

County of Mahoning, Ohio

Audit Report Letters

Year Ended December 31, 2011



Dave Yost • Auditor of State

Board of County Commissioners
Mahoning County
120 Market Street
Youngstown, Ohio 44503

We have reviewed the *Independent Auditor's Report* of Mahoning County, prepared by Rea & Associates, Inc., for the audit period January 1, 2011 through December 31, 2011. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Mahoning County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

August 16, 2012

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COUNTY OF MAHONING, OHIO

DECEMBER 31, 2011

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Mahoning County
Board of Commissioners
120 Market Street
Youngstown, Ohio 44503

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Mahoning, Ohio (the County), as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 25, 2012. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of MASCO, Inc., a component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of MASCO, Inc. were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

Management of the County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Mahoning County
Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*
June 25, 2012
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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we have reported to management of the County in a separate letter dated June 25, 2012.

This report is intended solely for the information and use of the audit committee, County Commissioners, management, and federal awarding agencies and pass-through agencies and is not intended to be and should not be used by anyone other than those specified parties.

Rea & Associates, Inc.

Mahoning County
Board of Commissioners
120 Market Street
Youngstown, Ohio 44503

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL
EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Compliance

We have audited the compliance of the County of Mahoning, Ohio (the County) with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2011. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on 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 that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion 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, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *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 type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

We have audited the basic financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County of Mahoning, Ohio as of and for the year ended December 31, 2011, and have issued our report thereon dated June 25, 2012, which contained an unqualified opinion on those financial statements. Our report also indicated the financial statements of MASCO, Inc., a component unit, were audited by other auditors, and our opinion, insofar as it relates to the amounts included for this component unit, is based on the report of other auditors. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the County's financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of the audit committee, County Commissioners, management, and federal awarding agencies and pass-through agencies and is not intended to be and should not be used by anyone other than those specified parties.

Rea & Associates, Inc.

COUNTY OF MAHONING, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2011 Disbursements
U.S. DEPARTMENT OF AGRICULTURE				
<i>Direct:</i>				
Technical Assistance and Training Grants	10.761	25030		\$ 24,817
<i>Passed through the Ohio Department of Education:</i>				
Nutrition Cluster (C):	10.553		05PU 2011	26,162
School Breakfast Program			05PU 2012	23,472
National School Lunch Program	10.555		LLP4 2011	37,373
Subtotal - Nutrition Cluster			LLP4 2012	<u>34,506</u>
				121,513
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
Supplemental Nutrition Assistance Program (SNAP) Cluster:				
FAET	10.561		G-1011-11-5075 / G-1213-11-0075	70,352
Food Assistance Refunds			G-1011-11-5075	25,138
Food Assistance			G-1011-11-5075 / G-1213-11-0075	<u>1,457,490</u>
Subtotal - Supplemental Nutrition Assistance Program Cluster				<u>1,552,980</u>
Total U.S. Department of Agriculture				<u>1,699,310</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Direct:</i>				
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	21039	OHLHB0345-07	29,999
Subtotal - Lead-Based Paint Hazard Control in Privately-Owned Housing		21031	OHLHB0480-10	<u>485,487</u>
				515,486
ARRA - Healthy Homes Demonstration Grants	14.908	21049	OHLHH0185-08	372,524
<i>Passed through the Ohio Department of Development:</i>				
Community Development Block Grants / State's Program (D)	14.228	24017	B-C-07-046-1	12,037
		24019	B-C-09-046-1	90,572
		24008	B-F-08-046-1	21,608
		24009	B-F-09-1BT-1	251,567
		24000	B-F-10-1BT-1	428,642
		24011	B-F-11-1BT-1	18,931
		06010	B-W-09-1BT-1	122,178
		06014	B-W-10-1BT-1	1,106
Subtotal - Community Development Block Grants / State's Program		24139	B-Z-08-1BT-1	<u>1,258,125</u>
				2,204,766
HOME Investment Partnerships Program	14.239	24050	B-C-09-1BT-2	<u>259,680</u>
Total U. S. Department of Housing and Urban Development				<u>3,352,456</u>
U.S. DEPARTMENT OF JUSTICE				
<i>Direct:</i>				
Congressionally Recommended Awards	16.753	24161	2009-DI-BX-0074	77,605
<i>Passed thru the City of Youngstown:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	27101	2010-H4813-OH-DJ	50,096
Subtotal - Edward Byrne Memorial Justice Assistance Grant Program		24078	2008-DJ-BX-0409	<u>21,374</u>
				71,470
<i>Passed thru the Ohio Department of Public Safety - Office of Criminal Justice Services</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	26030	2009-JG-DO1-6672	12,745
		26031	2010-JG-D01-6672	49,356
		2710B	2010-JG-A02-6807	44,256
		2710C	2007-JG-LSS-9278	25,000
Subtotal - Edward Byrne Memorial Justice Assistance Grant Program		2710D	2010-JG-LLE-5315	<u>14,449</u>
				145,806
Memo Total - Edward Byrne Memorial Justice Assistance Grant Cluster	16.738			217,276
ARRA - Violence Against Women Formula Grants	16.588	2602C	2010-WF-VA2-8213	57,165
Subtotal - ARRA - Violence Against Women Formula Grants		26021	2008-WF-VA2-8213A	<u>2,834</u>
				59,999

COUNTY OF MAHONING, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2011 Disbursements
<i>Passed through the Ohio Department of Youth Services:</i>				
Juvenile Accountability Block Grants	16.523	20060	2008-JB-011-A048	19,058
		20061	2009-JB-011-A048	8,086
Subtotal - Juvenile Accountability Block Grants				27,144
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540	20070	2007-JJ-DMC-0202	21,324
		20071	2009-JJ-DMC-0202	26,359
Subtotal - Juvenile Justice and Delinquency Prevention-Allocation to States				47,683
<i>Passed through the Ohio Attorney General's Office:</i>				
Crime Victim Assistance	16.575	26001	2011VAGENE083	78,936
		26002	2012VAGENE083	29,030
Subtotal - Crime Victim Assistance				107,966
Total U. S. Department of Justice				537,673
U.S. DEPARTMENT OF LABOR				
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
ARRA - WIA Formula Youth	17.259	28270	G-1011-15-0531	105,578
Total U. S. Department of Labor				105,578
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed through the Ohio Department of Transportation:</i>				
Highway Planning and Construction	20.205			
MAH Western Reserve Rd PH3		80007	77202	2,004,332
MAH Western Reserve Road Phase 4		80008	20496	3,034
ARRA - MAH CR 18 7.68 Mahoning Ave		80025	87421	68,594
MAH-Spring Commons Enhancement		80028	85010	64,832
MAH-Division Street Bridge		80031	87545	53,963
MAH-Bridge Load Rating		80032	87270	178,553
MAH-Mahoning Ave Mill & Fill PH 3		80034	90205	887,012
MAH-Bridge Load Rating PH 2		80035	88870	136,427
MAH-Mathews-Sheridan Roundabout		80036	85279	86,011
Subtotal - Highway Planning and Construction				3,482,758
<i>Passed through the Ohio Governor's Highway Safety Office:</i>				
State and Community Highway Safety	20.600	27041	HVEO-2011-50-00-00-00366-00	47,840
		27042	HVEO-2012-50-00-00-00324-00	7,835
Subtotal -State and Community Highway Safety				55,675
<i>Passed through the Pipeline and Hazardous Materials Safety Administration:</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	24529	HMEP 16YR	392
Total U. S. Department of Transportation				3,538,825
U.S. DEPARTMENT OF EDUCATION				
<i>Passed through the Ohio Department of Education:</i>				
Special Education Grants to States	84.027	23001	066118-6BSF-2011	39,472
		23002	066118-6BSF-2012	28,476
Subtotal - Special Education Cluster				67,948
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Service:</i>				
Rehabilitation Services-Vocational Rehabilitation Grants to States	84.126	28301	50-0050-VOCRHB-T-11-11127	6,467
		28302	50-0050-VOCRHB-T-12-11127	27,513
Subtotal - Rehabilitation Services-Vocational Rehabilitation Grants to States				33,980
<i>Passed through the Ohio Rehabilitation Services Commission:</i>				
Rehabilitation Services-Vocational Rehabilitation Grants to States	84.126	22151	Pathways II - FY11	243,564
		22152	Pathways II - FY12	10,742
Subtotal - Rehabilitation Services-Vocational Rehabilitation Grants to States				254,306
Total U.S. Department of Education				356,234

COUNTY OF MAHONING, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2011 Disbursements
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Passed through the Ohio Secretary of State</i>				
Election Assistance for Individuals with Disabilities	93.617			12,342
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
Promoting Safe and Stable Families:				
Caseworker Visits	93.556		G-1011-11-5076 / G-1213-11-0076	16,546
ESAA Preservation			G-1011-11-5076 / G-1213-11-0076	68,775
ESAA Reunification			G-1011-11-5076 / G-1213-11-0076	94,311
Post Adoption Special			G-1011-11-5076 / G-1213-11-0076	27,326
Subtotal - Promoting Safe and Stable Families				206,958
Temporary Assistance for Needy Families:				
TANF Earn/Collections	93.558		G-1011-11-5075	15,798
TANF Administration			G-1011-11-5075 / G-1213-11-0075	3,117,414
TANF Regular			G-1011-11-5075 / G-1213-11-0075	3,394,936
Subtotal - Temporary Assistance for Needy Families				6,528,148
Child Support Enforcement:				
Federal Child Support / State Match	93.563		G-1011-11-5075 / G-1213-11-0075	2,642,870
Child Care and Development Cluster:				
Child Care Administration	93.575		G-1213-11-0075	5,563
Child Care Administration	93.596		G-1011-11-5075	71,830
Child Care Non-Admin			G-1011-11-5075 / G-1213-11-0075	327,013
Subtotal - Child Care Mandatory and Matching Funds				398,843
Subtotal - Child Care and Development Cluster				404,406
Child Welfare Services:				
IV-B Admin	93.645		G-1011-11-5076 / G-1213-11-0076	14,708
IV-B			G-1011-11-5076 / G-1213-11-0076	135,974
Subtotal - Child Welfare Services				150,682
Foster Care-Title IV-E:				
Title IV-E reimbursements	93.658		G-1011-11-5076 / G-1213-11-0076	2,274,773
ARRA - Title IV-E reimbursements			G-1011-11-5076	128,557
SSRMS Administrative Allocation			G-1011-11-5076 / G-1213-11-0076	669,589
IV-E Contract Services			G-1011-11-5076 / G-1213-11-0076	28,711
Subtotal - Foster Care-Title IV-E				3,101,630
Adoption Assistance:				
IV-E Contract Services	93.659		G-1011-11-5076 / G-1213-11-0076	18,580
SSRMS Administrative Allocation			G-1011-11-5076 / G-1213-11-0076	1,220,827
Non-Recurring Adoption			G-1011-11-5076 / G-1213-11-0076	17,081
Subtotal - Adoption Assistance				1,256,488
Social Services Block Grant:				
Title XX - Base	93.667		G-1011-11-5075 / G-1213-11-0075	685,176
Title XX - Transfer Amount			G-1011-11-5075	101,032
Subtotal - Social Services Block Grant				786,208
Child Abuse and Neglect State Grant	93.590		G-1011-11-5076	1,952
Chaffee Foster Care Independence Program:	93.674		G-1011-11-5076 / G-1213-11-0076	178,673
Medical Assistance Program:				
Medicaid	93.778		G-1011-11-5075 / G-1213-11-0075	1,550,288
Medicaid NET			G-1011-11-5075 / G-1213-11-0075	2,017,456
Subtotal - Medical Assistance Program				3,567,744
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Social Services Block Grant (Title XX)	93.667	74500100	Title XX	176,446

COUNTY OF MAHONING, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2011 Disbursements
Medical Assistance Program (Title XIX): ARRA - Targeted Case Management (TCM) EFMAP Medicaid Administration (F)	93.778			194,903 181,142 <u>376,045</u>
<i>Passed through the Ohio Department of Mental Health:</i>				
Projects for Assistance in Transition from Homelessness	93.150	22141	PATH FY11	72,897
		22142	PATH FY12	<u>72,898</u>
Subtotal - Projects for Assistance in Transition from Homelessness				145,795
Social Services Block Grant (Title XX)	93.667	22061	TITLE XX FY11	141,861
		22062	TITLE XX FY12	<u>61,756</u>
Subtotal - Social Services Block Grant (Title XX)				203,617
Medical Assistance Program (Title XIX)	93.778	2290977	MC-30-00	6,031,793
		2293977	ARRA Medicaid	<u>399,839</u>
Subtotal - Medical Assistance Program (Title XIX)				6,431,632
Block Grants for Community Mental Health Services	93.958	22041	Community Plan B.G. FY 11	91,445
		22042	Community Plan B.G. FY 12	55,371
		22071	Forensic FY11	1,337
		22072	Forensic FY12	1,342
		22131	Child Care Quality FY11	<u>22,993</u>
Subtotal - Block Grants for Community Mental Health Services				172,488
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>				
Projects of Regional and National Significance	93.243	28291	50-0050-SPFSIG-P-11-1187	24,039
		28292	50-0050-SPFSIG-P-12-1187	<u>28,085</u>
Subtotal -Projects of Regional and National Significance				52,124
Substance Abuse and Mental Health Services - Access to Recovery	93.275	7200976	CFR Program 2080L	5,000
Medical Assistance Program (Title XIX)	93.778	2900976	MEDICAID	2,113,724
		2903976	ENHANCED MEDICAID FFP	<u>153,336</u>
Subtotal - Medical Assistance Program (Title XIX)				2,267,060
Block Grants for Prevention and Treatment of Substance Abuse	93.959	28021	FED PER CAPITA FY 11	651,435
		28022	FED PER CAPITA FY 12	406,817
		28181	NKRC TANF 11	47,646
		28182	NKRC TANF 12	16,422
		28101	50-10107-PAWP-P-11-0207	16,164
		28131	50-8335-TASC-O-11-9947	88,901
		28132	50-8335-TASC-O-12-9947	43,405
		28161	50-1117-UMADAOP-P-11-9155	59,851
		28162	50-1117-UMADAOP-P-12-9155	27,739
		28171	50-1117-WOMENP-P-11-9014	45,715
		28172	50-1117-WOMENP-P-12-9014	19,952
		28221	50-1366-WOMENT-T-11-0812	60,597
		28222	50-1366-WOMENT-T-12-0812	27,136
		28121	50-1366-WOMENT-T-11-8980	103,787
		28122	50-1366-WOMENT-T-12-8980	31,780
		28111	50-1365-WOMENT-T-11-8985	83,885
		28112	50-1365-WOMENT-T-12-8985	26,091
		28071	Adolescent Treatment FY11	178,207
		28072	Adolescent Treatment FY12	48,116
		28201	Youth Led Prevention FY11	3,561
		28202	Youth Led Prevention FY12	1,159
		28001	DYS Aftercare FY11	84,389
		28002	DYS Aftercare FY12	<u>26,436</u>
Subtotal - Block Grants for Prevention and Treatment of Substance Abuse				2,099,191
Memo Total - All Medicaid Assistance Programs	93.778			12,642,481
Memo Total - All Social Services Block Grants	93.667			1,166,271
Total U. S. Department of Health and Human Services				<u>30,767,499</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed through the Ohio Emergency Management Agency:</i>				
Hazard Mitigation Grant Program	97.039	24500	FEMA-DR-1805-OH	130
Emergency Management Performance Grants	97.042	24579	2009-EP-E9-0061	17,378
		24570	2010-EP-00-0003	<u>33,522</u>
Subtotal- Emergency Management Performance Grants				50,900
Homeland Security Grant Program	97.067	24539	2009-SS-T9-0089	109,914

COUNTY OF MAHONING, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2011 Disbursements
		24530	2010-SS-T0-0012	94,986
		24518	2008-GE-T8-0025	1,150
Subtotal Homeland Security Grant Program				<u>206,050</u>
Total U. S. Department of Homeland Security				<u>257,080</u>
 <u>U.S. Election Assistance Commission</u>				
<i>Passed through the Ohio Secretary of State</i>				
HAVA Title II, 251	90.401			<u>7,655</u>
 <u>DEPARTMENT OF U. S. ARMY CORP OF ENGINEERS</u>				
<i>Direct:</i>				
Law Enforcement Services at Berlin Lake	N/A			42,658
Struthers South Interceptor Sewer Improvement #467	N/A	06013	013692	982,239
Total - Department of US Army Corps of Engineers				<u>1,024,897</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u><u>\$ 41,647,207</u></u>

MAHONING COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2011**

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) summarizes activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting. Timing differences between awarding agencies' records and the County's records may occur.

NOTE B – SUBRECIPIENTS

The County passes-through certain Federal assistance received from the U.S. Department of Housing and Urban Development, and the U.S. Department of Health and Human Services, to other governments or not-for-profit agencies (sub-recipients). As described in Note A, the County records expenditures of Federal awards to sub-recipients when paid in cash.

The sub-recipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring sub-recipients to help ensure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

NOTE C – CHILD NUTRITION CLUSTER

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

NOTE D – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The county has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and to rehabilitate homes. The Federal Department of Housing and urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Federal Awards Expenditures Schedule (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by mortgages on the property. At December 31, 2011, the gross amount of loans outstanding under this program was \$18,355.

Beginning loans receivables balance as of January 1, 2010	\$ 18,355
Loan principal repaid on loans issued prior to 2010	0
Loans written off	<u>0</u>
Ending loans receivable balances as of December 31, 2011	18,355
Cash balance on hand in the revolving loan fund as of December 31, 2011	<u>2,905</u>
Total value of revolving loan fund portion of the CDBG 14.228 program	<u>\$ 2,905</u>

MAHONING COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED DECEMBER 31, 2011**

NOTE E – MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

NOTE F – MEDICAID ADJUSTMENTS

During the calendar year, the County received a deferred payment from the Ohio Department of Developmental Disabilities (DODD) for the Medicaid program (CFDA # 93.778) in the amount of \$2,628. The deferred payment was for Medicaid Administrative Claiming (MAC) and Waiver Administrative Claiming (WAC) expenses the County incurred in prior reporting periods due to an increase of federal funding received by DODD to reimburse these expenses and also due to changes in the County's Medicaid Eligibility Rate (MER) for certain activity codes within MAC/WAC. This revenue is not listed on the County's Schedule of Federal Awards since the underlying expenses occurred in prior reporting periods.

COUNTY OF MAHONING, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2011

1. SUMMARY OF AUDITOR'S RESULTS

A-133 Ref.
.505(d)

(d) (1) (i)	Type of Financial Statement Opinion	Unqualified
(d) (1) (ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d) (1) (ii)	Were there any other significant deficiencies reported at the financial statement level (GAGAS)?	No
(d) (1) (iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d) (1) (iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d) (1) (iv)	Were there any significant deficiencies reported for major programs which were not considered to be material?	No
(d) (1) (v)	Type of Major Programs' Compliance Opinion	Unqualified
(d) (1) (vi)	Are there any reportable findings under Section .510(a) of Circular A-133?	No
(d) (1) (vii)	Major Programs (list): ARRA – Healthy Homes Demonstration Grants Temporary Assistance for Needy Families Child Support Enforcement Grant Medical Assistance Program (Medicaid)	CFDA # 14.908 CFDA # 93.558 CFDA # 93.563 CFDA # 93.778
(d) (1) (viii)	Dollar Threshold: Type A/B Programs	Type A: >\$1,249,416 Type B: All others
(d) (1) (ix)	Low Risk Auditee?	No

COUNTY OF MAHONING, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2011

**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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Mahoning County, Ohio 2011 Comprehensive Annual Financial Report



“No man is good enough to govern another man without that other’s consent.” – Abraham Lincoln



Michael V. Sciortino
Mahoning County Auditor

For Fiscal Year Ended December 31, 2011



**Mahoning County,
Ohio
Comprehensive Annual Financial
Report For the Year Ended
December 31, 2011**



**Michael V. Sciortino, MPA, JD
Mahoning County Auditor**

**Carol L. McFall, CPA, MBA
Chief Deputy Auditor**

Prepared by the Mahoning County Auditor's Office

Introductory Section



“Never lose an opportunity to see anything that is beautiful. Welcome it in every fair face, every fair sky, every fair flower.” - Ralph Waldo Emerson

Mahoning County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2011
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MICHAEL V. SCIORTINO
Mahoning County Auditor

June 25, 2012

To the Citizens of Mahoning County

Mahoning County Commissioners
Honorable John McNally, President
Honorable Carol Rimedio-Righetti
Honorable Anthony Traficanti

Mahoning County Treasurer
Honorable Daniel Yemma:

I am pleased to present the Mahoning County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2011. This report enables the County to comply with Ohio Administrative Code Section 117-2-03(B), which requires reporting on a GAAP (Generally Accepted Accounting Principles) basis, and Ohio Revised Code Section 117.38 which requires the counties reporting on a GAAP basis to file an annual report with the Auditor of State within 150 days of fiscal year end. This report contains the financial statements and other financial and statistical data which ensure complete and full disclosure of all material financial aspects for Mahoning County for 2011. The County Auditor's Office, and in particular, the Accounting Department, is responsible for the completeness, accuracy and fairness of this report.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive frame-work of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Ohio law requires independent audits to be performed on all financial operations of the County either by the Auditor of State or an independent public accounting firm, if permitted by the Auditor of State. The accounting firm of Rea and Associates, Inc. rendered an opinion on the County's financial statements as of December 31, 2011, and the Independent Auditor's Report on the basic financial statements is included in the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of Government

Mahoning County was established on March 1, 1846. It is 417 square miles and is located in the northeast part of the State of Ohio. It is comprised of four cities, six villages and fourteen townships, with the City of Youngstown being the largest. Mahoning County's population is 237,809 making it the 9th most populous of Ohio's 88 counties.

The County has only those powers conferred upon it by Ohio statutes. A three-member Board of County Commissioners, elected at large in even-numbered years for four-year overlapping terms, is the primary legislative and executive body of the County. The County Auditor serves as the chief financial officer and property tax assessor for the County. The County Treasurer collects property taxes and is the custodian of all funds.

Other elected officials, serving four-year terms each, include the Prosecutor, Sheriff, Engineer, Clerk of Courts, Recorder and Coroner. The Probate Judge, Domestic Relations Judge, Juvenile Judge, Common Pleas Judges and County (area) Judges are also elected on a countywide basis. The County provides its citizens with a wide range of services that include human and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services. The County also operates two enterprise funds that include a water system and wastewater system.

For financial reporting purposes, the County complies with the provisions of GASB Statement No. 14 in defining the financial reporting entity. The financial reporting entity consists of the County as the primary government, which also includes all of the elected officials, organizations, activities and functions which are not legally separate from the County and whose corporate powers the County holds. Also included in the reporting entity are any component units or legally separate organizations for which the County is financially accountable. A complete discussion of the County's reporting entity is provided in Note 1 to the basic financial statements.

The County is required to adopt an annual budget by April 1. This annual budget serves as the foundation for the Mahoning County's financial planning and control. The legal level of control has been established by the Commissioners at the department level for the general fund and at the fund level for all other funds. All funds are also budgeted between personnel expenditures and operating expenditures. Department heads may transfer resources between departments and within personnel or operating expenditures as they see fit. Transfers between funds, departments, or between personnel and operating costs, however, need special approval from the Commissioners.

Economic Conditions and Employment

Some of the largest private sector employers in the County include: Humility of Mary Health Services which is comprised of St. Elizabeth Health Center in Youngstown, St. Elizabeth Boardman Health Center, Assumption Village, Humility House, and Hospice of the Valley, Youngstown State University, Mahoning County, and Youngstown City Schools. Seven out of the ten largest employers are government agencies.

The unemployment rate at the end of 2011 for the Youngstown-Warren Metropolitan Statistical Area (MSA) was 8.3 percent compared to the State and national averages, which were 7.9 percent and 8.5 percent respectively. The Ohio Bureau of Employment Services Labor Market Information Division report for the 1998-2008 time periods reflects that most of the job growth will be in professional specialty occupations, and service-producing industries. Increased productivity in manufacturing is expected to result in slight declines in manufacturing employment across the metropolitan areas. Professional specialty and service jobs are expected to grow at the fastest rate.

Ohio's Collective Bargaining Law provides that public employees of the State and many local subdivisions (including the County) have the right to organize, bargain collectively and have union representation.

The Collective Bargaining Law also designates those actions, which constitute unfair labor practices, and prescribes procedures for their remedy. It also sets forth dispute resolution procedures for contract negotiation, including arbitration or other mutually agreeable methods. If an impasse persists after conciliation procedures, then public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees have the right to strike after 10 days written notice. Altogether, there are 20 bargaining units in the County representing 1,462 employees. The County's employee relations are established largely by association with the following labor organizations: AFSCME, Ohio Council 8,

AFL-CIO; Communication Workers of America; Fraternal Order of Police; Mahoning County Sanitary Engineer Employee's Union; Mahoning County Trainable Mentally Retarded Education Association; and Teamsters Local 377. Labor relations are considered excellent.

Long-Term Financial Planning

On September 14, 2004, the Mahoning County Commissioners adopted a resolution approving the user charges for the Mahoning County Metropolitan Sewer District. These user fees are an integral part of the long-term planning for the County with regard to the maintenance and replacement of the wastewater systems. Because Mahoning County receives federal grants and has secured financing through the issuance of bonds, there are various federal regulation codes and bond indenture agreements that obligates the County to set aside funding for the overall maintenance and replacement of all these systems. The User Charge System approved by the Commissioners is designed to not only cover the immediate costs of operating the wastewater systems, but to also provide adequate revenues for the maintenance and replacement of these systems in the future.

Relevant Financial Policies

The County Treasurer and the Investment Advisory Committee adopted an investment policy on August 2, 2001. The purpose of this policy is to establish priorities and guidelines regarding the investment management of the County's operating funds. These priorities and guidelines are based upon Chapter 135.35 ORC and prudent money management. The policy also follows Sections 135.35 ORC in establishing what qualifies as an eligible investment. Safety of principal is the most important objective of the County's investment policy. The policy also focuses on issues regarding liquidity and yield.

Significant Events For 2011

- The County purchased the Oakhill Renaissance building in 2007 and continued to make improvements on the building through 2011. This building will be used to house the Mahoning County Department of Jobs and Family Services as well as other departments such as the Coroner, Board of Elections, Recycling, and other administrative offices. The total cost of the project is estimated at approximately \$15.0 million. An improvement bond in the amount of \$5.0 million was issued on December 28, 2007. The County also issued a Recovery Zone Economic Development Bond in the amount of \$2.9 million to replace the chiller systems in the facility. Mahoning County received a reimbursable grant with American Recovery and Reinvestment Act monies in the amount of \$2.6 million to replace the heating systems in the Oakhill facility. In 2011, the County issued bonds to continue renovations of the building.
- The County has levied a 1 percent sales tax which is collected by the State of Ohio and remitted to the County on a monthly basis. The Board of County Commissioners enacted this tax with two separate ½ percent taxes under the authority of the Ohio Revised Code. The Commissioners passed a resolution to place a ½ percent sales tax on the November, 2009 ballot as a continuous 5-year tax effective October 1, 2010. The voters did not pass the tax with a 57 percent vote. The Commissioners then passed a resolution to place a temporary ½ percent sales tax on the May 2010 ballot. The sales tax passed with a 68 percent vote. The Commissioners also passed a resolution placing a continuous ½ percent sales tax on the May 2007 ballot. The voters passed this continuous sales tax with a 67 percent vote. The sales tax generates approximately \$29 million a year.
- The Mahoning County Board of Developmental Disabilities placed a 2.0 mill renewal levy on the November 2011 ballot. The voters passed the levy with a 72 percent vote.

Major Initiatives

- The Engineering Department had four significant projects under construction in 2011:
 - Two projects will continue work to widen Western Reserve Road. Western Reserve Project #3 will cost approximately \$3.6 million and will be funded through the Ohio Department of Transportation (ODOT) in the amount of \$2.9 million and a local match of \$425,000. Western Reserve Project #4 will cost approximately \$4.0 million and will be funded by ODOT in the amount of \$3.2 million with a local match of \$800,000. These two projects are expected to be completed in 2012 or 2013.
 - The third project was the Mahoning County Mill and Fill which resurfaced seven miles of Mahoning Avenue with an ARRA grant in the amount of \$1.0 million and a local match of \$120,000. This project was completed in 2011.
 - The Mahoning County Engineers office also initiated and completed the 2011 Infrastructure projects which is an annual resurfacing program. The 2011 Infrastructure resulted from a \$1.08 million grant with the Ohio Public Works Commission and a local match of \$190,000.
- The Sanitary Engineering Department completed the planning and design of several major sanitary sewer projects starting in 2011. These projects included:
 - South Struthers Interceptor Sewer, Mahoning County Sewer Improvement No. 467, the interceptor sewer, is intended to provide an alternate route for the transporting of wastewater from an existing system to eliminate high volume flows at a pumping station. The project is funded by a grant through the US Army, Corp of Engineers and local funds. The project, which began planning and design in 2009, was completed in 2011.
 - East Alliance Sanitary Sewer, Mahoning County Sewer Improvement No. 470, will provide sanitary sewer service to an area on Smith Township more commonly known as East Alliance. The area is currently served by malfunctioning on-site systems. The project was funded by the Ohio Public Works Commission (OPWC), Community Development Block Grant (CDBG) program and local funds. The project was completed in 2011.
 - Lockwood Boulevard, Mahoning County Sewer Improvement No. 476, was the rehabilitation and construction of a force main to relieve a flow issue at a pumping station. Local funds were used and the project was completed in 2011.
 - Construction of the Rosemont Road Facility began in 2010. This facility will provide for servicing sewer and water customers in the Jackson/Milton area. The Mahoning County Engineering Department currently operates and maintains the sewer and water systems serving approximately 1,500 customers in this area. The sanitary sewer system includes a wastewater treatment plant, pumping stations and sewer manholes. The water system includes two elevated water storage towers, approximately 50 miles of water lines and hydrants. The building will allow for the storage and management of equipment and materials used to operate the system and allow for more efficient day to day maintenance by bringing essential materials closer to the customers.

- The Poland Interceptor Sewer Project #2 began in 2010 with the majority of the construction to take place in 2011. The sanitary sewer project will extend service from Struthers Road and State Route 224, west along State Route 224 to Luteran Lane, Poland Center Road and James Street. The sewer will allow for the elimination of on-site systems and redirect flow from a pumping station experiencing large flows. The estimated cost for the second phase of this project is \$2.0 million.
- The East Alliance Sewer Project #2 was started in 2010 and completed in 2011. This project continued the construction of sanitary sewer in Smith Township to eliminate onsite systems and was a requirement agreed to in the Consent Order signed in October of 2008. Mahoning County agreed, in lieu of a penalty, to pursue the construction of a sewer project in the East Alliance area to service approximately 120 homes. The area is in the southwest portion of Smith Township. The final cost was \$627,726 and was funded with a grant from OPWC and a local funds match.
- The Sanitary Engineering Department is also still in the planning and design of a major sanitary sewer project started in 2011 and to be completed in 2012. This project is:
 - Riblet Road, Austintown Township, Mahoning County Sewer Improvement No. 469, the extension of sanitary sewer lines and lateral connections to an area presently serviced by on-site systems. The project is being funded with a grant from the Community Development Block Grant (CDBG) program, the Ohio Public Works Commission (OPWC) and local funds. Total estimated project cost is \$1,200,000. Construction to begin in late summer of 2010 and will be completed in early 2012.
- As part of the 2008 various purpose bonds issue, the County designated \$3 million for the purchase and implementation of a state of the art ERP system. The software was purchased from Tyler Technologies and is referred to as Munis. The financial portion of the project went “live” on September 1, 2009 with the payroll and human resources portion of the project going live on April 1, 2010. The new system has brought a lot of job related efficiencies and reporting accuracies to the County. In 2011, the County added an Animal Licensing module and a Citizen’s Self Service program to continue and expand the relevance and usage of the ERP system.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to Mahoning County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2010. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR) that satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program’s requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

I would like to thank the entire staff of both the County Auditor's and Data Processing offices for their efficient and cooperative work throughout this project. I would also like to thank the Local Government Services section of the Auditor of State of Ohio for their assistance in the preparation of the report and the hard work of Rea and Associates in completing our annual audit and review of these financial statements. I am honored to have worked with such dedicated and professional people.

I would also like to express my appreciation to each Mahoning County elected official and agency that provided information and assistance in the preparation of this report.

Sincerely,

A handwritten signature in cursive script that reads "Michael V. Sciortino".

Michael V. Sciortino
Mahoning County Auditor

Mahoning County, Ohio

List of Principal Officials

December 31, 2011

Board of County Commissioners

President..... John McNally
Vice-President..... Anthony Traficanti
Commissioner Carol Rimedio-Righetti

Other Elected Officials

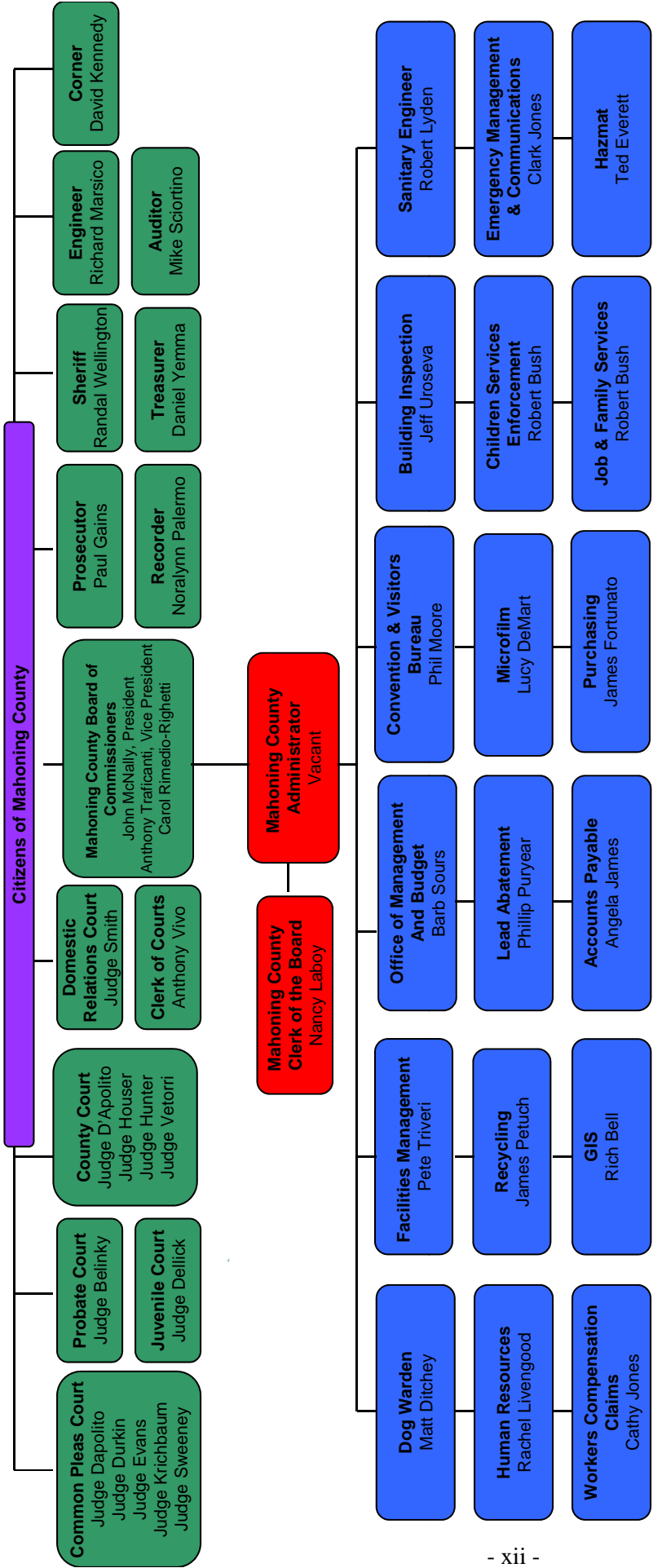
Auditor..... Michael Sciortino
Clerk of Courts..... Anthony Vivo, Jr
Coroner Dr. David Kennedy
Engineer..... Richard Marsico
Prosecutor Paul Gains
Recorder..... Nora Lynn Palermo
Sherriff..... Randall Wellington
Treasurer Daniel Yemma

Judges

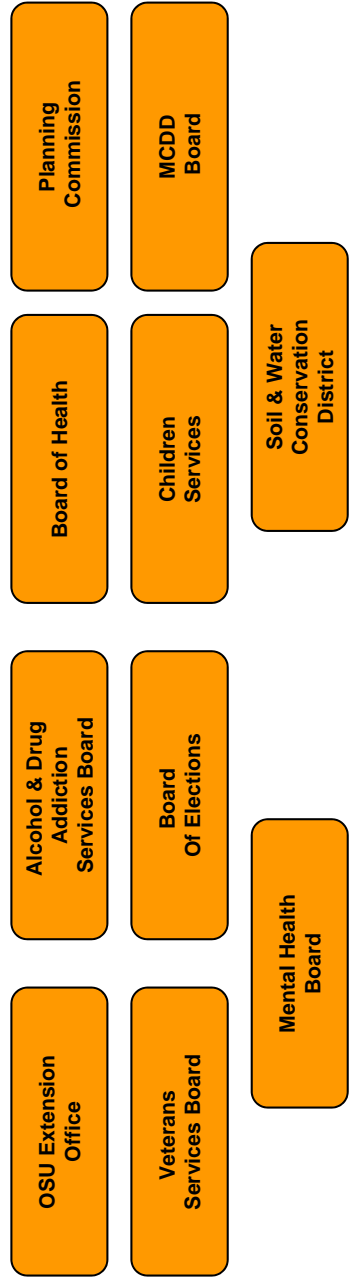
Common Pleas Court..... Honorable James Evans
Honorable Lou Dapolito
Honorable John Durkin
Honorable R. Scott Krichbaum
Honorable Maureen Sweeney-Yanko

Common Pleas Court – Domestic Relations Division..... Honorable Beth Smith
Common Pleas Court – Juvenile Division.....Honorable Theresa Dellick
Common Pleas Court – Probate Division..... Honorable Mark Belinkey
Area Court No. 2.....Honorable Joseph Houser
Area Court No. 3..... Honorable Diane Vettori-Caraballo
Area Court No. 4.....Honorable David D’Apolito
Area Court No. 5.....Honorable Scott Hunter

MAHONING COUNTY ORGANIZATIONAL CHART



Mahoning County Boards and Commissions



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Mahoning County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Linda C. Danison

President

Jeffrey R. Emer

Executive Director

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Financial Section



“Man’s capacity for evil makes democracy necessary, and man’s capacity for good makes democracy possible.” – Reinhold Niebuhr

Mahoning County Board of Commissioners
120 Market Street
Youngstown, Ohio 44503

June 25, 2012

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Mahoning, Ohio (the County), as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of MASCO, Inc., which represents 100% of the assets, net assets, and revenues of the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for MASCO, Inc., is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The other auditors audited the financial statement of MASCO, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit, and the report of other auditors, provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2011, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparisons for the General, Developmental Disabilities Board and Grants funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2012, 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. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of the audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 12 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and other schedules, listed in the table of contents as supplementary information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying introductory and statistical sections, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements by us or other auditors, and accordingly, we do not express an opinion or provide any assurance on it.

Hea & Associates, Inc.

Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

The discussion and analysis of Mahoning County's financial performance provide an overall review of the County's financial activities for the year ended December 31, 2011. 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 2011 are as follows:

- The Mahoning County Board of Developmental Disabilities placed a 2.0 mill renewal levy on the November 2011 ballot. The voters passed the levy with a 72 percent vote.
- Mahoning County has shown an increase in sales tax collections in recent years. Receipts for 2011 show an additional increase and, if this trend continues, these revenues could help offset some of the other revenue reductions in the general fund.
- For 2011, the Engineering Department had three significant projects under construction. Two projects will continue work to widen Western Reserve Road. Western Reserve Project #3 will cost approximately \$3.6 million and will be funded through the Ohio Department of Transportation (ODOT) in the amount of \$2.9 million and a local match of \$425,000. Western Reserve Project #4 will cost approximately \$4.0 million and will be funded by ODOT in the amount of \$3.2 million with a local match of \$800,000. These two projects are scheduled to be completed in 2012 or 2013. The third project was the Mahoning County Mill and Fill which resurfaced seven miles of Mahoning Avenue with an ARRA grant in the amount of \$1.0 million and a local match of \$120,000. This project was completed in 2011.
- The Mahoning County Engineers office initiated and completed the 2011 Infrastructure projects which was an annual resurfacing program. The 2011 Infrastructure resulted from a \$1.08 million grant with the Ohio Public Works Commission and a local match of \$190,000.

Using this Comprehensive Annual Financial Report (CAFR)

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

The Statement of Net Assets and Statement of Activities provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those assets and liabilities. Major fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what dollars remain for future spending. The fund financial statements also look at the County's most significant funds with all other non-major funds presented in total in one column.

Mahoning County, Ohio
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For the Year Ended December 31, 2011
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Reporting the County as a Whole

Government-wide financial statements: Statement of Net Assets and the Statement of Activities

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2011?" The Statement of Net Assets and the Statement of Activities answers this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

These two statements report the County's net assets and the change in those assets. This change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of County capital assets will also need to be evaluated.

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

- ◆ **Governmental Activities** – Most of the County's services are reported here including public safety, judicial, health and human service programs, administration, and all departments with the exception of our Water and Sewer enterprise funds.
- ◆ **Business-Type Activities** – These services have a charge based upon the amount of usage. The County charges fees to recoup the cost of the entire operation of our Water and Sewer Plants.

Reporting the County's Most Significant Funds

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 objective. 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. The County's major governmental funds are the general fund, the developmental disabilities board and the grants special revenue funds, the debt service fund and the buildings and equipment capital projects 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 near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Mahoning County, Ohio
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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 nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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 two enterprise funds to account for water and sewer operations.

Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County's internal service funds report on County departments' vehicle maintenance, workers' compensation, self insurance programs for employee medical benefits and the telephone/data communications board.

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

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

Other Information In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules.

Mahoning County, Ohio
Management's Discussion and Analysis
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The County as a Whole

You may recall that the *Statement of Net Assets* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net assets for 2011 compared to 2010:

(Table 1)
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Assets						
Current and Other Assets	\$161,727,654	\$155,298,363	\$36,162,415	\$36,142,214	\$197,890,069	\$191,440,577
Capital Assets, Net	150,768,967	145,231,096	83,481,085	82,693,393	234,250,052	227,924,489
<i>Total Assets</i>	<u>312,496,621</u>	<u>300,529,459</u>	<u>119,643,500</u>	<u>118,835,607</u>	<u>432,140,121</u>	<u>419,365,066</u>
Liabilities						
Current Liabilities	47,049,546	53,320,221	2,324,571	1,518,991	49,374,117	54,839,212
Long-term Liabilities						
Due within one Year	7,261,903	6,917,860	2,398,219	2,548,129	9,660,122	9,465,989
Due in More than one Year	55,166,905	47,089,453	31,789,952	33,861,020	86,956,857	80,950,473
<i>Total Liabilities</i>	<u>109,478,354</u>	<u>107,327,534</u>	<u>36,512,742</u>	<u>37,928,140</u>	<u>145,991,096</u>	<u>145,255,674</u>
Net Assets						
Invested in Capital Assets,						
Net of Related Debt	105,436,457	103,800,107	50,114,060	48,144,464	155,550,517	151,944,571
Restricted for:						
Capital Projects	21,405,318	21,194,406	0	0	21,405,318	21,194,406
Debt Service	0	0	14,872,863	15,250,948	14,872,863	15,250,948
Public Safety	3,116,336	2,667,985	0	0	3,116,336	2,667,985
Public Works	6,913,979	6,125,209	0	0	6,913,979	6,125,209
Health Services	30,666,928	29,184,576	0	0	30,666,928	29,184,576
Human Services	7,613,780	8,828,195	0	0	7,613,780	8,828,195
General Government	19,603,535	19,608,309	0	0	19,603,535	19,608,309
Unrestricted	8,261,934	3,169,362	18,143,835	17,512,055	26,405,769	20,681,417
<i>Total Net Assets</i>	<u>\$203,018,267</u>	<u>\$194,578,149</u>	<u>\$83,130,758</u>	<u>\$80,907,467</u>	<u>\$286,149,025</u>	<u>\$275,485,616</u>

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As one can see from the increase in overall net assets, the County was able to provide the services that the County residents expect while maintaining the costs of providing those services. In order to further understand what makes up the changes in net assets for the current year, the following table gives readers further details regarding the results of activities for 2011 and 2010.

