101,213	-	143,270	
Furniture and fixtures	34,033	11,528	-	45,561	
Vehicles	1,750	-	-	1,750	
Total Accumulated Depreciation	77,840	112,741	-	190,581	
Total Governmental Activities Capital Assets, Net	\$ 3,926,585	\$ 265,200	\$ -	\$ 4,191,785	

Depreciation expense of \$112,741 has been included in expenses in the statement of activities. In 2019, the Corporation entered into an agreement to purchase the Ohio Means Job Center from the County for \$3,850,000 plus assumption of debt service of previously issued bonds by the Development Finance Authority for the renovation of the facility. The building was appraised for \$3,946,389. The total of the County Promissory Note and assumption of bonds total \$6,925,000, resulting in a separate line item, Special Item – Assumption of Debt of \$2,978,611 to be

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

recorded in the statement of activities for 2020 to be depreciated over 30 years.

F. Transactions with Summit County

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

G. Risk Management

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

H. Employee Benefits

Compensated Absences

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

Health Insurance Benefits

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

Retirement Benefits

The Summit County Land Reutilization Corporation's 401K plan was created January 1, 2018. The 401K plan allows higher employee contributions and employer match with a three year vesting schedule to encourage employee retention.

Note 27. Summit and Medina Workforce Area Council of Governments

A. Description of the Entity

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

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

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

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

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

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

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

B. Summary of Significant Accounting Policies

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

Basis of Presentation

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Government-wide Financial Statements

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

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

Measurement Focus

Government-wide Financial Statements

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

Basis of Accounting

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

Revenues - Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place.

Non-exchange transactions, in which the COG receives value without directly giving equal value in return, include grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the COG must provide resources to be used for a specified purpose, and expenditure requirements, in which the resources provided to the COG on a reimbursement basis.

Deferred Inflows of Resources and Deferred Outflows of Resources

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

Expenses

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

Budgetary Process

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

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

Capital Assets

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

Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the COG has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employees' wage rate at year end, taking into consideration any limits specified in the COG's termination policy.

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

Pensions/Other Postemployment Benefits

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

Accrued Liabilities and Long-Term Obligations

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

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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

Estimates

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

C. Receivables

Receivables at December 31, 2020, consisted of intergovernmental receivables and accounts receivable. Intergovernmental receivables represent amounts owed to the COG from the Ohio Department of Jobs and Family Services for grant funds earned but not received. Accounts receivable represent amounts owed to the COG from non-government agency and for Memorandum of Understanding (MOU) receipts due the COG from government agency MOU Partners. All receivables are considered fully collectible and expected to be received within one year.

D. Compensated Absences

Vacation is accumulated at varying rates ranging from two to five 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 600 hours. All employees earn sick leave at the rate of 4.6 hours for each 80 hours of work completed. Sick leave vests with 10 years' service at age 60, 25 years' service at age 55 or 30 years' service at any age. Although the sick leave vests as noted above, the COG records a liability for sick leave for all employees with service time of more than 14 years. Employees are paid at one-half of the accumulated sick time up to a maximum payment equal to 720 hours. All sick leave and vacation payments are made at employees current wage rates.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

E. Defined Benefit Pension Plans

Net Pension Liability/Asset and Net OPEB Liability

Pensions and OPEB are a component of exchange transactions - between an employer and its employees - on salaries and benefits for employee services. Pensions are provided to an employee - on a deferred-payment basis - as part of the total compensation package offered by an employer for employee services each financial period.

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

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

GASB 68/75 assumes the liability/asset is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability. Resulting adjustments to the net pension/OPEB liability would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide health care to eligible benefit recipients.

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - COG employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

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

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3.00%.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members'

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

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

	State and Local
2020 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee *	10.0 %
2020 Actual Contribution Rates	
Employer:	
Pension	14.0 %
Post-employment Health Care Benefits ****	0.0 %
Total Employer	14.0 %
Employee	10.0 %

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

**** This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4.00%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The COG's contractually required contribution was \$30,333 for 2020. Of this amount, \$3,373 is reported as accrued wages and benefits.

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

The net pension liability and net pension asset for the OPERS plans were measured as of December 31, 2019, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. The COG's proportion of the net pension liability or asset was based on the COG's share of contributions to the pension plan relative to the contributions of all participating entities.

Following is information related to the proportionate share and pension expense:

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	OPERS - Traditional	OPERS - Combined	Total
Proportion of the net pension liability/asset prior measurement date	0.00106000%	0.00902800%	
Proportion of the net pension liability/asset current measurement date	<u>0.00076800%</u>	<u>0.01911400%</u>	
Change in proportionate share	<u>-0.00029200%</u>	<u>0.01008600%</u>	
Proportionate share of the net pension liability	\$ 151,800	\$ -	\$ 151,800
Proportionate share of the net pension asset	-	39,857	39,857
Pension expense	58,191	4,566	62,757

At December 31, 2020, the COG reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS - Traditional	OPERS - Combined	Total
Deferred outflows of resources			
Changes of assumptions	\$ 8,109	\$ 4,109	\$ 12,218
Changes in employer's proportionate percentage/ difference between employer contributions	18,816	-	18,816
Contributions subsequent to the measurement date	15,648	14,685	30,333
Total deferred outflows of resources	<u>\$ 42,573</u>	<u>\$ 18,794</u>	<u>\$ 61,367</u>

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	OPERS - Traditional	OPERS - Combined	Total
Deferred inflows of resources			
Differences between expected and actual experience	\$ 1,919	\$ 9,358	\$ 11,277
Net difference between projected and actual earnings on pension plan investments	30,281	5,171	35,452
Changes in employer's proportionate percentage/ difference between employer contributions	45,489	-	45,489
Total deferred inflows of resources	<u>\$ 77,689</u>	<u>\$ 14,529</u>	<u>\$ 92,218</u>

\$30,333 reported as deferred outflows of resources related to pension resulting from COG contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS - Traditional	OPERS - Combined	Total
2021	\$ (13,970)	\$ (2,539)	\$ (16,509)
2022	(26,026)	(2,442)	(28,468)
2023	1,254	(1,004)	250
2024	(12,022)	(2,895)	(14,917)
2025	-	(547)	(547)
Thereafter	-	(993)	(993)
Total	<u>\$ (50,764)</u>	<u>\$ (10,420)</u>	<u>\$ (61,184)</u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2019, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2019, are presented below.

Wage inflation	3.25%
Future salary increases, including inflation COLA or ad hoc COLA	3.25% to 10.75% including wage inflation Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 1.40%, simple through 2020, then 2.15% simple
Investment rate of return	
Current measurement date	7.20%
Prior measurement date	7.20%
Actuarial cost method	Individual entry age

In October 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 3.00% simple through 2018 then 2.15% simple to 1.40% simple through 2020 the 2.15% simple.

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five-year period ended December 31, 2015. During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 17.20% for 2019.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	25.00 %	1.83 %
Domestic equities	19.00	5.75
Real estate	10.00	5.20
Private equity	12.00	10.70
International equities	21.00	7.66
Other investments	13.00	4.98
Total	<u>100.00 %</u>	<u>5.61 %</u>

Discount Rate - The discount rate used to measure the total pension liability/asset was 7.20%, post-experience study results, for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. The discount rate used to measure total pension liability prior to December 31, 2019 was 7.20%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the COG's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the COG's proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 7.20%, as well as what the proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (6.20%) or one-percentage-point higher (8.20%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
COG's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 250,368	\$ 151,800	\$ 63,191
Combined Plan	(24,084)	(39,857)	(51,226)

F. Defined Benefit OPEB Plans

Net OPEB Liability

See Note Section E for a description of the net OPEB liability.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – The 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.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' annual comprehensive financial report referenced below for additional information.

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

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund post-employment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care was 0.00 percent for the Traditional and Combined plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2020 was 4.0 percent. Employer contribution rates are actuarially determined and are expressed a percentage of covered payroll. The COG was not required to make a contractually required contribution to fund health care in 2020.

Net OPEB Liabilities, OPEB Expense, and Deferred Outflows or Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The COG's proportion of the net OPEB liability was based on the COG's share of contributions to the retirement plan relative to the contributions of all participating entities.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Following is information related to the proportionate share and OPEB expense:

	OPERS
Proportion of the net OPEB liability prior measurement date	0.00125300%
Proportion of the net OPEB liability current measurement date	<u>0.00127800%</u>
Change in proportionate share	<u>0.00002500%</u>
Proportionate share of the net OPEB liability	\$ 176,525
OPEB expense	\$ 63,392

At December 31, 2020, the COG reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
Deferred outflows of resources	
Differences between expected and actual experience	\$ 4
Changes of assumptions	27,943
Changes in employer's proportionate percentage/ difference between employer contributions	22,088
Total deferred outflows of resources	<u>\$ 50,035</u>
	OPERS
Deferred inflows of resources	
Differences between expected and actual experience	\$ 16,143
Net difference between projected and actual earnings on OPEB plan investments	8,988
Total deferred inflows of resources	<u>\$ 25,131</u>

No amounts reported as deferred outflows of resources related to OPEB resulting from COG contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending December 31, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Year Ending December 31:	<u>OPERS - Traditional</u>
2021	\$ 25,387
2022	3,351
2023	7
2024	<u>(3,841)</u>
Total	<u>\$ 24,904</u>

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25%
Projected Salary Increases, including inflation	3.25 to 10.75% including wage inflation
Single Discount Rate:	
Current measurement date	3.16%
Prior Measurement date	3.96%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.00%
Municipal Bond Rate	
Current measurement date	2.75%
Prior Measurement date	3.71%
Health Care Cost Trend Rate	
Current measurement date	10.00% initial, 3.50% ultimate in 2030
Prior Measurement date	7.50%, initial 3.25%, ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

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

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 19.70% for 2019.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other investments	14.00	4.90
Total	<u>100.00 %</u>	<u>4.55 %</u>

Discount Rate A single discount rate of 3.16% was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96% was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 2.75%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the COG's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the proportionate share of the net OPEB liability calculated using the single discount rate of 3.16%, as well as what the proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.16%) or one-percentage-point higher (4.16%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
COG's proportionate share of the net OPEB liability	\$ 231,011	\$ 176,525	\$ 132,899

Sensitivity of the COG's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.00% lower or 1.00% higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
COG's proportionate share of the net OPEB liability	\$ 171,316	\$ 176,525	\$ 181,668

Changes between Measurement Date and Reporting Date

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

County of Summit, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

G. Long-Term Obligations

Changes in long-term obligations during the year ended December 31, 2020 consisted of the following:

	Balances 12/31/2019	Additions	Reductions	Balances 12/31/2020	Due Within One Year
Compensated Absences	\$ 46,195	\$ 40,113	\$ (26,527)	\$ 59,781	\$ 38,228
Net Pension Liability	290,313	-	(138,513)	151,800	-
Net OPEB Liability	163,362	13,163	-	176,525	-
Total	\$ 499,870	\$ 53,276	\$ (165,040)	\$ 388,106	\$ 38,228

H. Risk Management

The COG is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2020, the COG maintained suitable insurance coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in the current year.

I. Contingencies

The COG receives financial assistance from federal and State agencies in the form of grants. Disbursing grant funds generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability. However, in the opinion of management, any such disallowed claims through December 31, 2020 will not have a material adverse effect on the COG. The COG was not a defendant in any lawsuits at year end.

J. Commitments

The COG utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed or assigned classifications of fund balance if not reflected as payables. At year end, the COG's commitments for encumbrances were \$807,037.

REQUIRED SUPPLEMENTARY INFORMATION

County of Summit, Ohio

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF
THE NET PENSION LIABILITY
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST SEVEN YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<i>Traditional Plan:</i>				
County's proportion of the net pension liability	1.093660%	1.124604%	1.132268%	1.150053%
County's proportionate share of the net pension liability	\$ 216,169,317	\$ 308,006,235	\$ 177,630,898	\$ 261,157,501
County's covered payroll	\$ 154,565,100	\$ 153,137,493	\$ 142,822,448	\$ 141,664,275
County's proportionate share of the net pension liability as a percentage of its covered payroll	139.86%	201.13%	124.37%	184.35%
Plan fiduciary net position as a percentage of the total pension liability	82.17%	74.70%	84.66%	77.25%

Note: Information prior to 2014 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2016</u>	<u>2015</u>	<u>2014</u>
1.162249%	1.184623%	1.184623%
\$ 201,316,144	\$ 142,878,773	\$ 139,651,618
\$ 138,263,168	\$ 138,634,437	\$ 135,574,069
145.60%	103.06%	103.01%
81.08%	86.45%	86.36%

County of Summit, Ohio

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF
THE NET PENSION LIABILITY
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

LAST SEVEN YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's proportion of the net pension liability	0.00583202%	0.00577766%	0.00622576%	0.00711250%
County's proportionate share of the net pension liability	\$ 1,411,141	\$ 1,277,695	\$ 1,368,905	\$ 1,689,592
County's covered-employee payroll	\$ 345,007	\$ 680,979	\$ 742,807	\$ 746,856
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	409.02%	187.63%	184.29%	226.23%
Plan fiduciary net position as a percentage of the total pension liability	75.48%	77.40%	77.30%	75.30%

Note: Information prior to 2014 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2016</u>	<u>2015</u>	<u>2014</u>
0.00690110%	0.00692490%	0.00818330%
\$ 2,310,003	\$ 1,913,840	\$ 1,990,462
\$ 749,214	\$ 782,511	\$ 971,762
308.32%	244.58%	204.83%
66.80%	72.10%	74.70%

County of Summit, Ohio

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COUNTY PENSION CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST EIGHT YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 22,462,092	\$ 21,639,114	\$ 21,439,249	\$ 19,468,246
Contributions in relation to the contractually required contribution	<u>(22,462,092)</u>	<u>(21,639,114)</u>	<u>(21,439,249)</u>	<u>(19,468,246)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 160,443,514	\$ 154,565,100	\$ 153,137,493	\$ 142,822,448
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	13.63%

Note: Information prior to 2013 for the County's traditional plan was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 17,887,978	\$ 17,441,663	\$ 17,474,328	\$ 18,431,416
<u>(17,887,978)</u>	<u>(17,441,663)</u>	<u>(17,474,328)</u>	<u>(18,431,416)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 141,664,275	\$ 138,263,168	\$ 138,634,437	\$ 135,574,069
12.63%	12.61%	12.60%	13.60%

County of Summit, Ohio

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COUNTY PENSION CONTRIBUTIONS
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

LAST TEN YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ 50,217	\$ 48,301	\$ 95,337	\$ 103,993
Contributions in relation to the contractually required contribution	<u>(50,217)</u>	<u>(48,301)</u>	<u>(95,337)</u>	<u>(103,993)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 358,693	\$ 345,007	\$ 680,979	\$ 742,807
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 104,522	\$ 104,890	\$ 105,639	\$ 126,329	\$ 174,777	\$ 182,661
<u>(104,522)</u>	<u>(104,890)</u>	<u>(105,639)</u>	<u>(126,329)</u>	<u>(174,777)</u>	<u>(182,661)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 746,856	\$ 749,214	\$ 782,511	\$ 971,762	\$ 1,344,438	\$ 1,405,085
14.00%	13.50%	13.00%	13.00%	13.00%	13.00%

County of Summit, Ohio

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF
THE NET OPEB LIABILITY
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST FOUR YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's proportion of the net OPEB liability	1.079849%	1.112228%	1.119933%	1.131956%
County's proportionate share of the net OPEB liability	\$ 149,155,201	\$ 145,008,276	\$ 121,616,474	\$ 114,331,403
County's covered payroll	\$ 154,565,100	\$ 153,137,493	\$ 142,822,448	\$ 141,664,275
County's proportionate share of the net OPEB liability as a percentage of its covered payroll	96.50%	94.69%	85.15%	80.71%
Plan fiduciary net position as a percentage of the total OPEB liability	47.80%	46.33%	54.14%	54.05%

Note: Information prior to 2017 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

County of Summit, Ohio

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF
THE NET OPEB LIABILITY/(ASSET)
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

LAST FOUR YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's proportion of the net OPEB liability	0.00583202%	0.00577766%	0.00622576%	0.00711251%
County's proportionate share of the net OPEB liability (asset)	\$ (102,498)	\$ (95,692)	\$ (100,000)	\$ 277,504
County's covered-employee payroll	\$ 345,007	\$ 680,979	\$ 742,807	\$ 746,856
County's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	29.71%	14.05%	13.46%	37.16%
Plan fiduciary net position as a percentage of the total OPEB liability	182.13%	174.70%	176.00%	47.10%

Note: Information prior to 2017 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

County of Summit, Ohio

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COUNTY OPEB CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST EIGHT YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ -	\$ -	\$ 1,428,224	\$ 2,833,285
Contributions in relation to the contractually required contribution	<u>-</u>	<u>-</u>	<u>(1,428,224)</u>	<u>(2,833,285)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 160,443,514	\$ 154,565,100	\$ 153,137,493	\$ 142,822,448
Contributions as a percentage of covered payroll	0.00%	0.00%	0.93%	1.98%

Note: Information prior to 2013 for the County's traditional plan was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 2,863,054	\$ 3,223,642	\$ 6,721,851	\$ 7,016,255
<u>(2,863,054)</u>	<u>(3,223,642)</u>	<u>(6,721,851)</u>	<u>(7,016,255)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 141,664,275	\$ 138,263,168	\$ 138,634,437	\$ 135,574,069
2.02%	2.33%	4.85%	5.18%

County of Summit, Ohio

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COUNTY OPEB CONTRIBUTIONS
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

LAST TEN YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	-	-	-	-
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 358,693	\$ 345,007	\$ 680,979	\$ 742,807
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ -	\$ -	\$ 3,913	\$ -	\$ -	\$ -
-	-	(3,913)	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 746,856	\$ 749,214	\$ 782,511	\$ 971,762	\$ 1,344,438	\$ 1,405,085
0.00%	0.00%	0.48%	0.00%	0.00%	0.00%

County of Summit, Ohio

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2020

PENSION

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2014-2020.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%. There were no changes in assumptions for 2018. For 2019, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) the assumed rate of return and discount rate were reduced from 7.50% down to 7.20%. There were no changes in assumptions for 2020.

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms: There were no changes in benefit terms from the amounts reported for 2014-2016. For 2017, STRS decreased the Cost of Living Adjustment (COLA) to zero effective July 1, 2017. There were no changes in benefit terms for 2018-2020.

Changes in assumptions: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. For 2017, the following changes of assumption affected the total pension liability since the prior measurement date: (a) the long term expected rate of return was reduced from 7.75% to 7.45%, (b) the inflation assumption was lowered from 2.75% to 2.50%, (c) the payroll growth assumption was lowered to 3.00%, (d) total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25% due to lower inflation (e) the healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016 and (f) rates of retirement, termination and disability were modified to better reflect anticipated future experience. There were no changes of assumption for 2018-2020.

(Continued)

County of Summit, Ohio

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2017-2020.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 4.23% down to 3.85%. For 2019, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.85% up to 3.96%, (b) The investment rate of return was decreased from 6.50% percent down to 6.00%, (c) the municipal bond rate was increased from 3.31% up to 3.71% and (d) the health care cost trend rate was increased from 7.50%, initial/3.25%, ultimate in 2028 up to 10.00%, initial/3.25% ultimate in 2029. For 2020, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was decreased from 3.96% up to 3.16%, (b) the municipal bond rate was decreased from 3.71% up to 2.75% and (c) the health care cost trend rate was increased from 10.%, initial/3.25%, ultimate in 2029 up to 10.50%, initial/3.50% ultimate in 2030.

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2017-2020.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) increase in the discount rate from 4.13% to 7.45% and (b) decrease in trend rates from 6.00%-11.00% initial; 4.50% ultimate down to 5.23%-9.62% initial; 4.00% ultimate. For 2019, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) increase in prescription drug trend rates from -5.23%-9.62% initial; 4.00% ultimate up to 4.00%-9.62% initial; 4.00% ultimate. For 2020, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) decrease in medical trend rates from 4.93%-5.87% to -6.69%-5.00% and (b) an increase in prescription drug trend rates from 7.73%-9.62% to 6.50%-11.87%.

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COMBINING FINANCIAL STATEMENTS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended December 31, 2020

County of Summit, Ohio



Kristen M.
Scalise CPA, CFE
Summit County Fiscal Officer
143

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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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Taxes				
Property	\$ 19,224,058	\$ 17,739,944	\$ 17,131,582	\$ (608,362)
Sales and Use	47,549,087	47,151,905	49,256,826	2,104,921
Other	12,098,861	9,860,265	10,047,896	187,631
Licenses and Permits	38,000	38,000	32,686	(5,314)
Charges for Services	14,855,319	17,078,714	20,575,557	3,496,843
Fines and Forfeitures	529,169	532,047	481,551	(50,496)
Intergovernmental	9,288,662	16,124,256	15,607,078	(517,178)
Investment Income	4,700,000	4,700,000	6,119,851	1,419,851
Other	4,247,077	578,915	971,531	392,616
<i>Total Revenues</i>	<u>112,530,233</u>	<u>113,804,046</u>	<u>120,224,558</u>	<u>6,420,512</u>
Expenditures				
General Government - Legislative and Executive				
Council				
Personal Services	833,400	833,400	793,332	40,068
Professional Services	2,500	2,500	295	2,205
Internal Charge Back	13,100	13,100	13,100	-
Supplies	6,500	6,500	4,220	2,280
Travel/Continuing Education	17,500	17,500	4,324	13,176
Contract Services	22,515	22,515	13,868	8,647
Rentals	1,200	1,200	-	1,200
Advertising and Printing	5,000	5,000	650	4,350
Other	5,000	5,000	4,505	495
Equipment	2,500	2,500	749	1,751
<i>Total Council</i>	<u>909,215</u>	<u>909,215</u>	<u>835,043</u>	<u>74,172</u>
Executive - General Administration				
Personal Services	1,015,800	1,024,200	1,014,823	9,377
Internal Charge Back	15,000	15,000	11,704	3,296
Supplies	15,910	15,910	15,881	29
Travel/Continuing Education	1,000	1,000	-	1,000
Contract Services	4,000	4,000	3,719	281
Advertising and Printing	15,000	15,000	12,042	2,958
Other	3,137	3,137	2,859	278
<i>Total Executive - General Administration</i>	<u>1,069,847</u>	<u>1,078,247</u>	<u>1,061,028</u>	<u>17,219</u>
Executive - Finance & Budget				
Personal Services	420,700	518,019	472,367	45,652
Professional Services	38,000	38,000	38,000	-
Internal Charge Back	10,000	10,000	6,420	3,580
Supplies	2,156	2,156	2,133	23
Contract Services	1,500	1,500	211	1,289
<i>Total Executive - Finance & Budget</i>	<u>472,356</u>	<u>569,675</u>	<u>519,131</u>	<u>50,544</u>
Executive - Personnel				
Personal Services	391,900	391,900	391,719	181
Professional Services	4,800	4,800	930	3,870
Internal Charge Back	12,200	12,200	11,941	259
Supplies	6,000	6,000	2,224	3,776
Travel/Continuing Education	2,000	2,000	1,724	276
Contract Services	32,620	32,620	31,324	1,296
Advertising and Printing	1,500	1,500	979	521
Other	500	500	39	461
<i>Total Executive - Personnel</i>	<u>451,520</u>	<u>451,520</u>	<u>440,880</u>	<u>10,640</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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Executive - Department of Law				
Personal Services	\$ 898,900	\$ 890,500	\$ 855,487	\$ 35,013
Professional Services	58,927	58,927	46,260	12,667
Internal Charge Back	14,400	14,400	14,377	23
Supplies	3,205	3,205	3,171	34
Contract Services	1,342	1,342	1,342	-
Total Executive - Department of Law	<u>976,774</u>	<u>968,374</u>	<u>920,637</u>	<u>47,737</u>
Executive - Purchasing				
Personal Services	145,800	145,800	144,274	1,526
Internal Charge Back	4,000	4,000	2,715	1,285
Supplies	61,389	61,389	40,163	21,226
Contract Services	1,500	1,500	-	1,500
Advertising and Printing	1,000	1,000	-	1,000
Other	2,000	2,000	420	1,580
Total Executive - Purchasing	<u>215,689</u>	<u>215,689</u>	<u>187,572</u>	<u>28,117</u>
Executive - Operations				
Personal Services	159,000	159,000	157,496	1,504
Internal Charge Back	3,500	3,500	2,917	583
Supplies	1,000	1,000	-	1,000
Motor Vehicle Fuel/Repair	300	300	-	300
Total Executive - Operations	<u>163,800</u>	<u>163,800</u>	<u>160,413</u>	<u>3,387</u>
Physical Plants				
Personal Services	2,651,300	2,651,300	2,534,568	116,732
Internal Charge Back	47,300	47,300	42,844	4,456
Supplies	250,966	252,324	276,527	(24,203)
Motor Vehicle Fuel/Repair	6,000	6,000	4,575	1,425
Contract Services	825,414	425,733	391,044	34,689
Equipment	4,500	4,500	4,498	2
Total Physical Plants	<u>3,785,480</u>	<u>3,387,157</u>	<u>3,254,056</u>	<u>133,101</u>
Planning Commission				
Personal Services	202,400	203,800	200,806	2,994
Internal Charge Back	22,800	21,400	6,219	15,181
Supplies	14,000	14,000	13,060	940
Travel/Continuing Education	6,000	6,000	4,371	1,629
Motor Vehicle Fuel/Repair	1,200	1,200	769	431
Contract Services	2,000	2,000	1,984	16
Other	5,000	5,000	1,875	3,125
Subsidies/Shared Revenue	305,000	305,000	305,000	-
Total Planning Commission	<u>558,400</u>	<u>558,400</u>	<u>534,084</u>	<u>24,316</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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Utilities and Rentals				
Utilities	\$ 3,541,848	\$ 1,735,879	\$ 1,735,377	\$ 502
Rentals	494,888	515,288	515,288	-
Total Utilities and Rentals	4,036,736	2,251,167	2,250,665	502
Bureau of Inspection				
Other	225,000	225,000	174,266	50,734
Total Bureau of Inspection	225,000	225,000	174,266	50,734
Fiscal Officer - Administration				
Personal Services	4,696,000	4,696,000	4,591,916	104,084
Internal Charge Back	115,000	115,000	98,092	16,908
Supplies	96,000	96,000	69,622	26,378
Travel/Continuing Education	6,000	4,200	60	4,140
Motor Vehicle Fuel/Repair	5,000	5,000	1,520	3,480
Contract Services	313,775	315,775	306,769	9,006
Advertising and Printing	25,000	26,800	25,202	1,598
Other	13,000	11,000	10,184	816
Total Fiscal Officer - Administration	5,269,775	5,269,775	5,103,365	166,410
Fiscal Officer - MIS				
Contract Services	-	3,521,304	3,521,304	-
Total Fiscal Officer - MIS	-	3,521,304	3,521,304	-
Human Resources Commission				
Personal Services	197,400	197,400	196,746	654
Internal Charge Back	3,700	3,700	3,680	20
Supplies	500	500	498	2
Travel/Continuing Education	2,000	2,000	1,590	410
Advertising and Printing	500	500	458	42
Other	600	600	570	30
Total Human Resources Commission	204,700	204,700	203,542	1,158
Board of Elections				
Personal Services	4,782,900	5,057,881	5,057,474	407
Internal Charge Back	44,100	47,800	47,800	-
Supplies	214,779	175,296	175,280	16
Travel/Continuing Education	20,000	15,000	15,000	-
Motor Vehicle Fuel/Repair	2,300	2,300	2,300	-
Contract Services	968,400	1,133,804	1,133,734	70
Rentals	75,000	129,564	129,564	-
Advertising and Printing	58,379	33,379	33,379	-
Other	259,044	184,044	184,044	-
Total Board of Elections	6,424,902	6,779,068	6,778,575	493
Total General Government - Legislative and Executive	24,764,194	26,553,091	25,944,561	608,530
General Government - Judicial				
Court of Appeals				
Internal Charge Back	14,000	14,000	14,000	-
Supplies	31,233	31,233	16,462	14,771
Travel/Continuing Education	15,700	15,700	675	15,025
Contract Services	64,907	64,907	63,959	948
Other	28,500	28,500	24,369	4,131
Total Court of Appeals	154,340	154,340	119,465	34,875

