

# **County of Mahoning, Ohio**

*Reports Issued Pursuant to  
OMB Circular A-133*

*Year Ended December 31, 2007*





# Mary Taylor, CPA

Auditor of State

Board of 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, 2007 through December 31, 2007. 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.

## **Finding for Recovery**

Mahoning County (the County) entered into an agreement with Aqua Ohio, a public utilities company that provides public water supply to various municipalities and unincorporated areas within the County. The agreement provided that, in addition to providing water services, Aqua Ohio would, on behalf of the County, bill users of the County's sanitary sewer system at rates set by the County. Once collected, Aqua Ohio would remit the fees to the County.

The agreement provided that in consideration of the services provided, Aqua Ohio would charge a fee of 6.9% of the gross amount collected by the Aqua Ohio for the County for the applicable billing period. This fee, then, would be subtracted from the amount remitted to the County.

During review of this contract, we noted that Aqua Ohio is charging 6.9% of the amount billed. As stated above, the contract provides that Aqua Ohio is entitled to a fee equal to 6.9% of amounts received. This overbilling totaled \$12,295.05 during 2007. It was noted, however, that the practice of overbilling has been occurring since 1999. The County will have the option to seek repayment of the entire amount.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28 a finding for recovery for public monies due but not collected, is hereby issued against Aqua Ohio in the amount of \$12,295.05 and in favor of the Mahoning County Sanitary Sewer Fund.

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 cursive script that reads "Mary Taylor".

Mary Taylor, CPA  
Auditor of State

April 16, 2009

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**COUNTY OF MAHONING, OHIO**

**DECEMBER 31, 2007**

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December 30, 2008

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 Mahoning County (the County) as of and for the year ended December 31, 2007, and have issued our report thereon dated December 30, 2008. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A *control deficiency* 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 misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential, will not be prevented or detected by the entity's internal control. We consider the deficiencies described in the accompanying schedule of findings and responses to be significant deficiencies in internal control over financial reporting: 2007-001 and 2007-002.

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*  
December 30, 2008  
Page 2

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider items 2007-001 to be a material weakness.

We also noted certain other internal control matters that we reported to the County's management in a separate letter dated December 30, 2008.

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*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated December 30, 2008.

The County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's response and, accordingly, we express no opinion on them.

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.*



December 30, 2008

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

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO  
EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Compliance

We have audited the compliance of Mahoning County (the County) with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2007. 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 on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2007.



Internal Control Over Compliance

The 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 in order to determine our auditing procedures for the purpose expressing our opinion on compliance, 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 *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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.

Schedule of Expenditures of Federal Awards

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County of Mahoning, Ohio as of and for the year ended December 31, 2007, and have issued our report thereon dated December 30, 2008. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for the purpose of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, in all material respects, in relation to the basic financial statements.

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.*

FINANCIAL CONDITION  
MAHONING COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2007

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity - Identifying Number	2007 Disbursements
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Direct:</i>			
Water and Waste Disposal Systems for Rural Communities	10.760		\$ 5,436,619
Solid Waste Management Grants	10.762		50,000
<i>Passed through the Ohio Department of Education:</i>			
Nutrition Cluster:	10.553	05PU 2007	12,601
School Breakfast Program		05PU 2008	19,748
			<u>32,349</u>
National School Lunch Program	10.555	LLP4 2007	25,345
		LLP4 2008	36,715
			<u>62,060</u>
Subtotal - Nutrition Cluster			<u>94,409</u>
Total U.S. Department of Agriculture			<u>5,581,028</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Direct:</i>			
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	OHLAG0076-97	32,951
		OHLHB0265-04	1,146,332
Subtotal - Lead-Based Paint Hazard Control in Privately-Owned Housing			<u>1,179,283</u>
Healthy Homes Demonstration Grants	14.901	OHLHH0114-03	1,779
Lead Hazard Reduction Demonstration Grant Program	14.905	OHLHD0016-03	236,895
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants / State's Program	14.228	B-C-05-046-1	42,349
		B-F-03-046-1	76,868
		B-F-04-046-1	124,456
		B-F-05-046-1	360,064
		B-F-06-046-1	43,800
		B-W-04-046-1	394,370
		B-W-06-046-1	494,280
Subtotal - Community Development Block Grants / State's Program			<u>1,536,187</u>
HOME Investment Partnerships Program	14.239	B-C-05-046-2	300,100
Total U. S. Department of Housing and Urban Development			<u>3,254,244</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<i>Direct:</i>			
Public Safety Partnership and Community Policing Grants	16.710	2002-CM-WX-0088	22,762
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2004-BJ-A02-6449	15,937
		2005-DJ-BX-1200	599
		2005-JG-C01-6459	19,343
		2006-DJ-BX-0710	28,434
Subtotal - Edward Byrne Memorial Justice Assistance Grant Program			<u>64,313</u>
<i>Passed through the Ohio Department of Youth Services:</i>			
Juvenile Justice and Delinquency Prevention_Allocation to States	16.540	2006-JJ-MH-0102	45,822
Violence Against Women Formula Grants	16.588	2006-WF-VA2-8213	27,238
Community Prosecution and Project Safe Neighborhoods	16.609	2003-PS-PSN-305A	1,207
		2005-PS-PSN-353	7,752
Subtotal - Community Prosecution and Project Safe Neighborhoods			<u>8,959</u>
<i>Passed through the Ohio Attorney General's Office:</i>			
Crime Victim Assistance	16.575	2006VAGENE083T	84,679
		2007VAGENE083T	20,952
Subtotal - Crime Victim Assistance			<u>105,631</u>
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	2003-DD-BX-0207	13,023
Total U. S. Department of Justice			<u>287,748</u>

FINANCIAL CONDITION  
MAHONING COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2007

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity - Identifying Number	2007 Disbursements
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
<i>Passed through the Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	77251 78316 78317	1,366,945 15,907 <u>142,683</u>
Subtotal - Highway Planning and Construction			<u>1,525,535</u>
<i>Passed through the Ohio Governor's Highway Safety Office:</i>			
State and Community Highway Safety	20.600	HVEO -2007-50-00-00-00618-00 2006-OVITF-0257-00 2007-OVITF-00900	36,787 108 <u>2,712</u>
Subtotal - State and Community Highway Safety			<u>39,607</u>
<i>Passed through the Ohio State Emergency Response Commission</i>			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HMEP 14YR	<u>5,592</u>
Total U. S. Department of Transportation			<u>1,570,734</u>
<u>U. S. ENVIRONMENTAL PROTECTION AGENCY</u>			
<i>Direct:</i>			
Surveys, Studies, Investigations and Special Purposes	66.606		<u>256,573</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed through the Ohio Department of Education:</i>			
Special Education Grants to States	84.027	066118-6BSF-2007 066118-6BSF-2008	60,423 <u>25,275</u>
Subtotal - Special Education Grants to States			<u>85,698</u>
State Grants Innovative Programs	84.298	066118-C2S1-2007	<u>175</u>
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Service:</i>			
Safe and Drug-Free Schools and Communities_State Grants	84.186b	Drug Free Schools-07 Drug Free Schools-08 50-01365-YMENT-P-06-0020 50-01365-YMENT-P-07-0020	33,525 33,525 31,588 <u>26,325</u>
Subtotal - Safe and Drug-Free Schools and Communities_State Grants			<u>124,963</u>
Total U.S. Department of Education			<u>210,836</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Temporary Assistance for Needy Families	93.558	G994235-2006	<u>202,153</u>
Foster Care_Title IV-E	93.658	75-5-1545-2006	<u>126,064</u>
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant (Title XX)	93.667	Title XX	<u>174,986</u>
State Children's Health Insurance Program (SCHIP)	93.767	50-00019	<u>2,840</u>
Medical Assistance Program (Title XIX):	93.778		
Targeted Case Management (TCM)		50-00019	444,914
Waiver Administration		50-00019	<u>1,205,992</u>
Subtotal - Medical Assistance Program (Title XIX)			<u>1,650,906</u>
<i>Passed through the Ohio State University Research Foundation:</i>			
Block Grants for Community Mental Health Services	93.958	125-CS-07-01	<u>5,000</u>
<i>Passed through the Ohio Department of Mental Health:</i>			
Projects for Assistance in Transition from Homelessness	93.150	PATH-06-06 PATH/2007 PATH/2008	692 64,629 <u>32,312</u>
Subtotal - Projects for Assistance in Transition from Homelessness			<u>97,633</u>
Projects of Regional and National Significance	93.243	30-TSIG-07-01	<u>24,674</u>
Promoting Safe and Stable Families	93.556	31-CS-06-01A 031-CS-08-01	66,489 <u>10,218</u>
Subtotal - Promoting Safe and Stable Families			<u>76,707</u>
Community-Based Child Abuse Prevention Grants	93.590	31-CS-07-02	<u>5,900</u>

FINANCIAL CONDITION  
MAHONING COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2007

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity - Identifying Number	2007 Disbursements
Social Services Block Grant (Title XX)	93.667	TITLE XX FY07	214,029
		TITLE XX FY08	52,598
Subtotal - Social Services Block Grant (Title XX)			266,627
Medical Assistance Program (Title XIX)	93.778	MC-30-00	5,104,156
Block Grants for Community Mental Health Services	93.958	30-AD-07-01	1,673
		Community Plan B.G. FY 07	75,167
		Community Plan B.G. FY 08	75,164
Subtotal - Block Grants for Community Mental Health Services			152,004
Block Grants for Prevention and Treatment of Substance Abuse	93.959	CHILD/ADOL FY07	11,772
		CHILD/ADOL FY08	5,886
Subtotal - Block Grants for Prevention and Treatment of Substance Abuse			17,658
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Projects of Regional and National Significance	93.243	STAR-SI FY07	30,600
		STAR-SI FY08	11,927
Subtotal - Projects of Regional and National Significance			42,527
Medical Assistance Program (Title XIX)	93.778	SFY-07-PCN	747,239
		SFY-08-PCN	897,461
Subtotal - Medical Assistance Program (Title XIX)			1,644,700
Block Grants for Prevention and Treatment of Substance Abuse	93.959	FED PER CAPITA FY 07	576,435
		FED PER CAPITA FY 08	513,734
		NKRC TANF 07	19,250
		NKRC TANF 08	16,040
		50-01365-PAWP-P-07-0207	12,500
		50-10107-PAWP-P-08-0207	12,500
		50-08335-TASC-T-07-9947	98,660
		50-8335-TASC-T-08-9947	107,239
		50-01117-UMADAOP-P-07-9155	71,062
		50-1117-UMADAOP-P-08-9155	67,833
		50-01117-WOMEN-P-07-9014	48,789
		50-1117-WOMENP-P-08-9014	48,790
		50-01365-WOMEN-T-07-8985	57,157
		50-01366-WOMEN-T-07-8980	85,126
		50-01372-WOMEN-T-07-8990	55,426
		50-1366-WOMENT-T-08-0812	66,713
		50-1366-WOMENT-T-08-8980	78,133
		50-10107-WOMEN-T-08-8985	64,146
Subtotal - Block Grants for Prevention and Treatment of Substance Abuse			1,999,533
Total U. S. Department of Health and Human Services			11,594,068
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed through the Ohio Emergency Management Agency:</i>			
Emergency Management Performance Grants	97.042	2005-EM-T5-0001	100
		2006-EM-E6-0042	968
		2007-EM-E7-0024	65,110
Subtotal - Emergency Management Performance Grants			66,178
Citizen Corps	97.053	2005-GC-T5-0001	932
		2006-GC-T6-0051	6,481
Subtotal - Citizen Corps			7,413
State Homeland Security Program	97.073	2005-GE-T5-0001	2,657
		2006-GE-T6-0051	153,683
Subtotal - State Homeland Security Program			156,340
Total U. S. Department of Homeland Security			229,931
<u>GENERAL SERVICES ADMINISTRATION</u>			
<i>Direct:</i>			
Election Reform Payments	39.011		1,114
<u>DEPARTMENT OF U. S. ARMY CORP OF ENGINEERS</u>			
<i>Direct:</i>			
Law Enforcement Services at Berlin Lake	N/A	CELRP-OP-R-LECA-07-A-MAH-BER	43,190
TOTAL			\$ 23,029,466

**FINANCIAL CONDITION  
MAHONING COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
YEAR ENDED DECEMBER 31, 2007**

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Federal Awards Expenditures Schedule (the Schedule) summarizes activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting.

**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 assure 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, 2006, the gross amount of loans outstanding under this program was \$68,399.

**NOTE D – 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.

**FINANCIAL CONDITION  
MAHONING COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
YEAR ENDED DECEMBER 31, 2007  
(Continued)**

**NOTE E – CORRECTIONS TO PRIOR YEAR EXPENDITURES**

In auditing the 2007 schedule, it was noted that several grants were incorrectly reported in 2006. These amounts did not have a significant effect on the Schedule of Federal Expenditures. The additional expenditures for 2006 are noted below.

<u>CFDA #</u>	<u>Grant Number</u>	<u>Amount</u>
97.073	2006-GE-T6-0051	\$ 48,483
93.959	50-08335-TASC-T-07-9947	18,231
16.738	2005-JG-C01-6459	4,711
16.738	2006-DJ-BX-0710	4,849
93.558	G994235-2006	42,524
84.027	066118-6BSF-2007	17,640
97.053	2006-GC-T6-0051	1,950

COUNTY OF MAHONING, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2007

**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)?	Yes
(d) (1) (ii)	Were there any other significant deficiencies reported at the financial statement level (GAGAS)?	Yes
(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): Lead Based Paint Hazard Control – Private Homes Community Development Block Grants Highway Planning and Construction Block Grants for Prevention and Treatment of Substance Abuse	CFDA # 14.900 CFDA # 14.228 CFDA # 20.205 CFDA # 93.959
(d) (1) (viii)	Dollar Threshold: Type A/B Programs	Type A: >\$690,883 Type B: All others
(d) (1) (ix)	Low Risk Auditee?	Yes

COUNTY OF MAHONING, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2007

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

**Material Weakness**

<b>FINDING NUMBER</b>	<b>2007-001</b>
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In May of 2006, the American Institute of Certified Public Accountants (AICPA), the national professional organization for certified public accountants, issued its Statement on Auditing Standards (SAS) No. 112, *Communicating Internal Control Related Matters Identified in an Audit*. This standard became effective for the audit of the County's 2007 financial statements.

The AICPA establishes auditing standards generally accepted in the United States that certified public accountants and government auditors must follow in conducting audits of state and local governments. SAS No. 112 establishes standards, responsibilities and guidance for auditors during a financial statement audit engagement for identifying and evaluating a client's internal control over financial reporting. This new standard requires the audit to report *in writing* to management and the governing body any control deficiencies found during the audit that are considered significant deficiencies and/or material weaknesses. To this end, SAS No. 112 lists specific control deficiencies that should be regarded as at least a significant deficiency and a strong indicator of a material weakness in internal control, including:

- Restatement of previously issued financial statements to reflect the correction of a material misstatement.
- Identification by the auditor of a material misstatement in the financial statements for the period under audit that was not initially identified by the entity's internal control.

As a result of our audit, we identified material misstatements in the County's financial statements, as well as other misstatements that were not necessarily material, but were more than inconsequential. Material amounts have been subsequently reported in the audited financial statements. We also noted that the County restated previously issued financial statements to reflect the correction of material misstatements.

**Officials' Response:**

The County reported various financial transactions in accordance with prior year procedures. In May of 2006, SAS No. 112 became an integral part of the CAFR presentation in 2007 and this caused the adjustment of certain financial statement items to be reported as internal control issues. The County had no prior knowledge to understand neither how the auditor's would interpret SAS No. 112 nor how it would impact the audit report. Now that the County has identified what those reporting issues are, steps are being put into place to ensure that they do not occur again in the future. The County is also implementing a new financial resource accounting system and believes that these improvements in the accounting functions will help to eliminate the need for any future restatements.



COUNTY OF MAHONING, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2007

**Significant Deficiency**

<b>FINDING NUMBER</b>	<b>2007-002</b>
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While testing the Schedule of Expenditures of Federal Awards it was noted there were six grants that were not listed on the schedule. Several other awards were incorrectly stated but not for significant amounts. The most significant of the awards not listed was the Water and Wastewater Disposal Systems for Rural Communities. Significant adjustments were made to the County's original schedule.

The County Auditor's office has accepted responsibility for the preparation of the federal schedule but they must rely on the other departments for accurate and complete information regarding each grant. The County does have funds set up to handle the federal grants with each grant assigned a specific number. The majority of the federal grants run through fund 292. Errors seem to be occurring because some departments are not communicating with the County Auditor's office concerning grant expenses and requirements for recognizing grant expenditures. Other errors are due to untimely adjustments between funds for reimbursements of grant expenses and a lack of a reconciliation process between grant coordinator records and the financial system.

We recommend when payments are made for projects, the costs should be charged directly to the grant number being used to fund the project. The County should consider expanding the funds used to give major grants such as CDBG, Home and other large grants their own accounting fund.

Management should also consider giving monthly printouts of activity by grant number to all grant coordinators. All coordinators should review and approve these reports and return them to the County Auditor's office. Any adjustments required should be made at that time.

**Officials' Response:**

The Mahoning County Auditor's office spent quite a bit of time reviewing and researching old grants with remaining cash balances. Most of these grants went back three years or longer. The adjustments made to close out the remaining balances in these grants were not shown on the original federal schedule as the County felt they were prior year transactions. The outside auditor's felt that these items needed to be shown in the current year and therefore wrote a finding. Also, the County received loan proceeds from the Water and Wastewater Disposal Systems for Rural Communities. The County believed that only award monies should be shown on the federal schedule and not loan monies. The auditor's disagreed. This problem has been identified and will be reported correctly in future reporting periods. As mentioned in the above finding, the County will be implementing a new financial resource accounting system and all grants will be reported in separate funds. This should also remedy some of the prior year issues.

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
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<b>NONE</b>	
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MAHONING COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A-133, SECTION .315(b)  
DECEMBER 31, 2007

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Fully Corrected?</b>	<b>Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain</b>
2006-001	Ohio Revised Code Section 5705.14, 5705.15, and 5705.16 regarding transfer from bond retirement fund to note retirement fund prior to full retirement of indebtedness for which the bond retirement fund was established.	Yes	

**Mahoning County,  
Ohio  
Comprehensive Annual Financial  
Report For the Year Ended  
December 31, 2007**



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

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

*Prepared by the Mahoning County Auditor's Office*



**Mahoning County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2007*  
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**MICHAEL V. SCIORTINO**  
*Mahoning County Auditor*

December 30, 2008

To the Citizens of Mahoning County

Mahoning County Commissioners  
Honorable Anthony Traficanti  
Honorable John McNally  
Honorable David Ludt

Mahoning County Treasurer  
Honorable Lisa Antonini:

I am pleased to present the Mahoning County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2007. State law requires that every general-purpose local government publish within one hundred and fifty days of the close of each year a complete set of unaudited financial statements. This report contains the financial statements and other financial and statistical data which ensure a complete and full disclosure of all material financial aspects for Mahoning County for the 2007 fiscal year. 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, 2007, 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 240,420 making it the 10<sup>th</sup> 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 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 also hires a County Administrator who directs and supervises activities of departments directly responsible to the Board of County Commissioners. The Administrator serves as primary liaison between the Board of County Commissioners, other elected officials, designated boards, and other units of government. 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 1A 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. Department heads may transfer resources within a department as they see fit. Transfers between funds or departments, 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, Forum Health, Youngstown State University, Mahoning County, and Youngstown City Schools. Forum Health is comprised of Northside Medical Center, Tod Children's Hospital, Beeghly Medical Park and Ambulatory and Urgent Care Center, and Austintown Medical Park. Seven out of the ten largest employers are government agencies.

The unemployment rate at the end of 2007 for the Youngstown-Warren Metropolitan Statistical Area (MSA) was 6.4 percent compared to the State and national averages, which were 5.6 percent and 4.6 percent respectively. The Ohio Bureau of Employment Services Labor Market Information Division report for the 1998-2008 time period 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 19 bargaining units in the County representing 1,209 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 Section 135.35 ORC and prudent money management. The policy also follows Section 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 2007**

The County purchased the Oakhill Renaissance building in 2007. 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 and other administrative offices. The total cost of the project is estimated at approximately \$6.0 million.

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 and temporary ½ percent taxes under the authority of the Ohio Revised Code. The Commissioners passed a resolution to place the sales tax on the May, 2005 ballot as a temporary 5-year tax effective October 1, 2005. The voters passed the tax with a 58 percent vote. The second ½ percent sales tax was effective January 1, 2003 and will expire on December 31, 2007. The Commissioners passed a resolution placing a continuous ½ percent sales tax on the May 2007 ballot. The tax passed on May 8, 2007. The sales tax generates approximately \$28 million a year.

### **Major Initiatives**

Construction reached completion on the Walton Avenue Bridge, which will provide access to the Brownfield area known as the "Mahoning River Corridor of Opportunity", the industrial area connecting Struthers, Campbell and Youngstown. Funding for the nearly \$4 million project is being provided by the U.S. Economic Development Agency, the Ohio Department of Development, the County Economic Development Fund, the County Division of Recycling/Green Team and the County Engineer's funds.

Construction continued on the rehabilitation of the Spring Common Bridge. This bridge is a main artery connection between downtown Youngstown and the West side. Rehabilitation of the bridge should extend the useful life of the structure another 50 years. The total cost of the project is estimated at \$5.1 million and is funded by the Federal/Ohio High Cost Bridge Program, CEAO Federal Bridge funds, Eastgate Transportation funds and local funds.

The Board of Mental Retardation and Developmental Disability made improvements to bring their facilities to a higher level of energy efficiency. Improvements were made targeting areas such as lighting, windows, doors, water and heating. The total cost of renovations was \$1.35 million and the project was financed with a capital lease at an interest rate of 4 percent over 10 years.

The Sanitary Engineer's Department began construction of the Petersburg Wastewater Project in Springfield Township. Construction will consist of a collection system including conventional gravity sanitary lines, a pumping station and a force main. Costs to date amount to \$3.2 million and are funded with grants from OPWC, CDBG, USEPA and USDA loan money along with local matches. The project is estimated to cost \$4.8 million and to be completed in 2008.

### **Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting for a Comprehensive Annual Financial Report. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. The CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

We believe our current report conforms to the Certificate of Achievement requirements and we are submitting it to GFOA for consideration.

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 division of the Auditor of State of Ohio for their assistance in the preparation of the report. I am honored to have worked with such dedicated, 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.

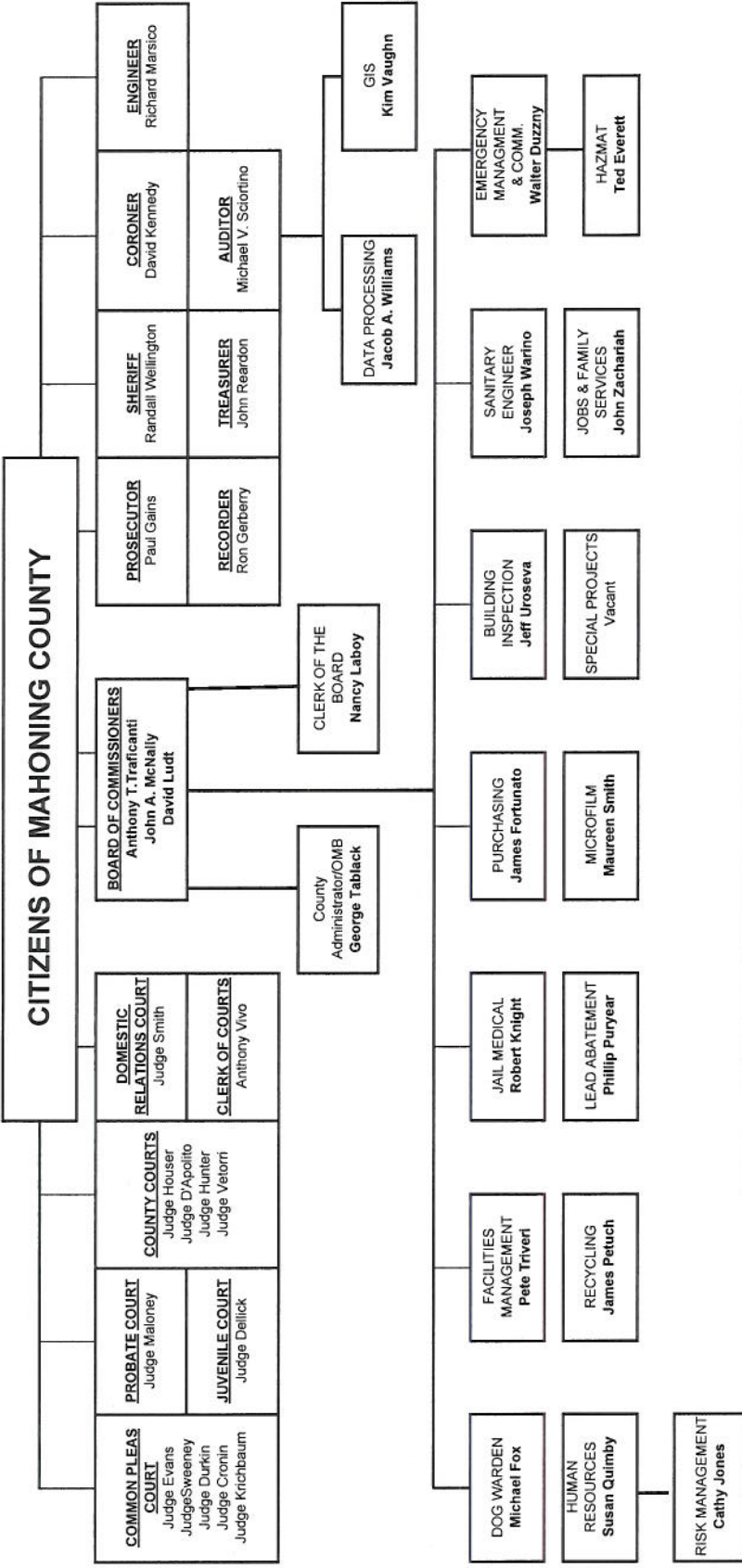
Sincerely,



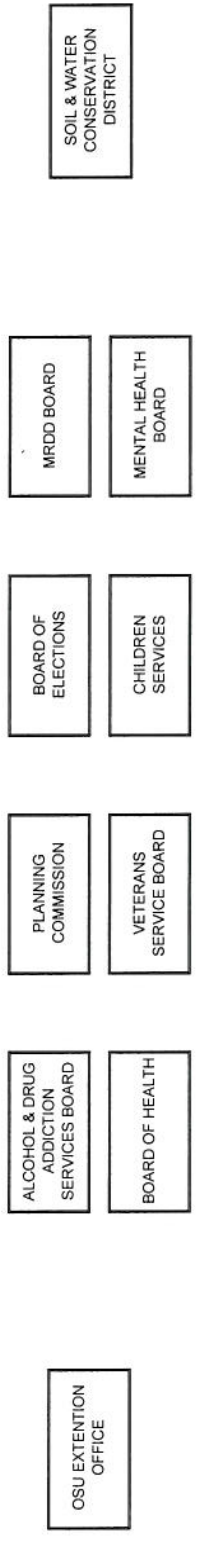
Michael V. Sciortino  
Mahoning County Auditor



# MAHONING COUNTY ORGANIZATIONAL CHART



## MAHONING COUNTY BOARDS AND COMMISSIONS





**Rea & Associates, Inc.**  
ACCOUNTANTS AND BUSINESS CONSULTANTS

122 4th St. NW | PO Box 1020  
New Philadelphia, OH 44663-5120

December 30, 2008

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

**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, 2007, 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. Other auditors have audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for MASCO, Inc., 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. 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 audits, and the report of other auditors, provide a reasonable basis for our opinions.