(Table 2)
Changes in Net Assets

	Governmental Activities 2011	Governmental Activities 2010	Business Type 2011	Business Type 2010	Total 2011	Total 2010
Program Revenues						
Charges for Services and Sales	\$23,298,001	\$23,060,573	\$21,566,049	\$21,178,300	\$44,864,050	\$44,238,873
Operating Grants and Contributions	78,695,348	87,111,613	0	0	78,695,348	87,111,613
Capital Grants and Contributions	5,260,990	3,056,458	1,722,636	1,997,482	6,983,626	5,053,940
<i>Total Program Revenues</i>	<u>107,254,339</u>	<u>113,228,644</u>	<u>23,288,685</u>	<u>23,175,782</u>	<u>130,543,024</u>	<u>136,404,426</u>
General Revenues						
Property Taxes	31,521,667	29,785,879	0	0	31,521,667	29,785,879
Sales Taxes	30,392,085	27,168,574	0	0	30,392,085	27,168,574
Grants and Entitlements	6,950,031	9,601,640	0	0	6,950,031	9,601,640
Conveyance Taxes	1,373,069	1,305,659	0	0	1,373,069	1,305,659
Interest	1,109,454	905,562	268,360	507,037	1,377,814	1,412,599
Gain on Sale of Capital Assets	0	3,078	0	0	0	3,078
Miscellaneous	3,761,310	4,385,541	224,534	25,087	3,985,844	4,410,628
<i>Total General Revenues</i>	<u>75,107,616</u>	<u>73,155,933</u>	<u>492,894</u>	<u>532,124</u>	<u>75,600,510</u>	<u>73,688,057</u>
<i>Total Revenues</i>	<u>182,361,955</u>	<u>186,384,577</u>	<u>23,781,579</u>	<u>23,707,906</u>	<u>206,143,534</u>	<u>210,092,483</u>
Program Expenses						
General Government:						
Legislative and Executive	25,901,088	25,322,205	0	0	25,901,088	25,322,205
Judicial	20,253,413	20,051,505	0	0	20,253,413	20,051,505
Public Safety	22,455,341	21,803,392	0	0	22,455,341	21,803,392
Public Works	13,543,364	13,462,169	0	0	13,543,364	13,462,169
Health	50,833,349	53,158,099	0	0	50,833,349	53,158,099
Human Services	38,508,481	45,491,138	0	0	38,508,481	45,491,138
Interest and Fiscal Charges	2,349,871	1,896,879	0	0	2,349,871	1,896,879
Water	0	0	1,227,172	1,959,933	1,227,172	1,959,933
Sewer	0	0	20,408,046	19,830,300	20,408,046	19,830,300
<i>Total Program Expenses</i>	<u>173,844,907</u>	<u>181,185,387</u>	<u>21,635,218</u>	<u>21,790,233</u>	<u>195,480,125</u>	<u>202,975,620</u>
Transfers	(76,930)	0	76,930	0	0	0
<i>Change in Net Assets</i>	8,440,118	5,199,190	2,223,291	1,917,673	10,663,409	7,116,863
<i>Net Assets Beginning of Year</i>	<u>194,578,149</u>	<u>189,378,959</u>	<u>80,907,467</u>	<u>78,989,794</u>	<u>275,485,616</u>	<u>268,368,753</u>
<i>Net Assets End of Year</i>	<u>\$203,018,267</u>	<u>\$194,578,149</u>	<u>\$83,130,758</u>	<u>\$80,907,467</u>	<u>\$286,149,025</u>	<u>\$275,485,616</u>

The increase in capital grants and contributions program revenues can be contributed in part to the County increasing the number of capital projects under construction in the County. Operating grants and contributions program revenues decreased due to receiving fewer grants.

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The County realized an increase in property and sales tax revenues. The increase is due to a new levy for the Library effective for calendar year 2011.

Overall, expenses decreased due to a decrease in wages as well as a concentrated effort to keep expenditures down. The County actively pursues grants and controls expenses while still maintaining the high standards the residents expect of the County. Management continues to diligently plan expenses, staying carefully within the County's revenues.

Expenses and Program Revenues - Governmental Activities (millions)



Financial Analysis of the Government's Funds

As noted earlier, 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 the 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 fund balances of \$83,605,477. \$277,364 of this total amount 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 restricted, committed or assigned to indicate that it is not available for new spending.

The general fund had a decrease in fund balance due to expenditures for payments on capital leases during 2011 as well as receiving fewer grant revenues.

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The developmental disabilities board fund balance increased due to revenues outpacing expenses and cost cutting measures being implemented. The County utilizes the North East Ohio Network to administer, manage and operate programs for certain individuals with developmental disabilities.

The grants fund balance increased due to the issuance of bonds and a transfer of local match revenues from other governmental funds.

The debt service fund balance decreased due to the County making additional principal and interest payments on debt during the year.

The buildings and equipment fund balance decreased due to the County making greater capital expenditures during the year to continue construction projects.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Sewer fund increased due to increased revenues from user charges and capital contributions. Water fund decreased due to less revenue from user charges and decreased capital contributions.

General Fund Budgeting Highlights

Budgeting 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 Revised Code. During the course of 2011, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were greater than certification primarily due to receiving more permissive sales tax and charges for services than anticipated. Actual expenditures were less than appropriations due mainly to the diligence of management to keep costs low while still providing the services the County residents expect.

Capital Assets and Debt Administration

Capital Assets

The County continued the annual replacement of sheriff's cars. The County purchased the Oakhill Renaissance building in 2007 and continued to make improvements on the building throughout 2011. These increases were offset by an additional year of depreciation being taken as well as the sale of land.

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Table 3 shows 2011 values compared to 2010.

(Table 3)
 Capital Assets at December 31
 (Net of Accumulated Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Land	\$725,924	\$1,058,992	\$367,852	\$338,013	\$1,093,776	\$1,397,005
Construction in Progress	6,816,117	8,829,374	772,725	2,904,036	7,588,842	11,733,410
Buildings, Structures and Improvements	54,312,166	48,536,709	6,705,757	7,078,996	61,017,923	55,615,705
Furniture, Fixtures and Equipment	7,153,036	7,289,469	309,212	317,443	7,462,248	7,606,912
Vehicles	3,123,454	3,202,897	505,050	623,787	3,628,504	3,826,684
Utility Plant in Service	0	0	20,728,613	21,223,965	20,728,613	21,223,965
Infrastructure	78,638,270	77,689,879	54,091,876	50,207,153	132,730,146	127,897,032
Total Capital Assets	\$150,768,967	\$146,607,320	\$83,481,085	\$82,693,393	\$234,250,052	\$229,300,713

Additional information relative to capital assets is identified in Note 12 of the basic financial statements.

Debt

Table 4 below summarizes the County's long-term obligations outstanding.

(Table 4)
 Outstanding Long-term Obligations at Year End

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
General Obligation Bonds	\$50,306,145	\$42,770,923	\$1,352,776	\$1,387,892	\$51,658,921	\$44,158,815
Special Assessment Bonds	0	0	69,943	79,737	69,943	79,737
OPWC Loans	561,296	388,049	3,559,849	3,838,390	4,121,145	4,226,439
Notes	273,056	314,110	0	0	273,056	314,110
Loans	248,725	299,313	0	0	248,725	299,313
OWDA Loans	0	0	4,359,384	5,313,199	4,359,384	5,313,199
Revenue Bonds	0	0	23,915,780	24,870,527	23,915,780	24,870,527
Claims Payable	1,583,291	1,448,280	0	0	1,583,291	1,448,280
Capital Lease	944,429	0	0	0	944,429	0
Compensated Absences	8,511,866	8,786,638	930,439	919,404	9,442,305	9,706,042
Total	\$62,428,808	\$54,007,313	\$34,188,171	\$36,409,149	\$96,616,979	\$90,416,462

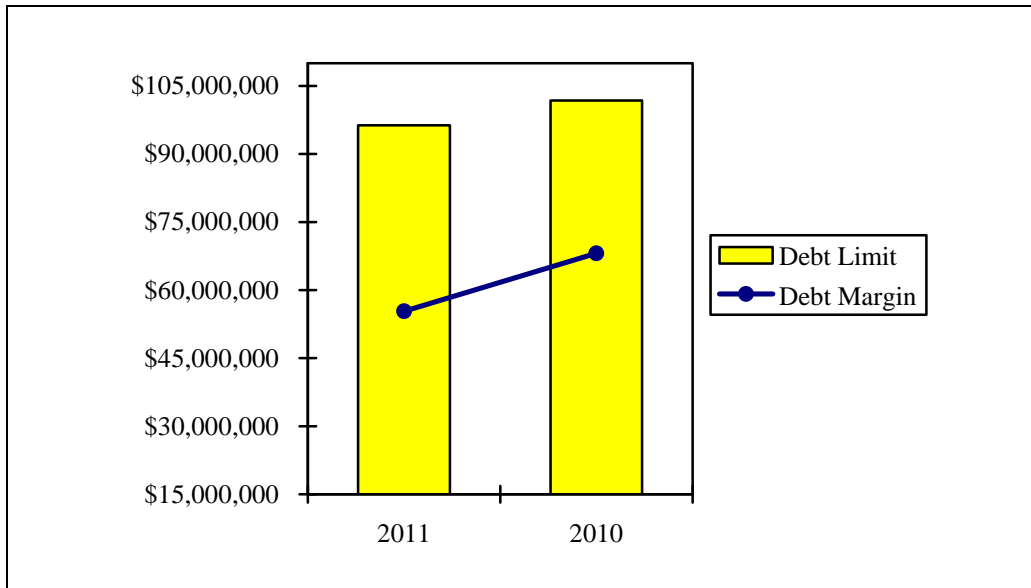
During 2011, the County issued \$6,790,000 in general obligation bonds for street and bridge/culvert construction, the purchase of dump trucks as well as building improvements and construction. This increase was offset by the County's continued payments on outstanding debt.

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The County's rating on all of its outstanding general obligation bonds is Moody's Baa1. The County's overall legal debt margin decreased to \$55,363,205. This is the additional amount of debt the County could issue. The debt margin decreased \$12,721,861 from 2010 to 2011 due to decreased property valuations and the County issuing additional debt.

Graph 2
 Legal Debt Margin

	2011	2010
Overall Debt Limit	\$96,293,966	\$101,791,695
Overall Debt Margin	55,363,205	68,085,066



The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 20 to the basic financial statements.

Current Issues

Mahoning County has continued to maintain the highest standards of services to our communities while diligently planning expenses, to stay within the County's revenues. As with all counties in the State of Ohio, State funding issues are constantly monitored to determine the impact on the County. As the preceding information shows, the County is heavily reliant on sales tax and local property taxpayers. Additional revenues must not be treated as a windfall to expand programs but as an opportunity to extend the time horizon of the life of the levies. All of the County's financial abilities will be needed to meet the challenges of the future.

In conclusion, Mahoning County is in a period posing both significant challenges and opportunities. Management is committed to working with all stakeholders to craft solutions that will most effectively use the available resources to continue to provide excellent services to the residents of the County.

Mahoning County, Ohio
Management's Discussion and Analysis
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Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Mahoning County Auditor, 120 Market Street, Youngstown, Ohio 45503, (330)740-2010. You may also visit our website at <http://www.mahoningcountyauditor.org/> or email us at countyappr@mahoningcountyoh.gov.

Mahoning County, Ohio
Statement of Net Assets
December 31, 2011 - Primary Government
June 30, 2011 - Component Unit

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$87,171,376	\$15,267,956	\$102,439,332	\$0
Cash and Cash Equivalents:				
In Segregated Accounts	446,902	0	446,902	0
With Fiscal Agents	6,087,206	0	6,087,206	287,213
Investments in Segregated Accounts	0	0	0	217,094
Materials and Supplies Inventory	0	0	0	9,551
Accrued Interest Receivable	130,935	0	130,935	0
Accounts Receivable	1,218,445	1,399,210	2,617,655	32,877
Internal Balances	(77,415)	77,415	0	0
Intergovernmental Receivable	19,948,618	3,133,232	23,081,850	0
Permissive Sales Taxes Receivable	8,005,365	0	8,005,365	0
Property Taxes Receivable	36,745,079	0	36,745,079	0
Special Assessments Receivable	432,284	568,196	1,000,480	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	236,839	236,839	0
Cash and Cash Equivalents				0
with Fiscal and Escrow Agents	0	14,636,024	14,636,024	0
Deferred Charges	1,618,859	843,543	2,462,402	0
Nondepreciable Capital Assets	7,542,041	1,140,577	8,682,618	0
Depreciable Capital Assets, Net	143,226,926	82,340,508	225,567,434	13,735
<i>Total Assets</i>	<u>312,496,621</u>	<u>119,643,500</u>	<u>432,140,121</u>	<u>560,470</u>
Liabilities				
Accounts Payable	3,121,671	604,668	3,726,339	0
Accrued Wages	2,211,405	213,819	2,425,224	34,801
Intergovernmental Payable	3,694,467	196,859	3,891,326	0
Matured Capital Leases Payable	254,057	0	254,057	0
Matured Compensated Absences Payable	211,172	0	211,172	0
Accrued Interest Payable	193,087	289,278	482,365	0
Claims Payable	1,133,528	0	1,133,528	0
Deferred Revenue	28,654,446	0	28,654,446	0
Notes Payable	7,575,713	1,019,947	8,595,660	0
Long-Term Liabilities:				
Due Within One Year	7,261,903	2,398,219	9,660,122	0
Due In More Than One Year	55,166,905	31,789,952	86,956,857	0
<i>Total Liabilities</i>	<u>109,478,354</u>	<u>36,512,742</u>	<u>145,991,096</u>	<u>34,801</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	105,436,457	50,114,060	155,550,517	13,735
Restricted for:				
Capital Projects	21,405,318	0	21,405,318	0
Debt Service	0	14,872,863	14,872,863	0
Public Safety	3,116,336	0	3,116,336	0
Public Works	6,913,979	0	6,913,979	0
Health Services	30,666,928	0	30,666,928	0
Human Services	7,613,780	0	7,613,780	0
General Government	19,603,535	0	19,603,535	0
Unrestricted	8,261,934	18,143,835	26,405,769	511,934
<i>Total Net Assets</i>	<u>\$203,018,267</u>	<u>\$83,130,758</u>	<u>\$286,149,025</u>	<u>\$525,669</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Activities
For the Year Ended December 31, 2011 - Primary Government
For the Fiscal Year Ended June 30, 2011 - Component Unit

	Program Revenues			
	Expenses	Charges for Services and Assessments	Operating Grants and Contributions	
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$25,901,088	\$6,138,992	\$6,835,817	\$0
Judicial	20,253,413	5,738,234	1,855,617	0
Public Safety	22,455,341	4,527,870	808,626	0
Public Works	13,543,364	170,932	11,112,999	5,260,990
Health	50,833,349	4,787,038	30,907,688	0
Human Services	38,508,481	1,934,935	27,174,601	0
Interest and Fiscal Charges	2,349,871	0	0	0
<i>Total Governmental Activities</i>	<u>173,844,907</u>	<u>23,298,001</u>	<u>78,695,348</u>	<u>5,260,990</u>
Business-Type Activities:				
Water	1,227,172	433,795	0	55,133
Sewer	20,408,046	21,132,254	0	1,667,503
<i>Total Business-Type Activities</i>	<u>21,635,218</u>	<u>21,566,049</u>	<u>0</u>	<u>1,722,636</u>
<i>Total - Primary Government</i>	<u><u>\$195,480,125</u></u>	<u><u>\$44,864,050</u></u>	<u><u>\$78,695,348</u></u>	<u><u>\$6,983,626</u></u>
Component Unit				
Mahoning Adult Services Company, Inc.	\$535,188	\$568,132	\$10,193	\$0

General Revenues

Property Taxes Levied for:
General Purposes
Children Services Board
Board of Developmental Disabilities
Board of Mental Health
Sales Tax Levied for
General Purposes
Grants and Entitlements not Restricted to Specific Programs
Conveyance Taxes
Interest
Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year - Restated (See Note 4)

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$12,926,279)	\$0	(\$12,926,279)	\$0
(12,659,562)	0	(12,659,562)	0
(17,118,845)	0	(17,118,845)	0
3,001,557	0	3,001,557	0
(15,138,623)	0	(15,138,623)	0
(9,398,945)	0	(9,398,945)	0
(2,349,871)	0	(2,349,871)	0
(66,590,568)	0	(66,590,568)	0
0	(738,244)	(738,244)	0
0	2,391,711	2,391,711	0
0	1,653,467	1,653,467	0
(66,590,568)	1,653,467	(64,937,101)	0
0	0	0	43,137
8,945,439	0	8,945,439	0
4,988,594	0	4,988,594	0
14,067,091	0	14,067,091	0
3,520,543	0	3,520,543	0
30,392,085	0	30,392,085	0
6,950,031	0	6,950,031	0
1,373,069	0	1,373,069	0
1,109,454	268,360	1,377,814	0
3,761,310	224,534	3,985,844	0
75,107,616	492,894	75,600,510	0
(76,930)	76,930	0	0
75,030,686	569,824	75,600,510	0
8,440,118	2,223,291	10,663,409	43,137
194,578,149	80,907,467	275,485,616	482,532
\$203,018,267	\$83,130,758	\$286,149,025	\$525,669

Mahoning County, Ohio

Balance Sheet

Governmental Funds

December 31, 2011

	General	Developmental Disabilities Board	Grants	Debt Service	Buildings and Equipment
Assets					
Equity in Pooled Cash and Cash Equivalents	\$8,017,077	\$14,655,019	\$2,744,288	\$0	\$18,283,465
Cash and Cash Equivalents:					
In Segregated Accounts	375,489	5,825	0	0	0
With Fiscal Agents	2,905	6,084,301	0	0	0
Accrued Interest Receivable	130,935	0	0	0	0
Accounts Receivable	411,038	247,232	0	0	0
Interfund Receivable	24,332	0	0	0	0
Intergovernmental Receivable	3,822,577	1,799,479	7,905,517	0	0
Permissive Sales Taxes Receivable	8,005,365	0	0	0	0
Property Taxes Receivable	6,783,280	16,306,840	0	3,766,460	0
Special Assessments Receivable	0	0	0	43,091	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	732,981	0	0	0	0
Total Assets	\$28,305,979	\$39,098,696	\$10,649,805	\$3,809,551	\$18,283,465
Liabilities					
Accounts Payable	\$444,657	\$164,402	\$1,554,887	\$0	\$187,058
Accrued Wages	918,131	376,717	63,724	0	0
Intergovernmental Payable	895,193	329,819	57,811	0	0
Matured Capital Leases Payable	254,057	0	0	0	0
Matured Compensated Absences Payable	173,096	13,637	0	0	0
Interfund Payable	474,396	480,205	9,686	24,332	500
Deferred Revenue	12,928,739	17,327,644	3,258,289	3,809,551	0
Accrued Interest Payable	0	0	0	17,042	0
Notes Payable	0	0	0	7,575,713	0
Total Liabilities	16,088,269	18,692,424	4,944,397	11,426,638	187,558
Fund Balances					
Nonspendable	732,981	0	0	0	0
Restricted	876,625	20,406,272	5,705,408	0	18,095,907
Committed	1,116,180	0	0	0	0
Assigned	1,312,696	0	0	0	0
Unassigned (Deficit)	8,179,228	0	0	(7,617,087)	0
Total Fund Balances (Deficit)	12,217,710	20,406,272	5,705,408	(7,617,087)	18,095,907
Total Liabilities and Fund Balances	\$28,305,979	\$39,098,696	\$10,649,805	\$3,809,551	\$18,283,465

See accompanying notes to the basic financial statements

Mahoning County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2011*

Other Governmental Funds	Total Governmental Funds		
		Total Governmental Fund Balances	\$83,605,477
		<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
		Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	150,768,967
\$34,991,005	\$78,690,854		
65,588	446,902	Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds:	
0	6,087,206	Intergovernmental	\$11,576,117
0	130,935	Special Assessments	432,284
560,175	1,218,445	Permissive Sales Tax	3,158,290
0	24,332	Property Taxes	<u>8,090,633</u>
6,421,045	19,948,618		
0	8,005,365	Total	23,257,324
9,888,499	36,745,079	Internal service funds are used by management to charge the costs of insurance and materials and supplies to individual funds. The assets and liabilities of the internal service funds are included as part of governmental activities in the statement of net assets.	
389,193	432,284	Net Assets	969,130
0	732,981	Deferred Charges	(132,039)
<u>\$52,315,505</u>	<u>\$152,463,001</u>	Claims Payable	1,583,291
		Internal Balances	<u>(216,077)</u>
\$759,512	\$3,110,516	Total	2,204,305
852,833	2,211,405	In the statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds a bond issuance expenditure is reported when bonds are issued.	1,618,859
1,002,799	2,285,622		
0	254,057	In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.	(160,146)
24,439	211,172	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
291,108	1,280,227	General Obligation Bonds	(46,153,856)
14,587,547	51,911,770	Long-term Note Payable	(273,056)
0	17,042	Long Term Loan Payable	(248,725)
0	7,575,713	OPWC Loan Payable	(561,296)
<u>17,518,238</u>	<u>68,857,524</u>	Claims Payable	(1,583,291)
		Capital Lease Payable	(944,429)
0	732,981	Compensated Absences	<u>(8,511,866)</u>
35,082,044	80,166,256	Total	(58,276,519)
0	1,116,180	<i>Net Assets of Governmental Activities</i>	<u><u>\$203,018,267</u></u>
0	1,312,696		
(284,777)	277,364		
<u>34,797,267</u>	<u>83,605,477</u>		
<u>\$52,315,505</u>	<u>\$152,463,001</u>		

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2011

	General	Developmental Disabilities Board	Grants	Debt Service	Buildings and Equipment
Revenues					
Property Taxes	\$7,275,207	\$13,619,985	\$0	\$0	\$0
Permissive Sales Tax	29,699,553	0	0	0	0
Intergovernmental	7,008,808	11,620,991	25,937,827	0	0
Conveyance Taxes	1,373,069	0	0	0	0
Interest	748,178	0	0	0	275,705
Fees, Licenses and Permits	4,174,018	0	0	0	0
Fines and Forfeitures	1,754,567	0	0	0	0
Rentals and Royalties	1,071,256	4,489	0	0	0
Charges for Services	1,988,466	1,677,303	0	0	0
Contributions and Donations	0	4,642	0	0	0
Special Assessments	0	0	0	202	0
Other	1,042,152	30,198	105,374	92,713	131,271
<i>Total Revenues</i>	<u>56,135,274</u>	<u>26,957,608</u>	<u>26,043,201</u>	<u>92,915</u>	<u>406,976</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	14,675,586	0	7,433,968	120,020	0
Judicial	15,897,501	0	2,020,222	0	0
Public Safety	19,376,774	0	160,016	0	0
Public Works	0	0	0	0	0
Health	0	23,321,306	17,268,325	0	0
Human Services	1,139,816	0	0	0	0
Capital Outlay	0	0	0	0	4,741,626
Debt Service:					
Principal Retirement	254,057	43,136	0	2,567,668	627,904
Interest and Fiscal Charges	0	0	0	1,757,345	103,768
Bond Issuance Costs	0	0	8,231	123,179	109,918
<i>Total Expenditures</i>	<u>51,343,734</u>	<u>23,364,442</u>	<u>26,890,762</u>	<u>4,568,212</u>	<u>5,583,216</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,791,540</u>	<u>3,593,166</u>	<u>(847,561)</u>	<u>(4,475,297)</u>	<u>(5,176,240)</u>
Other Financing Sources (Uses)					
Inception of Capital Lease	733,300	287,570	0	0	0
OPWC Loan Issued	0	0	0	0	0
General Obligation Bonds Issued	0	0	1,267,000	20,000	3,773,000
Premium on General Obligation Bonds	0	0	3,230	3,752	56,918
Transfers In	32,343	0	1,789,291	4,442,246	1,460,355
Transfers Out	(5,925,294)	(1,413,612)	(733,812)	0	(119,765)
<i>Total Other Financing Sources (Uses)</i>	<u>(5,159,651)</u>	<u>(1,126,042)</u>	<u>2,325,709</u>	<u>4,465,998</u>	<u>5,170,508</u>
<i>Net Change in Fund Balances</i>	<u>(368,111)</u>	<u>2,467,124</u>	<u>1,478,148</u>	<u>(9,299)</u>	<u>(5,732)</u>
<i>Fund Balances (Deficit)</i>					
<i>Beginning of Year</i>	<u>12,585,821</u>	<u>17,939,148</u>	<u>4,227,260</u>	<u>(7,607,788)</u>	<u>18,101,639</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$12,217,710</u>	<u>\$20,406,272</u>	<u>\$5,705,408</u>	<u>(\$7,617,087)</u>	<u>\$18,095,907</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2011*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	\$4,612,433
		<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 outlays exceed depreciation in the current period.	
\$8,238,118	\$29,133,310	Capital Outlay	\$14,074,794
0	29,699,553	Depreciation	(9,580,079)
47,755,886	92,323,512	Total	4,494,715
0	1,373,069		
85,571	1,109,454		
9,851,870	14,025,888		
1,180,596	2,935,163		
90	1,075,835		
1,288,589	4,954,358	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.	(333,068)
1,154	5,796		
284,023	284,225		
2,359,602	3,761,310	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
		Intergovernmental	(1,422,939)
71,045,499	180,681,473	Special Assessments	22,532
		Permissive Sales Tax	692,532
		Property Taxes	2,388,357
		Total	1,680,482
4,221,693	26,451,267		
2,361,604	20,279,327	Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	3,942,854
1,760,466	21,297,256		
9,970,120	9,970,120		
9,979,632	50,569,263	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.	
37,109,354	38,249,170	Accrued Interest on Bonds	(3,217)
6,380,601	11,122,227	Amortization of Issuance Costs	(151,411)
		Amortization of Bond Premium	16,112
450,089	3,942,854	Total	(138,516)
224,471	2,085,584		
51,426	292,754		
72,509,456	184,259,822	Some expenses like compensated absences are reported in the statement of activities do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds.	274,772
(1,463,957)	(3,578,349)		
		Other financing sources in the governmental funds increase long-term liabilities in the statement of net assets are not reported as revenues in the statement of activities.	
249,983	1,270,853	OPWC Loans Issued	(221,753)
221,753	221,753	Bonds Issued	(6,790,000)
1,730,000	6,790,000	Inception of Capital Lease	(1,270,853)
21,427	85,327	Bond Premium	(85,327)
2,761,559	10,485,794	Total	(8,367,933)
(2,470,462)	(10,662,945)		
2,514,260	8,190,782	In the statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds a bond issuance expenditure is reported when bonds are issued.	292,754
1,050,303	4,612,433		
33,746,964	78,993,044	The internal service funds used by management are not reported in the County-internal service fund revenue are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental activities.	
\$34,797,267	\$83,605,477	Change in Net Assets	2,105,888
		Internal Balances	(124,263)
		Total	1,981,625
		<i>Change in Net Assets of Governmental Activities</i>	<u><u>\$8,440,118</u></u>

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$7,278,560	\$7,426,110	\$7,275,207	(\$150,903)
Permissive Sales Tax	26,250,000	28,950,889	29,436,264	485,375
Intergovernmental	7,719,200	7,203,669	7,254,094	50,425
Conveyance Fees	1,217,600	1,161,383	1,373,069	211,686
Interest	1,300,000	880,150	985,104	104,954
Fees, Licenses and Permits	3,561,500	3,772,619	4,140,870	368,251
Fines and Forfeitures	1,900,000	1,858,722	1,745,182	(113,540)
Rentals and Royalties	1,050,000	1,258,971	1,051,831	(207,140)
Charges for Services	1,220,000	1,441,414	2,039,381	597,967
Other	516,000	1,017,028	1,041,338	24,310
<i>Total Revenues</i>	<u>52,012,860</u>	<u>54,970,955</u>	<u>56,342,340</u>	<u>1,371,385</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	13,603,000	14,806,669	14,511,615	295,054
Judicial	16,343,000	16,585,349	16,003,552	581,797
Public Safety	18,920,000	20,542,076	20,316,172	225,904
Human Services	1,500,000	1,769,948	1,131,241	638,707
Debt Service:				
Principal Retirement	75,000	0	0	0
Interest and Fiscal Charges	0	3,030	0	3,030
<i>Total Expenditures</i>	<u>50,441,000</u>	<u>53,707,072</u>	<u>51,962,580</u>	<u>1,744,492</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,571,860</u>	<u>1,263,883</u>	<u>4,379,760</u>	<u>3,115,877</u>
Other Financing Sources (Uses)				
Transfers In	0	32,343	32,343	0
Transfers Out	(1,142,000)	(5,985,205)	(5,921,293)	63,912
<i>Total Other Financing Sources (Uses)</i>	<u>(1,142,000)</u>	<u>(5,952,862)</u>	<u>(5,888,950)</u>	<u>63,912</u>
<i>Net Change in Fund Balance</i>	429,860	(4,688,979)	(1,509,190)	3,179,789
<i>Fund Balance at Beginning of Year</i>	7,633,105	7,633,105	7,633,105	0
Prior Year Encumbrances Appropriated	1,009,333	1,009,333	1,009,333	0
<i>Fund Balances at End of Year</i>	<u>\$9,072,298</u>	<u>\$3,953,459</u>	<u>\$7,133,248</u>	<u>\$3,179,789</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Board Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$15,621,693	\$13,582,281	\$13,619,985	\$37,704
Intergovernmental	10,149,323	10,158,093	10,751,851	593,758
Rentals and Royalties	4,488	4,488	4,489	1
Charges for Services	1,476,842	1,476,842	1,451,291	(25,551)
Contributions and Donations	5,000	5,000	4,642	(358)
Other	23,000	23,000	33,160	10,160
<i>Total Revenues</i>	<u>27,280,346</u>	<u>25,249,704</u>	<u>25,865,418</u>	<u>615,714</u>
Expenditures				
Current:				
Health	19,416,826	24,563,577	22,756,434	1,807,143
Debt Service:				
Interest and Fiscal Charges	80,428	80,428	80,427	1
<i>Total Expenditures</i>	<u>19,497,254</u>	<u>24,644,005</u>	<u>22,836,861</u>	<u>1,807,144</u>
<i>Excess of Revenues Over Expenditures</i>	7,783,092	605,699	3,028,557	2,422,858
Other Financing Uses				
Transfers Out	0	(1,413,612)	(1,413,612)	0
<i>Net Change in Fund Balance</i>	7,783,092	(807,913)	1,614,945	2,422,858
<i>Fund Balance Beginning of Year</i>	12,206,153	12,206,153	12,206,153	0
Prior Year Encumbrances Appropriated	409,458	409,458	409,458	0
<i>Fund Balance End of Year</i>	<u>\$20,398,703</u>	<u>\$11,807,698</u>	<u>\$14,230,556</u>	<u>\$2,422,858</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Grants Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$13,775,008	\$34,250,354	\$26,211,040	(\$8,039,314)
Other	0	81,654	105,374	23,720
<i>Total Revenues</i>	<u>13,775,008</u>	<u>34,332,008</u>	<u>26,316,414</u>	<u>(8,015,594)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,979,076	12,017,172	11,318,767	698,405
Judicial	1,073,745	2,460,748	2,340,995	119,753
Public Safety	0	528,285	460,071	68,214
Health	1,965,110	18,460,642	17,351,377	1,109,265
Debt Service:				
Principal Retirement	0	89,691	0	89,691
Interest and Fiscal Charges	0	3,721	0	3,721
Issuance Costs	0	8,231	8,231	0
<i>Total Expenditures</i>	<u>5,017,931</u>	<u>33,568,490</u>	<u>31,479,441</u>	<u>2,089,049</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>8,757,077</u>	<u>763,518</u>	<u>(5,163,027)</u>	<u>(5,926,545)</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	1,262,000	1,267,000	5,000
Premium on General Obligation Bonds	0	0	3,230	3,230
Transfers In	4,789,666	2,595,546	1,789,291	(806,255)
Transfers Out	(32,465)	(92,852)	(733,812)	(640,960)
<i>Total Other Financing Sources (Uses)</i>	<u>4,757,201</u>	<u>3,764,694</u>	<u>2,325,709</u>	<u>(1,438,985)</u>
<i>Net Change in Fund Balance</i>	13,514,278	4,528,212	(2,837,318)	(7,365,530)
<i>Fund Deficit Beginning of Year</i>	(1,382,425)	(1,382,425)	(1,382,425)	0
Prior Year Encumbrances Appropriated	<u>2,507,770</u>	<u>2,507,770</u>	<u>2,507,770</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$14,639,623</u>	<u>\$5,653,557</u>	<u>(\$1,711,973)</u>	<u>(\$7,365,530)</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2011

	Enterprise			Internal Service
	Water	Sewer	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,424,350	\$13,843,606	\$15,267,956	\$7,747,541
Receivables:				
Intergovernmental	0	3,133,232	3,133,232	0
Accounts	78,198	1,321,012	1,399,210	0
Interfund Receivable	0	0	0	1,394,557
Deferred Charges	0	0	0	132,039
<i>Total Current Assets</i>	<u>1,502,548</u>	<u>18,297,850</u>	<u>19,800,398</u>	<u>9,274,137</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	236,839	236,839	0
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	14,636,024	14,636,024	0
Special Assessments Receivable	67,591	500,605	568,196	0
Deferred Charges	59,372	784,171	843,543	0
Capital Assets:				
Nondepreciable Capital Assets	62,808	1,077,769	1,140,577	0
Depreciable Capital Assets, Net	11,729,772	70,610,736	82,340,508	0
<i>Total Noncurrent Assets</i>	<u>11,919,543</u>	<u>87,846,144</u>	<u>99,765,687</u>	<u>0</u>
<i>Total Assets</i>	<u>\$13,422,091</u>	<u>\$106,143,994</u>	<u>\$119,566,085</u>	<u>\$9,274,137</u>

(continued)

Mahoning County, Ohio
Statement of Fund Net Assets
Proprietary Funds (continued)
December 31, 2011

	Enterprise			Internal Service
	Water	Sewer	Total	
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	\$2,416	\$602,252	\$604,668	\$11,155
Accrued Wages	2,482	211,337	213,819	0
Intergovernmental Payable	2,397	194,462	196,859	1,408,845
Interfund Payable	467	138,195	138,662	0
Compensated Absences Payable	29,618	199,373	228,991	0
Accrued Interest Payable	102,941	186,337	289,278	15,899
Notes Payable	407,979	611,968	1,019,947	0
Revenue Bonds Payable	35,000	970,700	1,005,700	0
General Obligation Bonds Payable	35,000	0	35,000	140,000
Special Assessment Bonds Payable	0	9,869	9,869	0
OWDA Loans Payable	0	795,265	795,265	0
OPWC Loans Payable	24,337	299,057	323,394	0
Claims Payable	0	0	0	1,943,405
<i>Total Current Liabilities</i>	<u>642,637</u>	<u>4,218,815</u>	<u>4,861,452</u>	<u>3,519,304</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	0	701,448	701,448	0
Revenue Bonds Payable	3,145,000	19,765,080	22,910,080	0
General Obligation Bonds Payable	1,317,776	0	1,317,776	4,012,289
Special Assessment Bonds Payable	0	60,074	60,074	0
OWDA Loans Payable	190,531	3,373,588	3,564,119	0
OPWC Loans Payable	413,721	2,822,734	3,236,455	0
Claims Payable	0	0	0	773,414
<i>Total Long-Term Liabilities</i>	<u>5,067,028</u>	<u>26,722,924</u>	<u>31,789,952</u>	<u>4,785,703</u>
<i>Total Liabilities</i>	<u>5,709,665</u>	<u>30,941,739</u>	<u>36,651,404</u>	<u>8,305,007</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	6,293,363	43,820,697	50,114,060	0
Restricted for Debt Service	0	14,872,863	14,872,863	0
Unrestricted	1,419,063	16,508,695	17,927,758	969,130
<i>Total Net Assets</i>	<u>\$7,712,426</u>	<u>\$75,202,255</u>	<u>82,914,681</u>	<u>\$969,130</u>

Net assets reported for business-type activities in the statement of net assets are different because they include accumulated overpayments to the internal service funds:

216,077

Net assets of business-type activities

\$83,130,758

See accompanying notes to the basic financial statements

Mahoning County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2011*

	Enterprise			Internal Service
	Water	Sewer	Total	
Operating Revenues				
Charges for Services	\$373,472	\$20,315,106	\$20,688,578	\$20,400,284
Fees, Licenses and Permits	12,750	326,131	338,881	0
Rentals	0	14,683	14,683	0
Other	15,985	208,549	224,534	0
<i>Total Operating Revenues</i>	<u>402,207</u>	<u>20,864,469</u>	<u>21,266,676</u>	<u>20,400,284</u>
Operating Expenses				
Personal Services	105,528	7,936,176	8,041,704	0
Materials and Supplies	24,362	775,401	799,763	520,192
Contractual Services	459,779	7,111,210	7,570,989	2,094,355
Depreciation	393,804	3,218,822	3,612,626	0
Claims	0	0	0	15,088,145
Change in Worker's Compensation Estimate	0	0	0	547,632
Other	5,644	436,831	442,475	18,522
<i>Total Operating Expenses</i>	<u>989,117</u>	<u>19,478,440</u>	<u>20,467,557</u>	<u>18,268,846</u>
<i>Operating Income (Loss)</i>	<u>(586,910)</u>	<u>1,386,029</u>	<u>799,119</u>	<u>2,131,438</u>
Non-Operating Revenues (Expenses)				
Interest	6,670	261,690	268,360	0
Interest and Fiscal Charges	(239,547)	(1,052,377)	(1,291,924)	(125,771)
Special Assessments	47,573	476,334	523,907	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(185,304)</u>	<u>(314,353)</u>	<u>(499,657)</u>	<u>(125,771)</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	<u>(772,214)</u>	<u>1,071,676</u>	<u>299,462</u>	<u>2,005,667</u>
Capital Contributions	55,133	1,667,503	1,722,636	0
Transfers In	551,930	0	551,930	100,221
Transfers Out	0	(475,000)	(475,000)	0
<i>Change in Net Assets</i>	<u>(165,151)</u>	<u>2,264,179</u>	<u>2,099,028</u>	<u>2,105,888</u>
<i>Net Assets Beginning of Year</i>	<u>7,877,577</u>	<u>72,938,076</u>		<u>(1,136,758)</u>
<i>Net Assets End of Year</i>	<u><u>\$7,712,426</u></u>	<u><u>\$75,202,255</u></u>		<u><u>\$969,130</u></u>

Some amounts reported for business-type activities in the statement of activities are different because a portion of the net revenue of the internal service funds reduces expenses in the business-type activities.

124,263

Change in net assets of business-type activities

\$2,223,291

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011

	Enterprise			Internal Service
	Water	Sewer	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$396,464	\$20,553,709	\$20,950,173	\$0
Cash Received from Interfund Services Provided	0	0	0	20,551,484
Other Cash Receipts	15,985	208,763	224,748	0
Cash Payments to Employees for Services	(103,634)	(7,988,875)	(8,092,509)	0
Cash Payments for Goods and Services	(481,490)	(7,854,129)	(8,335,619)	(1,928,061)
Cash Payments for Claims	0	0	0	(14,859,182)
Cash Payments for Workers' Compensation Premiums	0	0	0	(1,069,876)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	0	0	(547,852)
Other Cash Payments	(5,644)	(436,831)	(442,475)	(24,667)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(178,319)</u>	<u>4,482,637</u>	<u>4,304,318</u>	<u>2,121,846</u>
Cash Flows from Noncapital and Related Financing Activities				
Proceeds from Sale of Bonds	0	0	0	4,080,000
Premium on Sale of Bonds	0	0	0	72,591
Principal Paid on Notes	0	0	0	(4,020,000)
Interest Paid on Notes	0	0	0	(100,221)
Issuance Costs	0	0	0	(132,591)
Transfers In	551,930	0	551,930	100,221
Transfers Out	0	(475,000)	(475,000)	0
<i>Net Cash Provided by (Used In) Noncapital Financing Activities</i>	<u>551,930</u>	<u>(475,000)</u>	<u>76,930</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Special Assessments	47,573	476,334	523,907	0
Capital Grants	55,133	1,666,274	1,721,407	0
OPWC Loans Issued	0	44,855	44,855	0
OWDA Loans Issued	76,948	0	76,948	0
Premium on Notes Issued	8,704	13,056	21,760	0
General Obligation Notes Issued	400,000	600,000	1,000,000	0
Principal Paid on General Obligation Bonds	(35,000)	0	(35,000)	0
Interest Paid on General Obligation Bonds	(73,011)	0	(73,011)	0
Principal Paid on Special Assessment Bonds	0	(9,719)	(9,719)	0
Interest Paid on Special Assessment Bonds	0	(3,613)	(3,613)	0
Principal Paid on Revenue Bonds	(33,400)	(927,280)	(960,680)	0
Interest Paid on Revenue Bonds	(89,747)	(783,876)	(873,623)	0
Principal Paid on OPWC Loans	(24,337)	(299,059)	(323,396)	0
Principal Paid on OWDA Loans	(15,985)	(1,014,778)	(1,030,763)	0
Interest Paid on OWDA Loans	0	(196,275)	(196,275)	0
Issuance Costs	(8,704)	(13,056)	(21,760)	0
Payments for Capital Acquisitions	(59,437)	(4,340,881)	(4,400,318)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>248,737</u>	<u>(4,788,018)</u>	<u>(4,539,281)</u>	<u>0</u>
Cash Flows from Investing Activities				
Interest on Investments	6,670	261,690	268,360	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>629,018</u>	<u>(518,691)</u>	<u>110,327</u>	<u>2,121,846</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>795,332</u>	<u>29,235,160</u>	<u>30,030,492</u>	<u>5,625,695</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,424,350</u>	<u>\$28,716,469</u>	<u>\$30,140,819</u>	<u>\$7,747,541</u>

(continued)

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2011

	Enterprise			Internal Service
	Water	Sewer	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	(\$586,910)	\$1,386,029	\$799,119	\$2,131,438
Adjustments:				
Depreciation	393,804	3,218,822	3,612,626	0
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	(4,013)	(1,227)	(5,240)	0
Intergovernmental Receivable	0	(153,795)	(153,795)	0
Interfund Receivable	0	0	0	151,200
Special Assessments	14,255	53,025	67,280	0
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	2,014	245,190	247,204	(17,049)
Accrued Wages	263	(1,656)	(1,393)	0
Compensated Absences Payable	1,725	9,310	11,035	0
Interfund Payable	(94)	(60,353)	(60,447)	0
Intergovernmental Payable	637	(212,708)	(212,071)	(154,188)
Claims Payable	0	0	0	10,445
<i>Total Adjustments</i>	408,591	3,096,608	3,505,199	(9,592)
<i>Net Cash Provided by (Used in) Operating Activities</i>	(\$178,319)	\$4,482,637	\$4,304,318	\$2,121,846

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2011

Assets	
Equity in Pooled Cash and Cash Equivalents	\$15,835,702
Cash and Cash Equivalents in Segregated Accounts	4,737,226
Property Taxes Receivable	143,117,218
Special Assessment Receivable	<u>1,963,681</u>
<i>Total Assets</i>	<u><u>\$165,653,827</u></u>
Liabilities	
Intergovernmental Payable	\$146,812,603
Undistributed Monies	11,722,178
Payroll Withholdings	1,820,175
Deposits Held and Due to Others	<u>5,298,871</u>
<i>Total Liabilities</i>	<u><u>\$165,653,827</u></u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 1 - Reporting Entity

Mahoning County, Ohio (The County) was created in 1846. The County operates as a political subdivision of the State of Ohio exercising only those powers conferred by the Ohio Legislature. The County voters elect a total of eleven legislative and administrative County Officials. The three member Board of Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer and tax assessor while the County Treasurer serves as the custodian of all County funds and as tax collector. In addition, there are six other elected administrative officials provided for by Ohio law, which include: the Clerk of Courts, Recorder, Coroner, Engineer, Prosecuting Attorney and Sheriff. The judicial branch of the County includes five Common Pleas Court Judges, four County (area) Judges, one Domestic Relations Judge, one Juvenile Court Judge and one Probation Judge. Although these elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County, including each of these departments.

A reporting entity 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 of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For Mahoning County, this includes the Department of Human Services, the Children Services Board, the Mahoning County Board of Developmental Disabilities (MCBDD), the Alcohol and Drug Addiction Board, the Board of Mental Health, the Board of Health 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; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or 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.

Discretely Presented Component Unit - The component unit column in the financial statements identifies the financial data of the County's component unit, Mahoning Adult Services Company, Incorporated. It is reported separately to emphasize that it is legally separate from the County.