(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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Court of Common Pleas - Attorney and Jury Fees				
Professional Services	\$ 4,658,433	\$ 4,783,433	\$ 4,783,433	\$ -
Contract Services	144,790	142,290	99,020	43,270
Total Court of Common Pleas - Attorney and Jury Fees	4,803,223	4,925,723	4,882,453	43,270
Court of Common Pleas - General Office				
Personal Services	5,932,400	5,932,400	5,873,419	58,981
Professional Services	143,000	18,000	10,715	7,285
Internal Charge Back	150,000	150,000	134,974	15,026
Supplies	39,125	39,125	37,029	2,096
Travel/Continuing Education	25,000	17,500	15,176	2,324
Other	35,000	45,000	42,511	2,489
Total Court of Common Pleas - General Office	6,324,525	6,202,025	6,113,824	88,201
Court of Common Pleas - Grand Jury				
Other	69,000	69,000	38,640	30,360
Total Court of Common Pleas - Grand Jury	69,000	69,000	38,640	30,360
Probate Court				
Personal Services	2,102,300	2,102,300	1,952,013	150,287
Professional Services	1,000	1,000	-	1,000
Internal Charge Back	52,600	52,600	51,887	713
Supplies	24,000	24,000	16,743	7,257
Motor Vehicle Fuel/Repair	4,000	4,000	1,192	2,808
Contract Services	24,260	24,260	22,671	1,589
Utilities	600	600	-	600
Advertising and Printing	1,000	1,000	495	505
Total Probate Court	2,209,760	2,209,760	2,045,001	164,759
Domestic Relations Court				
Personal Services	2,740,100	2,915,100	2,849,914	65,186
Professional Services	6,807	6,807	5,745	1,062
Internal Charge Back	42,000	42,000	39,682	2,318
Supplies	19,568	19,568	16,082	3,486
Contract Services	84,979	84,979	80,350	4,629
Advertising and Printing	2,000	2,000	1,201	799
Other	4,850	4,850	3,950	900
Total Domestic Relations Court	2,900,304	3,075,304	2,996,924	78,380
Juvenile Court - General Office				
Personal Services	1,789,600	1,784,600	1,783,899	701
Professional Services	35,000	-	-	-
Internal Charge Back	285,300	234,300	172,646	61,654
Supplies	72,042	72,042	71,804	238
Travel/Continuing Education	2,000	2,000	1,994	6
Contract Services	466,055	454,023	453,657	366
Other	8,000	8,000	7,968	32
Total Juvenile Court - General Office	2,657,997	2,554,965	2,491,968	62,997
Clerk of Courts - Legal				
Personal Services	2,611,600	2,611,600	2,424,958	186,642
Professional Services	221,917	221,917	143,129	78,788
Internal Charge Back	50,400	50,400	41,927	8,473
Supplies	87,000	87,000	58,231	28,769
Travel/Continuing Education	19,000	19,000	906	18,094
Contract Services	31,500	31,500	31,424	76
Rentals	8,000	8,000	7,985	15
Advertising and Printing	700	700	-	700
Other	313,400	313,400	94,063	219,337
Equipment	38,896	38,896	14,450	24,446
Total Clerk of Courts - Legal	3,382,413	3,382,413	2,817,073	565,340

(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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Prosecutor				
Personal Services	\$ 5,472,100	\$ 5,472,100	\$ 5,324,541	\$ 147,559
Internal Charge Back	117,000	117,000	99,449	17,551
Supplies	73,158	73,158	69,636	3,522
Travel/Continuing Education	300	300	17	283
Motor Vehicle Fuel/Repair	15,000	15,000	4,638	10,362
Contract Services	104,490	15,413	7,508	7,905
Other	236,803	236,803	233,331	3,472
Subsidies/Shared Revenue	161,900	161,900	161,900	-
Total Prosecutor	<u>6,180,751</u>	<u>6,091,674</u>	<u>5,901,020</u>	<u>190,654</u>
County/Municipal Courts				
Personal Services	809,800	805,800	688,503	117,297
Other	103,909	107,909	99,421	8,488
Total County/Municipal Courts	<u>913,709</u>	<u>913,709</u>	<u>787,924</u>	<u>125,785</u>
Public Defender				
Contract Services	869,500	869,500	869,500	-
Total Public Defender	<u>869,500</u>	<u>869,500</u>	<u>869,500</u>	<u>-</u>
Total General Government - Judicial	<u>30,465,522</u>	<u>30,448,413</u>	<u>29,063,792</u>	<u>1,384,621</u>
Public Safety				
Sheriff				
Personal Services	9,789,800	5,069,800	5,045,308	24,492
Internal Charge Back	125,100	123,771	121,863	1,908
Supplies	60,554	60,554	58,505	2,049
Travel/Continuing Education	1,000	1,000	1,000	-
Motor Vehicle Fuel/Repair	281,881	281,881	280,025	1,856
Contract Services	274,030	274,030	273,003	1,027
Other	135,040	136,369	136,369	-
Subsidies/Shared Revenue	165,200	165,200	143,205	21,995
Equipment	83,894	83,894	78,263	5,631
Total Sheriff	<u>10,916,499</u>	<u>6,196,499</u>	<u>6,137,541</u>	<u>58,958</u>
Sheriff - Jail				
Personal Services	18,304,800	8,404,800	8,308,105	96,695
Internal Charge Back	71,600	71,600	62,312	9,288
Supplies	218,905	218,905	206,745	12,160
Travel/Continuing Education	1,000	1,000	-	1,000
Motor Vehicle Fuel/Repair	86,624	86,624	79,838	6,786
Contract Services	3,267,588	3,099,247	2,937,177	162,070
Other	376,195	376,195	297,588	78,607
Equipment	76,607	76,607	69,022	7,585
Total Sheriff - Jail	<u>22,403,319</u>	<u>12,334,978</u>	<u>11,960,787</u>	<u>374,191</u>
Marine Patrol				
Personal Services	38,000	38,000	36,567	1,433
Other	6,000	6,000	4,914	1,086
Total Marine Patrol	<u>44,000</u>	<u>44,000</u>	<u>41,481</u>	<u>2,519</u>
Court Security				
Personal Services	667,200	272,200	262,789	9,411
Supplies	10,000	10,000	5,250	4,750
Travel/Continuing Education	100	100	-	100
Other	17,700	17,700	17,350	350
Equipment	5,000	5,000	5,000	-
Total Court Security	<u>700,000</u>	<u>305,000</u>	<u>290,389</u>	<u>14,611</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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Medical Examiner				
Personal Services	\$ 2,017,500	\$ 2,017,500	\$ 2,008,856	\$ 8,644
Internal Charge Back	8,800	8,800	8,800	-
Motor Vehicle Fuel/Repair	2,500	2,500	249	2,251
Rentals	1,000	1,000	911	89
Other	4,200	4,200	4,200	-
Total Medical Examiner	<u>2,034,000</u>	<u>2,034,000</u>	<u>2,023,016</u>	<u>10,984</u>
Adult Probation				
Personal Services	4,024,000	3,779,409	3,449,563	329,846
Internal Charge Back	31,700	31,700	31,700	-
Supplies	2,500	2,500	2,429	71
Travel/Continuing Education	5,000	5,000	4,002	998
Other	2,500	152,500	145,694	6,806
Subsidies/Shared Revenue	-	94,591	77,821	16,770
Total Adult Probation	<u>4,065,700</u>	<u>4,065,700</u>	<u>3,711,209</u>	<u>354,491</u>
Alternative Corrections				
Contract Services	6,447,000	6,447,000	6,447,000	-
Total Alternative Corrections	<u>6,447,000</u>	<u>6,447,000</u>	<u>6,447,000</u>	<u>-</u>
Juvenile Probation				
Personal Services	1,924,400	1,925,400	1,922,243	3,157
Internal Charge Back	20,000	20,000	13,932	6,068
Supplies	9,700	60,385	9,696	50,689
Travel/Continuing Education	1,000	1,000	998	2
Other	3,300	3,300	3,300	-
Total Juvenile Probation	<u>1,958,400</u>	<u>2,010,085</u>	<u>1,950,169</u>	<u>59,916</u>
Juvenile Detention Home				
Personal Services	2,955,400	3,019,900	3,009,289	10,611
Internal Charge Back	2,000	2,000	1,296	704
Supplies	60,385	60,385	60,284	101
Contract Services	268,722	218,722	218,680	42
Other	10,000	10,000	9,892	108
Subsidies/Shared Revenue	263,761	263,761	263,759	2
Total Juvenile Detention Home	<u>3,560,268</u>	<u>3,574,768</u>	<u>3,563,200</u>	<u>11,568</u>
Total Public Safety	<u>52,129,186</u>	<u>37,012,030</u>	<u>36,124,792</u>	<u>887,238</u>
Health				
Medically Fragile Children's Aid				
Subsidies/Shared Revenue	1,437,086	1,437,086	251,728	1,185,358
Vital Statistics				
Subsidies/Shared Revenue	7,000	7,000	2,660	4,340
Total Health	<u>1,444,086</u>	<u>1,444,086</u>	<u>254,388</u>	<u>1,189,698</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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Human Services				
Veterans Service Commission				
Personal Services	\$ 1,476,000	\$ 1,476,000	\$ 1,425,914	\$ 50,086
Professional Services	58,715	58,715	46,337	12,378
Internal Charge Back	31,600	31,600	13,616	17,984
Supplies	12,500	12,500	5,950	6,550
Travel/Continuing Education	35,000	35,000	11,595	23,405
Motor Vehicle Fuel/Repair	41,000	41,000	1,540	39,460
Contract Services	106,392	106,392	104,138	2,254
Advertising and Printing	102,400	102,400	98,142	4,258
Other	93,779	93,779	60,797	32,982
Subsidies/Shared Revenue	1,242,200	1,242,200	732,442	509,758
Equipment	93,035	93,035	39,165	53,870
Total Veterans Service Commission	<u>3,292,621</u>	<u>3,292,621</u>	<u>2,539,636</u>	<u>752,985</u>
Human Services				
Subsidies/Shared Revenue	5,082,388	1,833,162	1,833,162	-
Total Human Services	<u>5,082,388</u>	<u>1,833,162</u>	<u>1,833,162</u>	<u>-</u>
Total Human Services	<u>8,375,009</u>	<u>5,125,783</u>	<u>4,372,798</u>	<u>752,985</u>
Other				
Insurance/Pension/Taxes				
Contract Services	60,000	60,000	48,706	11,294
Insurance	660,000	685,812	685,812	-
Other	200,000	174,188	153,934	20,254
Total Insurance/Pension/Taxes	<u>920,000</u>	<u>920,000</u>	<u>888,452</u>	<u>31,548</u>
Miscellaneous				
Miscellaneous	898,463	13,123,625	13,107,466	16,159
Victims Assistance	30,000	30,000	30,000	-
Humane Society	30,000	30,000	30,000	-
Agriculture	156,234	156,234	154,800	1,434
Historical Society	55,000	55,000	55,000	-
Soil and Water	171,900	171,900	171,900	-
Total Miscellaneous	<u>1,341,597</u>	<u>13,566,759</u>	<u>13,549,166</u>	<u>17,593</u>
Total Other	<u>2,261,597</u>	<u>14,486,759</u>	<u>14,437,618</u>	<u>49,141</u>
<i>Total Expenditures</i>	<u>119,439,594</u>	<u>115,070,162</u>	<u>110,197,949</u>	<u>4,872,213</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(6,909,361)</u>	<u>(1,266,116)</u>	<u>10,026,609</u>	<u>11,292,725</u>
Other Financing Sources (Uses)				
Transfers In	2,356,000	4,147,673	3,816	(4,143,857)
Transfers Out	(3,790,000)	(12,517,922)	(12,517,922)	-
Other Financing Sources	1,627,737	-	-	-
Total Other Financing Sources (Uses)	<u>193,737</u>	<u>(8,370,249)</u>	<u>(12,514,106)</u>	<u>(4,143,857)</u>
<i>Net Change in Fund Balance</i>	<u>(6,715,624)</u>	<u>(9,636,365)</u>	<u>(2,487,497)</u>	<u>7,148,868</u>
Fund Balance - Beginning	6,069,473	6,069,473	6,069,473	
Prior Year Encumbrance Appropriations	<u>3,566,892</u>	<u>3,566,892</u>	<u>3,566,892</u>	
<i>Fund Balance - Ending</i>	<u>\$ 2,920,741</u>	<u>\$ -</u>	<u>\$ 7,148,868</u>	<u>\$ 7,148,868</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, Computer Aided Dispatch, Veterans Monument and Donations, Foreclosure Education and Prevention, Prosecutor Municipal Contracts, Building Standards, Engineer Community Rotary, Expedited Foreclosure, Certificate of Title Administration and Coronavirus Operating.

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 township roads 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 such as Animal Control, Courts Computerization, Medical Examiner's Lab Fund, Courts Special Projects, Concealed Weapons Administration, Domestic Violence Trust, 911 Wireless Services and Law Library. Each individual fund is accounted for in a separate subfund for compliance and reporting purposes.

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

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

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

County of Summit, Ohio

Nonmajor Governmental Funds

Debt Service Fund

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

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

Capital Projects Funds

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

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 land, 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, 2020***

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$ 110,800	\$ 62,937	\$ (47,863)
<i>Total Revenues</i>	<u>110,800</u>	<u>62,937</u>	<u>(47,863)</u>
Expenditures			
General Government - Legislative and Executive			
Fiscal Officer - Hotel/Motel			
Personal Services	66,200	61,172	5,028
Internal Charge Back	10,000	773	9,227
Supplies	2,000	-	2,000
Travel/Continuing Education	1,000	-	1,000
Other	10,000	-	10,000
Total General Government - Legislative and Executive	<u>89,200</u>	<u>61,945</u>	<u>27,255</u>
<i>Net Change in Fund Balance</i>	21,600	992	(20,608)
Fund Balance (Deficit) - Beginning	<u>(16,401)</u>	<u>(16,401)</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 5,199</u>	<u>\$ (15,409)</u>	<u>\$ (20,608)</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, 2020***

	Final Budget	Actual	Variance with Final Budget
Revenues			
Other	\$ 1,066,988	\$ 66,177	\$ (1,000,811)
<i>Total Revenues</i>	<u>1,066,988</u>	<u>66,177</u>	<u>(1,000,811)</u>
Expenditures			
General Government - Legislative and Executive			
Fiscal Officer - Delinquent Tax			
Contract Services	248,950	50,632	198,318
Advertising and Printing	525,856	346,034	179,822
Other	288,317	99,873	188,444
Total General Government - Legislative and Executive	<u>1,063,123</u>	<u>496,539</u>	<u>566,584</u>
<i>Net Change in Fund Balance</i>	3,865	(430,362)	(434,227)
Fund Balance (Deficit) - Beginning	(441,988)	(441,988)	
Prior Year Encumbrance Appropriations	<u>438,123</u>	<u>438,123</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ -</u>	<u>\$ (434,227)</u>	<u>\$ (434,227)</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, 2020***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues			
Charges for Services	\$ 80,000	\$ 81,441	\$ 1,441
Other	-	282	282
<i>Total Revenues</i>	<u>80,000</u>	<u>81,723</u>	<u>1,723</u>
Expenditures			
General Government - Legislative and Executive			
Fiscal Officer - Recording Equipment			
Internal Charge Back	90,000	89,774	226
Contract Services	1,800	1,590	210
Equipment	32,885	32,886	(1)
Total General Government - Legislative and Executive	<u>124,685</u>	<u>124,250</u>	<u>435</u>
<i>Net Change in Fund Balance</i>	(44,685)	(42,527)	2,158
Fund Balance - Beginning	124,068	124,068	
Prior Year Encumbrance Appropriations	<u>32,885</u>	<u>32,885</u>	
<i>Fund Balance - Ending</i>	<u>\$ 112,268</u>	<u>\$ 114,426</u>	<u>\$ 2,158</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, 2020***

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$ 80,000	\$ 128,431	\$ 48,431
Investment Income	79,700	51,369	(28,331)
<i>Total Revenues</i>	<u>159,700</u>	<u>179,800</u>	<u>20,100</u>
Expenditures			
General Government - Legislative and Executive			
Fiscal Officer - R.E.D. Administration			
Personal Services	62,700	57,911	4,789
Internal Charge Back	5,000	1,036	3,964
Supplies	5,000	-	5,000
Advertising and Printing	5,000	-	5,000
Total Fiscal Officer - R.E.D. Administration	<u>77,700</u>	<u>58,947</u>	<u>18,753</u>
Tax Installment Plan Administration			
Personal Services	74,700	54,861	19,839
Internal Charge Back	5,000	2,390	2,610
Supplies	2,000	622	1,378
Other	5,000	990	4,010
Total Tax Installment Plan Administration	<u>86,700</u>	<u>58,863</u>	<u>27,837</u>
Total General Government - Legislative and Executive	<u>164,400</u>	<u>117,810</u>	<u>46,590</u>
<i>Net Change in Fund Balance</i>	(4,700)	61,990	66,690
Fund Balance - Beginning	<u>244,408</u>	<u>244,408</u>	
<i>Fund Balance - Ending</i>	<u>\$ 239,708</u>	<u>\$ 306,398</u>	<u>\$ 66,690</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, 2020*

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$ 649,383	\$ 508,128	\$ (141,255)
<i>Total Revenues</i>	<u>649,383</u>	<u>508,128</u>	<u>(141,255)</u>
Expenditures			
Public Safety			
Sheriff IV-D Process Serving			
Personal Services	509,544	452,302	57,242
Contract Services	29,083	6,732	22,351
Other	9,056	9,054	2
Rentals	14,200	14,052	148
Equipment	12,500	2,740	9,760
Total Public Safety	<u>574,383</u>	<u>484,880</u>	<u>89,503</u>
<i>Net Change in Fund Balance</i>	75,000	23,248	(51,752)
Fund Balance (Deficit) - Beginning	<u>(80,383)</u>	<u>(80,383)</u>	
Prior Year Encumbrance Appropriations	<u>5,383</u>	<u>5,383</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ -</u>	<u>\$ (51,752)</u>	<u>\$ (51,752)</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, 2020***

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$ 10,136,356	\$ 4,454,644	\$ (5,681,712)
Other	-	6,316	6,316
<i>Total Revenues</i>	<u>10,136,356</u>	<u>4,460,960</u>	<u>(5,675,396)</u>
Expenditures			
Public Safety			
Policing Rotary			
Personal Services	3,476,200	3,402,028	74,172
Internal Charge Back	19,000	13,573	5,427
Supplies	103,068	101,310	1,758
Travel/Continuing Education	1,000	-	1,000
Motor Vehicle Fuel/Repair	465,348	420,367	44,981
Contract Services	138,650	136,892	1,758
Insurance	40,000	40,000	-
Other	298,015	293,102	4,913
Equipment	673,071	670,669	2,402
Total Policing Rotary	<u>5,214,352</u>	<u>5,077,941</u>	<u>136,411</u>
Training Rotary			
Supplies	49,314	47,584	1,730
Other	14,611	4,611	10,000
Equipment	18,119	14,789	3,330
Total Training Rotary	<u>82,044</u>	<u>66,984</u>	<u>15,060</u>
Foreclosure Rotary			
Personal Services	134,000	127,535	6,465
Internal Chargeback	15,000	-	15,000
Supplies	5,000	720	4,280
Motor Vehicle Fuel/Repair	10,000	-	10,000
Contract Services	16,000	16,000	-
Total Foreclosure Rotary	<u>180,000</u>	<u>144,255</u>	<u>35,745</u>
Total Public Safety	<u>5,476,396</u>	<u>5,289,180</u>	<u>187,216</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>4,659,960</u>	<u>(828,220)</u>	<u>(5,488,180)</u>
Other Financing Sources (Uses)			
Other Financing Sources	-	145,430	145,430
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>145,430</u>	<u>145,430</u>
<i>Net Change in Fund Balance</i>	4,659,960	(682,790)	(5,342,750)
Fund Balance (Deficit) - Beginning	(757,489)	(757,489)	
Prior Year Encumbrance Appropriations	451,996	451,996	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 4,354,467</u>	<u>\$ (988,283)</u>	<u>\$ (5,342,750)</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, 2020***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues			
Other	\$ 286,066	\$ 307,593	\$ 21,527
<i>Total Revenues</i>	<u>286,066</u>	<u>307,593</u>	<u>21,527</u>
Expenditures			
Public Safety			
Inmate Welfare			
Personal Services	378,400	309,715	68,685
Supplies	67,156	31,946	35,210
Total Public Safety	<u>445,556</u>	<u>341,661</u>	<u>103,895</u>
<i>Net Change in Fund Balance</i>	(159,490)	(34,068)	125,422
Fund Balance - Beginning	152,334	152,334	
Prior Year Encumbrance Appropriations	<u>7,156</u>	<u>7,156</u>	
<i>Fund Balance - Ending</i>	<u>\$ -</u>	<u>\$ 125,422</u>	<u>\$ 125,422</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, 2020***

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$ 270,000	\$ 96,237	\$ (173,763)
Other	10,155	280	(9,875)
<i>Total Revenues</i>	<u>280,155</u>	<u>96,517</u>	<u>(183,638)</u>
Expenditures			
Public Safety			
Insurance Retention			
Other	75,000	-	75,000
Equipment	261,151	152,272	108,879
Total Public Safety	<u>336,151</u>	<u>152,272</u>	<u>183,879</u>
<i>Total Expenditures</i>	<u>336,151</u>	<u>152,272</u>	<u>183,879</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(55,996)</u>	<u>(55,755)</u>	<u>241</u>
<i>Net Change in Fund Balance</i>	(55,996)	(55,755)	241
Fund Balance - Beginning	303,142	303,142	
Prior Year Encumbrance Appropriations	<u>15,215</u>	<u>15,215</u>	
<i>Fund Balance - Ending</i>	<u>\$ 262,361</u>	<u>\$ 262,602</u>	<u>\$ 241</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, 2020***