In our opinion, based on our audits 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 of Mahoning, Ohio, as of December 31, 2007, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General, Department of Human Services, Children Services Board, Mental Retardation and Development Disabilities 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 December 30, 2008, 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, 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.

Management's Discussion and Analysis on pages 3 through 12 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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 nonmajor 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 has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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. This information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

*Hea & Associates, Inc.*



**Mahoning County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2007*  
*Unaudited*

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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, 2007. 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, and the basic financial statements to enhance their understanding of the County's financial performance.

### **Financial Highlights**

#### **Key financial highlights for 2007 are as follows:**

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2007, by \$249.6 million (net assets). Of this amount, \$8.7 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors for governmental activities, and \$21.9 million is classified as unrestricted net assets in the Water and Wastewater activities.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$68.8 million. Of this amount, \$56.2 million is available for spending (unreserved fund balance) on behalf of its citizens.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$10.0 million, or approximately 16.9 percent of total general fund expenditures and other financing uses.
- The County's total net assets increased by \$9.3 million. This represents a 3.9 percent increase from 2006.

#### **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.

#### **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 2007?" 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.

**Mahoning County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2007*  
*Unaudited*

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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 Department of Human Services, the Children Services Board, the Mental Retardation and Development Disabilities, and the Grants special revenue funds 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.

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.

**Mahoning County, Ohio**  
*Management's Discussion and Analysis*  
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**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.

**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 2007 compared to 2006:

(Table 1)  
*Net Assets*

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
<b>Assets</b>						
Current and Other Assets	\$141,162,073	\$131,762,801	\$24,305,520	\$20,886,232	\$165,467,593	\$152,649,033
Capital Assets, Net	139,239,719	140,667,535	83,285,967	78,636,433	222,525,686	219,303,968
<i>Total Assets</i>	<i>280,401,792</i>	<i>272,430,336</i>	<i>107,591,487</i>	<i>99,522,665</i>	<i>387,993,279</i>	<i>371,953,001</i>
<b>Liabilities</b>						
Current Liabilities	52,077,184	46,214,265	935,896	874,612	53,013,080	47,088,877
Long-term Liabilities						
Due within one Year	9,839,508	8,113,606	2,664,029	2,627,090	12,503,537	10,740,696
Due in More than one Year	43,804,509	45,364,786	29,103,748	28,455,696	72,908,257	73,820,482
<i>Total Liabilities</i>	<i>\$105,721,201</i>	<i>\$99,692,657</i>	<i>\$32,703,673</i>	<i>\$31,957,398</i>	<i>\$138,424,874</i>	<i>\$131,650,055</i>

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(Table 1)

*Net Assets (continued)*

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
<b>Net Assets</b>						
Invested in Capital Assets,						
Net of Related Debt	\$98,620,826	\$99,700,654	\$52,975,471	\$49,040,707	\$151,596,297	\$148,741,361
Restricted for:						
Capital Projects	18,363,287	14,175,691	0	0	18,363,287	14,175,691
Debt Service	0	1,519,103	0	0	0	1,519,103
Public Safety	4,278,418	3,994,503	0	0	4,278,418	3,994,503
Public Works	6,808,474	6,223,089	0	0	6,808,474	6,223,089
Health Services	16,239,233	14,661,046	0	0	16,239,233	14,661,046
Human Services	7,337,541	10,253,050	0	0	7,337,541	10,253,050
General Government	14,322,906	13,640,192	0	0	14,322,906	13,640,192
Unrestricted	8,709,906	8,570,351	21,912,343	18,524,560	30,622,249	27,094,911
<i>Total Net Assets</i>	<i>\$174,680,591</i>	<i>\$172,737,679</i>	<i>\$74,887,814</i>	<i>\$67,565,267</i>	<i>\$249,568,405</i>	<i>\$240,302,946</i>

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$249.6 million (\$174.7 million in governmental activities and \$74.9 million in business-type activities) as of December 31, 2007, an increase of \$9.3 million over the prior year as at December 31, 2006 assets exceeded liabilities by \$240.3 million.

The County's net assets are reflected in three categories, Invested in Capital Assets, Net of Related Debt, Restricted and Unrestricted. By far, the largest portion of the County's net assets (60.7 percent) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of other related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The County's next largest portion of net assets relates to restricted assets. In the current fiscal year, this accounts for \$67.3 million or 27.0 percent of net assets. These net assets represent resources that are subject to external restrictions on how they may be used.

The remaining \$30.6 million or 12.3 percent of net assets may be used to meet the County's ongoing obligations to its citizens and creditors and for Water and Wastewater activities.

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

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Health and Human Services accounts for \$114.26 million of the \$203.08 million total expenses for governmental activities, or 56.3 percent of total expenses. Of the \$203.08 million in total government expenses, \$23.0 million was covered by direct charges to users of the services. These charges are for fees charged for the collection of property taxes throughout the County, and for title and court fees. Safety service charges included items such as fees for boarding prisoners, patrolling subdivisions, and for special details. Health includes charges for services provided to clients of the Mental Retardation's Board and Mental Health Board (ADMH).

Tax revenue accounts for \$61.0 million of the \$205.03 million in total revenue for governmental activity, or 29.8 percent of total governmental revenues. Operating grants was the largest program revenue accounting for \$98.25 million, or 47.9 percent of total governmental revenue. The County's health and human service programs continue to be the largest recipients of this intergovernmental revenue.

Additional revenues were provided to the government activities by the State and Federal governments for capital improvements.

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 2007 and 2006.

(Table 2)  
*Changes in Net Assets*  
*(In Millions)*

	Governmental Activities 2007	Governmental Activities 2006	Business Type 2007	Business Type 2006	Total 2007	Total 2006
<b>Program Revenues</b>						
Charges for Services and Sales	\$22,983,782	\$20,613,378	\$21,766,680	\$21,230,915	\$44,750,462	\$41,844,293
Operating Grants and Contributions	98,249,665	85,472,465	0	0	98,249,665	85,472,465
Capital Grants and Contributions	4,352,369	1,757,142	4,044,063	6,001,341	8,396,432	7,758,483
<i>Total Program Revenues</i>	<u>125,585,816</u>	<u>107,842,985</u>	<u>25,810,743</u>	<u>27,232,256</u>	<u>151,396,559</u>	<u>135,075,241</u>
<b>General Revenues</b>						
Property Taxes	32,566,693	32,036,601	0	0	32,566,693	32,036,601
Sales Taxes	28,431,266	27,620,917	0	0	28,431,266	27,620,917
Grants and Entitlements	7,092,018	6,322,780	0	0	7,092,018	6,322,780
Conveyance Fees	2,376,834	2,641,373	0	0	2,376,834	2,641,373
Interest	5,508,601	5,159,476	992,878	804,424	6,501,479	5,963,900
Miscellaneous	3,467,275	2,001,884	114,248	129,497	3,581,523	2,131,381
<i>Total General Revenues</i>	<u>79,442,687</u>	<u>75,783,031</u>	<u>1,107,126</u>	<u>933,921</u>	<u>80,549,813</u>	<u>76,716,952</u>
<i>Total Revenues</i>	<u>\$205,028,503</u>	<u>\$183,626,016</u>	<u>\$26,917,869</u>	<u>\$28,166,177</u>	<u>\$231,946,372</u>	<u>\$211,792,193</u>

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(Table 2)  
*Changes in Net Assets*  
*(In Millions)*

	Governmental Activities 2007	Governmental Activities 2006	Business Type 2007	Business Type 2006	Total 2007	Total 2006
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	\$27,134,283	\$25,994,071	\$0	\$0	\$27,134,283	\$25,994,071
Judicial	17,804,933	17,447,261	0	0	17,804,933	17,447,261
Public Safety	27,231,250	21,715,122	0	0	27,231,250	21,715,122
Public Works	14,998,726	13,307,192	0	0	14,998,726	13,307,192
Health	52,222,975	48,376,681	0	0	52,222,975	48,376,681
Human Services	62,040,227	58,558,914	0	0	62,040,227	58,558,914
Interest and Fiscal Charges	1,649,024	2,139,122	0	0	1,649,024	2,139,122
Water	0	0	824,905	1,226,205	824,905	1,226,205
Sewer	0	0	18,774,590	19,028,777	18,774,590	19,028,777
<i>Total Program Expenses</i>	<u>203,081,418</u>	<u>187,538,363</u>	<u>19,599,495</u>	<u>20,254,982</u>	<u>222,680,913</u>	<u>207,793,345</u>
Transfers	(4,173)	(73,003)	4,173	73,003	0	0
<i>Change in Net Assets</i>	<u>1,942,912</u>	<u>(3,985,350)</u>	<u>7,322,547</u>	<u>7,984,198</u>	<u>9,265,459</u>	<u>3,998,848</u>
<i>Net Assets Beginning of Year</i>	<u>172,737,679</u>	<u>176,723,029</u>	<u>67,565,267</u>	<u>59,581,069</u>	<u>240,302,946</u>	<u>236,304,098</u>
<i>Net Assets End of Year</i>	<u><u>\$174,680,591</u></u>	<u><u>\$172,737,679</u></u>	<u><u>\$74,887,814</u></u>	<u><u>\$67,565,267</u></u>	<u><u>\$249,568,405</u></u>	<u><u>\$240,302,946</u></u>

*Business-Type Activities* – The net assets for the business-type activities of the County were \$74.89 million which increased by \$7.32 million during the year 2007. Major revenue sources were charges for services of \$21.77 million and capital grants and contributions of \$4 million. The \$19.59 million of business-type expenses were exceeded by the \$21.77 million of direct charges to users of services. These charges are for water and sewer services.

*Governmental Funds* – The focus of the County's governmental funds is to provide information on near-term receipts, disbursements, and balances of expendable resources. Such information is useful in assessing the County's financial requirements. In particular, unreserved fund balance may serve as a useful measure of a County's net resources available for spending at the end of the calendar year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$68.8 million. \$56.2 million of this amount constitutes unreserved fund balance, which is available for spending for its citizens. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed 1) to liquidate contracts and purchase orders of the prior year (\$11.1 million), 2) to account for the reservation of loans (\$ .1 million), and 3) to reserve funds for unclaimed monies (\$1.4 million). While the bulk of the governmental fund balances are not reserved in the governmental fund statements, they are restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the state and federal governments or a tax levy.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$9.98 million, while the total fund balance increased to \$12.09 million. As a measure of the general fund's availability, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents approximately 16.9 percent of the total general fund expenditures and other financing uses, while total fund balance represents 20.5 percent of that same amount.

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*Management's Discussion and Analysis*  
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The fund balance of the County's general fund increased by \$4.28 million during the current year due to the following key factors:

- The County experienced an increase in total general fund revenue of approximately \$8.3 million.
- Property and other taxes increased by \$4.6 million due to a reallocation of the inside millage for Mahoning County. Principal and interest payments within the general fund did not increase proportionately due to the issuance of a Sales Tax Anticipation Note in the amount of \$4.0 million.
- Total General fund expenditures increased by 8.5 percent. The largest increase in expenditures occurred in the area of Public Safety due to increased staffing of the County jail facilities.
- Intergovernmental revenues increased \$2.0 million in the general fund primarily due to an increase in grant monies made available to the County. This impacted the general fund by \$2.0 million dollars but had an equal impact on other governmental funds.
- Rental incomes increased by \$0.8 million in the general fund due to rental agreements with the Court of Appeals and the Children's Services Board.

The governmental funds benefited from a \$3.0 million reimbursement from an overfunding of a self-funded health insurance plan. Other governmental funds' expenditures increased by \$3.2 million due to the increase in grant monies received by the County therefore having more money to spend.

**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. The most significant budgeted fund is the general fund. During the course of 2007, the County amended its general fund budget. The most significant noted below.

**General Fund Revenue Budget:**

Differences between the original budgeted revenues and the final budgeted revenues were \$10.0 million. The reallocation of the inside millage resulted in an increase in the budget for property taxes of \$5.9 million. A reimbursement from Fund 620, an inactive pooled insurance fund, increased the budget by \$1.1 million.

**General Fund Expenditures Budget:**

Differences between the original budgeted expenditures and the final budgeted expenditures were \$7.2 million across all general fund departments. Budgeted expenditures increased within the general government-legislative and executive line due to the general obligation debt payments being paid directly from the general fund. The exception to this was human services expenditures whose final budget expenditures decreased by \$.6 million due to shortages in federal and state monies received by the County.

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**Capital Assets and Debt Administration**

*Capital Assets*

Table 3 shows 2007 values compared to 2006.

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

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
Land	\$926,692	\$926,692	\$289,912	\$289,912	\$1,216,604	\$1,216,604
Construction in Progress	3,216,911	616,106	4,644,634	10,263,274	7,861,545	10,879,380
Buildings, Structures and Improvements	52,463,295	55,074,124	546,303	570,824	53,009,598	55,644,948
Furniture, Fixtures and Equipment	10,280,415	10,647,715	953,763	556,622	11,234,178	11,204,337
Utility Plant in Service	0	0	76,851,355	66,955,801	76,851,355	66,955,801
Infrastructure	72,352,406	73,402,898	0	0	72,352,406	73,402,898
<b>Total Capital Assets</b>	<b>\$139,239,719</b>	<b>\$140,667,535</b>	<b>\$83,285,967</b>	<b>\$78,636,433</b>	<b>\$222,525,686</b>	<b>\$219,303,968</b>

The County's investment in capital assets for its governmental and business-type activities as of December 31, 2007, amounts to \$222.5 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, software, furniture, equipment, roads, bridges, sewer and water systems.

Major capital asset events during 2007 included the following:

- The Sanitary Engineer's Department commenced work on the Woodward project which will include the installation of approximately 10,880 linear feet of sewer lines and 40 manholes in Beaver Township. The project is expected to be completed in 2008 at a cost of \$1.4 million. Year to date \$1.1 million has been spent. The project is funded with OPWC, CDBG and local match money.
- The Sanitary Engineer's Department began construction of the Petersburg Wastewater Project in Springfield Township. Construction will consist of a collection system including conventional gravity sanitary lines, a pumping station and a force main. Costs to date amount to \$3.2 million and are funded with grants from OPWC, CDBG, USEPA and USDA loan money along with local matches. The project is estimated to cost \$4.8 and to be completed in 2008.
- The Sanitary Engineer's Department completed construction on the Jackson-Milton water lines project. Phase I, which included the water tower, in 2006. Phase II is not complete with an overall project cost of \$9.9 million. Funding sources for this project included OPWC and Sanitary Engineering revenues.
- The Mahoning County Engineer's Office in conjunction with the Ohio Department of Transportation (ODOT) will continue construction on the widening of Western Reserve Road. Phases 3 and 4 will run from Tippecanoe Road to State Route 62. The overall projected combined cost for these next two phases is \$9.0 million. Funding sources include the Federal Highway Administration Department of Transportation and the County Engineer's funds.



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- Construction continued on the Spring Commons Bridge in 2007 with an estimated cost of \$5.1 million. The cost to date is approximately \$1.7 million. Funding is being provided by the State of Ohio High Cost Bridge Program, CEAO Federal Bridge Funds, Eastgate Transportation Funds, and the County Engineer's funds.
- The Board of Commissioners purchased the Oak Hill Renaissance building in 2006. 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 and other administrative offices. The total cost of this project is estimated at approximately \$6 million dollars. An improvement bond was issued on December 28, 2006 in the amount of \$5.0 million.

Additional information relative to capital assets is identified in Note 11 of the basic financial statements.

*Debt*

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

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
General Obligation Bonds	\$34,884,179	\$40,100,148	\$3,046	\$4,504	\$34,887,225	\$40,104,652
Special Assessment Bonds	0	0	380,154	466,087	380,154	466,087
Notes	5,607,585	1,929,795	11,555,188	8,537,097	17,162,773	10,466,892
OPWC Loans	0	0	1,818,173	1,875,078	1,818,173	1,875,078
OWDA Loans	0	0	10,473,215	12,063,984	10,473,215	12,063,984
Revenue Bonds	0	0	6,760,000	7,215,000	6,760,000	7,215,000
Claims Payable	3,429,140	2,708,204	0	0	3,429,140	2,708,204
Judgment Payable	688,590	913,590	0	0	688,590	913,590
Capital Lease	1,289,086	0	0	0	1,289,086	0
Compensated Absences	7,745,437	7,826,655	778,001	921,036	8,523,438	8,747,691
<b>Total</b>	<b>\$53,644,017</b>	<b>\$53,478,392</b>	<b>\$31,767,777</b>	<b>\$31,082,786</b>	<b>\$85,411,794</b>	<b>\$84,561,178</b>

Outstanding general obligation bonds at December 31, 2007, totaled \$34,887,225 with a new issuance of \$800,000. General obligation bonds are backed by the full faith and credit of the County.

The Board of Mental Retardation and Developmental Disability made improvements to bring their facilities to a higher level of energy efficiency. Improvements were made targeting areas such as lighting, windows, doors, water and heating. The total cost of renovations was \$1.35 million and the project was financed with a capital lease at 4 percent interest over 10 years.

The County has loans outstanding to both the Ohio Public Works Commission (OPWC) and Ohio Water Development Authority (OWDA). At December 31, 2007, the outstanding balances were \$1,818,173 and \$10,473,215 respectively. During the year the County retired \$177,178 and \$1,590,769. The loan proceeds were used for ongoing sewer and water system improvements and are being repaid primarily by user charges.

The County's rating on all of its outstanding general obligation bonds is Moody's Baa1. Fitch has rated all of the County's outstanding general obligation bonds as an "A" with a negative outlook.

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The County's overall legal debt margin was \$75,284,911 with an unvoted debt margin of \$15,132,815.

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

***Economic Factors and Next Year's Budgets***

Mahoning County ranks 10<sup>th</sup> in population among the 88 counties in the State.

The County unemployment rate of 6.4 percent at December 31, 2007 compares to 5.6 percent for the State of Ohio and 4.6 percent for the United States.

Mahoning County, along with most Ohio local government entities, continues to be faced with uncertainty regarding State legislation dealing with the State's allocation of money to local governments. The County's General Fund is dependent on the local government money that it receives from the State in the amount of approximately \$5.6 million per year.

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 and temporary ½ percent taxes under the authority of the Ohio Revised Code. The Commissioners passed a resolution to place the sales tax on the May, 2005 ballot as a temporary 5-year tax effective October 1, 2005. The voters passed the tax with a 58 percent vote. The second ½ percent sales tax was effective January 1, 2003 and expired on December 31, 2007. The Commissioners passed a resolution placing a continuous ½ percent sales tax on the May 2007 ballot. The tax passed on May 8, 2007. The sales tax generates approximately \$28 million a year.

**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](mailto:countyappr@mahoningcountyoh.gov).

**Mahoning County, Ohio**  
*Statement of Net Assets*  
December 31, 2007 - Primary Government  
June 30, 2007 - Component Unit

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$80,846,567	\$20,516,267	\$101,362,834	\$0
Cash and Cash Equivalents:				
In Segregated Accounts	506,233	870,402	1,376,635	0
With Fiscal Agents	3,436,200	0	3,436,200	314,009
Investments in Segregated Accounts	0	0	0	215,998
Materials and Supplies Inventory	0	0	0	11,400
Accrued Interest Receivable	12,034	0	12,034	0
Accounts Receivable	817,296	491,366	1,308,662	29,139
Internal Balances	(104,444)	104,444	0	0
Intergovernmental Receivable	15,328,147	1,338,641	16,666,788	0
Permissive Sales Taxes Receivable	4,670,151	0	4,670,151	0
Property Taxes Receivable	34,150,507	0	34,150,507	0
Special Assessments Receivable	419,252	356,806	776,058	0
Loans Receivable	181,295	0	181,295	0
Deferred Charges	898,835	627,594	1,526,429	0
Nondepreciable Capital Assets	4,143,603	4,934,546	9,078,149	0
Depreciable Capital Assets, Net	135,096,116	78,351,421	213,447,537	2,261
<i>Total Assets</i>	<u>280,401,792</u>	<u>107,591,487</u>	<u>387,993,279</u>	<u>572,807</u>
<b>Liabilities</b>				
Accounts Payable	6,034,107	485,780	6,519,887	0
Accrued Wages	4,021,227	304,879	4,326,106	40,300
Intergovernmental Payable	5,837,136	113,220	5,950,356	0
Accrued Interest Payable	133,881	32,017	165,898	0
Claims Payable	1,303,334	0	1,303,334	0
Deferred Revenue	30,680,785	0	30,680,785	0
Notes Payable	4,066,714	0	4,066,714	0
Long-Term Liabilities:				
Due Within One Year	9,839,508	2,664,029	12,503,537	0
Due In More Than One Year	43,804,509	29,103,748	72,908,257	0
<i>Total Liabilities</i>	<u>105,721,201</u>	<u>32,703,673</u>	<u>138,424,874</u>	<u>40,300</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	98,620,826	52,975,471	151,596,297	2,261
Restricted for:				
Capital Projects	18,363,287	0	18,363,287	0
Public Safety	4,278,418	0	4,278,418	0
Public Works	6,808,474	0	6,808,474	0
Health Services	16,239,233	0	16,239,233	0
Human Services	7,337,541	0	7,337,541	0
General Government	14,322,906	0	14,322,906	0
Unrestricted	8,709,906	21,912,343	30,622,249	530,246
<i>Total Net Assets</i>	<u>\$174,680,591</u>	<u>\$74,887,814</u>	<u>\$249,568,405</u>	<u>\$532,507</u>

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2007 - Primary Government  
For the Fiscal Year Ended June 30, 2007 - Component Unit

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$27,134,283	\$6,794,602	\$5,014,870	\$0
Judicial	17,804,933	5,176,449	229,818	0
Public Safety	27,231,250	4,711,308	3,406,150	1,402,686
Public Works	14,998,726	147,766	11,987,616	2,949,683
Health	52,222,975	3,377,824	28,751,507	0
Human Services	62,040,227	2,775,833	48,859,704	0
Interest and Fiscal Charges	1,649,024	0	0	0
<i>Total Governmental Activities</i>	<u>203,081,418</u>	<u>22,983,782</u>	<u>98,249,665</u>	<u>4,352,369</u>
<b>Business-Type Activities:</b>				
Water	824,905	609,294	0	1,783,382
Sewer	18,774,590	21,157,386	0	2,260,681
<i>Total Business-Type Activities</i>	<u>19,599,495</u>	<u>21,766,680</u>	<u>0</u>	<u>4,044,063</u>
<i>Total - Primary Government</i>	<u><u>\$222,680,913</u></u>	<u><u>\$44,750,462</u></u>	<u><u>\$98,249,665</u></u>	<u><u>\$8,396,432</u></u>
<b>Component Unit</b>				
Mahoning Adult Services Company, Inc.	<u><u>\$565,021</u></u>	<u><u>\$577,286</u></u>	<u><u>\$8,222</u></u>	<u><u>\$0</u></u>

**General Revenues**

Property Taxes Levied for:  
General Purposes  
Children Services Board  
Mental Retardation and Development Disabilities  
Board of Mental Health  
Sales Tax Levied for  
General Purposes  
Grants and Entitlements not Restricted to Specific Programs  
Conveyance Fees  
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
(\$15,324,811)	\$0	(\$15,324,811)	\$0
(12,398,666)	0	(12,398,666)	0
(17,711,106)	0	(17,711,106)	0
86,339	0	86,339	0
(20,093,644)	0	(20,093,644)	0
(10,404,690)	0	(10,404,690)	0
(1,649,024)	0	(1,649,024)	0
(77,495,602)	0	(77,495,602)	0
0	1,567,771	1,567,771	0
0	4,643,477	4,643,477	0
0	6,211,248	6,211,248	0
(77,495,602)	6,211,248	(71,284,354)	0
0	0	0	20,487
8,025,257	0	8,025,257	0
5,528,249	0	5,528,249	0
15,188,350	0	15,188,350	0
3,824,837	0	3,824,837	0
28,431,266	0	28,431,266	0
7,092,018	0	7,092,018	0
2,376,834	0	2,376,834	0
5,508,601	992,878	6,501,479	30,019
3,467,275	114,248	3,581,523	0
79,442,687	1,107,126	80,549,813	30,019
(4,173)	4,173	0	0
79,438,514	1,111,299	80,549,813	30,019
1,942,912	7,322,547	9,265,459	50,506
172,737,679	67,565,267	240,302,946	482,001
\$174,680,591	\$74,887,814	\$249,568,405	\$532,507