Mahoning Adult Services Company, Inc. - Mahoning Adult Services Company, Inc. (MASCO) is a legally separate, non-profit organization, which provides sheltered employment for mentally handicapped persons. MASCO enters into work service contracts with private businesses that provide the employees of MASCO an opportunity to maximize their potential for independence. The County, through the Board of Developmental Disabilities, provides MASCO with personnel for its operations. This includes salaries and benefits. The relationship between the MCBDD and MASCO results in a significant related party transaction since services and resources are provided by the County to MASCO and MASCO's sole purpose is to provide vocational training opportunities for adults with developmental disabilities. Because the relationship is so significant, it would be misleading to exclude MASCO from presentation in the County's financial statements. Mahoning Adult Services Company, Inc. is reflected as a component unit of Mahoning County. The component unit operates on a fiscal year ending June 30. Separately issued financial statements can be obtained from MASCO at 160 Marwood Circle, Boardman, Ohio 44512.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

The County participates in one shared risk pool and five jointly governed organizations. These organizations are the County Risk Sharing Authority, Inc., the Western Reserve Port Authority, the Mahoning and Columbiana Training Association, Inc., the Mahoning County Family and Children First Council, the EASTGATE Regional Council of Governments and the North East Ohio Network. These organizations are presented in Notes 14 and 24 to the basic financial statements.

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County Treasury. In the case of the separate agencies, boards and commissions, the County serves as fiscal agent, but the organization is not considered a part of Mahoning County. Accordingly the activity of the following entities is presented as agency funds within Mahoning County's financial statements:

Mahoning County Board of Health
Mahoning County Soil and Water Conservation

Information in the notes to the basic financial statements is applicable to the primary government. Information for the component unit is presented in Note 25.

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

Note 2 - Summary of Significant Accounting Policies

The financial statements of Mahoning County 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 principles. The County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds unless those pronouncements conflict with or contradict GASB pronouncements. The County has elected not to apply FASB Statements and Interpretations issued after November 30, 1989, to its business-type activities and its enterprise funds. The FASB has codified its standards and the standards issued prior to November 30, 1989 are included in the codification. The more significant of the County's accounting policies are described below.

Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net assets 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 assets 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 activities of the internal service funds are eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type.

The statement of net assets presents the financial condition of the governmental and business-type activities of 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 clearly identifiable to a particular function. Program revenues include

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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 County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity 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. The internal service funds 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 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 may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

General Fund This fund accounts for and reports all financial resources except those required to be accounted for and reported in another fund. 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.

Developmental Disabilities Board Fund This fund is used to account for and report the operation of a school and resident homes for the developmentally disabled. Restricted revenue sources include a County-wide property tax levy and Federal and State grants.

Grants Fund This fund is used to account for and report restricted Federal, State and local grants received from various granting agencies for the administration and operation of various County programs.

Debt Service Fund This fund is used to account for and report the accumulation of restricted debt proceeds, and the payment of, general long-term and special assessment principal, interest and related costs.

Buildings and Equipment Fund The buildings and equipment fund is used to account for and report the restricted capital related financing and expenditures associated with acquiring, renovating and construction of various major capital assets other than those financed by proprietary funds.

The other governmental funds of the County account for and report grants and other resources whose use is restricted, committed or assigned to a particular purpose.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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

Enterprise Funds - Enterprise funds may be used to account for and report any activity for which a fee is charged to external users for goods or services. The following are the County's major enterprise funds:

Water Fund The water fund accounts for and reports revenues generated from the charges for distribution of water to the residential and commercial users of the County.

Sewer Fund The sewer fund accounts for and reports sewer services to County individuals and commercial users in the County. The costs of providing these services are financed primarily through user charges.

Internal Service Funds Internal service funds account for and report 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 report on County departments' costs of the vehicle pool, workers' compensation, self insurance programs for employee medical benefits and County departments' costs of the telephone data board.

Fiduciary Funds Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County only utilizes the agency fund type. The agency funds are used to collect and distribute taxes and various State and Federal monies to other governments within the County.

Measurement Focus

Government-wide Financial Statements The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the Statement of Net Assets. The Statement of Activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net assets.

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 and current liabilities 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 a reconciliation 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 funds are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of fund net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in total net assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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 and the statements presented for the 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 modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue 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 year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days of year-end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes and grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 8). 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 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 the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

Deferred Revenue Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2011, but which were levied to finance year 2012 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Cash and Cash Equivalents

To improve cash management, cash received by the County Treasurer is pooled. Cash balances, except cash held by a trustee, fiscal agent or held in segregated accounts are pooled and invested in short-term investments in order to provide improved cash management. Individual fund integrity is maintained through County records. Interest in the pool is presented as "equity in pooled cash and cash equivalents."

The County has segregated bank accounts for monies held separate from the County's central bank account. These interest bearing depository accounts are reported as "cash and cash equivalents in segregated accounts" or "investments in segregated accounts" since they are not required to be deposited into the County Treasury.

The County utilizes a financial institution to service bonded debt as principal and interest payments come due. The balances in these accounts are presented on the statement of fund net assets as "cash and cash equivalents with fiscal agents."

The County utilizes a jointly governed organization (NEON) to service mentally disabled and developmentally disabled residents within the County. The balance in this account is presented as "cash and cash equivalents with fiscal agents" and represents the monies held for the County.

During 2011, investments were limited to federal home loan bank bonds, federal national mortgage association bonds, federal home loan mortgage corporation bonds, federal farm credit bonds, a City of Youngstown note, repurchase agreements, and STAR Ohio.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share price which is the price the investment could be sold for on December 31, 2011.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2011 amounted to \$748,178, which includes \$630,356 assigned from other County funds.

Investments with original maturities of three months or less at the time they are purchased and investments of the cash management pool are presented on the financial statements as cash equivalents.

Restricted Assets

Assets are reported as restricted when limitations on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments or imposed by law through constitutional provisions or enabling legislation. Restricted assets in the general fund represent money set aside for unclaimed monies.

Pursuant to a bond indenture for the sewer fund, restricted assets include certain revenue bond debt proceeds, funds reserved for the redemption of matured revenue and general obligation bond interest, funds reserved for the replacement of assets and funds to cover unexpected contingencies.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars with the exception of land as land was listed regardless of cost. 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. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

All capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining 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 useful lives:

Description	Governmental Activities Estimated Lives	Business Type Activities Estimated Lives
Buildings, Structures and Improvements	10 - 40 Years	10 - 40 Years
Utility Plant in Service	N/A	40 Years
Vehicles	10 years	10 years
Furniture, Fixtures and Equipment	5 - 12 Years	5 - 12 Years
Infrastructure:		
Roads	25 Years	N/A
Bridges and Culverts	40 Years	N/A

For 2011, the County reported infrastructure consisting of roads, and bridges and culverts and includes infrastructure acquired prior to December 31, 1980.

Interfund Balances

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables". Interfund balance amounts are eliminated in the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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. The County records a liability for all accumulated unused vacation time when earned for all employees with more than one year of service.

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

An accrual for earned sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments. The County records a liability for all accumulated unused sick leave for all employees after five years of service.

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

On the governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employee who has accumulated unpaid leave is paid.

Deferred Loss on Refunding

The difference between the reacquisition price (funds required to refund the old debt) of various refunding bonds and the net carrying amount of the old debt, the deferred amount (loss) on refunding, is being amortized as a component of interest expense. This accounting loss is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter and is presented net of the general obligation bonds payable on the statement of net assets.

Bond Premiums

On the government-wide financial statements, bond premiums are deferred and amortized over the term of the bonds using the straight line method. The straight-line method of amortization is not materially different from the effective-interest method. Bond premiums are presented as an increase of the face amount of the general obligation bonds payable. On governmental fund financial statements, bond premiums are received in the year the bonds are issued.

Issuance Costs

Issuance costs for underwriting fees and bond and note insurance for various debt issues are being amortized using the straight-line method over the life of the issuance on the government-wide statements and in the County's enterprise funds. The straight-line method of amortization is not materially different from the effective-interest method. On the governmental fund statements, issuance costs are expended in the year the bonds and notes are issued. Issuance costs are generally paid from bond and note proceeds.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

As permitted by State statute, the County paid bond issuance costs from the bond proceeds and therefore does not consider that portion of the debt to be capital-related debt. That portion of the debt was offset against the unamortized bond issuance costs, which were included in the determination of unrestricted net assets. Reporting both within the same element of net assets prevents one classification from being overstated while another is understated by the same amount.

Accrued Liabilities and Long-Term Obligations

All 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 on the proprietary fund financial statements.

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

Fund Balance

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

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount 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 creditors (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 (ordinance or resolution) of County Commission. Those committed amounts cannot be used for any other purpose unless the County Commission removes or changes the specified use by taking the same type of action (ordinance or resolution) it employed to previously commit those amounts. Constraints imposed on the use of committed amounts are imposed by County Commission, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints are not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the County Commissioner or a County official delegated that authority by resolution or by State Statute.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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, the unassigned classification is used only to report a deficit fund balance.

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 Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt 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. Net assets are reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water, sewer, vehicle maintenance, workers' compensation, self-insurance programs, and the telephone data board. Operating expenses are necessary costs that have been incurred in order to provide the good or service that is the primary activity of the fund. Any revenues and expenses not meeting the definitions of operating are reported as nonoperating.

Contributions of Capital

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

Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government wide financial statements. Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Interfund payments for services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence.

Estimates

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

Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. 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 tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Commissioners may appropriate. The appropriations resolution is the Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control has been established by the Commissioners at the department level for the general fund and at the fund level for all other funds. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original and final budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original and final appropriations were enacted by the Commissioners.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year.

Note 3 - 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 basis), the budgetary basis as provided by law and described above is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements 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 between the budget basis and the GAAP Basis (generally accepted accounting principles) are:

- a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- b) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

- c) Encumbrances are treated as expenditures for all funds (budget) rather than restricted, committed, or assigned fund balance (GAAP).
- d) Unrecorded cash, which consists of in-transit court cash and unrecorded interest is not reported by the County on the operating statements (budget), but is reported on the GAAP basis operating statements.
- e) Investments are reported at cost (budget) rather than at fair value (GAAP).
- f) Budgetary revenues and expenditures of the revolving loans, economic development, common pleas security, adult protective services and housing prisoners' funds are classified to the general fund for GAAP reporting.

The following tables summarize the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general and major special revenue funds.

	Net Change in Fund Balances		
	General	Developmental Disabilities Board	Grants
GAAP Basis	(\$368,111)	\$2,467,124	\$1,478,148
Net Adjustment for			
Revenue Accruals	(651,692)	(1,379,760)	273,213
Beginning Fair Value			
Adjustment for Investments	410,669	0	0
Ending Fair Value			
Adjustment for Investments	(308,982)	0	0
Beginning Unrecorded Cash	403,248	0	0
Ending Unrecorded Cash	(379,477)	0	0
Excess of revenues over/(under) expenditures:			
Revolving Loans	(11,593)	0	0
Economic Development	(10,656)	0	0
Common Pleas Security	(37)	0	0
Adult Protective Services	(3,117)	0	0
Housing Prisoners	100	0	0
Net Adjustment for	(6,968)	0	0
Expenditure Accruals	721,273	952,044	(132,418)
Encumbrances	(1,303,847)	(424,463)	(4,456,261)
Budget Basis	<u>(\$1,509,190)</u>	<u>\$1,614,945</u>	<u>(\$2,837,318)</u>

Note 4 – Changes in Accounting Principles and Restatement of Net Assets

Changes in Accounting Principles

For 2011, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 59, "Financial Instruments Omnibus". GASB Statement No. 59 addresses significant practice issues that have arisen when accounting for financial instruments by updating and improving existing standards

Mahoning County, Ohio
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For the Year Ended December 31, 2011

regarding financial reporting of certain financial instruments and external investment pools. The implementation of this statement did not result in any change in the County's financial statements.

Restatement of Net Assets

During the year it was determined that governmental capital assets were understated by \$1,376,224. This restatement increased net assets at December 31, 2010 from \$193,201,925 to \$194,578,149.

Note 5 - Fund Balances

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 in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Developmental Disabilities Board	Grants	Debt Service	Buildings and Equipment	Nonmajor Governmental Funds	Total
<i>Nonspendable</i>							
Unclaimed monies	\$732,981	\$0	\$0	\$0	\$0	\$0	\$732,981
<i>Restricted for</i>							
County Courts	0	0	0	0	0	6,852,591	6,852,591
Home Improvement	0	0	0	0	0	1,292,408	1,292,408
Public Safety	0	0	0	0	0	2,769,565	2,769,565
Public Health and Welfare	0	20,406,272	5,705,408	0	0	14,919,542	41,031,222
Street Maintenance	0	0	0	0	0	4,273,879	4,273,879
Tax Administration	0	0	0	0	0	1,068,346	1,068,346
Recorder Equipment	0	0	0	0	0	596,302	596,302
Capital Improvements	0	0	0	0	18,095,907	3,309,411	21,405,318
Tax Certificate Administration	876,625	0	0	0	0	0	876,625
<i>Total Restricted</i>	876,625	20,406,272	5,705,408	0	18,095,907	35,082,044	80,166,256
<i>Committed to</i>							
Administration	418,645	0	0	0	0	0	418,645
Public Safety	407,388	0	0	0	0	0	407,388
Facilities Management	208,444	0	0	0	0	0	208,444
Other Purposes	81,703	0	0	0	0	0	81,703
<i>Total Committed</i>	1,116,180	0	0	0	0	0	1,116,180
<i>Assigned to</i>							
Building Regulations	1,312,696	0	0	0	0	0	1,312,696
<i>Unassigned (Deficit)</i>	8,179,228	0	0	(7,617,087)	0	(284,777)	277,364
<i>Total Fund Balances (Deficit)</i>	\$12,217,710	\$20,406,272	\$5,705,408	(\$7,617,087)	\$18,095,907	\$34,797,267	\$83,605,477

Note 6 - Deposits and Investments

Monies held by the County are classified by State Statute two categories, active and inactive. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Monies held by the County, which are not considered active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;

Mahoning County, Ohio
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For the Year Ended December 31, 2011

- b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.
- 10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase.
- 11. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rate commercial paper.
- 12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payments for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

Custodial Credit Risk Custodial credit risk for deposits 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. At year end, \$6,080,661 of the County's bank balance of \$26,007,867 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and 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.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

At December 31, 2011, the County's board of developmental disabilities special revenue fund had a balance of \$6,084,301 with NEON, a jointly governed organization (See Note 24). The money is held by NEON in a pooled account which is representative of more than one entity and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for NEON as a whole may be obtained from their audit report. Complete financial statements can be obtained from the North East Ohio Network, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Investments

Investments are reported at fair value. As of December 31, 2011, the County had the following investments:

	Fair Value	Maturity	Standard & Poor's	Percent of Total Investments
Federal Home Loan Bank Bonds	\$17,605,915	Less than three years	AA+	17.82 %
Federal National Mortgage Association Bonds	23,779,835	Less than five years	AA+	24.07
Federal Home Loan Mortgage Corporation Bonds	26,014,111	Less than three years	AA+	26.33
Federal Farm Credit Bonds	17,335,491	Less than three years	AA+	17.55
City of Youngstown Note	1,100,000	Less than one year	AA+	1.11
Repurchase Agreements	11,945,000	Less than one year	AA+	12.09
STAR Ohio	1,022,776	Average of 57 days	NA	NA
Total Portfolio	<u>\$98,803,128</u>			

Interest Rate Risk As a means of limiting its exposure to fair value losses caused by rising interest rates, the County's investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase and that the County's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments. The stated intent of the policy is to avoid the need to sell securities prior to maturity. Repurchase agreements are limited to 30 days and the market value of the securities must exceed the principal value of the agreement by at least 2 percent and be marked to market daily.

Credit Risk All investments of the County carry a rating of AA+ by Standard & Poor's. The County has no investment policy that addresses credit risk.

Concentration of Credit Risk. The County places no limit on the amount it may invest in any one issuer.

Note 7 – Accountability and Compliance

Accountability

The following funds had a deficit fund balance as of December 31, 2011:

Department of Human Services	\$284,777
Debt Service	7,617,087
Internal Service Funds	
Self-funded Hospitalization	268,943
Telephone/Data Board	2,964

The department of human services fund had a deficit fund balance caused by the recognition of expenditures on a modified accrual basis of accounting which are substantially greater than the expenditures recognized on a cash basis. The general fund is liable for any deficit in the fund and provides transfers when cash is required, not when accruals occur.

Mahoning County, Ohio
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The debt service fund had a deficit caused by the issuance of sales tax anticipation notes. Once the notes are retired, the deficit will be eliminated.

Management is currently analyzing the self insurance and telecomm data board internal service funds' operations to determine appropriate steps to alleviate the deficit.

Compliance

The debt service fund had final appropriations in excess of final certifications plus beginning balances in the amount of \$68,573 contrary to section 5709.41, of the Ohio Revised Code. Although this budgetary violation was not corrected by year end, management has indicated that appropriations will be closely monitored to prevent future violations.

Note 8 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2011 for real and public utility property taxes represents collections of 2010 taxes.

2011 real property taxes were levied after October 1, 2011, on the assessed value as of January 1, 2011, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2011 real property taxes are collected in and intended to finance 2012.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

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. 2011 public utility property taxes which became a lien December 31, 2010, are levied after October 1, 2011, and are collected in 2012 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2011, was \$13.70 per \$1,000 of assessed value. The assessed values of real and public utility tangible personal property upon which 2011 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$3,045,991,020
Other Real Estate	930,024,920
Tangible Personal Property	
Public Utility	<u>155,651,840</u>
Total	<u><u>\$4,131,667,780</u></u>

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and tangible personal property taxes and public utility taxes which are measurable as of December 31, 2011 and for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2011 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while the remainder of the receivable is deferred.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 9 - Permissive Sales and Use Tax

The County has levied a 1 percent sales tax which is collected by the State of Ohio and remitted to the County on a monthly basis. The Board of County Commissioners enacted this tax with two separate ½ percent taxes under the authority of the Ohio Revised Code. The Commissioners passed a resolution to place a ½ percent sales tax on the November, 2009 ballot as a continuous 5-year tax effective October 1, 2010. The voters did not pass the tax with a 57 percent vote. The Commissioners then passed a resolution to place a temporary ½ percent sales tax on the May 2010 ballot. The sales tax passed with a 68 percent vote. This ½ percent sales tax will expire on October 1, 2015. The Commissioners also passed a resolution placing a continuous ½ percent sales tax on the May 2007 ballot. The voters passed this continuous sales tax with a 67 percent vote.

The sales tax generates approximately \$29 million in general fund revenues each year. Sales tax revenues from both ½ percent sales taxes are credited to the County's general fund and provide financing for current operating expenditures.

Note 10 - Contingent Liabilities

Grants

The County received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agency. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management such disallowed claims will not have a material adverse effect on the overall position of the County.

Litigation

The County is party to legal proceedings. The County Commissioners are of the opinion that ultimate disposition of these claims will not have a material effect, if any, on the financial condition of the County.

Note 11 - Receivables

Receivables at December 31, 2011, consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, accrued interest, notes and intergovernmental receivables arising from grants, entitlements, and shared revenues.

No allowance for doubtful accounts has been recorded because uncollectible amounts are expected to be insignificant. All receivables except for special assessments and delinquent property taxes are expected to be collected within one year.

Special assessments expected to be collected in more than one year amount to \$43,091 in the debt service fund, \$389,193 in the 911 operations special revenue fund, \$67,591 in the water enterprise fund and \$500,605 in the sewer enterprise fund. At December 31, 2011 the amount of delinquent special assessments was \$165,215.

Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Mahoning County, Ohio
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A summary of the principal items of intergovernmental receivables follows:

	Amount
<i>Governmental Activities</i>	
General Fund	
Local Government	\$2,225,306
Homestead and Rollback	1,299,431
Prisoner Bookings	225,360
Special Elections	62,635
Court Fines	9,845
<i>Total General Fund</i>	3,822,577
Special Revenue Funds	
<i>Major</i>	
Developmental Disabilities Board	1,799,479
Grants	7,905,517
<i>Nonmajor</i>	
Motor Vehicle Gasoline Tax	5,492,442
Department of Human Services	5,305
Children Services Board	414,964
Board of Mental Health	287,608
Sheriff's Policing Revenue	2,810
<i>Total Special Revenue Funds</i>	15,908,125
Capital Projects Fund	
<i>Nonmajor</i>	
Roads and Bridges	217,916
<i>Total Governmental Activities</i>	\$19,948,618

At December 31, 2011 the County had an intergovernmental receivable of \$3,133,232 in the sewer enterprise fund for charges from various cities.

Note 12 - Capital Assets

Capital asset activity for the year ended December 31, 2011, was as follows:

	Balance 12/31/10	Additions	Reductions	Balance 12/31/11
Governmental Activities:				
Capital assets not being depreciated				
Land	\$1,058,992	\$0	(\$333,068)	\$725,924
Construction in progress	8,829,374	11,490,032	(13,503,289)	6,816,117
Total capital assets not being depreciated	\$9,888,366	\$11,490,032	(\$13,836,357)	\$7,542,041

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	Balance 12/31/10	Additions	Reductions	Balance 12/31/11
Governmental Activities (continued):				
Capital assets being depreciated				
Buildings, structures and improvements	\$78,580,651	\$8,448,353	(\$695,692)	\$86,333,312
Furniture, fixtures and equipment	24,658,442	1,495,174	(9,228,003)	16,925,613
Vehicles	10,356,588	789,881	(725,142)	10,421,327
Infrastructure	120,951,856	5,354,643	(485,060)	125,821,439
Total capital assets being depreciated	<u>234,547,537</u>	<u>16,088,051</u>	<u>(11,133,897)</u>	<u>239,501,691</u>
Accumulated depreciation				
Buildings, structures and improvements	(30,043,942)	(2,672,896)	695,692	(32,021,146)
Furniture, fixtures and equipment	(17,368,973)	(1,631,607)	9,228,003	(9,772,577)
Vehicles	(7,153,691)	(869,324)	725,142	(7,297,873)
Infrastructure	(43,261,977)	(4,406,252)	485,060	(47,183,169)
Total accumulated depreciation	<u>(97,828,583)</u>	<u>(9,580,079) *</u>	<u>11,133,897</u>	<u>(96,274,765)</u>
Capital assets being depreciated, net	<u>136,718,954</u>	<u>6,507,972</u>	<u>0</u>	<u>143,226,926</u>
Governmental activities capital assets, net	<u>\$146,607,320</u>	<u>\$17,998,004</u>	<u>(\$13,836,357)</u>	<u>\$150,768,967</u>
	Balance			Balance
	12/31/10	Additions	Reductions	12/31/11
Business type activities:				
Capital assets not being depreciated				
Land	\$338,013	\$29,839	\$0	\$367,852
Construction in progress	2,904,036	4,273,446	(6,404,757)	772,725
Total capital assets not being depreciated	<u>3,242,049</u>	<u>4,303,285</u>	<u>(6,404,757)</u>	<u>1,140,577</u>
Capital assets being depreciated				
Buildings, structures and improvements	15,147,132	35,472	0	15,182,604
Utility plant in service	50,431,735	483,912	0	50,915,647
Infrastructure	101,499,738	5,940,204	0	107,439,942
Furniture, fixtures and equipment	1,122,123	41,902	(303,458)	860,567
Vehicles	1,658,319	300	(96,494)	1,562,125
Total capital assets being depreciated	<u>169,859,047</u>	<u>6,501,790</u>	<u>(399,952)</u>	<u>175,960,885</u>
Accumulated depreciation				
Buildings, structures and improvements	(8,068,136)	(408,711)	0	(8,476,847)
Utility plant in service	(29,207,770)	(979,264)	0	(30,187,034)
Infrastructure	(51,292,585)	(2,055,481)	0	(53,348,066)
Furniture, fixtures and equipment	(804,680)	(50,133)	303,458	(551,355)
Vehicles	(1,034,532)	(119,037)	96,494	(1,057,075)
Total accumulated depreciation	<u>(90,407,703)</u>	<u>(3,612,626)</u>	<u>399,952</u>	<u>(93,620,377)</u>
Capital assets being depreciated, net	<u>79,451,344</u>	<u>2,889,164</u>	<u>0</u>	<u>82,340,508</u>
Business type activities capital assets, net	<u>\$82,693,393</u>	<u>\$7,192,449</u>	<u>(\$6,404,757)</u>	<u>\$83,481,085</u>

Mahoning County, Ohio
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* Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$1,008,245
Judicial	413,782
Public Safety	1,721,292
Public Works	4,795,148
Public Health and Welfare	834,334
Human Services	807,278
Total	\$9,580,079

Note 13 - Risk Management

The County 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 2011, the County contracted with CORSA for insurance coverage as follows:

General Liability	\$1,000,000
Law Enforcement Liability	1,000,000
Public Officials Liability	1,000,000
Automobile Liability	1,000,000
Building and Contents - Actual Cash Value	476,588,813
Other Property Insurance:	
Extra Expense	2,000,000
Flood and Earthquakes	100,000,000
Valuable Papers	1,000,000
Comprehensive Boiler and Machinery	100,000,000
Crime Coverage	1,000,000
Excess Liability	10,000,000

Settled claims have not exceeded coverage in any of the last three years and there was no significant reduction in coverage from the prior year.

The County has elected to provide medical benefits through a self insured program. The maintenance of these benefits is accounted for in the self-funded hospitalization internal service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$150,000 per individual and \$1,000,000 for the County as a whole. Incurred but not reported claims of \$1,133,528 have been accrued as a liability based on a review of January 2011 billings provided by the County Auditor's Office. The claims liability is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's claims liability amounts for 2010 and 2011 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2010	\$1,216,381	\$15,606,752	\$15,565,039	\$1,258,094
2011	1,258,094	14,734,616	14,859,182	1,133,528

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The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2011 claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. The payable is reclassified from claims payable to intergovernmental payable. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage in addition to the actual claim costs for employees injured in 2011. The minimum premium portion of intergovernmental payable is \$642,694 and the actual claim costs are \$766,151. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$2,992,136 have been accrued as a liability at December 31, 2011, based on an estimate by the County Auditor's Office and the Bureau of Workers' Compensation. The intergovernmental and claims liability reported in the workers' compensation internal service fund at December 31, 2011, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's intergovernmental and claims liability amounts for 2010 and 2011 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2010	\$2,319,965	\$334,579	\$960,532	\$302,121	\$1,996,133
2011	1,996,133	353,529	547,852	547,632	2,349,442

Note 14 – Shared Risk Pool

County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among thirty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2011 was \$824,628.

Mahoning County, Ohio
Notes to the Basic Financial Statements
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Note 15 - Defined Benefit Pension Plan

Ohio Public Employees Retirement System

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

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, 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 statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law enforcement and public safety employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in State and local divisions and 12 percent for law enforcement and public safety members. For the year ended December 31, 2011, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11.0 percent and 11.6 percent, respectively. 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 Pension Plan. For 2011, member and employer contribution rates were consistent across all three plans.

The County's 2011 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.10 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 4.00 percent for 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2011. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2011, 2010, and 2009 were \$6,414,609, \$5,518,304 and \$5,005,480, respectively. For 2011, 75.91 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009. Contributions to the Member-Directed Plan for 2011 were \$100,895 made by the County and \$72,068 made by plan members.

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State Teachers Retirement System

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

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

A DB or Combined Plan member with five or more years of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. For the fiscal year ended June 30, 2011, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contributions to STRS Ohio for the DB Plan were \$94,557 for the year ended December 31, 2011, \$103,290 for the year ended December 31, 2010 and \$117,941 for the fiscal year ended December 31, 2009. For 2011, 95.95 percent has been contributed for the DB plan and the Combined Plan, with the balance being reported as an intergovernmental payable. The full amount has been contributed for fiscal years 2010 and 2009. There were no contributions to the DC and Combined Plans in 2011.

Mahoning County, Ohio
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Note 16 - Postemployment Benefits

Ohio Public Employees Retirement System

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

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

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2011, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.10 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0 percent for 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2011.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

Mahoning County, Ohio
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The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2011, 2010 and 2009 were \$2,565,844, \$3,903,190 and \$3,619,347, respectively. For 2011, 75.91 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for law enforcement and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

State Teachers Retirement System

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For fiscal year 2011, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The County's contributions for health care for the years ended December 31, 2011, 2010 and 2009 were \$7,274, \$7,945 and \$9,072 respectively; 95.95 percent has been contributed for 2011 and 100 percent for 2010 and 2009.

Note 17 - Compensated Absences

Upon retirement, employees with at least 10 years of County service credit are compensated for unused sick leave based on varying percentages of the total number of hours accumulated. For all County employees, all accumulated, unused vacation time (maximum of three years) is paid upon separation if the employee has at least one year of service with the County.

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Notes to the Basic Financial Statements
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Note 18 – Notes Payable

The County's note activity, including amounts outstanding and interest rates is as follows:

	Outstanding 12/31/2010	Issued	Retired	Outstanding 12/31/2011
Governmental Activities				
Bond Anticipation Notes	\$765,000	\$0	(\$765,000)	\$0
Premium on Bond Anticipation Notes	5,175	0	(5,175)	0
Bond Anticipation Notes - Internal Service Fund	4,020,000	0	(4,020,000)	0
Premium on Bond Anticipation Notes Internal Service Fund	17,983	0	(17,983)	0
Sales Tax Anticipation Notes	7,415,000	2,565,000	(2,500,000)	7,480,000
Premium on Sales Tax Anticipation Notes	110,088	34,427	(48,802)	95,713
Total Governmental Activities	\$12,333,246	\$2,599,427	(\$7,356,960)	\$7,575,713
	Outstanding 12/31/10	Issued	Retired	Outstanding 12/31/11
Business Type Activities				
General Obligation Notes				
Sewer Fund				
South Milton Water Project - 2011	\$0	\$600,000	\$0	\$600,000
Premium on South Milton Water Project	0	13,056	(1,088)	11,968
Total Sewer Fund	0	613,056	(1,088)	611,968
Water Fund				
South Milton Water Project - 2011	0	400,000	0	400,000
Premium on South Milton Water Project	0	8,704	(725)	7,979
Total Water Fund	0	408,704	(725)	407,979
<i>Total General Obligation Notes</i>	\$0	\$1,021,760	(\$1,813)	\$1,019,947

During 2011, the County retired \$765,000 in bond anticipation notes for various improvements. The notes matured November 23, 2011 and were paid from the building and equipment capital projects fund. The County also retired \$4,020,000 in bond anticipation notes for the internal service self-funded hospitalization fund.

During 2011, the County issued \$1,000,000 in bond anticipation notes for the enterprise funds for the South Milton Water Project. The notes were issued with an interest rate of 3 percent and will mature November 16, 2012.

In 2011, the County issued \$2,565,000 in sales tax anticipation notes for the purpose of paying current principal and interest payments during the year. The notes will be paid from the bond retirement fund with the proceeds of the County's levy of its ½ percent sales and use tax approved by the voters. The debt service fund retired the 2010 sales tax anticipation notes during 2011. Principal and interest payments to retire the sales tax anticipation notes are as follows:

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	Principal	Interest	Total
2012	\$1,300,000	\$204,509	\$1,504,509
2013	4,375,000	171,575	4,546,575
2014	395,000	44,175	439,175
2015	400,000	36,275	436,275
2016	405,000	28,275	433,275
2017 - 2018	605,000	26,850	631,850
Total	<u>\$7,480,000</u>	<u>\$511,659</u>	<u>\$7,991,659</u>

All notes are backed by the full faith and credit of the County. The note liability is reflected in the fund which received the proceeds and will repay the debt.

Note 19 - Related Party Transactions

During 2011, Mahoning County provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to MASCO a discretely presented component unit of Mahoning County. For 2011, MASCO reported \$223,395 for such contributions, recording revenue and expenses at cost or fair value, as applicable, to the extent the contribution is related to the vocational purposes of MASCO. Additional habilitative services provided directly to MASCO clients by Mahoning County amounted to \$4,984,034 during 2011.

Note 20 - Long Term Debt

Original issue amounts and interest rates of the County's debt issues were as follows:

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
Governmental Activities			
<i>General Obligation Bonds:</i>			
Various Purpose - 2011	1.00 - 4.50 %	\$6,790,000	2031
Various Purpose - 2010	1.25 - 6.75	14,176,000	2035
Various Purpose - 2009	2.00 - 4.00	3,015,000	2023
Various Purpose - 2008	3.00 - 5.75	5,860,000	2028
Various Purpose - 2007	4.00 - 5.75	800,000	2027
Various Purpose - 2006	3.75 - 5.00	12,250,000	2031
Various Purpose - 2004	2.00 - 4.20	32,607,440	2023
Taxable Health Claims Benefit Bonds - 2011	1.75 - 6.00	4,080,000	2031
<i>OPWC Loan:</i>			
Bailey Road Rehab - 2009	0.00	485,061	2019
Mill and Fill - 2011	0.00	221,753	2021
<i>Long-Term Note/Loan:</i>			
West Branch Reservoir	2.95	1,306,960	2017
Oakhill Renaissance Loan	3.00	430,000	2016
Business-Type Activities			
<i>Revenue Bonds:</i>			
Various Water Bonds - 2008	4.125 - 4.625	3,276,000	2048
Various Sewer Bonds - 2008	4.375 - 4.625	4,488,000	2048
Various Sewer Bonds - 2009	4.125 - 4.250	2,502,000	2049
Various Sewer Bonds - 2010	2.000 - 4.375	14,795,000	2035

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
Business-Type Activities (continued)			
<i>General Obligation Bond:</i>			
Water System Improvement - 2008	Various	\$1,320,000	2033
Water System Improvement - 2010	2.000 - 4.375 %	125,000	2035
<i>Special Assessment Bonds:</i>			
Canfield Sewer Extension	4.00 - 5.25	50,000	2027
Sewer - 2004	2.00 - 4.20	1,147,200	2014
<i>OWDA Loans:</i>			
Petersburg Waterline Extension	0.00	n/a	n/a
Meander - 1977	5.50	6,408,777	2017
North Lima Sewer - 1999	0.73	3,600,540	2021
Campbell Wastewater Treatment Plant - 1988	7.00	5,961,441	2012
Campbell Wastewater Treatment Plant - 1989	7.00	120,418	2012
Campbell Wastewater Treatment Plant - 1998	2.20	64,986	2018
Campbell Wastewater Treatment Plant - 1998	2.20	340,446	2018
Campbell Wastewater Treatment Plant - 2000	4.64	104,985	2020
Diehl Lake - 2002	3.64	618,360	2022
<i>OPWC Loans:</i>			
Krieder Interceptor - 1993	0.00	394,925	2013
Woodside Lake - 1995	0.00	291,374	2015
Sewer Rehab - 1996	0.00	885,000	2016
Pallotta Pump Station - 1996	0.00	70,239	2016
Axe Factory/Bears Den and Kirkmere - 1996	0.00	490,000	2016
Pump Station Standby - 1996	0.00	131,203	2016
Sherwood Forest Plant - 1998	0.00	288,950	2018
Sherwood Forest Rehab - 1997	0.00	488,089	2017
Penny Lane - 1998	0.00	303,144	2017
Palmyra Wastewater Treatment Plant Elimination - 2004	0.00	204,067	2023
Facility Power Correction and Security Rehab	0.00	204,217	2029
US 224 and SR 45 Sanitary Sewer - 2009	0.00	580,072	2029
SR 46 Niles	0.00	n/a	n/a
Riblett Road	0.00	n/a	n/a
Meander Wastewater Grit Removal	0.00	1,195,194	2030
Poland Interceptor	0.00	458,129	2029
Jackson Milton Water Meter Rehab	0.00	206,785	2029
Craig Beach Rehab	0.00	279,948	2029

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Changes in the County's long-term liabilities were as follows:

	Outstanding 12/31/10	Additions	Reductions	Outstanding 12/31/11	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds					
Various Purpose - 2011	\$0	\$6,790,000	\$0	\$6,790,000	\$415,000
Premium on Various Purpose - 2011	0	85,327	(356)	84,971	0
Total Various Purpose - 2011	0	6,875,327	(356)	6,874,971	415,000
Various Purpose - 2010:					
2010 A - Build America Bonds - Serial	2,211,000	0	(186,000)	2,025,000	205,000
2010 A - Build America Bonds - Term	4,760,000	0	0	4,760,000	0
Taxable Series 2010 B Serial	2,625,000	0	(240,000)	2,385,000	255,000
Taxable Series 2010 B Term	4,580,000	0	0	4,580,000	0
Premium on Various Purpose - 2010	142,605	0	(5,723)	136,882	0
Total Various Purpose - 2010	14,318,605	0	(431,723)	13,886,882	460,000
Various Purpose - 2009	2,835,000	0	(185,000)	2,650,000	190,000
Various Purpose - 2008	5,660,000	0	(505,000)	5,155,000	515,000
Various Purpose - 2007	720,001	0	(28,235)	691,766	28,235
Premium on Various Purpose - 2007	20,361	0	(1,204)	19,157	0
Total Various Purpose - 2007	740,362	0	(29,439)	710,923	28,235
Various Purpose - 2006	9,425,000	0	(700,000)	8,725,000	510,000
Premium on Various Purpose - 2006	185,422	0	(8,829)	176,593	0
Total Various Purpose - 2006	9,610,422	0	(708,829)	8,901,593	510,000
Various Purpose - 2004	9,606,534	0	(1,632,047)	7,974,487	1,156,894
Internal Service Fund - 2011					
Internal Service Bond	0	4,080,000	0	4,080,000	140,000
Internal Service Premium	0	72,591	(302)	72,289	0
Total Internal Service Fund - 2011	0	4,152,591	(302)	4,152,289	140,000
Total General Obligation Bonds	42,770,923	11,027,918	(3,492,696)	50,306,145	3,415,129
OPWC Loan					
Bailey Road Rehab - 2009	388,049	0	(48,506)	339,543	48,506
Mill and Fill - 2011	0	221,753	0	221,753	0
Total OPWC Loans	388,049	221,753	(48,506)	561,296	48,506
Other Long-Term Obligations					
Long-Term Note - West Branch Reservoir	314,110	0	(41,054)	273,056	42,266
Loan - Oakhill Renaissance	299,313	0	(50,588)	248,725	50,588
Claims Payable	1,448,280	951,135	(816,124)	1,583,291	809,877
Capital Lease	0	1,270,853	(326,424)	944,429	329,776
Compensated Absences	8,786,638	2,214,749	(2,489,521)	8,511,866	2,565,761
Total Other Long-Term Obligations	10,848,341	4,436,737	(3,723,711)	11,561,367	3,798,268
Total Governmental Activities	\$54,007,313	\$15,686,408	(\$7,264,913)	\$62,428,808	\$7,261,903

Mahoning County, Ohio
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For the Year Ended December 31, 2011

	Outstanding 12/31/10	Additions	Reductions	Outstanding 12/31/11	Amounts Due in One Year
Business Type Activities					
Revenue Bond					
Various Water Bonds - 2008	\$3,213,400	\$0	(\$33,400)	\$3,180,000	\$35,000
Various Sewer Bonds - 2008	4,401,700	0	(46,000)	4,355,700	48,200
Various Sewer Bonds - 2009	2,476,700	0	(26,300)	2,450,400	27,500
Various Sewer Bonds - 2010 Serial	9,910,000	0	(854,980)	9,055,020	895,000
Various Sewer Bonds - 2010 Term	4,885,000	0	0	4,885,000	0
Premium on Various Sewer Bonds - 2010	44,997	0	(1,806)	43,191	0
Accounting Loss on Various Sewer Bonds - 2010	(61,270)	0	7,739	(53,531)	0
<i>Total Revenue Bonds</i>	<u>24,870,527</u>	<u>0</u>	<u>(954,747)</u>	<u>23,915,780</u>	<u>1,005,700</u>
General Obligation Bonds					
Water Fund					
Water System Improvement - 2008	1,260,000	0	(30,000)	1,230,000	30,000
Water System Improvement - 2010 Serial	50,000	0	(5,000)	45,000	5,000
Water System Improvement - 2010 Term	75,000	0	0	75,000	0
Premium on Water System Improvement - 2010	2,892	0	(116)	2,776	0
<i>Total General Obligation Bonds</i>	<u>1,387,892</u>	<u>0</u>	<u>(35,116)</u>	<u>1,352,776</u>	<u>35,000</u>
Special Assessment Bonds					
Sewer Fund					
Canfield Sewer Extension	44,999	0	(1,765)	43,234	1,765
Premium on Canfield Sewer Extension	1,272	0	(75)	1,197	0
Total Canfield Sewer Extension	46,271	0	(1,840)	44,431	1,765
Sewer	33,466	0	(7,954)	25,512	8,104
<i>Total Special Assessment Bonds</i>	<u>79,737</u>	<u>0</u>	<u>(9,794)</u>	<u>69,943</u>	<u>9,869</u>
OWDA Loans					
Water					
Petersburg Waterline Extension	129,568	76,948	(15,985)	190,531	0
Sewer Fund					
Meander	1,995,408	0	(289,648)	1,705,760	305,578
North Lima Sewer	1,793,916	0	(173,566)	1,620,350	174,836
Campbell Wastewater Treatment Plant	737,187	0	(485,465)	251,722	251,722
Campbell Wastewater Treatment Plant	15,414	0	(10,090)	5,324	5,324
Campbell Wastewater Treatment Plant	26,039	0	(3,481)	22,558	3,557
Campbell Wastewater Treatment Plant	145,377	0	(18,033)	127,344	18,432
Campbell Wastewater Treatment Plant	61,762	0	(5,308)	56,454	5,557
Diehl Lake	408,528	0	(29,187)	379,341	30,259
<i>Total OWDA Loans</i>	<u>\$5,313,199</u>	<u>\$76,948</u>	<u>(\$1,030,763)</u>	<u>\$4,359,384</u>	<u>\$795,265</u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

	Outstanding 12/31/10	Additions	Reductions	Outstanding 12/31/11	Amounts Due in One Year
Business Type Activities - Continued					
OPWC Loans					
Sewer Fund					
Krieder Interceptor	\$39,495	\$0	(\$19,748)	\$19,747	\$19,747
Woodside Lake	64,789	0	(14,398)	50,391	14,397
Sewer Rehab	221,250	0	(44,250)	177,000	44,250
Pallotta Pump Station	17,560	0	(3,512)	14,048	3,512
Axe Factory/Bears Den and Kirkmere	122,500	0	(24,500)	98,000	24,500
Pump Station Standby	32,802	0	(6,560)	26,242	6,560
Sherwood Forest Plant	101,131	0	(14,447)	86,684	14,447
Sherwood Forest Rehab	146,428	0	(24,404)	122,024	24,404
Penny Lane	98,521	0	(15,157)	83,364	15,157
Palmyra Wastewater Treatment Plant Elimination	132,644	0	(10,203)	122,441	10,203
Facility Power Correction and Security Rehab	194,006	0	(10,210)	183,796	10,210
US 224 and SR 45 Sanitary Sewer	522,064	0	(29,004)	493,060	29,004
SR 46 Niles	0	44,855	0	44,855	0
Riblett Road	82,268	0	0	82,268	0
Meander Wastewater Grit Removal	1,165,314	0	(59,760)	1,105,554	59,760
Poland Interceptor	435,223	0	(22,906)	412,317	22,906
Water Fund					
Jackson Milton Water Meter Rehab	196,445	0	(10,339)	186,106	10,339
Craig Beach Rehab	265,950	0	(13,998)	251,952	13,998
<i>Total OPWC Loans</i>	<u>3,838,390</u>	<u>44,855</u>	<u>(323,396)</u>	<u>3,559,849</u>	<u>323,394</u>
Compensated Absences	919,404	215,573	(204,538)	930,439	228,991
<i>Total Business Type Activities</i>	<u>\$36,409,149</u>	<u>\$337,376</u>	<u>(\$2,558,354)</u>	<u>\$34,188,171</u>	<u>\$2,398,219</u>

During 2011, the County issued \$6,790,000 in governmental Various Purpose Bonds. The bonds were issued for the purpose of street and bridge/culvert construction, the purchase of dump trucks, as well as building improvements and construction. The bonds will be repaid from the debt service fund.

During 2011, the County issued \$4,080,000 in general obligation bonds for the internal service self-funded hospitalization fund to make claim payments. The bonds will be repaid from the internal service self-funded hospitalization fund.