	Final Budget	Actual	Variance with Final Budget
Revenues			
Licenses and Permits	\$ -	\$ 10,850	\$ 10,850
<i>Total Revenues</i>	-	10,850	10,850
Expenditures			
General Government - Legislative and Executive			
Consumer Affairs			
Personal Services	167,900	72,715	95,185
Internal Charge Back	3,300	1,706	1,594
Supplies	2,600	480	2,120
Travel and Expenses	1,200	33	1,167
Advertising and Printing	1,500	-	1,500
Other	5,342	2,245	3,097
Total General Government - Legislative and Executive	181,842	77,179	104,663
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(181,842)	(66,329)	115,513
Other Financing Sources (Uses)			
Transfers In	200,000	66,329	(133,671)
<i>Total Other Financing Sources (Uses)</i>	200,000	66,329	(133,671)
<i>Net Change in Fund Balance</i>	18,158	-	(18,158)
Fund Balance (Deficit) - Beginning	(3,342)	(3,342)	
Prior Year Encumbrance Appropriations	3,342	3,342	
<i>Fund Balance - Ending</i>	\$ 18,158	\$ -	\$ (18,158)

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, 2020***

	Final Budget	Actual	Variance with Final Budget
Revenues			
Other	\$ 540,000	\$ 809,386	\$ 269,386
<i>Total Revenues</i>	<u>540,000</u>	<u>809,386</u>	<u>269,386</u>
Expenditures			
General Government - Judicial			
SBC Inmate Phone Commission - Prosecutor			
Personal Services	67,000	66,101	899
Supplies	3,964	-	3,964
Total General Government - Judicial	<u>70,964</u>	<u>66,101</u>	<u>4,863</u>
Public Safety			
SBC Inmate Phone Commission - Sheriff			
Personal Services	601,500	285,687	315,813
Supplies	50,000	-	50,000
Other	9,000	8,749	251
Total Public Safety	<u>660,500</u>	<u>294,436</u>	<u>366,064</u>
<i>Total Expenditures</i>	<u>731,464</u>	<u>360,537</u>	<u>370,927</u>
<i>Net Change in Fund Balance</i>	(191,464)	448,849	640,313
Fund Balance - Beginning	<u>291,981</u>	<u>291,981</u>	
<i>Fund Balance - Ending</i>	<u>\$ 102,481</u>	<u>\$ 742,794</u>	<u>\$ 640,313</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, 2020*

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$ 694,497	\$ 1,020,344	\$ 325,847
<i>Total Revenues</i>	<u>694,497</u>	<u>1,020,344</u>	<u>325,847</u>
Expenditures			
Public Safety			
800 Mhz Maintenance			
Personal Services	205,600	202,749	2,851
Internal Charge Back	10,000	2,032	7,968
Supplies	2,000	22	1,978
Contract Services	623,223	591,032	32,191
Rentals	48,192	47,568	624
Capital Outlay	168,900	108,816	60,084
Total Public Safety	<u>1,057,915</u>	<u>952,219</u>	<u>105,696</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(363,418)</u>	<u>68,125</u>	<u>431,543</u>
Other Financing Sources (Uses)			
Transfers In	-	38	38
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>38</u>	<u>38</u>
<i>Net Change in Fund Balance</i>	(363,418)	68,163	431,581
Fund Balance - Beginning	797,146	797,146	
Prior Year Encumbrance Appropriations	<u>12,915</u>	<u>12,915</u>	
<i>Fund Balance - Ending</i>	<u>\$ 446,643</u>	<u>\$ 878,224</u>	<u>\$ 431,581</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Computer Aided Dispatch Fund
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget
Revenues			
Other	\$ 1,495,086	\$ 873,564	\$ (621,522)
<i>Total Revenues</i>	<u>1,495,086</u>	<u>873,564</u>	<u>(621,522)</u>
Expenditures			
Public Safety			
Personal Services	137,917	123,669	14,248
Contract Services	1,205,749	643,124	562,625
<i>Total Public Safety</i>	<u>1,343,666</u>	<u>766,793</u>	<u>576,873</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>151,420</u>	<u>106,771</u>	<u>(44,649)</u>
Other Financing Sources (Uses)			
Transfers Out	(263,841)	(263,841)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(263,841)</u>	<u>(263,841)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(112,421)	(157,070)	(44,649)
Fund Balance - Beginning	503,179	503,179	
Prior Year Encumbrance Appropriations	<u>67,865</u>	<u>67,865</u>	
<i>Fund Balance - Ending</i>	<u>\$ 458,623</u>	<u>\$ 413,974</u>	<u>\$ (44,649)</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, 2020*

	Final Budget	Actual	Variance with Final Budget
Revenues			
Other	\$ -	\$ 2,275	\$ 2,275
<i>Total Revenues</i>	<u>-</u>	<u>2,275</u>	<u>2,275</u>
Expenditures			
Other	25,000	-	25,000
Total Veterans Monument Fund	<u>25,000</u>	<u>-</u>	<u>25,000</u>
<i>Total Expenditures</i>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
<i>Net Change in Fund Balance</i>	(25,000)	2,275	27,275
Fund Balance - Beginning	<u>53,226</u>	<u>53,226</u>	
<i>Fund Balance - Ending</i>	<u>\$ 28,226</u>	<u>\$ 55,501</u>	<u>\$ 27,275</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, 2020***

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$ 300,000	\$ 48,347	\$ (251,653)
<i>Total Revenues</i>	<u>300,000</u>	<u>48,347</u>	<u>(251,653)</u>
Expenditures			
General Government - Legislative and Executive			
Fiscal Officer - Foreclosure Education and Prevention			
Personal Services	21,800	21,408	392
Total General Government - Legislative and Executive	<u>21,800</u>	<u>21,408</u>	<u>392</u>
Public Safety			
Foreclosure Education and Prevention			
Personal Services	60,700	58,577	2,123
Supplies	5,000	-	5,000
Other	2,400	-	2,400
Total Public Safety	<u>68,100</u>	<u>58,577</u>	<u>9,523</u>
<i>Total Expenditures</i>	<u>89,900</u>	<u>79,985</u>	<u>9,915</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>210,100</u>	<u>(31,638)</u>	<u>(241,738)</u>
Other Financing Sources (Uses)			
Transfers In	-	50,952	50,952
Transfers Out	(80,000)	(24,100)	55,900
<i>Total Other Financing Sources (Uses)</i>	<u>(80,000)</u>	<u>26,852</u>	<u>106,852</u>
<i>Net Change in Fund Balance</i>	130,100	(4,786)	(134,886)
Fund Balance - Beginning	<u>4,786</u>	<u>4,786</u>	
<i>Fund Balance - Ending</i>	<u>\$ 134,886</u>	<u>\$ -</u>	<u>\$ (134,886)</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Prosecutor Municipal Contracts Fund
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$ 594,000	\$ 139,587	\$ (454,413)
Other	95,706	69,411	(26,295)
<i>Total Revenues</i>	<u>689,706</u>	<u>208,998</u>	<u>(480,708)</u>
Expenditures			
General Government - Judicial			
Prosecutor Municipal Contracts			
Personal Services	402,000	381,773	20,227
Contract Services	304,000	304,000	-
Total General Government - Judicial	<u>706,000</u>	<u>685,773</u>	<u>20,227</u>
<i>Net Change in Fund Balance</i>	(16,294)	(476,775)	(460,481)
Fund Balance (Deficit) - Beginning	(95,706)	(95,706)	
Prior Year Encumbrance Appropriations	<u>112,000</u>	<u>112,000</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ -</u>	<u>\$ (460,481)</u>	<u>\$ (460,481)</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, 2020***

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$ 3,495,600	\$ 3,402,483	\$ (93,117)
Other	-	4,568	4,568
<i>Total Revenues</i>	<u>3,495,600</u>	<u>3,407,051</u>	<u>(88,549)</u>
Expenditures			
Public Safety			
Building Regulations			
Personal Services	2,760,500	2,466,105	294,395
Internal Charge Back	80,600	77,907	2,693
Supplies	9,000	6,201	2,799
Travel and Expenses	18,000	11,217	6,783
Motor Vehicle Fuel/Repair	5,000	4,835	165
Contract Services	146,225	139,100	7,125
Rentals	131,234	72,207	59,027
Advertising and Printing	4,000	3,626	374
Other	115,000	101,869	13,131
Total Public Safety	<u>3,269,559</u>	<u>2,883,067</u>	<u>386,492</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>226,041</u>	<u>523,984</u>	<u>297,943</u>
Other Financing Sources (Uses)			
Transfers In	-	95	95
Other Financing Sources	4,400	11	(4,389)
<i>Total Other Financing Sources (Uses)</i>	<u>4,400</u>	<u>106</u>	<u>(4,294)</u>
<i>Net Change in Fund Balance</i>	230,441	524,090	293,649
Fund Balance - Beginning	2,124,120	2,124,120	
Prior Year Encumbrance Appropriations	<u>13,759</u>	<u>13,759</u>	
<i>Fund Balance - Ending</i>	<u>\$ 2,368,320</u>	<u>\$ 2,661,969</u>	<u>\$ 293,649</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, 2020***

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$ 208,000	\$ -	\$ (208,000)
Other	-	444,132	444,132
<i>Total Revenues</i>	<u>208,000</u>	<u>444,132</u>	<u>236,132</u>
Expenditures			
Public Works			
Engineer Community Rotary			
Contract Services	189,567	187,567	2,000
Total Public Works	<u>189,567</u>	<u>187,567</u>	<u>2,000</u>
<i>Net Change in Fund Balance</i>	18,433	256,565	238,132
Fund Balance - Beginning	259,166	259,166	
Prior Year Encumbrance Appropriations	<u>39,567</u>	<u>39,567</u>	
<i>Fund Balance - Ending</i>	<u>\$ 317,166</u>	<u>\$ 555,298</u>	<u>\$ 238,132</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, 2020***

	Final Budget	Actual	Variance with Final Budget
Revenues			
Taxes			
Property	\$ 200,000	\$ 194,978	\$ (5,022)
<i>Total Revenues</i>	<u>200,000</u>	<u>194,978</u>	<u>(5,022)</u>
Expenditures			
General Government - Legislative and Executive			
Fiscal Officer - Expedited Foreclosure			
Personal Services	88,900	-	88,900
Internal Charge Back	10,000	-	10,000
Supplies	20,000	-	20,000
Travel/Continuing Education	10,000	534	9,466
Contract Services	10,961	7,020	3,941
Rentals	22,000	21,570	430
Advertising and Printing	5,000	-	5,000
Other	5,000	-	5,000
Equipment	35,000	-	35,000
Total General Government - Legislative and Executive	<u>206,861</u>	<u>29,124</u>	<u>177,737</u>
<i>Net Change in Fund Balance</i>	(6,861)	165,854	172,715
Fund Balance - Beginning	518,555	518,555	
Prior Year Encumbrance Appropriations	<u>961</u>	<u>961</u>	
<i>Fund Balance - Ending</i>	<u>\$ 512,655</u>	<u>\$ 685,370</u>	<u>\$ 172,715</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, 2020***

	Final Budget	Actual	Variance With Final Budget
Revenues			
Charges for Services	\$ 4,500,000	\$ 3,848,385	\$ (651,615)
<i>Total Revenues</i>	<u>4,500,000</u>	<u>3,848,385</u>	<u>(651,615)</u>
Expenditures			
General Government - Legislative and Executive			
Personal Services	2,478,800	2,199,791	279,009
Internal Charge Back	38,120	38,121	(1)
Professional Services	34,316	32,571	1,745
Supplies	129,678	62,535	67,143
Travel/Continuing Education	11,426	2,967	8,459
Motor Vehicle Fuel/Repair	3,000	1,131	1,869
Contract Services	23,504	23,468	36
Rentals	93,454	70,600	22,854
Advertising and Printing	6,500	5,776	724
Other	140,000	140,000	-
Equipment	19,400	2,071	17,329
<i>Total Expenditures</i>	<u>2,978,198</u>	<u>2,579,031</u>	<u>399,167</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>1,521,802</u>	<u>1,269,354</u>	<u>(252,448)</u>
<i>Net Change in Fund Balance</i>	1,521,802	1,269,354	(252,448)
Fund Balance - Beginning	5,182,192	5,182,192	
Prior Year Encumbrance Appropriations	<u>42,698</u>	<u>42,698</u>	
<i>Fund Balance - Ending</i>	<u>\$ 6,746,692</u>	<u>\$ 6,494,244</u>	<u>\$ (252,448)</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Coronavirus Operating Fund
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$ 7,192,083	\$ 7,192,083	\$ -
<i>Total Revenues</i>	<u>7,192,083</u>	<u>7,192,083</u>	<u>-</u>
Expenditures			
Public Safety			
Coronavirus Operating			
Personal Services	2,162,353	2,156,481	5,872
Supplies	12,225	12,225	-
Travel/Continuing Education	6,087	6,087	-
Contract Services	1,058,722	1,058,722	-
Rentals	101,591	101,591	-
Other	218,282	218,282	-
Equipment	2,092,337	2,092,337	-
Capital Outlay	1,540,486	1,540,486	-
Total Public Safety	<u>7,192,083</u>	<u>7,186,211</u>	<u>5,872</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>-</u>	<u>5,872</u>	<u>5,872</u>
<i>Net Change in Fund Balance</i>	-	5,872	5,872
Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance - Ending</i>	<u>\$ -</u>	<u>\$ 5,872</u>	<u>\$ 5,872</u>

County of Summit, Ohio

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2020**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 28,045,889	\$ 4,588,073	\$ 18,888,613	\$ 51,522,575
Cash and Investments - Segregated Accounts	661,932	-	-	661,932
Receivables (Net of Allowance for Uncollectibles)				
Taxes	9,788,098	9,488,929	-	19,277,027
Accounts	382,379	-	-	382,379
Special Assessments	691,595	-	-	691,595
Intergovernmental Lease	-	8,270,000	-	8,270,000
Loans	5,065,763	-	6,906,035	11,971,798
Due From Other Funds	217,706	-	-	217,706
Due From Other Governments	10,713,734	472,158	275,000	11,460,892
Material and Supplies Inventory	2,880,318	-	-	2,880,318
Prepaid Items	179,879	-	-	179,879
<i>Total Assets</i>	<u>\$ 58,627,293</u>	<u>\$ 22,819,160</u>	<u>\$ 26,069,648</u>	<u>\$ 107,516,101</u>
Liabilities				
Accounts Payable	\$ 2,534,872	\$ 2,750	\$ 1,077,206	\$ 3,614,828
Accrued Salaries and Wages Payable	901,336	-	6,056	907,392
Compensated Absences	42,473	-	-	42,473
Due To Other Funds	359,052	-	132	359,184
Due To Other Governments	166,192	-	948	167,140
Deposits Held and Due To Others	83,680	-	-	83,680
<i>Total Liabilities</i>	<u>4,087,605</u>	<u>2,750</u>	<u>1,084,342</u>	<u>5,174,697</u>
Deferred Inflows of Resources				
Property Taxes	8,339,090	8,502,540	-	16,841,630
Unavailable Revenue	7,932,644	9,728,547	4,541,035	22,202,226
<i>Total Deferred Inflows of Resources</i>	<u>16,271,734</u>	<u>18,231,087</u>	<u>4,541,035</u>	<u>39,043,856</u>
Fund Balances				
Nonspendable	3,060,197	-	-	3,060,197
Restricted	35,347,159	4,585,323	12,608,718	52,541,200
Assigned	-	-	7,835,553	7,835,553
Unassigned	(139,402)	-	-	(139,402)
<i>Total Fund Balances</i>	<u>38,267,954</u>	<u>4,585,323</u>	<u>20,444,271</u>	<u>63,297,548</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 58,627,293</u>	<u>\$ 22,819,160</u>	<u>\$ 26,069,648</u>	<u>\$ 107,516,101</u>

County of Summit, Ohio

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2020***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Taxes:				
Property	\$ 7,927,249	\$ 7,151,348	\$ -	\$ 15,078,597
Other	6,385,062	-	-	6,385,062
Licenses and Permits	690,700	-	-	690,700
Charges for Services	13,801,866	-	-	13,801,866
Fines and Forfeitures	886,228	-	-	886,228
Intergovernmental	43,907,804	1,870,699	3,978,859	49,757,362
Special Assessments	982,734	-	-	982,734
Investment Income	5,976	293,125	-	299,101
Other	171,431	-	524,152	695,583
<i>Total Revenues</i>	<u>74,759,050</u>	<u>9,315,172</u>	<u>4,503,011</u>	<u>88,577,233</u>
Expenditures				
General Government:				
Legislative and Executive	9,939,144	-	288,743	10,227,887
Judicial	5,364,267	-	-	5,364,267
Public Safety	21,243,917	-	-	21,243,917
Public Works	16,372,915	-	5,501,109	21,874,024
Health	1,005,265	-	-	1,005,265
Economic Development	2,742,290	-	-	2,742,290
Human Services	8,637,363	-	-	8,637,363
Recreation	8,908,175	-	-	8,908,175
Other	-	26,983	-	26,983
Capital Outlay	-	-	3,292,977	3,292,977
Debt Service:				
Principal Retirement	-	6,910,000	-	6,910,000
Interest and Fiscal Charges	-	2,675,294	-	2,675,294
<i>Total Expenditures</i>	<u>74,213,336</u>	<u>9,612,277</u>	<u>9,082,829</u>	<u>92,908,442</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>545,714</u>	<u>(297,105)</u>	<u>(4,579,818)</u>	<u>(4,331,209)</u>
Other Financing Sources (Uses)				
Transfers In	1,242,181	-	7,087,585	8,329,766
Transfers Out	(460,106)	-	-	(460,106)
<i>Total Other Financing Sources (Uses)</i>	<u>782,075</u>	<u>-</u>	<u>7,087,585</u>	<u>7,869,660</u>
<i>Net Change in Fund Balances</i>	1,327,789	(297,105)	2,507,767	3,538,451
Fund Balances - Beginning	<u>36,940,165</u>	<u>4,882,428</u>	<u>17,936,504</u>	<u>59,759,097</u>
<i>Fund Balances - Ending</i>	<u>\$ 38,267,954</u>	<u>\$ 4,585,323</u>	<u>\$ 20,444,271</u>	<u>\$ 63,297,548</u>

County of Summit, Ohio

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020***

	<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	\$ 9,717,748	\$ 4,227,809	\$ 4,809,305	\$ 4,129,467
Cash and Investments - Segregated Accounts	-	-	3,445	120,081
Receivables (Net of Allowance for Uncollectibles)				
Taxes	470,990	-	-	-
Accounts	9,974	-	-	225,387
Special Assessments	691,595	-	-	-
Loans	-	-	-	5,065,763
Due From Other Funds	-	-	-	217,331
Due From Other Governments	5,456,583	-	-	4,764,513
Material and Supplies Inventory	2,861,306	-	-	-
Prepaid Items	19,586	34,345	-	83,098
<i>Total Assets</i>	<u>\$ 19,227,782</u>	<u>\$ 4,262,154</u>	<u>\$ 4,812,750</u>	<u>\$ 14,605,640</u>
Liabilities				
Accounts Payable	\$ 1,292,778	\$ 121,233	\$ 31,652	\$ 781,258
Accrued Salaries and Wages Payable	225,813	109,307	63,101	251,439
Compensated Absences	-	3,177	-	9,535
Due To Other Funds	345,674	3,892	4,353	1,204
Due To Other Governments	34,961	16,909	9,612	70,042
Deposits Held and Due To Others	-	-	-	83,680
<i>Total Liabilities</i>	<u>1,899,226</u>	<u>254,518</u>	<u>108,718</u>	<u>1,197,158</u>
Deferred Inflows of Resources				
Property Taxes	-	-	-	-
Unavailable Revenue	4,559,705	-	-	1,955,520
<i>Total Deferred Inflows of Resources</i>	<u>4,559,705</u>	<u>-</u>	<u>-</u>	<u>1,955,520</u>
Fund Balances				
Nonspendable	2,880,892	34,345	-	83,098
Restricted	9,887,959	3,973,291	4,704,032	11,369,864
Unassigned	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>12,768,851</u>	<u>4,007,636</u>	<u>4,704,032</u>	<u>11,452,962</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 19,227,782</u>	<u>\$ 4,262,154</u>	<u>\$ 4,812,750</u>	<u>\$ 14,605,640</u>

Other Special Revenue	Child Support Enforcement	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
\$ 3,906,197	\$ 116,648	\$ 347,074	\$ 791,641	\$ 28,045,889
538,406	-	-	-	661,932
-	-	9,317,108	-	9,788,098
147,018	-	-	-	382,379
-	-	-	-	691,595
-	-	-	-	5,065,763
375	-	-	-	217,706
52,688	549	439,401	-	10,713,734
13,734	5,278	-	-	2,880,318
32,718	10,132	-	-	179,879
<u>\$ 4,691,136</u>	<u>\$ 132,607</u>	<u>\$ 10,103,583</u>	<u>\$ 791,641</u>	<u>\$ 58,627,293</u>
\$ 75,784	\$ 3,630	\$ -	\$ 228,537	\$ 2,534,872
45,459	195,185	-	11,032	901,336
1,533	28,228	-	-	42,473
461	3,195	-	273	359,052
6,617	26,361	-	1,690	166,192
-	-	-	-	83,680
<u>129,854</u>	<u>256,599</u>	<u>-</u>	<u>241,532</u>	<u>4,087,605</u>
-	-	8,339,090	-	8,339,090
-	-	1,417,419	-	7,932,644
-	-	<u>9,756,509</u>	-	<u>16,271,734</u>
46,452	15,410	-	-	3,060,197
4,514,830	-	347,074	550,109	35,347,159
-	(139,402)	-	-	(139,402)
<u>4,561,282</u>	<u>(123,992)</u>	<u>347,074</u>	<u>550,109</u>	<u>38,267,954</u>
<u>\$ 4,691,136</u>	<u>\$ 132,607</u>	<u>\$ 10,103,583</u>	<u>\$ 791,641</u>	<u>\$ 58,627,293</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, 2020***

	Motor Vehicle and Gas Tax	Real Estate Assessment	Delinquent Tax Assessment Collection	Governmental Grants
Revenues				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Other	6,385,062	-	-	-
Licenses and Permits	-	-	-	-
Charges for Services	72,346	7,016,341	3,842,854	376,612
Fines and Forfeitures	105,611	-	-	203,812
Intergovernmental	11,083,936	-	-	21,622,789
Special Assessments	979,734	-	-	-
Investment Income	5,848	-	-	128
Other	111,228	-	15,279	17,981
<i>Total Revenues</i>	<u>18,743,765</u>	<u>7,016,341</u>	<u>3,858,133</u>	<u>22,221,322</u>
Expenditures				
General Government:				
Legislative and Executive	-	6,347,369	2,829,133	555,365
Judicial	-	-	1,781,165	1,770,224
Public Safety	-	-	-	18,658,118
Public Works	16,281,971	-	-	90,944
Health	-	-	-	12,000
Economic Development	-	-	-	2,734,955
Human Services	-	-	-	-
Recreation	-	-	-	-
<i>Total Expenditures</i>	<u>16,281,971</u>	<u>6,347,369</u>	<u>4,610,298</u>	<u>23,821,606</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>2,461,794</u>	<u>668,972</u>	<u>(752,165)</u>	<u>(1,600,284)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	200,000	-
Transfers Out	(458,981)	-	-	(1,125)
<i>Total Other Financing Sources (Uses)</i>	<u>(458,981)</u>	<u>-</u>	<u>200,000</u>	<u>(1,125)</u>
<i>Net Change in Fund Balances</i>	2,002,813	668,972	(552,165)	(1,601,409)
Fund Balances - Beginning - Restated	<u>10,766,038</u>	<u>3,338,664</u>	<u>5,256,197</u>	<u>13,054,371</u>
<i>Fund Balances (Deficit) - Ending</i>	<u>\$ 12,768,851</u>	<u>\$ 4,007,636</u>	<u>\$ 4,704,032</u>	<u>\$ 11,452,962</u>