**Mahoning County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2007*

	General	Department of Human Services	Children Services Board	Mental Retardation and Development Disabilities	Grants
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$8,234,653	\$1,886,549	\$11,978,266	\$6,474,133	\$1,594,111
Cash and Cash Equivalents:					
In Segregated Accounts	437,933	0	59,554	8,746	0
With Fiscal Agents	0	0	0	3,169,685	0
Accrued Interest Receivable	12,034	0	0	0	0
Accounts Receivable	130,654	0	209	21,585	5,000
Intergovernmental Receivable	3,554,201	0	671,863	1,463,686	3,185,429
Permissive Sales Taxes Receivable	4,670,151	0	0	0	0
Property Taxes Receivable	8,729,488	0	5,646,465	15,766,936	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	1,405,511	0	0	0	0
<b>Total Assets</b>	<b>\$27,174,625</b>	<b>\$1,886,549</b>	<b>\$18,356,357</b>	<b>\$26,904,771</b>	<b>\$4,784,540</b>
<b>Liabilities</b>					
Accounts Payable	\$935,853	\$1,617,784	\$91,132	\$212,434	\$2,034,777
Accrued Wages	1,683,545	590,156	293,829	615,280	67,751
Intergovernmental Payable	638,699	2,016,206	118,548	169,558	83,313
Interfund Payable	912,480	174,782	53,943	729,128	6,031
Deferred Revenue	10,911,898	0	5,898,451	16,521,771	2,921,905
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
<b>Total Liabilities</b>	<b>15,082,475</b>	<b>4,398,928</b>	<b>6,455,903</b>	<b>18,248,171</b>	<b>5,113,777</b>
<b>Fund Balances</b>					
Reserved for Encumbrances	711,272	2,405,889	172,857	546,137	338,017
Reserved for Loans Receivable	0	0	0	0	0
Reserved for Unclaimed Monies	1,405,511	0	0	0	0
Unreserved, Undesignated, Reported in:					
General Fund	9,975,367	0	0	0	0
Special Revenue Funds (Deficit)	0	(4,918,268)	11,727,597	8,110,463	(667,254)
Debt Service Fund (Deficit)	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
<b>Total Fund Balances</b>	<b>12,092,150</b>	<b>(2,512,379)</b>	<b>11,900,454</b>	<b>8,656,600</b>	<b>(329,237)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$27,174,625</b>	<b>\$1,886,549</b>	<b>\$18,356,357</b>	<b>\$26,904,771</b>	<b>\$4,784,540</b>

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, 2007*

Buildings and Equipment	Other Governmental Funds	Total Governmental Funds
\$13,365,033	\$29,855,792	\$73,388,537
0	0	506,233
0	266,515	3,436,200
0	0	12,034
0	659,848	817,296
1,402,686	5,050,282	15,328,147
0	0	4,670,151
0	4,007,618	34,150,507
0	419,252	419,252
0	181,295	181,295
0	0	1,405,511
<u>\$14,767,719</u>	<u>\$40,440,602</u>	<u>\$134,315,163</u>
\$167,729	\$929,111	\$5,988,820
0	770,666	4,021,227
0	324,279	3,350,603
0	384,290	2,260,654
1,402,686	8,160,720	45,817,431
0	1,667	1,667
0	4,066,714	4,066,714
<u>1,570,415</u>	<u>14,637,447</u>	<u>65,507,116</u>
2,014,059	4,935,438	11,123,669
0	113,615	113,615
0	0	1,405,511
0	0	9,975,367
0	21,391,060	35,643,598
0	(3,241,764)	(3,241,764)
11,183,245	2,604,806	13,788,051
<u>13,197,304</u>	<u>25,803,155</u>	<u>68,808,047</u>
<u>\$14,767,719</u>	<u>\$40,440,602</u>	<u>\$134,315,163</u>

<b>Total Governmental Fund Balances</b>	<b>\$68,808,047</b>
<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.	139,239,719
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Intergovernmental	11,247,672
Special Assessments	419,252
Property Taxes	<u>3,469,722</u>
Total	15,136,646
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.	
Net Assets	1,170,779
Internal Balances	<u>(226,344)</u>
Total	944,435
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.	898,835
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.	(132,214)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(34,884,179)
Capital Lease Payable	(1,289,086)
Long-term Note Payable	(5,607,585)
Judgment Payable	(688,590)
Compensated Absences	<u>(7,745,437)</u>
Total	<u>(50,214,877)</u>
<i>Net Assets of Governmental Activities</i>	<u><u>\$174,680,591</u></u>

**Mahoning County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2007*

	General	Department of Human Services	Children Services Board	Mental Retardation and Development Disabilities	Grants	Buildings and Equipment
<b>Revenues</b>						
Property Taxes	\$7,890,155	\$0	\$5,478,089	\$15,045,263	\$0	\$0
Permissive Sales Tax	28,431,266	0	0	0	0	0
Intergovernmental	8,420,696	35,491,754	8,329,995	9,630,604	18,032,152	0
Conveyance Fees	2,376,834	0	0	0	0	0
Interest	4,925,536	0	0	15,574	0	444,457
Fees, Licenses and Permits	4,762,572	0	684	0	12,462	0
Fines and Forfeitures	1,690,230	0	0	0	0	0
Rentals and Royalties	1,320,556	0	0	0	0	0
Charges for Services	1,764,087	1,612,390	243,417	0	14,213	0
Contributions and Donations	0	0	5,350	2,396	0	0
Special Assessments	0	0	0	0	0	0
Other	1,768,888	547,395	22,260	413,775	130,427	250
<i>Total Revenues</i>	<u>63,350,820</u>	<u>37,651,539</u>	<u>14,079,795</u>	<u>25,107,612</u>	<u>18,189,254</u>	<u>444,707</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	15,146,515	0	0	0	6,002,060	0
Judicial	15,264,252	0	0	0	403,528	0
Public Safety	23,404,760	0	0	0	165,138	0
Public Works	0	0	0	0	397,393	0
Health	0	0	0	24,369,263	16,508,341	0
Human Services	1,305,613	39,921,518	13,963,834	0	0	0
Capital Outlay	0	0	0	0	0	2,903,385
Debt Service:						
Principal Retirement	0	0	0	55,332	0	0
Interest and Fiscal Charges	0	0	0	26,888	0	34,302
Issuance Costs	0	0	0	0	0	16,185
<i>Total Expenditures</i>	<u>55,121,140</u>	<u>39,921,518</u>	<u>13,963,834</u>	<u>24,451,483</u>	<u>23,476,460</u>	<u>2,953,872</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>8,229,680</u>	<u>(2,269,979)</u>	<u>115,961</u>	<u>656,129</u>	<u>(5,287,206)</u>	<u>(2,509,165)</u>
<b>Other Financing Sources (Uses)</b>						
Sale of Capital Assets	0	1,400	0	0	0	0
Inception of Capital Lease	0	0	0	1,344,418	0	0
General Obligation Bonds Issued	0	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0	0
General Obligation Notes Issued	0	0	0	0	0	2,805,000
Premium on General Obligation Notes	0	0	0	0	0	16,185
Transfers In	364	1,512,920	0	0	3,482,168	262,651
Transfers Out	(3,948,338)	(264,945)	0	(366,809)	(364)	(249,512)
<i>Total Other Financing Sources (Uses)</i>	<u>(3,947,974)</u>	<u>1,249,375</u>	<u>0</u>	<u>977,609</u>	<u>3,481,804</u>	<u>2,834,324</u>
<i>Net Change in Fund Balances</i>	4,281,706	(1,020,604)	115,961	1,633,738	(1,805,402)	325,159
<i>Fund Balances (Deficit) Beginning of Year - Restated (See Note 4)</i>	<u>7,810,444</u>	<u>(1,491,775)</u>	<u>11,784,493</u>	<u>7,022,862</u>	<u>1,476,165</u>	<u>12,872,145</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$12,092,150</u>	<u>(\$2,512,379)</u>	<u>\$11,900,454</u>	<u>\$8,656,600</u>	<u>(\$329,237)</u>	<u>\$13,197,304</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, 2007*

Other Governmental Funds	Total Governmental Funds		
		<b>Net Change in Fund Balances - Total Governmental Funds</b>	(\$326,811)
		<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 depreciation exceeds capital outlay in the current period.	
\$3,806,981	\$32,220,488	Capital Outlay	7,570,998
0	28,431,266	Depreciation	(8,231,031)
26,903,632	106,808,833	Total	(660,033)
0	2,376,834		
238,640	5,624,207		
10,118,769	14,894,487		
195,086	1,885,316		
337	1,320,893		
881,053	4,515,160	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 report for each disposal.	(767,783)
1,060	8,806		
291,020	291,020		
584,280	3,467,275		
<u>43,020,858</u>	<u>201,844,585</u>	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
		Intergovernmental	2,760,807
		Special Assessments	76,906
		Property Taxes	346,205
		Total	3,183,918
3,685,332	24,833,907	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.	7,585,892
1,804,213	17,471,993		
2,000,867	25,570,765		
11,028,315	11,425,708	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.	
11,496,713	52,374,317	Accrued Interest on Bonds	(44,700)
6,760,634	61,951,599	Accrued Interest on Notes	(1,804)
3,733,822	6,637,207	Amortization of Issuance Costs	(61,074)
		Amortization of Note Premium	2,477
7,530,560	7,585,892	Amortization of Bond Premium	8,930
1,491,663	1,552,853	Total	(96,171)
101,403	117,588		
<u>49,633,522</u>	<u>209,521,829</u>	Some expenses 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.	
		Compensated Absences	81,218
(6,612,664)	(7,677,244)	Judgment Payable	225,000
		Total	306,218
5,000	6,400	Other financing sources in the governmental funds increase long-term liabilities in the statement of net assets.	
0	1,344,418	Bonds Issued	(800,000)
800,000	800,000	Bond Premium	(24,072)
24,072	24,072	Notes Issued	(5,150,000)
2,345,000	5,150,000	Note Premium	(29,716)
13,531	29,716	Capital Lease	(1,344,418)
4,568,242	9,826,345	Total	(7,348,206)
(5,000,550)	(9,830,518)		
<u>2,755,295</u>	<u>7,350,433</u>	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.	117,588
(3,857,369)	(326,811)		
<u>29,660,524</u>	<u>69,134,858</u>	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.	
<u>\$25,803,155</u>	<u>\$68,808,047</u>	Change in Net Assets	(54,900)
		Internal Balances	3,200
		Total	(51,700)
		<i>Change in Net Assets of Governmental Activities</i>	<u>\$1,942,912</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, 2007*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$1,829,085	\$7,748,140	\$7,890,155	\$142,015
Permissive Sales Tax	28,000,000	28,000,000	28,104,250	104,250
Intergovernmental	7,327,910	8,146,169	8,459,359	313,190
Conveyance Fees	2,400,000	2,400,000	2,376,834	(23,166)
Interest	3,510,500	3,510,500	4,237,657	727,157
Fees, Licenses and Permits	3,767,000	3,828,903	4,823,794	994,891
Fines and Forfeitures	1,515,000	1,515,000	1,715,864	200,864
Rentals and Royalties	325,000	825,000	1,253,482	428,482
Charges for Services	1,500,000	1,729,680	1,765,427	35,747
Other	120,000	2,560,231	3,132,816	572,585
<i>Total Revenues</i>	<u>50,294,495</u>	<u>60,263,623</u>	<u>63,759,638</u>	<u>3,496,015</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	13,228,598	16,891,952	16,280,693	611,259
Judicial	15,049,615	16,534,623	16,247,932	286,691
Public Safety	20,706,516	23,342,645	23,222,947	119,698
Human Services	2,092,887	1,542,890	1,306,971	235,919
<i>Total Expenditures</i>	<u>51,077,616</u>	<u>58,312,110</u>	<u>57,058,543</u>	<u>1,253,567</u>
<i>Excess of Revenues Over Expenditures</i>	<u>(783,121)</u>	<u>1,951,513</u>	<u>6,701,095</u>	<u>4,749,582</u>
<b>Other Financing Sources (Uses)</b>				
Advance In	0	143,846	143,846	0
Advance Out	0	(143,846)	(143,846)	0
Transfers In	0	73,378	364	(73,014)
Transfers Out	(902,502)	(4,057,661)	(3,948,338)	109,323
<i>Total Other Financing Sources (Uses)</i>	<u>(902,502)</u>	<u>(3,984,283)</u>	<u>(3,947,974)</u>	<u>36,309</u>
<i>Net Change in Fund Balance</i>	<u>(1,685,623)</u>	<u>(2,032,770)</u>	<u>2,753,121</u>	<u>4,785,891</u>
<i>Fund Balance at Beginning of Year</i>	3,317,625	3,317,625	3,317,625	0
Prior Year Encumbrances Appropriated	1,498,928	1,498,928	1,498,928	0
<i>Fund Balances at End of Year</i>	<u>\$3,130,930</u>	<u>\$2,783,783</u>	<u>\$7,569,674</u>	<u>\$4,785,891</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*  
*Department of Human Services Fund*  
*For the Year Ended December 31, 2007*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$42,500,000	\$42,500,000	\$35,491,754	(\$7,008,246)
Charges for Services	2,150,000	2,150,000	1,612,390	(537,610)
Other	900,000	900,000	1,054,416	154,416
<i>Total Revenues</i>	<u>45,550,000</u>	<u>45,550,000</u>	<u>38,158,560</u>	<u>(7,391,440)</u>
<b>Expenditures</b>				
Current:				
Human Services	44,580,133	44,580,256	42,789,171	1,791,085
Debt Service:				
Principal Retirement	245,000	0	0	0
Interest and Fiscal Charges	20,000	0	0	0
<i>Total Expenditures</i>	<u>44,845,133</u>	<u>44,580,256</u>	<u>42,789,171</u>	<u>1,791,085</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>704,867</u>	<u>969,744</u>	<u>(4,630,611)</u>	<u>(5,600,355)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	1,400	1,400
Transfers In	1,715,000	1,715,000	1,512,920	(202,080)
Transfers Out	0	(265,000)	(264,945)	55
<i>Total Other Financing Sources (Uses)</i>	<u>1,715,000</u>	<u>1,450,000</u>	<u>1,249,375</u>	<u>(200,625)</u>
<i>Net Change in Fund Balance</i>	2,419,867	2,419,744	(3,381,236)	(5,800,980)
<i>Fund Deficit Beginning of Year</i>	(2,671,221)	(2,671,221)	(2,671,221)	0
Prior Year Encumbrances Appropriated	3,824,783	3,824,783	3,824,783	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$3,573,429</u>	<u>\$3,573,306</u>	<u>(\$2,227,674)</u>	<u>(\$5,800,980)</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*  
*Children Services Board Fund*  
*For the Year Ended December 31, 2007*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$5,118,745	\$5,118,745	\$5,478,089	\$359,344
Intergovernmental	7,114,992	7,114,992	8,605,251	1,490,259
Fees, Licenses and Permits	1,000	1,000	684	(316)
Charges for Services	0	0	243,417	243,417
Contributions and Donations	500	500	5,350	4,850
Other	5,000	5,000	246,598	241,598
<i>Total Revenues</i>	<u>12,240,237</u>	<u>12,240,237</u>	<u>14,579,389</u>	<u>2,339,152</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>16,237,588</u>	<u>16,237,666</u>	<u>14,843,213</u>	<u>1,394,453</u>
<i>Excess of Revenues Under Expenditures</i>	(3,997,351)	(3,997,429)	(263,824)	3,733,605
<b>Other Financing Uses</b>				
Transfers Out	<u>(36,050)</u>	<u>(36,050)</u>	<u>0</u>	<u>36,050</u>
<i>Net Change in Fund Balance</i>	(4,033,401)	(4,033,479)	(263,824)	3,769,655
<i>Fund Balance Beginning of Year</i>	11,690,220	11,690,220	11,690,220	0
Prior Year Encumbrances Appropriated	<u>299,248</u>	<u>299,248</u>	<u>299,248</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,956,067</u></u>	<u><u>\$7,955,989</u></u>	<u><u>\$11,725,644</u></u>	<u><u>\$3,769,655</u></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  
Mental Retardation and Development Disabilities Fund  
For the Year Ended December 31, 2007*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$14,624,242	\$14,966,402	\$15,045,263	\$78,861
Intergovernmental	6,505,694	7,079,554	7,791,289	711,735
Contributions and Donations	10,000	10,000	2,945	(7,055)
Other	292,500	369,500	387,862	18,362
<i>Total Revenues</i>	21,432,436	22,425,456	23,227,359	801,903
<b>Expenditures</b>				
Current:				
Health	24,392,005	26,070,644	23,995,441	2,075,203
<i>Excess of Revenues Under Expenditures</i>	(2,959,569)	(3,645,188)	(768,082)	2,877,106
<b>Other Financing Sources (Uses)</b>				
Transfers In	204,037	691,137	0	(691,137)
Transfers Out	(308,196)	(1,541,996)	(366,809)	1,175,187
<i>Total Other Financing Sources (Uses)</i>	(104,159)	(850,859)	(366,809)	484,050
<i>Net Change in Fund Balance</i>	(3,063,728)	(4,496,047)	(1,134,891)	3,361,156
<i>Fund Balance Beginning of Year</i>	5,593,268	5,593,268	5,593,268	0
Prior Year Encumbrances Appropriated	1,263,728	1,263,728	1,263,728	0
<i>Fund Balance End of Year</i>	<u>\$3,793,268</u>	<u>\$2,360,949</u>	<u>\$5,722,105</u>	<u>\$3,361,156</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, 2007*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$14,628,576	\$33,180,168	\$18,773,989	(\$14,406,179)
Fees, Licenses and Permits	5,487	12,462	12,462	0
Charges for Services	0	0	14,213	14,213
Other	99,443	173,012	142,085	(30,927)
<i>Total Revenues</i>	<u>14,733,506</u>	<u>33,365,642</u>	<u>18,942,749</u>	<u>(14,422,893)</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	3,747,345	8,572,385	6,494,116	2,078,269
Judicial	234,984	930,941	407,225	523,716
Public Safety	90,667	168,476	157,125	11,351
Public Works	229,310	403,404	397,393	6,011
Health	10,114,034	19,268,572	17,527,533	1,741,039
<i>Total Expenditures</i>	<u>14,416,340</u>	<u>29,343,778</u>	<u>24,983,392</u>	<u>4,360,386</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>317,166</u>	<u>4,021,864</u>	<u>(6,040,643)</u>	<u>(10,062,507)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,127,566	4,271,798	3,482,168	(789,630)
Transfers Out	0	0	(364)	(364)
<i>Total Other Financing Sources (Uses)</i>	<u>1,127,566</u>	<u>4,271,798</u>	<u>3,481,804</u>	<u>(789,994)</u>
<i>Net Change in Fund Balance</i>	1,444,732	8,293,662	(2,558,839)	(10,852,501)
<i>Fund Deficit Beginning of Year</i>	(769,836)	(769,836)	(769,836)	0
Prior Year Encumbrances Appropriated	3,033,855	3,033,855	3,033,855	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$3,708,751</u>	<u>\$10,557,681</u>	<u>(\$294,820)</u>	<u>(\$10,852,501)</u>

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
*December 31, 2007*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$910,523	\$19,605,744	\$20,516,267	\$6,052,519
Cash and Cash Equivalents in Segregated Accounts	0	870,402	870,402	0
<i>Receivables:</i>				
Intergovernmental	0	1,338,641	1,338,641	0
Accounts	23,591	467,775	491,366	0
Special Assessments	12,995	343,811	356,806	0
Interfund Receivable	0	0	0	2,382,554
<i>Total Current Assets</i>	<u>947,109</u>	<u>22,626,373</u>	<u>23,573,482</u>	<u>8,435,073</u>
<i>Noncurrent Assets:</i>				
Deferred Charges	40,643	586,951	627,594	0
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	166,691	4,767,855	4,934,546	0
Depreciable Capital Assets, Net	12,897,098	65,454,323	78,351,421	0
<i>Total Noncurrent Assets</i>	<u>13,104,432</u>	<u>70,809,129</u>	<u>83,913,561</u>	<u>0</u>
<i>Total Assets</i>	<u>\$14,051,541</u>	<u>\$93,435,502</u>	<u>\$107,487,043</u>	<u>\$8,435,073</u>

(continued)

**Mahoning County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds (continued)*  
*December 31, 2007*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	\$2,787	\$482,993	\$485,780	\$45,287
Accrued Wages	2,943	301,936	304,879	0
Intergovernmental Payable	1,291	111,929	113,220	2,486,533
Interfund Payable	517	121,383	121,900	0
Compensated Absences Payable	0	195,605	195,605	0
Accrued Interest Payable	2,080	29,937	32,017	0
Revenue Bonds Payable	0	475,000	475,000	0
General Obligation Bonds Payable	1,458	0	1,458	0
Special Assessment Bonds Payable	53,542	87,612	141,154	0
OWDA Loans Payable	0	1,673,634	1,673,634	0
OPWC Loans Payable	0	177,178	177,178	0
Claims Payable	0	0	0	2,190,382
<i>Total Current Liabilities</i>	<u>64,618</u>	<u>3,657,207</u>	<u>3,721,825</u>	<u>4,722,202</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	21,639	560,757	582,396	0
Revenue Bonds Payable	0	6,285,000	6,285,000	0
General Obligation Notes Payable	3,786,106	7,769,082	11,555,188	0
General Obligation Bonds Payable	1,588	0	1,588	0
Special Assessment Bonds Payable	58,411	180,589	239,000	0
OWDA Loans Payable	0	8,799,581	8,799,581	0
OPWC Loans Payable	120,273	1,520,722	1,640,995	0
Claims Payable	0	0	0	2,542,092
<i>Total Long-Term Liabilities</i>	<u>3,988,017</u>	<u>25,115,731</u>	<u>29,103,748</u>	<u>2,542,092</u>
<i>Total Liabilities</i>	<u>4,052,635</u>	<u>28,772,938</u>	<u>32,825,573</u>	<u>7,264,294</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	9,099,160	43,876,311	52,975,471	0
Unrestricted	899,746	20,786,253	21,685,999	1,170,779
<i>Total Net Assets</i>	<u>\$9,998,906</u>	<u>\$64,662,564</u>	<u>74,661,470</u>	<u>\$1,170,779</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:

226,344

Net assets of business-type activities

\$74,887,814

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, 2007*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Operating Revenues</b>				
Charges for Services	\$458,206	\$20,378,143	\$20,836,349	\$16,781,794
Fees, Licenses and Permits	90,650	739,100	829,750	0
Rentals	0	13,045	13,045	0
Other	0	114,248	114,248	0
<i>Total Operating Revenues</i>	<u>548,856</u>	<u>21,244,536</u>	<u>21,793,392</u>	<u>16,781,794</u>
<b>Operating Expenses</b>				
Personal Services	96,992	7,112,593	7,209,585	0
Materials and Supplies	2,973	319,443	322,416	0
Contractual Services	298,862	6,985,359	7,284,221	3,189,739
Depreciation	281,895	2,866,768	3,148,663	0
Claims	0	0	0	13,641,516
Other	11,791	319,359	331,150	5,439
<i>Total Operating Expenses</i>	<u>692,513</u>	<u>17,603,522</u>	<u>18,296,035</u>	<u>16,836,694</u>
<i>Operating Income (Loss)</i>	<u>(143,657)</u>	<u>3,641,014</u>	<u>3,497,357</u>	<u>(54,900)</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	3,148	989,730	992,878	0
Interest and Fiscal Charges	(132,354)	(1,167,411)	(1,299,765)	0
Loss on Sale of Capital Assets	0	(495)	(495)	0
Special Assessments	60,438	27,098	87,536	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(68,768)</u>	<u>(151,078)</u>	<u>(219,846)</u>	<u>0</u>
<i>Income (Loss) before Transfers and Capital Contributions</i>	<u>(212,425)</u>	<u>3,489,936</u>	<u>3,277,511</u>	<u>(54,900)</u>
Capital Contributions	1,783,382	2,260,681	4,044,063	0
Transfers In	248,626	0	248,626	0
Transfers Out	0	(244,453)	(244,453)	0
<i>Change in Net Assets</i>	<u>1,819,583</u>	<u>5,506,164</u>	<u>7,325,747</u>	<u>(54,900)</u>
<i>Net Assets Beginning of Year - Restated (See Note 4)</i>	<u>8,179,323</u>	<u>59,156,400</u>		<u>1,225,679</u>
<i>Net Assets End of Year</i>	<u>\$9,998,906</u>	<u>\$64,662,564</u>		<u>\$1,170,779</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.