During 2010, the County issued \$14,176,000 in governmental Various Purpose Bonds and \$125,000 in enterprise Various Purpose Bonds. The issue consisted of tax exempt bonds (serial and term) and Build America Bonds (BABs). The bonds were issued for the purpose of street and bridge/culvert construction, the purchase of a Hazmat vehicle, as well as water infrastructure construction. As part of the American Recovery and Reinvestment Act of 2009, Congress added Sections 54AA and 6431 to the Code, which permit state or local governments to obtain certain tax advantages when they issue BABs. Under Section 6431 of the Code, the County may elect to receive payments directly from the Secretary of the United States Treasury equal to 35 percent of the corresponding interest payable on this issue. The bonds will be repaid from the bond retirement debt service fund and the water enterprise fund.

Mahoning County, Ohio
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For the Year Ended December 31, 2011

The 2010 BABs term bonds maturing on December 1, 2022, 2025, 2030 and 2035, respectively, are subject to optional and extraordinary optional sinking fund redemption. Optional redemption BABs are subject to prior redemption by and at the sole option of the County, either in whole or in part on any date on or after December 1, 2019, at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date. Extraordinary optional redemption BABs are also subject to maturity by and at the sole option of the County, either in whole or in part on any date, at a redemption price equal to 100 percent of the principal amount redeemed plus accrued interest to the redemption date, in the event that the BAB direct payments cease or are reduced. The respective principal amounts are as follows:

Year	Issue			
	\$550,000	\$935,000	\$1,970,000	\$1,305,000
2021	\$270,000	\$0	\$0	\$0
2023	0	295,000	0	0
2024	0	310,000	0	0
2026	0	0	345,000	0
2027	0	0	370,000	0
2028	0	0	395,000	0
2029	0	0	415,000	0
2031	0	0	0	230,000
2032	0	0	0	245,000
2033	0	0	0	260,000
2034	0	0	0	275,000
Total	\$270,000	\$605,000	\$1,525,000	\$1,010,000
<i>Stated Maturity</i>	<i>12/1/2022</i>	<i>12/1/2025</i>	<i>12/1/2030</i>	<i>12/1/2035</i>

The remaining principal amount of the term bonds (\$280,000, \$330,000, \$445,000 and \$295,000) will mature at the stated maturity.

The Taxable Series 2010B (consisting of a governmental portion and the water system improvement term bonds) maturing on December 1, 2024, 2026, 2030, 2032 and 2035 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	Issue				
	\$885,000	\$540,000	\$1,250,000	\$715,000	\$1,190,000
2021	\$225,000	\$0	\$0	\$0	\$0
2022	235,000	0	0	0	0
2023	245,000	0	0	0	0
2025	0	265,000	0	0	0
2027	0	0	290,000	0	0
2028	0	0	305,000	0	0
2029	0	0	320,000	0	0
2031	0	0	0	350,000	0
2033	0	0	0	0	380,000
2034	0	0	0	0	395,000
Total	\$705,000	\$265,000	\$915,000	\$350,000	\$775,000
<i>Stated Maturity</i>	<i>12/1/2024</i>	<i>12/1/2026</i>	<i>12/1/2030</i>	<i>12/1/2032</i>	<i>12/1/2035</i>

Mahoning County, Ohio
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The remaining principal amount of the term bonds (\$255,000, \$275,000, \$335,000, \$365,000, and \$415,000) will mature at the stated maturity.

During 2010, the County issued \$14,795,000 in revenue bonds for sewer system improvements. Revenue bonds will be paid from the Sewer enterprise fund.

The Various Sewer Improvement Bonds maturing on December 1, 2027, 2030, 2032 and 2035 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	Issue			
	\$825,000	\$1,370,000	\$1,010,000	\$1,680,000
2026	\$405,000	\$0	\$0	\$0
2028	0	440,000	0	0
2029	0	455,000	0	0
2031	0	0	495,000	0
2033	0	0	0	535,000
2034	0	0	0	560,000
Total	\$405,000	\$895,000	\$495,000	\$1,095,000
<i>Stated Maturity</i>	<i>12/1/2027</i>	<i>12/1/2030</i>	<i>12/1/2032</i>	<i>12/1/2035</i>

The remaining principal amount of the term bonds (\$420,000, \$475,000, \$515,000, and \$585,000) will mature at the stated maturity.

During 2009, the County issued \$3,015,000 in general obligation bonds to pay current year principal payments. General obligation bonds will be paid from the debt service fund.

During 2009, the County issued \$2,502,000 in revenue bonds for sewer system improvements. Revenue bonds will be paid from the sewer enterprise fund.

During 2008, the County issued \$5,860,000 in general obligation bonds for various road and building improvements. The general obligation bonds will be paid from the motor vehicle gasoline tax special revenue fund.

During 2008, the County issued \$1,320,000 in general obligation bonds for water system improvements. The general obligation bonds will be paid from the water enterprise fund.

During 2008, the County issued \$3,276,000 and \$4,488,000 in revenue bonds for water and sewer system improvements respectively. Revenue bonds will be paid from the water and sewer enterprise funds.

Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County.

During 2008, the County assumed a \$430,000 Ohio Department of Development Loan for Oak Hill Renaissance property at 3.00 percent. The loan matures December 1, 2016 and will be paid from the Oak Hill Renaissance special revenue fund.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

The County has pledged future revenues, net of operating expenses, to repay revenue bonds, OWDA and OPWC loans in the sewer enterprise fund. The debt is payable solely from net revenues and are payable through 2049. Annual principal payments on the debt issues are expected to require .46 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$41,363,170. Principal and interest paid for the current year and total net revenues were \$3,221,268 and \$4,866,541 respectively.

The long-term note will be paid from the bond retirement debt service fund. Claims payable will be paid from the workers' compensation internal service fund.

Compensated absences will be paid from the general fund, the department of human services, motor vehicle gas tax, child support enforcement, real estate assessment, dog and kennel, delinquent tax and assessment, solid waste management, children services board, board of mental health, board of developmental disabilities, alcohol and drug addiction, convention and visitors bureau, 911 operations, certificate of title, negotiated tax lien, law library, county courts, geographic information systems, grants, and sheriff's policing revenue special revenue funds and the water and sewer enterprise funds.

The County has entered into contractual agreements for construction loans from OPWC and OWDA. Under the terms of these agreements, OPWC and OWDA will reimburse, advance, or directly pay the construction costs of the approved project. OPWC and OWDA will capitalize administrative costs and construction interest and add them to the total amount of the final loans. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, they are not included in the schedule of future annual debt service requirements. The balance of these loans for OPWC's Ribblett Road, SR 46 Niles and Mill and Fill are \$82,268, \$44,855 and \$221,753, respectively; and OWDA's Petersburg Waterline extension is \$190,531.

In 2010, the County assumed an OWDA loan for the Petersburg Waterline Extension in the amount of \$457,268, of which \$319,707 was ARRA loan forgiveness. The balance matures July 1, 2030 and will initially be paid from user-charges. This waterline extension is for the sole use of Aqua Ohio, a private water company. Aqua Ohio will be reimbursing the County in whole for the debt payment. This debt is not included in the County's invested in capital assets, net of related debt since the capital assets do not belong to the County.

During 2010, the County issued \$14,795,000 in Sewer System Revenue Bonds for the purpose of refunding the 1989 Various Sewer Bonds in order to take advantage of lower interest rates and for construction projects throughout the County. The bonds were sold at a premium of \$45,147. Proceeds of \$5,326,945 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$5,265,030 of these bonds is considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2011 are as follows:

Governmental Activities

	General Obligation Bonds - Serial and Term		Long-Term Note		Oakhill Renaissance Loan		OPWC Loans
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2012	\$3,210,129	\$1,722,317	\$42,266	\$8,058	\$50,588	\$6,893	\$48,506
2013	3,164,388	1,607,422	43,513	6,811	50,588	5,375	48,506
2014	3,249,086	1,514,008	44,797	5,526	50,588	3,857	48,506
2015	3,057,941	1,408,250	46,119	4,205	50,588	1,328	48,506
2016	2,837,941	1,305,079	47,479	2,843	46,373	822	48,506
2017 - 2021	10,927,060	5,200,012	48,882	1,442	0	0	97,013
2022 - 2026	8,728,531	3,045,983	0	0	0	0	0
2027 - 2031	6,321,177	1,226,638	0	0	0	0	0
2032 - 2035	1,535,000	171,051	0	0	0	0	0
Total	<u>\$43,031,253</u>	<u>\$17,200,760</u>	<u>\$273,056</u>	<u>\$28,885</u>	<u>\$248,725</u>	<u>\$18,275</u>	<u>\$339,543</u>

Build America Bonds (BABs)

Year	Principal	Interest	Subsidy	Total
2012	\$205,000	\$357,991	(\$161,096)	\$401,895
2013	205,000	354,711	(159,620)	400,091
2014	210,000	350,918	(157,913)	403,005
2015	215,000	345,878	(155,645)	405,233
2016	220,000	339,858	(152,937)	406,921
2017 - 2021	1,240,000	1,571,759	(707,291)	2,104,468
2022 - 2026	1,560,000	1,241,035	(558,467)	2,242,568
2027 - 2031	1,855,000	708,275	(318,723)	2,244,552
2032 - 2035	1,075,000	186,974	(84,138)	1,177,836
Total	<u>\$6,785,000</u>	<u>\$5,457,399</u>	<u>(\$2,455,830)</u>	<u>\$9,786,569</u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
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Business-Type Activities

	Revenue Bonds		General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$1,005,700	\$882,582	\$35,000	\$71,728	\$9,869	\$3,233
2013	1,025,200	859,807	40,000	70,578	10,613	2,830
2014	1,055,600	836,533	40,000	69,209	10,913	2,427
2015	1,080,800	812,522	40,000	67,709	2,058	2,002
2016	1,066,200	787,882	40,000	66,121	2,059	1,910
2017 - 2021	3,698,600	3,524,057	245,000	300,850	12,941	7,813
2022 - 2026	2,808,500	3,003,096	305,000	229,430	16,469	4,011
2027 - 2031	3,437,200	2,374,197	400,000	133,393	3,824	220
2032 - 2036	3,624,700	1,569,083	205,000	18,982	0	0
2037 - 2041	1,774,200	979,729	0	0	0	0
2042 - 2046	2,202,000	551,977	0	0	0	0
2047 - 2049	1,147,420	83,835	0	0	0	0
Total	\$23,926,120	\$16,265,300	\$1,350,000	\$1,028,000	\$68,746	\$24,446

	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2012	\$795,265	\$144,104	\$323,394
2013	558,165	104,650	303,651
2014	579,107	83,708	303,651
2015	601,098	61,714	296,452
2016	624,497	38,319	210,430
2017 - 2021	989,216	39,341	804,132
2022 - 2026	21,505	392	751,489
2027 - 2030	0	0	439,527
Total	\$4,168,853	\$472,228	\$3,432,726

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of total valuation of 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 \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 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, 2011, are an overall debt margin of \$55,363,205.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Conduit Debt Obligations

Periodically, the County has issued Industrial Development and Hospital Revenue Bonds. The proceeds were used to acquire, construct and equip industrial, commercial and health-care facilities deemed to be in the public interest. These bonds are secured by the property financed and are payable solely from payment received on the underlying mortgage loans. The bonds do not constitute a debt or pledge of the full faith and credit of the County, and therefore, are not reported in the financial statements. As of December 31, 2011, there were eight series of Industrial Development and Hospital Revenue Bonds outstanding. The aggregate principal amount payable for the seven series issued after January 1, 1996, was \$122.7 million at December 31, 2011. The aggregate principal amount payable for the one series issued prior to January 1, 1996 was \$1.3 million.

Note 21 – Capital Lease

In 2011, the County entered into capital leases for a street sweeper, election systems voting equipment, printers and copiers. The leases meet the criteria for a capital lease as defined by the Statement of Financial Accounting Standards No. 13 “Accounting for Lease” and have been recorded on the government-wide statements. The original amounts capitalized for the capital leases and the book values as of December 31, 2011 are as follows:

	Amounts
Vehicles	\$206,003
Equipment	1,064,850
Total Capitalized	1,270,853
Less: Accumulated Depreciation	(254,171)
Current Book Value	\$1,016,682

The following is a schedule of the future minimum lease payments required under the capital lease and the present value of the minimum lease payments as of December 31, 2011.

	Amounts
2012	\$104,764
2013	358,821
2014	358,821
2015	159,764
2016	20,976
Total Minimum Lease Payments	1,003,146
Less: Amount representing interest	(58,717)
Present Value of Minimum Lease Payments	\$944,429

Capital lease payments have been reclassified and are reflected as debt service in the fund financial statements for the general fund, developmental disabilities board, motor vehicles and gas tax and department of human services special revenue funds. These expenditures are reflected as program expenditures on a budgetary basis.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 22 – Contractual Commitments

As of December 31, 2011, the County had the following contractual construction commitments outstanding:

Vendor Name	Contract Amount	Amount Paid To Date	Remaining Contract
A P O'Horo Company, INC.	\$840,585	\$459,697	\$380,888
Black Creek Integrated System	528,086	396,064	132,022
Digioia Suburban Excavating	659,772	205,436	454,336
Gardiner Service Company	378,500	0	378,500
MS Consultants INC.	387,959	149,403	238,556
Prout Boiler Heating & Welding	4,519,701	2,333,015	2,186,686
Siegel Excavating, LLC	233,940	118,880	115,060
The Murphy Contracting Company	308,146	208,318	99,828
	<u>\$7,856,689</u>	<u>\$3,870,813</u>	<u>\$3,985,876</u>

A portion of contractual commitments are being funded by ODOT and OPWC.

Note 23 – Interfund Transactions

Interfund Balances

Interfund balances at December 31, 2011, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records and (3) payments between funds are made. All are expected to be paid within one year.

Interfund Payable	Interfund Receivable		
	General	Internal Service	Total
General	\$0	\$474,396	\$474,396
Developmental Disabilities Board	0	480,205	480,205
Grants	0	9,686	9,686
Debt Service	24,332	0	24,332
Buildings and Equipment	0	500	500
Other Governmental Funds	0	291,108	291,108
<i>Total Governmental Funds</i>	<u>24,332</u>	<u>1,255,895</u>	<u>1,280,227</u>
Water	0	467	467
Sewer	0	138,195	138,195
<i>Total Enterprise Funds</i>	<u>0</u>	<u>138,662</u>	<u>138,662</u>
<i>Totals</i>	<u>\$24,332</u>	<u>\$1,394,557</u>	<u>\$1,418,889</u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Interfund Transfers

Interfund transfers for the year ended December 31, 2011, consisted of the following:

Transfers To	Transfers From			
	General	Developmental Disabilities Board	Grants	Building and Equipment
General	\$0	\$0	\$0	\$0
Grants	51,752	0	0	0
Debt Service	4,332,092	0	0	110,154
Building and Equipment	0	1,413,612	0	0
Other Governmental Funds	1,541,450	0	456,882	9,611
Water	0	0	276,930	0
Internal Service Fund	0	0	0	0
Totals	\$5,925,294	\$1,413,612	\$733,812	\$119,765

Transfers To	Transfers From		
	Other Governmental Funds	Sewer	Totals
General	\$32,343	\$0	\$32,343
Grants	1,737,539	0	1,789,291
Debt Service	0	0	4,442,246
Building and Equipment	46,743	0	1,460,355
Other Governmental Funds	553,616	200,000	2,761,559
Water	0	275,000	551,930
Internal Service Fund	100,221	0	100,221
Totals	\$2,470,462	\$475,000	\$11,137,945

During the year, the general fund made several transfers to other funds including a transfer to the grants fund for a local match and to the debt service fund for general obligation bond payments. The Mahoning County board of developmental disabilities fund made a transfer to the building and equipment fund for building repairs and for future capital additions and renovations for the respective departments. The department of motor vehicle tax also made a transfer to the roads and bridges capital project fund to match local OPWC projects. Other governmental funds transfers to the general fund are from the court funds and they were approved by the courts and the dog and kennel fund. The mental health board fund transferred local share monies to the grants fund. There were also various transfers which occurred throughout the year to close complete and inactive projects and grants to their original source of funding; various transfers were also made to move shared costs to the appropriate fund. The sewer fund transfer to the water fund was for shared costs and local match.

Note 24 - Jointly Governed Organizations

Western Reserve Port Authority (Port Authority)

The Western Reserve Port Authority is statutorily created as a separate and distinct political subdivision of the State. The eight Port Authority Board members are appointed equally by the Mahoning and Trumbull

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

County Commissioners. The Port Authority adopts its own budget, authorizes expenditures, and hires and fires its own staff. By resolution, the Mahoning County Board of Commissioners distributed the 2 percent Lodging Excise Tax to WRPA. The County contributed \$542,898 to the Western Reserve Port Authority in 2011. Complete financial statements can be obtained from the Western Reserve Port Authority, 1453 Youngstown-Kingsville Rd. NE, Vienna, Ohio 44473-9797.

Mahoning and Columbiana Training Association, Inc.

The Mahoning and Columbiana Training Association (MCTA) is a jointly governed organization between Mahoning and Columbiana Counties. MCTA's purpose is to foster cooperation between the member counties through sharing of facilities, manpower, grants under the Workforce Investment Act (WIA) for the purpose of providing job training for economically disadvantaged individuals and other individuals facing serious barriers to employment. The Executive Council of the MCTA is made up of three Commissioners from each of the two counties. Revenues are generated from grants received pursuant to the WIA. Effective July 1, 2004, WIA payments do not pass through the County. Complete financial statements can be obtained from the Mahoning and Columbiana Training Association, 9 W Front St., Youngstown, Ohio 44503.

Mahoning County Family and Children First Council

The Mahoning County Family and Children First Council is a jointly governed organization, which was established to promote collaborative planning of health, education, and social services for children and families. Members of the Council from Mahoning County include the Alcohol & Drug Board, Juvenile Court, Children Services Board, Mental Health Board, Juvenile, Department of Human Services, Board of Health, Board of Mental Retardation and County Administrator. Other members are the United Way, Early Intervention Collaborative, Educational Service Center, Ohio Department of Youth Services, City of Youngstown, Youngstown City Schools, Youngstown State University, Help Hotline, United Methodist Community Center, OCCHA, Associated Neighborhood Centers, Head Start, and a parent representative. All members have an equal vote on the Council. The County does not maintain an ongoing financial interest in or an ongoing responsibility for the Council. Complete financial statements can be obtained from the Mahoning County Family and Children First Council, 100 Debartolo Place, Youngstown, Ohio 44512.

EASTGATE Regional Council of Governments

The EASTGATE Regional Council of Governments is a jointly governed organization created under the provisions of Chapter 167 of the Ohio Revised Code. EASTGATE is organized as a voluntary organization of local government subdivisions in Ashtabula, Columbiana, Mahoning, and Trumbull counties. Each of the participating counties has equal representation and no financial responsibility. EASTGATE's purpose is to foster a cooperative effort in regional planning, programming, and the implementation of regional plans and programs. It is a forum for the discussion and study of common problems of a regional nature and for the development of policy and action recommendations relating thereto. Mahoning County paid membership dues totaling \$69,357 in 2011. Complete financial statements can be obtained from the EASTGATE Regional Council of Governments, 5121 Mahoning Ave., Austintown, Ohio 44515.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

North East Ohio Network (N.E.O.N.)

The North East Ohio Network (N.E.O.N.) is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Mahoning, Columbiana, Geauga, Lake, Medina, Portage, Stark and Trumbull counties. N.E.O.N.'s operation is controlled by their board, which is comprised of the superintendent's of Mental Retardation and Development Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2011, Mahoning County paid N.E.O.N. \$3,423,067. The majority of these payments were for the afore-mentioned services.

Note 25 – Mahoning Adult Services Company, Inc. (MASCO)

Summary of Significant Accounting Policies

Nature of Activities

MASCO is a not-for-profit corporation formed by the Mahoning County Board of Developmental Disabilities (MCBDD) to address vocational and habilitation needs of the mentally retarded residents (hereinafter referred to as "residents") of Mahoning County.

Program Services

For financial statement purposes, the MASCO classifies program services in the following areas:

Workshops – Provides workshops for the residents at the three locations, where MASCO contracts with businesses in the Mahoning County area to perform services for these businesses.

Janitorial and Program Aide – Provides janitorial services to businesses in Mahoning County, where some of the residents of the County are hired to perform these services. Also, provides program aide services in which some of the residents are hired as cafeteria helpers in a school cafeteria.

Lawn Care Services – Provides lawn care services, where some of the residents of Mahoning County are hired to perform these services.

Food Services – This service sells snacks and other foods through a truck and store atmosphere and its intent is to assist the residents in learning vending operations.

Youngstown Development Center Services – Represents a service at this State institution where residents that are housed at this facility and cannot leave the grounds can go to a workshop setting and perform services for businesses in Mahoning County with whom MASCO contracts with.

Gateway Industries – Represents a service where individuals can go to a workshop setting and perform services for businesses in Mahoning County with who the corporation contracts with.

Method of Accounting

The financial statements have been prepared utilizing the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Estimates

The preparation of financial statement in conformity with generally accepted accounting principles requires the use of management's estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Basis of Presentation

The Organization uses an enterprise fund to report financial position and the results of its operations. This fund uses the economic resources measurement focus and the accrual basis of accounting.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Investments

MASCO has adopted SFAS No.124 "Accounting for Certain Investments Held by Not-for-Profit Organizations." Under SFAS No.124, investments with readily determinable fair values are reported at their fair value in the Statements of Financial Position. Unrealized gains and losses are included in the change in net assets. Market value at the end of the year is based on the quoted stock exchange values. Investments are also composed of certificates of deposit with maturities of greater than three months. Investments are stated at cost which approximates fair value.

Accounts Receivable

Accounts receivable include amounts due from various businesses in Mahoning County and are considered fully collectible. MASCO's ability to collect the amounts due from customers may be affected by economic fluctuations within the local region. Management believes its accounts receivable risk exposure is limited because of the financial strength of its customers.

Inventory

Inventories are stated at the lower of cost or market. Cost is determined substantially by the first-in, first-out method. Market value is based on replacement cost.

Capital Assets

Capital assets are recorded at cost. Maintenance, repairs and minor renewals are charged to expense as incurred. When assets are sold, or otherwise disposed of, the related cost and accumulated depreciation are removed from the accounts and any profit or loss arising from such disposition is included as income or expense in the year in which sold.

MASCO's policy is to capitalize property and equipment over \$500. The equipment is being depreciated using the straight-line method over years ranging from five to seven years.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Restriction Policy

MASCO has no donor-imposed restrictions on net assets. All transactions with third parties are treated as exchange transactions. Contributions are recorded as unrestricted net assets due to absence of donor restrictions.

Income Taxes

MASCO is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

Expense Allocations

Expenses charged to the related programs are direct charges that can be attributed to a program and of support charges that are allocated jointly to the various programs. Management and general expenses include those expenses that provide overall support and direction of MASCO.

Certificates of Deposit

MASCO held a certificate of deposit in 2011 with an interest rate of .09 percent and a maturity date in January of 2012.

Investments

Investments consisted of shares in various mutual funds with a market value of \$217,094 in 2011. Earnings on the investments and cash accounts in 2011 consist of \$25,342 in unrealized gains and \$8,336 of dividend and interest income. All earnings from investments are considered operating returns for financial statement purposes.

Equipment

Property and equipment owned by MASCO consists of furniture, fixtures and equipment with an original cost of \$111,206 and accumulated depreciation of \$97,471 with an ending net value of \$13,735 at December 31, 2011. Depreciation expense amounted to \$13,775 for 2011.

In-Kind

Mahoning County estimated in-kind contributions to MASCO it has furnished for rent, utilities, wages and fringe benefits. The calculation was determined to be \$223,395. The amounts have not been recorded in the financial statements because the calculation is based on a calendar year and MASCO's financial statements are based on a fiscal year.

Internal and Board Restrictions

MASCO has an internal restriction on a cash account in the amount of \$20,609 in 2011 that is used exclusively for the benefit of the client-employee. Benefits include activities, field trips and other entertainment.

Combining and Individual Fund Statements and Schedules

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

To account for and report the proceeds of specific revenue sources that are restricted, committed or nonspendable to expenditure for specified purposes other than debt service or capital projects.

Motor Vehicle Gasoline Tax Fund – To account for and report restricted revenue derived from taxes on motor vehicle license and gasoline taxes. By State law, expenditures are restricted to roads and bridges for maintenance and minor constructions. The townships reimburse the County its expenditures for work done on townships' roads and bridges.

Department of Human Services Fund -To account for and report various restricted State and Federal grants and mandated transfers from the general fund to provide public assistance to general relief recipients, pay their medical assistance to providers and certain public social services.

County Engineer Fund – To account for and report the requirement of ORC 1301: 7-9-05(v) regarding the financial responsibilities mechanism for state or political subdivisions for an underground storage tank (UST) fund. The fund is restricted for the purpose of paying for third-party damage and corrective actions necessary to clean up a petroleum release from UST.

Child Support Enforcement Fund – To account for and report the collection of fees restricted for the administration of the Child Support Enforcement Agency and court operated support enforcement activities.

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

Dog and Kennel Fund – To account for and report restricted monies from the sale of dog licenses and animals at the pound. The Dog and Kennel fund also receives revenue from fines collected in the municipal courts. The shelter provides animal control and protection.

Delinquent Tax and Assessment Collection Fund – To account for and report a restricted percentage of all certified delinquent taxes and assessments collected by the County Auditor's Office on any tax duplicate. The County Auditor's Office and County Prosecutor shall use the funds, solely in connection with the collection of delinquent taxes and assessments.

Solid Waste Management Fund – To account for and report the restricted financial operations of the County's solid waste removal activities, as well as administering recycling, refuse, litter prevention and enforcement programs within the County. Revenues are generated from user fees.

Children Services Board Fund - To account for and report a restricted County-wide property tax levy, State grants and reimbursements used for County child care programs. State law restricts the expenditures 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.

Board of Mental Health Fund – To account for and report a County-wide property tax levy along with Federal and State revenues restricted for various mental health programs.

Alcohol and Drug Addiction Board Fund – To account for and report monies primarily from State and Federal sources restricted to aid individuals seeking alcohol and drug services through effective oversight, coordination and planning activities.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

Drug Law Enforcement Fund – To account for and report revenue collected from fines for drug violations restricted by the Sheriff's and Prosecutor's office for the enforcement of drug laws and the investigation and prosecution of drug violations.

Indigent Drivers Alcohol Treatment Fund – To account for and report restricted monies generated by fees collected by the State and remitted to the County for driver's licenses reinstatements and to account for expenditures for drug treatment services for indigent juvenile drivers.

Clerk Fund – To account for and report the collection of additional fines charged on certain Common Pleas Court cases. The monies generated are restricted for use towards the computerization of the Clerk of Courts office and the computerization of legal research.

911 Operations Fund – To account for and report tax revenue restricted in establishing, equipping, furnishing, operating and maintaining a County-wide 911 system of safety answering points.

Certificate of Title Administration Fund – To account for and report the collection of a fee for each certificate of title issued by the Clerk of Courts office. Expenditures of these fees are restricted to pay the costs incurred by the Clerk of Courts in processing titles.

Recorder Equipment Fund – To account for and report the collection of fees charged by the County Recorder for the filing or recording of legal documents. Expenditures of these fees are restricted for the purchase or lease of micrographic or other equipment for the recorder.

County Probation Services Fund – To account for and report the fees charged to offenders who are sentenced to probation under Senate Bill 2. These monies are restricted to fund the Adult Probation Department.

Coroner Lab Equipment Fund – To account for and report the fees charged for laboratory examinations. These fees are restricted to be used to purchase necessary supplies and equipment for the laboratory and to pay any associated costs.

County Courts Fund – To account for and report various fees collected by the courts as established and allowed by the State to administer court services and programs. This includes Ohio House Bill 405 and Senate House Bill 246, this fund accounts for the collection of additional fines charged on various courts. The monies generated are restricted to be used towards computerization of the Courts and legal research.

Law Library Resources Fund – To account for and report all restricted revenues received as permitted by law under ORC 307.514, and any expenditure from such fund shall be made pursuant to the annual appropriation measure adopted by the Board of County Commissioners.

Geographic Information System Fund – To account for and report the restricted activity of the Geographic Information System department. This department was developed to maintain a geographic mapping database which, when fully operational, can be utilized by virtually any County department, political subdivision and the public to produce a map outlining special items.

Convention and Visitors Bureau Fund – To account for and report a one percent allocation of the Hotel/Motel tax restricted for the establishment of a Mahoning County Visitor's Bureau.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

Concealed Handgun License Fund – To account for and report the fees collected for the issuance of licenses required in order to carry a handgun. Expenditures from this fund are restricted to pay for operational costs of the license program and educational programs regarding handgun use.

Tax Administration Negotiated Lien Fund – This fund was created when the Treasurer’s Office held its first ever negotiated tax lien certificate sale. The fund accounts for and reports the restricted collection of fees (permitted under Ohio Revised Code) charged to delinquent property owners and the lien sale buyer for costs associated with the preparation of and administration of holding a tax lien certificate sale.

Sheriff’s Policing Revenue Fund – To account for and report charges for services restricted for the administration of policing contracts between the Sheriff and local governments.

Ohio Peace Officer Training Fund – To account for and report restricted fees, licenses and permits received and expended for the continuing professional training of peace officers.

Revolving Loans Fund – To account for and report initial loans made by the County to local businesses and subsequent repayment of these loans. This fund is included with the general fund for GAAP reporting as it does not have a revenue source.

Tax Certificate Administration Fund – To account for and report Counties conducting lien sales. The law provides that the Treasurer can charge a fee to allow for the preparation of and the administration of holding a tax lien certificate sale. This fund is included with the general fund for GAAP reporting as it does not have a revenue source.

Economic Development Fund – To account for and report economic development projects for all cities, villages and townships from a percentage of general sales tax receipts. This fund is included with the general fund for GAAP reporting as it does not have a revenue source.

Common Pleas Security Fund – To account for and report restricted grants received from granting agencies for the administration and operation of common pleas security. This fund is included with the general fund for GAAP reporting as it does not have a revenue source.

Adult Protective Services Fund – To account for and report restricted grants received from granting agencies for the administration and operation of adult protective services programs. This fund is included with the general fund for GAAP reporting as it does not have a revenue source.

Nonmajor Capital Projects Funds

Capital projects funds are used to account and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of major capital facilities and other capital assets, other than those financed by proprietary funds or for assets that will be held in trust.

Roads and Bridges Fund – To account for and report repair, maintenance and replacement of County roads and bridges as reported by the County Engineer. The major funding source is restricted gasoline tax revenues.

HAZMAT Fund – To account for and report note proceeds restricted for the purchase of a hazardous material response vehicle. This fund did not have any budgetary activity for 2011, therefore, budgetary information is not provided.

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$31,868,422	\$3,122,583	\$34,991,005
Cash and Cash Equivalents In Segregated Accounts	65,588	0	65,588
Accounts Receivable	560,175	0	560,175
Intergovernmental Receivable	6,203,129	217,916	6,421,045
Property Taxes Receivable	9,888,499	0	9,888,499
Special Assessments Receivable	389,193	0	389,193
<i>Total Assets</i>	<u>\$48,975,006</u>	<u>\$3,340,499</u>	<u>\$52,315,505</u>
Liabilities			
Accounts Payable	\$728,424	\$31,088	\$759,512
Accrued Wages	852,833	0	852,833
Intergovernmental Payable	1,002,799	0	1,002,799
Matured Compensated Absences Payable	24,439	0	24,439
Interfund Payable	291,108	0	291,108
Deferred Revenue	14,587,547	0	14,587,547
<i>Total Liabilities</i>	<u>17,487,150</u>	<u>31,088</u>	<u>17,518,238</u>
Fund Balances			
Restricted	31,772,633	3,309,411	35,082,044
Unassigned (Deficit)	(284,777)	0	(284,777)
<i>Total Fund Balances</i>	<u>31,487,856</u>	<u>3,309,411</u>	<u>34,797,267</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$48,975,006</u>	<u>\$3,340,499</u>	<u>\$52,315,505</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues			
Property Taxes	\$8,238,118	\$0	\$8,238,118
Intergovernmental	42,494,896	5,260,990	47,755,886
Interest	42,664	42,907	85,571
Fees, Licenses and Permits	9,851,870	0	9,851,870
Fines and Forfeitures	1,180,596	0	1,180,596
Rentals and Royalties	90	0	90
Charges for Services	1,288,589	0	1,288,589
Contributions and Donations	1,154	0	1,154
Special Assessments	284,023	0	284,023
Other	2,359,602	0	2,359,602
<i>Total Revenues</i>	<u>65,741,602</u>	<u>5,303,897</u>	<u>71,045,499</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	4,221,693	0	4,221,693
Judicial	2,361,604	0	2,361,604
Public Safety	1,760,466	0	1,760,466
Public Works	9,970,120	0	9,970,120
Health	9,979,632	0	9,979,632
Human Services	37,109,354	0	37,109,354
Capital Outlay	0	6,380,601	6,380,601
Debt Service:			
Principal Retirement	450,089	0	450,089
Interest and Fiscal Charges	224,471	0	224,471
Issuance Costs	11,951	39,475	51,426
<i>Total Expenditures</i>	<u>66,089,380</u>	<u>6,420,076</u>	<u>72,509,456</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(347,778)</u>	<u>(1,116,179)</u>	<u>(1,463,957)</u>
Other Financing Sources (Uses)			
Inception of Capital Lease	249,983	0	249,983
OPWC Loans Issued	0	221,753	221,753
General Obligation Bonds Issued	410,000	1,320,000	1,730,000
Premium on General Obligation Bonds	1,951	19,476	21,427
Transfers In	2,224,965	536,594	2,761,559
Transfers Out	(2,470,462)	0	(2,470,462)
<i>Total Other Financing Sources (Uses)</i>	<u>416,437</u>	<u>2,097,823</u>	<u>2,514,260</u>
<i>Net Change in Fund Balances</i>	68,659	981,644	1,050,303
<i>Fund Balances Beginning of Year</i>	<u>31,419,197</u>	<u>2,327,767</u>	<u>33,746,964</u>
<i>Fund Balances End of Year</i>	<u>\$31,487,856</u>	<u>\$3,309,411</u>	<u>\$34,797,267</u>

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011

	Motor Vehicle Gasoline Tax	Department of Human Services	County Engineer	Child Support Enforcement
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,797,628	\$622,525	\$171,415	\$235,266
Cash and Cash Equivalents In Segregated Accounts	0	1,437	0	3,684
Accounts Receivable	11,308	0	0	280,272
Intergovernmental Receivable	5,492,442	5,305	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$8,301,378</u>	<u>\$629,267</u>	<u>\$171,415</u>	<u>\$519,222</u>
Liabilities				
Accounts Payable	\$97,230	\$222,012	\$0	\$2,030
Accrued Wages	156,424	272,013	0	107,527
Intergovernmental Payable	150,387	332,791	0	139,148
Matured Compensated Absences Payable	1,641	17,546	0	0
Interfund Payable	75,436	69,682	0	38,053
Deferred Revenue	3,717,796	0	0	0
<i>Total Liabilities</i>	<u>4,198,914</u>	<u>914,044</u>	<u>0</u>	<u>286,758</u>
Fund Balances				
Restricted	4,102,464	0	171,415	232,464
Unassigned (Deficit)	0	(284,777)	0	0
<i>Total Fund Balances (Deficit)</i>	<u>4,102,464</u>	<u>(284,777)</u>	<u>171,415</u>	<u>232,464</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$8,301,378</u>	<u>\$629,267</u>	<u>\$171,415</u>	<u>\$519,222</u>

<u>Real Estate Assessment</u>	<u>Dog and Kennel</u>	<u>Delinquent Tax and Assessment Collection</u>	<u>Solid Waste Management</u>	<u>Children Services Board</u>	<u>Board of Mental Health</u>
\$1,344,949	\$804,921	\$487,638	\$1,336,186	\$7,354,892	\$5,350,005
0	100	0	0	60,367	0
167	1,104	0	0	0	0
0	0	0	0	414,964	287,608
0	0	0	0	5,775,541	4,112,958
0	0	0	0	0	0
<u>\$1,345,116</u>	<u>\$806,125</u>	<u>\$487,638</u>	<u>\$1,336,186</u>	<u>\$13,605,764</u>	<u>\$9,750,571</u>
\$1,235	\$1,340	\$6,530	\$57,748	\$101,335	\$163,054
24,179	8,482	15,346	15,474	160,745	19,091
23,334	7,725	19,704	85,290	156,373	10,896
0	0	0	0	1,244	0
3,960	2,917	2,269	2,216	83,030	2,751
0	0	0	0	6,116,359	4,364,199
<u>52,708</u>	<u>20,464</u>	<u>43,849</u>	<u>160,728</u>	<u>6,619,086</u>	<u>4,559,991</u>
1,292,408	785,661	443,789	1,175,458	6,986,678	5,190,580
0	0	0	0	0	0
<u>1,292,408</u>	<u>785,661</u>	<u>443,789</u>	<u>1,175,458</u>	<u>6,986,678</u>	<u>5,190,580</u>
<u>\$1,345,116</u>	<u>\$806,125</u>	<u>\$487,638</u>	<u>\$1,336,186</u>	<u>\$13,605,764</u>	<u>\$9,750,571</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2011

	Alcohol and Drug Addiction Board	Drug Law Enforcement	Indigent Drivers Alcohol Treatment	Clerk
Assets				
Equity in Pooled Cash and Cash Equivalents	\$100,421	\$173,187	\$484,597	\$113,364
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Accounts Receivable	126	0	3,108	5,240
Intergovernmental Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$100,547</u>	<u>\$173,187</u>	<u>\$487,705</u>	<u>\$118,604</u>
Liabilities				
Accounts Payable	\$249	\$0	\$0	\$155
Accrued Wages	7,061	0	0	0
Intergovernmental Payable	7,765	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	1,136	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>16,211</u>	<u>0</u>	<u>0</u>	<u>155</u>
Fund Balances				
Restricted	84,336	173,187	487,705	118,449
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>84,336</u>	<u>173,187</u>	<u>487,705</u>	<u>118,449</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$100,547</u>	<u>\$173,187</u>	<u>\$487,705</u>	<u>\$118,604</u>

<u>911 Operations</u>	<u>Certificate of Title Administration</u>	<u>Recorder Equipment</u>	<u>County Probation Services</u>
\$1,974,687	\$913,703	\$603,673	\$1,790,725
0	0	0	0
0	110,715	576	16,737
0	0	0	0
0	0	0	0
389,193	0	0	0
<u>\$2,363,880</u>	<u>\$1,024,418</u>	<u>\$604,249</u>	<u>\$1,807,462</u>
\$24,554	\$217	\$7,947	\$26
3,987	26,749	0	1,096
3,809	26,018	0	1,069
0	0	0	0
600	4,756	0	0
389,193	0	0	0
<u>422,143</u>	<u>57,740</u>	<u>7,947</u>	<u>2,191</u>
1,941,737	966,678	596,302	1,805,271
0	0	0	0
<u>1,941,737</u>	<u>966,678</u>	<u>596,302</u>	<u>1,805,271</u>
<u>\$2,363,880</u>	<u>\$1,024,418</u>	<u>\$604,249</u>	<u>\$1,807,462</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2011

	Coroner Lab Equipment	County Courts	Law Library Resources	Geographic Information System
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,300	\$3,741,296	\$158,315	\$299,306
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Accounts Receivable	0	86,500	41,787	0
Intergovernmental Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$6,300</u>	<u>\$3,827,796</u>	<u>\$200,102</u>	<u>\$299,306</u>
Liabilities				
Accounts Payable	\$0	\$15,990	\$23,601	\$1,442
Accrued Wages	0	7,810	4,594	7,079
Intergovernmental Payable	0	7,620	4,396	5,894
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	1,046	648	418
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>32,466</u>	<u>33,239</u>	<u>14,833</u>
Fund Balances				
Restricted	6,300	3,795,330	166,863	284,473
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>6,300</u>	<u>3,795,330</u>	<u>166,863</u>	<u>284,473</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,300</u>	<u>\$3,827,796</u>	<u>\$200,102</u>	<u>\$299,306</u>

Convention and Visitors Bureau	Concealed Handgun License	Tax Administration Negotiated Lien	Sheriff's Policing Revenue	Ohio Peace Officer Training	Total Nonmajor Special Revenue Funds
\$181,001	\$127,580	\$642,684	\$28,227	\$23,931	\$31,868,422
0	0	0	0	0	65,588
1,523	1,012	0	0	0	560,175
0	0	0	2,810	0	6,203,129
0	0	0	0	0	9,888,499
0	0	0	0	0	389,193
<u>\$182,524</u>	<u>\$128,592</u>	<u>\$642,684</u>	<u>\$31,037</u>	<u>\$23,931</u>	<u>\$48,975,006</u>
\$1,729	\$0	\$0	\$0	\$0	\$728,424
3,423	0	6,728	5,025	0	852,833
3,271	6,592	6,345	4,372	0	1,002,799
0	0	4,008	0	0	24,439
509	0	1,046	635	0	291,108
0	0	0	0	0	14,587,547
<u>8,932</u>	<u>6,592</u>	<u>18,127</u>	<u>10,032</u>	<u>0</u>	<u>17,487,150</u>
173,592	122,000	624,557	21,005	23,931	31,772,633
0	0	0	0	0	(284,777)
<u>173,592</u>	<u>122,000</u>	<u>624,557</u>	<u>21,005</u>	<u>23,931</u>	<u>31,487,856</u>
<u>\$182,524</u>	<u>\$128,592</u>	<u>\$642,684</u>	<u>\$31,037</u>	<u>\$23,931</u>	<u>\$48,975,006</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Motor Vehicle Gasoline Tax	Department of Human Services	County Engineer
Revenues			
Property Taxes	\$0	\$0	\$0
Intergovernmental	11,016,080	15,704,600	0
Interest	39,721	0	2,943
Fees, Licenses and Permits	23,237	0	0
Fines and Forfeitures	139,395	0	0
Rentals and Royalties	90	0	0
Charges for Services	0	790,187	0
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	240,056	307,423	0
<i>Total Revenues</i>	<u>11,458,579</u>	<u>16,802,210</u>	<u>2,943</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	9,970,120	0	0
Health	0	0	0
Human Services	0	17,172,418	0
Debt Service:			
Principal Retirement	417,890	32,199	0
Interest and Fiscal Charges	223,346	1,125	0
Bond Issuance Costs	11,951	0	0
<i>Total Expenditures</i>	<u>10,623,307</u>	<u>17,205,742</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>835,272</u>	<u>(403,532)</u>	<u>2,943</u>
Other Financing Sources (Uses)			
Inception of Capital Lease	206,003	43,980	0
General Obligation Bonds Issued	410,000	0	0
Premium on General Obligation Bonds	1,951	0	0
Transfers In	0	931,229	0
Transfers Out	(586,594)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>31,360</u>	<u>975,209</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	866,632	571,677	2,943
<i>Fund Balances (Deficit)</i>			
<i>Beginning of Year</i>	<u>3,235,832</u>	<u>(856,454)</u>	<u>168,472</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$4,102,464</u>	<u>(\$284,777)</u>	<u>\$171,415</u>

Child Support Enforcement	Real Estate Assessment	Dog and Kennel	Delinquent Tax and Assessment Collection
\$0	\$0	\$0	\$0
3,598,119	0	0	0
0	0	0	0
675,028	2,236,363	456,395	515,684
0	100	26,179	0
0	0	0	0
280,272	1	19,670	0
0	0	865	0
0	0	0	0
980,623	0	839	33,158
<u>5,534,042</u>	<u>2,236,464</u>	<u>503,948</u>	<u>548,842</u>
0	1,771,912	0	774,158
0	0	0	0
0	0	0	0
0	0	0	0
0	0	460,728	0
5,805,616	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>5,805,616</u>	<u>1,771,912</u>	<u>460,728</u>	<u>774,158</u>
<u>(271,574)</u>	<u>464,552</u>	<u>43,220</u>	<u>(225,316)</u>
0	0	0	0
0	0	0	0
0	0	0	0
510,000	0	0	0
0	(50,000)	(25,000)	0
<u>510,000</u>	<u>(50,000)</u>	<u>(25,000)</u>	<u>0</u>
238,426	414,552	18,220	(225,316)
<u>(5,962)</u>	<u>877,856</u>	<u>767,441</u>	<u>669,105</u>
<u>\$232,464</u>	<u>\$1,292,408</u>	<u>\$785,661</u>	<u>\$443,789</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2011