Other Special Revenue	Child Support Enforcement	Akron Zoo Project	Emergency Management Agency	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ 7,927,249	\$ -	\$ 7,927,249
-	-	-	-	6,385,062
690,700	-	-	-	690,700
2,493,713	-	-	-	13,801,866
576,805	-	-	-	886,228
485,454	7,783,648	982,818	1,949,159	43,907,804
-	-	-	3,000	982,734
-	-	-	-	5,976
26,843	100	-	-	171,431
<u>4,273,515</u>	<u>7,783,748</u>	<u>8,910,067</u>	<u>1,952,159</u>	<u>74,759,050</u>
207,277	-	-	-	9,939,144
1,812,878	-	-	-	5,364,267
1,020,094	-	-	1,565,705	21,243,917
-	-	-	-	16,372,915
993,265	-	-	-	1,005,265
7,335	-	-	-	2,742,290
-	8,637,363	-	-	8,637,363
-	-	8,908,175	-	8,908,175
<u>4,040,849</u>	<u>8,637,363</u>	<u>8,908,175</u>	<u>1,565,705</u>	<u>74,213,336</u>
232,666	(853,615)	1,892	386,454	545,714
467,110	575,000	-	71	1,242,181
-	-	-	-	(460,106)
<u>467,110</u>	<u>575,000</u>	<u>-</u>	<u>71</u>	<u>782,075</u>
699,776	(278,615)	1,892	386,525	1,327,789
<u>3,861,506</u>	<u>154,623</u>	<u>345,182</u>	<u>163,584</u>	<u>36,940,165</u>
<u>\$ 4,561,282</u>	<u>\$ (123,992)</u>	<u>\$ 347,074</u>	<u>\$ 550,109</u>	<u>\$ 38,267,954</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, 2020**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ -	\$ 287,725	\$ 287,725	\$ -
Fines and Forfeitures	145,000	145,000	103,917	(41,083)
Intergovernmental	50,615,000	46,669,762	39,362,725	(7,307,037)
Other	220,000	536,713	437,135	(99,578)
<i>Total Revenues</i>	<u>50,980,000</u>	<u>47,639,200</u>	<u>40,191,502</u>	<u>(7,447,698)</u>
Expenditures				
Human Services				
Shared Costs				
Personal Services	26,644,500	23,994,500	23,937,738	56,762
Purchased Services	15,214,500	17,864,500	17,708,556	155,944
Operations	6,489,780	3,263,204	3,069,777	193,427
Total Shared Costs	<u>48,348,780</u>	<u>45,122,204</u>	<u>44,716,071</u>	<u>406,133</u>
Family Support Services				
Operations	3,000	3,000	-	3,000
Total Family Support Services	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Children and Adult Services				
Operations	1,000	1,000	-	1,000
Total Children and Adult Services	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Workforce Investment Act - Summit				
Operations	-	4,766	4,766	-
Purchased Services	-	787,761	67,170	720,591
Total Workforce Investment Act - Summit	<u>-</u>	<u>792,527</u>	<u>71,936</u>	<u>720,591</u>
JFS NCOA SNAP Grant				
Operations	-	31,134	29,633	1,501
Purchased Services	15,181	15,181	14,192	989
Total JFS NCOA SNAP Grant	<u>15,181</u>	<u>46,315</u>	<u>43,825</u>	<u>2,490</u>
JFS SC Fatherhood Initiative				
Contract Services	111,479	113,893	18,940	94,953
Total JFS SC Fatherhood Initiative	<u>111,479</u>	<u>113,893</u>	<u>18,940</u>	<u>94,953</u>
<i>Total Human Services</i>	<u>48,479,440</u>	<u>46,078,939</u>	<u>44,850,772</u>	<u>1,228,167</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>2,500,560</u>	<u>1,560,261</u>	<u>(4,659,270)</u>	<u>(6,219,531)</u>
Other Financing Sources (Uses)				
Transfers In	-	4,247,787	4,249,226	1,439
Transfers Out	-	(2,472,376)	(2,472,376)	-
Other Financing Sources	9,100,000	7,687,801	-	(7,687,801)
<i>Total Other Financing Sources (Uses)</i>	<u>9,100,000</u>	<u>9,463,212</u>	<u>1,776,850</u>	<u>(7,686,362)</u>
<i>Net Change in Fund Balance</i>	<u>11,600,560</u>	<u>11,023,473</u>	<u>(2,882,420)</u>	<u>(13,905,893)</u>
Fund Balance (Deficit) - Beginning	(214,293)	(214,293)	(214,293)	
Prior Year Encumbrance Appropriations	<u>1,078,140</u>	<u>1,078,140</u>	<u>1,078,140</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 12,464,407</u>	<u>\$ 11,887,320</u>	<u>\$ (2,018,573)</u>	<u>\$ (13,905,893)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Services Board Fund
For the Year Ended December 31, 2020***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 38,169,438	\$ 35,974,070	\$ 35,715,040	\$ (259,030)
Charges for Services	5,365,000	-	33,113	33,113
Intergovernmental	13,232,983	23,615,087	26,871,221	3,256,134
Other	4,222,400	-	555,235	555,235
<i>Total Revenues</i>	<u>60,989,821</u>	<u>59,589,157</u>	<u>63,174,609</u>	<u>3,585,452</u>
Expenditures				
Human Services				
Personal Services	32,443,219	31,393,219	31,249,301	143,918
Supplies	685,471	700,471	639,326	61,145
Materials	33,477	36,477	31,936	4,541
Travel/Continuing Education	887,380	737,380	637,350	100,030
Contract Services	25,236,811	26,603,811	25,375,106	1,228,705
Other	1,816,593	1,726,593	1,464,561	262,032
Medical Assistance	327,604	267,604	240,111	27,493
Equipment	708,944	673,944	580,843	93,101
<i>Total Expenditures</i>	<u>62,139,499</u>	<u>62,139,499</u>	<u>60,218,534</u>	<u>1,920,965</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(1,149,678)</u>	<u>(2,550,342)</u>	<u>2,956,075</u>	<u>5,506,417</u>
Other Financing Sources (Uses)				
Transfers In	-	2,472,376	2,472,376	-
Other Financing Sources	600	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>600</u>	<u>2,472,376</u>	<u>2,472,376</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(1,149,078)</u>	<u>(77,966)</u>	<u>5,428,451</u>	<u>5,506,417</u>
Fund Balance - Beginning	13,447,669	13,447,669	13,447,669	
Prior Year Encumbrance Appropriations	<u>5,268,936</u>	<u>5,268,936</u>	<u>5,268,936</u>	
<i>Fund Balance - Ending</i>	<u>\$ 17,567,527</u>	<u>\$ 18,638,639</u>	<u>\$ 24,145,056</u>	<u>\$ 5,506,417</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, 2020***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 34,043,830	\$ 31,108,703	\$ 30,924,684	\$ (184,019)
Intergovernmental	10,173,024	14,075,027	15,501,673	1,426,646
Other	30,000	30,000	376,811	346,811
<i>Total Revenues</i>	<u>44,246,854</u>	<u>45,213,730</u>	<u>46,803,168</u>	<u>1,589,438</u>
Expenditures				
Health				
Personal Services	2,417,144	2,417,144	2,293,487	123,657
Professional Services	72,431	72,431	32,795	39,636
Supplies	28,396	28,396	12,853	15,543
Travel/Continuing Education	123,345	123,345	64,275	59,070
Contract Services	51,336,786	51,336,786	43,373,676	7,963,110
Utilities	13,500	13,500	12,744	756
Insurance	68,136	68,136	60,978	7,158
Rentals	98,689	98,689	94,920	3,769
Advertising and Printing	9,500	9,500	750	8,750
Other	3,950	3,950	2,758	1,192
Equipment	47,181	47,181	34,218	12,963
Total Health	<u>54,219,058</u>	<u>54,219,058</u>	<u>45,983,454</u>	<u>8,235,604</u>
<i>Net Change in Fund Balance</i>	(9,972,204)	(9,005,328)	819,714	9,825,042
Fund Balance - Beginning	39,549,643	39,549,643	39,549,643	
Prior Year Encumbrance Appropriations	<u>8,652,090</u>	<u>8,652,090</u>	<u>8,652,090</u>	
<i>Fund Balance - Ending</i>	<u>\$ 38,229,529</u>	<u>\$ 39,196,405</u>	<u>\$ 49,021,447</u>	<u>\$ 9,825,042</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, 2020***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 45,959,267	\$ 47,404,716	\$ 47,173,246	\$ (231,470)
Charges for Services	20,000	60,000	43,308	(16,692)
Intergovernmental	6,758,990	17,618,957	15,898,550	(1,720,407)
Other	10,937,520	67,000	38,395	(28,605)
Investment Income	-	-	96	96
<i>Total Revenues</i>	<u>63,675,777</u>	<u>65,150,673</u>	<u>63,153,595</u>	<u>(1,997,078)</u>
Expenditures				
Health				
Board Operating				
Personal Services	26,973,036	26,973,036	25,263,872	1,709,164
Supplies	963,680	963,680	596,316	367,364
Travel/Continuing Education	450,991	450,991	430,612	20,379
Contract Services	45,310,709	45,310,709	44,744,035	566,674
Rentals	16,448	16,448	12,998	3,450
Advertising and Printing	185,861	185,861	181,323	4,538
Other	493,391	493,391	345,422	147,969
Equipment	265,553	265,553	264,638	915
Capital Outlay	736,395	736,395	490,000	246,395
<i>Total Expenditures</i>	<u>75,396,064</u>	<u>75,396,064</u>	<u>72,329,216</u>	<u>3,066,848</u>
<i>Net Change in Fund Balance</i>	(11,720,287)	(10,245,391)	(9,175,621)	1,069,770
Fund Balance - Beginning	45,164,950	45,164,950	45,164,950	
Prior Year Encumbrance Appropriations	8,503,390	8,503,390	8,503,390	
<i>Fund Balance - Ending</i>	<u>\$ 41,948,053</u>	<u>\$ 43,422,949</u>	<u>\$ 44,492,719</u>	<u>\$ 1,069,770</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Opiate Lawsuit Settlements Fund
For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Other	\$ -	\$ 83,600,000	\$ 85,500,000	\$ 1,900,000
<i>Total Revenues</i>	<u>-</u>	<u>83,600,000</u>	<u>85,500,000</u>	<u>1,900,000</u>
Expenditures				
Human Services				
Other	-	104,172,000	24,490,400	79,681,600
<i>Total Expenditures</i>	<u>-</u>	<u>104,172,000</u>	<u>24,490,400</u>	<u>79,681,600</u>
<i>Net Change in Fund Balance</i>	-	(20,572,000)	61,009,600	81,581,600
Fund Balance - Beginning	<u>20,572,000</u>	<u>20,572,000</u>	<u>20,572,000</u>	
<i>Fund Balance - Ending</i>	<u>\$ 20,572,000</u>	<u>\$ -</u>	<u>\$ 81,581,600</u>	<u>\$ 81,581,600</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
COVID-19 Relief Fund
For the Year Ended December 31, 2020***

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ 111,778,049	\$ 87,210,513	\$ (24,567,536)
Investment Income	-	-	173,103	173,103
<i>Total Revenues</i>	-	111,778,049	87,383,616	(24,394,433)
Expenditures				
Public Safety				
Personal Services	-	20,525,444	20,525,443	1
Contract Services	-	3,231,751	3,231,751	-
Subsidies/Shared Revenue	-	28,422,699	28,422,699	-
Total Public Safety	-	52,179,894	52,179,893	1
Economic Development				
Subsidies/Shared Revenue	-	15,449,000	15,449,000	-
Total Economic Development	-	15,449,000	15,449,000	-
Health				
Subsidies/Shared Revenue	-	8,782,894	8,782,894	-
Total Health	-	8,782,894	8,782,894	-
Human Services				
Subsidies/Shared Revenue	-	10,969,670	10,969,670	-
Total Human Services	-	10,969,670	10,969,670	-
<i>Total Expenditures</i>	-	87,381,458	87,381,457	1
<i>Net Change in Fund Balance</i>	-	24,396,591	2,159	(24,394,432)
Fund Balance - Beginning	-	-	-	-
<i>Fund Balance - Ending</i>	\$ -	\$ 24,396,591	\$ 2,159	\$ (24,394,432)

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, 2020**

	Final Budget	Actual	Variance With Final Budget
Revenues			
Taxes - Other	\$ 5,886,981	\$ 6,439,491	\$ 552,510
Fines and Forfeitures	155,500	90,324	(65,176)
Intergovernmental	15,522,439	12,696,443	(2,825,996)
Investment Income	6,500	7,528	1,028
Other	395,000	387,326	(7,674)
<i>Total Revenues</i>	<u>21,966,420</u>	<u>19,621,112</u>	<u>(2,345,308)</u>
Expenditures			
Public Works			
Administration			
Personal Services	1,019,500	937,706	81,794
Internal Charge Back	364,400	347,576	16,824
Supplies	87,087	59,279	27,808
Travel/Continuing Education	6,400	1,646	4,754
Contract Services	12,649	8,990	3,659
Utilities	154,109	131,209	22,900
Rentals	400	96	304
Advertising and Printing	1,800	498	1,302
Other	45,900	36,868	9,032
Equipment	45,150	9,951	35,199
<i>Total Administration</i>	<u>1,737,395</u>	<u>1,533,819</u>	<u>203,576</u>
Maintenance			
Personal Services	5,477,800	5,226,640	251,160
Supplies	228,464	224,041	4,423
Materials	1,555,444	1,237,264	318,180
Travel/Continuing Education	10,600	-	10,600
Contract Services	81,446	72,788	8,658
Rentals	34,520	7,972	26,548
Advertising and Printing	500	-	500
Other	528,409	518,158	10,251
Equipment	75,400	61,323	14,077
<i>Total Maintenance</i>	<u>7,992,583</u>	<u>7,348,186</u>	<u>644,397</u>
Engineering			
Personal Services	2,930,600	2,776,529	154,071
Supplies	4,900	425	4,475
Travel/Continuing Education	35,300	10,268	25,032
Contract Services	733,362	583,728	149,634
Rentals	1,000	150	850
Advertising and Printing	4,500	2,837	1,663
Other	6,100	5,749	351
Equipment	16,149	4,470	11,679
Capital Outlay	11,978,776	7,978,016	4,000,760
<i>Total Engineering</i>	<u>15,710,687</u>	<u>11,362,172</u>	<u>4,348,515</u>
<i>Total Public Works</i>	<u>25,440,665</u>	<u>20,244,177</u>	<u>5,196,488</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(3,474,245)</u>	<u>(623,065)</u>	<u>2,851,180</u>

(Continued)

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Fund (Continued)
For the Year Ended December 31, 2020***

	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Other Financing Sources (Uses)			
Transfers Out	\$ (458,981)	\$ (458,981)	\$ -
Special Assessments	634,039	980,537	346,498
Other Non-Operating Expenditures	(1,993,958)	(531,677)	1,462,281
Principal Payments	(350,000)	(308,013)	41,987
<i>Total Other Financing Sources (Uses)</i>	<u>(2,168,900)</u>	<u>(318,134)</u>	<u>1,850,766</u>
<i>Net Change in Fund Balance</i>	(5,643,145)	(941,199)	4,701,946
Fund Balance - Beginning	4,896,378	4,896,378	
Prior Year Encumbrance Appropriations	<u>2,620,932</u>	<u>2,620,932</u>	
<i>Fund Balance - Ending</i>	<u>\$ 1,874,165</u>	<u>\$ 6,576,111</u>	<u>\$ 4,701,946</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, 2020*

	Final Budget	Actual	Variance With Final Budget
Revenues			
Charges for Services	\$ 6,500,000	\$ 7,007,477	\$ 507,477
<i>Total Revenues</i>	<u>6,500,000</u>	<u>7,007,477</u>	<u>507,477</u>
Expenditures			
General Government - Legislative and Executive			
Personal Services	5,233,000	4,652,735	580,265
Internal Charge Back	1,300,000	775,311	524,689
Supplies	45,000	15,523	29,477
Contract Services	1,061,306	770,221	291,085
Travel/Continuing Education	15,000	87	14,913
Motor Vehicle Fuel/Repair	25,000	10,545	14,455
Advertising and Printing	125,000	109,097	15,903
Other	325,000	163,300	161,700
Equipment	100,000	10,881	89,119
Capital Outlay	27,368	27,368	-
Rentals/Leases	59,100	58,944	156
<i>Total Expenditures</i>	<u>8,315,774</u>	<u>6,594,012</u>	<u>1,721,762</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(1,815,774)</u>	<u>413,465</u>	<u>2,229,239</u>
Other Financing Sources (Uses)			
Transfers In	-	172	172
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>172</u>	<u>172</u>
<i>Net Change in Fund Balance</i>	(1,815,774)	413,637	2,229,411
Fund Balance - Beginning	2,601,502	2,601,502	
Prior Year Encumbrance Appropriations	644,174	644,174	
<i>Fund Balance - Ending</i>	<u>\$ 1,429,902</u>	<u>\$ 3,659,313</u>	<u>\$ 2,229,411</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, 2020*

	Final Budget	Actual	Variance With Final Budget
Revenues			
Charges for Services	\$ 5,567,058	\$ 2,416,244	\$ (3,150,814)
Other	-	1,484,015	1,484,015
<i>Total Revenues</i>	<u>5,567,058</u>	<u>3,900,259</u>	<u>(1,666,799)</u>
Expenditures			
General Government - Legislative and Executive			
Fiscal Officer			
Personal Services	1,327,896	1,207,833	120,063
Internal Charge Back	176,073	29,953	146,120
Supplies	26,657	7,215	19,442
Travel/Continuing Education	34,599	8,494	26,105
Contract Services	78,310	9,317	68,993
Advertising and Printing	21,206	12	21,194
Other Expenses	201,255	86,003	115,252
Equipment	21,582	2,745	18,837
Refunds	50,000	8,899	41,101
<i>Total Fiscal Officer</i>	<u>1,937,578</u>	<u>1,360,471</u>	<u>577,107</u>
General Government - Judicial			
Prosecutor			
Personal Services	1,439,572	1,391,890	47,682
Internal Charge Back	10,862	6,010	4,852
Supplies	5,668	1,438	4,230
Travel/Continuing Education	2,520	1,285	1,235
Contract Services	310,088	224,716	85,372
Rentals/Leases	42,016	24,651	17,365
Advertising and Printing	285,829	222,535	63,294
Other	405,692	229,934	175,758
Equipment	3,615	-	3,615
Refunds	157,304	70,136	87,168
<i>Total Prosecutor</i>	<u>2,663,166</u>	<u>2,172,595</u>	<u>490,571</u>
<i>Total Expenditures</i>	<u>4,600,744</u>	<u>3,533,066</u>	<u>1,067,678</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>966,314</u>	<u>367,193</u>	<u>(599,121)</u>
Other Financing Sources (Uses)			
Transfers In	-	1,331,882	1,331,882
Transfers Out	(1,268,292)	(1,131,668)	136,624
Other Financing Uses	(1,554,562)	(1,473,052)	81,510
<i>Total Other Financing Sources (Uses)</i>	<u>(2,822,854)</u>	<u>(1,272,838)</u>	<u>1,550,016</u>
<i>Net Change in Fund Balance</i>	(1,856,540)	(905,645)	950,895
Fund Balance - Beginning	5,161,688	5,161,688	
Prior Year Encumbrance Appropriations	93,908	93,908	
<i>Fund Balance - Ending</i>	<u>\$ 3,399,056</u>	<u>\$ 4,349,951</u>	<u>\$ 950,895</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, 2020***

	Final Budget	Actual	Variance With Final Budget
Revenues			
Charges for Services	\$ 264,500	\$ 269,055	\$ 4,555
Fines and Forfeitures	40,000	4,217	(35,783)
Intergovernmental	70,320,429	43,615,567	(26,704,862)
Other	119,000	210,901	91,901
<i>Total Revenues</i>	<u>70,743,929</u>	<u>44,099,740</u>	<u>(26,644,189)</u>
Expenditures			
Personal Services	40,676,507	30,056,033	10,620,474
Professional Services	310,479	78,371	232,108
Internal Charge Back	25,600	17,515	8,085
Supplies	472,549	249,075	223,474
Travel/Continuing Education	280,402	51,032	229,370
Motor Vehicle Fuel/Repair	24,458	8,139	16,319
Contract Services	9,905,584	3,986,984	5,918,600
Rentals	8,078	8,076	2
Advertising and Printing	4,000	3,938	62
Other	3,446,634	1,521,719	1,924,915
Subsidies/Shared Revenue	16,948,250	13,091,458	3,856,792
Equipment	300,633	217,321	83,312
Materials	55,800	39,728	16,072
<i>Total Expenditures</i>	<u>72,458,974</u>	<u>49,329,389</u>	<u>23,129,585</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(1,715,045)</u>	<u>(5,229,649)</u>	<u>(3,514,604)</u>
Other Financing Sources (Uses)			
Transfers In	1,798,089	1,798,091	2
Transfers Out	(1,808,340)	(1,799,115)	9,225
Investment Income	-	180	180
Other Financing Sources	30,000	240,120	210,120
<i>Total Other Financing Sources (Uses)</i>	<u>19,749</u>	<u>239,276</u>	<u>219,527</u>
<i>Net Change in Fund Balance</i>	(1,695,296)	(4,990,373)	(3,295,077)
Fund Balance (Deficit) - Beginning	(8,697,185)	(8,697,185)	
Prior Year Encumbrance Appropriations	12,205,685	12,205,685	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 1,813,204</u>	<u>\$ (1,481,873)</u>	<u>\$ (3,295,077)</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Other Special Revenue Funds
For the Year Ended December 31, 2020***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues			
Licenses and Permits	\$ 973,807	\$ 689,078	\$ (284,729)
Charges for Services	2,562,171	1,359,519	(1,202,652)
Fines and Forfeitures	355,000	242,625	(112,375)
Intergovernmental	175,045	301,803	126,758
Other	1,676,814	1,047,638	(629,176)
<i>Total Revenues</i>	<u>5,742,837</u>	<u>3,640,663</u>	<u>(2,102,174)</u>
Expenditures			
Personal Services	2,665,219	1,940,712	724,507
Professional Services	46,600	3,402	43,198
Internal Charge Back	673,700	425,675	248,025
Supplies	447,071	235,012	212,059
Travel/Continuing Education	94,000	9,213	84,787
Motor Vehicle Fuel/Repair	35,050	4,100	30,950
Contract Services	1,350,366	653,575	696,791
Insurance	3,000	2,317	683
Advertising and Printing	3,000	-	3,000
Other	784,869	323,251	461,618
Subsidies/Shared Revenue	120,000	84,369	35,631
Equipment	331,213	64,386	266,827
Capital Outlay	455,811	125,136	330,675
<i>Total Expenditures</i>	<u>7,009,899</u>	<u>3,871,148</u>	<u>3,138,751</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(1,267,062)</u>	<u>(230,485)</u>	<u>1,036,577</u>
Other Financing Sources (Uses)			
Transfers In	-	522,110	522,110
Transfers Out	(105,000)	(55,000)	50,000
Other Financing Sources	113,756	122,688	8,932
<i>Total Other Financing Sources (Uses)</i>	<u>8,756</u>	<u>589,798</u>	<u>581,042</u>
<i>Net Change in Fund Balance</i>	(1,258,306)	359,313	1,617,619
Fund Balance - Beginning	3,297,191	3,297,191	
Prior Year Encumbrance Appropriations	92,880	92,880	
<i>Fund Balance - Ending</i>	<u>\$ 2,131,765</u>	<u>\$ 3,749,384</u>	<u>\$ 1,617,619</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, 2020*

	Final Budget	Actual	Variance With Final Budget
Revenues			
Charges For Services	\$ 2,244,100	\$ 1,611,567	\$ (632,533)
Intergovernmental	7,244,900	6,050,348	(1,194,552)
Other	10,000	259,176	249,176
<i>Total Revenues</i>	<u>9,499,000</u>	<u>7,921,091</u>	<u>(1,577,909)</u>
Expenditures			
Human Services			
Personal Services	7,545,700	7,172,265	373,435
Internal Charge Back	110,000	104,013	5,987
Supplies	64,037	24,731	39,306
Travel/Continuing Education	20,000	2,628	17,372
Motor Vehicle Fuel/Repair	5,000	-	5,000
Equipment	10,000	9,900	100
Contract Services	1,326,242	1,164,837	161,405
Other	503,126	499,143	3,983
<i>Total Human Services</i>	<u>9,584,105</u>	<u>8,977,517</u>	<u>606,588</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(85,105)</u>	<u>(1,056,426)</u>	<u>(971,321)</u>
Other Financing Sources			
Transfers In	-	575,195	575,195
Other Financing Sources	1,000	50	(950)
<i>Total Other Financing Sources</i>	<u>1,000</u>	<u>575,245</u>	<u>574,245</u>
<i>Net Change in Fund Balance</i>	(84,105)	(481,181)	(397,076)
Fund Balance (Deficit) - Beginning	(162,090)	(162,090)	
Prior Year Encumbrance Appropriations	<u>321,705</u>	<u>321,705</u>	
<i>Fund Balance (Deficit) - Ending</i>	<u>\$ 75,510</u>	<u>\$ (321,566)</u>	<u>\$ (397,076)</u>