(3,200)

Change in net assets of business-type activities

\$7,322,547

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2007

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$553,557	\$21,104,658	\$21,658,215	\$0
Cash Received from Interfund Services Provided	0	0	0	16,159,380
Rentals	0	13,045	13,045	0
Other Cash Receipts	2,726	336,221	338,947	0
Cash Payments to Employees for Services	(102,087)	(7,425,001)	(7,527,088)	0
Cash Payments for Goods and Services	(348,568)	(7,221,936)	(7,570,504)	(1,713,578)
Cash Payments for Claims	0	0	0	(11,851,008)
Cash Payments for Workers' Compensation Premiums	0	0	0	(1,529,165)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	0	0	(1,036,854)
Other Cash Payments	(11,791)	(319,359)	(331,150)	(4,833)
<i>Net Cash Provided by Operating Activities</i>	<u>93,837</u>	<u>6,487,628</u>	<u>6,581,465</u>	<u>23,942</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Advances Out	(872,584)	0	(872,584)	0
Transfers In	248,626	0	248,626	0
Transfers Out	0	(244,453)	(244,453)	0
<i>Net Cash Used in Noncapital Financing Activities</i>	<u>(623,958)</u>	<u>(244,453)</u>	<u>(868,411)</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
<b>Related Financing Activities</b>				
Special Assessments	60,438	27,098	87,536	0
Capital Grants	1,388,461	2,411,952	3,800,413	0
Proceeds from OPWC Loans	120,273	0	120,273	0
General Obligation Notes Issued	3,770,000	7,735,000	11,505,000	0
Premium on Notes Issued	17,570	37,180	54,750	0
Special Assessment Bonds Issued	0	50,000	50,000	0
Premium on Bonds Issued	0	1,504	1,504	0
Principal Paid on General Obligation Notes	(3,102,232)	(5,434,865)	(8,537,097)	0
Interest Paid on General Obligation Notes	(116,161)	(203,505)	(319,666)	0
Principal Paid on General Obligation Bonds	(1,458)	0	(1,458)	0
Interest Paid on General Obligation Bonds	(344)	0	(344)	0
Principal Paid on Special Assessment Bonds	(53,542)	(83,889)	(137,431)	0
Interest Paid on Special Assessment Bonds	(12,619)	(11,235)	(23,854)	0
Principal Paid on Revenue Bonds	0	(455,000)	(455,000)	0
Interest Paid on Revenue Bonds	0	(371,056)	(371,056)	0
Principal Paid on OPWC Loans	0	(177,178)	(177,178)	0
Principal Paid on OWDA Loans	0	(1,590,769)	(1,590,769)	0
Interest Paid on OWDA Loans	0	(533,533)	(533,533)	0
Issuance Costs	(44,338)	(73,819)	(118,157)	0
Payments for Capital Acquisitions	(588,552)	(6,815,219)	(7,403,771)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>1,437,496</u>	<u>(5,487,334)</u>	<u>(4,049,838)</u>	<u>0</u>
<b>Cash Flows from Investing Activities</b>				
Interest on Investments	3,148	989,730	992,878	0
<i>Net Increase in Cash and Cash Equivalents</i>	<u>910,523</u>	<u>1,745,571</u>	<u>2,656,094</u>	<u>23,942</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>0</u>	<u>18,730,575</u>	<u>18,730,575</u>	<u>6,028,577</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$910,523</u>	<u>\$20,476,146</u>	<u>\$21,386,669</u>	<u>\$6,052,519</u>

(continued)

**Mahoning County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
*For the Year Ended December 31, 2007*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b>				
Operating Income (Loss)	(\$143,657)	\$3,641,014	\$3,497,357	(\$54,900)
Adjustments:				
Depreciation	281,895	2,866,768	3,148,663	0
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	(83)	(3,383)	(3,466)	1,600
Intergovernmental Receivable	0	(62,479)	(62,479)	0
Interfund Receivable	0	0	0	(623,408)
Special Assessments	4,784	53,239	58,023	0
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	400	223,514	223,914	(40,285)
Accrued Wages	255	19,710	19,965	0
Compensated Absences Payable	(2,896)	(140,139)	(143,035)	0
Interfund Payable	53	24,358	24,411	0
Intergovernmental Payable	(46,914)	(134,974)	(181,888)	(71,365)
Claims Payable	0	0	0	812,300
<i>Total Adjustments</i>	237,494	2,846,614	3,084,108	78,842
<i>Net Cash Provided by Operating Activities</i>	\$93,837	\$6,487,628	\$6,581,465	\$23,942

**Noncash Capital Financing Activities**

During 2007, the grants special revenue fund paid \$394,921 directly to contractors on behalf of the water enterprise fund. This amount is included in capital contributions.

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Fiduciary Assets and Liabilities*  
*Agency Funds*  
*December 31, 2007*

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<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$15,845,507
Cash and Cash Equivalents in Segregated Accounts	4,430,237
Property Taxes Receivable	213,092,319
Special Assessment Receivable	<u>2,371,862</u>
<i>Total Assets</i>	<u><u>\$235,739,925</u></u>
<b>Liabilities</b>	
Intergovernmental Payable	\$217,941,520
Undistributed Monies	11,840,854
Payroll Withholdings	241,659
Deposits Held and Due to Others	<u>5,715,892</u>
<i>Total Liabilities</i>	<u><u>\$235,739,925</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, 2007*

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**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**

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 Mental Retardation Developmental Disabilities Board (MRDD), 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 Mental Retardation (MRDD), provides MASCO with personnel for its operations. This includes salaries and benefits. The relationship between the County MRDD 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 mental retardation/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, 2007*

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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 12 and 22 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 24.

## **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 more significant of the County's accounting policies are described below.

### **A. 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 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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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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.

***B. 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*** The general fund accounts for all financial resources except those required to be accounted for 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.

***Department of Human Services Fund*** The department of human services is used to account for various 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.

***Children Services Board Fund*** The children services board is used to account for a 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.

***Mental Retardation and Development Disabilities Fund*** The mental retardation and development disabilities fund is used to account for the operation of a school and resident homes for the mentally retarded and developmentally disabled. Revenue sources include a County-wide property tax levy and Federal and State grants.

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

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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

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

**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 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 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 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 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.

### **C. 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.



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***D. 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 7). 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 8), 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, 2007, but which were levied to finance year 2008 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.

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*Notes to the Basic Financial Statements*  
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***E. 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 hold for the County.

During 2007, 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, a State of Israel bond, a Village of Beloit mortgage revenue bond, repurchase agreements, and STAROhio.

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.

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2007.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2007 amounted to \$4,925,536, which includes \$4,294,465 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.

***F. 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.

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**G. 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
Furniture, Fixtures and Equipment	5 - 12 Years	5 - 12 Years
Infrastructure:		
Roads	25 Years	N/A
Bridges and Culverts	40 Years	N/A

For 2007, the County reported infrastructure consisting of roads, and bridges and culverts and includes infrastructure acquired prior to December 31, 1980.

**H. Interfund Balances**

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables". Interfund loans which do not represent available expendable resources are offset by a fund balance reserve account. 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.

**I. 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.

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Sick leave benefits are accrued as a liability using the vesting method. An accrual for earned sick leave is made to the extent that it is probable that 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.

***J. 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.

***K. 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.

***L. 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, compensated absences and contractually required pension contributions 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.

***M. Fund Balance Reserves***

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Fund equity reserves have been established for encumbrances, loans receivable (revolving loan monies loaned to local businesses) and unclaimed monies. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years.

***N. 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 either through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net

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assets restricted for other purposes include child support enforcement, real estate assessment, indigent guardianship and probate business.

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

***O. 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.

***P. 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.

***Q. Interfund Activity***

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. 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.

***R. 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.

***S. 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.

***T. Budgetary Process***

All funds, except agency funds, are legally required to be budgeted and appropriated. Budgetary information for the Revolving Loans special revenue fund is not reported because it is not included in the entity for which "appropriated budget" is adopted and does not maintain budgetary financial records. The major documents

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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 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).
- c) Encumbrances are treated as expenditures for all funds (budget) rather than as a reservation of 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) Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).

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.

**Mahoning County, Ohio**  
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	Net Change in Fund Balances				
	General	Department of Human Services	Children Services Board	Mental Retardation and Development Disabilities	Grants
GAAP Basis	\$4,281,706	(\$1,020,604)	\$115,961	\$1,633,738	(\$1,805,402)
Net Adjustment for					
Revenue Accruals	(339,529)	507,021	499,594	(3,224,671)	753,495
Beginning Fair Value					
Adjustment for Investments	(73,425)	0	0	0	0
Ending Fair Value					
Adjustment for Investments	712,238	0	0	0	0
Advance In	143,846	0	0	0	0
Beginning Unrecorded Cash	198,845	0	0	0	0
Ending Unrecorded Cash	(89,311)	0	0	0	0
Net Adjustment for					
Expenditure Accruals	(668,462)	1,246,570	(626,757)	1,208,070	381,999
Advance Out	(143,846)	0	0	0	0
Encumbrances	(1,268,941)	(4,114,223)	(252,622)	(752,028)	(1,888,931)
Budget Basis	<u>\$2,753,121</u>	<u>(\$3,381,236)</u>	<u>(\$263,824)</u>	<u>(\$1,134,891)</u>	<u>(\$2,558,839)</u>

**Note 4 – Changes in Accounting Principles and Restatement of Prior Year’s Balances**

**A. Changes in Accounting Principles**

For 2007, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 45, “Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions”, GASB Statement No. 48, “Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues”, and GASB Statement No. 50, “Pension Disclosures”.

GASB Statement No. 45 improves the relevance and usefulness of financial reporting by requiring systematic, accrual-basis measurement and recognition of OPEB costs over a period that approximates employees’ years of service and providing information about actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan. An OPEB liability at transition was determined in accordance with this Statement for both the OPERS and the STRS post-employment healthcare plans in the amounts of \$445,905 and \$557, respectively, which are the same as the previously reported liabilities.

GASB Statement No. 48 addresses how to account for the exchange of an interest in expected cash flows from collecting specific receivables or specific future revenues for immediate cash payments. The statement established criteria used to determine whether the transaction should be recorded as revenue or as a liability (a sale or a collateralized borrowing). The implementation of this statement did not result in any change to the financial statements.

GASB Statement No. 50 requires employers contributing to defined pension plans to include the legal or contractual maximum contribution rates in the notes to the financial statements. The implementation of this statement did not result in any change to the financial statements.

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**B. Restatement of Prior Year Balances**

During 2007, it was determined that accounts, intergovernmental and accrued interest receivables were overstated. This restatement had the following effect on fund balance as they were previously reported.

	General	Department of Human Services	Children Services Board	Mental Retardation and Developmental Disabilities
Fund Balance, December 31, 2006	\$9,159,120	\$3,604,271	\$12,280,229	\$7,663,305
Accounts Receivable	(575,960)	(95,937)	(480)	(44,142)
Intergovernmental Receivable	(244,557)	(5,000,109)	(495,256)	(596,301)
Accrued Interest Receivable	(528,159)	0	0	0
Adjusted Fund Balance, December 31, 2006	<u>\$7,810,444</u>	<u>(\$1,491,775)</u>	<u>\$11,784,493</u>	<u>\$7,022,862</u>

	Grants	Buildings and Equipment	Other Governmental Funds	Total Governmental Funds
Fund Balance, December 31, 2006	\$3,249,089	\$12,872,145	\$31,612,419	\$80,440,578
Accounts Receivable	0	0	(1,061,443)	(1,777,962)
Intergovernmental Receivable	(1,772,924)	0	(890,452)	(8,999,599)
Accrued Interest Receivable	0	0	0	(528,159)
Adjusted Fund Balance, December 31, 2006	<u>\$1,476,165</u>	<u>\$12,872,145</u>	<u>\$29,660,524</u>	<u>\$69,134,858</u>

In addition to the accounts, intergovernmental and accrued interest receivable restatements above, the County determined that taxes receivable was overstated and governmental and business-type capital assets was understated. The accounts, intergovernmental taxes and accrued interest receivable restatements and the capital asset restatement to account for the threshold change had the following effect on net assets as they were previously reported.

	Governmental Activities
Net Assets, December 31, 2006	\$188,706,768
Accounts Receivable	(1,778,711)
Intergovernmental Receivable	(8,102,273)
Accrued Interest Receivable	(528,159)
Taxes Receivable	(2,745,794)
Capital Assets	(2,814,152)
Adjusted Net Assets, December 31, 2006	<u>\$172,737,679</u>



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	Water	Sewer	Total Business-Type Activities	Internal Service
Net Assets, December 31, 2006	\$8,217,909	\$60,628,757	\$68,846,666	\$1,226,428
Accounts Receivable	(38,586)	(546,382)	(584,968)	(749)
Intergovernmental Receivable	0	(948,877)	(948,877)	0
Capital Assets	0	22,902	22,902	0
Adjusted Net Assets, December 31, 2006	<u>\$8,179,323</u>	<u>\$59,156,400</u>	67,335,723	<u>\$1,225,679</u>
Internal Balance			<u>229,544</u>	
Total Adjusted Net Assets, December 31, 2006			<u>\$67,565,267</u>	

**Note 5 - 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 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;

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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 (STAROhio);
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;
  - 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.

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**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, \$27,191,588 of the County's bank balance of \$27,854,161 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, 2007, the County's mental retardation board special revenue fund had a balance of \$3,120,383 with NEON, a jointly governed organization (See Note 22). 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.

**Investments**

Investments are reported at fair value. As of December 31, 2007, the County had the following investments:

	Maturity			Total
	Less Than Six Months	More Than Six Months But Less Than One Year	More Than One Year But Less Than Three Years	
Federal Home Loan Bank Bonds	\$2,492,656	\$7,991,719	\$27,135,781	\$37,620,156
Federal National Mortgage Association Bonds	5,488,125	3,499,541	16,081,875	25,069,541
Federal Home Loan Mortgage Corporation Bonds	2,849,754	0	12,549,514	15,399,268
Federal Farm Credit Bonds	0	0	1,000,000	1,000,000
City of Youngstown Note	0	1,430,000	0	1,430,000
State of Israel Bond	0	0	500,000	500,000
Village of Beloit Mortgage Revenue Bond	0	18,000	39,506	57,506
Repurchase Agreements	13,760,007	0	0	13,760,007
STAROhio	534	0	0	534
<b>Total Portfolio</b>	<b>\$24,591,076</b>	<b>\$12,939,260</b>	<b>\$57,306,676</b>	<b>\$94,837,012</b>

**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.

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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 AAA 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. The following is the County's allocation as of December 31, 2007:

Investment	Percentage of Investments
Federal Home Loan Bank Bonds	39.67 %
Federal National Mortgage Association Bonds	26.43
Federal Home Loan Mortgage Corporation Bonds	16.24
Repurchase Agreements	14.51

**Foreign Currency Risk** Foreign Currency Risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The County's investment policy permits it to invest up to one percent of total investments in foreign currency-denominated investments. The County's exposure to foreign currency risk is as follows:

Investment	Currency	Maturity	Fair Value
State of Israel Bonds	Israeli New Sheqel	6/1/2010	\$500,000

**Note 6 – Accountability and Compliance**

**A. Accountability**

The following funds had deficit fund balance/net assets as of December 31, 2007:

<b><i>Special Revenue Funds</i></b>	
Department of Human Services	\$2,512,379
Grants	329,237
Indigent Guardianship	44,381
Sheriff's Policing Revenue	7,154
<b><i>General Obligation Bond Retirement Fund</i></b>	3,241,764
<b><i>Worker's Compensation Internal Service Fund</i></b>	1,712,700

The special revenue funds have deficits 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.

The general obligation bond retirement fund had a deficit caused by the issuance of sales tax anticipation notes. Once the notes are retired, the deficit will be eliminated.

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The worker's compensation internal service fund had a deficit caused by the recognition of expenses on a full accrual basis of accounting which are substantially greater than the expenses recognized on a cash basis. Management is currently analyzing their operations to determine appropriate steps to alleviate the deficit.

***B. Compliance***

The self-funded hospitalization internal service fund had final appropriations in excess of estimated resources and carryover balances in the amount of \$2,917,719, contrary to Section 5705.39, Ohio Revised Code. Although this violation was not corrected by year end, management has indicated that appropriations will be closely monitored to ensure no future violations.

**Note 7 - Property Taxes**

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2007 for real and public utility property taxes represents collections of the 2006 taxes. Property tax payments received during 2007 for tangible personal property (other than public utility property) is for 2007 taxes.

2007 real property taxes are levied after October 1, 2007 on the assessed value as of January 1, 2007, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2007 real property taxes are collected in and intended to finance 2008.

Real property taxes are payable annually or semi-annually. If paid annually, the 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. 2007 public utility property taxes became a lien December 31, 2006, are levied after October 1, 2007, and are collected in 2008 with real property taxes.

2007 tangible personal property taxes are levied after October 1, 2006, on the value as of December 31, 2006. Collections are made in 2007. Tangible personal property assessments are being phased out – the assessment percentage for all property including inventory for 2007 is 12.5 percent. This will be reduced to 6.25 percent for 2008 and zero for 2009. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable at September 20.

The full tax rate for all County operations for the year ended December 31, 2007 was \$11.90 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2007 property tax receipts were based are as follows:

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Real Estate	
Residential/Agricultural	\$2,996,969,700
Other Real Estate	887,478,250
Tangible Personal Property	
Public Utility	139,765,510
General	85,926,294
Total	<u><u>\$4,110,139,754</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, 2007 and for which there is an enforceable legal claim. In the general fund and mental retardation and development disabilities, board of mental health and children services board special revenue funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2007 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.

**Note 8 - 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 May 2005 ballot as a temporary 5-year tax effective October 1, 2005, expiring October 1, 2010. The voters passed the tax with a 58 percent vote. The Commissioners 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 \$28 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 9 - Receivables**

Receivables at December 31, 2007, 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 loans, special assessments and delinquent property taxes are expected to be collected within one year.

Loans expected to be collected in more than one year amount to \$113,615 in the revolving loans special revenue fund. At December 31, 2007 there were no delinquent loans.

Special assessments expected to be collected in more than one year amount to \$71,743 in the bond retirement fund, \$56,489 in the 911 operations special revenue fund, \$12,995 in the water enterprise fund and \$257,670 in the sewer enterprise fund. At December 31, 2007 the amount of delinquent special assessments was \$206,481.

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

A summary of the principal items of intergovernmental receivables follows:

	Amount
<b><i>Governmental Activities</i></b>	
<b>General Fund</b>	
Local Government	\$2,603,041
Homestead and Rollback	601,211
Court Fines	156,707
US Treasury	132,025
State of Ohio	53,841
Department of Education	7,376
<b><i>Total General Fund</i></b>	<b>3,554,201</b>
<b>Special Revenue Funds</b>	
<b><i>Major</i></b>	
Children Services Board	671,863
Mental Retardation and Developmental Disabilities	1,463,686
Grants	3,185,429
<b><i>Nonmajor</i></b>	
Motor Vehicle Gasoline Tax	4,315,352
Board of Mental Health	185,774
Felony Delinquent Care and Custody	209,316
County Economic Development	1,197
<b><i>Total Special Revenue Funds</i></b>	<b>10,032,617</b>
<b>Capital Projects Fund</b>	
<b><i>Major</i></b>	
Building and Equipment	1,402,686
<b><i>Nonmajor</i></b>	
Roads and Bridges	338,643
<b><i>Total Capital Projects Funds</i></b>	<b>1,741,329</b>
<b><i>Total Governmental Activities</i></b>	<b>\$15,328,147</b>

At December 31, 2007 the County had an intergovernmental receivable of \$1,338,641 in the sewer enterprise fund for sewer charges from various cities.

**Note 10 - Contingent Liabilities**

***A. 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.

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**B. 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 - Capital Assets**

Capital asset activity for the year ended December 31, 2007, was as follows:

	Balance 12/31/06	Additions	Reductions	Balance 12/31/07
<b>Governmental Activities:</b>				
Capital assets not being depreciated				
Land	\$926,692	\$0	\$0	\$926,692
Construction in progress	616,106	4,519,556	(1,918,751)	3,216,911
Total capital assets not being depreciated	<u>1,542,798</u>	<u>4,519,556</u>	<u>(1,918,751)</u>	<u>4,143,603</u>
Capital assets being depreciated				
Buildings, structures and improvements	76,107,600	314,725	(1,118,299)	75,304,026
Furniture, fixtures and equipment	30,962,751	2,636,161	(1,977,650)	31,621,262
Infrastructure	102,084,644	2,019,307	0	104,103,951
Total capital assets being depreciated	<u>209,154,995</u>	<u>4,970,193</u>	<u>(3,095,949)</u>	<u>211,029,239</u>
Accumulated depreciation				
Buildings, structures and improvements	(21,033,476)	(2,249,046)	441,791	(22,840,731)
Furniture, fixtures and equipment	(20,315,036)	(2,912,186)	1,886,375	(21,340,847)
Infrastructure	(28,681,746)	(3,069,799)	0	(31,751,545)
Total accumulated depreciation	<u>(70,030,258)</u>	<u>(8,231,031) *</u>	<u>2,328,166</u>	<u>(75,933,123)</u>
Capital assets being depreciated, net	<u>139,124,737</u>	<u>(3,260,838)</u>	<u>(767,783)</u>	<u>135,096,116</u>
Governmental activities capital assets, net	<u>\$140,667,535</u>	<u>\$1,258,718</u>	<u>(\$2,686,534)</u>	<u>\$139,239,719</u>



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	Balance 12/31/06	Additions	Reductions	Balance 12/31/07
<b>Business type activities:</b>				
Capital assets not being depreciated				
Land	\$289,912	\$0	\$0	\$289,912
Construction in progress	10,263,274	6,516,827	(12,135,467)	4,644,634
Total capital assets not being depreciated	10,553,186	6,516,827	(12,135,467)	4,934,546
Capital assets being depreciated				
Buildings, structures and improvements	980,801	0	0	980,801
Utility plant in service	142,887,845	12,834,444	0	155,722,289
Furniture, fixtures and equipment	2,597,570	582,888	(690,029)	2,490,429
Total capital assets being depreciated	146,466,216	13,417,332	(690,029)	159,193,519
Accumulated depreciation				
Buildings, structures and improvements	(409,977)	(24,521)	0	(434,498)
Utility plant in service	(75,932,044)	(2,938,890)	0	(78,870,934)
Furniture, fixtures and equipment	(2,040,948)	(185,252)	689,534	(1,536,666)
Total accumulated depreciation	(78,382,969)	(3,148,663)	689,534	(80,842,098)
Capital assets being depreciated, net	68,083,247	10,268,669	(495)	78,351,421
Business type activities capital assets, net	\$78,636,433	\$16,785,496	(\$12,135,962)	\$83,285,967

\* Depreciation expense was charged to governmental activities as follows:

General Government:	\$1,496,403
Judicial	360,319
Public Safety	1,517,115
Public Works	3,605,363
Public Health and Welfare	763,106
Human Services	488,725
Total	<u>\$8,231,031</u>

**Note 12 – Shared Risk Pool**

County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among thirty-nine counties in Ohio. CORSA as 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

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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 2007 was \$935,801.

**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 2007, 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	390,215,724
Other Property Insurance:	
Extra Expense	1,000,000
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	1,000,000

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 \$1,303,334 have been accrued as a liability based on a review of January, 2008 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 2006 and 2007 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2006	\$1,880,000	\$9,749,441	\$10,417,471	1,211,970
2007	1,211,970	11,942,372	11,851,008	1,303,334

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2007 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

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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 2007. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$5,915,673 have been accrued as a liability at December 31, 2007, 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, 2007, 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 2006 and 2007 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Premium	Balance at End of Year
2006	\$6,231,890	\$79,489	\$1,122,890	\$77,613	\$5,266,102
2007	5,266,102	1,699,144	1,036,854	(12,719)	5,915,673

**Note 14 - Defined Benefit Pension Plan**

**A. Ohio Public Employees Retirement System**

Plan Description – The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional 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 that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan. While members in the State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs and township police) and public safety divisions exist only within the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional 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 that may be obtained by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2007, members in state and local classifications contributed 9.5 percent of covered payroll, public safety members contributed 9.75 percent, and law enforcement members contributed 10.1 percent.

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The County's contribution rate for 2007 was 13.85 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.17 percent of covered payroll. For the period January 1 through June 30, a portion of the County's contribution equal to 5 percent of covered payroll was allocated to fund the post-employment health care plan; for the period July 1 through December 31, 2007 this amount was increased to 6 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2007, 2006, and 2005 were \$5,190,985, \$6,143,050, and \$6,102,319 respectively; 81 percent has been contributed for 2007 and 100 percent for 2006 and 2005. Contributions to the member-directed plan for 2007 were \$110,777 made by the County and \$75,985 made by the plan members

***B. State Teachers Retirement System***

Plan Description – Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. 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 may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://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 times a percentage that varies based on years of service or an allowance based on member contributions and earned interest matched by STRS Ohio funds, times 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 Combined Plan offers features of both the DC Plan and the DB 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. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years 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.

Funding Policy – For the fiscal year ended June 30, 2007, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2006, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

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The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2007, 2006, and 2005 were \$109,348, \$134,722, and \$179,271, respectively; 93 percent has been contributed for year 2007 and 100 percent for years 2006 and 2005. There were no contributions to member-directed plans in 2007.

**Note 15 - Postemployment Benefits**

***A. Ohio Public Employees Retirement System***

Plan Description – OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the traditional and combined pension plans. Members of the member directed plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

To qualify for post-employment health care coverage, age and service retirees under the traditional and combined plans must have ten 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 require, 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 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 administered in accordance with, Internal Revenue Code 401 (h). State statute requires that public employers fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2007, local government employers contributed 13.85 percent of covered payroll (17.17 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The amount of the employer contributions which was allocated to fund post-employment health care was 5.00 percent of covered payroll from January 1 through June 30, 2007, and 6.00 percent from July 1 through December 31, 2007.

The retirement board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or the retiree's 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.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2007, 2006, and 2005 were \$2,932,760, \$3,004,753 and \$2,555,945 respectively; 81 percent has been contributed for 2007 and 100 percent for 2006 and 2005.

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan which was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007 and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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**B. State Teachers Retirement System**

Plan Description – Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple employer health care plan to eligible retirees who participated in the defined benefit or the combined pension plans and their eligible family members. Coverage includes hospitalization, physicians’ fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. Benefit provisions and the obligation to contribute are established by the STRS Ohio based on authority granted by State statute.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio.

STRS Ohio issues a financial report that includes financial information for the health care plan. Interested parties can view the most recent report at [www.strsoh.org](http://www.strsoh.org) or obtain a copy by calling (888) 227-7877.

Funding Policy – Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2007, 2006 and 2005. The 14 percent contribution is the maximum rate allowed under Ohio law.