	Solid Waste Management	Children Services Board	Board of Mental Health
Revenues			
Property Taxes	\$0	\$4,829,583	\$3,408,535
Intergovernmental	0	7,869,566	3,639,883
Interest	0	0	0
Fees, Licenses and Permits	2,603,002	625	0
Fines and Forfeitures	0	0	0
Rentals and Royalties	0	0	0
Charges for Services	0	0	0
Contributions and Donations	0	289	0
Special Assessments	0	0	0
Other	8,679	17,377	20,123
<i>Total Revenues</i>	<u>2,611,681</u>	<u>12,717,440</u>	<u>7,068,541</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	3,150,873	0	5,978,681
Human Services	0	14,131,320	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Bond Issuance Costs	0	0	0
<i>Total Expenditures</i>	<u>3,150,873</u>	<u>14,131,320</u>	<u>5,978,681</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(539,192)</u>	<u>(1,413,880)</u>	<u>1,089,860</u>
Other Financing Sources (Uses)			
Inception of Capital Lease	0	0	0
General Obligation Bonds Issued	0	0	0
Premium on General Obligation Bonds	0	0	0
Transfers In	0	0	0
Transfers Out	0	(37,132)	(1,586,200)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(37,132)</u>	<u>(1,586,200)</u>
<i>Net Change in Fund Balances</i>	(539,192)	(1,451,012)	(496,340)
<i>Fund Balances (Deficit)</i>			
<i>Beginning of Year</i>	<u>1,714,650</u>	<u>8,437,690</u>	<u>5,686,920</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$1,175,458</u>	<u>\$6,986,678</u>	<u>\$5,190,580</u>

Alcohol and Drug Addiction Board	Drug Law Enforcement	Indigent Drivers Alcohol Treatment	Clerk
\$0	\$0	\$0	\$0
5,000	0	0	0
0	0	0	0
0	0	0	71,895
0	96,725	73,630	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
126	12,500	0	0
<u>5,126</u>	<u>109,225</u>	<u>73,630</u>	<u>71,895</u>
0	0	0	0
0	0	0	58,961
0	0	81,624	0
0	0	0	0
389,350	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>389,350</u>	<u>0</u>	<u>81,624</u>	<u>58,961</u>
<u>(384,224)</u>	<u>109,225</u>	<u>(7,994)</u>	<u>12,934</u>
0	0	0	0
0	0	0	0
0	0	0	0
458,736	0	0	0
(151,339)	0	(1,855)	0
<u>307,397</u>	<u>0</u>	<u>(1,855)</u>	<u>0</u>
(76,827)	109,225	(9,849)	12,934
<u>161,163</u>	<u>63,962</u>	<u>497,554</u>	<u>105,515</u>
<u>\$84,336</u>	<u>\$173,187</u>	<u>\$487,705</u>	<u>\$118,449</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2011

	911 Operations	Certificate of Title Administration	Recorder Equipment
Revenues			
Property Taxes	\$0	\$0	\$0
Intergovernmental	658,838	0	0
Interest	0	0	0
Fees, Licenses and Permits	0	1,505,655	114,649
Fines and Forfeitures	0	0	0
Rentals and Royalties	0	0	0
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Special Assessments	284,023	0	0
Other	736,365	80	0
<i>Total Revenues</i>	<u>1,679,226</u>	<u>1,505,735</u>	<u>114,649</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	118,381
Judicial	0	1,198,745	0
Public Safety	1,325,877	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Bond Issuance Costs	0	0	0
<i>Total Expenditures</i>	<u>1,325,877</u>	<u>1,198,745</u>	<u>118,381</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>353,349</u>	<u>306,990</u>	<u>(3,732)</u>
Other Financing Sources (Uses)			
Inception of Capital Lease	0	0	0
General Obligation Bonds Issued	0	0	0
Premium on General Obligation Bonds	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	353,349	306,990	(3,732)
<i>Fund Balances (Deficit)</i>			
<i>Beginning of Year</i>	<u>1,588,388</u>	<u>659,688</u>	<u>600,034</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$1,941,737</u>	<u>\$966,678</u>	<u>\$596,302</u>

County Probation Services	Coroner Lab Equipment	County Courts	Law Library Resources
\$0	\$0	\$0	\$0
0	0	0	0
0	0	0	0
0	6,300	1,220,387	0
247,441	0	52,178	542,161
0	0	0	0
0	0	0	2,138
0	0	0	0
0	0	0	0
0	0	0	0
<u>247,441</u>	<u>6,300</u>	<u>1,272,565</u>	<u>544,299</u>
0	0	0	504,192
25,094	0	1,078,804	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>25,094</u>	<u>0</u>	<u>1,078,804</u>	<u>504,192</u>
<u>222,347</u>	<u>6,300</u>	<u>193,761</u>	<u>40,107</u>
0	0	0	0
0	0	0	0
0	0	0	0
0	0	25,000	0
(25,000)	0	(7,342)	0
<u>(25,000)</u>	<u>0</u>	<u>17,658</u>	<u>0</u>
197,347	6,300	211,419	40,107
<u>1,607,924</u>	<u>0</u>	<u>3,583,911</u>	<u>126,756</u>
<u>\$1,805,271</u>	<u>\$6,300</u>	<u>\$3,795,330</u>	<u>\$166,863</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2011

	Geographic Information System	Convention and Visitors Bureau	Concealed Handgun License
Revenues			
Property Taxes	\$0	\$0	\$0
Intergovernmental	0	0	0
Interest	0	0	0
Fees, Licenses and Permits	0	285,736	113,784
Fines and Forfeitures	0	2,787	0
Rentals and Royalties	0	0	0
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	443	0	0
<i>Total Revenues</i>	<u>443</u>	<u>288,523</u>	<u>113,784</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	151,946	243,039	0
Judicial	0	0	0
Public Safety	0	0	105,190
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Bond Issuance Costs	0	0	0
<i>Total Expenditures</i>	<u>151,946</u>	<u>243,039</u>	<u>105,190</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(151,503)</u>	<u>45,484</u>	<u>8,594</u>
Other Financing Sources (Uses)			
Inception of Capital Lease	0	0	0
General Obligation Bonds Issued	0	0	0
Premium on General Obligation Bonds	0	0	0
Transfers In	300,000	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>300,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	148,497	45,484	8,594
<i>Fund Balances (Deficit)</i>			
<i>Beginning of Year</i>	<u>135,976</u>	<u>128,108</u>	<u>113,406</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$284,473</u>	<u>\$173,592</u>	<u>\$122,000</u>

Tax Administration Negotiated Lien	Sheriff's Policing Revenue	Ohio Peace Officer Training	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$8,238,118
0	2,810	0	42,494,896
0	0	0	42,664
14,920	0	8,210	9,851,870
0	0	0	1,180,596
0	0	0	90
0	196,321	0	1,288,589
0	0	0	1,154
0	0	0	284,023
0	0	1,810	2,359,602
14,920	199,131	10,020	65,741,602
658,065	0	0	4,221,693
0	0	0	2,361,604
0	214,634	33,141	1,760,466
0	0	0	9,970,120
0	0	0	9,979,632
0	0	0	37,109,354
0	0	0	450,089
0	0	0	224,471
0	0	0	11,951
658,065	214,634	33,141	66,089,380
(643,145)	(15,503)	(23,121)	(347,778)
0	0	0	249,983
0	0	0	410,000
0	0	0	1,951
0	0	0	2,224,965
0	0	0	(2,470,462)
0	0	0	416,437
(643,145)	(15,503)	(23,121)	68,659
1,267,702	36,508	47,052	31,419,197
\$624,557	\$21,005	\$23,931	\$31,487,856

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2011

	Roads and Bridges	HAZMAT	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$3,078,675	\$43,908	\$3,122,583
Intergovernmental Receivable	217,916	0	217,916
<i>Total Assets</i>	<u>\$3,296,591</u>	<u>\$43,908</u>	<u>\$3,340,499</u>
Liabilities			
Accounts Payable	\$31,088	\$0	\$31,088
Fund Balances			
Restricted	3,265,503	43,908	3,309,411
<i>Total Liabilities and Fund Balances</i>	<u>\$3,296,591</u>	<u>\$43,908</u>	<u>\$3,340,499</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2011

	Roads and Bridges	HAZMAT	Total Nonmajor Capital Projects Funds
Revenues			
Intergovernmental	\$5,260,990	\$0	\$5,260,990
Interest	42,907	0	42,907
<i>Total Revenues</i>	<u>5,303,897</u>	<u>0</u>	<u>5,303,897</u>
Expenditures			
Capital Outlay	6,380,601	0	6,380,601
Debt Service:			
Bond Issuance Costs	39,475	0	39,475
<i>Total Expenditures</i>	<u>6,420,076</u>	<u>0</u>	<u>6,420,076</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,116,179)</u>	<u>0</u>	<u>(1,116,179)</u>
Other Financing Sources			
OPWC Loans Issued	221,753	0	221,753
General Obligation Bonds Issued	1,320,000	0	1,320,000
Premium on General Obligation Bonds	19,476	0	19,476
Transfers In	536,594	0	536,594
<i>Total Other Financing Sources</i>	<u>2,097,823</u>	<u>0</u>	<u>2,097,823</u>
<i>Net Change in Fund Balances</i>	981,644	0	981,644
<i>Fund Balances Beginning of Year</i>	<u>2,283,859</u>	<u>43,908</u>	<u>2,327,767</u>
<i>Fund Balances End of Year</i>	<u><u>\$3,265,503</u></u>	<u><u>\$43,908</u></u>	<u><u>\$3,309,411</u></u>

Combining Statements – Internal Service Funds

Internal service funds are used to account for and report the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

Vehicle Maintenance Fund – To account for and report maintenance costs of the County vehicle pool.

Workers' Compensation Fund - To account for and report self-insurance provided by the County through a retrospective rating plan with the State of Ohio for workers' compensation.

Self-funded Hospitalization Fund - To account for and report claims and administration of the health care program for covered County employees and eligible dependents, and the accumulation and allocation of costs associated with health care.

Telephone/Data Board Fund – To account for and report the costs of the County's telephone and data board.

Mahoning County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2011

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Assets					
Equity in Pooled Cash and Cash Equivalents	\$119,000	\$2,722,848	\$4,902,845	\$2,848	\$7,747,541
Interfund Receivable	0	1,394,557	0	0	1,394,557
Deferred Charges	0	0	132,039	0	132,039
<i>Total Assets</i>	<u>119,000</u>	<u>4,117,405</u>	<u>5,034,884</u>	<u>2,848</u>	<u>9,274,137</u>
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	3,232	0	2,111	5,812	11,155
Intergovernmental Payable	0	1,408,845	0	0	1,408,845
Accrued Interest Payable	0	0	15,899	0	15,899
General Obligation Bonds Payable	0	0	140,000	0	140,000
Claims Payable	0	809,877	1,133,528	0	1,943,405
<i>Total Current Liabilities</i>	<u>3,232</u>	<u>2,218,722</u>	<u>1,291,538</u>	<u>5,812</u>	<u>3,519,304</u>
<i>Long-Term Liabilities (net of current portion):</i>					
General Obligation Bonds Payable	0	0	4,012,289	0	4,012,289
Claims Payable	0	773,414	0	0	773,414
<i>Total Long-Term Liabilities</i>	<u>0</u>	<u>773,414</u>	<u>4,012,289</u>	<u>0</u>	<u>4,785,703</u>
<i>Total Liabilities</i>	<u>3,232</u>	<u>2,992,136</u>	<u>5,303,827</u>	<u>5,812</u>	<u>8,305,007</u>
Net Assets					
Unrestricted (Deficit)	<u>\$115,768</u>	<u>\$1,125,269</u>	<u>(\$268,943)</u>	<u>(\$2,964)</u>	<u>\$969,130</u>

Mahoning County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2011*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Operating Revenues					
Charges for Services	\$585,775	\$1,648,490	\$17,739,277	\$426,742	\$20,400,284
Operating Expenses					
Materials and Supplies	520,192	0	0	0	520,192
Contractual Services	0	697,390	906,914	490,051	2,094,355
Claims	0	353,529	14,734,616	0	15,088,145
Change in Worker's Compensation Estimate	0	547,632	0	0	547,632
Other	8,566	0	1,348	8,608	18,522
<i>Total Operating Expenses</i>	528,758	1,598,551	15,642,878	498,659	18,268,846
<i>Operating Income (Loss)</i>	57,017	49,939	2,096,399	(71,917)	2,131,438
Non-Operating Expenses					
Interest and Fiscal Charges	0	0	(125,771)	0	(125,771)
<i>Income (Loss) before Transfers</i>	57,017	49,939	1,970,628	(71,917)	2,005,667
Transfers In	0	0	100,221	0	100,221
<i>Change in Net Assets</i>	57,017	49,939	2,070,849	(71,917)	2,105,888
<i>Net Assets (Deficit) Beginning of Year</i>	58,751	1,075,330	(2,339,792)	68,953	(1,136,758)
<i>Net Assets (Deficit) End of Year</i>	\$115,768	\$1,125,269	(\$268,943)	(\$2,964)	\$969,130

Mahoning County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2011

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
<i>Increase (Decrease) in Cash and Cash Equivalents</i>					
Cash Flows from Operating Activities					
Cash Received from Interfund					
Services Provided	\$585,775	\$1,799,690	\$17,739,277	\$426,742	\$20,551,484
Cash Payments for Goods and Services	(521,847)	0	(904,803)	(501,411)	(1,928,061)
Cash Payments for Claims	0	0	(14,859,182)	0	(14,859,182)
Cash Payments for Workers'					
Compensation Premiums	0	(1,069,876)	0	0	(1,069,876)
Cash Payments to State Bureau of Workers'					
Compensation for Claims	0	(547,852)	0	0	(547,852)
Other Cash Payments	(23,319)	0	(1,348)	0	(24,667)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>40,609</u>	<u>181,962</u>	<u>1,973,944</u>	<u>(74,669)</u>	<u>2,121,846</u>
Cash Flows from Noncapital and Related Financing Activities					
Proceeds from Sale of Bonds	0	0	4,080,000	0	4,080,000
Premium on Sale of Bonds	0	0	72,591	0	72,591
Principal Paid on Notes	0	0	(4,020,000)	0	(4,020,000)
Interest Paid on Notes	0	0	(100,221)	0	(100,221)
Issuance Costs	0	0	(132,591)	0	(132,591)
Transfers In	0	0	100,221	0	100,221
<i>Net Cash Provided by Noncapital and Related Financing Activities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	40,609	181,962	1,973,944	(74,669)	2,121,846
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>78,391</u>	<u>2,540,886</u>	<u>2,928,901</u>	<u>77,517</u>	<u>5,625,695</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$119,000</u>	<u>\$2,722,848</u>	<u>\$4,902,845</u>	<u>\$2,848</u>	<u>\$7,747,541</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities					
Operating Income (Loss)	\$57,017	\$49,939	\$2,096,399	(\$71,917)	\$2,131,438
Decrease in Interfund Receivable	0	151,200	0	0	151,200
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	(16,408)	0	2,111	(2,752)	(17,049)
Intergovernmental Payable	0	(154,188)	0	0	(154,188)
Claims Payable	0	135,011	(124,566)	0	10,445
<i>Total Adjustments</i>	<u>(16,408)</u>	<u>132,023</u>	<u>(122,455)</u>	<u>(2,752)</u>	<u>(9,592)</u>
<i>Net Cash Provided by (Used In) Operating Activities</i>	<u>\$40,609</u>	<u>\$181,962</u>	<u>\$1,973,944</u>	<u>(\$74,669)</u>	<u>\$2,121,846</u>

Combining Statements – Fiduciary Funds

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and agency funds. Agency Funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations.

Agency Funds

Board of Health Fund - To account for and report the revenues and expenditures for the Board of Health for which the County Auditor services as fiscal agent.

Undivided Taxes Fund - To account for and report the collection and distribution of various taxes.

Payroll Agency Fund - To account for and report the collection of gross payroll for respective funds and disbursements of net pay to employees and withholding to proper vendors.

Other Agency Funds

Soil and Water Conservation Fund

Appellate Court Fund

Hazardous Materials Fund

Municipal Court Fines Fund

Mineral Leases Fund

Motor Vehicle Tax Fund

Architecture Review Fees Fund

Private Sewer and Water Rotary Fund

Marriage License Fund

Children's Trust Fund

Prosecutor Law Enforcement Fund

Ohio Board of Building Standards Fund

Ohio Elections Commission Fund

Treasurer Advance Real Estate Payment Fund

Treasurer's TIP Payment Fund

Recorder Housing Trust Fees Fund

Ohio Public Defenders Fee Fund

Planning Commission Escrow Fund

Court Agency Fund

Undivided Foreclosures Fund

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2011

	Balance 12/31/10	Additions	Reductions	Balance 12/31/11
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,553,820	\$5,217,769	\$5,274,818	\$1,496,771
Liabilities				
Undistributed Monies	\$1,553,820	\$5,217,769	\$5,274,818	\$1,496,771
Soil and Water Conservation				
Assets				
Equity in Pooled Cash and Cash Equivalents	(\$35,546)	\$237,131	\$175,508	\$26,077
Liabilities				
Undistributed Monies	(\$35,546)	\$237,131	\$175,508	\$26,077
Appellate Court				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$327,812	\$417,069	\$462,544	\$282,337
Liabilities				
Deposits Held and Due to Others	\$327,812	\$417,069	\$462,544	\$282,337
Hazardous Materials				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$68,939	\$23,831	\$22,160	\$70,610
Liabilities				
Undistributed Monies	\$68,939	\$23,831	\$22,160	\$70,610
Undivided Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,919,848	\$245,299,147	\$243,157,315	\$10,061,680
Property Tax Receivable	146,858,190	143,117,218	146,858,190	143,117,218
Special Assessment Receivable	1,810,699	1,963,681	1,810,699	1,963,681
Total Assets	\$156,588,737	\$390,380,046	\$391,826,204	\$155,142,579
Liabilities				
Intergovernmental Payable	\$148,668,889	\$145,080,899	\$148,668,889	\$145,080,899
Undistributed Monies	7,919,848	245,299,147	243,157,315	10,061,680
Total Liabilities	\$156,588,737	\$390,380,046	\$391,826,204	\$155,142,579

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2011

	Balance 12/31/10	Additions	Reductions	Balance 12/31/11
<i>Municipal Court Fines</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$50,715	\$50,715	\$0
Liabilities				
Undistributed Monies	\$0	\$50,715	\$50,715	\$0
<i>Mineral Leases</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1	\$61,846	\$61,846	\$1
Liabilities				
Deposits Held and Due to Others	\$1	\$61,846	\$61,846	\$1
<i>Motor Vehicle Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,901,400	\$1,901,400	\$0
Liabilities				
Intergovernmental Payable	\$0	\$1,901,400	\$1,901,400	\$0
<i>Architecture Review Fees</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,054	\$161,486	\$156,900	\$12,640
Liabilities				
Undistributed Monies	\$8,054	\$161,486	\$156,900	\$12,640
<i>Private Sewer and Water Rotary</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$11,729	\$45,512	\$23,277	\$33,964
Liabilities				
Undistributed Monies	\$11,729	\$45,512	\$23,277	\$33,964

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2011

	Balance 12/31/10	Additions	Reductions	Balance 12/31/11
<i>Marriage License</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19,331	\$39,539	\$38,434	\$20,436
Liabilities				
Undistributed Monies	\$19,331	\$39,539	\$38,434	\$20,436
<i>Children's Trust</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$81,934	\$81,934	\$0
Liabilities				
Deposits Held and Due to Others	\$0	\$81,934	\$81,934	\$0
<i>Prosecutor Law Enforcement</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$21,365	\$249,273	\$252,067	\$18,571
Liabilities				
Deposits Held and Due to Others	\$21,365	\$249,273	\$252,067	\$18,571
<i>Ohio Board of Building Standards</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$641	\$15,135	\$15,039	\$737
Liabilities				
Deposits Held and Due to Others	\$641	\$15,135	\$15,039	\$737
<i>Ohio Elections Commission</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$25	\$4,790	\$4,815	\$0
Liabilities				
Deposits Held and Due to Others	\$25	\$4,790	\$4,815	\$0

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2011

	Balance 12/31/10	Additions	Reductions	Balance 12/31/11
<i>Treasurer Advance Real Estate Payments</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13,360	\$0	\$8,442	\$4,918
Liabilities				
Intergovernmental Payable	\$13,360	\$0	\$8,442	\$4,918
<i>Treasurer's TIP Payment</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,787,565	\$0	\$60,779	\$1,726,786
Liabilities				
Intergovernmental	\$1,787,565	\$0	\$60,779	\$1,726,786
<i>Recorder Housing Trust Fees</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$232,848	\$850,514	\$828,329	\$255,033
Liabilities				
Deposits Held and Due to Others	\$232,848	\$850,514	\$828,329	\$255,033
<i>Ohio Public Defenders Fee</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,979	\$64,755	\$65,768	\$4,966
Liabilities				
Deposits Held and Due to Others	\$5,979	\$64,755	\$65,768	\$4,966
<i>Planning Commission Escrow</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$42,400	\$42,500	\$0	\$84,900
Liabilities				
Deposits Held and Due to Others	\$42,400	\$42,500	\$0	\$84,900

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2011

	Balance 12/31/10	Additions	Reductions	Balance 12/31/11
Payroll Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,942,987	\$30,677,750	\$30,800,562	\$1,820,175
Liabilities				
Payroll Withholdings	\$1,942,987	\$30,677,750	\$30,800,562	\$1,820,175
Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$4,400,506	\$42,110,320	\$42,750,711	\$3,760,115
Liabilities				
Deposits Held and Due to Others	\$4,400,506	\$42,110,320	\$42,750,711	\$3,760,115
Undivided Foreclosures				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$669,129	\$3,431,434	\$3,208,352	\$892,211
Liabilities				
Deposits Held and Due to Others	\$669,129	\$3,431,434	\$3,208,352	\$892,211
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13,878,758	\$285,399,596	\$283,442,652	\$15,835,702
Cash and Cash Equivalents in Segregated Accounts	5,112,035	45,584,254	45,959,063	4,737,226
Receivables:				
Property Taxes	146,858,190	143,117,218	146,858,190	143,117,218
Special Assessment	1,810,699	1,963,681	1,810,699	1,963,681
Total Assets	\$167,659,682	\$476,064,749	\$478,070,604	\$165,653,827
Liabilities				
Intergovernmental Payable	\$150,469,814	\$146,982,299	\$150,639,510	\$146,812,603
Undistributed Monies	9,546,175	251,075,130	248,899,127	11,722,178
Payroll Withholdings	1,942,987	30,677,750	30,800,562	1,820,175
Deposits Held and Due to Others	5,700,706	47,329,570	47,731,405	5,298,871
Total Liabilities	\$167,659,682	\$476,064,749	\$478,070,604	\$165,653,827

**Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes
in Fund Balances/Fund Equity - Budget (Non-GAAP Basis) and Actual**

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$7,278,560	\$7,426,110	\$7,275,207	(\$150,903)
Permissive Sales Tax	26,250,000	28,950,889	29,436,264	485,375
Intergovernmental	7,719,200	7,203,669	7,254,094	50,425
Conveyance Fees	1,217,600	1,161,383	1,373,069	211,686
Interest	1,300,000	880,150	985,104	104,954
Fees, Licenses and Permits	3,561,500	3,772,619	4,140,870	368,251
Fines and Forfeitures	1,900,000	1,858,722	1,745,182	(113,540)
Rentals and Royalties	1,050,000	1,258,971	1,051,831	(207,140)
Charges for Services	1,220,000	1,441,414	2,039,381	597,967
Other	516,000	1,017,028	1,041,338	24,310
<i>Total Revenues</i>	52,012,860	54,970,955	56,342,340	1,371,385
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	996,243	1,016,243	1,004,392	11,851
Materials and Supplies	19,700	26,594	18,665	7,929
Contractual Services	112,707	87,117	46,195	40,922
Capital Outlay	6,350	6,586	6,236	350
Total Commissioners	1,135,000	1,136,540	1,075,488	61,052
Microfilm				
Personal Services	185,445	189,295	187,429	1,866
Materials and Supplies	3,555	5,572	5,572	0
Contractual Services	11,000	9,610	9,188	422
Total Microfilm	200,000	204,477	202,189	2,288
Planning Commission				
Personal Services	186,783	186,783	186,541	242
Materials and Supplies	1,350	2,534	2,384	150
Contractual Services	21,867	31,867	30,220	1,647
Capital Outlay	0	4,995	4,995	0
Total Planning Commission	\$210,000	\$226,179	\$224,140	\$2,039

(continued)

Mahoning County, 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, 2011

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Facilities Management				
Personal Services	\$1,386,112	\$1,961,955	\$1,961,954	\$1
Materials and Supplies	6,000	87,112	83,048	4,064
Contractual Services	1,639,388	1,550,675	1,496,201	54,474
Capital Outlay	1,500	3,350	1,739	1,611
Total Facilities Management	3,033,000	3,603,092	3,542,942	60,150
Auditor				
Personal Services	797,202	807,420	806,385	1,035
Materials and Supplies	22,200	32,709	32,599	110
Contractual Services	55,598	63,823	58,249	5,574
Capital Outlay	0	6,350	6,350	0
Total Auditor	875,000	910,302	903,583	6,719
Treasurer				
Personal Services	383,017	328,017	274,044	53,973
Materials and Supplies	10,500	11,858	11,858	0
Contractual Services	86,483	146,250	72,159	74,091
Total Treasurer	480,000	486,125	358,061	128,064
Prosecutor				
Personal Services	2,674,831	2,600,212	2,592,338	7,874
Materials and Supplies	25,500	22,885	22,883	2
Contractual Services	98,669	122,976	122,972	4
Capital Outlay	11,000	3,823	3,823	0
Other	60,000	57,852	57,852	0
Total Prosecutor	2,870,000	2,807,748	2,799,868	7,880
Recorder				
Personal Services	394,265	358,154	318,977	39,177
Materials and Supplies	3,925	8,133	8,133	0
Contractual Services	1,810	1,690	1,666	24
Total Recorder	400,000	367,977	328,776	39,201
Board of Elections				
Personal Services	1,168,893	1,311,823	1,311,823	0
Materials and Supplies	83,000	111,049	111,049	0
Contractual Services	198,107	174,409	174,409	0
Capital Outlay	0	17,944	17,941	3
Total Board of Elections	\$1,450,000	\$1,615,225	\$1,615,222	\$3

(continued)

Mahoning County, 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, 2011

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data Processing				
Personal Services	\$700,900	\$700,900	\$696,705	\$4,195
Materials and Supplies	1,500	2,958	2,875	83
Contractual Services	100,600	88,819	88,332	487
Capital Outlay	47,000	69,459	69,459	0
Total Data Processing	850,000	862,136	857,371	4,765
Administrative Costs				
Personal Services	1,475,000	778,457	778,457	0
Contractual Services	475,000	1,328,329	1,328,329	0
Other	150,000	480,082	480,082	0
Total Administrative Costs	2,100,000	2,586,868	2,586,868	0
Unclaimed Monies				
Other	0	0	17,107	(17,107)
Total Legislative and Executive	13,603,000	14,806,669	14,511,615	295,054
General Government:				
Judicial				
Clerk of Courts				
Personal Services	1,414,708	1,414,708	1,286,264	128,444
Materials and Supplies	173,000	179,430	175,331	4,099
Contractual Services	12,292	11,375	10,813	562
Total Clerk of Courts	1,600,000	1,605,513	1,472,408	133,105
Common Pleas				
Personal Services	2,104,000	2,276,750	2,276,538	212
Contractual Services	2,311,000	2,312,310	2,311,461	849
Total Common Pleas	\$4,415,000	\$4,589,060	\$4,587,999	\$1,061

(continued)

Mahoning County, 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, 2011

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Domestic Relations				
Personal Services	\$878,700	\$894,042	\$886,004	\$8,038
Materials and Supplies	4,500	4,345	4,341	4
Contractual Services	12,000	16,238	16,235	3
Capital Outlay	4,800	1,200	1,200	0
Total Domestic Relations	900,000	915,825	907,780	8,045
Juvenile Court				
Personal Services	4,922,000	4,922,000	4,673,190	248,810
Materials and Supplies	248,000	293,639	293,639	0
Contractual Services	530,000	504,629	464,035	40,594
Other	0	5,437	5,437	0
Total Juvenile Court	5,700,000	5,725,705	5,436,301	289,404
Probate Court				
Personal Services	854,200	854,200	809,704	44,496
Materials and Supplies	6,800	9,380	9,320	60
Contractual Services	37,000	37,021	33,669	3,352
Capital Outlay	0	999	999	0
Total Probate Court	898,000	901,600	853,692	47,908
Municipal Courts				
Personal Services	343,850	348,450	346,239	2,211
Contractual Services	6,150	6,150	5,168	982
Total Municipal Courts	350,000	354,600	351,407	3,193
County Courts				
Personal Services	2,074,617	2,021,926	1,929,508	92,418
Materials and Supplies	77,600	109,995	108,247	1,748
Contractual Services	327,783	361,125	356,210	4,915
Total County Courts	2,480,000	2,493,046	2,393,965	99,081
Total Judicial	16,343,000	16,585,349	16,003,552	581,797
Total General Government	\$29,946,000	\$31,392,018	\$30,515,167	\$876,851

(continued)

Mahoning County, 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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Jail Medical				
Contractual Services	\$1,697,000	\$2,115,221	\$2,115,221	\$0
Capital Outlay	3,000	1	0	1
Total Jail Medical	1,700,000	2,115,222	2,115,221	1
Sheriff				
Personal Services	12,322,215	13,531,650	13,531,648	2
Materials and Supplies	1,359,000	1,137,671	1,137,671	0
Contractual Services	1,175,700	1,251,752	1,239,635	12,117
Capital Outlay	95,000	103,236	62,166	41,070
Other	48,085	54,272	47,305	6,967
Total Sheriff	15,000,000	16,078,581	16,018,425	60,156
Emergency 911 Dispatch				
Personal Services	768,756	778,889	778,888	1
Materials and Supplies	10,500	6,536	6,536	0
Contractual Services	140,744	144,544	144,415	129
Capital Outlay	0	11,712	11,712	0
Other	0	18,282	18,282	0
Total Emergency 911 Dispatch	920,000	959,963	959,833	130
Coroner				
Personal Services	496,006	488,006	479,224	8,782
Materials and Supplies	10,106	12,347	11,753	594
Contractual Services	162,365	193,940	193,940	0
Capital Outlay	31,523	18,387	16,530	1,857
Total Coroner	700,000	712,680	701,447	11,233
Building Regulations Department				
Personal Services	544,079	545,810	422,914	122,896
Materials and Supplies	15,700	15,967	15,592	375
Contractual Services	36,721	67,353	58,225	9,128
Capital Outlay	2,500	24,025	2,040	21,985
Other	1,000	22,475	22,475	0
Total Building Regulations Department	600,000	675,630	521,246	154,384
<i>Total Public Safety</i>	\$18,920,000	\$20,542,076	\$20,316,172	\$225,904

(continued)

Mahoning County, 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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Human Services:				
Veteran Services				
Personal Services	\$782,960	\$782,960	\$622,415	\$160,545
Materials and Supplies	92,000	116,039	87,342	28,697
Contractual Services	575,040	840,471	421,006	419,465
Capital Outlay	50,000	30,478	478	30,000
<i>Total Human Services</i>	<u>1,500,000</u>	<u>1,769,948</u>	<u>1,131,241</u>	<u>638,707</u>
Debt Service				
Principal Retirement	75,000	0	0	0
Interest and Fiscal Charges	0	3,030	0	3,030
<i>Total Debt Service</i>	<u>75,000</u>	<u>3,030</u>	<u>0</u>	<u>3,030</u>
<i>Total Expenditures</i>	<u>50,441,000</u>	<u>53,707,072</u>	<u>51,962,580</u>	<u>1,744,492</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,571,860</u>	<u>1,263,883</u>	<u>4,379,760</u>	<u>3,115,877</u>
Other Financing Sources (Uses)				
Transfers In	0	32,343	32,343	0
Transfers Out	(1,142,000)	(5,985,205)	(5,921,293)	63,912
<i>Total Other Financing Sources (Uses)</i>	<u>(1,142,000)</u>	<u>(5,952,862)</u>	<u>(5,888,950)</u>	<u>63,912</u>
<i>Net Change in Fund Balance</i>	429,860	(4,688,979)	(1,509,190)	3,179,789
<i>Fund Balance Beginning of Year</i>	7,633,105	7,633,105	7,633,105	0
Prior Year Encumbrances Appropriated	1,009,333	1,009,333	1,009,333	0
<i>Fund Balance End of Year</i>	<u>\$9,072,298</u>	<u>\$3,953,459</u>	<u>\$7,133,248</u>	<u>\$3,179,789</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Board Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$15,621,693	\$13,582,281	\$13,619,985	\$37,704
Intergovernmental	10,149,323	10,158,093	10,751,851	593,758
Rentals and Royalties	4,488	4,488	4,489	1
Charges for Services	1,476,842	1,476,842	1,451,291	(25,551)
Contributions and Donations	5,000	5,000	4,642	(358)
Other	23,000	23,000	33,160	10,160
<i>Total Revenues</i>	<u>27,280,346</u>	<u>25,249,704</u>	<u>25,865,418</u>	<u>615,714</u>
Expenditures				
Current:				
Health:				
Administration				
Personal Services	741,058	1,220,096	1,096,813	123,283
Materials and Supplies	31,500	32,724	23,469	9,255
Contractual Services	1,506,175	3,637,676	3,556,713	80,963
Capital Outlay	31,500	57,310	8,159	49,151
Other	300,000	300,000	276,528	23,472
Total Administration	<u>2,610,233</u>	<u>5,247,806</u>	<u>4,961,682</u>	<u>286,124</u>
Investigative Agent Service				
Personal Service	115,136	139,621	129,736	9,885
Materials and Supplies	1,400	1,400	614	786
Contractual Services	2,250	3,018	1,920	1,098
Total Investigative Agent Service	<u>118,786</u>	<u>144,039</u>	<u>132,270</u>	<u>11,769</u>
Leonard Kirtz				
Personal Service	1,667,809	2,497,144	2,290,473	206,671
Materials and Supplies	81,500	90,689	82,733	7,956
Contractual Services	267,175	374,318	351,814	22,504
Capital Outlay	15,000	20,901	11,749	9,152
Total Leonard Kirtz	<u>2,031,484</u>	<u>2,983,052</u>	<u>2,736,769</u>	<u>246,283</u>
Centre at Javit Court				
Personal Services	1,171,800	1,504,325	1,405,882	98,443
Materials and Supplies	27,000	30,580	27,398	3,182
Contractual Supplies	238,820	260,907	246,921	13,986
Capital Outlay	5,000	5,500	3,445	2,055
Total Centre at Javit Court	<u>\$1,442,620</u>	<u>\$1,801,312</u>	<u>\$1,683,646</u>	<u>\$117,666</u>

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Board Fund (continued)
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
MASCO				
Personal Services	\$3,116,984	\$4,125,794	\$3,803,198	\$322,596
Materials and Supplies	65,800	75,133	60,099	15,034
Contractual Supplies	751,450	772,107	725,786	46,321
Capital Outlay	11,000	11,000	3,445	7,555
Total MASCO	3,945,234	4,984,034	4,592,528	391,506
Community Services				
Personal Services	2,019,734	2,639,906	2,443,569	196,337
Materials and Supplies	23,500	23,045	16,472	6,573
Contractual Services	4,039,350	1,911,514	1,881,667	29,847
Total Community Services	6,082,584	4,574,465	4,341,708	232,757
Transportation				
Personal Services	2,280,115	3,814,969	3,476,298	338,671
Materials and Supplies	512,500	601,917	514,301	87,616
Contractual Services	393,270	408,783	314,032	94,751
Capital Outlay	0	3,200	3,200	0
Total Transportation	3,185,885	4,828,869	4,307,831	521,038
<i>Total Health</i>	<i>19,416,826</i>	<i>24,563,577</i>	<i>22,756,434</i>	<i>1,807,143</i>
Debt Service				
Interest and Fiscal Charges	80,428	80,428	80,427	1
Total Expenditures	19,497,254	24,644,005	22,836,861	1,807,144
<i>Excess of Revenues Over Expenditures</i>	<i>7,783,092</i>	<i>605,699</i>	<i>3,028,557</i>	<i>2,422,858</i>
Other Financing Uses				
Transfers Out	0	(1,413,612)	(1,413,612)	0
Net Change in Fund Balance	7,783,092	(807,913)	1,614,945	2,422,858
<i>Fund Balance Beginning of Year</i>	<i>12,206,153</i>	<i>12,206,153</i>	<i>12,206,153</i>	<i>0</i>
Prior Year Encumbrances Appropriated	409,458	409,458	409,458	0
Fund Balance End of Year	\$20,398,703	\$11,807,698	\$14,230,556	\$2,422,858

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Grants Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$13,775,008	\$34,250,354	\$26,211,040	(\$8,039,314)
Other	0	81,654	105,374	23,720
<i>Total Revenues</i>	<u>13,775,008</u>	<u>34,332,008</u>	<u>26,316,414</u>	<u>(8,015,594)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	113,344	762,415	628,598	133,817
Materials and Supplies	3,450	18,367	18,367	0
Contractual Services	1,571,578	4,825,702	4,698,481	127,221
Capital Outlay	128,000	5,870,244	5,466,659	403,585
Other	12,000	112,264	112,264	0
Total Commissioners	<u>1,828,372</u>	<u>11,588,992</u>	<u>10,924,369</u>	<u>664,623</u>
Prosecutor				
Personal Services	150,704	310,356	277,664	32,692
Materials and Supplies	0	3,523	3,523	0
Contractual Services	0	1,994	1,354	640
Capital Outlay	0	3,175	2,725	450
Other	0	19,732	19,732	0
Total Prosecutor	<u>150,704</u>	<u>338,780</u>	<u>304,998</u>	<u>33,782</u>
Data Processing				
Contractual Services	0	89,400	89,400	0
<i>Total Legislative and Executive</i>	<u>1,979,076</u>	<u>12,017,172</u>	<u>11,318,767</u>	<u>698,405</u>
Judicial:				
Juvenile Justice Court				
Personal Services	3,745	1,492,487	1,492,487	0
Materials and Supplies	40,000	63,931	35,413	28,518
Contractual Supplies	1,010,000	717,057	646,821	70,236
Capital Outlay	20,000	117,188	98,828	18,360
Other	0	70,085	67,446	2,639
<i>Total Judicial</i>	<u>1,073,745</u>	<u>2,460,748</u>	<u>2,340,995</u>	<u>119,753</u>
<i>Total General Government</i>	<u>\$3,052,821</u>	<u>\$14,477,920</u>	<u>\$13,659,762</u>	<u>\$818,158</u>

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Grants Fund (continued)
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Sheriff Grants				
Personal Services	\$0	\$149,664	\$130,271	\$19,393
Materials and Supplies	0	40,743	23,395	17,348
Contractual Services	0	4,437	4,437	0
Capital Outlay	0	124,135	92,667	31,468
Other	0	209,306	209,301	5
<i>Total Public Safety</i>	<u>0</u>	<u>528,285</u>	<u>460,071</u>	<u>68,214</u>
Health:				
648 Board Grants				
Contractual Services	320,026	10,648,197	10,648,197	0
Other	0	41,749	41,749	0
<i>Total 648 Board Grants</i>	<u>320,026</u>	<u>10,689,946</u>	<u>10,689,946</u>	<u>0</u>
Solid Waste Grants				
Materials and Supplies	0	15,071	15,071	0
Contractual Services	0	17,125	17,125	0
Capital Outlay	0	1,477	1,477	0
<i>Total Solid Waste Grants</i>	<u>0</u>	<u>33,673</u>	<u>33,673</u>	<u>0</u>
Developmental Disabilities Board Grants				
Personal Services	36,193	67,948	67,948	0
317 Board Grants				
Contractual Services	\$1,608,891	\$7,640,325	\$6,531,060	\$1,109,265

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Grants Fund (continued)
For the Year Ended December 31, 2011

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Children Services Board Grants				
Personal Services	\$0	\$11,456	\$11,456	\$0
Materials and Supplies	0	170	170	0
Contractual Services	0	8,374	8,374	0
Other	0	8,750	8,750	0
Total Children Services Board Grants	0	28,750	28,750	0
<i>Total Health</i>	<i>1,965,110</i>	<i>18,460,642</i>	<i>17,351,377</i>	<i>1,109,265</i>
Debt Service				
Principal Retirement	0	89,691	0	89,691
Interest and Fiscal Charges	0	3,721	0	3,721
Issuance Costs	0	8,231	8,231	0
Total Debt Service	0	101,643	8,231	93,412
<i>Total Expenditures</i>	<i>5,017,931</i>	<i>33,568,490</i>	<i>31,479,441</i>	<i>2,089,049</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>8,757,077</i>	<i>763,518</i>	<i>(5,163,027)</i>	<i>(5,926,545)</i>
Other Financing Sources (Uses)				
General Obligation Bond Issued	0	1,262,000	1,267,000	5,000
Premium on General Obligation Bonds	0	0	3,230	3,230
Transfers In	4,789,666	2,595,546	1,789,291	(806,255)
Transfers Out	(32,465)	(92,852)	(733,812)	(640,960)
Total Other Financing Sources (Uses)	4,757,201	3,764,694	2,325,709	(1,438,985)
<i>Net Change in Fund Balance</i>	<i>13,514,278</i>	<i>4,528,212</i>	<i>(2,837,318)</i>	<i>(7,365,530)</i>
<i>Fund Deficit Beginning of Year</i>	<i>(1,382,425)</i>	<i>(1,382,425)</i>	<i>(1,382,425)</i>	<i>0</i>
Prior Year Encumbrances Appropriated	2,507,770	2,507,770	2,507,770	0
Fund Balance (Deficit) End of Year	\$14,639,623	\$5,653,557	(\$1,711,973)	(\$7,365,530)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$202	\$202	\$0
Other	100,270	100,027	(243)
<i>Total Revenues</i>	100,472	100,229	(243)
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Other	120,020	120,020	0
Debt Service:			
Principal Retirement	9,852,669	9,852,668	1
Interest and Fiscal Charges	1,930,480	1,930,480	0
Issuance Costs	255,770	255,770	0
<i>Total Debt Service</i>	12,038,919	12,038,918	1
<i>Total Expenditures</i>	12,158,939	12,158,938	1
<i>Excess of Revenues Under Expenditures</i>	(12,058,467)	(12,058,709)	(242)
Other Financing Sources			
General Obligation Notes Issued	2,565,000	2,565,000	0
General Obligation Bonds Issued	4,865,000	4,865,000	0
Premium on General Obligation Notes	34,427	34,427	0
Premium on General Obligation Bonds	81,748	81,989	241
Transfers In	4,507,836	4,552,078	44,242
<i>Total Other Financing Sources</i>	12,054,011	12,098,494	44,483
<i>Net Change in Fund Balance</i>	(4,456)	39,785	44,241
<i>Fund Deficit Beginning of Year</i>	(64,117)	(64,117)	0
<i>Fund Balance (Deficit) End of Year</i>	(\$68,573)	(\$24,332)	\$44,241

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Buildings and Equipment Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$270,876	\$275,705	\$4,829
Other	10,808	131,271	120,463
<i>Total Revenues</i>	<u>281,684</u>	<u>406,976</u>	<u>125,292</u>
Expenditures			
Capital Outlay	6,254,407	5,521,920	732,487
Debt Service:			
Principal Retirement	631,372	627,904	3,468
Interest and Fiscal Charges	95,364	95,301	63
Issuance Costs	109,918	109,918	0
Total Debt Service	<u>836,654</u>	<u>833,123</u>	<u>3,531</u>
<i>Total Expenditures</i>	<u>7,091,061</u>	<u>6,355,043</u>	<u>736,018</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(6,809,377)</u>	<u>(5,948,067)</u>	<u>861,310</u>
Other Financing Sources (Uses)			
General Obligation Bonds Issued	3,879,000	3,008,000	(871,000)
Premium on General Obligation Bonds	51,515	51,272	(243)
Transfers In	270,447	1,450,744	1,180,297
Transfers Out	(119,770)	(119,765)	5
<i>Total Other Financing Sources (Uses)</i>	<u>4,081,192</u>	<u>4,390,251</u>	<u>309,059</u>
<i>Net Change in Fund Balance</i>	<u>(2,728,185)</u>	<u>(1,557,816)</u>	<u>1,170,369</u>
<i>Fund Balance Beginning of Year</i>	16,568,246	16,568,246	0
Prior Year Encumbrances Appropriated	<u>2,384,657</u>	<u>2,384,657</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$16,224,718</u></u>	<u><u>\$17,395,087</u></u>	<u><u>\$1,170,369</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Water Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$553,576	\$55,133	(\$498,443)
Charges for Services	600,000	383,714	(216,286)
Fees, Licenses and Permits	50,000	12,750	(37,250)
Special Assessments	0	47,573	47,573
Interest	1,325	6,670	5,345
OWDA Loans Issued	76,948	76,948	0
General Obligation Notes Issued	400,000	400,000	0
Premium on General Obligation Notes Issued	8,704	8,704	0
Other	3,500	15,985	12,485
<i>Total Revenues</i>	<u>1,694,053</u>	<u>1,007,477</u>	<u>(686,576)</u>
Expenses			
Personal Services	105,020	103,644	1,376
Materials and Supplies	30,692	30,692	0
Contractual Services	508,206	508,206	0
Capital Outlay	636,645	63,337	573,308
Other	14,347	5,644	8,703
Debt Service:			
Principal Retirement	130,846	108,722	22,124
Interest and Fiscal Charges	213,788	162,758	51,030
Issuance Costs	8,704	8,704	0
<i>Total Expenses</i>	<u>1,648,248</u>	<u>991,707</u>	<u>656,541</u>
<i>Excess of Revenues Over Expenses Before Transfers</i>	45,805	15,770	(30,035)
Transfers In	<u>295,153</u>	<u>551,930</u>	<u>256,777</u>
<i>Net Change in Fund Equity</i>	340,958	567,700	226,742
<i>Fund Equity Beginning of Year</i>	745,940	745,940	0
Prior Year Encumbrances Appropriated	<u>49,392</u>	<u>49,392</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$1,136,290</u>	<u>\$1,363,032</u>	<u>\$226,742</u>