County of Summit, Ohio

*Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
Akron Zoo Project Fund
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance With Final Budget
Revenues			
Property Taxes	\$ 9,156,383	\$ 8,908,175	\$ (248,208)
Other	100,000	-	(100,000)
<i>Total Revenues</i>	<u>9,256,383</u>	<u>8,908,175</u>	<u>(348,208)</u>
Expenditures			
Recreation			
Contract Services	8,562,984	8,908,175	(345,191)
<i>Total Recreation</i>	<u>8,562,984</u>	<u>8,908,175</u>	<u>(345,191)</u>
<i>Net Change in Fund Balance</i>	693,399	-	(693,399)
Fund Balance - Beginning	-	-	
<i>Fund Balance - Ending</i>	<u>\$ 693,399</u>	<u>\$ -</u>	<u>\$ (693,399)</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, 2020***

	Final Budget	Actual	Variance With Final Budget
Revenues			
Intergovernmental	\$ 4,134,838	\$ 1,768,978	\$ (2,365,860)
<i>Total Revenues</i>	<u>4,134,838</u>	<u>1,768,978</u>	<u>(2,365,860)</u>
Expenditures			
Public Safety			
Personal Services	428,600	428,433	167
Internal Charge Back	15,300	13,114	2,186
Supplies	16,044	11,037	5,007
Travel/Continuing Education	49,991	5,003	44,988
Contract Services	437,954	219,729	218,225
Hazardous Materials	2,530,810	802,495	1,728,315
Subsidized/Shared Revenue	86,389	85,446	943
Other	412,465	173,655	238,810
Equipment	772,056	311,898	460,158
<i>Total Public Safety</i>	<u>4,749,609</u>	<u>2,050,810</u>	<u>2,698,799</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(614,771)</u>	<u>(281,832)</u>	<u>332,939</u>
Other Financing Sources (Uses)			
Transfers In	71	100	29
Other Financing Sources	-	25,290	25,290
Special Assessments	-	3,000	3,000
<i>Total Other Financing Sources (Uses)</i>	<u>71</u>	<u>28,390</u>	<u>28,319</u>
<i>Net Change in Fund Balance</i>	(614,700)	(253,442)	361,258
Fund Balance (Deficit) - Beginning	(117,834)	(117,834)	
Prior Year Encumbrance Appropriations	<u>733,224</u>	<u>733,224</u>	
<i>Fund Balance - Ending</i>	<u>\$ 690</u>	<u>\$ 361,948</u>	<u>\$ 361,258</u>

County of Summit, Ohio

***Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget (Non-GAAP Basis) and Actual
General Obligation Bond Retirement Fund
For the Year Ended December 31, 2020***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues			
Property Taxes	\$ 8,737,845	\$ 8,592,663	\$ (145,182)
Intergovernmental	1,018,125	208,025	(810,100)
<i>Total Revenues</i>	<u>9,755,970</u>	<u>8,800,688</u>	<u>(955,282)</u>
Expenditures			
Other	578,297	290,475	287,822
Debt Service:			
Principal	6,918,797	6,918,797	-
Interest	2,870,626	2,870,625	1
<i>Total Expenditures</i>	<u>10,367,720</u>	<u>10,079,897</u>	<u>287,823</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(611,750)</u>	<u>(1,279,209)</u>	<u>(667,459)</u>
Other Financing Sources			
Other Non-Operating Revenue	-	1,018,125	1,018,125
<i>Total Other Financing Sources</i>	<u>-</u>	<u>1,018,125</u>	<u>1,018,125</u>
<i>Net Change in Fund Balance</i>	(611,750)	(261,084)	350,666
Fund Balance - Beginning	4,431,972	4,431,972	
Prior Year Encumbrance Appropriations	93,320	93,320	
<i>Fund Balance - Ending</i>	<u>\$ 3,913,542</u>	<u>\$ 4,264,208</u>	<u>\$ 350,666</u>

County of Summit, Ohio

***Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2020***

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Investments	\$ 7,896,573	\$ 10,992,040	\$ 18,888,613
Receivables (Net of Allowance for Uncollectibles)			
Loans	-	6,906,035	6,906,035
Due From Other Governments	-	275,000	275,000
<i>Total Assets</i>	<u>\$ 7,896,573</u>	<u>\$ 18,173,075</u>	<u>\$ 26,069,648</u>
Liabilities			
Accounts Payable	\$ 53,900	\$ 1,023,306	\$ 1,077,206
Accrued Salaries and Wages Payable	6,056	-	6,056
Due To Other Funds	132	-	132
Due To Other Governments	932	16	948
<i>Total Liabilities</i>	<u>61,020</u>	<u>1,023,322</u>	<u>1,084,342</u>
Deferred Inflows of Resources			
Unavailable Revenue	-	4,541,035	4,541,035
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>4,541,035</u>	<u>4,541,035</u>
Fund Balances			
Restricted	-	12,608,718	12,608,718
Assigned	7,835,553	-	7,835,553
<i>Total Fund Balances</i>	<u>7,835,553</u>	<u>12,608,718</u>	<u>20,444,271</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 7,896,573</u>	<u>\$ 18,173,075</u>	<u>\$ 26,069,648</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, 2020*

	General Capital Improvements	Other Capital Improvements	Total Nonmajor Capital Projects Funds
Revenues			
Intergovernmental	\$ -	\$ 3,978,859	\$ 3,978,859
Other	21,413	502,739	524,152
<i>Total Revenues</i>	<u>21,413</u>	<u>4,481,598</u>	<u>4,503,011</u>
Expenditures			
General Government:			
Legislative and Executive	288,743	-	288,743
Public Works	-	5,501,109	5,501,109
Capital Outlay	860,136	2,432,841	3,292,977
<i>Total Expenditures</i>	<u>1,148,879</u>	<u>7,933,950</u>	<u>9,082,829</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(1,127,466)</u>	<u>(3,452,352)</u>	<u>(4,579,818)</u>
Other Financing Sources (Uses)			
Transfers In	6,364,763	722,822	7,087,585
<i>Total Other Financing Sources (Uses)</i>	<u>6,364,763</u>	<u>722,822</u>	<u>7,087,585</u>
<i>Net Change in Fund Balances</i>	5,237,297	(2,729,530)	2,507,767
Fund Balances - Beginning	<u>2,598,256</u>	<u>15,338,248</u>	<u>17,936,504</u>
<i>Fund Balances - Ending</i>	<u>\$ 7,835,553</u>	<u>\$ 12,608,718</u>	<u>\$ 20,444,271</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, 2020***

	Final Budget	Actual	Variance With Final Budget
Revenues			
Other	-	\$ 27,014	\$ 27,014
<i>Total Revenues</i>	<u>-</u>	<u>27,014</u>	<u>27,014</u>
Expenditures			
Personal Services	234,200	233,315	885
Professional Services	62,077	56,627	5,450
Internal Charge Back	6,000	4,260	1,740
Supplies	2,000	-	2,000
Travel/Continuing Education	6,918	3,188	3,730
Advertising and Printing	4,000	1,459	2,541
Capital Outlay	2,190,998	1,195,011	995,987
<i>Total Expenditures</i>	<u>2,506,193</u>	<u>1,493,860</u>	<u>1,012,333</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(2,506,193)</u>	<u>(1,466,846)</u>	<u>1,039,347</u>
Other Financing Sources (Uses)			
Transfers In	1,100,000	6,364,763	5,264,763
Transfers Out	(100,000)	-	100,000
Other Financing Sources	25,000	53,745	28,745
<i>Total Other Financing Sources (Uses)</i>	<u>1,025,000</u>	<u>6,418,508</u>	<u>5,393,508</u>
<i>Net Change in Fund Balance</i>	(1,481,193)	4,951,662	6,432,855
Fund Balance - Beginning	2,174,866	2,174,866	
Prior Year Encumbrance Appropriations	<u>405,643</u>	<u>405,643</u>	
<i>Fund Balance - Ending</i>	<u>\$ 1,099,316</u>	<u>\$ 7,532,171</u>	<u>\$ 6,432,855</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, 2020***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues			
Intergovernmental	\$ 6,880,828	\$ 3,672,960	\$ (3,207,868)
Other	-	185,325	185,325
<i>Total Revenues</i>	<u>6,880,828</u>	<u>3,858,285</u>	<u>(3,022,543)</u>
Expenditures			
Contract Services	10,725	10,725	-
Capital Outlay	21,900,581	13,894,726	8,005,855
<i>Total Expenditures</i>	<u>21,911,306</u>	<u>13,905,451</u>	<u>8,005,855</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(15,030,478)	(10,047,166)	4,983,312
Other Financing Sources (Uses)			
Issuance of Debt	3,948,090	-	(3,948,090)
Transfers In	905,164	722,822	(182,342)
Special Assessments	366,136	305,900	(60,236)
Other Financing Sources	-	167,414	167,414
<i>Total Other Financing Sources (Uses)</i>	<u>5,219,390</u>	<u>1,196,136</u>	<u>(4,023,254)</u>
<i>Net Change in Fund Balance</i>	(9,811,088)	(8,851,030)	960,058
Fund Balance - Beginning	8,829,667	8,829,667	
Prior Year Encumbrance Appropriations	4,232,435	4,232,435	
<i>Fund Balance - Ending</i>	<u>\$ 3,251,014</u>	<u>\$ 4,211,072</u>	<u>\$ 960,058</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.

Property & Casualty Insurance - To account for property and casualty insurance claims for the County. The primary source of revenue is monthly fees and any balance on hand is held until used.

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

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

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

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

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

County of Summit, Ohio

**Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2020**

	Office Services	Medical Self- Insurance	Property & Casualty Ins.	Workers' Compensation	Telephone Services
Assets					
<i>Current Assets:</i>					
Equity in Pooled Cash and Investments	\$ 5,736	\$ 19,555,800	\$ 423,685	\$ 8,203,634	\$ 1,873
Receivables (Net of Allowance for Uncollectibles)					
Accounts	50,000	120,773	21,814	-	1,350
Due From Other Funds	40,376	-	-	157,076	18,530
Due From Other Governments	10,493	522,162	-	3,463,088	833
Material and Supplies Inventory	30,888	-	-	-	-
Prepaid Items	100,000	122,028	-	-	-
<i>Total Current Assets</i>	<u>237,493</u>	<u>20,320,763</u>	<u>445,499</u>	<u>11,823,798</u>	<u>22,586</u>
<i>Noncurrent Assets:</i>					
<i>Capital Assets:</i>					
Depreciable Capital Assets, Net	118,084	7,351	-	-	659,614
<i>Total Noncurrent Assets</i>	<u>118,084</u>	<u>7,351</u>	<u>-</u>	<u>-</u>	<u>659,614</u>
<i>Total Assets</i>	<u>355,577</u>	<u>20,328,114</u>	<u>445,499</u>	<u>11,823,798</u>	<u>682,200</u>
Deferred Outflows of Resources					
Pension	38,130	185,926	148,299	231,253	16,835
OPEB	25,781	128,093	100,798	157,953	11,689
<i>Total Deferred Outflows of Resources</i>	<u>63,911</u>	<u>314,019</u>	<u>249,097</u>	<u>389,206</u>	<u>28,524</u>
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	47,335	944,844	-	3,057	62,270
Accrued Salaries and Wages Payable	6,435	22,690	6,264	9,634	998
Compensated Absences	11,472	22,450	9,335	19,589	106
Due To Other Funds	105	1,161	788	-	159
Due To Other Governments	1,033	3,896	962	1,483	154
Claims Payable	-	3,281,247	-	735,739	-
Capital Leases Payable	-	2,223	-	-	209,003
<i>Total Current Liabilities</i>	<u>66,380</u>	<u>4,278,511</u>	<u>17,349</u>	<u>769,502</u>	<u>272,690</u>
<i>Long-term Liabilities:</i>					
Compensated Absences	34,653	67,816	28,200	59,174	320
Claims Payable	-	-	-	934,499	-
Net Pension Liability	224,851	593,466	222,963	341,956	107,009
Net OPEB Liability	155,146	409,487	153,843	235,947	73,836
Capital Leases Payable	-	5,784	-	-	654,509
<i>Total Long-term Liabilities</i>	<u>414,650</u>	<u>1,076,553</u>	<u>405,006</u>	<u>1,571,576</u>	<u>835,674</u>
<i>Total Liabilities</i>	<u>481,030</u>	<u>5,355,064</u>	<u>422,355</u>	<u>2,341,078</u>	<u>1,108,364</u>
Deferred Inflows of Resources					
Pension	47,696	305,167	174,767	470,563	67,941
OPEB	22,208	161,020	94,649	260,215	38,885
<i>Total Deferred Inflows of Resources</i>	<u>69,904</u>	<u>466,187</u>	<u>269,416</u>	<u>730,778</u>	<u>106,826</u>
Net Position					
Net Investment in Capital Assets	118,084	(656)	-	-	(203,898)
Unrestricted	(249,530)	14,821,538	2,825	9,141,148	(300,568)
<i>Total Net Position</i>	<u>\$ (131,446)</u>	<u>\$ 14,820,882</u>	<u>\$ 2,825</u>	<u>\$ 9,141,148</u>	<u>\$ (504,466)</u>

Internal Audit	Geographic Info Systems	Information Technology	Total
\$ 14,865	\$ 5,599	\$ 62,105	\$ 28,273,297
16,963	-	-	210,900
-	-	-	215,982
-	-	-	3,996,576
-	-	3,815	34,703
-	-	995,952	1,217,980
<u>31,828</u>	<u>5,599</u>	<u>1,061,872</u>	<u>33,949,438</u>
-	-	207,742	992,791
-	-	207,742	992,791
<u>31,828</u>	<u>5,599</u>	<u>1,269,614</u>	<u>34,942,229</u>
113,026	51,429	516,330	1,301,228
75,376	35,710	348,555	883,955
<u>188,402</u>	<u>87,139</u>	<u>864,885</u>	<u>2,185,183</u>
-	-	440,954	1,498,460
16,469	10,418	77,515	150,423
12,257	14,679	121,038	210,926
150	-	1,800	4,163
2,528	3,507	12,701	26,264
-	-	-	4,016,986
-	-	-	211,226
<u>31,404</u>	<u>28,604</u>	<u>654,008</u>	<u>6,118,448</u>
37,028	44,343	365,632	637,166
-	-	-	934,499
606,859	326,905	2,817,826	5,241,835
418,728	225,562	1,944,279	3,616,828
-	-	-	660,293
<u>1,062,615</u>	<u>596,810</u>	<u>5,127,737</u>	<u>11,090,621</u>
<u>1,094,019</u>	<u>625,414</u>	<u>5,781,745</u>	<u>17,209,069</u>
133,307	124,544	597,720	1,921,705
64,266	65,351	276,815	983,409
<u>197,573</u>	<u>189,895</u>	<u>874,535</u>	<u>2,905,114</u>
-	-	207,742	121,272
(1,071,362)	(722,571)	(4,729,523)	16,891,957
<u>\$ (1,071,362)</u>	<u>\$ (722,571)</u>	<u>\$ (4,521,781)</u>	<u>\$ 17,013,229</u>

County of Summit, Ohio

**Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
December 31, 2020**

	Office Services	Medical Self- Insurance	Property & Casualty Ins.	Workers' Compensation	Telephone Services
Operating Revenues					
Charges for Services	\$ 495,809	\$ 61,381,245	\$ 1,398,718	\$ 3,621,945	\$ 1,177,492
Other	-	70,445	21,814	-	-
<i>Total Operating Revenues</i>	<u>495,809</u>	<u>61,451,690</u>	<u>1,420,532</u>	<u>3,621,945</u>	<u>1,177,492</u>
Operating Expenses					
Personal Services	293,565	783,953	368,887	446,282	62,678
Contractual Services	70,571	2,445,137	329,540	64,770	525,329
Material and Supplies	125,868	21,862	1,945	644	1,063
Insurance Claims Expense	-	53,776,832	947,048	608,922	-
Depreciation	46,332	2,151	-	-	219,871
Other	2,215	118,912	3	-	62,429
<i>Total Operating Expenses</i>	<u>538,551</u>	<u>57,148,847</u>	<u>1,647,423</u>	<u>1,120,618</u>	<u>871,370</u>
<i>Operating Income (Loss)</i>	<u>(42,742)</u>	<u>4,302,843</u>	<u>(226,891)</u>	<u>2,501,327</u>	<u>306,122</u>
Non-Operating Revenues (Expenses)					
Intergovernmental Revenue	-	-	-	1,541,687	-
Investment Income	-	19,265	-	-	-
Interest and Fiscal Charges	-	(719)	-	-	(135,758)
(Loss) on Disposal of Capital Assets	(619)	-	-	-	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(619)</u>	<u>18,546</u>	<u>-</u>	<u>1,541,687</u>	<u>(135,758)</u>
<i>Income (Loss) Before Capital Contributions and Transfers</i>	<u>(43,361)</u>	<u>4,321,389</u>	<u>(226,891)</u>	<u>4,043,014</u>	<u>170,364</u>
Transfers In	180,000	-	165,747	-	220,000
<i>Change in Net Position</i>	136,639	4,321,389	(61,144)	4,043,014	390,364
Net Position (Deficit) - Beginning	<u>(268,085)</u>	<u>10,499,493</u>	<u>63,969</u>	<u>5,098,134</u>	<u>(894,830)</u>
<i>Net Position (Deficit) - Ending</i>	<u>\$ (131,446)</u>	<u>\$ 14,820,882</u>	<u>\$ 2,825</u>	<u>\$ 9,141,148</u>	<u>\$ (504,466)</u>

Internal Audit	Geographic Info Systems	Information Technology	Total
\$ 691,992	\$ 543,236	\$ 5,270,118	\$ 74,580,555
-	-	-	92,259
691,992	543,236	5,270,118	74,672,814
672,174	330,591	3,542,551	6,500,681
9,577	190,395	1,247,480	4,882,799
224	862	19,479	171,947
-	-	-	55,332,802
-	-	135,028	403,382
2,268	4,624	13,667	204,118
684,243	526,472	4,958,205	67,495,729
7,749	16,764	311,913	7,177,085
-	-	-	1,541,687
-	-	-	19,265
-	-	-	(136,477)
-	-	-	(619)
-	-	-	1,423,856
7,749	16,764	311,913	8,600,941
-	-	-	565,747
7,749	16,764	311,913	9,166,688
(1,079,111)	(739,335)	(4,833,694)	7,846,541
\$ (1,071,362)	\$ (722,571)	\$ (4,521,781)	\$ 17,013,229

County of Summit, Ohio

**Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2020**

	Office Services	Medical Self- Insurance	Property & Casualty Ins.	Workers' Compensation	Telephone Services
Cash Flows from Operating Activities					
Cash Receipts from Customers	\$ 435,086	\$ 60,882,201	\$ 1,398,718	\$ 257,242	\$ 957,983
Cash Payments for Goods and Services	(347,448)	(2,702,588)	(331,498)	(70,298)	(755,687)
Cash Payments for Insurance Claims	-	(54,480,365)	(947,048)	(700,757)	-
Cash Payments to Employees	(261,902)	(620,568)	(241,622)	(377,353)	(124,655)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>(174,264)</u>	<u>3,078,680</u>	<u>(121,450)</u>	<u>(891,166)</u>	<u>77,641</u>
Cash Flows from Non-Capital Financing Activities					
Cash Receipts - Intergovernmental	-	-	-	1,541,687	-
Transfers In	180,000	-	165,747	-	220,000
<i>Net Cash Provided by Non-Capital Financing Activities</i>	<u>180,000</u>	<u>-</u>	<u>165,747</u>	<u>1,541,687</u>	<u>220,000</u>
Cash Flows from Capital and Related Financing Activities					
Cash Payments for Debt Retirement	-	(1,723)	-	-	(305,242)
Cash Payments for Interest Expense	-	(719)	-	-	(135,758)
<i>Net Cash Used by Capital and Related Financing Activities</i>	<u>-</u>	<u>(2,442)</u>	<u>-</u>	<u>-</u>	<u>(441,000)</u>
Cash Flows from Investing Activities					
Interest on Investments	-	19,265	-	-	-
<i>Net Increase (Decrease) Equity in Pooled Cash and Investments</i>	5,736	3,095,503	44,297	650,521	(143,359)
Equity in Pooled Cash and Investments - January 1	-	16,460,297	379,388	7,553,113	145,232
<i>Equity in Pooled Cash and Investments - December 31</i>	<u>\$ 5,736</u>	<u>\$ 19,555,800</u>	<u>\$ 423,685</u>	<u>\$ 8,203,634</u>	<u>\$ 1,873</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Operating Income (Loss)	\$ (42,742)	\$ 4,302,843	\$ (226,891)	\$ 2,501,327	\$ 306,122
Adjustments:					
Depreciation	46,332	2,151	-	-	219,871
(Increase) Decrease in Assets and Deferred Outflows:					
Accounts Receivable	16,611	(81,780)	(21,814)	-	(1,242)
Due From Other Funds	(3,769)	-	-	15,277	(18,530)
Due From Other Governments	(10,258)	(487,709)	-	(3,379,980)	(833)
Inventory	6,396	-	-	-	-
Other Operating Assets	(100,000)	(122,028)	-	-	-
Deferred Outflows of Resources - Pension	54,065	378,410	259,767	542,278	41,765
Deferred Outflows of Resources - OPEB	(13,406)	51,159	71,017	137,108	(4,404)
Increase (Decrease) in Liabilities and Deferred Inflows:					
Accounts Payable	44,832	(219,206)	-	(4,884)	(166,993)
Accrued Salaries and Wages Payable	1,702	10,624	683	1,839	(1,436)
Compensated Absences	(88)	30,020	1,588	11,454	(14,849)
Due To Other Funds	(63,226)	(647)	243	-	(198,901)
Due To Other Governments	(99,759)	(3,601)	237	363	(253)
Insurance Claims Payable	-	(474,713)	-	(91,835)	-
Net Pension Liability	(82,984)	(601,715)	(351,033)	(959,381)	(90,315)
Net OPEB Liability	10,218	(153,200)	(116,393)	(376,718)	(19,064)
Deferred Inflows of Resources - Pension	41,418	288,579	167,230	453,433	18,024
Deferred Inflows of Resources - OPEB	20,394	159,493	93,916	258,553	8,679
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>\$ (174,264)</u>	<u>\$ 3,078,680</u>	<u>\$ (121,450)</u>	<u>\$ (891,166)</u>	<u>\$ 77,641</u>

Internal Audit	Geographic Info Systems	Information Technology	Total
\$ 629,530	\$ 543,236	\$ 5,283,551	\$ 70,387,547
(12,070)	(196,347)	(2,438,377)	(6,854,313)
-	-	-	(56,128,170)
(602,595)	(341,291)	(2,913,316)	(5,483,302)
<u>14,865</u>	<u>5,598</u>	<u>(68,142)</u>	<u>1,921,762</u>
-	-	-	1,541,687
-	-	-	<u>565,747</u>
-	-	-	<u>2,107,434</u>
-	-	-	(306,965)
-	-	-	<u>(136,477)</u>
-	-	-	<u>(443,442)</u>
-	-	-	19,265
14,865	5,598	(68,142)	3,605,019
-	1	130,247	<u>24,668,278</u>
<u>\$ 14,865</u>	<u>\$ 5,599</u>	<u>\$ 62,105</u>	<u>\$ 28,273,297</u>

\$ 7,749	\$ 16,764	\$ 311,913	\$ 7,177,085
-	-	135,028	403,382
2,710	-	13,433	(72,082)
-	-	-	(7,022)
-	-	-	(3,878,780)
-	-	(163)	6,233
-	-	(995,952)	(1,217,980)
122,777	112,310	684,133	2,195,505
(45,670)	(15,276)	(152,755)	27,773
-	(281)	(161,316)	(507,848)
4,482	3,468	19,864	41,226
15,783	3,333	81,356	128,597
(65,173)	(437)	791	(327,350)
(2,904)	2,438	3,012	(100,467)
-	-	-	(566,548)
(197,707)	(226,538)	(979,913)	(3,489,586)
39,941	(34,997)	156,317	(493,896)
91,102	94,934	544,146	1,698,866
41,775	49,880	271,964	904,654
<u>\$ 14,865</u>	<u>\$ 5,598</u>	<u>\$ (68,142)</u>	<u>\$ 1,921,762</u>

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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.

CUSTODIAL FUNDS

Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The following is a description of the County's custodial funds.

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

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 Summit Metro Parks as custodian and process the accounting transactions as the administrative agent for the Metro Parks.

District Health - To account for all monies held for District Health as custodian and process the accounting transactions as the administrative agent for District Health.

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 and process the accounting transactions as the administrative agent for the Development Finance Authority.

Other Custodial Funds - To maintain and account for resources and uses 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, Soil and Water Conservation and County Coronavirus Relief Distribution.