All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The County’s contributions allocated to fund post-employment health care benefits for the years ended December 31, 2007, 2006, and 2005 were \$8,411, \$13,363 and \$13,790 respectively; 93 percent has been contributed for 2007 and 100 percent for 2006 and 2005.

**Note 16 - 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.

**Note 17 – Notes Payable**

The County’s note activity, included amounts outstanding and interest rates is as follows:

	Outstanding 12/31/2006	Issued	Retired	Outstanding 12/31/2007
<b>Governmental Activities</b>				
Sales Tax Anticipation Notes	0	4,000,000	0	4,000,000
Premium on Sales Tax Anticipation Notes	0	68,620	(1,906)	66,714
Total Governmental Activities	<u>\$0</u>	<u>\$4,068,620</u>	<u>(\$1,906)</u>	<u>\$4,066,714</u>

In 2007, the County issued \$4,000,000 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 at the May 2007 election. Principal and interest payments to retire the sales tax anticipation notes are as follows:

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	\$0	\$202,222	\$202,222
2009	0	200,000	200,000
2010	4,000,000	200,000	4,200,000
Total	<u>\$4,000,000</u>	<u>\$602,222</u>	<u>\$4,602,222</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 18 – Capital Lease**

In 2007, the County entered into a capitalized lease obligation per House Bill 300 to finance Mahoning County Mental Retardation and Development Disabilities Board’s energy conservation improvements to various buildings. As part of this agreement, Citimortgage, Inc, as lessor, deposited \$1,344,418 into the County’s account. The lease meets 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 lease and the book value as of December 31, 2007 for governmental activities follows:

	<u>Governmental Activities</u>
Asset:	
Equipment	\$1,310,690
Less: Accumulated depreciation	<u>0</u>
Current Book Value	<u>\$1,310,690</u>

The following is a schedule of the future minimum leases payments required under the capital lease and the present value of the minimum lease payments as of December 31, 2007.

	<u>Governmental Activities</u>
2008	\$179,303
2009	162,316
2010	162,316
2011	162,316
2012	162,316
2013 - 2017	<u>730,422</u>
Total Minimum Lease Payments	1,558,989
Less: Amount Representing Interest	<u>(269,903)</u>
Present Value of Minimum Lease Payments	<u>\$1,289,086</u>

**Note 19 - Related Party Transactions**

During 2007, 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 2006 (the latest information available) MASCO reported \$287,762 for such

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2007

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 \$6,216,108 during 2007.

**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
<b>Governmental Activities</b>			
<i>General Obligation Bonds:</i>			
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
Various Purpose - 2000	4.40 - 4.80	17,385,000	2010
<i>General Obligation Notes:</i>			
Roads and Bridges - 2006	4.00	1,462,903	2007
Roads and Bridges - 2007	4.20	2,345,000	2008
Building and Equipment - 2007	4.20	2,805,000	2008
<i>Long-Term Note:</i>			
West Branch Reservoir	2.95	1,306,960	2017
<b>Business-Type Activities</b>			
<i>Revenue Bond:</i>			
Various Sewer Bonds - 2000	4.400 - 5.375	9,555,000	2018
<i>General Obligation Bond:</i>			
Water System Improvement - 1989	Various	11,132	2009
<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
Water System Improvement - 1989	Various	408,868	2009
<i>General Obligation Notes:</i>			
Various Wastewater - Series A	4.20	3,220,000	2008
Various Wastewater - Series B	4.35	4,515,000	2008
Lake Milton-Milton Township Sewer	4.00	1,789,000	2007
Canfield Sewer Extension	4.00	45,865	2007
Jackson-Milton Sewer Improvement	4.00	2,700,000	2007
Petersburg Sewer Improvement	4.00	900,000	2007
Jackson-Milton Water -Series A	4.20	1,270,000	2008
Jackson-Milton Water -Series B	4.35	2,500,000	2008
Jackson-Milton Water Improvement	4.00	3,102,232	2007
<i>OWDA Loans:</i>			
Meander - 1977	5.50	6,408,777	2017
New Middletown - 1990	5.00	5,448,479	2011
Craig Beach - 1990	5.00	6,180,739	2011
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



**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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Debt Issue	Interest Rate	Original Issue	Year Of Maturity
<b>Business-Type Activities (continued)</b>			
<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	n/a	n/a
Jackson Milton Water Meter Rehab	0.00	n/a	n/a

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

	Outstanding 12/31/06	Additions	Reductions	Outstanding 12/31/07	Amounts Due in One Year
<b>Governmental Activities</b>					
<b>General Obligation Bonds</b>					
Various Purpose - 2007	\$0	\$800,000	\$0	\$800,000	\$23,529
Premium on Various Purpose - 2007	0	24,072	(100)	23,972	0
<b>Total Various Purpose - 2007</b>	<b>0</b>	<b>824,072</b>	<b>(100)</b>	<b>823,972</b>	<b>23,529</b>
Various Purpose - 2006	12,250,000	0	(660,000)	11,590,000	850,000
Premium on Various Purpose - 2006	220,741	0	(8,830)	211,911	0
<b>Total Various Purpose - 2006</b>	<b>12,470,741</b>	<b>0</b>	<b>(668,830)</b>	<b>11,801,911</b>	<b>850,000</b>
Various Purpose - 2004	23,569,408	0	(4,151,111)	19,418,297	4,043,860
Various Purpose - 2000	4,059,999	0	(1,220,000)	2,839,999	1,285,000
<b>Total General Obligation Bonds</b>	<b>40,100,148</b>	<b>824,072</b>	<b>(6,040,041)</b>	<b>34,884,179</b>	<b>6,202,389</b>
<b>General Obligation Notes</b>					
Roads and Bridges - 2007	0	2,345,000	0	2,345,000	0
Premium on Roads and Bridges - 2007	0	13,531	(1,128)	12,403	0
<b>Total Various Purpose - 2007</b>	<b>0</b>	<b>2,358,531</b>	<b>(1,128)</b>	<b>2,357,403</b>	<b>0</b>
Building and Equipment - 2007	0	2,805,000	0	2,805,000	0
Premium on Building and Equipment - 2007	0	16,185	(1,349)	14,836	0
<b>Total Various Purpose - 2007</b>	<b>0</b>	<b>2,821,185</b>	<b>(1,349)</b>	<b>2,819,836</b>	<b>0</b>
Roads and Bridges - 2006	1,462,903	0	(1,462,903)	0	0
<b>Total General Obligation Notes</b>	<b>1,462,903</b>	<b>5,179,716</b>	<b>(1,465,380)</b>	<b>5,177,239</b>	<b>0</b>
<b>Other Long-Term Obligations</b>					
Long-Term Note - West Branch Reservoir	466,892	0	(36,546)	430,346	37,624
Claims Payable	2,708,204	1,236,926	(515,990)	3,429,140	887,048
Judgment Payable	913,590	0	(225,000)	688,590	229,530
Capital Lease	0	1,344,418	(55,332)	1,289,086	72,363
Compensated Absences	7,826,655	1,739,730	(1,820,948)	7,745,437	2,410,554
<b>Total Other Long-Term Obligations</b>	<b>11,915,341</b>	<b>4,321,074</b>	<b>(2,653,816)</b>	<b>13,582,599</b>	<b>3,637,119</b>
<b>Total Governmental Activities</b>	<b>\$53,478,392</b>	<b>\$10,324,862</b>	<b>(\$10,159,237)</b>	<b>\$53,644,017</b>	<b>\$9,839,508</b>

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	Outstanding 12/31/06	Additions	Reductions	Outstanding 12/31/07	Amounts Due in One Year
<b>Business Type Activities</b>					
<b>Revenue Bond</b>					
Various Sewer Bonds	\$7,215,000	\$0	(\$455,000)	\$6,760,000	\$475,000
<b>General Obligation Bonds</b>					
Water Fund					
Water System Improvement	4,504	0	(1,458)	3,046	1,458
<b>Special Assessment Bonds</b>					
Sewer Fund					
Canfield Sewer Extension	0	50,000	0	50,000	1,471
Premium on Canfield Sewer Extension	0	1,504	(6)	1,498	0
Total Canfield Sewer Extension	0	51,504	(6)	51,498	1,471
Sewer	300,592	0	(83,889)	216,703	86,141
Water Fund					
Water System Improvement	165,495	0	(53,542)	111,953	53,542
<i>Total Special Assessment Bonds</i>	<u>466,087</u>	<u>51,504</u>	<u>(137,437)</u>	<u>380,154</u>	<u>141,154</u>
<b>General Obligation Notes</b>					
Sewer Fund					
Various Wastewater - Series A	0	3,220,000	0	3,220,000	0
Premium on Various Wastewater - Series A	0	18,551	(1,546)	17,005	0
Total Various Wastewater - Series A	0	3,238,551	(1,546)	3,237,005	0
Various Wastewater - Series B	0	4,515,000	0	4,515,000	0
Premium on Various Wastewater - Series B	0	18,629	(1,552)	17,077	0
Total Various Wastewater - Series B	0	4,533,629	(1,552)	4,532,077	0
Lake-Milton/Milton Township Sewer	1,789,000	0	(1,789,000)	0	0
Canfield Sewer Extension	45,865	0	(45,865)	0	0
Jackson-Milton Sewer Improvement	2,700,000	0	(2,700,000)	0	0
Petersburg Sewer Improvement	900,000	0	(900,000)	0	0
Total Sewer Fund	<u>5,434,865</u>	<u>7,772,180</u>	<u>(5,437,963)</u>	<u>7,769,082</u>	<u>0</u>
Water Fund					
Jackson-Milton Water - Series B	0	1,270,000	0	1,270,000	0
Premium on Jackson-Milton Water - Series B	0	7,249	(604)	6,645	0
Total Jackson-Milton Water - Series B	0	1,277,249	(604)	1,276,645	0
Jackson-Milton Water - Series B	0	2,500,000	0	2,500,000	0
Premium on Jackson-Milton Water - Series B	0	10,321	(860)	9,461	0
Total Jackson-Milton Water - Series B	0	2,510,321	(860)	2,509,461	0
Jackson-Milton Water Improvement	3,102,232	0	(3,102,232)	0	0
Total Water Fund	<u>3,102,232</u>	<u>3,787,570</u>	<u>(3,103,696)</u>	<u>3,786,106</u>	<u>0</u>
<i>Total General Obligation Notes</i>	<u>\$8,537,097</u>	<u>\$11,559,750</u>	<u>(\$8,541,659)</u>	<u>\$11,555,188</u>	<u>\$0</u>

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2007

<b>Business Type Activities (continued)</b>	Outstanding 12/31/06	Additions	Reductions	Outstanding 12/31/07	Amounts Due in One Year
<b>OWDA Loans</b>					
Sewer Fund					
Meander	\$3,010,667	\$0	(\$233,808)	\$2,776,859	\$246,668
New Middletown	1,556,317	0	(360,729)	1,195,588	378,991
Craig Beach	1,765,481	0	(409,210)	1,356,271	429,926
North Lima Sewer	2,475,673	0	(168,581)	2,307,092	169,814
Campbell Wastewater Treatment Plant	2,357,713	0	(361,494)	1,996,219	389,148
Campbell Wastewater Treatment Plant	49,206	0	(7,554)	41,652	8,121
Campbell Wastewater Treatment Plant	39,222	0	(3,188)	36,034	3,259
Campbell Wastewater Treatment Plant	213,691	0	(16,522)	197,169	16,888
Campbell Wastewater Treatment Plant	80,719	0	(4,418)	76,301	4,626
Diehl Lake	515,295	0	(25,265)	490,030	26,193
<i>Total OWDA Loans</i>	<u>12,063,984</u>	<u>0</u>	<u>(1,590,769)</u>	<u>10,473,215</u>	<u>1,673,634</u>
<b>OPWC Loans</b>					
Sewer Fund					
Krieder Interceptor	118,480	0	(19,746)	98,734	19,746
Woodside Lake	122,377	0	(14,397)	107,980	14,397
Sewer Rehab	398,250	0	(44,250)	354,000	44,250
Pallotta Pump Station	31,608	0	(3,512)	28,096	3,512
Axe Factory/Bears Den and Kirkmere	220,500	0	(24,500)	196,000	24,500
Pump Station Standby	59,042	0	(6,560)	52,482	6,560
Sherwood Forest Plant	158,922	0	(14,448)	144,474	14,448
Sherwood Forest Rehab	244,045	0	(24,404)	219,641	24,404
Penny Lane	159,150	0	(15,158)	143,992	15,158
Palmyra Wastewater Treatment Plant Elimination	173,458	0	(10,203)	163,255	10,203
Facility Power Correction and Security Rehab	189,246	0	0	189,246	0
Water Fund					
Jackson Milton Water Meter Rehab	0	120,273	0	120,273	0
<i>Total OPWC Loans</i>	<u>1,875,078</u>	<u>120,273</u>	<u>(177,178)</u>	<u>1,818,173</u>	<u>177,178</u>
<b>Compensated Absences</b>	<u>921,036</u>	<u>122,219</u>	<u>(265,254)</u>	<u>778,001</u>	<u>195,605</u>
<i>Total Business Type Activities</i>	<u>\$31,082,786</u>	<u>\$11,853,746</u>	<u>(\$11,168,755)</u>	<u>\$31,767,777</u>	<u>\$2,664,029</u>

During 2007, the County issued \$800,000 in general obligation bonds for various road and building improvements. General obligation bonds will be paid from the Bond Retirement debt service fund as well as user charges from the appropriate 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 2006, the County issued \$8,537,097 general obligation notes for various improvements at 4.00 percent. The notes matured December 28, 2007 and were paid from the roads and bridges capital projects fund and the water and sewer enterprise funds.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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During 2007, the County issued \$5,150,000 general obligation notes for various improvements at 4.20 percent. The notes mature November 26, 2008 and will be paid from the roads and bridges and the building and equipment capital projects funds.

During 2007, the County issued \$7,015,000 general obligation notes for various water and sewer improvements at 4.35 percent. The notes mature May 26, 2008 and will be paid from the water and sewer enterprise funds.

During 2007, the County issued \$4,490,000 general obligation notes for various water and sewer improvements at 4.20 percent. The notes mature November 26, 2008 and will be paid from the water and sewer enterprise funds.

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 2027. Annual principal payments on the debt issues are expected to require 2.04 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$23,063,416. Principal and interest paid for the current year and total net revenues were \$3,127,499 and \$6,507,782 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. Judgment payable will be paid from the department of human services special revenue fund.

On August 15, 2006, the Ohio Valley Mall Company (OVMC) filed a lawsuit against Mahoning County for deferred maintenance fees on the Garland Plaza Property. On October 10, 2007, a judgment of \$913,590 was issued against Mahoning County. Payments for these deferred maintenance fees shall be made according to the following schedule: (1) the first payment in the amount of \$225,000 shall be made on or before November 1, 2007; (2) the second payment in the amount of \$229,530 shall be made on or before July 1, 2008; (3) the third payment in the amount of \$229,530, shall be made on or before July 1, 2009; and (4) the fourth and final payment in the amount of \$229,530 shall be made on or before July 1, 2010. It is expressly understood that the settlement amount of \$913,590 is the full, complete, and all encompassing amount owed by the Board of County Commissioners to OVMC. On October 18, 2007, Mahoning County made the first payment to OVMC.

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, mental retardation and development disabilities, alcohol and drug addiction, indigent guardianship, 911 operations, certificate of title, felony delinquency care and custody, county courts, county programs, geographic information systems, grants, and tax administration special revenue funds and the water and sewer enterprise funds.

The County has entered into a contractual agreement for a sewer loan from OPWC for the Facility Power Correction and Security Rehabilitation project. Under the terms of this agreement, OPWC will reimburse, advance, or directly pay the construction costs of the approved projects. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loans. Since the loan has not been finalized, a repayment schedule is not included in the schedule of debt service requirements.

**Mahoning County, Ohio**  
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The County has entered into a contractual agreement for a water loan from OPWC for the Jackson Milton Water Meter Rehabilitation project. Under the terms of this agreement, OPWC will reimburse, advance, or directly pay the construction costs of the approved projects. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loans. Since the loan has not been finalized, a repayment schedule is not included in the schedule of debt service requirements.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2007 are as follows:

Governmental Activities

	General Obligation Bonds		Long-Term Note		Judgment
	Principal	Interest	Principal	Interest	
2008	\$6,202,389	\$1,356,292	\$37,624	\$12,699	229,530
2009	6,208,792	1,140,672	38,734	11,589	229,530
2010	2,485,579	925,712	39,877	10,446	229,530
2011	2,360,282	842,097	41,054	9,270	0
2012	1,695,131	749,436	42,265	8,058	0
2013 - 2017	6,657,002	2,839,732	230,792	20,828	0
2018 - 2022	4,711,472	1,730,171	0	0	0
2023 - 2027	3,447,649	672,548	0	0	0
2028 - 2031	880,000	98,438	0	0	0
<b>Total</b>	<b>\$34,648,296</b>	<b>\$10,355,098</b>	<b>\$430,346</b>	<b>\$72,890</b>	<b>\$688,590</b>

Business-Type Activities

	Revenue Bonds		General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	\$475,000	\$349,890	\$1,458	\$232	\$141,154	\$17,884
2009	500,000	327,574	1,588	121	149,618	11,130
2010	520,000	303,824	0	0	9,419	3,922
2011	545,000	278,864	0	0	9,719	3,622
2012	575,000	250,524	0	0	9,869	3,233
2013 - 2017	3,360,000	768,301	0	0	27,997	10,976
2018 - 2022	785,000	42,194	0	0	13,529	7,158
2023 - 2027	0	0	0	0	17,351	3,079
<b>Total</b>	<b>\$6,760,000</b>	<b>\$2,321,171</b>	<b>\$3,046</b>	<b>\$353</b>	<b>\$378,656</b>	<b>\$61,004</b>

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2007

	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2008	\$1,673,634	\$468,815	\$177,178
2009	1,761,396	381,048	177,177
2010	1,854,551	287,893	177,177
2011	1,014,779	201,146	177,179
2012	795,265	144,104	177,179
2013- 2017	2,611,952	302,727	561,540
2018 - 2022	761,638	25,397	51,020
2023	0	0	10,204
<b>Total</b>	<b>\$10,473,215</b>	<b>\$1,811,130</b>	<b>\$1,508,654</b>

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 \$1,000,000,000 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, 2007, are an overall debt margin of \$75,284,912.

***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, 2007, there were twenty-nine series of Industrial Development and Hospital Revenue Bonds outstanding. The aggregate principal amount payable for the seventeen series issued after January 1, 1996, was \$240.8 million at December 31, 2007. The aggregate principal amount payable for the seventeen series issued prior to January 1, 1996 was \$80.8 million.

**Note 21 – Interfund Transactions**

**A. *Interfund Balances***

Interfund balances at December 31, 2007, 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.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

	Interfund Payable	Interfund Receivable
		Internal Service
General		\$912,480
Department of Human Services		174,782
Children Services Board		53,943
Mental Retardation and Development Disabilities		729,128
Grants		6,031
Water		517
Sewer		121,383
Other Governmental Funds		384,290
Totals		\$2,382,554

***B. Interfund Transfers***

Interfund transfers for the year ended December 31, 2007, consisted of the following:

	Transfers From			
	General	Department of Human Services	Mental Retardation and Development Disabilities	Grants
Transfers To				
General	\$0	\$0	\$0	\$364
Department of Human Services	1,512,920	0	0	0
Grants	177,253	0	0	0
Building and Equipment	0	0	262,651	0
Water	0	0	0	0
Sewer	0	0	0	0
Other Governmental Funds	2,258,165	264,945	104,158	0
Totals	\$3,948,338	\$264,945	\$366,809	\$364

	Transfers From			
	Building and Equipment	Sewer	Other Governmental Funds	
Transfers To				
General	\$0	\$0	\$0	\$364
Department of Human Services	0	0	0	1,512,920
Grants	0	1,550	3,303,365	3,482,168
Building and Equipment	0	0	0	262,651
Water	0	242,903	5,723	248,626
Sewer	0	0	0	0
Other Governmental Funds	249,512	0	1,697,185	4,573,965
Totals	\$249,512	\$244,453	\$5,006,273	\$10,080,694

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

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During the year, the general fund made several transfers to other funds including a transfer to the department of human services and the child support enforcement funds for mandated funds and operating support, to the grants fund for a local match and to the debt service funds for general obligation bond payments. The department of human services fund, mental retardation and development disabilities fund, various capital project funds and other governmental funds, all made transfers into the bond retirement funds for general obligation bond and note payments. The department of mental retardation and developmental disabilities fund also made a transfer to the building and equipment fund for building repairs and for future capital additions and renovations for the department of mental retardation and developmental disabilities. The department of motor vehicle tax also made a transfer to the roads and bridges capital project fund to match local OPWC projects. There were also various transfers which occurred throughout the year to close complete and inactive projects and grants to their original source of funding.

**Note 22 - Jointly Governed Organizations**

***A. Western Reserve Port Authority (Port Authority)***

The Western Reserve Port Authority (WRPA) 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 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 \$432,512 to the Western Reserve Port Authority in 2007. Complete financial statements can be obtained from the Western Reserve Port Authority, 1453 Youngstown-Kingsville Rd. NE, Vienna, Ohio 44473-9797.

***B. 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.

***C. 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.



**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

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***D. 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 \$56,780 and administration fees totaling \$14,970 in 2007. Complete financial statements can be obtained from the EASTGATE Regional Council of Governments, 5121 Mahoning Ave., Austintown, Ohio 44515.

***E. 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 2007, Mahoning County paid N.E.O.N. \$4,008,190. The majority of these payments were for the afore-mentioned services.

**Note 23 – Subsequent Events**

*Ohio Public Works Commission Loan* – On March 20, 2008, the County has entered into a contractual agreement for a \$356,700 interest free water loan from OPWC for the Craig Beach Elevated Water Tank Rehabilitation project.

*Revenue Bonds* – On May 23, 2008, the County issued sanitary sewer revenue bonds in the amount of \$4,488,000 at 4.375 and 4.625 percent to refinance 4,515,000 in various sewer system projects. The bonds will mature May 1, 2048.

*Revenue Bonds* – On May 23, 2008, the County issued water revenue bonds in the amount of \$3,276,000 at 4.125 and 4.625 percent for the Jackson Milton water system project. The bonds will mature May 1, 2048.

*Ohio Department of Development Loan* – On June 26, 2008, the County assumed the ODOD loan on the Oakhill Property in order to satisfy the lien against the property. The Ohio Department of Development holds a lien on the Oakhill property as result of a loan issued to the previous owner Southside Community Development Corporation. The outstanding loan amount of \$430,000 will be repaid monthly at an interest rate of 3 percent. The loan will mature in December 2016.

*Revenue Bonds* – On November 25, 2008, the County issued water revenue bonds in the amount of \$1,270,000 at 3.00 – 6.00 percent to refinance 1,270,000 for the Jackson-Milton water system project. The bonds will mature December 1, 2033.

*General Obligation Bonds* – On November 25, 2008, the County issued general obligation bonds in the amount of \$2,345,000 at 3.00 – 5.75 percent to refinance \$2,345,000 in various roads and bridges capital projects. The bonds will mature December 1, 2028.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

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*General Obligation Bonds* – On November 25, 2008, the County issued general obligation bonds in the amount of \$145,000 at 3.00 – 5.75 percent to refinance improvements to the juvenile court parking lot in various roads and bridges capital projects. The bonds will mature December 1, 2028.

*General Obligation Bonds* – On November 25, 2008, the County issued general obligation bonds in the amount of \$3,000,000 at 3.25 – 4.50 percent to finance technology improvements within the County. The bonds will mature December 1, 2017.

*General Obligation Bonds* – On November 25, 2008, the County issued general obligation bonds in the amount of \$200,000 at 3.00 – 5.50 percent to finance the Mahoning Avenue resurfacing project. The bonds will mature December 1, 2023.

*General Obligation Notes* – On November 25, 2008, the County issued general obligation notes in the amount of \$2,660,000 at 4.45 percent to refinance improvements to the County administrative building and the County courthouse. The notes will mature December 24, 2009.

*General Obligation Notes* – On November 25, 2008, the County issued general obligation notes in the amount of \$3,220,000 at 4.45 percent to refinance various water and sewer improvements. The notes will mature December 24, 2009.

*General Obligation Notes* – On November 25, 2008, the County issued general obligation notes in the amount of \$5,993,000 at 4.45 percent to refinance various capital improvements. The notes will mature December 24, 2009.

*Sales Tax Note* – On November 25, 2008, the County issued a \$2,500,000 sales tax note at 5.60 percent to refund certain 2008 principal maturities of the County’s general obligation debt and to fund the interest due in December 2007 on the County’s general obligation debt. The note will mature December 1, 2011.

**Note 24 – Mahoning Adult Services Company, Inc. (MASCO)**

***A. Summary of Significant Accounting Policies***

*Nature of Activities*

MASCO is a not-for-profit corporation formed by the Mahoning County Board of Mental Retardation and Development Disabilities (MRDD) 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.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

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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.

*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.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

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*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.

*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.

***B. Concentration of Credit Risk***

MASCO maintains cash balances at two financial institutions located in Northeast Ohio. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. At December 31, 2007, the Organization had \$303,047 in total deposits of which \$121,892 exceeds the threshold of the FDIC insurance limits. It is the opinion of management that the solvency of the referenced financial institutions is not of particular concern at this time.

***C. Certificates of Deposit***

MASCO held three certificates of deposit in 2007 with interest rates ranging from 5.02 percent to 5.45 percent and a maturity date in December of 2007.

***D. Investments***

Investments consisted of shares in various mutual funds with a market value of \$215,998 in 2007. Earnings on the investments and cash accounts in 2007 consist of \$11,281 in unrealized gains, \$303 in realized losses and \$19,041 of dividend and interest income. All earnings from investments are considered operating returns for financial statement purposes.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

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***E. Equipment***

Property and equipment owned by MASCO consists of furniture, fixtures and equipment with an original cost of \$42,717 and accumulated depreciation of \$40,456 with an ending net value of \$2,261 at December 31, 2007. Depreciation expense amounted to \$2,497 for 2007.