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,485,654	\$1,666,274	(\$1,819,380)
Charges for Services	21,801,525	20,207,028	(1,594,497)
Fees, Licenses and Permits	314,800	331,998	17,198
Special Assessments	163,794	476,334	312,540
Rentals	14,232	14,683	451
Interest	309,005	261,690	(47,315)
OPWC Loans Issued	493,633	44,855	(448,778)
General Obligation Notes Issued	600,000	600,000	0
Premium on General Obligation Notes	13,056	13,056	0
Other	22,372	208,763	186,391
<i>Total Revenues</i>	<u>27,218,071</u>	<u>23,824,681</u>	<u>(3,393,390)</u>
Expenses			
Personal Services	7,989,052	7,989,052	0
Materials and Supplies	1,208,935	1,020,448	188,487
Contractual Services	9,513,954	8,133,858	1,380,096
Capital Outlay	5,914,086	5,831,299	82,787
Other	439,334	439,334	0
Debt Service:			
Principal Retirement	2,276,857	2,250,836	26,021
Interest and Fiscal Charges	983,764	983,764	0
Issuance Costs	13,056	13,056	0
<i>Total Expenses</i>	<u>28,339,038</u>	<u>26,661,647</u>	<u>1,677,391</u>
<i>Excess of Revenues Under Expenses</i>			
<i>Before Transfers</i>	(1,120,967)	(2,836,966)	(1,715,999)
Transfers In	1,057,499	0	(1,057,499)
Transfers Out	(475,000)	(475,000)	0
<i>Net Change in Fund Equity</i>	(538,468)	(3,311,966)	(2,773,498)
<i>Fund Equity Beginning of Year</i>	24,473,789	24,473,789	0
Prior Year Encumbrances Appropriated	3,886,286	3,886,286	0
<i>Fund Equity End of Year</i>	<u>\$27,821,607</u>	<u>\$25,048,109</u>	<u>(\$2,773,498)</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$10,538,000	\$10,973,147	\$435,147
Interest	23,918	39,721	15,803
Fees, Licenses and Permits	21,538	23,237	1,699
Fines and Forfeitures	125,958	137,277	11,319
Rentals and Royalties	90	90	0
Other	200,379	239,823	39,444
<i>Total Revenues</i>	<u>10,909,883</u>	<u>11,413,295</u>	<u>503,412</u>
Expenditures			
Current:			
Public Works:			
Prosecutor			
Personal Services	103,853	103,810	43
Contractual Services	190	189	1
Total Prosecutor	<u>104,043</u>	<u>103,999</u>	<u>44</u>
Administration			
Personal Services	613,537	593,089	20,448
Materials and Supplies	18,335	18,135	200
Contractual Services	137,347	134,939	2,408
Capital Outlay	691,118	678,229	12,889
Total Administration	<u>1,460,337</u>	<u>1,424,392</u>	<u>35,945</u>
Roads			
Personal Services	5,864,374	5,769,787	94,587
Materials and Supplies	372,782	368,735	4,047
Contractual Services	112,859	103,315	9,544
Capital Outlay	1,744,009	1,732,615	11,394
Total Roads	<u>8,094,024</u>	<u>7,974,452</u>	<u>119,572</u>
General Contracts			
Materials and Supplies	710,058	698,361	11,697
Contractual Services	253,846	231,950	21,896
Capital Outlay	877,156	877,111	45
Total General Contracts	<u>\$1,841,060</u>	<u>\$1,807,422</u>	<u>\$33,638</u>

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund (continued)
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
GIS Tax Map			
Personal Services	\$387	\$386	\$1
Contractual Services	661	661	0
Total GIS Tax Map	1,048	1,047	1
<i>Total Public Works</i>	<i>11,500,512</i>	<i>11,311,312</i>	<i>189,200</i>
Debt Service			
Principal Retirement	390,859	390,858	1
Interest and Fiscal Charges	211,925	211,925	0
Issuance Costs	11,952	11,951	1
Total Debt Service	614,736	614,734	2
<i>Total Expenditures</i>	<i>12,115,248</i>	<i>11,926,046</i>	<i>189,202</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(1,205,365)</i>	<i>(512,751)</i>	<i>692,614</i>
Other Financing Sources (Uses)			
General Obligation Bonds Issued	410,000	410,000	0
Premium on General Obligation Bonds	1,952	1,951	(1)
Transfers Out	(586,624)	(586,594)	30
Total Other Financing Sources (Uses)	(174,672)	(174,643)	29
<i>Net Change in Fund Balance</i>	<i>(1,380,037)</i>	<i>(687,394)</i>	<i>692,643</i>
<i>Fund Balance at Beginning of Year</i>	<i>1,382,044</i>	<i>1,382,044</i>	<i>0</i>
Prior Year Encumbrances Appropriated	770,881	770,881	0
Fund Balance at End of Year	\$772,888	\$1,465,531	\$692,643

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Human Services Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$15,678,208	\$15,699,295	\$21,087
Charges for Services	845,000	790,187	(54,813)
Other	481,960	325,499	(156,461)
<i>Total Revenues</i>	<u>17,005,168</u>	<u>16,814,981</u>	<u>(190,187)</u>
Expenditures			
Current:			
Human Services:			
Administration			
Personal Services	11,774,330	11,649,735	124,595
Materials and Supplies	250,457	224,005	26,452
Contractual Services	5,054,615	4,977,885	76,730
Capital Outlay	37,400	36,602	798
Other	441,960	437,232	4,728
Total Administration	<u>17,558,762</u>	<u>17,325,459</u>	<u>233,303</u>
Prosecutor			
Personal Services	202,329	202,329	0
Contractual Services	425	340	85
Total Prosecutor	<u>202,754</u>	<u>202,669</u>	<u>85</u>
<i>Total Human Services</i>	<u>17,761,516</u>	<u>17,528,128</u>	<u>233,388</u>
Debt Service:			
Principal Retirement	30,000	30,000	0
Interest and Fiscal Charges	1,125	1,125	0
Total Debt Service	<u>31,125</u>	<u>31,125</u>	<u>0</u>
<i>Total Expenditures</i>	<u>17,792,641</u>	<u>17,559,253</u>	<u>233,388</u>
<i>Excess of Revenues Under Expenditures</i>	(787,473)	(744,272)	43,201
Other Financing Sources			
Transfers In	912,000	931,229	19,229
<i>Net Change in Fund Balance</i>	124,527	186,957	62,430
<i>Fund Deficit Beginning of Year</i>	(401,029)	(401,029)	0
Prior Year Encumbrances Appropriated	451,713	451,713	0
<i>Fund Balance at End of Year</i>	<u>\$175,211</u>	<u>\$237,641</u>	<u>\$62,430</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Engineer Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$3,000	\$2,943	(\$57)
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	3,000	2,943	(57)
<i>Fund Balance Beginning of Year</i>	168,472	168,472	0
<i>Fund Balance End of Year</i>	<u>\$171,472</u>	<u>\$171,415</u>	<u>(\$57)</u>

Mahoning County, 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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$4,467,957	\$3,598,119	(\$869,838)
Fees, Licenses and Permits	628,750	675,028	46,278
Other	901,350	1,233,390	332,040
<i>Total Revenues</i>	<u>5,998,057</u>	<u>5,506,537</u>	<u>(491,520)</u>
Expenditures			
Current:			
Human Services:			
Administration			
Personal Services	4,426,461	4,404,865	21,596
Materials and Supplies	18,071	14,885	3,186
Contractual Services	707,527	635,399	72,128
Other	918,240	871,203	47,037
<i>Total Expenditures</i>	<u>6,070,299</u>	<u>5,926,352</u>	<u>143,947</u>
<i>Excess of Revenues Under Expenditures</i>	(72,242)	(419,815)	(347,573)
Other Financing Sources			
Transfers In	490,000	510,000	20,000
<i>Net Change in Fund Balance</i>	417,758	90,185	(327,573)
<i>Fund Deficit Beginning of Year</i>	(140,243)	(140,243)	0
Prior Year Encumbrances Appropriated	195,956	195,956	0
<i>Fund Balance End of Year</i>	<u>\$473,471</u>	<u>\$145,898</u>	<u>(\$327,573)</u>

Mahoning County, 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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$2,234,934	\$2,236,196	\$1,262
Fines and Forfeitures	100	100	0
Charges for Services	0	1	1
<i>Total Revenues</i>	<u>2,235,034</u>	<u>2,236,297</u>	<u>1,263</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Prosecutor			
Personal Services	86,911	86,911	0
Contractual Services	250	162	88
Total Prosecutor	<u>87,161</u>	<u>87,073</u>	<u>88</u>
Administration			
Personal Services	1,106,709	1,008,150	98,559
Materials and Supplies	50,899	48,724	2,175
Contractual Services	883,678	842,494	41,184
Capital Outlay	21,058	21,058	0
Other	25,000	25,000	0
Total Administration	<u>2,087,344</u>	<u>1,945,426</u>	<u>141,918</u>
<i>Total Expenditures</i>	<u>2,174,505</u>	<u>2,032,499</u>	<u>142,006</u>
<i>Excess of Revenues Over Expenditures</i>	60,529	203,798	143,269
Other Financing Uses			
Transfers Out	(50,000)	(50,000)	0
<i>Net Change in Fund Balance</i>	10,529	153,798	143,269
<i>Fund Balance Beginning of Year</i>	405,487	405,487	0
Prior Year Encumbrances Appropriated	<u>526,514</u>	<u>526,514</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$942,530</u>	<u>\$1,085,799</u>	<u>\$143,269</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$445,000	\$455,291	\$10,291
Fines and Forfeitures	30,000	26,179	(3,821)
Charges for Services	20,000	19,670	(330)
Contributions and Donations	0	865	865
Other	0	839	839
<i>Total Revenues</i>	<u>495,000</u>	<u>502,844</u>	<u>7,844</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	391,651	306,869	84,782
Materials and Supplies	55,714	39,304	16,410
Contractual Supplies	66,718	58,861	7,857
Capital Outlay	58,701	58,701	0
Other	36,418	35,982	436
<i>Total Expenditures</i>	<u>609,202</u>	<u>499,717</u>	<u>109,485</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(114,202)	3,127	117,329
Other Financing Sources			
Transfers Out	(25,000)	(25,000)	0
<i>Net Change in Fund Balance</i>	(139,202)	(21,873)	117,329
<i>Fund Balance Beginning of Year</i>	750,345	750,345	0
Prior Year Encumbrances Appropriated	36,408	36,408	0
<i>Fund Balance End of Year</i>	<u>\$647,551</u>	<u>\$764,880</u>	<u>\$117,329</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Tax and Assessment Collection Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$467,023	\$515,684	\$48,661
Other	2,154	33,158	31,004
<i>Total Revenues</i>	<u>469,177</u>	<u>548,842</u>	<u>79,665</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	272,643	272,153	490
Materials and Supplies	1,614	1,614	0
Contractual Supplies	31,568	23,005	8,563
Other	10,686	10,686	0
Total Treasurer	<u>316,511</u>	<u>307,458</u>	<u>9,053</u>
Prosecutor			
Personal Services	347,306	346,561	745
Materials and Supplies	200	159	41
Contractual Services	100,754	96,262	4,492
Capital Outlay	8,004	8,003	1
Other	7,863	7,863	0
Total Prosecutor	<u>464,127</u>	<u>458,848</u>	<u>5,279</u>
<i>Total Expenditures</i>	<u>780,638</u>	<u>766,306</u>	<u>14,332</u>
<i>Net Change in Fund Balance</i>	(311,461)	(217,464)	93,997
<i>Fund Balance Beginning of Year</i>	689,714	689,714	0
Prior Year Encumbrances Appropriated	<u>3,912</u>	<u>3,912</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$382,165</u></u>	<u><u>\$476,162</u></u>	<u><u>\$93,997</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Solid Waste Management Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$2,750,000	\$2,855,015	\$105,015
Other	10,000	8,679	(1,321)
<i>Total Revenues</i>	<u>2,760,000</u>	<u>2,863,694</u>	<u>103,694</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	236,590	236,590	0
Materials and Supplies	1,215	1,215	0
Contractual Supplies	19,283	11,908	7,375
Total Administration	<u>257,088</u>	<u>249,713</u>	<u>7,375</u>
Plant Implementation			
Personal Services	424,626	419,286	5,340
Materials and Supplies	27,830	27,830	0
Contractual Services	1,671,349	1,671,349	0
Capital Outlay	10,364	10,364	0
Other	40,250	40,250	0
Total Plant Implementation	<u>2,174,419</u>	<u>2,169,079</u>	<u>5,340</u>
Various Agencies			
Contractual Services	1,025,158	1,025,158	0
<i>Total Expenditures</i>	<u>3,456,665</u>	<u>3,443,950</u>	<u>12,715</u>
<i>Net Change in Fund Balance</i>	(696,665)	(580,256)	116,409
<i>Fund Balance Beginning of Year</i>	1,137,831	1,137,831	0
Prior Year Encumbrances Appropriated	<u>398,755</u>	<u>398,755</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$839,921</u></u>	<u><u>\$956,330</u></u>	<u><u>\$116,409</u></u>

Mahoning County, 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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$4,815,169	\$4,829,583	\$14,414
Intergovernmental	8,508,197	8,236,373	(271,824)
Fees, Licenses and Permits	1,800	625	(1,175)
Contributions and Donations	500	289	(211)
Other	3,500	17,377	13,877
<i>Total Revenues</i>	<u>13,329,166</u>	<u>13,084,247</u>	<u>(244,919)</u>
Expenditures			
Current:			
Human Services:			
Security			
Personal Services	64,503	58,275	6,228
Contractual Services	36,725	36,725	0
Total Security	<u>101,228</u>	<u>95,000</u>	<u>6,228</u>
Prosecutor			
Personal Services	94,583	94,583	0
Administration			
Personal Services	270,298	251,776	18,522
Contractual Services	93,746	67,498	26,248
Other	126,000	125,141	859
Total Administration	<u>490,044</u>	<u>444,415</u>	<u>45,629</u>
Abuse			
Personal Services	1,326,714	1,095,452	231,262
Materials and Supplies	200	50	150
Contractual Services	94,633	81,126	13,507
Other	100	0	100
Total Abuse	<u>1,421,647</u>	<u>1,176,628</u>	<u>245,019</u>
Family Services			
Personal Services	4,153,621	3,516,670	636,951
Materials and Supplies	97,000	77,978	19,022
Contractual Services	5,888,962	5,519,693	369,269
Other	32,500	27,457	5,043
Total Family Services	<u>\$10,172,083</u>	<u>\$9,141,798</u>	<u>\$1,030,285</u>

(continued)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Board Fund (continued)
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fiscal			
Personal Services	\$435,545	\$373,017	\$62,528
Contractual Services	8,328	7,421	907
Total Fiscal	443,873	380,438	63,435
Legal			
Personal Services	88,246	80,872	7,374
Contractual Services	700	367	333
Total Legal	88,946	81,239	7,707
Clerical			
Personal Services	1,002,866	902,708	100,158
Materials and Supplies	50,169	48,675	1,494
Contractual Services	248,904	236,955	11,949
Total Clerical	1,301,939	1,188,338	113,601
Resource			
Personal Services	1,212,046	1,073,346	138,700
Materials and Supplies	3,975	1,225	2,750
Contractual Services	610,365	549,299	61,066
Other	7,949	3,830	4,119
Total Resource	1,834,335	1,627,700	206,635
Total Expenditures	15,948,678	14,230,139	1,718,539
<i>Excess of Revenues Under Expenditures</i>	(2,619,512)	(1,145,892)	1,473,620
Other Financing Uses			
Transfers Out	(37,132)	(37,132)	0
Net Change in Fund Balance	(2,656,644)	(1,183,024)	1,473,620
<i>Fund Balance Beginning of Year</i>	8,434,633	8,434,633	0
Prior Year Encumbrances Appropriated	6,741	6,741	0
Fund Balance End of Year	\$5,784,730	\$7,258,350	\$1,473,620

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Board of Mental Health Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$3,636,563	\$3,408,535	(\$228,028)
Intergovernmental	3,927,551	3,654,372	(273,179)
Other	80,000	21,503	(58,497)
<i>Total Revenues</i>	<u>7,644,114</u>	<u>7,084,410</u>	<u>(559,704)</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	680,887	662,988	17,899
Materials and Supplies	10,700	9,670	1,030
Contractual Services	5,482,335	5,270,940	211,395
Capital Outlay	1,500	1,281	219
Other	75,000	70,686	4,314
<i>Total Expenditures</i>	<u>6,250,422</u>	<u>6,015,565</u>	<u>234,857</u>
<i>Excess of Revenues Over Expenditures</i>	1,393,692	1,068,845	(324,847)
Other Financing Uses			
Transfers Out	(1,586,200)	(1,586,200)	0
<i>Net Change in Fund Balance</i>	(192,508)	(517,355)	(324,847)
<i>Fund Balance Beginning of Year</i>	5,819,234	5,819,234	0
Prior Year Encumbrances Appropriated	45,548	45,548	0
<i>Fund Balance End of Year</i>	<u><u>\$5,672,274</u></u>	<u><u>\$5,347,427</u></u>	<u><u>(\$324,847)</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Alcohol and Drug Addiction Board Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$5,000	\$5,000	\$0
Other	486	486	0
<i>Total Revenues</i>	<u>5,486</u>	<u>5,486</u>	<u>0</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	359,105	303,220	55,885
Materials and Supplies	6,384	6,384	0
Contractual Services	80,903	75,050	5,853
Capital Outlay	10,000	0	10,000
<i>Total Expenditures</i>	<u>456,392</u>	<u>384,654</u>	<u>71,738</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(450,906)</u>	<u>(379,168)</u>	<u>71,738</u>
Other Financing Sources (Uses)			
Transfers In	457,018	458,736	1,718
Transfers Out	(151,339)	(151,339)	0
<i>Total Other Financing Sources (Uses)</i>	<u>305,679</u>	<u>307,397</u>	<u>1,718</u>
<i>Net Change in Fund Balance</i>	(145,227)	(71,771)	73,456
<i>Fund Balance Beginning of Year</i>	171,792	171,792	0
Prior Year Encumbrances Appropriated	400	400	0
<i>Fund Balance End of Year</i>	<u>\$26,965</u>	<u>\$100,421</u>	<u>\$73,456</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$58,333	\$96,725	\$38,392
Other	12,500	12,500	0
<i>Total Revenues</i>	70,833	109,225	38,392
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	70,833	109,225	38,392
<i>Fund Balance Beginning of Year</i>	63,962	63,962	0
<i>Fund Balance End of Year</i>	<u>\$134,795</u>	<u>\$173,187</u>	<u>\$38,392</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$62,381	\$73,433	\$11,052
Expenditures			
Current:			
Public Safety:			
County Courts			
Contractual Services	231,855	83,633	148,222
<i>Excess of Revenues Under Expenditures</i>	(169,474)	(10,200)	159,274
Other Financing Uses			
Transfers Out	(1,855)	(1,855)	0
<i>Net Change in Fund Balance</i>	(171,329)	(12,055)	159,274
<i>Fund Balance Beginning of Year</i>	496,652	496,652	0
<i>Fund Balance End of Year</i>	<u>\$325,323</u>	<u>\$484,597</u>	<u>\$159,274</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Clerk Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$56,000	\$66,655	\$10,655
Expenditures			
Current:			
General Government:			
Judicial			
Computerization Fees			
Materials and Supplies	24,074	18,157	5,917
Contractual Services	37,782	34,781	3,001
Capital Outlay	7,930	7,928	2
<i>Total Expenditures</i>	69,786	60,866	8,920
<i>Net Change in Fund Balance</i>	(13,786)	5,789	19,575
<i>Fund Balance Beginning of Year</i>	104,283	104,283	0
Prior Year Encumbrances Appropriated	1,689	1,689	0
<i>Fund Balance End of Year</i>	\$92,186	\$111,761	\$19,575

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
911 Operations Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$658,838	\$658,838	\$0
Special Assessments	284,023	284,023	0
Other	736,365	736,365	0
<i>Total Revenues</i>	<u>1,679,226</u>	<u>1,679,226</u>	<u>0</u>
Expenditures			
Current:			
Public Safety:			
Administration			
Personal Services	138,723	137,822	901
Materials and Supplies	13,000	13,000	0
Contractual Services	501,324	449,598	51,726
Capital Outlay	31,338	31,338	0
Other	720,914	720,914	0
<i>Total Expenditures</i>	<u>1,405,299</u>	<u>1,352,672</u>	<u>52,627</u>
<i>Net Change in Fund Balance</i>	273,927	326,554	52,627
<i>Fund Balance Beginning of Year</i>	1,317,195	1,317,195	0
Prior Year Encumbrances Appropriated	278,280	278,280	0
<i>Fund Balance End of Year</i>	<u>\$1,869,402</u>	<u>\$1,922,029</u>	<u>\$52,627</u>

Mahoning County, 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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$1,300,000	\$1,494,384	\$194,384
Other	0	80	80
<i>Total Revenues</i>	<u>1,300,000</u>	<u>1,494,464</u>	<u>194,464</u>
Expenditures			
Current:			
General Government:			
Judicial			
Title Administration			
Personal Services	1,079,655	1,077,170	2,485
Materials and Supplies	29,566	23,740	5,826
Contractual Services	35,923	24,649	11,274
Capital Outlay	8,308	8,308	0
Other	2,151	806	1,345
Total Title Administration	<u>1,155,603</u>	<u>1,134,673</u>	<u>20,930</u>
Security Deposits			
Personal Services	68,378	67,837	541
Contractual Services	134	133	1
Total Security Deposits	<u>68,512</u>	<u>67,970</u>	<u>542</u>
<i>Total Expenditures</i>	<u>1,224,115</u>	<u>1,202,643</u>	<u>21,472</u>
<i>Net Change in Fund Balance</i>	75,885	291,821	215,936
<i>Fund Balance Beginning of Year</i>	610,928	610,928	0
Prior Year Encumbrances Appropriated	<u>7,369</u>	<u>7,369</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$694,182</u></u>	<u><u>\$910,118</u></u>	<u><u>\$215,936</u></u>

Mahoning County, 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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$115,000	\$114,633	(\$367)
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Recorder			
Materials and Supplies	5,398	5,398	0
Contractual Services	123,180	123,177	3
<i>Total Expenditures</i>	128,578	128,575	3
<i>Net Change in Fund Balance</i>	(13,578)	(13,942)	(364)
<i>Fund Balance Beginning of Year</i>	593,342	593,342	0
Prior Year Encumbrances Appropriated	14,183	14,183	0
<i>Fund Balance End of Year</i>	\$593,947	\$593,583	(\$364)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Probation Services Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$215,000	\$249,051	\$34,051
Expenditures			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	5,250	3,475	1,775
Materials and Supplies	20,774	4,183	16,591
Contractual Services	55,068	14,124	40,944
Capital Outlay	2,500	2,161	339
<i>Total Expenditures</i>	83,592	23,943	59,649
<i>Excess of Revenues Over Expenditures</i>	131,408	225,108	93,700
Other Financing Uses			
Transfers Out	(25,000)	(25,000)	0
<i>Net Change in Fund Balance</i>	106,408	200,108	93,700
<i>Fund Balance Beginning of Year</i>	1,587,849	1,587,849	0
Prior Year Encumbrances Appropriated	1,956	1,956	0
<i>Fund Balance End of Year</i>	\$1,696,213	\$1,789,913	\$93,700

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Coroner Lab Equipment Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$5,250	\$6,300	\$1,050
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	5,250	6,300	1,050
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$5,250	\$6,300	\$1,050

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Courts Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$1,153,888	\$1,219,954	\$66,066
Fines and Forfeitures	45,588	54,988	9,400
<i>Total Revenues</i>	<u>1,199,476</u>	<u>1,274,942</u>	<u>75,466</u>
Expenditures			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	315,280	308,889	6,391
Materials and Supplies	125,061	37,464	87,597
Contractual Services	817,466	755,105	62,361
Capital Outlay	148,611	48,025	100,586
<i>Total Expenditures</i>	<u>1,406,418</u>	<u>1,149,483</u>	<u>256,935</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(206,942)</u>	<u>125,459</u>	<u>332,401</u>
Other Financing Sources (Uses)			
Transfers In	30,000	25,000	(5,000)
Transfers Out	(179,387)	(7,342)	172,045
<i>Total Other Financing Sources (Uses)</i>	<u>(149,387)</u>	<u>17,658</u>	<u>167,045</u>
<i>Net Change in Fund Balance</i>	(356,329)	143,117	499,446
<i>Fund Balance Beginning of Year</i>	3,470,967	3,470,967	0
Prior Year Encumbrances Appropriated	67,890	67,890	0
<i>Fund Balance End of Year</i>	<u><u>\$3,182,528</u></u>	<u><u>\$3,681,974</u></u>	<u><u>\$499,446</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library Resources Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$5,620	\$5,320	(\$300)
Fines and Forfeitures	458,695	527,549	68,854
Charges for Services	1,500	2,138	638
<i>Total Revenues</i>	<u>465,815</u>	<u>535,007</u>	<u>69,192</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	194,183	183,921	10,262
Materials and Supplies	5,007	4,301	706
Contractual Services	340,391	301,315	39,076
Capital Outlay	1,115	1,115	0
Other	10,576	10,384	192
<i>Total Expenditures</i>	<u>551,272</u>	<u>501,036</u>	<u>50,236</u>
<i>Net Change in Fund Balance</i>	(85,457)	33,971	119,428
<i>Fund Balance Beginning of Year</i>	118,716	118,716	0
Prior Year Encumbrances Appropriated	<u>5,628</u>	<u>5,628</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$38,887</u></u>	<u><u>\$158,315</u></u>	<u><u>\$119,428</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Geographic Information System Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$443	\$443	\$0
Expenditures			
Current:			
General Government:			
Legislative and Executive			
GIS Department			
Personal Services	115,234	115,233	1
Materials and Supplies	33,488	4,520	28,968
Contractual Services	12,905	12,905	0
Other	100,000	90,691	9,309
<i>Total Expenditures</i>	261,627	223,349	38,278
<i>Excess of Revenues Under Expenditures</i>	(261,184)	(222,906)	38,278
Other Financing Sources			
Transfers In	300,000	300,000	0
<i>Net Change in Fund Balance</i>	38,816	77,094	38,278
<i>Fund Balance Beginning of Year</i>	139,671	139,671	0
Prior Year Encumbrances Appropriated	417	417	0
<i>Fund Balance End of Year</i>	\$178,904	\$217,182	\$38,278

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Convention and Visitors Bureau Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$260,000	\$285,736	\$25,736
Fines and Forfeitures	1,265	1,264	(\$1)
<i>Total Revenues</i>	<u>261,265</u>	<u>287,000</u>	<u>25,735</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	153,139	134,238	18,901
Materials and Supplies	6,797	2,907	3,890
Contractual Services	172,427	110,115	62,312
Other	675	79	596
<i>Total Expenditures</i>	<u>333,038</u>	<u>247,339</u>	<u>85,699</u>
<i>Net Change in Fund Balance</i>	(71,773)	39,661	111,434
<i>Fund Balance Beginning of Year</i>	124,517	124,517	0
Prior Year Encumbrances Appropriated	<u>10,060</u>	<u>10,060</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$62,804</u></u>	<u><u>\$174,238</u></u>	<u><u>\$111,434</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Concealed Handgun License Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$120,000	\$119,587	(\$413)
Expenditures			
Current:			
Public Safety:			
Sheriff			
Materials and Supplies	4,000	1,595	2,405
Contractual Services	152,240	109,503	42,737
Capital Outlay	9,303	9,303	0
<i>Total Expenditures</i>	165,543	120,401	45,142
<i>Net Change in Fund Balance</i>	(45,543)	(814)	44,729
<i>Fund Balance Beginning of Year</i>	93,354	93,354	0
Prior Year Encumbrances Appropriated	20,780	20,780	0
<i>Fund Balance End of Year</i>	\$68,591	\$113,320	\$44,729

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Tax Administration Negotiated Lien Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$17,040	\$17,220	\$180
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	278,939	278,938	1
Materials and Supplies	16,000	15,381	619
Contractual Services	197,535	73,516	124,019
Other	302,500	301,046	1,454
<i>Total Expenditures</i>	794,974	668,881	126,093
<i>Net Change in Fund Balance</i>	(777,934)	(651,661)	126,273
<i>Fund Balance Beginning of Year</i>	1,274,618	1,274,618	0
Prior Year Encumbrances Appropriated	9,983	9,983	0
<i>Fund Balance End of Year</i>	\$506,667	\$632,940	\$126,273

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Policing Revenue Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$200,000	\$196,321	(\$3,679)
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	216,854	213,384	3,470
Contractual Services	430	429	1
<i>Total Expenditures</i>	217,284	213,813	3,471
<i>Net Change in Fund Balance</i>	(17,284)	(17,492)	(208)
<i>Fund Balance Beginning of Year</i>	45,719	45,719	0
<i>Fund Balance End of Year</i>	\$28,435	\$28,227	(\$208)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Peace Officer Training Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$8,210	\$8,210	\$0
Other	1,810	1,810	0
<i>Total Revenues</i>	<u>10,020</u>	<u>10,020</u>	<u>0</u>
Expenditures			
Current:			
Public Safety:			
Sheriff			
Materials and Supplies	20,427	6,023	14,404
Contractual Services	9,263	6,381	2,882
Capital Outlay	20,737	20,737	0
<i>Total Expenditures</i>	<u>50,427</u>	<u>33,141</u>	<u>17,286</u>
<i>Net Change in Fund Balance</i>	(40,407)	(23,121)	17,286
<i>Fund Balance Beginning of Year</i>	46,625	46,625	0
Prior Year Encumbrances Appropriated	427	427	0
<i>Fund Balance End of Year</i>	<u>\$6,645</u>	<u>\$23,931</u>	<u>\$17,286</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loans Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Public Works:			
Commissioners			
Contractual Services	11,593	11,593	0
<i>Net Change in Fund Balance</i>	(11,593)	(11,593)	0
<i>Fund Balance Beginning of Year</i>	11,593	11,593	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Tax Certificate Administration Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$10,000	\$0	(\$10,000)
Expenditures			
Current:			
General Government:			
Treasurer			
Other	4,200	37	4,163
<i>Net Change in Fund Balance</i>	5,800	(37)	(5,837)
<i>Fund Balance Beginning of Year</i>	13,033	13,033	0
<i>Fund Balance End of Year</i>	\$18,833	\$12,996	(\$5,837)

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Economic Development Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$0	\$2,500	\$2,500
Expenditures			
Current:			
Public Works:			
Commissioners			
Materials and Supplies	1,519	1,519	0
Contractual Services	2,947	2,947	0
Capital Outlay	368	0	368
Other	4,690	4,690	0
<i>Total Expenditures</i>	9,524	9,156	368
<i>Excess of Revenues Under Expenditures</i>	(9,524)	(6,656)	2,868
Other Financing Uses			
Transfers Out	(4,000)	(4,000)	0
<i>Net Change in Fund Balance</i>	(13,524)	(10,656)	2,868
<i>Fund Balance Beginning of Year</i>	13,524	13,524	0
<i>Fund Balance End of Year</i>	\$0	\$2,868	\$2,868

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Security Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Judicial			
Other	3,117	3,117	0
<i>Net Change in Fund Balance</i>	(3,117)	(3,117)	0
<i>Fund Balance Beginning of Year</i>	3,117	3,117	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Adult Protective Services Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$100	\$100	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	100	100	0
<i>Fund Balance Beginning of Year</i>	<u>300</u>	<u>300</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$400</u></u>	<u><u>\$400</u></u>	<u><u>\$0</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Roads and Bridges Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$7,401,717	\$5,105,405	(\$2,296,312)
Interest	47,684	42,907	(4,777)
<i>Total Revenues</i>	<u>7,449,401</u>	<u>5,148,312</u>	<u>(2,301,089)</u>
Expenditures			
Capital Outlay	6,920,712	6,882,541	38,171
Debt Service:			
Bond Issuance Costs	39,476	39,475	1
<i>Total Expenditures</i>	<u>6,960,188</u>	<u>6,922,016</u>	<u>38,172</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>489,213</u>	<u>(1,773,704)</u>	<u>(2,262,917)</u>
Other Financing Sources			
General Obligation Bond Issued	1,320,000	1,320,000	0
OPWC Loans Issued	221,754	221,753	(1)
Premium on General Obligation Bonds	19,476	19,476	0
Transfers In	487,904	536,594	48,690
<i>Total Other Financing Sources</i>	<u>2,049,134</u>	<u>2,097,823</u>	<u>48,689</u>
<i>Net Change in Fund Balance</i>	2,538,347	324,119	(2,214,228)
<i>Fund Balance Beginning of Year</i>	1,885,802	1,885,802	0
Prior Year Encumbrances Appropriated	374,606	374,606	0
<i>Fund Balance End of Year</i>	<u>\$4,798,755</u>	<u>\$2,584,527</u>	<u>(\$2,214,228)</u>

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Vehicle Maintenance Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$600,000	\$585,775	(\$14,225)
Expenses			
Materials and Supplies	581,607	558,018	23,589
Contractual Services	6,681	3,000	3,681
Other	25,319	24,819	500
<i>Total Expenses</i>	613,607	585,837	27,770
<i>Net Change in Fund Equity</i>	(13,607)	(62)	13,545
<i>Fund Equity Beginning of Year</i>	50,873	50,873	0
Prior Year Encumbrances Appropriated	27,518	27,518	0
<i>Fund Equity End of Year</i>	\$64,784	\$78,329	\$13,545

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,760,000	\$1,799,690	\$39,690
Expenses			
Contractual Services	1,212,380	1,078,626	133,754
Claims	547,852	547,852	0
<i>Total Expenses</i>	<u>1,760,232</u>	<u>1,626,478</u>	<u>133,754</u>
<i>Net Change in Fund Equity</i>	(232)	173,212	173,444
<i>Fund Equity Beginning of Year</i>	2,540,654	2,540,654	0
Prior Year Encumbrances Appropriated	<u>232</u>	<u>232</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2,540,654</u></u>	<u><u>\$2,714,098</u></u>	<u><u>\$173,444</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Self-funded Hospitalization Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$18,700,000	\$17,739,277	(\$960,723)
Expenses			
Contractual Services	2,139,470	904,803	1,234,667
Claims	14,859,182	14,859,182	0
Other	1,348	1,348	0
<i>Total Expenses</i>	<u>17,000,000</u>	<u>15,765,333</u>	<u>1,234,667</u>
<i>Net Change in Fund Equity</i>	1,700,000	1,973,944	273,944
<i>Fund Equity Beginning of Year</i>	<u>2,928,901</u>	<u>2,928,901</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$4,628,901</u>	<u>\$4,902,845</u>	<u>\$273,944</u>

Mahoning County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Telephone/Data Board Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$498,321	\$426,742	(\$71,579)
Expenses			
Contractual Services	527,317	526,383	934
Capital Outlay	10,000	10,000	0
<i>Total Expenses</i>	<u>537,317</u>	<u>536,383</u>	<u>934</u>
<i>Net Change in Fund Equity</i>	(38,996)	(109,641)	(70,645)
<i>Fund Equity Beginning of Year</i>	21,679	21,679	0
Prior Year Encumbrances Appropriated	<u>55,838</u>	<u>55,838</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u><u>\$38,521</u></u>	<u><u>(\$32,124)</u></u>	<u><u>(\$70,645)</u></u>

Statistical Section



“Each moment of the year has its own beauty, a picture which was never before and shall never be seen again.” – Ralph Waldo Emerson

Statistical Section

This part of the Mahoning County, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

Contents	Pages(s)
<i>Financial Trends</i>	<i>S2 – S13</i>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<i>Revenue Capacity</i>	<i>S14 – S35</i>
These schedules contain information to help the reader assess the County's most significant local revenue, property taxes.	
<i>Debt Capacity</i>	<i>S36 – S45</i>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<i>Economic and Demographic Information</i>	<i>S46 – S48</i>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<i>Operating Information</i>	<i>S49 – S54</i>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The County implemented GASB Statement No. 34 in 2002; schedules presenting government-wide information include information beginning in that year.

Mahoning County, Ohio
Net Assets By Component
Last Ten Years
(Accrual Basis of Accounting)

	2011	2010	2009	2008
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$105,436,457	\$103,800,107	\$105,837,357	\$99,878,395
Restricted:				
Capital Projects	21,405,318	21,194,406	16,287,858	22,761,215
Debt Service	0	0	0	0
Public Safety	3,116,336	2,667,985	1,971,754	3,112,803
Public Works	6,913,979	6,125,209	5,035,422	5,823,098
Health Services	30,666,928	29,184,576	22,272,037	18,361,751
Human Services	7,613,780	8,828,195	6,264,431	8,249,125
General Government	19,603,535	19,608,309	24,302,480	16,175,561
Other Purposes	0	0	0	0
Unrestricted	8,261,934	3,169,362	7,400,652	11,275,591
<i>Total Governmental Activities Net Assets</i>	<u>203,018,267</u>	<u>194,578,149</u>	<u>189,371,991</u>	<u>185,637,539</u>
Business Type - Activities				
Invested in Capital Assets, Net of Related Debt	50,114,060	48,144,464	50,293,677	52,803,955
Restricted:				
Debt Service	14,872,863	15,250,948	7,162,067	5,720,826
Unrestricted	18,143,835	17,512,055	21,534,050	18,836,245
<i>Total Business-Type Activities Net Assets</i>	<u>83,130,758</u>	<u>80,907,467</u>	<u>78,989,794</u>	<u>77,361,026</u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	155,550,517	151,944,571	156,131,034	152,682,350
Restricted	104,192,739	102,859,628	83,296,049	80,204,379
Unrestricted	26,405,769	20,681,417	28,934,702	30,111,836
<i>Total Primary Government Net Assets</i>	<u>\$286,149,025</u>	<u>\$275,485,616</u>	<u>\$268,361,785</u>	<u>\$262,998,565</u>

(1) Net assets restricted for other purposes were shown in total for years 2002 and 2003.