County of Summit, Ohio

***Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2020***

	Undivided/ Subdivision Holding	Custodial Checking	Metro Parks
Assets			
Equity in Pooled Cash and Investments	\$ 41,501,364	\$ -	\$ 9,622,132
Cash and Investments - Segregated Accounts	-	17,109,165	-
Receivables (Net of Allowance for Uncollectibles)			
Taxes	688,694,550	-	16,948,000
Due From Other Governments	-	-	-
<i>Total Assets</i>	<u>730,195,914</u>	<u>17,109,165</u>	<u>26,570,132</u>
Liabilities			
Due To Other Governments	41,501,364	17,109,165	48,676
<i>Total Liabilities</i>	<u>41,501,364</u>	<u>17,109,165</u>	<u>48,676</u>
Deferred Inflows of Resources			
Property Taxes Levied for the Next Fiscal Year	612,560,114	-	15,266,746
<i>Total Deferred Inflows of Resources</i>	<u>612,560,114</u>	<u>-</u>	<u>15,266,746</u>
Net Position			
Restricted for Individuals, Organizations and Other Governments	76,134,436	-	11,254,710
<i>Total Net Position</i>	<u>\$ 76,134,436</u>	<u>\$ -</u>	<u>\$ 11,254,710</u>

District Health	Children Services- Family Stability	Development Finance Authority	Other Custodial Funds	Total Custodial Funds
\$ 13,801,900	\$ 1,119,444	\$ 4,950,591	\$ 396,724	\$ 71,392,155
-	-	-	-	17,109,165
-	-	-	-	705,642,550
6,051	-	-	-	6,051
<u>13,807,951</u>	<u>1,119,444</u>	<u>4,950,591</u>	<u>396,724</u>	<u>794,149,921</u>
<u>316,083</u>	<u>1,151</u>	<u>3,190</u>	<u>987,398</u>	<u>59,967,027</u>
<u>316,083</u>	<u>1,151</u>	<u>3,190</u>	<u>987,398</u>	<u>59,967,027</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>627,826,860</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>627,826,860</u>
<u>13,491,868</u>	<u>1,118,293</u>	<u>4,947,401</u>	<u>(590,674)</u>	<u>106,356,034</u>
<u>\$ 13,491,868</u>	<u>\$ 1,118,293</u>	<u>\$ 4,947,401</u>	<u>\$ (590,674)</u>	<u>\$ 106,356,034</u>

County of Summit, Ohio

***Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
December 31, 2020***

	Undivided/ Subdivision Holding	Custodial Checking	Metro Parks
Additions:			
Intergovernmental Collections for Other Governments	\$ 34,496,674	\$ -	\$ -
Amounts Received as Fiscal Agent	-	-	19,417,276
PILOTs Collected for Other Governments	567,175	-	-
Property Taxes Collected for Other Governments	744,688,051	-	-
Other Taxes Collected for Other Governments	11,833,223	-	-
Miscellaneous Collections for Others	-	-	-
Fines and Forfeitures Collected for Other Governments	178,418	18,298,626	-
Licenses, Permits and Fees Collected for Other Governments	3,635,541	118,321,515	-
<i>Total Additions</i>	<u>795,399,082</u>	<u>136,620,141</u>	<u>19,417,276</u>
Deductions:			
Intergovernmental Distributions to Other Governments	34,635,238	-	-
Distributions as Fiscal Agent	-	-	22,421,552
PILOTs Distributed to Other Governments	567,175	-	-
Property Taxes Distributed to Other Governments	731,184,841	-	-
Other Taxes Distributed to Other Governments	11,171,390	-	-
Miscellaneous Disbursements to Others	-	-	-
Fines and Forfeitures Distributed to Other Governments	51,901	18,298,626	-
Licenses, Permits and Fees Distributed to Other Governments	3,467,656	118,321,515	-
<i>Total Deductions</i>	<u>781,078,201</u>	<u>136,620,141</u>	<u>22,421,552</u>
<i>Net Change in Fiduciary Net Position</i>	14,320,881	-	(3,004,276)
Net Position - Beginning - Restated (See Note 3)	61,813,555	-	14,258,986
<i>Net Position - Ending</i>	<u>\$ 76,134,436</u>	<u>\$ -</u>	<u>\$ 11,254,710</u>

District Health	Children Services-Family Stability	Development Finance Authority	Other Custodial Funds	Total Custodial Funds
\$ -	\$ -	\$ -	\$ 46,581,245	\$ 81,077,919
26,742,838	2,661,187	4,444,249	5,020,940	58,286,490
-	-	-	-	567,175
-	-	-	-	744,688,051
-	-	-	-	11,833,223
-	-	-	41,000	41,000
-	-	-	-	18,477,044
-	-	-	75	121,957,131
<u>26,742,838</u>	<u>2,661,187</u>	<u>4,444,249</u>	<u>51,643,260</u>	<u>1,036,928,033</u>
-	-	-	46,581,245	81,216,483
23,648,563	2,233,288	2,944,502	5,793,117	57,041,022
-	-	-	-	567,175
-	-	-	-	731,184,841
-	-	-	-	11,171,390
-	-	-	160,948	160,948
-	-	-	-	18,350,527
-	-	-	11,515	121,800,686
<u>23,648,563</u>	<u>2,233,288</u>	<u>2,944,502</u>	<u>52,546,825</u>	<u>1,021,493,072</u>
3,094,275	427,899	1,499,747	(903,565)	15,434,961
<u>10,397,593</u>	<u>690,394</u>	<u>3,447,654</u>	<u>312,891</u>	<u>90,921,073</u>
<u>\$ 13,491,868</u>	<u>\$ 1,118,293</u>	<u>\$ 4,947,401</u>	<u>\$ (590,674)</u>	<u>\$ 106,356,034</u>

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STATISTICAL SECTION

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended December 31, 2020

County of Summit, Ohio



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

STATISTICAL SECTION

This part of the County's annual comprehensive 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 annual comprehensive financial reports for the relevant year.

COUNTY OF SUMMIT, OHIO

Table 1

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

	2011	2012	2013	Restated 2014
Governmental Activities				
Net Investment in Capital Assets	\$ 203,050,702	\$ 200,646,946	\$ 200,842,887	\$ 201,929,966
Restricted for:				
Capital Projects	9,532,065	6,838,712	5,336,794	5,674,423
Debt Service	3,843,235	3,446,363	3,876,521	4,199,472
Road and Bridges	6,113,545	9,150,820	9,708,208	9,445,710
Health and Human Services	169,808,915	170,920,754	164,293,582	156,950,567
Recreation	1,593,988	1,488,793	1,368,250	1,299,969
Grant Programs	12,170,441	15,629,630	18,189,612	16,150,207
Real Estate Appraisal	8,995,199	10,842,359	13,175,456	14,137,054
Unclaimed Money	2,764,218	1,590,170	1,465,447	1,548,788
Unrestricted	44,349,093	34,656,538	32,623,453	(78,276,347)
Total Governmental Activities Net Position	<u>\$ 462,221,401</u>	<u>\$ 455,211,085</u>	<u>\$ 450,880,210</u>	<u>\$ 333,059,809</u>
Business-type Activities				
Net Investment in Capital Assets	150,626,859	154,518,224	156,742,489	153,334,911
Unrestricted	24,186,681	28,656,802	34,273,839	33,230,145
Total Business-type Activities Net Position	<u>\$ 174,813,540</u>	<u>\$ 183,175,026</u>	<u>\$ 191,016,328</u>	<u>\$ 186,565,056</u>
Primary Government				
Net Investment in Capital Assets	353,677,561	355,165,170	357,585,376	355,264,877
Restricted	214,821,606	219,907,601	217,413,870	209,406,190
Unrestricted	68,535,774	63,313,340	66,897,292	(45,046,202)
Total Primary Government Net Position	<u>\$ 637,034,941</u>	<u>\$ 638,386,111</u>	<u>\$ 641,896,538</u>	<u>\$ 519,624,865</u>

(Continued)

Note - Due to the implementation of GASB Statement No. 68, year 2014 has been restated to reflect changes.
 However, we are unable to restate numbers for years prior to 2014 due to information not being available.
 Due to the implementation of GASB Statement No. 75, year 2017 has been restated to reflect changes.
 However, we are unable to restate numbers for years prior to 2017 due to information not being available.
 Due to the implementation of GASB Statement No. 84, year 2019 has been restated to reflect changes.
 However, we are unable to restate numbers for years prior to 2019 due to information not being available.

COUNTY OF SUMMIT, OHIO

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

**Table 1
(Continued)**

	2015	2016	Restated 2017	2018	Restated 2019	2020
\$	204,188,961	\$ 195,080,854	\$ 202,524,777	\$ 181,512,838	\$ 183,034,842	\$ 190,803,011
	6,668,434	10,454,055	11,191,998	14,680,981	22,497,466	24,863,449
	4,944,784	3,692,903	2,756,979	3,414,088	3,880,487	4,172,493
	9,911,316	11,064,845	11,451,466	13,987,155	15,417,729	16,144,488
148,742,860	144,026,765	141,171,962	126,799,826	238,144,075	263,601,045	
1,262,988	1,596,882	1,686,249	1,638,396	1,440,001	1,764,493	
16,965,863	17,248,028	17,267,855	17,471,915	17,658,603	16,961,931	
9,856,369	9,936,697	7,743,248	8,207,104	7,875,871	7,793,888	
1,819,517	2,728,907	2,932,737	3,208,861	3,208,861	3,054,648	
(69,955,705)	(78,715,453)	(221,902,709)	(241,344,280)	(295,373,761)	(288,983,780)	
<u>\$ 334,405,387</u>	<u>\$ 317,114,483</u>	<u>\$ 176,824,562</u>	<u>\$ 129,576,884</u>	<u>\$ 197,784,174</u>	<u>\$ 240,175,666</u>	
	155,724,982	162,417,063	168,564,218	179,026,919	184,311,296	193,011,946
	37,112,370	34,937,662	24,547,342	18,746,725	3,077,336	(1,626,381)
<u>\$ 192,837,352</u>	<u>\$ 197,354,725</u>	<u>\$ 193,111,560</u>	<u>\$ 197,773,644</u>	<u>\$ 187,388,632</u>	<u>\$ 191,385,565</u>	
	359,913,943	357,497,917	371,088,995	360,539,757	367,346,138	383,814,957
	200,172,131	200,749,082	196,202,494	189,408,326	310,123,093	338,356,435
(32,843,335)	(43,777,791)	(197,355,367)	(222,597,555)	(292,296,425)	(290,610,161)	
<u>\$ 527,242,739</u>	<u>\$ 514,469,208</u>	<u>\$ 369,936,122</u>	<u>\$ 327,350,528</u>	<u>\$ 385,172,806</u>	<u>\$ 431,561,231</u>	

COUNTY OF SUMMIT, OHIO

Table 2

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

	2011	2012	2013	2014
Expenses				
Governmental Activities:				
General Government:				
Legislative & Executive	\$ 29,863,668	\$ 33,401,668	\$ 31,850,273	\$ 35,419,925
Judicial	28,226,568	28,149,783	32,971,792	32,451,372
Public Safety	77,969,693	77,096,415	75,956,690	80,277,391
Public Works	20,153,145	17,542,294	18,051,198	20,466,963
Health	145,034,017	132,978,121	121,224,466	114,401,601
Economic Development	6,901,285	20,707,434	5,852,486	7,282,857
Human Services	92,226,428	88,137,956	92,570,953	96,096,950
Recreation	8,470,466	8,181,534	8,298,339	8,241,914
Interest and Fiscal Charges	3,781,157	3,272,576	4,567,347	928,623
Bond Issuance Costs	-	-	268,803	-
Total Governmental Activities Expenses	<u>412,626,427</u>	<u>409,467,781</u>	<u>391,612,347</u>	<u>395,567,596</u>
Business-type Activities:				
Water	6,996	2,811	181	-
Sewer	42,812,216	40,148,883	37,967,208	45,472,521
Total Business-type Activities Expenses	<u>42,819,212</u>	<u>40,151,694</u>	<u>37,967,389</u>	<u>45,472,521</u>
Total Primary Government Expenses	<u>455,445,639</u>	<u>449,619,475</u>	<u>429,579,736</u>	<u>441,040,117</u>
Program Revenues				
Governmental Activities:				
Charges for Services and Sales	58,444,485	60,323,762	62,371,637	60,231,379
Operating Grants and Contributions	165,114,237	150,625,132	128,708,517	135,944,380
Capital Grants and Contributions	1,928,731	2,339,048	3,391,048	4,264,766
Total Governmental Activities Program Revenue	<u>225,487,453</u>	<u>213,287,942</u>	<u>194,471,202</u>	<u>200,440,525</u>
Business-type Activities:				
Charges for Services:				
Water	11,831	5,164	-	-
Sewer	37,616,629	39,639,835	38,332,200	44,457,692
Operating Grants and Contributions	8,306,008	4,296,053	4,165,334	29,744
Capital Grants and Contributions	1,977,917	4,315,508	3,026,435	1,403,981
Total Business-type Activities Program Revenue	<u>47,912,385</u>	<u>48,256,560</u>	<u>45,523,969</u>	<u>45,891,417</u>
Total Primary Government Program Revenue	<u>273,399,838</u>	<u>261,544,502</u>	<u>239,995,171</u>	<u>246,331,942</u>
Net (Expenses)/Revenue				
Governmental Activities	(187,138,974)	(196,179,839)	(197,141,145)	(195,127,071)
Business-type Activities	5,093,173	8,104,866	7,556,580	418,896
Total Primary Government Net Expense	<u>(182,045,801)</u>	<u>(188,074,973)</u>	<u>(189,584,565)</u>	<u>(194,708,175)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Taxes				
Property Taxes	136,033,983	120,721,045	120,403,742	122,721,722
Sales Tax	36,332,439	38,359,046	40,181,915	42,868,670
Other Taxes	8,846,210	9,448,836	9,948,686	10,661,827
Unrestricted Contributions	20,942,881	14,964,070	17,362,466	13,795,959
Investment Earnings	3,370,151	2,790,336	640,702	2,414,972
Gain on Sale of Capital Assets	1,062,681	-	-	-
Miscellaneous	3,060,014	2,886,190	4,272,759	3,489,256
Transfers	-	-	-	(4,909)
Total Governmental Activities	<u>209,648,359</u>	<u>189,169,523</u>	<u>192,810,270</u>	<u>195,947,497</u>
Business-type Activities				
Investment Earnings	201	188,770	173,993	158,964
Miscellaneous	11,234	67,850	110,729	42,771
Transfers	-	-	-	4,909
Total Business-type Activities	<u>11,435</u>	<u>256,620</u>	<u>284,722</u>	<u>206,644</u>
Total Primary Government	<u>209,659,794</u>	<u>189,426,143</u>	<u>193,094,992</u>	<u>196,154,141</u>
Change in Net Position				
Governmental Activities	22,509,385	(7,010,316)	(4,330,875)	820,426
Business-type Activities	5,104,608	8,361,486	7,841,302	625,540
Total Primary Government	<u>\$ 27,613,993</u>	<u>\$ 1,351,170</u>	<u>\$ 3,510,427</u>	<u>\$ 1,445,966</u>

(Continued)

COUNTY OF SUMMIT, OHIO

**Table 2
(Continued)**

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

	2015	2016	2017	2018	2019	2020
\$	40,366,670	\$ 36,892,850	\$ 41,824,328	\$ 42,872,722	\$ 48,908,667	\$ 46,700,307
	32,843,171	35,679,634	41,057,971	43,736,407	44,749,575	35,597,069
	80,328,308	89,980,544	100,039,211	99,645,427	111,914,352	141,676,625
	14,585,564	23,986,968	23,882,814	19,346,027	23,557,641	16,252,474
	117,171,995	118,577,038	128,828,379	146,940,699	112,254,910	122,649,286
	4,310,043	3,241,146	3,931,728	4,749,510	11,318,338	19,532,934
	98,139,111	106,613,566	109,273,081	116,444,573	129,748,998	134,432,892
	8,507,341	8,675,999	8,828,143	9,075,372	9,125,561	9,542,321
	2,744,406	2,887,942	3,187,675	2,575,511	2,657,382	2,448,132
	-	-	-	-	-	-
	398,996,609	426,535,687	460,853,330	485,386,248	494,235,424	528,832,040
	-	-	-	-	-	-
	42,024,540	48,653,303	46,699,620	46,570,193	61,973,769	46,292,629
	42,024,540	48,653,303	46,699,620	46,570,193	61,973,769	46,292,629
	441,021,149	475,188,990	507,552,950	531,956,441	556,209,193	575,124,669
	59,766,574	59,502,537	66,241,571	68,721,136	70,038,855	72,469,718
	136,899,323	143,008,342	149,906,247	144,251,609	156,965,264	241,824,485
	3,251,809	1,157,014	3,387,874	4,198,988	738,914	3,978,859
	199,917,706	203,667,893	219,535,692	217,171,733	227,743,033	318,273,062
	-	-	-	-	-	-
	44,590,141	46,134,294	44,528,976	46,788,877	46,633,245	45,799,009
	1,089,446	351,156	38,841	1,546,597	1,099	939,730
	2,392,414	7,039,202	2,668,126	2,511,088	2,966,933	3,355,053
	48,072,001	53,524,652	47,235,943	50,846,562	49,601,277	50,093,792
	247,989,707	257,192,545	266,771,635	268,018,295	277,344,310	368,366,854
	(199,078,903)	(222,867,794)	(241,317,638)	(268,214,515)	(266,492,391)	(210,558,978)
	6,047,461	4,871,349	536,323	4,276,369	(12,372,492)	3,801,163
	(193,031,442)	(217,996,445)	(240,781,315)	(263,938,146)	(278,864,883)	(206,757,815)
	124,447,106	124,718,946	128,513,708	130,225,377	129,749,035	153,588,082
	44,788,369	46,657,507	45,820,525	45,358,935	47,672,289	49,456,841
	11,046,058	11,667,199	12,573,270	13,362,727	16,042,834	16,538,928
	13,216,708	12,948,159	15,046,256	16,828,752	14,427,625	18,404,026
	2,751,379	2,589,983	2,984,182	4,962,950	10,442,682	7,148,364
	-	-	-	-	-	-
	4,182,814	6,481,260	4,320,915	10,228,096	116,304,738	7,814,229
	(7,953)	513,836	-	-	29,990	-
	200,424,481	205,576,890	209,258,856	220,966,837	334,669,193	252,950,470
	164,053	132,179	109,458	105,188	128,741	1,289
	52,829	27,681	78,794	280,527	1,888,729	194,481
	7,953	(513,836)	-	-	(29,990)	-
	224,835	(353,976)	188,252	385,715	1,987,480	195,770
	200,649,316	205,222,914	209,447,108	221,352,552	336,656,673	253,146,240
	1,345,578	(17,290,904)	(32,058,782)	(47,247,678)	68,176,802	42,391,492
	6,272,296	4,517,373	724,575	4,662,084	(10,385,012)	3,996,933
\$	7,617,874	\$ (12,773,531)	\$ (31,334,207)	\$ (42,585,594)	\$ 57,791,790	\$ 46,388,425

COUNTY OF SUMMIT, OHIO

Table 3

**PROGRAM REVENUES BY FUNCTION/PROGRAM
LAST TEN YEARS**

(Accrual Basis of Accounting)

	2011	2012	2013	2014
Program Revenues				
Governmental Activities:				
Charges for Services and Sales				
General Government				
Legislative and Executive	\$ 21,801,603	\$ 22,593,066	\$ 25,287,564	\$ 26,580,151
Judicial	8,541,744	8,903,123	8,606,382	9,204,101
Public Safety	16,597,917	18,959,349	18,910,963	17,993,462
Public Works	1,208,975	1,038,346	1,046,274	1,206,857
Health	3,508,186	2,799,017	2,704,584	2,938,706
Economic Development	102,420	203,453	201,074	218,302
Human Services	6,620,185	5,762,882	5,547,646	2,001,069
Recreation	63,455	64,526	67,150	88,731
Total Charges for Services and Sales	<u>58,444,485</u>	<u>60,323,762</u>	<u>62,371,637</u>	<u>60,231,379</u>
Operating Grants and Contributions				
General Government				
Legislative and Executive	441,749	1,046,267	699,890	793,973
Judicial	2,904,584	2,730,923	3,148,370	3,126,564
Public Safety	18,393,896	19,704,873	18,674,179	17,544,092
Public Works	10,886,435	11,711,528	10,649,073	10,964,415
Health	74,164,566	61,559,295	41,019,856	38,193,257
Economic Development	6,986,389	4,183,904	3,069,831	6,462,729
Human Services	50,023,004	48,705,937	50,447,729	57,865,712
Recreation	1,313,614	982,405	999,589	993,638
Total Operating Grants and Contributions	<u>165,114,237</u>	<u>150,625,132</u>	<u>128,708,517</u>	<u>135,944,380</u>
Capital Grants and Contributions				
Public Safety	32,519	90,496	10,483	-
Public Works	1,896,212	2,248,552	3,380,565	4,264,766
Total Capital Grants and Contributions	<u>1,928,731</u>	<u>2,339,048</u>	<u>3,391,048</u>	<u>4,264,766</u>
Total Governmental Activities Program Revenue	<u>225,487,453</u>	<u>213,287,942</u>	<u>194,471,202</u>	<u>200,440,525</u>
Business-type Activities:				
Charges for Services				
Water	11,831	5,164	-	-
Sewer	37,616,629	39,639,835	38,332,200	44,457,692
Operating Grants and Contributions				
Sewer	8,306,008	4,296,053	4,165,334	29,744
Capital Grants and Contributions				
Sewer	1,977,917	4,315,508	3,026,435	1,403,981
Total Business-type Activities Program Revenue	<u>47,912,385</u>	<u>48,256,560</u>	<u>45,523,969</u>	<u>45,891,417</u>
Total Primary Government Program Revenue	<u>\$ 273,399,838</u>	<u>\$ 261,544,502</u>	<u>\$ 239,995,171</u>	<u>\$ 246,331,942</u>

(Continued)

COUNTY OF SUMMIT, OHIO

**Table 3
(Continued)**

**PROGRAM REVENUES BY FUNCTION/PROGRAM
LAST TEN YEARS**

(Accrual Basis of Accounting)

	2015	2016	2017	2018	2019	2020
\$	22,447,020	\$ 21,828,783	\$ 22,276,353	\$ 23,445,040	\$ 22,773,125	\$ 25,290,699
	10,851,883	10,377,252	11,290,261	11,012,774	11,139,120	9,116,813
	20,286,120	20,325,135	21,840,877	21,082,389	23,879,264	24,663,289
	1,397,358	1,213,653	1,493,087	1,948,440	2,004,457	1,719,658
	2,706,262	3,094,053	5,047,553	5,998,110	4,730,015	5,194,143
	184,954	150,955	233,989	253,654	434,862	901,112
	1,794,746	2,378,212	3,797,639	4,646,859	4,754,087	5,216,211
	98,231	134,494	261,812	333,870	323,925	367,793
	<u>59,766,574</u>	<u>59,502,537</u>	<u>66,241,571</u>	<u>68,721,136</u>	<u>70,038,855</u>	<u>72,469,718</u>
	324,166	320,513	179,835	231,409	96,124	607,382
	3,838,151	4,236,778	4,456,888	4,170,582	5,525,785	5,998,694
	20,675,580	19,137,959	19,902,283	22,951,918	22,847,441	73,276,929
	10,668,983	11,833,732	12,597,654	12,759,453	15,707,901	9,837,699
	30,107,845	37,446,186	37,249,474	29,487,713	34,132,996	47,687,274
	3,626,413	2,819,724	2,642,586	4,301,331	3,841,270	17,633,978
	66,664,363	66,222,337	71,893,730	69,364,019	73,840,579	85,811,398
	993,822	991,113	983,797	985,184	973,168	971,131
	<u>136,899,323</u>	<u>143,008,342</u>	<u>149,906,247</u>	<u>144,251,609</u>	<u>156,965,264</u>	<u>241,824,485</u>
	-	200,945	76,318	3,681,736	498,993	458,568
	<u>3,251,809</u>	<u>956,069</u>	<u>3,311,556</u>	<u>517,252</u>	<u>239,921</u>	<u>3,520,291</u>
	<u>3,251,809</u>	<u>1,157,014</u>	<u>3,387,874</u>	<u>4,198,988</u>	<u>738,914</u>	<u>3,978,859</u>
	<u>199,917,706</u>	<u>203,667,893</u>	<u>219,535,692</u>	<u>217,171,733</u>	<u>227,743,033</u>	<u>318,273,062</u>
	-	-	-	-	-	-
	44,590,141	46,134,294	44,528,976	46,788,877	46,633,245	45,799,009
	1,089,446	351,156	38,841	1,546,597	1,099	939,730
	<u>2,392,414</u>	<u>7,039,202</u>	<u>2,668,126</u>	<u>2,511,088</u>	<u>2,966,933</u>	<u>3,355,053</u>
	<u>48,072,001</u>	<u>53,524,652</u>	<u>47,235,943</u>	<u>50,846,562</u>	<u>49,601,277</u>	<u>50,093,792</u>
\$	<u>247,989,707</u>	<u>\$ 257,192,545</u>	<u>\$ 266,771,635</u>	<u>\$ 268,018,295</u>	<u>\$ 277,344,310</u>	<u>\$ 368,366,854</u>

COUNTY OF SUMMIT, OHIO

Table 4

**FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS**

(Modified Accrual Basis of Accounting)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
General Fund				
Nondisposable	\$ 1,931,255	\$ 2,092,548	\$ 1,928,342	\$ 1,977,851
Assigned	4,267,011	6,604,448	7,369,058	4,217,079
Unassigned	<u>45,271,081</u>	<u>42,368,544</u>	<u>41,749,347</u>	<u>44,958,390</u>
Total General Fund	<u>51,469,347</u>	<u>51,065,540</u>	<u>51,046,747</u>	<u>51,153,320</u>
All Other Governmental Funds				
Nondisposable	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	<u>(1,762,526)</u>	<u>(1,504,293)</u>	<u>(1,443,778)</u>	<u>(1,261,994)</u>
Total All Other Governmental Funds	<u>186,198,583</u>	<u>194,543,001</u>	<u>189,743,587</u>	<u>188,813,552</u>
Total Governmental Funds	<u>\$ 237,667,930</u>	<u>\$ 245,608,541</u>	<u>\$ 240,790,334</u>	<u>\$ 239,966,872</u>

(Continued)

* 2019 amounts were restated to reflect the implementation of GASB 84.