***F. 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 \$287,762. 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.

***G. Internal and Board Restrictions***

MASCO has an internal restriction on a cash account in the amount of \$29,035 in 2007 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 the proceeds of specific revenue sources (other than amounts relating to major capital projects) which are legally restricted to expenditure for specified purposes.

***Motor Vehicle Gasoline Tax Fund*** – To account for 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.

***County Engineer Fund*** – To satisfy 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 used to for the purpose of paying for third-party damage and corrective actions necessary to clean up a petroleum release from UST.

***Revolving Loans Fund*** – To account for initial loans made by the County to local businesses and subsequent repayment of these loans. The operations of this fund are not budgeted.

***Child Support Enforcement Fund*** – To account for 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 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 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 a percentage of all certified delinquent taxes and assessments collected by the County Fiscal Office on any tax duplicate. The County Fiscal 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 the 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.

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

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

***Indigent Guardianship Fund*** – To account for any costs expended by the court involving an indigent guardian.

***Probate Business Fund*** – To account for revenues for fees collected in various case types such as marriage licenses, name changes, guardianship and adoption.

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds (continued)*

***Drug Law Enforcement Fund*** – To account for revenue collected from fines for drug violations used 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 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 the collection of additional fines charged on certain Common Pleas Court cases. The monies generated can only be used towards the computerization of the Clerk of Courts office and the computerization of legal research.

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

***Certificate of Title Administration Fund*** – To account for the collection of a fee for each certificate of title issued by the Clerk of Courts office. Expenditures of these fees can only be used to pay the costs incurred by the Clerk of Courts in processing titles.

***Recorder Equipment Fund*** – To account for the collection of fees charged by the County Recorder for the filing or recording of legal documents. Expenditures of these fees can only be used for the purchase or lease of micrographic or other equipment for the recorder.

***Tax Incentive Review Fund*** – To comply with Ohio Revised Code section 5709.85 and to account for the duties prescribed under the section.

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

***Felony Delinquent Care and Custody Fund*** – To account funds provided by State grants for expenses incurred from a probation program, administered by the Juvenile Court that assists juvenile felon offenders.

***County Courts Fund*** – To account for 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 can only be used towards computerization of the Courts and legal research.

***Domestic Relations Special Projects Fund*** – To account for revenue used for alternative dispute resolution programs such as mediation. Expenses are made for a variety of Court projects, functions and services without imposing a burden on the County's General Fund. The funding source is from a percentage of divorce court fees.

***Community Development Project Fund*** – To account for community development projects for all cities, villages and townships from a percentage of general sales tax receipts.

***County Programs Fund*** – To account for community development projects for county roads, economic development, employment retention and various other County programs. These expenditures are funded by a percentage of general sales tax receipts.

(continued)



## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds (continued)*

***Tax Certificate Administration Fund*** – To account for 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.

***Geographic Information System Fund*** – To account for the 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 a one percent allocation of the Hotel/Motel tax for the establishment of a Mahoning County Visitor's Bureau.

***Concealed Handgun License Fund*** – To account for the fees collected for the issuance of licenses required in order to carry a handgun. Expenditures from this fund are 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 is used for the 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 the administration of policing contracts between the Sheriff and local governments.

### *Nonmajor Debt Service Fund*

***General Obligation Bond Retirement Fund*** The general obligation bond retirement fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

### *Nonmajor Capital Projects Funds*

Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

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

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2007*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$25,455,611	\$826,617	\$3,573,564	\$29,855,792
Cash and Cash Equivalents				
With Fiscal Agents	266,515	0	0	266,515
Accounts Receivable	659,848	0	0	659,848
Intergovernmental Receivable	4,711,639	0	338,643	5,050,282
Property Taxes Receivable	3,954,895	52,723	0	4,007,618
Special Assessments Receivable	347,509	71,743	0	419,252
Loans Receivable	181,295	0	0	181,295
<i>Total Assets</i>	<u>\$35,577,312</u>	<u>\$951,083</u>	<u>\$3,912,207</u>	<u>\$40,440,602</u>
<b>Liabilities</b>				
Accounts Payable	\$809,244	\$0	\$119,867	\$929,111
Accrued Wages	770,666	0	0	770,666
Intergovernmental Payable	324,279	0	0	324,279
Interfund Payable	384,290	0	0	384,290
Deferred Revenue	7,697,611	124,466	338,643	8,160,720
Accrued Interest Payable	0	1,667	0	1,667
Notes Payable	0	4,066,714	0	4,066,714
<i>Total Liabilities</i>	<u>9,986,090</u>	<u>4,192,847</u>	<u>458,510</u>	<u>14,637,447</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	4,086,547	0	848,891	4,935,438
Reserved for Loans Receivable	113,615	0	0	113,615
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	21,391,060	0	0	21,391,060
Debt Service Fund (Deficit)	0	(3,241,764)	0	(3,241,764)
Capital Projects Fund	0	0	2,604,806	2,604,806
<i>Total Fund Balances (Deficit)</i>	<u>25,591,222</u>	<u>(3,241,764)</u>	<u>3,453,697</u>	<u>25,803,155</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$35,577,312</u>	<u>\$951,083</u>	<u>\$3,912,207</u>	<u>\$40,440,602</u>

**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2007*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$3,789,140	\$17,841	\$0	\$3,806,981
Intergovernmental	23,874,018	418,574	2,611,040	26,903,632
Interest	141,299	0	97,341	238,640
Fees, Licenses and Permits	10,118,769	0	0	10,118,769
Fines and Forfeitures	195,086	0	0	195,086
Rentals and Royalties	337	0	0	337
Charges for Services	881,053	0	0	881,053
Contributions and Donations	1,060	0	0	1,060
Special Assessments	291,020	0	0	291,020
Other	547,612	18,634	18,034	584,280
<i>Total Revenues</i>	<u>39,839,394</u>	<u>455,049</u>	<u>2,726,415</u>	<u>43,020,858</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	3,685,332	0	0	3,685,332
Judicial	1,804,213	0	0	1,804,213
Public Safety	2,000,867	0	0	2,000,867
Public Works	11,028,315	0	0	11,028,315
Health	11,496,713	0	0	11,496,713
Human Services	6,760,634	0	0	6,760,634
Capital Outlay	0	0	3,733,822	3,733,822
Debt Service:				
Principal Retirement	0	6,067,657	1,462,903	7,530,560
Interest and Fiscal Charges	13,784	1,423,101	54,778	1,491,663
Issuance Costs	0	87,872	13,531	101,403
<i>Total Expenditures</i>	<u>36,789,858</u>	<u>7,578,630</u>	<u>5,265,034</u>	<u>49,633,522</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,049,536</u>	<u>(7,123,581)</u>	<u>(2,538,619)</u>	<u>(6,612,664)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	5,000	0	0	5,000
General Obligation Bonds Issued	0	0	800,000	800,000
Premium on General Obligation Bonds	0	0	24,072	24,072
General Obligation Notes Issued	0	0	2,345,000	2,345,000
Premium on General Obligation Notes	0	0	13,531	13,531
Transfers In	75,000	2,987,075	1,506,167	4,568,242
Transfers Out	(5,000,550)	0	0	(5,000,550)
<i>Total Other Financing Sources (Uses)</i>	<u>(4,920,550)</u>	<u>2,987,075</u>	<u>4,688,770</u>	<u>2,755,295</u>
<i>Net Change in Fund Balances</i>	(1,871,014)	(4,136,506)	2,150,151	(3,857,369)
<i>Fund Balances Beginning of Year</i>	<u>27,462,236</u>	<u>894,742</u>	<u>1,303,546</u>	<u>29,660,524</u>
<i>Fund Balances End of Year</i>	<u>\$25,591,222</u>	<u>(\$3,241,764)</u>	<u>\$3,453,697</u>	<u>\$25,803,155</u>

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2007*

	Motor Vehicle Gasoline Tax	County Engineer	Revolving Loans
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$3,132,981	\$165,000	\$0
Cash and Cash Equivalents With Fiscal Agents	0	0	266,515
Accounts Receivable	5,196	0	0
Intergovernmental Receivable	4,315,352	0	0
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	181,295
<i>Total Assets</i>	<u>\$7,453,529</u>	<u>\$165,000</u>	<u>\$447,810</u>
<b>Liabilities</b>			
Accounts Payable	\$248,375	\$0	\$0
Accrued Wages	342,138	0	0
Intergovernmental Payable	130,849	0	0
Interfund Payable	210,632	0	0
Deferred Revenue	3,000,117	0	0
<i>Total Liabilities</i>	<u>3,932,111</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	876,869	0	0
Reserved for Loans Receivable	0	0	113,615
Unreserved, Undesignated (Deficit)	2,644,549	165,000	334,195
<i>Total Fund Balances (Deficit)</i>	<u>3,521,418</u>	<u>165,000</u>	<u>447,810</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,453,529</u>	<u>\$165,000</u>	<u>\$447,810</u>

Child Support Enforcement	Real Estate Assessment	Dog and Kennel	Delinquent Tax and Assessment Collection	Solid Waste Management
\$337,488	\$682,925	\$422,250	\$775,687	\$2,627,830
0	0	0	0	0
284,787	0	468	1,468	204,848
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$622,275</u>	<u>\$682,925</u>	<u>\$422,718</u>	<u>\$777,155</u>	<u>\$2,832,678</u>
\$262	\$8,594	\$221	\$2,458	\$137,655
191,954	48,315	48,639	25,117	0
75,284	19,029	20,455	9,734	18,158
120,598	6,452	10,594	2,293	3,164
0	0	0	0	0
<u>388,098</u>	<u>82,390</u>	<u>79,909</u>	<u>39,602</u>	<u>158,977</u>
957,841	70,110	5,688	2,569	380,201
0	0	0	0	0
<u>(723,664)</u>	<u>530,425</u>	<u>337,121</u>	<u>734,984</u>	<u>2,293,500</u>
<u>234,177</u>	<u>600,535</u>	<u>342,809</u>	<u>737,553</u>	<u>2,673,701</u>
<u>\$622,275</u>	<u>\$682,925</u>	<u>\$422,718</u>	<u>\$777,155</u>	<u>\$2,832,678</u>

(continued)

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2007*

	Board of Mental Health	Alcohol and Drug Addiction Board	Indigent Guardianship
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$3,279,699	\$100,715	\$32,800
Cash and Cash Equivalents			
With Fiscal Agents	0	0	0
Accounts Receivable	0	475	0
Intergovernmental Receivable	185,774	0	0
Property Taxes Receivable	3,954,895	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$7,420,368</u>	<u>\$101,190</u>	<u>\$32,800</u>
<b>Liabilities</b>			
Accounts Payable	\$90,038	\$246	\$200
Accrued Wages	26,476	0	55,470
Intergovernmental Payable	8,757	0	21,486
Interfund Payable	3,223	2,123	25
Deferred Revenue	4,140,669	0	0
<i>Total Liabilities</i>	<u>4,269,163</u>	<u>2,369</u>	<u>77,181</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	630,533	614	0
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated (Deficit)	2,520,672	98,207	(44,381)
<i>Total Fund Balances (Deficit)</i>	<u>3,151,205</u>	<u>98,821</u>	<u>(44,381)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,420,368</u>	<u>\$101,190</u>	<u>\$32,800</u>

<u>Probate Business</u>	<u>Drug Law Enforcement</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Clerk</u>	<u>911 Operations</u>
\$13,646	\$63,150	\$367,659	\$104,929	\$1,106,218
0	0	0	0	0
0	0	1,149	4,433	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	347,509
0	0	0	0	0
<u>\$13,646</u>	<u>\$63,150</u>	<u>\$368,808</u>	<u>\$109,362</u>	<u>\$1,453,727</u>
\$0	\$0	\$4,438	\$0	\$148,486
0	0	0	0	0
0	0	0	0	0
0	0	0	0	842
0	0	0	0	347,509
<u>0</u>	<u>0</u>	<u>4,438</u>	<u>0</u>	<u>496,837</u>
0	0	468	1,056	700,663
0	0	0	0	0
<u>13,646</u>	<u>63,150</u>	<u>363,902</u>	<u>108,306</u>	<u>256,227</u>
<u>13,646</u>	<u>63,150</u>	<u>364,370</u>	<u>109,362</u>	<u>956,890</u>
<u>\$13,646</u>	<u>\$63,150</u>	<u>\$368,808</u>	<u>\$109,362</u>	<u>\$1,453,727</u>

(continued)

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2007*

	Certificate of Title Administration	Recorder Equipment	Tax Incentive Review
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$331,026	\$604,900	\$11,200
Cash and Cash Equivalents With Fiscal Agents	0	0	0
Accounts Receivable	62,782	27,768	0
Intergovernmental Receivable	0	0	0
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$393,808</u>	<u>\$632,668</u>	<u>\$11,200</u>
<b>Liabilities</b>			
Accounts Payable	\$3,402	\$23,198	\$0
Accrued Wages	0	0	0
Intergovernmental Payable	521	0	0
Interfund Payable	12,867	0	0
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>16,790</u>	<u>23,198</u>	<u>0</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	13,591	4,159	0
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated (Deficit)	363,427	605,311	11,200
<i>Total Fund Balances (Deficit)</i>	<u>377,018</u>	<u>609,470</u>	<u>11,200</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$393,808</u>	<u>\$632,668</u>	<u>\$11,200</u>



County Probation Services	Felony Delinquent Care and Custody	County Courts	Domestic Relations Special Projects	Community Development Project
\$954,175	\$2,420,319	\$3,008,985	\$191,401	\$625,959
0	0	0	0	0
11,948	0	47,682	6,154	0
0	209,316	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$966,123</u>	<u>\$2,629,635</u>	<u>\$3,056,667</u>	<u>\$197,555</u>	<u>\$625,959</u>
\$0	\$6,834	\$40,677	\$4,921	\$0
0	0	0	0	10,261
0	0	437	0	4,056
0	4,316	1,294	241	0
0	209,316	0	0	0
<u>0</u>	<u>220,466</u>	<u>42,408</u>	<u>5,162</u>	<u>14,317</u>
3,600	237,682	68,587	5,780	59,060
0	0	0	0	0
<u>962,523</u>	<u>2,171,487</u>	<u>2,945,672</u>	<u>186,613</u>	<u>552,582</u>
<u>966,123</u>	<u>2,409,169</u>	<u>3,014,259</u>	<u>192,393</u>	<u>611,642</u>
<u>\$966,123</u>	<u>\$2,629,635</u>	<u>\$3,056,667</u>	<u>\$197,555</u>	<u>\$625,959</u>

(continued)

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2007*

	County Programs	Tax Certificate Administration	Geographic Information System
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$145,797	\$21,995	\$707,255
Cash and Cash Equivalents			
With Fiscal Agents	0	0	0
Accounts Receivable	0	0	0
Intergovernmental Receivable	1,197	0	0
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$146,994</u>	<u>\$21,995</u>	<u>\$707,255</u>
<b>Liabilities</b>			
Accounts Payable	\$75,872	\$0	\$0
Accrued Wages	0	0	0
Intergovernmental Payable	0	0	0
Interfund Payable	621	0	1,154
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>76,493</u>	<u>0</u>	<u>1,154</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	2,331	0	18,730
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated (Deficit)	68,170	21,995	687,371
<i>Total Fund Balances (Deficit)</i>	<u>70,501</u>	<u>21,995</u>	<u>706,101</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$146,994</u>	<u>\$21,995</u>	<u>\$707,255</u>

Convention and Visitors Bureau	Concealed Handgun License	Tax Administration Negotiated Lien	Sheriff's Policing Revenue	Total Nonmajor Special Revenue Funds
\$319,813	\$42,397	\$2,852,058	\$5,354	\$25,455,611
0	0	0	0	266,515
0	690	0	0	659,848
0	0	0	0	4,711,639
0	0	0	0	3,954,895
0	0	0	0	347,509
0	0	0	0	181,295
<u>\$319,813</u>	<u>\$43,087</u>	<u>\$2,852,058</u>	<u>\$5,354</u>	<u>\$35,577,312</u>
\$12,627	\$694	\$46	\$0	\$809,244
0	0	13,934	8,362	770,666
0	7,258	5,433	2,822	324,279
548	0	1,979	1,324	384,290
0	0	0	0	7,697,611
<u>13,175</u>	<u>7,952</u>	<u>21,392</u>	<u>12,508</u>	<u>9,986,090</u>
46,415	0	0	0	4,086,547
0	0	0	0	113,615
<u>260,223</u>	<u>35,135</u>	<u>2,830,666</u>	<u>(7,154)</u>	<u>21,391,060</u>
<u>306,638</u>	<u>35,135</u>	<u>2,830,666</u>	<u>(7,154)</u>	<u>25,591,222</u>
<u>\$319,813</u>	<u>\$43,087</u>	<u>\$2,852,058</u>	<u>\$5,354</u>	<u>\$35,577,312</u>

**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2007*

	Motor Vehicle Gasoline Tax	County Engineer	Revolving Loans
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Intergovernmental	11,455,572	0	0
Interest	115,606	0	25,693
Fees, Licenses and Permits	23,105	0	0
Fines and Forfeitures	100,983	0	0
Rentals and Royalties	337	0	0
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	79,447	0	0
<i>Total Revenues</i>	<u>11,775,050</u>	<u>0</u>	<u>25,693</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	10,549,793	0	175,032
Health	0	0	0
Human Services	0	0	0
Debt Service:			
Interest and Fiscal Charges	0	0	13,784
<i>Total Expenditures</i>	<u>10,549,793</u>	<u>0</u>	<u>188,816</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,225,257</u>	<u>0</u>	<u>(163,123)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	0	0
Transfers In	0	0	0
Transfers Out	(1,521,698)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,521,698)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(296,441)	0	(163,123)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>3,817,859</u>	<u>165,000</u>	<u>610,933</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$3,521,418</u>	<u>\$165,000</u>	<u>\$447,810</u>

Child Support Enforcement	Real Estate Assessment	Dog and Kennel	Delinquent Tax and Assessment Collection	Solid Waste Management
\$0	\$0	\$0	\$0	\$0
5,029,979	0	0	0	0
0	0	0	0	0
685,904	2,009,941	477,112	551,122	2,853,177
0	0	4,710	0	0
0	0	0	0	0
8,595	0	24,007	0	0
0	0	1,060	0	0
0	0	0	0	0
54,942	1,301	8,051	60,328	89,611
5,779,420	2,011,242	514,940	611,450	2,942,788
0	1,983,906	0	523,987	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	459,759	0	3,380,693
6,760,634	0	0	0	0
0	0	0	0	0
6,760,634	1,983,906	459,759	523,987	3,380,693
(981,214)	27,336	55,181	87,463	(437,905)
0	0	0	0	0
0	75,000	0	0	0
0	0	0	0	(11,490)
0	75,000	0	0	(11,490)
(981,214)	102,336	55,181	87,463	(449,395)
1,215,391	498,199	287,628	650,090	3,123,096
\$234,177	\$600,535	\$342,809	\$737,553	\$2,673,701

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2007*

	Board of Mental Health	Alcohol and Drug Addiction Board	Indigent Guardianship
<b>Revenues</b>			
Property Taxes	\$3,789,140	\$0	\$0
Intergovernmental	5,250,660	455,045	0
Interest	0	0	0
Fees, Licenses and Permits	0	0	35,375
Fines and Forfeitures	0	0	0
Rentals and Royalties	0	0	0
Charges for Services	0	115	0
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	88,331	9,429	0
<i>Total Revenues</i>	<u>9,128,131</u>	<u>464,589</u>	<u>35,375</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	43,039
Public Safety	0	0	0
Public Works	0	0	0
Health	7,208,887	447,374	0
Human Services	0	0	0
Debt Service:			
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>7,208,887</u>	<u>447,374</u>	<u>43,039</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,919,244</u>	<u>17,215</u>	<u>(7,664)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	5,000	0	0
Transfers In	0	0	0
Transfers Out	(3,291,875)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(3,286,875)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(1,367,631)	17,215	(7,664)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>4,518,836</u>	<u>81,606</u>	<u>(36,717)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$3,151,205</u></u>	<u><u>\$98,821</u></u>	<u><u>(\$44,381)</u></u>

Probate Business	Drug Law Enforcement	Indigent Drivers Alcohol Treatment	Clerk	911 Operations
\$0	\$0	\$0	\$0	\$0
0	0	0	0	637,732
0	0	0	0	0
2,912	0	0	68,250	0
0	9,475	62,080	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	291,020
0	0	0	0	0
<u>2,912</u>	<u>9,475</u>	<u>62,080</u>	<u>68,250</u>	<u>928,752</u>
0	0	0	0	0
0	0	0	31,570	0
0	8,953	78,645	0	660,315
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>8,953</u>	<u>78,645</u>	<u>31,570</u>	<u>660,315</u>
<u>2,912</u>	<u>522</u>	<u>(16,565)</u>	<u>36,680</u>	<u>268,437</u>
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2,912	522	(16,565)	36,680	268,437
<u>10,734</u>	<u>62,628</u>	<u>380,935</u>	<u>72,682</u>	<u>688,453</u>
<u>\$13,646</u>	<u>\$63,150</u>	<u>\$364,370</u>	<u>\$109,362</u>	<u>\$956,890</u>

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2007*

	Certificate of Title Administration	Recorder Equipment	Tax Incentive Review
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Intergovernmental	0	0	0
Interest	0	0	0
Fees, Licenses and Permits	1,116,052	185,008	0
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	0	0	0
Other	253	0	0
<i>Total Revenues</i>	<u>1,116,305</u>	<u>185,008</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	305,589	0
Judicial	998,609	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Debt Service:			
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>998,609</u>	<u>305,589</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>117,696</u>	<u>(120,581)</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	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>	117,696	(120,581)	0
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>259,322</u>	<u>730,051</u>	<u>11,200</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$377,018</u>	<u>\$609,470</u>	<u>\$11,200</u>



County Probation Services	Felony Delinquent Care and Custody	County Courts	Domestic Relations Special Projects	Community Development Project
\$0	\$0	\$0	\$0	\$0
0	1,045,030	0	0	0
0	0	0	0	0
227,806	0	968,674	110,324	0
0	0	17,838	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	135,951	611	0	1,134
227,806	1,180,981	987,123	110,324	1,134
0	0	0	0	0
12,345	0	596,066	100,614	0
0	981,883	0	0	0
0	0	0	0	28,467
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
12,345	981,883	596,066	100,614	28,467
215,461	199,098	391,057	9,710	(27,333)
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
215,461	199,098	391,057	9,710	(27,333)
750,662	2,210,071	2,623,202	182,683	638,975
\$966,123	\$2,409,169	\$3,014,259	\$192,393	\$611,642

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2007*

	County Programs	Tax Certificate Administration	Geographic Information System
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Intergovernmental	0	0	0
Interest	0	0	0
Fees, Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Rentals and Royalties	0	0	0
Charges for Services	22,878	0	600,000
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	16,478	606	1,109
<i>Total Revenues</i>	<u>39,356</u>	<u>606</u>	<u>601,109</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	322,995
Judicial	0	142	0
Public Safety	0	0	0
Public Works	275,023	0	0
Health	0	0	0
Human Services	0	0	0
Debt Service:			
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>275,023</u>	<u>142</u>	<u>322,995</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(235,667)</u>	<u>464</u>	<u>278,114</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	(100,487)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(100,487)</u>
<i>Net Change in Fund Balances</i>	(235,667)	464	177,627
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>306,168</u>	<u>21,531</u>	<u>528,474</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$70,501</u></u>	<u><u>\$21,995</u></u>	<u><u>\$706,101</u></u>

Convention and Visitors Bureau	Concealed Handgun License	Tax Administration Negotiated Lien	Sheriff's Policing Revenue	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$3,789,140
0	0	0	0	23,874,018
0	0	0	0	141,299
216,256	57,789	529,962	0	10,118,769
0	0	0	0	195,086
0	0	0	0	337
0	0	0	225,458	881,053
0	0	0	0	1,060
0	0	0	0	291,020
0	0	30	0	547,612
<u>216,256</u>	<u>57,789</u>	<u>529,992</u>	<u>225,458</u>	<u>39,839,394</u>
210,989	0	337,866	0	3,685,332
0	0	21,828	0	1,804,213
0	41,664	0	229,407	2,000,867
0	0	0	0	11,028,315
0	0	0	0	11,496,713
0	0	0	0	6,760,634
0	0	0	0	13,784
<u>210,989</u>	<u>41,664</u>	<u>359,694</u>	<u>229,407</u>	<u>36,789,858</u>
<u>5,267</u>	<u>16,125</u>	<u>170,298</u>	<u>(3,949)</u>	<u>3,049,536</u>
0	0	0	0	5,000
0	0	0	0	75,000
0	0	(75,000)	0	(5,000,550)
0	0	(75,000)	0	(4,920,550)
5,267	16,125	95,298	(3,949)	(1,871,014)
<u>301,371</u>	<u>19,010</u>	<u>2,735,368</u>	<u>(3,205)</u>	<u>27,462,236</u>
<u>\$306,638</u>	<u>\$35,135</u>	<u>\$2,830,666</u>	<u>(\$7,154)</u>	<u>\$25,591,222</u>

## **Combining Statements – Internal Service Funds**

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

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

***Workers' Compensation Fund*** - To provide self-insurance to the County through a retrospective rating plan with the State of Ohio for workers' compensation.

***Self-funded Hospitalization Fund*** - To account for 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 the costs of the County's telephone and data board.