2007	2006	2005	2004	2003(1)	2002(1)
\$98,620,826	\$99,700,654	\$109,111,458	\$94,126,618	\$75,930,607	\$70,276,318
16,960,601	14,175,691	4,444,976	12,637,466	13,753,220	8,994,247
0	1,519,103	1,701,400	2,339,983	3,963,387	4,858,239
4,278,418	3,994,503	2,363,490	801,277	n/a	n/a
6,808,474	6,223,089	6,061,868	7,348,581	n/a	n/a
16,239,233	14,661,046	18,102,479	14,140,615	n/a	n/a
7,337,541	10,253,050	14,570,595	13,487,917	n/a	n/a
14,322,906	13,640,192	15,153,341	7,581,491	n/a	n/a
0	0	0	0	50,807,886	55,212,083
12,129,079	8,570,351	5,213,422	12,703,376	21,139,697	20,863,420
176,697,078	172,737,679	176,723,029	165,167,324	165,594,797	160,204,307
52,975,471	49,040,707	43,318,624	38,551,090	34,053,269	33,228,796
0	0	0	0	0	0
21,912,343	18,524,560	16,262,445	15,420,756	17,407,435	15,288,690
74,887,814	67,565,267	59,581,069	53,971,846	51,460,704	48,517,486
151,596,297	148,741,361	152,430,082	132,677,708	109,983,876	103,505,114
65,947,173	64,466,674	62,398,149	58,337,330	68,524,493	69,064,569
34,041,422	27,094,911	21,475,867	28,124,132	38,547,132	36,152,110
<u>\$251,584,892</u>	<u>\$240,302,946</u>	<u>\$236,304,098</u>	<u>\$219,139,170</u>	<u>\$217,055,501</u>	<u>\$208,721,793</u>

Mahoning County, Ohio
Changes in Net Assets
Last Ten Years
(Accrual Basis of Accounting)

	2011	2010	2009	2008
Program Revenues				
Governmental Activities:				
Charges for Services and Sales				
General Government:				
Legislative and Executive	\$6,138,992	\$5,868,142	\$5,858,412	\$6,674,076
Judicial	5,738,234	5,618,604	5,275,306	5,089,139
Public Safety	4,527,870	4,709,310	4,296,566	4,621,657
Public Works	170,932	144,868	180,907	167,456
Health	4,787,038	4,977,960	3,501,479	3,572,698
Human Services	1,934,935	1,741,689	1,857,974	2,345,758
Total Charges for Services and Sales	23,298,001	23,060,573	20,970,644	22,470,784
Operating Grants and Contributions	78,695,348	87,111,613	101,408,097	101,242,335
Capital Grants and Contributions	5,260,990	3,056,458	2,221,132	7,311,710
<i>Total Governmental Activities Program Revenue</i>	<i>107,254,339</i>	<i>113,228,644</i>	<i>124,599,873</i>	<i>131,024,829</i>
Business-Type Activities:				
Charges for Services and Sales				
Mahoning County Water	433,795	542,440	496,189	600,801
Mahoning County Sewer	21,132,254	20,635,860	23,348,025	22,477,223
Total Charges for Services and Sales	21,566,049	21,178,300	23,844,214	23,078,024
Operating Grants and Contributions	0	0	0	0
Capital Grants and Contributions	1,722,636	1,997,482	748,452	1,764,162
<i>Total Business-Type Activities Program Revenue</i>	<i>23,288,685</i>	<i>23,175,782</i>	<i>24,592,666</i>	<i>24,842,186</i>
<i>Total Primary Government Program Revenues</i>	<i>\$130,543,024</i>	<i>\$136,404,426</i>	<i>\$149,192,539</i>	<i>\$155,867,015</i>

2007	2006	2005	2004	2003	2002
\$6,794,602	\$5,849,711	\$6,955,223	\$9,180,896	\$8,613,847	\$7,443,225
5,176,449	4,272,300	5,639,773	5,162,855	5,505,837	5,041,721
4,711,308	3,677,170	3,981,759	3,962,543	2,810,413	2,521,353
147,766	160,459	511,926	281,255	225,138	371,851
3,377,824	3,522,304	4,591,141	4,640,004	4,557,526	4,434,902
2,775,833	3,131,434	2,907,732	3,219,447	3,372,708	3,241,210
22,983,782	20,613,378	24,587,554	26,447,000	25,085,469	23,054,262
98,249,665	85,472,465	87,604,285	80,702,861	78,974,967	76,587,565
4,352,369	1,757,142	4,230,974	4,547,285	5,327,007	4,026,279
125,585,816	107,842,985	116,422,813	111,697,146	109,387,443	103,668,106
609,294	860,613	448,434	339,167	538,947	253,342
21,157,386	20,370,302	19,208,793	18,514,421	18,207,750	18,327,421
21,766,680	21,230,915	19,657,227	18,853,588	18,746,697	18,580,763
0	0	0	118,120	56,432	0
4,044,063	6,001,341	5,876,767	2,593,778	1,581,644	2,469,084
25,810,743	27,232,256	25,533,994	21,565,486	20,384,773	21,049,847
\$151,396,559	\$135,075,241	\$141,956,807	\$133,262,632	\$129,772,216	\$124,717,953

(continued)

Mahoning County, Ohio
Changes in Net Assets
Last Ten Years (Continued)
(Accrual Basis of Accounting)

	2011	2010	2009	2008
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$25,901,088	\$25,322,205	\$25,975,485	\$29,183,996
Judicial	20,253,413	20,051,505	20,816,554	19,254,381
Public Safety	22,455,341	21,803,392	24,421,449	29,504,632
Public Works	13,543,364	13,462,169	15,292,168	14,685,409
Health	50,833,349	53,158,099	48,815,843	50,853,600
Human Services	38,508,481	45,491,138	56,211,415	58,606,298
Interest and Fiscal Charges	2,349,871	1,896,879	2,154,822	1,950,950
<i>Total Governmental Activities Expenses</i>	<u>173,844,907</u>	<u>181,185,387</u>	<u>193,687,736</u>	<u>204,039,266</u>
Business-Type Activities:				
Mahoning County Water	1,227,172	1,959,933	1,865,509	1,070,675
Mahoning County Sewer	20,408,046	19,830,300	22,197,325	22,431,584
<i>Total Business-Type Activities Expenses</i>	<u>21,635,218</u>	<u>21,790,233</u>	<u>24,062,834</u>	<u>23,502,259</u>
<i>Total Primary Government Program Expenses</i>	<u>195,480,125</u>	<u>202,975,620</u>	<u>217,750,570</u>	<u>227,541,525</u>
Net (Expense)/Revenue				
Governmental Activities	(66,590,568)	(67,956,743)	(69,087,863)	(73,014,437)
Business-Type Activities	1,653,467	1,385,549	529,832	1,339,927
<i>Total Primary Government Net Expense</i>	<u>(\$64,937,101)</u>	<u>(\$66,571,194)</u>	<u>(\$68,558,031)</u>	<u>(\$71,674,510)</u>

2007	2006	2005	2004	2003	2002
\$27,134,283	\$25,994,071	\$23,499,825	\$23,382,985	\$20,046,773	\$19,961,462
17,804,933	17,447,261	16,401,342	15,165,994	15,764,700	15,235,327
27,231,250	21,715,122	19,185,295	23,688,359	23,163,784	25,044,434
14,998,726	13,307,192	14,026,637	13,605,944	13,463,837	11,956,276
52,222,975	48,376,681	45,566,149	49,639,480	46,077,309	44,975,438
62,040,227	58,558,914	54,189,674	61,840,067	58,494,478	55,945,853
1,649,024	2,139,122	1,493,492	1,960,779	1,787,910	2,211,966
203,081,418	187,538,363	174,362,414	189,283,608	178,798,791	175,330,756
824,905	1,226,205	1,307,844	491,364	355,518	314,046
18,774,590	19,028,777	18,996,403	18,539,160	17,410,257	17,016,608
19,599,495	20,254,982	20,304,247	19,030,524	17,765,775	17,330,654
222,680,913	207,793,345	194,666,661	208,314,132	196,564,566	192,661,410
(77,495,602)	(79,695,378)	(57,939,601)	(77,586,462)	(69,411,348)	(71,662,650)
6,211,248	6,977,274	5,229,747	2,534,962	2,618,998	3,719,193
(\$71,284,354)	(\$72,718,104)	(\$52,709,854)	(\$75,051,500)	(\$66,792,350)	(\$67,943,457)

(continued)

Mahoning County, Ohio
Changes in Net Assets
Last Ten Years (Continued)
(Accrual Basis of Accounting)

	2011	2010	2009	2008
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$8,945,439	\$7,546,732	\$7,481,675	\$7,657,974
General Obligation Bond Retirement	0	0	0	27,044
Children Services Board	4,988,594	4,911,419	4,894,162	5,106,646
Developmental Disabilities Board	14,067,091	13,859,914	13,818,219	14,271,078
Board of Mental Health	3,520,543	3,467,814	3,457,020	3,578,922
Sales Tax Levied for				
General Purposes	30,392,085	27,168,574	25,825,362	27,931,781
Grants and Entitlements not Restricted to Specific Programs	6,950,031	9,601,640	10,840,691	12,884,154
Conveyance Taxes	1,373,069	1,305,659	1,282,347	1,743,473
Interest	1,109,454	905,562	2,190,058	5,081,780
Gain on Sale of Capital Assets	0	3,078	0	0
Other	3,761,310	4,385,541	3,128,219	3,672,046
Transfers	(76,930)	0	(95,438)	0
<i>Total Governmental Activities</i>	<u>75,030,686</u>	<u>73,155,933</u>	<u>72,822,315</u>	<u>81,954,898</u>
Business-Type Activities:				
Interest	268,360	507,037	555,796	787,155
Gain on Sale of Capital Assets	0	0	0	14,744
Other	224,534	25,087	447,702	331,386
Transfers	76,930	0	95,438	0
<i>Total Business-Type Activities</i>	<u>569,824</u>	<u>532,124</u>	<u>1,098,936</u>	<u>1,133,285</u>
<i>Total Primary Government General Revenues and Other Changes in Net Assets</i>	<u>75,600,510</u>	<u>73,688,057</u>	<u>73,921,251</u>	<u>83,088,183</u>
Change in Net Assets				
Governmental Activities	8,440,118	5,199,190	3,734,452	8,940,461
Business-Type Activities	2,223,291	1,917,673	1,628,768	2,473,212
<i>Total Primary Government Change in Net Assets</i>	<u>\$10,663,409</u>	<u>\$7,116,863</u>	<u>\$5,363,220</u>	<u>\$11,413,673</u>

2007	2006	2005	2004	2003	2002
\$8,025,257	\$4,351,781	\$461,963	\$29,973,409	\$25,827,235	\$30,438,349
0	3,684,381	6,527,538	n/a	n/a	n/a
5,528,249	5,542,107	5,476,720	n/a	n/a	n/a
15,188,350	14,735,937	14,809,746	n/a	n/a	n/a
3,824,837	3,722,395	3,747,991	n/a	n/a	n/a
31,402,397	27,620,917	17,664,485	23,763,391	26,803,475	25,806,159
6,137,374	6,322,780	12,430,289	10,121,650	10,015,678	10,247,484
2,376,834	2,641,373	2,631,398	0	0	0
5,508,601	5,159,476	3,199,165	1,284,211	1,455,424	2,856,469
0	0	0	0	0	0
3,467,275	2,001,884	2,207,699	11,685,296	10,644,478	11,006,782
(4,173)	(73,003)	338,312	331,032	55,548	(452,397)
81,455,001	75,710,028	69,495,306	77,158,989	74,801,838	79,902,846
992,878	804,424	603,299	307,212	379,768	358,357
0	0	0	0	0	0
114,248	129,497	114,489	0	0	0
4,173	73,003	(338,312)	(331,032)	(55,548)	452,397
1,111,299	1,006,924	379,476	(23,820)	324,220	810,754
82,566,300	76,716,952	69,874,782	77,135,169	75,126,058	80,713,600
3,959,399	(3,985,350)	11,555,705	(427,473)	5,390,490	8,240,196
7,322,547	7,984,198	5,609,223	2,511,142	2,943,218	4,529,947
\$11,281,946	\$3,998,848	\$17,164,928	\$2,083,669	\$8,333,708	\$12,770,143

Mahoning County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2011	2010	2009	2008
General Fund				
Nondisposable	\$732,981	\$0	\$0	\$0
Restricted	876,625	1,538,536	1,547,574	0
Committed	1,116,180	470,209	527,630	0
Assigned	1,312,696	1,184,077	1,201,489	0
Unassigned	8,179,228	9,392,999	5,511,125	0
Reserved	0	0	0	2,304,561
Unreserved	0	0	0	9,022,660
Total General Fund	12,217,710	12,585,821	8,787,818	11,327,221
All Other Governmental Funds				
Restricted	79,289,631	74,877,427	57,422,364	0
Unassigned (Deficit)	(7,901,864)	(8,470,204)	(8,438,515)	0
Reserved	0	0	0	11,710,666
Unreserved, Undesignated, Reported in:				
Special Revenue funds	0	0	0	38,778,393
Debt Service fund (Deficit)	0	0	0	(5,666,185)
Capital Projects funds (Deficit)	0	0	0	10,858,748
Total All Other Governmental Funds	71,387,767	66,407,223	48,983,849	55,681,622
Total Governmental Funds	\$83,605,477	\$78,993,044	\$57,771,667	\$67,008,843

Note: The County implemented GASB 54 in 2010.

2007	2006	2005	2004	2003	2002
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,116,783	2,570,980	2,651,239	1,265,964	2,057,358	1,940,739
10,423,409	5,239,464	2,745,934	12,441,071	10,186,859	10,767,209
12,540,192	7,810,444	5,397,173	13,707,035	12,244,217	12,707,948
0	0	0	0	0	0
0	0	0	0	0	0
10,526,012	10,507,883	12,093,679	19,568,035	11,130,479	5,939,663
35,643,598	37,829,433	43,470,129	25,824,017	24,071,870	31,519,802
(3,241,764)	894,742	642,013	1,022,980	2,295,917	3,721,729
13,788,051	12,092,356	2,471,657	4,146,703	7,530,827	(7,396,994)
56,715,897	61,324,414	58,677,478	50,561,735	45,029,093	33,784,200
\$69,256,089	\$69,134,858	\$64,074,651	\$64,268,770	\$57,273,310	\$46,492,148

Mahoning County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years

	2011	2010	2009	2008
Revenues				
Property Taxes	\$29,133,310	\$29,005,633	\$28,898,320	\$29,942,112
Permissive Sales Tax	29,699,553	27,477,880	25,971,964	27,981,246
Intergovernmental	92,323,512	104,546,050	107,447,575	120,427,488
Conveyance Taxes	1,373,069	1,305,659	1,282,347	1,743,473
Interest	1,109,454	905,562	2,190,058	5,168,580
Fees, Licenses and Permits	14,025,888	14,646,974	13,669,630	14,454,185
Fines and Forfeitures	2,935,163	2,754,849	2,249,020	2,373,060
Rentals and Royalties	1,075,835	1,109,880	1,221,677	1,218,895
Charges for Services	4,954,358	4,239,614	3,476,495	4,098,080
Contributions and Donations	5,796	4,565	4,597	6,685
Special Assessments	284,225	291,269	355,030	352,843
Other	3,761,310	4,385,541	3,128,219	3,672,046
<i>Total Revenues</i>	<u>180,681,473</u>	<u>190,673,476</u>	<u>189,894,932</u>	<u>211,438,693</u>
Expenditures				
General Government:				
Legislative and Executive	26,451,267	25,065,900	24,881,632	26,840,960
Judicial	20,279,327	19,402,665	20,391,628	18,972,376
Public Safety	21,297,256	21,217,388	22,654,327	28,002,709
Public Works	9,970,120	9,083,394	11,043,197	11,146,970
Health	50,569,263	51,680,046	47,905,806	50,141,754
Human Services	38,249,170	44,597,570	56,956,278	58,639,302
Capital Outlay	11,122,227	7,706,310	8,911,584	12,554,007
Debt Service				
Principal Retirement	3,942,854	2,908,765	7,602,306	11,548,711
Interest and Fiscal Charges	2,085,584	1,688,258	2,021,423	1,881,867
Bond Issuance Costs	292,754	445,685	175,518	269,643
<i>Total Expenditures</i>	<u>184,259,822</u>	<u>183,795,981</u>	<u>202,543,699</u>	<u>219,998,299</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,578,349)</u>	<u>6,877,495</u>	<u>(12,648,767)</u>	<u>(8,559,606)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	24,800	0	22,360
Inception of Capital Lease	1,270,853	0	0	0
OPWC Loans Proceeds	221,753	0	0	0
General Obligation Bonds Issued	6,790,000	14,176,000	3,015,000	5,860,000
General Obligation Notes Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Premium on Notes Issued	0	0	0	0
Premium on Bonds Issued	85,327	143,082	0	0
Transfers In	10,485,794	9,212,290	7,518,014	11,718,267
Transfers Out	(10,662,945)	(9,212,290)	(7,613,452)	(11,718,267)
<i>Total Other Financing Sources (Uses)</i>	<u>8,190,782</u>	<u>14,343,882</u>	<u>2,919,562</u>	<u>5,882,360</u>
Net Change in Fund Balances	<u>\$4,612,433</u>	<u>\$21,221,377</u>	<u>(\$9,729,205)</u>	<u>(\$2,677,246)</u>
Debt Service as a Percentage of Noncapital Expenditures	3.54%	2.63%	5.01%	6.59%

2007	2006	2005	2004	2003	2002
\$32,220,488	\$32,263,381	\$31,587,828	\$42,294,477	\$41,704,064	\$40,091,456
28,431,266	27,620,917	17,664,485	27,537,040	26,657,490	25,819,560
107,256,875	92,518,954	108,370,397	97,724,531	93,506,537	91,317,048
2,376,834	2,641,373	2,631,398	0	0	0
5,624,207	5,159,476	3,199,165	1,321,630	1,455,425	2,856,469
14,894,487	14,498,882	17,228,024	490,936	527,390	420,275
1,885,316	1,625,533	1,812,880	1,717,779	2,098,615	1,870,530
1,320,893	413,296	579,391	0	0	0
4,515,160	3,619,641	4,967,259	19,091,127	18,283,250	16,801,132
8,806	18,425	13,662	0	0	0
291,020	304,861	300,319	308,335	302,510	299,571
3,467,275	1,986,277	2,207,699	2,927,715	3,028,358	3,369,202
202,292,627	182,671,016	190,562,507	193,413,570	187,563,639	182,845,243
24,833,907	25,399,508	22,497,191	23,893,579	19,417,295	19,006,470
17,471,993	17,687,147	16,677,751	14,988,064	15,870,791	15,037,929
25,570,765	20,967,016	18,988,359	22,963,273	22,002,969	23,641,635
11,425,708	10,120,032	10,468,981	9,257,025	9,597,942	9,095,887
52,374,317	49,141,136	45,701,190	50,265,195	46,558,702	45,364,856
61,951,599	59,115,648	55,047,741	60,527,152	58,951,005	55,894,229
6,637,207	3,820,814	13,109,256	16,571,205	7,197,546	9,941,390
7,585,892	5,785,189	7,137,821	3,451,212	5,425,678	5,149,361
1,552,853	2,107,619	1,466,648	1,617,059	1,872,597	2,281,357
117,588	310,807	0	495,455	847	0
209,521,829	194,454,916	191,094,938	204,029,219	186,895,372	185,413,114
(7,229,202)	(11,783,900)	(532,431)	(10,615,649)	668,267	(2,567,871)
6,400	272,593	0	0	0	0
1,344,418	0	0	0	0	0
0	0	0	0	0	0
800,000	12,250,000	0	32,607,440	0	0
5,150,000	1,462,903	0	0	10,057,500	390,000
0	0	0	(15,530,452)	0	0
29,716	0	0	0	0	0
24,072	220,741	0	203,089	0	0
9,826,345	16,491,441	12,695,610	22,842,345	18,050,024	17,399,777
(9,830,518)	(13,853,571)	(12,357,298)	(22,511,313)	(17,994,629)	(18,352,174)
7,350,433	16,844,107	338,312	17,611,109	10,112,895	(562,397)
\$121,231	\$5,060,207	(\$194,119)	\$6,995,460	\$10,781,162	(\$3,130,268)
4.56%	4.34%	5.08%	3.06%	4.23%	4.42%

Mahoning County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value			Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU	Estimated Actual Value	Assessed Value	Estimated Actual Value
2011	\$3,045,991,020	\$930,024,920	\$11,360,045,543	\$155,651,840	\$176,877,091
2010	3,042,073,350	934,003,690	11,360,220,114	150,162,200	170,638,864
2009	3,026,118,600	918,116,390	11,269,242,829	143,951,730	163,581,511
2008	2,996,969,700	887,478,250	11,098,422,714	139,765,510	158,824,443
2007	2,962,446,590	855,734,470	10,909,088,743	186,010,920	211,376,045
2006	2,923,174,870	817,465,060	10,687,542,657	182,858,790	207,794,080
2005	2,556,113,720	755,291,390	9,461,157,457	196,150,530	222,898,330
2004	2,514,457,880	752,913,390	9,335,346,486	189,059,450	214,840,284
2003	2,470,953,140	736,586,870	9,164,400,029	187,241,590	212,774,534
2002	2,433,032,840	724,888,010	9,022,631,000	179,963,890	204,504,420

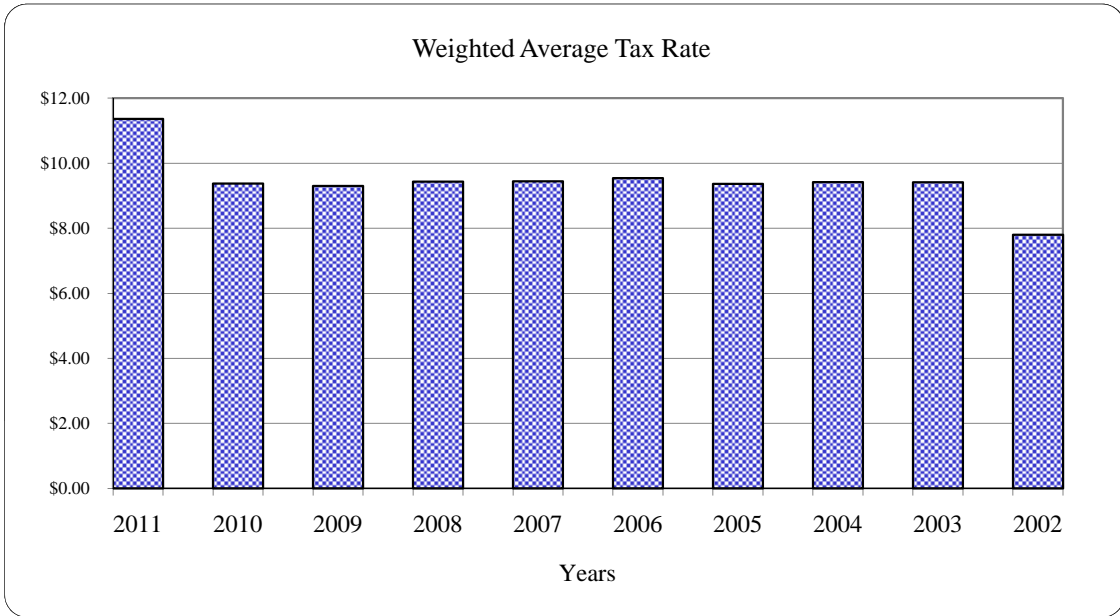
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. 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. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax in 2010).

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 percent, 2 1/2 percent and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property has been eliminated.

Source: Mahoning County Auditor

Tangible Personal Property					Weighted Average Tax Rate (per 1,000 of Assessed Value)
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$4,131,667,780	\$11,536,922,634	35.8%	\$11.35746
0	0	4,126,239,240	11,530,858,978	35.8	9.37089
12,166,960	194,671,360	4,100,353,680	11,627,495,700	35.3	9.29600
85,926,294	687,410,352	4,110,139,754	11,944,657,509	34.4	9.43177
171,852,591	916,547,152	4,176,044,571	12,037,011,940	34.7	9.44120
255,660,645	1,111,568,022	4,179,159,365	12,006,904,759	34.8	9.54073
338,781,056	1,355,124,224	3,846,336,696	11,039,180,011	34.8	9.36195
346,010,474	1,384,041,896	3,802,441,194	10,934,228,666	34.8	9.41696
348,147,510	1,392,590,040	3,742,929,110	10,769,764,603	34.8	9.41171
366,340,570	1,465,362,280	3,704,225,310	10,692,497,700	34.6	7.79804



Mahoning County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years

	2011	2010	2009	2008	2007
Unvoted Millage					
Operating	\$2.10000	\$2.10000	\$2.10000	\$2.10000	\$2.10000
Debt Service	0.00000	0.00000	0.00000	0.00000	0.00000
Voted Millage - by levy					
1976 Mental Health Board Current Expense					
Residential/Agricultural Real	0.18180	0.18163	0.18166	0.18196	0.18212
Commercial/Industrial and Public Utility Real	0.27512	0.27239	0.27229	0.27250	0.27145
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000	0.50000
2004 Mental Health Board Current Expense					
Residential/Agricultural Real	0.74957	0.74886	0.74897	0.75021	0.75089
Commercial/Industrial and Public Utility Real	0.79530	0.78740	0.78712	0.78773	0.78468
General Business and Public Utility Personal	0.85000	0.85000	0.85000	0.85000	0.85000
1983 Children Services Current Expense					
Residential/Agricultural Real	0.27617	0.27591	0.27595	0.27640	0.27665
Commercial/Industrial and Public Utility Real	0.33020	0.32692	0.32680	0.32706	0.32579
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000	0.50000
1976 Mahoning County Library Current Expense					
Residential/Agricultural Real	0.88184	0.88102	0.88114	0.88260	0.88340
Commercial/Industrial and Public Utility Real	0.93565	0.92635	0.92602	0.92674	0.92316
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
1976 Tuberculosis Clinic Current Expense					
Residential/Agricultural Real	0.36360	0.03633	0.03633	0.03639	0.36420
Commercial/Industrial and Public Utility Real	0.05502	0.05448	0.05446	0.05450	0.05429
General Business and Public Utility Personal	0.10000	0.10000	0.10000	0.10000	0.10000
1976 Children Services Current Expense					
Residential/Agricultural Real	0.30907	0.30878	0.30882	0.30933	0.30961
Commercial/Industrial and Public Utility Real	0.46770	0.46305	0.46289	0.46325	0.46146
General Business and Public Utility Personal	0.85000	0.85000	0.85000	0.85000	0.85000
1984 Bond Issue					
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000	0.00000
1986 Mental Retardation Developmental and Disabilities Current Expense					
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000	0.00000
1992 Mental Retardation Developmental and Disabilities Current Expense					
Residential/Agricultural Real	1.13897	1.13790	1.13806	1.13994	1.14098
Commercial/Industrial and Public Utility Real	1.35855	1.34505	1.34458	1.34562	1.34041
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
1995 Children Services Current Expense					
Residential/Agricultural Real	0.67795	0.67731	0.67741	0.67853	0.67914
Commercial/Industrial and Public Utility Real	0.80395	0.79596	0.79568	0.79629	0.79321
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000

2006	2005	2004	2003	2002
\$0.40000	\$0.15000	\$1.75000	\$0.95000	\$1.45000
1.70000	1.95000	0.35000	1.15000	0.65000
0.18256	0.20616	0.20603	0.20596	0.20561
0.27240	0.29404	0.29175	0.29174	0.28936
0.50000	0.50000	0.50000	0.50000	0.50000
0.75267	0.85000	0.35026	0.35013	0.34954
0.78744	0.85000	0.49598	0.49595	0.49190
0.85000	0.85000	0.85000	0.85000	0.85000
0.27731	0.31317	0.24564	0.24555	0.24514
0.32694	0.35291	0.31338	0.31337	0.31081
0.50000	0.50000	0.50000	0.50000	0.50000
0.88549	0.24739	0.24724	0.24715	0.24674
0.92640	0.35285	0.35010	0.35008	0.34723
1.00000	0.60000	0.60000	0.60000	0.60000
0.03651	0.04123	0.04121	0.04119	0.04112
0.05448	0.05881	0.05835	0.05835	0.05787
0.10000	0.10000	0.10000	0.10000	0.10000
0.31034	0.35047	0.41759	0.41744	0.41674
0.46308	0.49987	0.53276	0.53272	0.52838
0.85000	0.85000	0.85000	0.85000	0.85000
0.00000	0.00000	0.15000	0.20000	0.20000
0.00000	0.00000	0.15000	0.20000	0.20000
0.00000	0.00000	0.15000	0.20000	0.20000
2.65648	3.00000	3.00000	3.00000	3.00000
2.77919	3.00000	3.00000	3.00000	3.00000
3.00000	3.00000	3.00000	3.00000	3.00000
1.14368	1.29157	1.29077	1.29031	1.28815
1.34512	1.45199	1.44068	1.44061	1.42886
2.00000	2.00000	2.00000	2.00000	2.00000
0.68075	0.76878	0.76831	0.76803	0.76674
0.79600	0.85924	0.85255	0.85250	0.84555
1.00000	1.00000	1.00000	1.00000	1.00000

(continued)

Mahoning County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)

(Per \$1,000 Assessed Value)

Last Ten Years

	2011	2010	2009	2008	2007
2001 Mental Retardation Developmental and Disabilities Current Expense					
Residential/Agricultural Real	\$2.64553	\$2.64305	\$2.64342	\$2.64779	\$2.65019
Commercial/Industrial and Public Utility Real	2.80694	2.77905	2.77807	2.78022	2.76947
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.00000	3.00000
2010 Mahoning County Library					
Residential/Agricultural Real	1.80000	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.80000	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	1.80000	0.00000	0.00000	0.00000	0.00000
Total Voted Millage by type of Property					
Residential/Agricultural Real	\$9.02449	\$6.89079	\$6.89176	\$6.90315	\$7.23718
Commercial/Industrial and Public Utility Real	9.62842	7.75065	7.74790	7.75390	7.72392
General Business and Public Utility Personal	11.60000	9.80000	9.80000	9.80000	9.80000
Total Millage by type of Property					
Residential/Agricultural Real	\$11.12449	\$8.99079	\$8.99176	\$9.00315	\$9.33718
Commercial/Industrial and Public Utility Real	11.72842	9.85065	9.84790	9.85390	9.82392
General Business and Public Utility Personal	13.70000	11.90000	11.90000	11.90000	11.90000
Total Weighted Average Tax Rate					
	\$11.35746	\$9.37089	\$9.29600	\$9.43177	\$9.44120
Overlapping Rates by Taxing District					
Cities					
Alliance					
Residential/Agricultural Real	\$3.30000	\$3.30000	\$3.30000	\$3.30000	\$3.30000
Commercial/Industrial and Public Utility Real	3.30000	3.30000	3.30000	3.30000	3.30000
General Business and Public Utility Personal	3.30000	3.30000	3.30000	3.30000	3.30000
Campbell					
Residential/Agricultural Real	5.93761	5.63407	5.63287	5.62869	5.61625
Commercial/Industrial and Public Utility Real	6.47829	6.17356	6.16830	6.18418	6.17582
General Business and Public Utility Personal	6.50000	6.20000	6.20000	6.20000	6.20000
Canfield					
Residential/Agricultural Real	3.00000	3.00000	3.00000	3.00000	3.00000
Commercial/Industrial and Public Utility Real	3.00000	3.00000	3.00000	3.00000	3.00000
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.00000	3.00000
Columbiana					
Residential/Agricultural Real	4.00000	4.78398	4.78688	4.07137	4.13879
Commercial/Industrial and Public Utility Real	3.79459	4.79794	4.80000	4.23487	4.23405
General Business and Public Utility Personal	6.80000	4.80000	4.80000	4.30000	4.30000
Salem					
Residential/Agricultural Real	4.17656	4.14620	4.14412	4.14322	4.23677
Commercial/Industrial and Public Utility Real	4.26107	4.28851	4.34529	4.35368	4.44461
General Business and Public Utility Personal	4.60000	4.60000	4.60000	4.60000	4.60000
Struthers					
Residential/Agricultural Real	4.00000	4.00000	4.00000	4.00000	4.00000
Commercial/Industrial and Public Utility Real	4.00000	4.00000	4.00000	4.00000	4.00000
General Business and Public Utility Personal	4.00000	4.00000	4.00000	4.00000	4.00000
Youngstown					
Residential/Agricultural Real	3.70000	3.70000	3.70000	3.70000	3.70000
Commercial/Industrial and Public Utility Real	3.70000	3.70000	3.70000	3.70000	3.70000
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000	3.70000

2006	2005	2004	2003	2002
\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000
\$6.92579	\$7.06879	\$6.71705	\$6.76576	\$6.75979
7.75102	7.71970	7.48554	7.53531	7.49995
9.80000	9.40000	9.55000	9.60000	9.60000
\$9.02579	\$9.16879	\$8.81705	\$8.86576	\$8.85979
9.85102	9.81970	9.58554	9.63531	9.59995
11.90000	11.50000	11.65000	11.70000	11.70000
\$9.54073	\$9.36195	\$9.41696	\$9.41171	\$7.79804
\$3.30000	\$3.30000	\$3.30000	\$3.30000	\$3.30000
3.30000	3.30000	3.30000	3.30000	3.30000
3.30000	3.30000	3.30000	3.30000	3.30000
5.61657	6.20000	6.20000	3.20000	3.20000
6.18242	6.20000	6.20000	3.20000	3.20000
6.20000	6.20000	6.20000	3.20000	3.20000
3.00000	3.00000	3.80000	3.90000	4.00000
3.00000	3.00000	3.80000	3.90000	4.00000
3.00000	3.00000	3.80000	3.90000	4.00000
4.14849	4.19657	5.65021	4.15001	4.14776
4.23310	4.22421	5.73341	4.23341	4.23341
4.30000	4.30000	5.80000	4.30000	4.30000
4.23624	3.41828	3.47321	0.87281	0.00000
4.45512	3.68565	3.76909	1.16254	0.00000
4.60000	4.10000	4.10000	1.50000	0.00000
4.00000	4.00000	4.00000	4.00000	4.00000
4.00000	4.00000	4.00000	4.00000	4.00000
4.00000	4.00000	4.00000	4.00000	4.00000
3.70000	3.70000	3.70000	3.70000	3.70000
3.70000	3.70000	3.70000	3.70000	3.70000
3.70000	3.70000	3.70000	3.70000	3.70000

Mahoning County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2011	2010	2009	2008	2007
Villages					
Beloit					
Residential/Agricultural Real	\$16.22966	\$18.65110	\$12.64935	\$12.65258	\$10.78918
Commercial/Industrial and Public Utility Real	16.18314	18.70331	12.71107	12.71107	10.74050
General Business and Public Utility Personal	17.11000	22.00000	16.00000	16.00000	16.00000
Craig Beach					
Residential/Agricultural Real	6.85700	6.78921	6.76080	6.75626	6.74979
Commercial/Industrial and Public Utility Real	7.57415	7.57415	7.57415	7.62268	7.62140
General Business and Public Utility Personal	8.20000	8.20000	8.20000	8.20000	8.20000
Lowellville					
Residential/Agricultural Real	5.12311	5.12073	5.12078	5.12162	5.12259
Commercial/Industrial and Public Utility Real	6.01102	5.91200	5.91200	5.91344	5.91180
General Business and Public Utility Personal	8.00000	8.00000	8.00000	8.00000	8.00000
New Middletown					
Residential/Agricultural Real	13.34248	13.36183	13.36222	12.86467	12.89284
Commercial/Industrial and Public Utility Real	13.34020	13.34020	13.34287	12.99101	13.08049
General Business and Public Utility Personal	13.40000	13.40000	13.40000	13.40000	13.40000
Poland					
Residential/Agricultural Real	8.24238	8.22793	8.22123	8.21463	7.19559
Commercial/Industrial and Public Utility Real	8.05259	8.05259	8.05079	7.80168	6.88809
General Business and Public Utility Personal	8.60000	8.60000	8.60000	8.60000	7.60000
Sebring					
Residential/Agricultural Real	6.88452	6.88413	6.88293	6.88601	6.88859
Commercial/Industrial and Public Utility Real	7.99050	7.99048	7.99049	7.99047	7.89382
General Business and Public Utility Personal	8.40000	8.40000	8.40000	8.40000	8.40000
Washingtonville					
Residential/Agricultural Real	11.88548	11.78994	11.83599	11.83453	12.17214
Commercial/Industrial and Public Utility Real	13.98936	14.18844	14.18512	14.18512	14.05021
General Business and Public Utility Personal	19.70000	19.70000	19.70000	19.70000	19.70000
Townships					
Austintown					
Residential/Agricultural Real	11.28373	11.27543	11.28050	11.28330	11.29911
Commercial/Industrial and Public Utility Real	12.88706	12.88029	12.86161	12.81780	12.70388
General Business and Public Utility Personal	18.10000	18.10000	18.10000	18.10000	18.10000
Beaver					
Residential/Agricultural Real	13.41501	13.39495	13.39483	13.47915	13.49282
Commercial/Industrial and Public Utility Real	13.75981	13.80410	13.86359	13.85152	13.64844
General Business and Public Utility Personal	18.30000	18.30000	18.30000	18.30000	18.30000
Berlin					
Residential/Agricultural Real	7.18927	5.18898	5.19124	5.20239	5.21470
Commercial/Industrial and Public Utility Real	7.46857	5.46857	5.46857	5.46832	5.48140
General Business and Public Utility Personal	7.80000	5.80000	5.80000	5.80000	5.80000

2006	2005	2004	2003	2002
\$10.78926	\$14.51225	\$14.51225	\$11.54070	\$11.53472
10.74050	14.77047	14.77047	11.69939	11.69939
16.00000	16.00000	16.00000	16.00000	16.00000
6.75674	8.20000	6.70000	6.70000	6.70000
7.62140	8.20000	6.70000	6.70000	6.70000
8.20000	8.20000	6.70000	6.70000	6.70000
5.12268	5.52903	5.51580	5.51580	5.51580
5.86028	6.17757	6.16770	6.16770	6.16770
8.00000	8.00000	8.00000	8.00000	8.00000
11.19985	12.40000	12.40000	10.84095	10.84040
11.64116	12.40000	12.40000	10.98055	10.95197
12.40000	12.40000	12.40000	11.40000	11.40000
7.19164	7.60000	7.60000	7.29456	7.29140
6.89673	7.60000	7.60000	7.20160	7.19897
7.60000	7.60000	7.60000	7.60000	7.60000
5.88957	7.49593	7.49481	7.49481	6.73055
6.94082	7.82684	7.82684	7.82684	7.41416
7.40000	8.40000	8.40000	8.40000	8.40000
12.17231	12.77363	13.81860	10.81860	10.80585
14.05021	14.61985	14.45465	11.45465	11.45465
19.70000	19.70000	19.70000	16.70000	16.70000
9.67732	10.70355	10.70223	10.70176	10.69921
11.42883	12.69699	12.64964	12.64950	12.49120
18.10000	18.10000	18.10000	18.10000	18.10000
10.75450	12.04113	12.03971	12.03971	12.02309
10.80416	12.16250	12.11738	12.11738	12.11736
15.40000	15.40000	15.40000	15.40000	15.40000
5.22048	5.80000	5.88356	5.88311	5.87460
5.48140	5.80000	6.65896	6.65896	6.65896
5.80000	5.80000	7.50000	7.50000	7.50000

(continued)

Mahoning County, Ohio*Property Tax Rates - Direct and Overlapping Governments (continued)**(Per \$1,000 Assessed Value)**Last Ten Years*

	2011	2010	2009	2008	2007
Boardman					
Residential/Agricultural Real	\$10.78226	\$10.77538	\$10.77261	\$8.57374	\$8.56668
Commercial/Industrial and Public Utility Real	11.41811	11.37645	11.36505	9.17403	9.17298
General Business and Public Utility Personal	17.25000	17.25000	17.25000	15.05000	15.05000
Canfield					
Residential/Agricultural Real	2.69922	2.69918	2.69914	2.69937	2.69959
Commercial/Industrial and Public Utility Real	2.71529	2.71448	2.71467	2.71512	2.71549
General Business and Public Utility Personal	2.75000	2.75000	2.75000	2.75000	2.75000
Coitsville					
Residential/Agricultural Real	10.71219	10.70960	10.68867	10.69911	10.66416
Commercial/Industrial and Public Utility Real	11.89976	11.76286	11.74711	11.67530	11.56002
General Business and Public Utility Personal	19.50000	19.50000	19.50000	19.50000	19.50000
Ellsworth					
Residential/Agricultural Real	4.07758	4.07677	4.07804	4.07161	4.83570
Commercial/Industrial and Public Utility Real	4.28022	4.28022	4.28022	4.28022	4.30365
General Business and Public Utility Personal	4.70000	4.70000	4.70000	4.70000	4.70000
Fairfield					
Residential/Agricultural Real	1.75603	1.74900	1.75004	1.75608	1.84464
Commercial/Industrial and Public Utility Real	1.85419	1.93895	1.94027	1.92888	1.92803
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
Goshen					
Residential/Agricultural Real	10.87455	10.87646	10.88350	10.57603	10.58008
Commercial/Industrial and Public Utility Real	10.94486	10.94060	10.94060	10.77591	10.76333
General Business and Public Utility Personal	11.00000	11.00000	11.00000	11.00000	11.00000
Green					
Residential/Agricultural Real	9.15527	9.15194	6.93421	6.96501	6.96837
Commercial/Industrial and Public Utility Real	9.55859	7.45857	7.45857	7.43636	7.43680
General Business and Public Utility Personal	10.40000	10.40000	8.60000	8.60000	8.60000
Jackson					
Residential/Agricultural Real	8.85728	7.95553	8.05360	8.05632	8.06402
Commercial/Industrial and Public Utility Real	8.94999	7.93404	7.92076	7.94185	7.95872
General Business and Public Utility Personal	8.95000	8.95000	8.95000	8.95000	8.95000
Milton					
Residential/Agricultural Real	8.55912	8.55806	8.55405	5.53773	5.52080
Commercial/Industrial and Public Utility Real	8.69159	8.69825	9.05346	6.62364	6.60708
General Business and Public Utility Personal	9.20000	9.20000	9.20000	9.20000	9.20000
Perry					
Residential/Agricultural Real	0.20000	0.20000	0.20000	0.20000	0.20000
Commercial/Industrial and Public Utility Real	0.20000	0.20000	0.20000	0.20000	0.02000
General Business and Public Utility Personal	0.20000	0.20000	0.20000	0.20000	0.02000
Poland					
Residential/Agricultural Real	4.91971	4.91748	4.91725	4.92231	4.92566
Commercial/Industrial and Public Utility Real	5.71273	5.76431	5.76562	5.76647	5.71088
General Business and Public Utility Personal	9.00000	9.00000	9.00000	9.00000	9.00000

2006	2005	2004	2003	2002
\$8.56697	\$9.07231	\$9.06769	\$9.06392	\$9.05725
9.17310	9.61250	9.58098	9.58098	9.52045
15.05000	15.05000	15.05000	15.05000	15.05000
2.69979	2.70449	2.70442	2.70440	2.70431
2.71720	2.72235	2.72228	2.72228	2.72161
2.75000	2.75000	2.75000	2.75000	2.75000
10.66157	13.55271	13.54156	13.54102	13.48270
11.78045	12.37716	12.37716	12.37716	12.36966
19.50000	19.50000	19.50000	19.50000	19.50000
4.09293	4.41923	4.41832	4.41921	3.50120
4.30444	4.51098	4.51098	4.51098	3.44228
4.70000	4.70000	4.70000	4.70000	4.70000
1.85372	1.88314	2.00000	2.00000	0.00000
1.94113	1.93327	2.00000	2.00000	0.00000
2.00000	2.00000	2.00000	2.00000	0.00000
9.18288	10.59539	10.59516	10.59460	10.58816
9.79515	10.66283	10.66303	10.66303	10.66300
11.00000	11.00000	11.00000	11.00000	11.00000
6.98889	5.38891	5.38884	5.38865	5.38015
7.44689	5.69683	5.69683	5.69683	5.69659
8.60000	6.50000	6.50000	6.50000	6.50000
5.32188	5.88177	5.88127	5.86572	7.34940
5.56940	5.75886	5.75886	5.75886	7.35362
8.95000	8.95000	8.95000	8.95000	10.95000
5.53095	7.13220	7.13063	7.13092	7.12602
6.63634	6.93475	6.92488	6.92488	6.92488
9.20000	9.20000	9.20000	9.20000	9.20000
0.20000	0.20000	0.20000	0.00000	0.00000
0.20000	0.20000	0.20000	0.00000	0.00000
0.20000	0.20000	0.20000	0.00000	0.00000
4.94329	5.23122	5.22868	5.22668	5.22297
5.70837	6.13822	6.13822	6.13822	6.12275
9.00000	9.00000	9.00000	9.00000	9.00000

(continued)

Mahoning County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2011	2010	2009	2008	2007
Smith					
Residential/Agricultural Real	\$6.93969	\$6.94035	\$6.94354	\$6.96023	\$6.98235
Commercial/Industrial and Public Utility Real	9.69116	9.69221	9.71438	9.67050	9.71092
General Business and Public Utility Personal	12.80000	12.80000	12.80000	12.80000	12.80000
Springfield					
Residential/Agricultural Real	10.60787	10.65041	9.18572	10.20157	10.29560
Commercial/Industrial and Public Utility Real	11.43036	11.14661	9.67107	10.65406	10.43372
General Business and Public Utility Personal	14.40000	14.40000	14.40000	16.40000	16.40000
Special Districts					
Boardman Township Park					
Residential/Agricultural Real	0.91333	0.56842	0.56823	0.56829	0.56774
Commercial/Industrial and Public Utility Real	0.94526	0.59359	0.59291	0.59341	0.59333
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
Cardinal Joint Fire District					
Residential/Agricultural Real	3.70212	3.69958	3.69751	3.70914	3.72276
Commercial/Industrial and Public Utility Real	3.68621	3.55961	3.56819	3.69625	3.72549
General Business and Public Utility Personal	4.67000	4.67000	4.67000	4.67000	4.67000
Mill Creek Park Metro District					
Residential/Agricultural Real	1.54323	1.54178	1.54200	1.54455	1.54595
Commercial/Industrial and Public Utility Real	1.63738	1.62111	1.62054	1.62179	1.61552
General Business and Public Utility Personal	1.75000	1.75000	1.75000	1.75000	1.75000
Western Reserve Joint Fire District					
Residential/Agricultural Real	1.67630	1.67446	1.67399	1.67609	1.67669
Commercial/Industrial and Public Utility Real	1.81740	1.83165	1.83170	1.79053	1.78973
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000	2.80000
Western Reserve Transit Authority					
Residential/Agricultural Real	0.00000	0.00000	3.63759	3.63456	3.63011
Commercial/Industrial and Public Utility Real	0.00000	0.00000	4.43966	4.42477	4.40778
General Business and Public Utility Personal	0.00000	0.00000	5.00000	5.00000	5.00000
Joint Vocational School					
Mahoning County Career and Technical Center					
Residential/Agricultural Real	2.00100	2.00000	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.01838	2.00330	2.00431	2.00781	2.00000
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000	2.10000
Schools					
Alliance City					
Residential/Agricultural Real	33.30340	33.65598	32.66194	30.65284	29.51202
Commercial/Industrial and Public Utility Real	35.67334	35.77899	35.21895	31.43349	29.36085
General Business and Public Utility Personal	60.40000	60.80000	60.70000	58.70000	57.60000
Austintown Local					
Residential/Agricultural Real	33.72260	30.80382	30.81508	30.62152	30.75754
Commercial/Industrial and Public Utility Real	39.63453	36.71238	36.64809	36.29782	36.07623
General Business and Public Utility Personal	60.40000	57.50000	57.50000	57.30000	57.40000

2006	2005	2004	2003	2002
\$6.98653	\$8.88769	\$8.88769	\$8.88811	\$8.84483
9.72494	10.43769	10.43769	10.43769	10.43718
12.80000	12.80000	12.80000	12.80000	12.80000
10.32529	9.63520	9.63392	9.63214	9.60712
10.90135	9.95117	9.95117	9.95117	9.89437
16.40000	14.40000	14.40000	14.40000	14.40000
0.56777	0.60705	0.60669	0.60640	0.60588
0.59334	0.62607	0.62372	0.62372	0.61921
1.00000	1.00000	1.00000	1.00000	1.00000
2.21265	2.36797	2.36685	2.36656	2.36492
2.25925	2.47906	2.47832	2.47832	2.47168
3.15000	3.15000	3.15000	3.15000	3.15000
1.54961	1.75000	1.75000	1.75000	1.75000
1.62119	1.75000	1.75000	1.75000	1.75000
1.75000	1.75000	1.75000	1.75000	1.75000
1.68497	1.84636	1.84487	1.84342	1.84107
1.79068	2.03054	2.03054	2.03054	2.02491
2.80000	2.80000	2.80000	2.80000	2.80000
3.62916	3.96078	3.95723	3.95635	3.95417
1.40858	4.52984	4.42193	4.42193	4.39026
5.00000	5.00000	5.00000	5.00000	5.00000
2.00000	2.00085	2.00387	2.00324	2.00000
2.00000	2.04402	2.03781	2.03770	2.02014
2.10000	2.10000	2.10000	2.10000	2.10000
32.26557	33.47760	26.07709	26.86547	26.85779
41.88222	43.04137	35.73940	38.33215	38.06027
60.30000	61.50000	54.10000	54.40000	54.40000
30.90495	33.59637	33.59238	30.69096	30.68334
36.33704	39.76469	39.62196	36.72154	36.24447
57.50000	57.50000	57.50000	54.60000	54.60000

(continued)

Mahoning County, Ohio*Property Tax Rates - Direct and Overlapping Governments (continued)**(Per \$1,000 Assessed Value)**Last Ten Years*