COUNTY OF SUMMIT, OHIO

**Table 4
(Continued)**

**FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS**

(Modified Accrual Basis of Accounting)

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019*</u>	<u>2020</u>
\$ 2,375,952	\$ 3,058,483	\$ 3,410,513	\$ 3,654,144	\$ 3,624,288	\$ 3,428,378
5,453,820	3,678,872	3,444,228	6,109,145	5,579,688	12,863,341
<u>45,448,146</u>	<u>41,991,520</u>	<u>42,292,371</u>	<u>43,518,551</u>	<u>51,844,686</u>	<u>60,815,190</u>
<u>53,277,918</u>	<u>48,728,875</u>	<u>49,147,112</u>	<u>53,281,840</u>	<u>61,048,662</u>	<u>77,106,909</u>
1,365,251	2,273,051	2,469,486	3,101,921	3,651,824	3,940,498
181,043,014	183,515,065	174,128,852	166,978,322	283,745,376	304,253,984
855,363	2,589,920	2,501,542	1,221,103	2,598,256	7,835,553
<u>(730,590)</u>	<u>(910,955)</u>	<u>-</u>	<u>(1,184,467)</u>	<u>(1,184,467)</u>	<u>(1,323,869)</u>
<u>182,533,038</u>	<u>187,467,081</u>	<u>179,099,880</u>	<u>170,116,879</u>	<u>288,810,989</u>	<u>314,706,166</u>
<u>\$ 235,810,956</u>	<u>\$ 236,195,956</u>	<u>\$ 228,246,992</u>	<u>\$ 223,398,719</u>	<u>\$ 349,859,651</u>	<u>\$ 391,813,075</u>

COUNTY OF SUMMIT, OHIO

Table 5

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

(Modified Accrual Basis of Accounting)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Revenues				
Taxes:				
Property	\$ 133,382,382	\$ 122,564,939	\$ 122,465,817	\$ 123,960,889
Sales and Use	36,191,563	38,174,037	39,829,475	42,715,777
Other	8,846,210	9,448,836	9,948,686	10,661,827
Licenses and Permits	739,889	741,521	738,811	829,390
Charges for Services	54,245,115	52,334,154	55,550,954	51,290,353
Fines and Forefeitures	2,324,639	2,327,375	2,303,052	2,064,205
Intergovernmental	190,571,350	168,165,479	146,240,640	157,042,271
Special Assessments	195,748	533,956	509,689	527,749
Investment Income	3,485,705	2,826,401	645,567	2,318,782
Other	3,058,506	3,360,532	4,411,650	3,690,570
Total Revenues	<u>433,041,107</u>	<u>400,477,230</u>	<u>382,644,341</u>	<u>395,101,813</u>
Expenditures				
General Government:				
Legislative and Executive	29,567,811	30,680,435	29,096,085	33,219,849
Judicial	28,670,196	29,575,526	30,043,594	31,275,685
Public Safety	75,836,687	72,167,245	74,124,348	77,869,052
Public Works	16,020,885	15,973,733	18,624,732	20,780,789
Health	141,344,938	131,128,568	118,926,351	112,102,687
Economic Development	6,789,800	20,476,228	5,758,126	7,172,607
Human Services	91,669,840	88,711,052	90,221,504	94,048,182
Recreation	8,379,335	8,093,185	8,196,189	8,122,466
Intergovernmental	365,848	366,748	367,258	365,700
Other	1,013,400	1,007,198	1,275,535	1,372,823
Capital Outlay	2,870,496	2,250,756	2,528,859	1,017,844
Debt Service:				
Principal	5,392,387	5,665,234	5,288,000	5,808,645
Interest and Fiscal Charges	3,824,283	3,513,699	3,498,435	2,429,630
Issuance Costs	-	-	268,803	-
Total Expenditures	<u>411,745,906</u>	<u>409,609,607</u>	<u>388,217,819</u>	<u>395,585,959</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	2,815,300	12,252	14,000	33,012
Proceeds From Leases	293,845	78,048	87,115	5,246
Issuance of Debt	-	15,815,000	-	-
Proceeds of Refunding Bonds	-	-	17,459,754	-
Premium on Debt Issuance	-	1,467,688	2,066,315	-
Payments to Escrow Agents	-	-	(18,271,037)	-
Transfers In	7,197,287	6,477,062	6,843,309	6,301,655
Transfers Out	(7,737,287)	(6,777,062)	(7,444,185)	(6,679,229)
Total Other Financing Sources (Uses)	<u>2,569,145</u>	<u>17,072,988</u>	<u>755,271</u>	<u>(339,316)</u>
Net Change in Fund Balances	<u>\$ 23,864,346</u>	<u>\$ 7,940,611</u>	<u>\$ (4,818,207)</u>	<u>\$ (823,462)</u>
Debt Service as a Percentage of				
Noncapital Expenditures	2.3%	2.3%	2.3%	2.1%

(Continued)

COUNTY OF SUMMIT, OHIO

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

**Table 5
(Continued)**

(Modified Accrual Basis of Accounting)

2015	2016	2017	2018	2019	2020
\$ 124,945,228	\$ 125,260,176	\$ 127,901,109	\$ 129,505,057	\$ 131,714,412	\$ 147,277,199
44,713,963	46,460,370	46,381,443	45,049,514	47,300,009	49,258,825
11,046,058	11,667,199	12,573,270	13,362,727	16,042,834	16,538,928
796,684	841,148	810,609	836,561	851,424	734,817
50,886,406	49,004,447	49,908,532	50,151,969	50,628,518	50,819,856
2,459,231	2,145,544	1,740,000	1,585,394	2,364,129	1,535,414
158,150,107	157,080,942	165,532,899	165,945,431	170,607,646	263,780,183
533,487	561,214	606,742	911,278	1,018,263	982,734
2,696,728	2,581,801	2,910,265	4,802,195	10,330,385	7,338,348
4,305,537	6,147,241	4,395,917	9,053,098	113,929,738	7,929,255
<u>400,533,429</u>	<u>401,750,082</u>	<u>412,760,786</u>	<u>421,203,224</u>	<u>544,787,358</u>	<u>546,195,559</u>
38,301,220	34,731,705	35,097,393	36,029,165	37,020,273	39,047,401
32,497,930	32,218,848	33,757,814	33,986,268	35,475,851	34,167,756
77,690,467	80,921,486	80,566,621	85,299,541	86,071,744	120,907,116
19,730,549	17,828,722	19,849,566	16,395,278	22,028,017	21,984,932
114,527,223	111,892,494	118,770,292	120,282,417	100,159,224	112,033,637
4,248,703	3,110,123	3,630,995	4,433,341	10,702,816	18,191,290
96,839,734	101,945,910	102,204,967	102,704,186	108,377,453	120,729,373
8,380,912	8,445,934	8,547,020	8,697,121	8,747,829	8,908,175
-	-	-	-	-	-
1,676,499	5,166,877	2,047,527	1,839,970	1,913,223	14,828,437
1,242,365	19,694,615	5,618,361	6,626,344	4,125,509	3,292,977
5,971,119	17,413,187	6,678,824	6,469,095	6,650,000	6,910,000
2,957,741	3,244,470	3,360,370	2,838,771	2,936,408	2,675,294
-	-	-	-	-	-
<u>404,064,462</u>	<u>436,614,371</u>	<u>420,129,750</u>	<u>425,601,497</u>	<u>424,208,347</u>	<u>503,676,388</u>
14,070	-	-	-	-	-
-	11,923,222	-	-	-	-
-	27,600,000	-	-	6,700,000	-
-	-	-	-	-	-
-	2,202,946	-	-	-	-
-	(6,401,000)	-	-	-	-
7,550,032	10,638,562	10,058,214	7,772,380	10,883,394	15,052,493
<u>(8,188,985)</u>	<u>(10,714,441)</u>	<u>(10,638,214)</u>	<u>(8,222,380)</u>	<u>(11,731,961)</u>	<u>(15,618,240)</u>
<u>(624,883)</u>	<u>35,249,289</u>	<u>(580,000)</u>	<u>(450,000)</u>	<u>5,851,433</u>	<u>(565,747)</u>
<u>\$ (4,155,916)</u>	<u>\$ 385,000</u>	<u>\$ (7,948,964)</u>	<u>\$ (4,848,273)</u>	<u>\$ 126,430,444</u>	<u>\$ 41,953,424</u>
2.3%	4.9%	2.5%	2.2%	2.3%	2.0%

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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				
2011	9,463,066	2,845,846	35,168,320	232,758	264,498	-	-	12,541,670	35,432,818	35.40%	12.70
2012	8,715,968	2,445,180	31,888,993	249,247	283,235	-	-	11,410,395	32,172,228	35.47%	12.70
2013	8,718,210	2,413,857	31,805,906	285,631	324,581	-	-	11,417,698	32,130,487	35.54%	12.70
2014	8,728,439	2,386,148	31,755,962	315,994	359,084	-	-	11,430,581	32,115,046	35.59%	12.70
2015	8,555,707	2,470,735	31,504,120	352,584	400,664	-	-	11,379,026	31,904,784	35.67%	12.70
2016	8,587,223	2,465,135	31,578,168	390,603	443,867	-	-	11,442,961	32,022,035	35.73%	12.70
2017	8,633,819	2,541,124	31,928,409	459,159	521,771	-	-	11,634,102	32,450,180	35.85%	12.70
2018	9,346,630	2,560,465	34,020,273	483,320	549,228	-	-	12,390,415	34,569,501	35.84%	12.70
2019	9,400,576	2,642,536	34,408,893	491,101	558,069	-	-	12,534,214	34,966,962	35.85%	12.70
2020	9,476,658	2,841,020	35,193,368	598,955	680,630	-	-	12,916,633	35,873,998	36.01%	13.70

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

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

The Direct Tax Rate shown in this table only includes County Units as listed in the Property Tax Rates - Direct and Overlapping Governments table.

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)**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<i>Direct (County Units)</i>										
General Fund.....	1.61	1.61	1.61	1.61	1.61	1.52	1.52	1.46	1.46	1.54
Bond Retirement.....	0.59	0.59	0.59	0.59	0.59	0.68	0.68	0.74	0.74	0.66
Board of Developmental Disabilities.....	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Children Services.....	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	3.25
Mental Health.....	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95
Akron Zoological Park.....	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
<i>Total Direct Rates</i>	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70	13.70
<i>School Districts</i>										
Akron CSD.....	71.66	71.66	79.56	79.56	79.56	79.56	79.56	79.56	79.56	79.56
Barberton CSD.....	57.95	60.04	59.74	68.83	70.21	69.86	69.99	70.15	70.30	70.23
Copley-Fairlawn CSD.....	64.52	64.60	64.52	64.49	64.06	63.67	63.67	63.67	63.67	63.67
Coventry LSD.....	71.97	73.49	73.52	79.34	80.23	79.43	79.23	77.98	77.79	77.47
Cuyahoga Falls CSD.....	69.88	69.88	69.92	69.89	69.96	69.91	69.95	74.66	73.89	83.71
Green LSD.....	38.41	46.81	46.54	46.22	45.80	45.63	45.39	43.85	44.77	42.36
Hudson CSD.....	86.03	91.33	91.24	89.01	88.43	88.43	88.43	93.40	92.53	92.48
Manchester LSD.....	63.86	63.94	63.93	69.89	69.88	69.86	69.85	69.71	69.70	78.41
Mogadore LSD.....	73.70	83.29	81.72	82.73	81.28	87.86	86.28	85.69	86.30	85.95
Nordonia Hills CSD.....	64.09	69.10	68.99	68.92	68.94	68.77	68.79	68.80	68.43	75.43
Norton CSD.....	59.90	59.90	61.80	65.69	65.69	65.69	65.69	55.00	63.53	63.40
Portage Lakes JVSD.....	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35
Revere LSD.....	57.29	63.31	63.26	63.13	63.44	63.24	65.49	64.59	64.30	64.00
Springfield LSD.....	53.53	55.29	56.84	56.88	55.92	56.23	56.95	55.95	56.04	55.96
Stow - Munroe Falls CSD.....	45.05	53.24	53.55	53.47	53.66	53.58	55.34	54.10	53.87	53.84
Tallmadge CSD.....	71.56	72.80	72.99	71.66	72.41	72.27	77.03	75.35	75.09	82.23
Twinsburg CSD.....	60.45	61.53	66.31	66.23	65.80	66.10	65.83	71.62	72.01	72.15
Woodridge LSD.....	53.53	55.10	61.81	61.71	61.50	64.98	64.65	62.24	69.95	67.43
<i>Out of County School Districts</i>										
Aurora CSD.....	74.77	74.81	80.93	80.84	80.78	80.68	79.11	84.99	84.69	84.63
Cuyahoga Valley JVSD.....	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Highland LSD.....	69.90	76.80	76.80	75.30	75.30	75.30	75.30	77.70	77.70	77.00
Jackson LSD.....	52.70	52.70	53.00	52.80	52.70	51.60	51.10	51.00	48.80	47.70
Maplewood JVSD.....	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Medina JVSD.....	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Northwest LSD.....	55.00	55.00	56.10	56.00	56.00	55.20	55.10	55.00	54.40	53.30
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	10.50	10.50	10.50	10.50
Barberton.....	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
Boston Heights.....	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Clinton.....	16.34	16.34	16.34	16.34	16.34	16.34	16.34	16.34	16.34	16.34
Cuyahoga Falls.....	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Fairlawn.....	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Green.....	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Hudson.....	7.22	7.97	7.81	7.76	7.79	7.73	8.31	7.55	7.27	6.47
Lakemore.....	4.80	4.80	4.80	4.80	4.80	9.05	9.05	9.05	9.05	9.05
Macedonia.....	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	7.90	7.90
Mogadore.....	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15
Munroe Falls.....	7.40	7.50	7.53	7.45	3.20	3.20	5.20	8.00	8.00	8.00
New Franklin.....	14.65	14.65	14.65	14.65	14.65	14.65	12.15	12.15	12.15	12.15
Northfield.....	7.48	7.48	7.48	7.48	7.48	7.48	7.48	7.48	7.48	7.48
Norton.....	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50
Peninsula.....	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12	7.12
Reminderville.....	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Richfield.....	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Silver Lake.....	13.75	13.75	13.75	13.75	13.75	13.75	13.75	13.75	13.75	13.75
Stow.....	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50
Tallmadge.....	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15	6.15
Twinsburg.....	2.00	2.10	2.14	2.06	2.13	2.05	2.05	1.93	1.91	1.91

(Continued)

COUNTY OF SUMMIT, OHIO

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

**Table 7
(Continued)**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<i>Townships</i>										
Bath.....	16.40	16.40	16.40	16.40	16.40	16.90	16.90	17.65	17.65	17.65
Boston.....	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98
Copley.....	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	19.90
Coventry.....	13.45	13.45	13.45	13.45	13.45	15.55	15.55	18.55	18.55	19.05
Northfield Center.....	14.15	14.15	14.15	14.15	17.15	17.15	17.15	17.15	17.15	17.51
Richfield.....	9.10	9.10	11.10	11.10	12.30	12.50	12.50	13.50	13.50	13.50
Sagamore Hills.....	10.18	10.18	11.18	11.18	11.18	11.18	11.18	11.93	11.93	12.93
Springfield.....	17.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	20.65
Twinsburg.....	12.86	14.61	14.61	14.61	14.61	14.61	17.37	17.37	17.37	20.17
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.....	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Richfield Joint Recreational District	---	---	---	---	1.75	1.75	1.75	1.66	1.66	1.53
Summit Metro Parks.....	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46
Union Cemetery Assoc. of Boston Twp.....	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Valley Fire District.....	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Akron Summit Library.....	2.10	2.10	2.14	2.11	2.10	2.62	2.60	2.56	2.56	2.52
Barberton Public Library.....	1.37	1.37	1.37	1.37	1.37	1.95	1.95	1.95	1.95	1.95
Cuyahoga Falls Public Library.....	1.30	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90
Stow-Munroe Falls Public Library.....	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Twinsburg Library District.....	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
<i>Out of County Other Units</i>										
Canal Fulton Public Library.....	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Stark County Library.....	1.00	1.00	1.70	1.70	1.70	1.70	1.70	1.70	1.70	2.00

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

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

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

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 8

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

Name of Taxpayer	December 31, 2020			December 31, 2011		
	Assessed Value	Rank	Percentage of Total Assessed Valuation	Assessed Value	Rank	Percentage of Total Assessed Valuation
Ohio Edison Co	\$200,932,290	1	1.56%	\$ 152,230,160	1	1.21%
American Transmission	186,574,030	2	1.44%	31,900,980	3	0.25%
East Ohio Gas Co	111,006,050	3	0.86%	37,525,800	2	0.30%
Summa Health System Hospitals	104,739,210	4	0.81%			
Nexus Gas	85,135,360	5	0.66%			
CHM of Akron LLC	34,989,690	6	0.27%	12,529,580	10	0.10%
Albrecht Incorporated	31,974,010	7	0.25%	30,098,760	4	0.24%
Akron General Medical Center	25,153,230	8	0.19%			
DFG Chapel Hill LLC	17,328,440	9	0.13%			
National Interstate Ins. Co.	14,136,390	10	0.11%			
Mall at Summit LLC				15,452,000	6	0.12%
Rosemont Commons Delaware LLC				12,934,890	8	0.10%
University of Akron				17,085,250	5	0.14%
Pera Montrose, Inc.				13,398,980	7	0.11%
AG/WP Fairlawn Owner LLC				12,817,950	9	0.10%
National Interstate Ins. Co.						
	<u>\$ 811,968,700</u>		<u>6.28%</u>	<u>\$ 335,974,350</u>		<u>2.67%</u>

Real property taxes paid in 2020 are based on January 1, 2019.

Real property taxes paid in 2011 are based on January 1, 2010.

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	
2011	173,832,267	163,458,944	94.0%	6,471,593	169,930,537	97.8%	20,152,087
2012	160,008,712	151,016,973	94.4%	6,741,231	157,758,204	98.6%	17,620,453
2013	160,199,545	153,410,253	95.8%	6,789,292	160,199,545	100.0%	15,348,235
2014	160,325,755	153,973,099	96.0%	6,352,656	160,325,755	100.0%	14,494,070
2015	159,175,693	153,455,726	96.4%	5,719,966	159,175,692	100.0%	14,204,139
2016	160,082,351	154,906,314	96.8%	5,176,037	160,082,351	100.0%	13,653,833
2017	162,516,517	156,882,060	96.5%	5,634,457	162,516,517	100.0%	14,319,144
2018	166,057,334	160,545,513	96.7%	5,511,821	166,057,334	100.0%	15,113,709
2019	167,984,461	162,340,803	96.6%	5,643,658	167,984,461	100.0%	12,858,981
2020	186,106,504	174,702,708	93.9%	11,403,797	186,106,505	100.0%	19,745,498

(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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Governmental Activities										
General Obligation Bonds (a)	65,934,233	76,329,000	70,340,754	65,097,754	59,143,757	74,969,754	68,394,754	62,179,754	62,474,754	55,564,754
Bond Premiums	2,764,159	3,896,302	4,441,906	3,964,198	3,513,180	3,762,890	3,340,460	2,918,028	2,523,106	2,131,978
Capital Appreciation Bonds	717,877	601,127	490,090	386,797	298,772	216,282	138,977	66,532	0	0
Accreted Interest	793,396	761,374	710,500	642,757	549,852	439,272	310,554	163,153	0	0
Capital Leases	484,679	177,204	154,499	109,473	67,312	30,614	1,468,456	1,268,345	1,178,484	871,519
Business-Type Activities										
General Obligation Bonds	40,435,766	37,696,000	34,859,246	31,447,246	27,476,246	23,165,246	18,745,246	14,380,246	9,820,246	5,050,246
Bond Premiums	1,867,282	1,679,625	1,506,046	1,318,766	1,130,569	759,840	607,510	455,180	302,850	150,520
Capital Appreciation Bonds	968,977	561,543	181,795	0	0	0	0	0	0	0
Accreted Interest	969,789	636,858	233,147	0	0	0	0	0	0	0
OWDA Loans	10,745,122	9,075,853	8,320,336	7,527,283	7,394,617	9,925,885	9,271,009	7,331,203	6,163,145	4,943,425
OPWC Loans	589,868	1,124,364	1,014,004	837,219	660,434	603,292	489,007	403,072	388,676	374,281
ODD Loans	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458
WPCLF Loans	3,961,365	3,047,711	3,211,180	5,944,488	9,038,731	5,790,936	6,984,379	6,154,638	13,549,590	23,127,819
FWCC Loans	1,596,675	1,536,595	233,614	228,489	272,494	0	0	0	0	895,527
Total Primary Government	131,858,646	137,153,014	125,726,575	117,533,928	109,575,422	119,693,469	109,779,810	95,349,609	96,430,309	93,139,527
Percentage of Personal Income (b)	0.61%	0.62%	0.54%	0.49%	0.45%	0.48%	0.44%	0.36%	0.35%	0.33%
Per Capita (b)	243	254	232	217	202	222	203	176	178	172

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

(a) Amounts have been revised from prior years to properly report the balance of all governmental activities general obligation bonds outstanding.

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

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 11

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

Fiscal Year	Governmental Bonded Debt Outstanding				Business Bonded Debt Outstanding			
	General Obligation Bonds	Bond Premiums	Capital Appreciation Bonds	Accreted Interest	General Obligation Bonds	Bond Premiums	Capital Appreciation Bonds	Accreted Interest
2011	65,934,233	2,764,159	717,877	793,396	40,435,766	1,867,282	968,977	969,789
2012	76,329,000	3,896,302	601,127	761,374	37,696,000	1,679,625	561,543	636,858
2013	70,340,754	4,441,906	490,090	710,500	34,859,246	1,506,046	181,795	233,147
2014	65,097,754	3,964,198	386,797	642,757	31,447,246	1,318,766	-	-
2015	59,143,757	3,513,180	298,772	549,852	27,476,246	1,130,569	-	-
2016	74,969,754	3,762,890	216,282	439,272	23,165,246	759,840	-	-
2017	68,394,754	3,340,460	138,977	310,554	18,745,246	607,510	-	-
2018	62,179,754	2,918,028	66,532	163,153	14,380,246	455,180	-	-
2019	62,474,754	2,523,105	-	-	9,820,246	302,850	-	-
2020	55,564,754	2,131,978	-	-	5,050,246	150,520	-	-

(Continued)

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.

(c) Amounts have been revised from prior years to properly report the balance of all governmental activities general obligation bonds outstanding.

(d) 2019 population estimates were used for 2020 because the U.S. Census Bureau has not released the 2020 Census Data.