**Mahoning County, Ohio**  
*Combining Statement of Fund Net Assets*  
*Internal Service Funds*  
*December 31, 2007*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$372,360	\$1,820,419	\$3,775,522	\$84,218	\$6,052,519
Interfund Receivable	0	2,382,554	0	0	2,382,554
<i>Total Assets</i>	<u>372,360</u>	<u>4,202,973</u>	<u>3,775,522</u>	<u>84,218</u>	<u>8,435,073</u>
<b>Liabilities</b>					
<i>Current Liabilities:</i>					
Accounts Payable	45,287	0	0	0	45,287
Intergovernmental Payable	0	2,486,533	0	0	2,486,533
Claims Payable	0	887,048	1,303,334	0	2,190,382
<i>Total Current Liabilities</i>	45,287	3,373,581	1,303,334	0	4,722,202
<i>Long-Term Liabilities (net of current portion):</i>					
Claims Payable	0	2,542,092	0	0	2,542,092
<i>Total Liabilities</i>	<u>45,287</u>	<u>5,915,673</u>	<u>1,303,334</u>	<u>0</u>	<u>7,264,294</u>
<b>Net Assets</b>					
Unrestricted (Deficit)	<u>\$327,073</u>	<u>(\$1,712,700)</u>	<u>\$2,472,188</u>	<u>\$84,218</u>	<u>\$1,170,779</u>

**Mahoning County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Internal Service Funds  
For the Year Ended December 31, 2007*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
<b>Operating Revenues</b>					
Charges for Services	\$595,429	\$3,446,086	\$12,236,345	\$503,934	\$16,781,794
<b>Operating Expenses</b>					
Contractual Services	490,684	1,516,446	755,525	427,084	3,189,739
Claims	0	1,699,144	11,942,372	0	13,641,516
Other	4,833	0	606	0	5,439
<i>Total Operating Expenses</i>	<u>495,517</u>	<u>3,215,590</u>	<u>12,698,503</u>	<u>427,084</u>	<u>16,836,694</u>
<i>Change in Net Assets</i>	99,912	230,496	(462,158)	76,850	(54,900)
<i>Net Assets (Deficit) Beginning of Year</i>	<u>227,161</u>	<u>(1,943,196)</u>	<u>2,934,346</u>	<u>7,368</u>	<u>1,225,679</u>
<i>Net Assets (Deficit) End of Year</i>	<u><u>\$327,073</u></u>	<u><u>(\$1,712,700)</u></u>	<u><u>\$2,472,188</u></u>	<u><u>\$84,218</u></u>	<u><u>\$1,170,779</u></u>

**Mahoning County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*For the Year Ended December 31, 2007*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
<b><i>Increase (Decrease) in Cash and Cash Equivalents</i></b>					
<b>Cash Flows from Operating Activities</b>					
Cash Received from Interfund Services Provided	\$595,429	\$2,822,678	\$12,237,339	\$503,934	\$16,159,380
Cash Payments for Goods and Services	(472,400)	0	(755,525)	(485,653)	(1,713,578)
Cash Payments for Claims	0	0	(11,851,008)	0	(11,851,008)
Cash Payments for Workers' Compensation Premiums	0	(1,529,165)	0	0	(1,529,165)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	(1,036,854)	0	0	(1,036,854)
Other Cash Payments	(4,833)	0	0	0	(4,833)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	118,196	256,659	(369,194)	18,281	23,942
<i>Cash and Cash Equivalents Beginning of Year</i>	254,164	1,563,760	4,144,716	65,937	6,028,577
<i>Cash and Cash Equivalents End of Year</i>	\$372,360	\$1,820,419	\$3,775,522	\$84,218	\$6,052,519
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities</b>					
Operating Income (Loss)	\$99,912	\$230,496	(\$462,158)	\$76,850	(\$54,900)
<i>(Increase) Decrease in Assets:</i>					
Accounts Receivable	0	0	1,600	0	1,600
Interfund Receivable	0	(623,408)	0	0	(623,408)
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	18,284	0	0	(58,569)	(40,285)
Intergovernmental Payable	0	(71,365)	0	0	(71,365)
Claims Payable	0	720,936	91,364	0	812,300
<i>Total Adjustments</i>	18,284	26,163	92,964	(58,569)	78,842
<i>Net Cash Provided by (Used In) Operating Activities</i>	\$118,196	\$256,659	(\$369,194)	\$18,281	\$23,942

## 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 the revenues and expenditures for the Board of Health for which the County Auditor services as fiscal agent.

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

***Housing Prisoners Fees Fund*** - To account for the administration of the Federal contract to house federal prisoners.

***Payroll Agency Fund*** - To account for 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	Escheated Estates
Appellate Court Fund	Tax Foreclosure Fund
Hazardous Materials Fund	Prosecutor Law Enforcement Fund
Municipal Court Fines Fund	Sheriff Law Enforcement Fund
Mineral Leases Fund	Ohio Board of Building Standards Fund
Motor Vehicle Tax Fund	Ohio Elections Commission Fund
Road Deposits Fund	Treasurer Advance Real Estate Payments Fund
Bid Bonds Fund	Tax Certificate Redemption Fund
Architecture Review Fees Fund	Recorder Housing Trust Fees Fund
Private Sewer and Water Rotary Fund	Prosecutor Federal Law Enforcement Fund
Law Library Fund	Ohio Public Defenders Fee Fund
Marriage License Fund	Bond Payment Fee Fund
Children's Trust Fund	Court Agency Fund
JJC Trust Fund	Undivided Foreclosures Fund



**Mahoning County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2007*

	Balance 12/31/06	Additions	Reductions	Balance 12/31/07
<b>Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,137,940	\$5,548,155	\$5,699,837	\$986,258
<b>Liabilities</b>				
Undistributed Monies	\$1,137,940	\$5,548,155	\$5,699,837	\$986,258
<b>Soil and Water Conservation</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$76,535	\$244,463	\$209,842	\$111,156
<b>Liabilities</b>				
Undistributed Monies	\$76,535	\$244,463	\$209,842	\$111,156
<b>Appellate Court</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$346,814	\$535,990	\$428,535	\$454,269
<b>Liabilities</b>				
Deposits Held and Due to Others	\$346,814	\$535,990	\$428,535	\$454,269
<b>Hazardous Materials</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$25,882	\$12,250	\$19,115	\$19,017
<b>Liabilities</b>				
Undistributed Monies	\$25,882	\$12,250	\$19,115	\$19,017
<b>Undivided Taxes</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$12,816,284	\$253,478,898	\$255,617,348	\$10,677,834
Property Tax Receivable	215,601,607	213,092,319	215,601,607	213,092,319
Special Assessment Receivable	2,590,567	2,371,862	2,590,567	2,371,862
<b>Total Assets</b>	<b>\$231,008,458</b>	<b>\$468,943,079</b>	<b>\$473,809,522</b>	<b>\$226,142,015</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$218,192,174	\$215,464,181	\$218,192,174	\$215,464,181
Undistributed Monies	12,816,284	253,478,898	255,617,348	10,677,834
<b>Total Liabilities</b>	<b>\$231,008,458</b>	<b>\$468,943,079</b>	<b>\$473,809,522</b>	<b>\$226,142,015</b>

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2007*

	Balance 12/31/06	Additions	Reductions	Balance 12/31/07
<b><i>Municipal Court Fines</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$81,663	\$81,663	\$0
<b>Liabilities</b>				
Undistributed Monies	\$0	\$81,663	\$81,663	\$0
<b><i>Mineral Leases</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$324	\$88,769	\$88,769	\$324
<b>Liabilities</b>				
Deposits Held and Due to Others	\$324	\$88,769	\$88,769	\$324
<b><i>Motor Vehicle Tax</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,955,846	\$1,955,846	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$1,955,846	\$1,955,846	\$0
<b><i>Road Deposits</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$60,000	\$0	\$60,000	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$60,000	\$0	\$60,000	\$0
<b><i>Bid Bonds</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$565	\$0	\$0	\$565
<b>Liabilities</b>				
Undistributed Monies	\$565	\$0	\$0	\$565
<b><i>Architecture Review Fees</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$540	\$133,746	\$117,798	\$16,488
<b>Liabilities</b>				
Undistributed Monies	\$540	\$133,746	\$117,798	\$16,488

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2007

	Balance 12/31/06	Additions	Reductions	Balance 12/31/07
<b><i>Private Sewer and Water Rotary</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$11,556	\$58,232	\$69,022	\$766
<b>Liabilities</b>				
Undistributed Monies	\$11,556	\$58,232	\$69,022	\$766
 <b><i>Law Library</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,818	\$403,997	\$409,815	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$5,818	\$403,997	\$409,815	\$0
 <b><i>Marriage License</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$19,686	\$41,755	\$38,487	\$22,954
<b>Liabilities</b>				
Undistributed Monies	\$19,686	\$41,755	\$38,487	\$22,954
 <b><i>Children's Trust</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,105	\$77,139	\$82,244	\$0
<b>Liabilities</b>				
Deposits Held and Due to Others	\$5,105	\$77,139	\$82,244	\$0
 <b><i>JJC Trust</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$8,825	\$0	\$0	\$8,825
<b>Liabilities</b>				
Deposits Held and Due to Others	\$8,825	\$0	\$0	\$8,825
 <b><i>Escheated Estates</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$436	\$0	\$436
<b>Liabilities</b>				
Deposits Held and Due to Others	\$0	\$436	\$0	\$436

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2007

	Balance 12/31/06	Additions	Reductions	Balance 12/31/07
<b><i>Tax Foreclosure</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,133	\$0	\$0	\$3,133
<b>Liabilities</b>				
Undistributed Monies	\$3,133	\$0	\$0	\$3,133
 <b><i>Prosecutor Law Enforcement</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$121,751	\$342,370	\$259,500	\$204,621
<b>Liabilities</b>				
Deposits Held and Due to Others	\$121,751	\$342,370	\$259,500	\$204,621
 <b><i>Sheriff Law Enforcement</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$298	\$0	\$298	\$0
<b>Liabilities</b>				
Undistributed Monies	\$298	\$0	\$298	\$0
 <b><i>Ohio Board of Building Standards</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$14,785	\$13,793	\$992
<b>Liabilities</b>				
Deposits Held and Due to Others	\$0	\$14,785	\$13,793	\$992
 <b><i>Ohio Elections Commission</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,015	\$4,595	\$420
<b>Liabilities</b>				
Deposits Held and Due to Others	\$0	\$5,015	\$4,595	\$420
 <b><i>Treasurer Advance Real Estate Payments</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,378,658	\$4,927,531	\$4,828,850	\$2,477,339
<b>Liabilities</b>				
Intergovernmental Payable	\$2,378,658	\$4,927,531	\$4,828,850	\$2,477,339

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2007*

	Balance 12/31/06	Additions	Reductions	Balance 12/31/07
<b><i>Tax Certificate Redemption</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$8,602	\$39,141	\$39,141	\$8,602
<b>Liabilities</b>				
Deposits Held and Due to Others	\$8,602	\$39,141	\$39,141	\$8,602
<b><i>Recorder Housing Trust Fees</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$300,993	\$1,044,308	\$1,106,787	\$238,514
<b>Liabilities</b>				
Deposits Held and Due to Others	\$300,993	\$1,044,308	\$1,106,787	\$238,514
<b><i>Housing Prisoners Fees</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$854,376	\$14,759,799	\$15,251,532	\$362,643
<b>Liabilities</b>				
Deposits Held and Due to Others	\$854,376	\$14,759,799	\$15,251,532	\$362,643
<b><i>Prosecutor Federal Law Enforcement</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$25,000	\$2,683	\$25,000	\$2,683
<b>Liabilities</b>				
Undistributed Monies	\$25,000	\$2,683	\$25,000	\$2,683
<b><i>Ohio Public Defenders Fee</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$25,161	\$24,634	\$43,786	\$6,009
<b>Liabilities</b>				
Deposits Held and Due to Others	\$25,161	\$24,634	\$43,786	\$6,009
<b><i>Payroll Agency</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$229,447	\$5,553,391	\$5,541,179	\$241,659
<b>Liabilities</b>				
Payroll Withholdings	\$229,447	\$5,553,391	\$5,541,179	\$241,659

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2007

	Balance 12/31/06	Additions	Reductions	Balance 12/31/07
<b>Bond Payment Fee</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$7,870	\$0	\$7,870	\$0
<b>Liabilities</b>				
Undistributed Monies	\$7,870	\$0	\$7,870	\$0
 <b>Court Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$4,690,188	\$36,723,675	\$37,592,690	\$3,821,173
<b>Liabilities</b>				
Deposits Held and Due to Others	\$4,690,188	\$36,723,675	\$37,592,690	\$3,821,173
 <b>Undivided Foreclosures</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$1,884,179	\$4,999,671	\$6,274,786	\$609,064
<b>Liabilities</b>				
Deposits Held and Due to Others	\$1,884,179	\$4,999,671	\$6,274,786	\$609,064

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2007*

	Balance 12/31/06	Additions	Reductions	Balance 12/31/07
<b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$18,471,163	\$289,374,996	\$292,000,652	\$15,845,507
Cash and Cash Equivalents in				
Segregated Accounts	6,574,367	41,723,346	43,867,476	4,430,237
Receivables:				
Property Taxes	215,601,607	213,092,319	215,601,607	213,092,319
Special Assessment	2,590,567	2,371,862	2,590,567	2,371,862
<b>Total Assets</b>	<b>\$243,237,704</b>	<b>\$546,562,523</b>	<b>\$554,060,302</b>	<b>\$235,739,925</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$220,636,650	\$222,751,555	\$225,446,685	\$217,941,520
Undistributed Monies	14,125,289	259,601,845	261,886,280	11,840,854
Payroll Withholdings	229,447	5,553,391	5,541,179	241,659
Deposits Held and Due to Others	8,246,318	58,655,732	61,186,158	5,715,892
<b>Total Liabilities</b>	<b>\$243,237,704</b>	<b>\$546,562,523</b>	<b>\$554,060,302</b>	<b>\$235,739,925</b>

**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, 2007*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$1,829,085	\$7,748,140	\$7,890,155	\$142,015
Permissive Sales Tax	28,000,000	28,000,000	28,104,250	104,250
Intergovernmental	7,327,910	8,146,169	8,459,359	313,190
Conveyance Fees	2,400,000	2,400,000	2,376,834	(23,166)
Interest	3,510,500	3,510,500	4,237,657	727,157
Fees, Licenses and Permits	3,767,000	3,828,903	4,823,794	994,891
Fines and Forfeitures	1,515,000	1,515,000	1,715,864	200,864
Rentals and Royalties	325,000	825,000	1,253,482	428,482
Charges for Services	1,500,000	1,729,680	1,765,427	35,747
Other	120,000	2,560,231	3,132,816	572,585
<i>Total Revenues</i>	<u>50,294,495</u>	<u>60,263,623</u>	<u>63,759,638</u>	<u>3,496,015</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Commissioners:				
Personal Services	942,290	1,150,697	1,129,161	21,536
Materials and Supplies	22,157	14,235	14,021	214
Contractual Services	65,323	94,605	93,628	977
Capital Outlay	9,100	8,259	8,250	9
Total Commissioners	<u>1,038,870</u>	<u>1,267,796</u>	<u>1,245,060</u>	<u>22,736</u>
Microfilm				
Personal Services	193,375	197,732	197,298	434
Materials and Supplies	2,643	6,132	5,309	823
Contractual Services	1,380	2,134	1,857	277
Capital Outlay	4,292	24,692	24,074	618
Total Microfilm	<u>201,690</u>	<u>230,690</u>	<u>228,538</u>	<u>2,152</u>
Planning Commission				
Personal Services	152,280	152,280	148,733	3,547
Materials and Supplies	9,244	7,931	7,269	662
Contractual Services	39,700	40,939	39,825	1,114
Capital Outlay	2,481	2,557	1,936	621
Total Planning Commission	<u>\$203,705</u>	<u>\$203,707</u>	<u>\$197,763</u>	<u>\$5,944</u>

(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, 2007*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Facilities Management				
Personal Services	\$1,085,864	\$1,878,783	\$1,868,926	\$9,857
Materials and Supplies	2,959	4,128	4,126	2
Contractual Services	903,598	1,358,408	1,229,205	129,203
Capital Outlay	879,867	1,057,493	962,968	94,525
Total Facilities Management	2,872,288	4,298,812	4,065,225	233,587
Auditor				
Personal Services	720,374	900,435	890,596	9,839
Materials and Supplies	121,844	88,719	88,523	196
Contractual Services	24,869	17,990	17,986	4
Other	626	572	572	0
Total Auditor	867,713	1,007,716	997,677	10,039
Treasurer				
Personal Services	396,750	398,010	363,203	34,807
Materials and Supplies	31,349	29,089	28,523	566
Contractual Services	144,174	145,175	141,657	3,518
Total Treasurer	572,273	572,274	533,383	38,891
Prosecutor				
Personal Services	2,606,218	3,012,218	3,005,314	6,904
Materials and Supplies	40,181	65,471	64,633	838
Contractual Services	62,965	95,433	94,083	1,350
Capital Outlay	25,573	30,780	30,778	2
Other	170,318	57,747	56,276	1,471
Total Prosecutor	2,905,255	3,261,649	3,251,084	10,565
Recorder				
Personal Services	366,015	395,888	394,202	1,686
Materials and Supplies	9,698	10,380	9,342	1,038
Contractual Services	20,603	20,310	19,951	359
Capital Outlay	1,203	1,204	967	237
Other	18,260	0	0	0
Total Recorder	415,779	427,782	424,462	3,320
Board of Elections				
Personal Services	745,141	1,099,098	1,079,551	19,547
Materials and Supplies	151,388	189,671	189,384	287
Contractual Services	406,482	521,536	492,569	28,967
Capital Outlay	29,355	27,750	27,714	36
Total Board of Elections	\$1,332,366	\$1,838,055	\$1,789,218	\$48,837

(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, 2007*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data Processing				
Personal Services	\$690,680	\$707,880	\$700,688	\$7,192
Materials and Supplies	51,096	13,425	11,725	1,700
Contractual Services	436,411	192,105	189,303	2,802
Capital Outlay	222,089	211,871	211,229	642
<b>Total Data Processing</b>	<b>1,400,276</b>	<b>1,125,281</b>	<b>1,112,945</b>	<b>12,336</b>
Administrative Costs				
Personal Services	19,500	32,197	30,918	1,279
Contractual Services	858,883	1,555,520	1,538,364	17,156
Other	340,000	646,010	646,009	1
<b>Total Administrative Costs</b>	<b>1,218,383</b>	<b>2,233,727</b>	<b>2,215,291</b>	<b>18,436</b>
Unclaimed Monies				
Other	200,000	424,463	220,047	204,416
<b>Total Legislative and Executive</b>	<b>13,228,598</b>	<b>16,891,952</b>	<b>16,280,693</b>	<b>611,259</b>
General Government:				
Judicial				
Clerk of Courts:				
Personal Services	1,376,118	1,519,157	1,515,001	4,156
Materials and Supplies	207,317	183,223	183,044	179
Contractual Services	28,651	24,187	24,186	1
Capital Outlay	1,410	2,387	2,386	1
<b>Total Clerk of Courts</b>	<b>1,613,496</b>	<b>1,728,954</b>	<b>1,724,617</b>	<b>4,337</b>
Common Pleas				
Personal Services	1,790,749	2,073,370	2,056,643	16,727
Materials and Supplies	6,620	1,921	1,733	188
Contractual Services	1,537,164	2,010,610	1,927,745	82,865
Capital Outlay	808	809	0	809
Other	16,373	38	0	38
<b>Total Common Pleas</b>	<b>3,351,714</b>	<b>4,086,748</b>	<b>3,986,121</b>	<b>100,627</b>
Law Library				
Personal Services	45,950	57,440	57,244	196
Contractual Services	0	131	131	0
Other	2,050	0	0	0
<b>Total Law Library</b>	<b>\$48,000</b>	<b>\$57,571</b>	<b>\$57,375</b>	<b>\$196</b>

(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, 2007*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Domestic Relations				
Personal Services	\$745,600	\$749,235	\$727,478	\$21,757
Materials and Supplies	21,564	19,565	17,707	1,858
Contractual Services	28,126	27,763	25,258	2,505
Capital Outlay	23,525	22,255	21,600	655
<b>Total Domestic Relations</b>	<b>818,815</b>	<b>818,818</b>	<b>792,043</b>	<b>26,775</b>
Juvenile Court				
Personal Services	4,884,901	5,367,999	5,347,330	20,669
Materials and Supplies	238,876	236,237	234,716	1,521
Contractual Services	463,868	434,011	433,274	737
Capital Outlay Other	132,457	173,894	173,697	197
<b>Total Juvenile Court</b>	<b>5,720,102</b>	<b>6,212,141</b>	<b>6,189,017</b>	<b>23,124</b>
Probate Court				
Personal Services	775,865	775,865	699,694	76,171
Materials and Supplies	33,083	33,571	22,230	11,341
Contractual Services	67,529	61,744	54,234	7,510
Capital Outlay	10,045	15,345	10,880	4,465
<b>Total Probate Court</b>	<b>886,522</b>	<b>886,525</b>	<b>787,038</b>	<b>99,487</b>
Municipal Courts				
Personal Services	327,807	334,599	320,929	13,670
Contractual Services	12,193	11,901	7,990	3,911
<b>Total Municipal Courts</b>	<b>340,000</b>	<b>346,500</b>	<b>328,919</b>	<b>17,581</b>
County Courts				
Personal Services	1,706,236	1,866,593	1,852,188	14,405
Materials and Supplies	124,699	101,536	101,529	7
Contractual Services	417,687	412,513	412,375	138
Capital Outlay	16,483	16,388	16,385	3
Other	5,861	336	325	11
<b>Total County Courts</b>	<b>2,270,966</b>	<b>2,397,366</b>	<b>2,382,802</b>	<b>14,564</b>
<b>Total Judicial</b>	<b>15,049,615</b>	<b>16,534,623</b>	<b>16,247,932</b>	<b>286,691</b>
<b>Total General Government</b>	<b>\$28,278,213</b>	<b>\$33,426,575</b>	<b>\$32,528,625</b>	<b>\$897,950</b>

(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, 2007*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Jail Medical				
Personal Services	\$91,500	\$103,195	\$103,046	\$149
Contractual Services	1,944,274	1,594,754	1,594,499	255
Total Jail Medical	2,035,774	1,697,949	1,697,545	404
Sheriff				
Personal Services	14,062,355	16,774,278	16,774,237	41
Materials and Supplies	688,653	782,707	761,318	21,389
Contractual Services	1,358,117	1,704,681	1,704,328	353
Capital Outlay	46,179	94,768	94,767	1
Other	427,195	58,839	58,839	0
Total Sheriff	16,582,499	19,415,273	19,393,489	21,784
Emergency 911 Dispatch				
Personal Services	686,598	773,672	773,672	0
Materials and Supplies	1,793	772	772	0
Contractual Services	68,929	110,783	110,782	1
Capital Outlay	2,000	3,218	2,767	451
Other	152	0	0	0
Total Emergency 911 Dispatch	759,472	888,445	887,993	452
Coroner				
Personal Services	427,020	430,697	427,106	3,591
Materials and Supplies	5,537	6,808	5,811	997
Contractual Services	272,053	260,170	255,996	4,174
Capital Outlay	34,552	42,690	601	42,089
Total Coroner	739,162	740,365	689,514	50,851
Building Regulations Department				
Personal Services	460,100	460,510	431,624	28,886
Materials and Supplies	16,029	12,119	9,096	3,023
Contractual Services	74,975	69,102	57,525	11,577
Capital Outlay	13,005	33,382	32,217	1,165
Other	25,500	25,500	23,944	1,556
Total Building Regulations Department	589,609	600,613	554,406	46,207
<i>Total Public Safety</i>	\$20,706,516	\$23,342,645	\$23,222,947	\$119,698

(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, 2007*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Human Services:</b>				
<b>Soldiers Relief</b>				
Personal Services	\$363,362	\$367,746	\$280,680	\$87,066
Materials and Supplies	74,433	59,834	54,983	4,851
Contractual Services	1,021,912	704,209	688,096	16,113
Capital Outlay	114,115	23,216	5,662	17,554
<b>Total Soldiers Relief</b>	<u>1,573,822</u>	<u>1,155,005</u>	<u>1,029,421</u>	<u>125,584</u>
<b>Veteran Services</b>				
Personal Services	327,565	328,142	236,793	91,349
Materials and Supplies	36,600	15,033	10,393	4,640
Contractual Services	29,900	23,720	10,034	13,686
Capital Outlay	125,000	20,990	20,330	660
<b>Total Veteran Services</b>	<u>519,065</u>	<u>387,885</u>	<u>277,550</u>	<u>110,335</u>
<b>Total Human Services</b>	<u>2,092,887</u>	<u>1,542,890</u>	<u>1,306,971</u>	<u>235,919</u>
<b>Total Expenditures</b>	<u>51,077,616</u>	<u>58,312,110</u>	<u>57,058,543</u>	<u>1,253,567</u>
<b>Excess of Revenues Over Expenditures</b>	<u>(783,121)</u>	<u>1,951,513</u>	<u>6,701,095</u>	<u>4,749,582</u>
<b>Other Financing Sources (Uses)</b>				
Advance In	0	143,846	143,846	0
Advance Out	0	(143,846)	(143,846)	0
Transfers In	0	73,378	364	(73,014)
Transfers Out	(902,502)	(4,057,661)	(3,948,338)	109,323
<b>Total Other Financing Sources (Uses)</b>	<u>(902,502)</u>	<u>(3,984,283)</u>	<u>(3,947,974)</u>	<u>36,309</u>
<b>Net Change in Fund Balance</b>	<u>(1,685,623)</u>	<u>(2,032,770)</u>	<u>2,753,121</u>	<u>4,785,891</u>
<b>Fund Balance Beginning of Year</b>	<u>3,317,625</u>	<u>3,317,625</u>	<u>3,317,625</u>	<u>0</u>
<b>Prior Year Encumbrances Appropriated</b>	<u>1,498,928</u>	<u>1,498,928</u>	<u>1,498,928</u>	<u>0</u>
<b>Fund Balance End of Year</b>	<u>\$3,130,930</u>	<u>\$2,783,783</u>	<u>\$7,569,674</u>	<u>\$4,785,891</u>