	2011	2010	2009	2008	2007
Boardman Local					
Residential/Agricultural Real	\$32.16046	\$32.13118	\$32.11773	\$32.12779	\$31.95803
Commercial/Industrial and Public Utility Real	35.39078	35.24222	35.22561	35.31267	35.15911
General Business and Public Utility Personal	53.95000	53.95000	53.95000	53.95000	53.80000
Campbell City					
Residential/Agricultural Real	35.79206	36.76894	36.76122	36.73393	37.30267
Commercial/Industrial and Public Utility Real	36.82576	37.79910	37.76946	37.85902	38.46184
General Business and Public Utility Personal	39.45000	40.45000	40.45000	40.45000	41.10000
Canfield Local					
Residential/Agricultural Real	33.06431	32.88616	32.87574	32.95433	33.11867
Commercial/Industrial and Public Utility Real	33.49962	32.51091	32.56466	33.36199	33.64388
General Business and Public Utility Personal	56.60000	56.60000	56.60000	56.60000	56.70000
Columbiana Local					
Residential/Agricultural Real	25.69285	25.50000	25.50002	25.50001	25.63001
Commercial/Industrial and Public Utility Real	25.50020	25.67612	25.69803	25.53064	25.64211
General Business and Public Utility Personal	34.40000	34.40000	34.40000	34.40000	34.53000
Hubbard Local					
Residential/Agricultural Real	36.21122	37.09909	37.07610	36.68064	37.06969
Commercial/Industrial and Public Utility Real	41.64287	42.44615	41.93289	41.32861	41.41796
General Business and Public Utility Personal	57.95000	58.90000	58.85000	58.45000	58.85000
Jackson Milton Local					
Residential/Agricultural Real	33.45738	33.51406	33.55729	33.55559	33.86421
Commercial/Industrial and Public Utility Real	33.66809	33.56785	33.57077	33.57229	33.92300
General Business and Public Utility Personal	45.55000	45.65000	45.65000	45.65000	46.00000
Leetonia Local					
Residential/Agricultural Real	33.19062	33.18734	33.18753	31.17794	31.41111
Commercial/Industrial and Public Utility Real	33.22289	33.25853	33.25883	31.24855	32.02825
General Business and Public Utility Personal	33.31000	33.31000	33.31000	33.80000	43.00600
Lowellville Local					
Residential/Agricultural Real	27.62487	27.59771	27.60366	27.63814	27.66980
Commercial/Industrial and Public Utility Real	38.35541	37.38706	37.37953	37.39350	36.95493
General Business and Public Utility Personal	61.50000	61.50000	61.50000	61.50000	61.50000
Poland Local					
Residential/Agricultural Real	35.62209	35.60390	35.59875	35.61292	35.77130
Commercial/Industrial and Public Utility Real	35.99584	35.93609	35.88326	35.59715	35.77101
General Business and Public Utility Personal	48.30000	48.30000	48.30000	48.30000	48.90000
Sebring Local					
Residential/Agricultural Real	26.06622	26.06456	26.05944	26.06091	26.06208
Commercial/Industrial and Public Utility Real	42.38815	42.38804	42.38804	42.38793	41.64198
General Business and Public Utility Personal	59.30000	59.30000	59.30000	59.30000	59.30000
South Range Local					
Residential/Agricultural Real	38.31471	38.39510	38.49530	38.59873	30.95003
Commercial/Industrial and Public Utility Real	38.47210	38.38470	38.94858	39.00562	30.95002
General Business and Public Utility Personal	57.10000	57.20000	57.30000	57.40000	49.75000

2006	2005	2004	2003	2002
\$32.02342	\$33.95307	\$33.93684	\$28.02429	\$28.00148
35.21690	37.13738	37.03440	31.13440	30.95213
53.85000	53.90000	53.90000	48.00000	48.00000
38.20272	38.57105	38.56392	37.86392	37.79833
39.39909	39.65558	39.10040	38.40040	38.31956
42.00000	42.15000	42.15000	41.45000	41.45000
33.27418	34.41837	34.40366	34.44997	28.62443
34.07765	35.90382	35.89268	35.94268	30.04238
56.80000	56.20000	56.20000	56.25000	50.45000
25.63001	25.63001	25.69321	25.68836	33.16485
25.63002	25.63002	25.87113	25.87113	33.55091
34.53000	34.53000	34.53000	34.53000	42.83000
31.25001	34.18680	34.20648	34.25636	35.10707
35.30882	39.71054	39.65391	39.90317	40.00317
53.05000	54.20000	54.20000	54.25000	54.35000
31.61509	31.81799	31.81235	31.79096	32.14457
31.67492	31.91951	31.89672	31.89672	32.19398
47.60000	47.65000	47.65000	47.65000	48.00000
29.86152	29.86483	31.57698	31.55351	32.73537
30.47832	30.73801	33.57401	33.57401	34.77401
41.45600	41.45600	42.05600	42.05600	43.25600
27.77605	31.93766	31.88457	31.88457	31.85086
36.35030	40.12100	40.01761	40.01761	40.01761
61.50000	61.50000	61.50000	61.50000	61.50000
36.27312	36.48529	36.47227	29.75895	29.83944
36.27121	36.56410	36.52714	29.82714	29.80877
49.40000	49.50000	49.50000	42.80000	42.90000
26.06224	31.28374	31.26865	31.26865	31.26601
41.96074	43.34496	43.34496	43.34496	43.34496
59.30000	59.30000	59.30000	59.30000	59.30000
36.45002	37.94625	32.26829	32.36778	32.44114
36.45001	38.15324	32.36447	32.46447	32.61374
55.25000	56.65000	51.45000	51.55000	51.70000

(continued)

Mahoning County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)

(Per \$1,000 Assessed Value)

Last Ten Years

	2011	2010	2009	2008	2007
Springfield Local					
Residential/Agricultural Real	\$21.00001	\$23.40002	\$23.40002	\$23.75002	\$23.75001
Commercial/Industrial and Public Utility Real	22.28082	24.06364	23.90272	24.09552	23.75002
General Business and Public Utility Personal	33.50000	35.90000	35.90000	36.25000	36.25000
Struthers City					
Residential/Agricultural Real	37.43349	37.41311	37.40719	37.40408	37.64580
Commercial/Industrial and Public Utility Real	48.81571	48.67761	48.68232	48.82731	48.56845
General Business and Public Utility Personal	64.70000	64.70000	64.70000	64.70000	64.90000
Weathersfield Local					
Residential/Agricultural Real	30.68784	30.70707	30.65144	29.72748	31.00430
Commercial/Industrial and Public Utility Real	36.20919	36.25075	36.41787	35.44272	36.86436
General Business and Public Utility Personal	55.15000	55.20000	55.15000	54.20000	55.50000
West Branch Local					
Residential/Agricultural Real	23.08321	23.08462	23.08421	23.58549	23.85045
Commercial/Industrial and Public Utility Real	23.12249	23.12943	23.12947	23.63020	23.87963
General Business and Public Utility Personal	33.20000	33.20000	33.20000	33.70000	33.95000
Western Reserve Local					
Residential/Agricultural Real	40.53684	40.56153	40.53243	32.93285	33.28998
Commercial/Industrial and Public Utility Real	40.69840	40.69840	40.69840	33.09766	33.46228
General Business and Public Utility Personal	54.40000	54.40000	54.40000	46.80000	47.15000
Youngstown City					
Residential/Agricultural Real	44.67962	44.61049	44.58543	35.06321	35.02468
Commercial/Industrial and Public Utility Real	56.21043	55.46919	55.31420	45.68532	45.54507
General Business and Public Utility Personal	60.50000	60.50000	60.50000	51.00000	51.00000

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.

Real property tax rates for voted levies are reduced so that inflationary increases in value do not generate additional revenue.

Source: Mahoning County Auditor

2006	2005	2004	2003	2002
\$24.50000	\$24.78710	\$24.78380	\$24.77865	\$24.71524
24.50002	24.82443	24.82443	24.77577	24.60535
37.00000	37.00000	37.00000	37.00000	37.00000
30.84855	36.73533	37.73470	38.27295	38.25895
41.67399	46.41766	47.33117	48.20225	47.78750
58.00000	59.90000	60.90000	62.20000	62.20000
31.40001	32.85996	27.96598	27.86303	29.04062
37.15215	39.31373	34.50037	34.40037	34.10045
55.90000	55.90000	51.00000	50.90000	50.60000
24.25306	24.30971	24.38509	24.39784	24.47210
24.28457	24.32928	24.34974	24.35066	24.50002
34.35000	34.35000	34.35000	34.35000	34.50000
33.64492	35.02979	29.41927	29.41890	29.52416
33.81266	35.03042	29.43042	29.43042	29.58042
47.50000	48.55000	42.95000	42.95000	43.10000
35.01774	37.79512	37.76945	37.76342	37.74236
45.57144	46.62996	45.73964	45.73964	45.47829
51.00000	51.00000	51.00000	51.00000	51.00000

Mahoning County, Ohio
Property Tax Levies and Collections
Real and Public Utility Taxes
Last Ten Years

Year	Current Tax Levy	Current Tax Collections (1)	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections	Total Tax Collections (1)
2011	\$45,893,093	\$42,882,931	93.44 %	\$1,635,879	\$44,518,810
2010	38,281,229	35,700,800	93.26	1,389,273	37,090,073
2009	37,883,186	35,395,783	93.43	1,397,812	36,793,595
2008	37,391,745	35,121,828	93.93	1,570,438	36,692,266
2007	37,310,083	35,030,602	93.89	1,465,017	36,495,619
2006	36,518,617	35,466,465	97.12	1,203,925	36,670,390
2005	33,108,931	32,277,064	97.49	1,334,514	33,611,578
2004	31,589,718	29,953,366	94.82	1,640,387	31,593,753
2003	31,194,850	29,776,282	95.45	1,684,827	31,461,109
2002	30,620,624	28,872,375	94.29	1,304,814	30,177,189

(1) Includes state reimbursements of homestead and rollback exemptions.

(2) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Note: The County does not maintain delinquency information by tax year.

Source: Mahoning County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
97.01 %	\$8,090,633	17.63 %
96.89	5,653,012	14.77
97.12	4,777,831	12.61
98.13	3,929,325	10.51
97.82	3,209,925	8.60
100.42	2,863,997	7.84
101.52	2,505,669	7.57
100.01	2,822,575	8.94
100.85	5,698,381	18.27
98.55	7,147,775	23.34

Mahoning County, Ohio
Property Tax Levies and Collections
Tangible Personal Property Taxes
Last Ten Years

Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections	Total Tax Collections
2011	\$0	\$0	0.00 %	\$5,508	\$5,508
2010	70,094	70,094	100.00	12,454	82,548
2009	158,175	142,140	89.86	54,180	196,320
2008	1,362,016	1,304,198	95.76	81,156	1,385,354
2007	2,045,046	2,375,426	116.16	261,747	2,637,173
2006	3,042,362	2,871,184	94.37	179,707	3,050,891
2005	3,895,982	3,636,145	93.33	388,400	4,024,545
2004	3,737,056	3,465,526	92.73	178,364	3,643,890
2003	3,804,982	3,679,985	96.71	316,017	3,996,002
2002	3,767,959	3,099,045	82.25	231,243	3,330,288

(1) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Note: The County does not maintain delinquency information by tax year.

Source: Mahoning County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
0.00 %	\$1,815,135	0.00 %
117.77	1,613,572	2302.01
124.12	1,519,694	960.77
101.71	1,692,901	124.29
128.95	1,688,610	82.57
100.28	1,724,464	56.68
103.30	1,598,069	41.02
97.51	1,723,136	46.11
105.02	1,522,191	40.01
88.38	3,334,030	88.48

Mahoning County, Ohio
Principal Real Property Taxpayers
 2011 and 2002

Taxpayer	2011	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Simon Capital GP	\$15,993,690	0.40 %
GS Boardman LLC (Lowe's)	11,481,650	0.29
WP Boardman Associates LP	8,868,870	0.22
Copeland United Methodist	5,998,460	0.15
Cocca Development LTD	5,463,180	0.14
WAOP Properties LLC	5,327,950	0.13
Jackson Acquisition Corporation	4,354,410	0.11
P & S Equities Inc.	4,007,470	0.11
Brandywine Apartments	4,007,370	0.10
Toys R Us	3,952,010	0.10
Total	<u>\$69,455,060</u>	<u>1.75 %</u>
Total Real Property Assessed Valuation	<u>\$3,976,015,940</u>	

Taxpayer	2002	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Corrections Corporation of America Prison	\$23,699,210	0.75 %
DeBartolo Capital Partnership	15,901,810	0.50
GS Boardman LLC	10,583,450	0.34
P & S Equities Inc.	6,169,770	0.20
Simon Capital LTD. Partnership	5,011,770	0.16
Jackson Acquisition Corporation	4,684,650	0.15
Cope Methodist Home	4,319,050	0.14
Brandywine Apartments	3,891,160	0.12
Equity Industrial Partner	3,724,700	0.12
Handel and Monus	3,597,220	0.10
Total	<u>\$81,582,790</u>	<u>2.58 %</u>
Total Real Property Assessed Valuation	<u>\$3,157,920,850</u>	

NOTE: Property Assessed at 35% of Fair Market Value

Source: Mahoning County Auditor

Mahoning County, Ohio
Principal Public Utility Property Taxpayers
 2011 and 2002

Taxpayer	2011	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$105,397,510	67.71 %
East Ohio Gas	18,432,010	11.84
American Transmissions Systems, Inc.	15,927,830	10.23
Aqua Ohio	15,566,720	10.01
Total	\$155,324,070	99.79 %
Total Public Utility Assessed Valuation	\$155,651,840	

Taxpayer	2002	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$72,640,370	40.36 %
Ohio Bell Telephone Company	33,249,890	18.48
American Transmissions Systems, Inc.	19,852,380	11.03
East Ohio Gas	14,321,730	7.96
Consumers Ohio Water Company	12,350,060	6.86
Sygnnet Communications	8,355,370	4.64
Qwest Communications	4,128,360	2.29
Norfolk Southern Combined Railroad	3,717,660	2.08
Youngstown-Warren MSA	3,408,290	1.90
CSX Transportation, Inc.	2,158,000	1.19
Total	\$174,182,110	96.79 %
Total Public Utility Assessed Valuation	\$179,963,890	

Source: Mahoning County Auditor

Mahoning County, Ohio
*Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years*

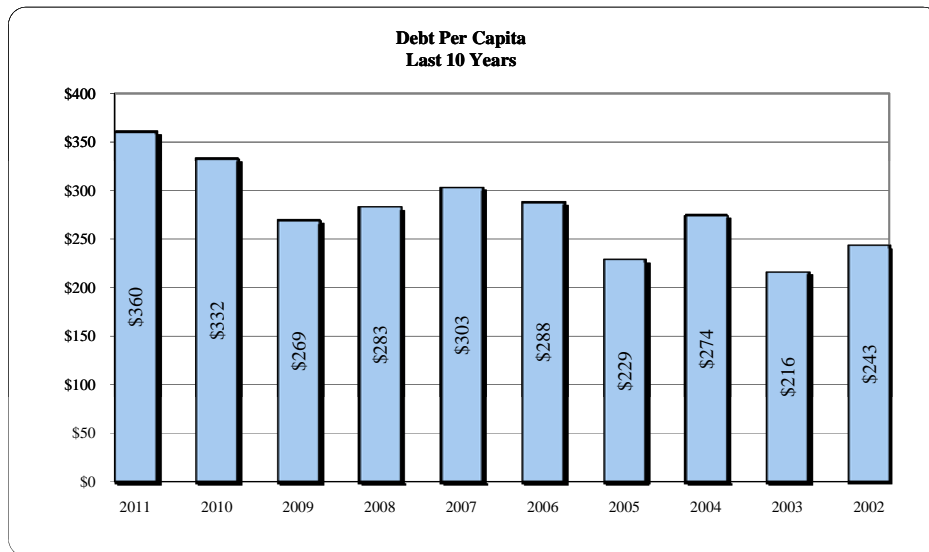
Year	Governmental Activities						Business-	
	General Obligation Bonds	Long-Term Notes	Bond Anticipation Notes	Oakhill Renaissance Loan	Capital Lease	OPWC Loans	Revenue Bonds	General Obligation Bonds
2011	\$50,306,145	\$273,056	\$0	\$248,725	\$944,429	\$561,296	\$23,915,780	\$1,352,776
2010	42,770,923	314,110	0	299,313	0	388,049	24,870,527	1,387,892
2009	31,227,930	353,987	0	354,117	0	436,555	15,978,200	1,290,000
2008	34,531,755	392,722	0	400,490	1,159,899	0	14,049,000	1,321,588
2007	34,884,179	430,346	5,177,239	0	1,289,086	0	6,760,000	3,046
2006	40,100,148	466,892	1,462,903	0	0	0	7,215,000	4,504
2005	33,379,098	502,390	0	0	0	0	7,650,000	150,963
2004	40,482,438	1,806,400	0	0	0	0	8,065,000	150,963
2003	26,029,840	1,052,363	0	0	0	0	8,460,000	292,382
2002	31,400,266	1,107,615	0	0	0	0	8,840,000	283,059

(1) Personal Income and population are located on S46

Source: Mahoning County Auditor

Type Activities

Special Assessment Bonds	OWDA Loans	OPWC Loans	Bond Anticipation Notes	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$69,943	\$4,359,384	\$3,559,849	\$0	\$85,591,383	0.87%	\$360
79,737	5,313,199	3,838,390	0	79,262,140	0.84	332
89,231	7,038,185	3,237,628	4,603,433	64,609,266	0.74	269
238,925	8,799,582	2,301,646	4,737,258	67,932,865	0.80	283
380,154	10,473,215	1,818,173	11,555,188	72,770,626	1.21	303
466,087	12,063,984	1,875,078	8,537,097	72,191,693	1.38	288
944,937	13,576,505	1,936,496	0	58,140,389	1.10	229
944,937	13,576,505	1,936,496	0	66,962,739	1.32	274
1,405,177	14,984,905	2,092,915	0	54,317,582	1.04	216
1,387,102	16,361,591	2,217,364	0	61,596,997	1.17	243



Mahoning County, Ohio
Computation of Legal Debt Margin
Last Eight Years(1)

	2011		2010	
	Total Debt Limit (2)	Total Unvoted Debt Limit (3)	Total Debt Limit (2)	Total Unvoted Debt Limit (3)
Assessed Value of County	\$3,911,758,640	\$3,911,758,640	\$4,131,667,780	\$4,131,667,780
Debt Limitation	96,293,966	39,117,586	101,791,695	41,316,678
Total Outstanding Debt:				
General Obligation Bonds	53,731,253	53,731,253	43,807,535	43,807,535
Special Assessment Bonds	68,746	68,746	78,465	78,465
Revenue Bonds	23,926,120	23,926,120	24,886,800	24,886,800
OWDA Loans	4,343,399	4,343,399	5,183,633	5,183,633
OPWC Loans	4,178,140	4,178,140	4,226,437	4,226,437
Department of Development Loan	252,941	252,941	303,529	303,529
Long-Term Note	273,056	273,056	314,109	314,109
Notes	5,915,000	5,915,000	12,200,000	12,200,000
Total	92,688,655	92,688,655	91,000,508	91,000,508
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	4,690,882	4,690,882	4,041,756	4,041,756
Road and Bridge Improvements	6,522,179	6,522,179	4,532,324	4,532,324
Water System Improvement	1,350,000	1,350,000	1,385,000	1,385,000
Sewer	43,235	43,235	45,000	45,000
Hazardous Waste Transfer	415,000	415,000	455,000	455,000
Special Assessment Bonds	25,512	25,512	33,465	33,465
Revenue Bonds	23,926,120	23,926,120	24,886,800	24,886,800
OWDA Loans	4,343,399	4,343,399	5,183,633	5,183,633
OPWC Loans	4,178,140	4,178,140	4,226,437	4,226,437
Department of Development Loan	252,941	252,941	303,529	303,529
Notes	5,915,000	5,915,000	12,200,000	12,200,000
Amount Available in Debt Service Fund	95,486	95,486	935	935
Totals	51,757,894	51,757,894	57,293,879	57,293,879
Net Debt	40,930,761	40,930,761	33,706,629	33,706,629
Total Legal Debt Margin	\$55,363,205	(\$1,813,175)	\$68,085,066	\$7,610,049
Legal Debt Margin as a Percentage of the Debt Limit	57.49%	-4.64%	66.89%	18.42%

(1) Information prior to 2004 is not available

(2) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	90,293,966	95,791,695
	\$96,293,966	\$101,791,695

(3) The Debt Limitation equals one percent of the assessed value

Source: Mahoning County Auditor

2009		2008	
Total Debt Limit (2)	Total Unvoted Debt Limit (3)	Total Debt Limit (2)	Total Unvoted Debt Limit (3)
\$4,126,239,240	\$4,126,239,240	\$4,100,353,680	\$4,100,353,680
101,655,981	41,262,392	101,008,842	41,003,537
32,302,113	32,302,113	35,627,494	35,627,494
87,884	87,884	237,502	237,502
15,978,200	15,978,200	14,049,000	14,049,000
7,038,185	7,038,185	8,799,582	8,799,582
3,674,183	3,674,183	2,301,646	2,301,646
354,117	354,117	400,490	400,490
353,987	353,987	392,722	392,722
19,119,000	19,119,000	18,313,000	18,313,000
78,907,669	78,907,669	80,121,436	80,121,436
4,540,560	4,540,560	5,228,043	5,228,043
4,854,521	4,854,521	5,219,054	5,219,054
1,290,000	1,290,000	1,321,588	1,321,588
0	0	0	0
0	0	0	0
87,884	87,884	237,502	237,502
15,978,200	15,978,200	14,049,000	14,049,000
7,038,185	7,038,185	8,799,582	8,799,582
3,674,183	3,674,183	2,301,646	2,301,646
354,117	354,117	400,490	400,490
11,998,000	11,998,000	13,611,000	13,611,000
775,637	775,637	887,751	887,751
50,591,287	50,591,287	52,055,656	52,055,656
28,316,382	28,316,382	28,065,780	28,065,780
<u>\$73,339,599</u>	<u>\$12,946,010</u>	<u>\$72,943,062</u>	<u>\$12,937,757</u>
72.14%	31.37%	72.21%	31.55%
	\$3,000,000		\$3,000,000
	3,000,000		3,000,000
	<u>95,655,981</u>		<u>95,008,842</u>
	<u>\$101,655,981</u>		<u>\$101,008,842</u>

Mahoning County, Ohio
Computation of Legal Debt Margin
Last Eight Years(1) (continued)

	2007		2006	
	Total Debt Limit (2)	Total Unvoted Debt Limit (3)	Total Debt Limit (2)	Total Unvoted Debt Limit (3)
Assessed Value of County	\$4,110,139,754	\$4,110,139,754	\$4,176,044,571	\$4,176,044,571
Debt Limitation	101,253,494	41,101,398	102,901,114	41,760,446
Total Outstanding Debt:				
General Obligation Bonds	34,701,344	34,701,344	39,883,911	39,883,911
Special Assessment Bonds	328,655	328,655	466,087	466,087
Revenue Bonds	6,760,000	6,760,000	7,215,000	7,215,000
OWDA Loans	10,473,215	10,473,215	12,063,984	12,063,984
OPWC Loans	1,818,173	1,818,173	1,875,078	1,875,078
Department of Development Loan	0	0	0	0
Long-Term Note	430,346	430,346	466,892	466,892
Notes	20,655,000	20,655,000	10,000,000	10,000,000
Total	75,166,733	75,166,733	71,970,952	71,970,952
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	8,261,268	8,261,268	11,317,628	11,317,628
Road and Bridge Improvements	2,827,174	2,827,174	2,245,599	2,245,599
Water System Improvement	3,048	3,048	4,504	4,504
Sewer	0	0	0	0
Hazardous Waste Transfer	0	0	0	0
Special Assessment Bonds	378,655	378,655	466,087	466,087
Revenue Bonds	6,760,000	6,760,000	7,215,000	7,215,000
OWDA Loans	10,473,215	10,473,215	12,063,984	12,063,984
OPWC Loans	1,818,173	1,818,173	1,875,078	1,875,078
Long-Term Note		0		0
Notes	17,850,000	17,850,000	10,000,000	10,000,000
Amount Available in Debt Service Fund	826,617	826,617	894,742	894,742
Totals	49,198,150	49,198,150	46,082,622	46,082,622
Net Debt	25,968,583	25,968,583	25,888,330	25,888,330
Total Legal Debt Margin	\$75,284,911	\$15,132,815	\$77,012,784	\$15,872,116
Legal Debt Margin as a Percentage of the Debt Limit	74.35%	36.82%	74.84%	38.01%

(1) Information prior to 2004 is not available

(2) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	95,253,494	96,901,114
	<u>\$101,253,494</u>	<u>\$102,901,114</u>

(3) The Debt Limitation equals one percent of the assessed value

(continued)

Source: Mahoning County Auditor

2005		2004	
Total Debt Limit (2)	Total Unvoted Debt Limit (3)	Total Debt Limit (2)	Total Unvoted Debt Limit (3)
\$4,179,159,365	\$4,179,159,365	\$3,846,336,696	\$3,846,336,696
102,978,984	41,791,594	94,658,417	38,463,367
33,530,061	33,530,061	40,774,820	40,774,820
944,937	944,937	1,405,177	1,405,177
7,650,000	7,650,000	8,065,000	8,065,000
13,576,505	13,576,505	14,984,905	14,984,905
1,936,496	1,936,496	2,092,915	2,092,915
0	0	0	0
502,390	502,390	56,871	56,871
0	0	0	0
58,140,389	58,140,389	67,379,688	67,379,688
13,621,013	13,621,013	16,417,876	16,417,876
197,781	197,781	4,038,953	4,038,953
5,829	5,829	7,022	7,022
145,134	145,134	285,360	285,360
0	0	0	0
944,937	944,937	1,405,177	1,405,177
7,650,000	7,650,000	8,065,000	8,065,000
13,576,505	13,576,505	14,984,905	14,984,905
1,936,496	1,936,496	2,092,915	2,092,915
0	0	0	0
0	0	0	0
642,838	642,838	1,024,469	1,024,469
38,720,533	38,720,533	48,321,677	48,321,677
19,419,856	19,419,856	19,058,011	19,058,011
\$83,559,128	\$22,371,738	\$75,600,406	\$19,405,356
81.14%	53.53%	79.87%	50.45%
	\$3,000,000		\$3,000,000
	3,000,000		3,000,000
	96,978,984		88,658,417
	\$102,978,984		\$94,658,417

Mahoning County, Ohio
*Ratio of General Bonded Debt to Estimated True
 Values of Taxable Property and Bonded Debt Per Capita
 Last Ten Years*

Year	Population	Estimated True Values of Taxable Property	Gross Bonded Debt (1)			Ratio of Bonded Debt to Estimated True Values of Taxable Property	Bonded Debt Per Capita
			Governmental	Business- Type	Total Primary Government		
2011	237,809	\$11,536,922,634	\$50,306,145	\$1,352,776	\$51,658,921	0.45%	\$217.23
2010	238,823	11,530,858,978	42,770,923	1,387,892	44,158,815	0.38	184.90
2009	240,420	11,627,495,700	31,227,930	1,290,000	32,517,930	0.28	135.25
2008	240,420	11,944,657,509	34,531,755	1,321,588	35,853,343	0.30	149.13
2007	240,420	12,037,011,940	34,884,179	3,046	34,887,225	0.29	145.11
2006	251,026	12,006,904,758	40,100,148	4,504	40,104,652	0.33	159.76
2005	254,274	11,039,180,011	33,379,098	150,963	33,530,061	0.30	131.87
2004	244,449	10,934,228,666	40,482,438	150,963	40,633,401	0.37	166.22
2003	251,660	10,769,764,603	26,029,840	292,382	26,322,222	0.24	104.59
2002	253,308	10,692,497,700	31,400,266	283,059	31,683,325	0.30	125.08

(1) Includes only general obligation bonds.

Source: 2002 - 2011 Population Estimated by US Census Bureau

Source: Mahoning County Auditor

Mahoning County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2011

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Mahoning County			
General Obligation Bonds	\$50,306,145	100.00%	\$50,306,145
Oakhill Renaissance Loan	248,725	100.00	248,725
Long-term Notes	273,056	100.00	273,056
OPWC Loans	561,296	100.00	561,296
<i>Total Direct - Mahoning County</i>	<u>51,389,222</u>		<u>51,389,222</u>
Overlapping			
Cities Wholly Within the County	358,000	100.00	358,000
Villages Wholly Within the County	280,000	100.00	280,000
Schools Wholly Within the County	123,083,344	100.00	123,083,344
City of Youngstown	24,890,000	98.63	24,549,007
West Branch LSD	7,026,373	50.92	3,577,829
Columbiana Exempted Village LSD	900,667	26.72	240,658
City of Columbiana	5,895,200	19.57	1,153,691
Weathersfield LSD	1,044,999	9.94	103,873
Leetonia Exempted Village LSD	2,024,999	6.79	137,497
Alliance CSD	9,251,779	3.42	316,411
City of Salem	3,353,500	1.14	38,230
Hubbard Exempted Village LSD	16,678,533	0.44	73,386
City of Alliance	2,135,000	0.11	2,349
<i>Total Overlapping</i>	<u>196,922,394</u>		<u>153,914,275</u>
<i>Totals</i>	<u>\$248,311,616</u>		<u>\$205,303,497</u>

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

(2) Debt outstanding for School Districts is shown as of June 30, 2011.

Source: Mahoning County Auditor

Mahoning County, Ohio
Pledged Revenue Coverage
Mahoning County Sewer
Last Seven Years (1)

	2011	2010	2009
Net Available Revenue:			
Gross Revenues	\$21,126,159	\$20,813,624	\$23,745,476
Less: Operating Expenses (2)	16,259,618	15,668,527	17,776,645
Net Available Revenue:	<u>\$4,866,541</u>	<u>\$5,145,097</u>	<u>\$5,968,831</u>
Debt - Revenue Bonds:			
Principal	\$927,280	\$589,370	\$542,200
Interest	783,876	607,084	516,205
Revenue Bond Coverage	<u>2.84</u>	<u>4.30</u>	<u>5.64</u>
Debt Service - OWDA Loans			
Principal	1,014,778	2,319,239	1,761,397
Interest	196,275	280,045	370,432
OWDA Coverage	<u>4.02</u>	<u>1.98</u>	<u>2.80</u>
Debt Service - OPWC Loans			
Principal	299,059	269,177	206,183
Interest	0	0	0
OPWC Coverage	<u>16.27</u>	<u>19.11</u>	<u>28.95</u>
Total Debt Service:			
Principal	2,241,117	3,177,786	2,509,780
Interest	980,151	887,129	886,637
Total Coverage	<u>1.51</u>	<u>1.27</u>	<u>1.76</u>

(1) Information prior to 2005 is not available.

(2) Operating expenses do not include depreciation and interest.

Source: Mahoning County Auditor

2008	2007	2006	2005
\$22,734,975	\$21,244,536	\$20,485,299	\$19,308,650
17,731,883	14,736,754	14,981,457	15,102,895
<u>\$5,003,092</u>	<u>\$6,507,782</u>	<u>\$5,503,842</u>	<u>\$4,205,755</u>
\$475,000	\$455,000	\$435,000	\$415,000
348,699	368,451	391,066	409,949
<u>6.07</u>	<u>7.90</u>	<u>6.66</u>	<u>5.10</u>
1,673,633	1,590,769	1,512,521	1,408,400
455,626	536,101	629,925	683,976
<u>2.35</u>	<u>3.06</u>	<u>2.57</u>	<u>2.01</u>
177,178	177,178	177,178	177,176
0	0	0	0
<u>28.24</u>	<u>36.73</u>	<u>31.06</u>	<u>23.74</u>
2,325,811	2,222,947	2,124,699	2,000,576
804,325	904,552	1,020,991	1,093,925
<u>1.60</u>	<u>2.08</u>	<u>1.75</u>	<u>1.36</u>

Mahoning County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita (1)</u>	<u>Population Density (1) (Persons per Square Mile)</u>	<u>Employed (3)</u>	<u>Unemployed (3)</u>
2011	237,809	\$9,791,346,023	\$41,173	580.2	112,900	10,800
2010	238,823	9,403,416,802	39,374	620.6	102,200	11,500
2009	240,420	8,596,558,055	35,756	579.3	98,250	14,929
2008	240,420	8,474,324,160	35,248	579.3	107,993	8,297
2007	240,420	6,021,559,320	25,046	576.5	111,400	7,600
2006	251,026	5,225,106,190	20,815	620.6	112,200	7,400
2005	254,274	5,292,713,310	20,815	620.6	111,100	8,000
2004	244,449	5,088,205,935	20,815	620.6	109,400	8,300
2003	251,660	5,238,302,900	20,815	620.6	109,800	8,100
2002	253,308	5,272,606,020	20,815	620.6	109,800	8,200

Source:

- (1) 2002 - 2011 Population estimated by US Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Mahoning County Auditor

County	Unemployment Rate (3)		New Construction (4)		
	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction
	9.5%	8.5%	\$12,427,010	\$27,573,880	\$40,000,890
	10.4	9.4	18,844,350	23,059,970	41,904,320
	13.2	10.0	27,812,510	32,531,680	60,344,190
	7.1	7.2	35,580,990	46,857,100	82,438,090
	6.4	4.6	41,936,800	42,245,390	84,182,190
	6.2	4.3	45,786,450	21,447,620	67,234,070
	6.7	4.6	43,556,320	22,916,110	66,472,430
	7.1	5.1	41,620,400	21,474,530	63,094,930
	6.9	5.4	38,598,070	17,766,870	56,364,940
	6.9	5.7	45,815,030	23,610,940	69,425,970

Mahoning County, Ohio
Principal Employers
Current Year and Five Years Ago

2011		
Employer	Employees	Percentage of Total County Employment
Humility of Mary Health Partners	3,400	3.01%
Youngstown State University	2,125	1.88
Mahoning County	1,482	1.31
Diocese of Youngstown	1,200	1.06
Infocision Management	1,075	0.95
Youngstown City Schools	1,050	0.93
Windsor House	1,050	0.93
AT & T Call Center	1,010	0.89
Austintown Local Schools	585	0.52
Boardman Local Schools	420	0.39
Total	13,397	11.87%
Total Employment within the County	112,900	

2006 (1)		
Employer	Employees	Percentage of Total County Employment
Humility of Mary Health Services	5,440	4.85%
Forum Health	5,000	4.46
Youngstown State University	2,105	1.88
Mahoning County	1,799	1.60
Youngstown City Schools	1,534	1.37
Infocision Management	1,071	0.95
City of Youngstown	839	0.75
U.S. Postal Service	768	0.68
Austintown Local Schools	764	0.68
Boardman Local Schools	650	0.58
Total	19,970	17.80%
Total Employment within the County	112,200	

Sources: Mahoning County Auditor

(1) Information prior to 2006 is not available

Mahoning County, Ohio
County Employees by Function/Program
Last Seven Years(1)

Function/Program	2011	2010	2009	2008	2007	2006	2005
Governmental Activities							
General Government							
Legislative and Executive							
Administrative	2	2	2	2	2	2	1
Auditor	10	10	12	13	11	12	12
Board of Elections	15	15	14	21	16	14	17
Commissioners	13	12	12	14	10	8	8
Data Processing	8	9	10	11	7	10	9
Facilities Management	31	32	38	39	23	29	19
Microfilm	4	4	4	4	3	5	4
Office of Management and Budget	1	0	0	0	0	1	1
Personnel	1	0	0	0	0	2	1
Planning Commission	3	3	3	3	2	3	2
Purchasing	0	0	0	0	0	2	2
Real Estate	13	17	18	16	16	19	19
Recorder	6	6	7	8	10	10	10
Treasurer	11	14	13	14	12	12	12
Workers Compensation Retro Plan	1	1	1	1	1	1	1
Judicial							
Child Support Administration	62	65	69	79	78	75	77
Clerk of Courts	45	47	50	49	42	51	43
Common Pleas	36	42	37	39	0	35	32
County Courts	33	33	37	39	34	41	35
Domestic Relations	13	13	12	13	12	12	12
Jail Medical	0	0	1	1	1	1	1
Juvenile Court	101	125	135	142	90	115	94
Law Library	3	3	1	1	0	1	1
Municipal Courts	13	13	13	28	21	25	23
Probate	15	17	17	18	13	15	15
Prosecutor	48	49	54	56	77	54	51

(continued)

Mahoning County, Ohio
County Employees by Function/Program (continued)
Last Seven Years(1)

Function/Program	2011	2010	2009	2008	2007	2006	2005
Public Safety							
Board of Health	40	52	48	48	50	53	50
Building Regulations	7	7	7	7	6	8	6
Coroner	7	7	6	6	5	6	6
Emergency 911 Dispatch	16	16	14	16	16	20	18
Lead Based	7	7	6	7	5	8	7
Sheriff	217	218	305	319	218	232	222
Public Works							
Road and Bridge Engineering	72	71	84	102	102	104	102
Soil and Water Conservation	3	4	4	5	0	3	1
Solid Waste and Recycling	10	11	9	12	8	8	8
Health							
Child Health Services	104	134	121	127	100	116	101
Dog and Kennel	6	5	6	8	6	7	7
Drug and Alcohol Board	4	4	5	6	5	6	6
Mental Health and Recovery Board	8	9	9	8	5	7	5
Mental Retardation and Developmental Disabilities	220	306	303	282	239	255	252
Human Services							
Public Assistance	158	175	213	222	212	231	227
Soldiers Relief	0	0	4	4	4	4	4
Veteran Services	9	8	8	4	2	3	2
Business-Type Activities							
Sewer and Water Engineering	86	89	90	95	90	94	90
Total	<u>1,462</u>	<u>1,655</u>	<u>1,802</u>	<u>1,889</u>	<u>1,554</u>	<u>1,720</u>	<u>1,616</u>

Source: Mahoning County Auditor

Method: Using 1.0 for each full time employee and 0.5 for part-time employees at December 31.

(1) Information prior to 2005 is not available

Mahoning County, Ohio
Capital Assets Statistics by Function/Program
Last Seven Years (1)

	2011	2010	2009	2008	2007	2006	2005
Governmental Activities							
General Government							
Legislative and Executive							
County Vehicles							
Auditor	2	2	2	2	2	2	2
Facilities	6	6	6	6	5	5	5
GIS	1	1	1	1	1	1	1
Prosecutor	5	5	5	5	5	5	5
Real Estate Assessment	2	2	2	2	2	2	2
Judicial							
County Vehicles							
Juvenile Justice	19	19	13	13	10	9	12
Public Safety							
County Vehicles							
Building Inspections	4	4	4	4	4	4	4
Coroner	3	3	3	3	3	3	3
Haz Mat/EMA Operations	22	19	17	12	12	10	8
Sheriff	68	76	77	74	80	78	78
Public Works							
County Vehicles							
Engineer	101	73	80	72	69	72	72
Sanitary Engineer	59	57	58	48	51	49	42
Recycling	6	5	6	5	5	2	4
Health Services							
County Vehicles							
MCBDD	59	63	66	60	59	57	55
Dog Kennel	4	5	7	5	6	7	6
ADAS	1	2	2	2	2	2	2
Human Services							
County Vehicles							
Childrens Services	3	3	3	3	3	3	3
Public Assistance	1	1	1	1	1	1	2

Source: Loss Prevention Department

(1) Information prior to 2005 is not available

Mahoning County, Ohio
Operating Indicators by Function/Program
Last Ten Years

Function/Program	2011	2010	2009	2008
Governmental Activities				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	182,248	181,759	178,443	178,270
Voter Turnout in November	80,979	87,414	72,667	129,914
Percentage of Voter Turnout	44.43%	48.09%	40.72%	72.87%
Recorder				
Deeds Issued	6,506	7,239	9,070	10,167
Mortgages Issued	6,639	7,209	17,309	19,984
Judicial				
Municipal Courts Cases				
Boardman Court				
Traffic	5,123	4,277	4,787	4,803
Criminal	1,795	1,544	1,550	1,548
Civil	1,237	1,365	1,402	1,816
Sebring Court				
Traffic	1,825	2,431	2,275	2,900
Criminal	526	678	570	688
Civil	352	411	383	376
Austintown Court				
Traffic	8,806	8,337	8,842	7,948
Criminal	1,308	1,351	1,361	1,413
Civil	1,510	1,609	1,678	2,195
Canfield Court				
Traffic	4,524	3,998	3,886	4,261
Criminal	515	477	671	637
Civil	507	536	574	671
Common Pleas Courts Cases				
Civil	1,408	4,787	1,426	4,974
Criminal	4,086	1,442	4,923	1,527
Divorce	745	695	700	715
Domestic	794	777	763	700
Health Services				
Dog and Kennel				
Dogs Licensed	28,499	31,327	30,445	30,445
Number of Penalties Assessed	719	1,189	1,133	1,133
Kennels	81	155	166	161
Number of Kennel Penalties Assessed	15	10	11	18
Business-Type Activities				
Mahoning County Sewer				
Number of Customers on:				
Metered Rate	41,160	41,160	38,535	38,535
Non-Metered Rate	1,126	1,081	963	963
Mahoning County Water				
Number of Customers	1,352	1,400	1,300	1,424

2007	2006	2005	2004	2003	2002
169,454	175,894	176,724	195,480	181,121	n/a
52,064	96,027	79,685	131,938	63,368	n/a
30.72%	54.59%	45.09%	67.49%	34.99%	n/a
10,663	10,968	11,540	12,997	12,689	13,084
21,885	14,742	16,169	34,667	54,436	45,154
4,865	6,098	5,323	4,503	7,372	7,494
1,631	1,841	1,704	1,472	1,626	1,516
1,643	1,384	1,296	1,307	1,189	1,161
4,367	3,820	2,923	2,412	2,491	2,263
610	608	620	567	545	438
337	303	271	258	241	247
7,156	9,074	8,464	7,277	11,213	13,615
1,200	1,244	1,256	1,097	1,035	1,238
2,070	1,650	1,597	1,847	1,782	1,382
4,707	4,558	3,954	4,767	6,812	7,696
519	489	495	450	465	435
506	462	533	433	493	400
4,875	4,977	4,788	4,503	4,688	4,118
1,611	1,446	1,282	1,642	1,639	1,252
763	826	815	819	836	859
726	760	777	700	728	767
29,272	29,046	n/a	n/a	n/a	n/a
1,285	1,745	n/a	n/a	n/a	n/a
170	181	n/a	n/a	n/a	n/a
14	6	n/a	n/a	n/a	n/a
41,200	39,130	39,087	39,118	38,500	n/a
852	870	913	882	807	n/a
1,238	1,259	1,048	1,024	997	n/a

Mahoning County, Ohio

Miscellaneous Statistics

December 31, 2011

Date of Incorporation March 1, 1846

County Seat Youngstown, Ohio

Major Attractions

The Chevrolet Centre
The Butler Institute of American Art
The Youngstown Playhouse
The Symphony Center/Powers Auditorium
Arms Family Museum of Local History
Oakland Center for the Arts
Children's Museum of the Valley
War Vet Museum of Canfield
Western Reserve Village
Stambaugh Auditorium
Ballet Western Reserve
Mahoning Valley Phantoms ice hockey
Mahoning Valley Thunder football
Mill Creek Metropolitan Park
The DeYor Performing Arts Center
Center of Industry and Labor

Higher Education

Youngstown State University
ITT Technical Institute
Malone College

Hospitals

Humility of Mary Health Partners - Located in Youngstown and Boardman
Northside Hospital located in Youngstown
Select Specialty Hospital located in Youngstown and Boardman
Akron Children's Hospital - Satellite location in Boardman
Surgical Hospital at Southwoods located in Boardman

Communications

5 Daily Newspapers:

The Vindicator
The Tribune Chronicle
The Morning Journal
The Salem News
The Review

8 Weekly Newspapers:

Boardman News
Hometown Journal (Struthers)
Buckeye Review
Farm and Dairy
Senior News
The Town Crier
The Sebring News
The Canfield Town Crier

20 Radio Stations (5 locally owned):

Clear Channel Radio (95.9 KISS FM, MIX 98.9,
WKBN, The Wolf, 1390 WNIO)
Cumulus Broadcasting, Inc. (HOT 101, Y-103,
WYFM 102.9, K-105, WSOM, WBBW)
WYSU Radio (101.9 JAMZ/WRBP-FM,
1330 TALK, WGFT AM)

Network Television Stations:

WFJM/WBCB (NBC-CW Affiliate)
WKBN/WYFX (CBS/FOX Affiliate)
WWTY/ABC/MYTV Affiliate

Public Television Station:

PBS 45/49

Sources:

Mahoning County Auditors Office
Youngstown Warren Regional Chamber



Dave Yost • Auditor of State

MAHONING COUNTY FINANCIAL CONDITION

MAHONING COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 28, 2012