Source: County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

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

**Table 11
(Continued)**

<u>Total Primary Government</u>	<u>Less Debt Service Net Position</u>	<u>Net Primary Government</u>	<u>Ratio to Estimated Actual Value of Property ^(a)</u>	<u>Net Bonded Debt Per Capital ^(b)</u>
114,451,479	3,843,235	110,608,244	0.31%	204
122,161,829	3,446,363	118,715,466	0.37%	220
112,763,484	3,876,521	108,886,963	0.34%	201
102,857,518	4,199,472	98,658,046	0.31%	182
92,112,376	4,944,784	87,167,592	0.27%	161
103,313,284	3,692,903	99,620,381	0.31%	184
91,537,501	2,756,979	88,780,522	0.27%	164
80,162,893	3,414,088	76,748,805	0.22%	142
75,120,955	3,880,487	71,240,468	0.20%	132
62,897,498	4,172,493	58,725,005	0.17%	109

COUNTY OF SUMMIT, OHIO

Table 12

**COMPUTATION OF DIRECT AND OVERLAPPING DEBT
ATTRIBUTABLE TO GOVERNMENTAL ACTIVITIES
AS OF DECEMBER 31, 2020**

	Debt Outstanding	Percentage Applicable To County ⁽¹⁾	Portion of Direct and Overlapping Debt Within County
Direct:			
County of Summit	\$ 56,650,251	100.00%	\$ 56,650,251
Overlapping:			
Cities Wholly Within County	227,842,700	100.00%	227,842,700
Villages Wholly Within County	8,109,732	100.00%	8,109,732
School Districts Wholly Within County	270,828,576	100.00%	270,828,576
Miscellaneous Disticts Wholly Within County	6,480,000	100.00%	6,480,000
Norton City	2,014,437	99.94%	2,013,228
Stow-Munroe Falls City School District	2,510,000	99.59%	2,499,709
Tallmadge City School District	51,869,489	98.39%	51,034,390
Springfield L School District	27,080,000	97.65%	26,443,620
Tallmadge City	6,155,000	96.03%	5,910,647
Mogadore Village	480,000	68.43%	328,464
Mogadore L School District	5,550,000	62.79%	3,484,845
Northwest L School District	11,237,093	21.66%	2,433,954
Aurora City School District	13,325,000	3.86%	514,345
Wayne Public Library District	2,879,840	1.90%	54,717
Highland L School District	73,195,000	0.86%	629,477
Jackson L School District	30,300,000	0.92%	278,760
Total Overlapping	<u>739,856,867</u>		<u>608,887,164</u>
Total Direct and Overlapping Debt	<u>\$ 796,507,118</u>		<u>\$ 665,537,415</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, 2021
County of Summit Fiscal Office

COUNTY OF SUMMIT, OHIO

Table 13

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Assessed Valuation of County	<u>\$ 12,541,669,830</u>	<u>\$ 11,410,394,940</u>	<u>\$ 11,417,698,200</u>	<u>\$ 11,430,580,490</u>
Gross County Debt Outstanding	\$ 126,742,527	\$ 131,399,883	\$ 119,624,124	\$ 111,871,491
Less Exempted Debt:				
OWDA Loans	(10,745,122)	(9,075,853)	(8,320,336)	(7,527,283)
OPWC Loans	(589,868)	(1,124,364)	(1,014,004)	(837,219)
ODD Loans	(29,458)	(29,458)	(29,458)	(29,458)
WPCLF Loans	(3,961,365)	(3,047,711)	(3,211,180)	(5,944,488)
FWCC	(1,596,675)	(1,536,595)	(233,614)	(228,489)
Sewer System Improvements	(42,374,532)	(38,894,401)	(36,365,292)	(32,766,012)
Series 2004 Bonds AR	(1,821,000)	(1,396,000)	(956,000)	(491,000)
Series 2010 Bonds - Bridgestone	(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)
Series 2016 Bonds	-	-	-	-
Series 2019 Bonds - DFA	-	-	-	-
Amount Available in Debt Service Fund	<u>(3,843,235)</u>	<u>(3,446,363)</u>	<u>(3,876,521)</u>	<u>(4,199,472)</u>
Total Subject to Direct Debt Limitation	<u>54,231,272</u>	<u>49,484,138</u>	<u>42,252,719</u>	<u>36,838,070</u>
Debt Limitation (1)				
Direct Debt Limitation	312,041,746	283,759,874	283,942,455	284,264,512
Less: Net Indebtedness	<u>(54,231,272)</u>	<u>(49,484,138)</u>	<u>(42,252,719)</u>	<u>(36,838,070)</u>
Direct Debt Margin	<u>\$ 257,810,474</u>	<u>\$ 234,275,736</u>	<u>\$ 241,689,736</u>	<u>\$ 247,426,442</u>
Debt Margin as a Percentage of Debt Limit	82.62%	82.56%	85.12%	87.04%
Unvoted Debt Limitation (1% of County Assessed Valuation)	125,416,698	114,103,949	114,176,982	114,305,805
Less: Net Indebtedness	<u>(54,231,272)</u>	<u>(49,484,138)</u>	<u>(42,252,719)</u>	<u>(36,838,070)</u>
Unvoted Debt Margin	<u>\$ 71,185,426</u>	<u>\$ 64,619,811</u>	<u>\$ 71,924,263</u>	<u>\$ 77,467,735</u>
Unvoted Debt Margin as a Percentage of the Unvoted Debt Limit	56.76%	56.63%	62.99%	67.77%

(Continued)

(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

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

**Table 13
(Continued)**

2015	2016	2017	2018	2019	2020
<u>\$ 11,379,026,220</u>	<u>\$ 11,442,962,080</u>	<u>\$ 11,634,102,030</u>	<u>\$ 12,390,415,750</u>	<u>\$ 12,534,213,600</u>	<u>\$ 12,916,633,410</u>
\$ 104,864,358	\$ 115,140,125	\$ 104,363,384	\$ 90,708,056	\$ 92,425,869	\$ 89,985,514
(7,394,617)	(9,925,885)	(9,271,009)	(7,331,203)	(6,163,145)	(4,943,427)
(660,434)	(603,292)	(489,007)	(403,072)	(388,676)	(374,281)
(29,458)	(29,458)	(29,458)	(29,458)	(29,458)	(29,458)
(9,038,731)	(5,790,936)	(6,984,379)	(6,154,638)	(13,549,590)	(23,127,821)
(272,494)	-	-	-	-	(895,527)
(27,476,246)	(23,165,246)	(18,745,246)	(14,380,246)	(9,820,246)	(5,050,246)
-	-	-	-	-	-
(6,835,000)	(6,465,000)	(6,090,000)	(5,705,000)	(5,310,000)	(4,900,000)
(15,160,000)	(14,485,000)	(13,785,000)	(13,065,000)	(12,315,000)	(11,540,000)
-	(10,635,000)	(10,110,000)	(9,510,000)	(8,895,000)	(8,270,000)
-	-	-	-	(6,700,000)	(6,350,000)
(4,944,784)	(3,692,903)	(2,756,979)	(3,414,088)	(3,880,487)	(4,172,493)
<u>33,052,594</u>	<u>40,347,405</u>	<u>36,102,306</u>	<u>30,715,351</u>	<u>25,374,267</u>	<u>20,332,261</u>
282,975,656	284,574,052	289,352,551	308,260,394	311,855,340	321,415,835
(33,052,594)	(40,347,405)	(36,102,306)	(30,715,351)	(25,374,267)	(20,332,261)
<u>\$ 249,923,062</u>	<u>\$ 244,226,647</u>	<u>\$ 253,250,245</u>	<u>\$ 277,545,043</u>	<u>\$ 286,481,073</u>	<u>\$ 301,083,574</u>
88.32%	85.82%	87.52%	90.04%	91.86%	93.67%
113,790,262	114,429,621	116,341,020	123,904,158	125,342,136	129,166,334
(33,052,594)	(40,347,405)	(36,102,306)	(30,715,351)	(25,374,267)	(20,332,261)
<u>\$ 80,737,668</u>	<u>\$ 74,082,216</u>	<u>\$ 80,238,714</u>	<u>\$ 93,188,807</u>	<u>\$ 99,967,869</u>	<u>\$ 108,834,073</u>
70.95%	64.74%	68.97%	75.21%	79.76%	84.26%

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⁾
2011	541,626	40,004	21,667,206,504	283,100	24,000	8.5%	8.6%	8.9%
2012	540,811	41,135	22,246,260,485	281,200	19,200	6.8%	7.2%	8.1%
2013	541,824	43,006	23,301,682,944	280,300	20,000	7.1%	7.4%	7.4%
2014	541,943	44,024	23,858,498,632	271,600	15,700	5.8%	5.7%	6.2%
2015	541,968	44,761	24,258,142,000	272,900	13,500	4.9%	4.9%	5.3%
2016	540,300	46,071	24,969,081,000	271,500	13,700	5.0%	4.9%	4.9%
2017	541,228	46,382	25,060,119,000	274,100	13,900	5.1%	5.0%	4.4%
2018	541,318	49,168	26,611,223,000	274,900	12,500	4.7%	4.6%	3.9%
2019	541,013	51,036	27,657,447,000	272,300	11,700	4.0%	4.1%	3.5%
2020	541,013	52,918	28,629,409,000	266,200	13,800	5.2%	5.7%	6.7%

Source: (1) U.S. Census Bureau. 2019 Census data is used in this table for 2020 because the U.S. Census Bureau has not yet released its 2020 data.
 (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	2020			2011		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Summa Health	5,790	1	2.29%	10,000	1	3.86%
Cleveland Clinic -Akron General	5,017	2	1.99%			
Akron Children's Hospital	4,129	3	1.64%	2,681	9	
University of Akron	3,417	4	1.35%	2,845	6	1.10%
Akron Public Schools	3,392	5	1.34%	3,094	4	1.19%
Summit County	2,791	6	1.11%	3,468	3	1.34%
Goodyear Tire & Rubber Company	2,649	7	1.05%	3,000	5	1.16%
FirstEnergy Corp.	2,233	8	0.88%	2,708	7	
Signet Jewelers Inc.	2,120	9	0.84%			
City of Akron	1,811	10	0.72%			
Huntington National Bank						
Minute Men Cos.						
Group Management Services						
Akron General Health System				4,277	2	1.65%
First Merit Corporation				2,695	8	1.04%
Time Warner Cable				2,440	10	0.94%
Total	<u>33,349</u>		<u>13.21%</u>	<u>37,208</u>		<u>12.28%</u>
Total Employed in County (2)	252,400			259,000		

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**

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General Government - Legislative and Executive										
County Council	4	4	15	14	14	15	15	15	15	14
Executive	124	130	198	175	175	177	191	185	180	171
Fiscal Office	152	142	156	157	154	145	157	153	149	149
Human Resources Commission	1	1	5	5	5	5	5	5	4	4
Board of Elections	36	30	251	186	195	263	135	155	39	39
General Government - Judicial										
Court of Common Pleas	77	76	76	93	92	86	90	96	79	78
Law Library	3	3	3	4	4	3	3	3	3	3
Probate Court	31	30	25	36	35	34	36	38	35	35
Domestic Relations Court	32	34	32	37	37	38	36	37	34	34
Juvenile Court	12	11	11	23	21	20	20	20	18	18
Clerk of Courts	50	47	47	51	48	43	42	40	38	38
Prosecutor	93	88	88	96	94	97	92	97	96	96
County/Municipal Courts	0	1	0	36	37	37	33	34	31	31
Public Safety										
Sheriff	410	403	393	418	419	420	411	410	402	402
Building Regulations	24	27	26	29	27	28	27	31	30	30
Medical Examiner	19	19	19	19	19	17	17	18	20	20
Adult Probation	73	79	75	68	70	69	63	74	75	75
Psycho-Diagnostic Clinic	3	3	4	5	5	7	6	4	4	4
Juvenile Probation	149	146	168	185	174	160	154	157	131	131
Emergency Management Agency	8	9	8	5	5	5	6	6	7	7
Coronavirus Relief Operating Fund	0	0	0	0	0	0	0	0	0	29
Public Works										
Motor Vehicle and Gas Tax	116	111	105	103	104	100	99	106	99	99
Sewer	137	134	135	131	133	135	134	136	138	136
Water	0	0	0	0	0	0	0	0	0	0
Health										
Alcohol, Drug Addiction & Mental Health	21	22	19	20	21	23	21	19	21	21
Dog and Kennel	16	16	15	12	12	14	13	13	12	12
Board of Developmental Disabilities	644	603	578	580	536	499	430	269	272	272
Economic Development										
Community Development	25	20	19	8	8	8	8	10	11	11
Human Services										
Veteran's Services Commission	18	16	20	24	25	22	20	21	20	20
Job & Family Services	350	336	343	375	364	382	377	388	361	347
Children Services Board	317	321	318	337	330	341	327	343	351	351
Child Support Enforcement Agency	132	109	118	120	117	116	117	114	114	114
Totals	<u>3,077</u>	<u>2,971</u>	<u>3,270</u>	<u>3,352</u>	<u>3,280</u>	<u>3,309</u>	<u>3,085</u>	<u>2,997</u>	<u>2,789</u>	<u>2,791</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**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government - Legislative and Executive										
County Council										
Number of Regular Council Meetings	23	21	21	21	22	21	21	21	21	23
Number of Special Council Meetings	-	-	2	3	1	1	2	1	-	-
Number of Regular Committee Meetings	21	20	20	20	20	20	19	19	19	21
Number of Special Committee Meetings	-	-	1	1	1	-	-	-	-	-
Number of Resolutions Passed	546	482	537	581	561	566	540	537	481	424
Executive										
Number of Budget Adjustments Approved	204	278	243	247	222	180	282	166	152	104
Number of Buildings Maintained	193	183	181	181	180	181	166	165	163	163
Square Footage of Buildings Maintained	2,205,534	2,456,181	2,444,524	2,444,524	2,434,300	2,440,921	2,029,646	2,019,846	1,985,910	1,985,910
Fiscal Office										
Number of Checks Written	71,960	71,592	71,381	68,454	66,775	66,774	61,455	61,597	55,861	40,022
Number of Parcels Billed	254,802	255,829	252,945	255,484	262,505	261,991	261,996	261,591	261,411	260,845
Number of Parcels Collected (1)	241,749	230,773	236,717	237,566	235,954	239,634	236,943	239,027	231,470	238,410
Average Return on Portfolio	1.550%	0.990%	0.740%	0.810%	1.020%	1.170%	1.330%	1.670%	1.940%	1.450%
Agency Ratings - Standard and Poors	AA+	AA+	AA+	AA+	AA+	AA+	AA+	AA+	AA+	AA+
Agency Ratings - Moody's Financial Services	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa
Board of Elections										
Number of Registered Voters	349,762	368,055	355,416	358,116	340,585	361,104	363,117	373,181	360,988	379,950
Number of Voters - Last General Election	173,642	271,307	96,261	139,643	151,527	263,521	114,387	217,036	108,168	283,707
Percentage of Voters	49.65%	73.71%	27.08%	38.99%	44.49%	72.98%	31.50%	58.16%	29.96%	74.67%
General Government - Judicial										
Court of Common Pleas										
Number of Criminal Cases Filed	3,693	4,350	4,285	4,517	4,524	4,821	4,964	4,763	4,978	4,144
Law Library										
Number of Volumes in Collection	42,085	80,500	80,734	81,187	81,139	81,124	80,509	50,897	42,666	22,125
Volumes Circulated	3,883	5,568	5,969	9,680	7,062	4,656	4,978	4,934	6,060	1,446
Reference Questions Answered by Staff	971	1,238	941	1,232	1,180	1,085	1,013	976	913	577
Computer Database Usage by Patrons	638	986	1,092	1,802	1,509	1,902	1,952	2,273	2,348	776
Probate Court										
Number of Civil Probate Cases Filed	156	192	165	186	195	145	190	143	176	138
Domestic Relations Court										
New Domestic Cases Filed	3,796	3,677	3,544	3,432	3,814	3,877	35,330	3,423	3,548	3,531
Reactivated Cases	1,825	1,681	1,758	1,778	1,854	1,841	1,685	1,670	1,918	1,601
Cases terminated	5,744	5,428	5,433	5,412	5,346	6,087	5,766	5,016	5,336	4,912
Magistrate Hearings	9,263	8,977	8,492	8,460	9,100	9,300	9,200	9,200	9,500	8,691
Juvenile Court										
Number of Civil Juvenile Cases Filed	3,663	2,926	4,309	5,534	1,226	3,596	3,397	3,172	2,766	2,157
Number of Delinquent Cases Filed	3,026	3,855	2,666	6,055	4,874	2,567	2,145	2,918	2,636	2,067
Prosecutor										
Number of Prosecutor Opinions Requested	246	175	280	253	274	196	143	155	273	213
Number of Legal Files Handled	157	178	215	203	217	215	225	189	197	178
Public Safety										
Sheriff										
Average Daily Jail Census	621	644	642	639	636	680	717	747	710	486
Prisoners Booked	12,954	12,279	11,802	11,318	11,563	12,603	11,667	11,389	10,948	5,841
Prisoners Released	13,020	12,252	11,837	11,333	11,496	12,581	11,852	11,474	11,060	6,091
Number of Citations Issued	13,307	4,920	9,311	11,974	9,929	8,538	6,830	6,459	6,959	11,369
Building Regulations										
Residential Construction Permits Issued	301	326	263	273	320	464	475	482	370	341
Commercial Construction Permits Issued	91	111	73	80	103	111	120	130	121	128
Medical Examiner										
Number of Cases Investigated	2,730	2,654	2,904	3,369	3,757	3,562	3,567	3,427	3,668	4,075
Number of Autopsies Performed	651	619	683	709	801	776	608	508	555	632
Number of SCME Cases	-	-	-	-	-	-	760	634	702	797
Adult Probation										
New Probation Case Referrals	2,669	2,823	2,427	3,201	3,491	3,273	2,810	2,711	2,402	1,956
Average Offender Caseload by Year	3,904	4,095	3,949	3,786	3,995	4,337	4,346	4,577	3,890	3,324
Emergency Management Agency										
Number of Emergency Responses	16	8	11	10	20	25	36	32	35	21
Number of Training Session Held	54	48	57	51	77	72	62	65	78	30

(Continued)

COUNTY OF SUMMIT, OHIO

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

**Table 17
(Continued)**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Works										
Motor Vehicle and Gas Tax										
Miles of Roads Resurfaced (center line)	14.24	10.46	21.83	15.04	14.05	15.02	19.45	18.15	18.64	19.27
Sewer										
Number of Sewer Customers	44,112	44,406	44,734	44,938	45,580	47,493	47,796	50,894	48,757	49,032
Number of Sewer Tap-ins	371	350	411	347	437	488	470	551	382	320
Average Daily Sewage Treated (million gallons)	8.606	7.38	7.84	8.35	7.73	7.078	7.75	8	8	8.2287
Health										
Dog and Kennel										
Number of Dog Licenses Issued	42,767	42,807	42,492	41,520	39,752	40,232	39,996	39,996	37,695	35,711
Number of Animal Adoptions	2,046	2,123	2,258	1,813	1,779	1,751	1,503	1,604	1,917	376
Developmental Disabilities										
Average Daily Membership Enrolled:										
Early Intervention & Preschool	390	828	808	841	1,044	1,210	1,407	1,482	1,598	1,482
Employed at Weaver Industries	1,412	-	-	-	-	-	-	-	-	-
Employed in Community	295	-	-	-	-	-	-	-	-	-
Adult Day Array Services -Summit DD Operated	-	666	616	548	506	457	314	121	12	0
Adult Day Array Services -Private Provider	-	964	1,059	1,175	1,211	1,445	1,692	1,831	1,875	1,831
Adult Day Supported Emp -Sum DD Operated	-	235	207	211	286	213	98	2	-	-
Adult Day Supported Emp -Private Provider	-	111	134	208	218	308	273	142	85	142
Human Services										
Veteran's Services Commission										
Number of Clients Served	1,420	1,453	2,153	1,557	1,264	8,431	8,084	9,592	8,468	7,702
Amount of Benefits Paid to County Residents	836,546	682,031	1,162,995	1,077,526	835,488	987,580	740,461	892,347	837,958	555,430
Job & Family Services										
Average Client Count - Food Stamps	82,484	83,511	86,728	83,282	79,365	77,188	76,983	70,700	70,755	76,908
Average Client Count - Day Care	4,327	5,283	5,127	4,742	4,575	4,787	5,068	4,476	7,293	2,920
Average Client Count - WIA	2,031	1,527	1,568	1,341	886	2,969	2,468	1,544	1,248	846
Average Client Count - Job Placement	825	591	524	529	437	1,201	977	1,009	995	702
Average Client Count - Rent Assistance	27	-	32	226	216	316	304	345	590	1,534
Child Support Enforcement Agency										
Average Number of Active Support Orders	42,640	43,111	46,416	45,704	45,579	45,012	44,309	43,695	42,141	40,937
Percentage Collected	66.60%	66.28%	68.48%	71.95%	73.83%	72.79%	72.83%	73.10%	73.26%	73.50%

(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**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government - Legislative and Executive										
County Council										
Copiers	2	2	0	0	0	0	2	2	2	2
Executive										
Vehicles	14	18	17	16	14	14	14	14	52	47
Copiers	5	2	2	2	2	4	4	4	17	19
Fiscal Office										
Vehicles	8	8	8	8	7	7	18	19	18	18
Copiers	14	12	11	12	11	19	19	20	20	17
Clerk of Courts-Title										
Vehicles	1	1	2	1	1	1	1	1	1	1
Copiers	2	2	3	3	2	4	4	4	4	4
Board of Elections										
Number of Voting Machines - Optical Scanner	529	529	529	529	529	529	529	529	529	529
Number of Voting Machines - Automarks	250	250	250	250	250	250	250	250	268	268
Vehicles	2	2	4	4	4	4	4	4	4	4
Copiers	3	3	3	4	4	6	7	7	7	7
General Government - Judicial										
Court of Appeals										
Copiers	2	2	2	2	2	1	1	1	1	1
Court of Common Pleas										
Copiers	6	6	6	5	5	7	7	8	6	6
X-Ray Machines	3	3	3	3	3	3	3	3	3	3
Probate Court										
Vehicles	5	4	4	4	4	3	3	3	3	3
Copiers	4	4	4	4	4	4	4	4	4	4
Domestic Relations Court										
Copiers	3	3	5	5	5	3	3	3	3	3
Juvenile Court										
Vehicles	20	23	24	26	24	25	22	25	25	25
Copiers	15	15	1	1	1	2	11	13	13	13
Clerk of Courts-Legal										
Copiers	6	6	8	8	6	6	6	6	7	7
Prosecutor										
Vehicles	10	10	10	10	10	13	11	11	11	11
Copiers	3	3	5	5	2	0	12	12	12	12
Public Safety										
Sheriff										
Vehicles	185	194	189	187	177	177	179	163	164	170
Copiers	16	16	16	16	16	16	18	18	18	17
Building Regulations										
Vehicles	20	20	16	13	14	16	16	16	10	10
Copiers	2	2	1	1	1	1	1	1	2	2
Medical Examiner										
Vehicles	3	3	3	3	3	3	3	3	3	3
Copiers	2	1	1	1	1	1	1	1	1	1
X-Ray Machine	0	0	1	1	1	1	1	1	1	1
Adult Probation										
Vehicles	9	9	8	8	8	7	7	7	7	7
Copiers	8	8	4	3	4	4	4	6	6	6
Emergency Management Agency										
Vehicles	4	6	11	11	11	13	13	14	13	13
X-Ray Machine	0	0	1	1	1	1	1	1	1	1

(Continued)

COUNTY OF SUMMIT, OHIO

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

**Table 18
(Continued)**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Works										
Motor Vehicle and Gas Tax										
Vehicles	100	102	104	121	117	121	104	121	116	109
Copiers	4	4	6	7	6	6	6	6	6	6
Sewer										
Vehicles	104	105	107	104	100	93	82	97	102	1011
Sewer Lines (miles)	961	963.75	967.55	969.35	971.2	974.23	1003	1006.61	1009.46	6
Wastewater Treatment Plants Operated	10	10	10	10	10	10	6	6	6	115
Pump Stations Operated	112	112	113	112	112	112	101	113	113	12,832
Treatments Capacity (thousands of gallons)	13.183	13.183	13.183	13.183	13.183	13.183	12.832	12.832	12.832	114
Health										
Dog and Kennel										
Vehicles	5	5	4	4	4	4	5	5	5	3
Alcohol, Drug Addiction and Mental Health										
Copiers	0	0	0	0	0	0	2	2	2	2
Developmental Disabilities Board										
Vehicles	113	113	111	113	102	96	47	37	21	9
Copiers	25	30	39	45	44	44	55	47	41	40
Economic Development										
Vehicles	7	7	9	2	2	0	0	0	0	0
Copiers	2	2	1	3	2	1	1	1	1	1
Human Services										
Veteran's Services Commission										
Vehicles	4	4	5	4	3	3	4	4	4	4
Copiers	0	3	3	3	3	3	4	4	4	4
Job & Family Services										
Vehicles	14	14	14	17	14	14	12	10	10	10
Copiers	24	14	14	19	17	32	44	51	52	47
Children Services Board										
Vehicles	13	13	12	14	10	11	11	13	14	13
X-Ray Machine	1	1	2	2	2	2	2	2	2	2
Child Support Enforcement Agency										
Vehicles	7	4	4	2	2	2	2	2	2	2
Copiers	3	3	3	3	3	0	0	11	11	11

Source: Summit County Fiscal Office

COUNTY OF SUMMIT, OHIO

ACKNOWLEDGMENTS

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

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OHIO AUDITOR OF STATE KEITH FABER



SUMMIT COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/28/2021

88 East Broad Street, Columbus, Ohio 43215
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