**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, 2007*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$42,500,000	\$42,500,000	\$35,491,754	(\$7,008,246)
Charges for Services	2,150,000	2,150,000	1,612,390	(537,610)
Other	900,000	900,000	1,054,416	154,416
<i>Total Revenues</i>	<u>45,550,000</u>	<u>45,550,000</u>	<u>38,158,560</u>	<u>(7,391,440)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Administration				
Personal Services	16,034,141	14,858,141	14,550,564	307,577
Materials and Supplies	424,364	428,369	362,446	65,923
Contractual Services	26,107,413	28,175,827	26,864,737	1,311,090
Capital Outlay	461,865	355,569	318,709	36,860
Other	1,335,000	545,000	538,443	6,557
Total Administration	<u>44,362,783</u>	<u>44,362,906</u>	<u>42,634,899</u>	<u>1,728,007</u>
Prosecutor				
Personal Services	202,050	202,050	154,010	48,040
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	14,300	14,300	262	14,038
Total Prosecutor	<u>217,350</u>	<u>217,350</u>	<u>154,272</u>	<u>63,078</u>
<i>Total Human Services</i>	<u>44,580,133</u>	<u>44,580,256</u>	<u>42,789,171</u>	<u>1,791,085</u>
Debt Service:				
Principal Retirement	245,000	0	0	0
Interest and Fiscal Charges	20,000	0	0	0
Total Debt Service	<u>265,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>44,845,133</u>	<u>44,580,256</u>	<u>42,789,171</u>	<u>1,791,085</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>\$704,867</u>	<u>\$969,744</u>	<u>(\$4,630,611)</u>	<u>(\$5,600,355)</u>

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Department of Human Services Fund (continued)*  
*For the Year Ended December 31, 2007*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	\$0	\$0	\$1,400	\$1,400
Transfers In	1,715,000	1,715,000	1,512,920	(202,080)
Transfers Out	0	(265,000)	(264,945)	55
<i>Total Other Financing Sources (Uses)</i>	<u>1,715,000</u>	<u>1,450,000</u>	<u>1,249,375</u>	<u>(200,625)</u>
<i>Net Change in Fund Balance</i>	2,419,867	2,419,744	(3,381,236)	(5,800,980)
<i>Fund Deficit Beginning of Year</i>	(2,671,221)	(2,671,221)	(2,671,221)	0
Prior Year Encumbrances Appropriated	<u>3,824,783</u>	<u>3,824,783</u>	<u>3,824,783</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$3,573,429</u></u>	<u><u>\$3,573,306</u></u>	<u><u>(\$2,227,674)</u></u>	<u><u>(\$5,800,980)</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, 2007*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$5,118,745	\$5,118,745	\$5,478,089	\$359,344
Intergovernmental	7,114,992	7,114,992	8,605,251	1,490,259
Fees, Licenses and Permits	1,000	1,000	684	(316)
Charges for Services	0	0	243,417	243,417
Contributions and Donations	500	500	5,350	4,850
Other	5,000	5,000	246,598	241,598
<i>Total Revenues</i>	<u>12,240,237</u>	<u>12,240,237</u>	<u>14,579,389</u>	<u>2,339,152</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Security				
Personal Services	95,000	95,000	69,238	25,762
Prosecutor				
Personal Services	63,337	63,337	63,304	33
Administration				
Personal Services	547,760	501,964	494,258	7,706
Materials and Supplies	69,258	73,762	63,210	10,552
Contractual Services	501,012	508,226	453,084	55,142
Capital Outlay	6,400	6,400	1,357	5,043
<i>Total Administration</i>	<u>1,124,430</u>	<u>1,090,352</u>	<u>1,011,909</u>	<u>78,443</u>
Abuse				
Personal Services	535,725	528,435	514,183	14,252
Materials and Supplies	11,268	10,771	7,481	3,290
Contractual Services	29,900	30,400	21,329	9,071
<i>Total Abuse</i>	<u>576,893</u>	<u>569,606</u>	<u>542,993</u>	<u>26,613</u>
Family Services				
Personal Services	5,555,926	5,446,962	5,292,987	153,975
Materials and Supplies	313,623	346,523	294,016	52,507
Contractual Services	7,681,319	7,766,791	6,758,722	1,008,069
Capital Outlay	21,328	33,836	25,401	8,435
<i>Total Family Services</i>	<u>\$13,572,196</u>	<u>\$13,594,112</u>	<u>\$12,371,126</u>	<u>\$1,222,986</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, 2007*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Fiscal				
Personal Services	\$230,615	\$227,165	\$206,738	\$20,427
Contractual Services	3,450	3,450	2,380	1,070
<b>Total Fiscal</b>	<b>234,065</b>	<b>230,615</b>	<b>209,118</b>	<b>21,497</b>
Legal				
Personal Services	269,389	270,969	265,993	4,976
Materials and Supplies	19,705	30,906	26,881	4,025
Contractual Services	15,550	15,650	15,039	611
<b>Total Legal</b>	<b>304,644</b>	<b>317,525</b>	<b>307,913</b>	<b>9,612</b>
Resource				
Personal Services	260,923	271,019	263,294	7,725
Contractual Services	6,100	6,100	4,318	1,782
<b>Total Resource</b>	<b>267,023</b>	<b>277,119</b>	<b>267,612</b>	<b>9,507</b>
<i>Total Expenditures</i>	<i>16,237,588</i>	<i>16,237,666</i>	<i>14,843,213</i>	<i>1,394,453</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(3,997,351)</i>	<i>(3,997,429)</i>	<i>(263,824)</i>	<i>3,733,605</i>
<b>Other Financing Uses</b>				
Transfers Out	(36,050)	(36,050)	0	36,050
<i>Net Change in Fund Balance</i>	<i>(4,033,401)</i>	<i>(4,033,479)</i>	<i>(263,824)</i>	<i>3,769,655</i>
<i>Fund Balance Beginning of Year</i>	<i>11,690,220</i>	<i>11,690,220</i>	<i>11,690,220</i>	<i>0</i>
Prior Year Encumbrances Appropriated	299,248	299,248	299,248	0
<i>Fund Balance End of Year</i>	<i>\$7,956,067</i>	<i>\$7,955,989</i>	<i>\$11,725,644</i>	<i>\$3,769,655</i>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mental Retardation and Development Disabilities Fund*  
*For the Year Ended December 31, 2007*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$14,624,242	\$14,966,402	\$15,045,263	\$78,861
Intergovernmental	6,505,694	7,079,554	7,791,289	711,735
Contributions and Donations	10,000	10,000	2,945	(7,055)
Other	292,500	369,500	387,862	18,362
<i>Total Revenues</i>	<u>21,432,436</u>	<u>22,425,456</u>	<u>23,227,359</u>	<u>801,903</u>
<b>Expenditures</b>				
Current:				
Health:				
Administration				
Personal Services	1,835,944	2,039,758	1,825,257	214,501
Materials and Supplies	48,993	51,449	40,045	11,404
Contractual Services	1,364,297	1,463,438	1,116,676	346,762
Capital Outlay	93,697	102,843	97,943	4,900
Total Administration	<u>3,342,931</u>	<u>3,657,488</u>	<u>3,079,921</u>	<u>577,567</u>
Leonard Kirtz				
Personal Service	2,403,879	2,555,423	2,486,930	68,493
Materials and Supplies	44,062	44,980	38,971	6,009
Contractual Services	474,827	354,718	332,999	21,719
Capital Outlay	108,302	111,425	76,062	35,363
Total Leonard Kirtz	<u>3,031,070</u>	<u>3,066,546</u>	<u>2,934,962</u>	<u>131,584</u>
Early Childhood				
Personal Services	21,237	6,663	6,599	64
Materials and Supplies	185	98	0	98
Contractual Services	1,587	500	285	215
Total Early Childhood	<u>23,009</u>	<u>7,261</u>	<u>6,884</u>	<u>377</u>
Adult Services				
Personal Service	22,245	1,843	1,836	7
Materials and Supplies	2,090	2,353	1,647	706
Contractual Services	288,100	139,532	126,524	13,008
Capital Outlay	36,656	37,123	3,925	33,198
Total Adult Services	<u>\$349,091</u>	<u>\$180,851</u>	<u>\$133,932</u>	<u>\$46,919</u>

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mental Retardation and Development Disabilities Fund (continued)*  
*For the Year Ended December 31, 2007*

	<u>Budgeted Amounts</u>		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
MASCO				
Personal Services	\$5,197,853	\$5,587,364	\$5,442,820	\$144,544
Materials and Supplies	55,670	58,891	40,488	18,403
Contractual Supplies	809,673	855,717	767,951	87,766
Capital Outlay	294,147	255,144	216,105	39,039
<b>Total MASCO</b>	<b>6,357,343</b>	<b>6,757,116</b>	<b>6,467,364</b>	<b>289,752</b>
Case Management				
Personal Services	1,995,619	2,171,877	2,110,442	61,435
Materials and Supplies	19,906	21,556	20,352	1,204
Contractual Services	5,337,240	5,989,718	5,178,106	811,612
Capital Outlay	37,384	36,940	28,755	8,185
<b>Total Case Management</b>	<b>7,390,149</b>	<b>8,220,091</b>	<b>7,337,655</b>	<b>882,436</b>
Transportation				
Personal Services	2,932,376	3,162,594	3,091,230	71,364
Materials and Supplies	16,685	17,953	9,944	8,009
Contractual Services	898,606	950,650	896,550	54,100
Capital Outlay	50,745	50,094	36,999	13,095
<b>Total Transportation</b>	<b>3,898,412</b>	<b>4,181,291</b>	<b>4,034,723</b>	<b>146,568</b>
<b>Total Expenditures</b>	<b>24,392,005</b>	<b>26,070,644</b>	<b>23,995,441</b>	<b>2,075,203</b>
<i>Excess of Revenues Under Expenditures</i>	<i>(2,959,569)</i>	<i>(3,645,188)</i>	<i>(768,082)</i>	<i>2,877,106</i>
<b>Other Financing Sources (Uses)</b>				
Transfers In	204,037	691,137	0	(691,137)
Transfers Out	(308,196)	(1,541,996)	(366,809)	1,175,187
<b>Total Other Financing Sources (Uses)</b>	<b>(104,159)</b>	<b>(850,859)</b>	<b>(366,809)</b>	<b>484,050</b>
<b>Net Change in Fund Balance</b>	<b>(3,063,728)</b>	<b>(4,496,047)</b>	<b>(1,134,891)</b>	<b>3,361,156</b>
<b>Fund Balance Beginning of Year</b>	<b>5,593,268</b>	<b>5,593,268</b>	<b>5,593,268</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>1,263,728</b>	<b>1,263,728</b>	<b>1,263,728</b>	<b>0</b>
<b>Fund Balance End of Year</b>	<b>\$3,793,268</b>	<b>\$2,360,949</b>	<b>\$5,722,105</b>	<b>\$3,361,156</b>

**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, 2007*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$14,628,576	\$33,180,168	\$18,773,989	(\$14,406,179)
Fees, Licenses and Permits	5,487	12,462	12,462	0
Charges for Services	0	0	14,213	14,213
Other	99,443	173,012	142,085	(30,927)
<i>Total Revenues</i>	<u>14,733,506</u>	<u>33,365,642</u>	<u>18,942,749</u>	<u>(14,422,893)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	376,873	786,023	653,118	132,905
Materials and Supplies	15,658	36,212	27,135	9,077
Contractual Services	2,704,966	5,559,099	4,687,682	871,417
Capital Outlay	376,663	1,713,686	652,753	1,060,933
Other	142,977	247,778	247,778	0
<i>Total Commissioners</i>	<u>3,617,137</u>	<u>8,342,798</u>	<u>6,268,466</u>	<u>2,074,332</u>
Prosecutor				
Personal Services	120,038	211,491	208,024	3,467
Materials and Supplies	1,502	3,015	2,603	412
Contractual Services	7,790	13,505	13,502	3
Other	878	1,576	1,521	55
<i>Total Prosecutor</i>	<u>130,208</u>	<u>229,587</u>	<u>225,650</u>	<u>3,937</u>
<i>Total Legislative and Executive</i>	<u>3,747,345</u>	<u>8,572,385</u>	<u>6,494,116</u>	<u>2,078,269</u>
Judicial				
Juvenile Justice Court				
Personal Services	33,166	143,449	57,476	85,973
Materials and Supplies	1,262	14,380	2,187	12,193
Contractual Supplies	85,225	573,244	147,694	425,550
Other	115,331	199,868	199,868	0
<i>Total Judicial</i>	<u>234,984</u>	<u>930,941</u>	<u>407,225</u>	<u>523,716</u>
<i>Total General Government</i>	<u>\$3,982,329</u>	<u>\$9,503,326</u>	<u>\$6,901,341</u>	<u>\$2,601,985</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, 2007*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Public Safety:</b>				
Sheriff Grants				
Personal Services	\$58,464	\$108,304	\$101,317	\$6,987
Materials and Supplies	205	705	356	349
Contractual Services	9,759	18,548	16,912	1,636
Capital Outlay	13,831	23,986	23,969	17
Other	5,675	9,835	9,835	0
Total Sheriff Grants	87,934	161,378	152,389	8,989
Judicial Department				
Contractual Services	2,733	4,736	4,736	0
Capital Outlay	0	2,362	0	2,362
Total Judicial Department	2,733	7,098	4,736	2,362
<i>Total Public Safety</i>	90,667	168,476	157,125	11,351
<b>Public Works:</b>				
County Engineer				
Capital Outlay	220,949	388,915	382,904	6,011
Other	8,361	14,489	14,489	0
Total Public Works	229,310	403,404	397,393	6,011
<b>Health:</b>				
648 Board Grants				
Materials and Supplies	1,115	1,932	1,932	0
Contractual Services	6,111,166	11,710,588	10,590,597	1,119,991
Other	396,431	687,012	687,012	0
Total 648 Board Grants	6,508,712	12,399,532	11,279,541	1,119,991
Solid Waste Grants				
Personal Services	0	30,738	0	30,738
Materials and Supplies	15,160	37,900	26,272	11,628
Contractual Services	132,791	245,013	230,126	14,887
Total Solid Waste Grants	\$147,951	\$313,651	\$256,398	\$57,253

(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, 2007*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Mental Retardation and Development Disabilities Grants				
Personal Services	\$42,870	\$79,236	\$74,294	\$4,942
Materials and Supplies	6,694	23,084	11,601	11,483
Contractual Services	83,202	145,689	144,188	1,501
<b>Total Mental Retardation and Development Disabilities Grants</b>	<b>132,766</b>	<b>248,009</b>	<b>230,083</b>	<b>17,926</b>
317 Board Grants				
Contractual Services	3,324,605	6,307,380	5,761,511	545,869
<i>Total Health</i>	10,114,034	19,268,572	17,527,533	1,741,039
<i>Total Expenditures</i>	14,416,340	29,343,778	24,983,392	4,360,386
<i>Excess of Revenues Over (Under) Expenditures</i>	317,166	4,021,864	(6,040,643)	(10,062,507)
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,127,566	4,271,798	3,482,168	(789,630)
Transfers Out	0	0	(364)	(364)
<i>Total Other Financing Sources (Uses)</i>	1,127,566	4,271,798	3,481,804	(789,994)
<i>Net Change in Fund Balance</i>	1,444,732	8,293,662	(2,558,839)	(10,852,501)
<i>Fund Deficit Beginning of Year</i>	(769,836)	(769,836)	(769,836)	0
Prior Year Encumbrances Appropriated	3,033,855	3,033,855	3,033,855	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$3,708,751</u>	<u>\$10,557,681</u>	<u>(\$294,820)</u>	<u>(\$10,852,501)</u>

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$156,051	\$444,457	\$288,406
Other	0	250	250
<i>Total Revenues</i>	<u>156,051</u>	<u>444,707</u>	<u>288,656</u>
<b>Expenditures</b>			
Capital Outlay	5,974,728	5,144,797	829,931
Debt Service:			
Interest and Fiscal Charges	34,304	34,302	2
Issuance Costs	16,185	16,185	0
Total Debt Service	<u>50,489</u>	<u>50,487</u>	<u>2</u>
<i>Total Expenditures</i>	<u>6,025,217</u>	<u>5,195,284</u>	<u>829,933</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(5,869,166)</u>	<u>(4,750,577)</u>	<u>1,118,589</u>
<b>Other Financing Sources (Uses)</b>			
General Obligation Notes Issued	2,805,001	2,805,000	(1)
Premium on Notes Issued	16,185	16,185	0
Advance In	143,846	143,846	0
Advance Out	(143,846)	(143,846)	0
Transfers In	332,873	262,651	(70,222)
Transfers Out	(266,877)	(249,512)	17,365
<i>Total Other Financing Sources (Uses)</i>	<u>2,887,182</u>	<u>2,834,324</u>	<u>(52,858)</u>
<i>Net Change in Fund Balance</i>	(2,981,984)	(1,916,253)	1,065,731
<i>Fund Balance Beginning of Year</i>	11,141,171	11,141,171	0
Prior Year Encumbrances Appropriated	<u>1,958,327</u>	<u>1,958,327</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$10,117,514</u>	<u>\$11,183,245</u>	<u>\$1,065,731</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$52,706	\$1,288,461	\$1,235,755
Charges for Services	510,000	462,907	(47,093)
Fees, Licenses and Permits	240,000	90,650	(149,350)
Interest	1,943	3,148	1,205
Proceeds of OPWC Loans	429,425	120,273	(309,152)
Bond Anticipation Notes Issued	5,426,928	3,743,232	(1,683,696)
Premium on Notes Issued	17,570	17,570	0
Other	0	2,726	2,726
<i>Total Revenues</i>	<u>6,678,572</u>	<u>5,728,967</u>	<u>(949,605)</u>
<b>Expenses</b>			
Personal Services	117,294	102,087	15,207
Materials and Supplies	4,713	3,099	1,614
Contractual Services	469,217	441,491	27,726
Capital Outlay	648,077	640,894	7,183
Other	12,692	11,791	901
Debt Service:			
Principal Retirement	3,103,690	3,103,690	0
Interest and Fiscal Charges	124,435	116,505	7,930
Issuance Costs	17,570	17,570	0
<i>Total Expenses</i>	<u>4,497,688</u>	<u>4,437,127</u>	<u>60,561</u>
<i>Excess of Revenues Over Expenses</i> <i>Before Transfers and Contributions</i>	2,180,884	1,291,840	(889,044)
Capital Contributions	100,000	100,000	0
Transfers In	230,468	242,903	12,435
Transfers Out	(347,421)	0	347,421
<i>Net Change in Fund Equity</i>	2,163,931	1,634,743	(529,188)
<i>Fund Deficit Beginning of Year</i>	(1,288,338)	(1,288,338)	0
Prior Year Encumbrances Appropriated	415,754	415,754	0
<i>Fund Equity End of Year</i>	<u>\$1,291,347</u>	<u>\$762,159</u>	<u>(\$529,188)</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$3,181,148	\$2,411,952	(\$769,196)
Charges for Services	19,412,110	20,365,608	953,498
Fees, Licenses and Permits	750,000	739,050	(10,950)
Special Assessments	46,086	27,098	(18,988)
Rentals	0	13,045	13,045
Interest	164,382	989,730	825,348
Bond Anticipation Notes Issued	7,704,002	7,704,000	(2)
Special Assessment Bonds Issued	45,866	45,865	(1)
Premium on Notes Issued	37,180	37,180	0
Premium on Bonds Issued	1,504	1,504	0
Other	45,000	291,690	246,690
<i>Total Revenues</i>	<u>31,387,278</u>	<u>32,626,722</u>	<u>1,239,444</u>
<b>Expenses</b>			
Personal Services	8,284,324	7,425,193	859,131
Materials and Supplies	435,705	435,705	0
Contractual Services	8,399,536	7,868,773	530,763
Capital Outlay	8,991,025	8,991,025	0
Other	389,178	320,157	69,021
Debt Service:			
Principal Retirement	9,384,311	7,700,739	1,683,572
Interest and Fiscal Charges	1,369,325	1,116,724	252,601
Issuance Costs	38,684	38,684	0
<i>Total Expenses</i>	<u>37,292,088</u>	<u>33,897,000</u>	<u>3,395,088</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(5,904,810)	(1,270,278)	4,634,532
Transfers Out	(1,229,037)	(244,453)	984,584
<i>Net Change in Fund Equity</i>	(7,133,847)	(1,514,731)	5,619,116
<i>Fund Equity Beginning of Year</i>	14,716,632	14,716,632	0
Prior Year Encumbrances Appropriated	3,144,504	3,144,504	0
<i>Fund Equity End of Year</i>	<u>\$10,727,289</u>	<u>\$16,346,405</u>	<u>\$5,619,116</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$10,950,000	\$11,632,574	\$682,574
Interest	0	115,606	115,606
Fees, Licenses and Permits	0	23,105	23,105
Fines and Forfeitures	77,000	106,468	29,468
Rentals and Royalties	0	337	337
Other	246,000	325,689	79,689
<i>Total Revenues</i>	<u>11,273,000</u>	<u>12,203,779</u>	<u>930,779</u>
<b>Expenditures</b>			
Current:			
Public Works:			
Prosecutor			
Personal Services	95,796	90,407	5,389
Administration			
Personal Services	1,969,249	1,893,236	76,013
Materials and Supplies	25,852	16,030	9,822
Contractual Services	244,190	219,399	24,791
Capital Outlay	17,875	14,002	3,873
Total Administration	<u>2,257,166</u>	<u>2,142,667</u>	<u>114,499</u>
Roads			
Personal Services	5,893,000	5,776,601	116,399
Materials and Supplies	32,783	29,850	2,933
Contractual Services	419,384	407,202	12,182
Capital Outlay	731,450	721,525	9,925
Total Roads	<u>7,076,617</u>	<u>6,935,178</u>	<u>141,439</u>
General Contracts			
Materials and Supplies	42,512	37,707	4,805
Contractual Services	483,183	465,936	17,247
Capital Outlay	1,618,856	1,607,551	11,305
Total General Contracts	<u>\$2,144,551</u>	<u>\$2,111,194</u>	<u>\$33,357</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
GIS Tax Map			
Personal Services	\$268,200	\$259,228	\$8,972
Materials and Supplies	1,000	402	598
	<u>269,200</u>	<u>259,630</u>	<u>9,570</u>
<i>Total GIS Tax Map</i>	<u>269,200</u>	<u>259,630</u>	<u>9,570</u>
<i>Total Expenditures</i>	<u>11,843,330</u>	<u>11,539,076</u>	<u>304,254</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(570,330)	664,703	1,235,033
<b>Other Financing Uses</b>			
Transfers Out	(1,749,275)	(1,521,698)	227,577
<i>Net Change in Fund Balance</i>	(2,319,605)	(856,995)	1,462,610
<i>Fund Balance at Beginning of Year</i>	1,840,782	1,840,782	0
Prior Year Encumbrances Appropriated	<u>1,023,950</u>	<u>1,023,950</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$545,127</u>	<u>\$2,007,737</u>	<u>\$1,462,610</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	165,000	165,000	0
<i>Fund Balance End of Year</i>	<u>\$165,000</u>	<u>\$165,000</u>	<u>\$0</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$6,400,000	\$5,029,979	(\$1,370,021)
Fees, Licenses and Permits	660,000	685,904	25,904
Charges for Services	3,000	2,492	(508)
Other	102,000	220,920	118,920
<i>Total Revenues</i>	<u>7,165,000</u>	<u>5,939,295</u>	<u>(1,225,705)</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Administration			
Personal Services	4,882,676	4,666,748	215,928
Materials and Supplies	68,441	24,001	44,440
Contractual Services	1,037,163	706,557	330,606
Capital Outlay	22,500	5,204	17,296
Other	2,656,358	2,347,862	308,496
<i>Total Expenditures</i>	<u>8,667,138</u>	<u>7,750,372</u>	<u>916,766</u>
<i>Excess of Revenues Under Expenditures</i>	(1,502,138)	(1,811,077)	(308,939)
<b>Other Financing Sources</b>			
Transfers In	1,525,000	0	(1,525,000)
<i>Net Change in Fund Balance</i>	22,862	(1,811,077)	(1,833,939)
<i>Fund Balance Beginning of Year</i>	930,926	930,926	0
Prior Year Encumbrances Appropriated	259,634	259,634	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$1,213,422</u>	<u>(\$620,517)</u>	<u>(\$1,833,939)</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$1,905,000	\$2,009,941	\$104,941
Other	0	36,738	36,738
<i>Total Revenues</i>	<u>1,905,000</u>	<u>2,046,679</u>	<u>141,679</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Prosecutor			
Personal Services	82,860	69,288	13,572
Materials and Supplies	250	236	14
Contractual Services	390	132	258
Total Prosecutor	<u>83,500</u>	<u>69,656</u>	<u>13,844</u>
Administration			
Personal Services	1,122,694	1,101,890	20,804
Materials and Supplies	85,932	50,254	35,678
Contractual Services	385,114	358,203	26,911
Capital Outlay	356,052	328,312	27,740
Other	233,400	233,400	0
Total Administration	<u>2,183,192</u>	<u>2,072,059</u>	<u>111,133</u>
<i>Total Expenditures</i>	<u>2,266,692</u>	<u>2,141,715</u>	<u>124,977</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(361,692)</u>	<u>(95,036)</u>	<u>266,656</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	0	75,000	75,000
<i>Net Change in Fund Balance</i>	(361,692)	(20,036)	341,656
<i>Fund Balance Beginning of Year</i>	230,070	230,070	0
Prior Year Encumbrances Appropriated	<u>395,158</u>	<u>395,158</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$263,536</u></u>	<u><u>\$605,192</u></u>	<u><u>\$341,656</u></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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$445,000	\$485,793	\$40,793
Fines and Forfeitures	0	4,477	4,477
Charges for Services	15,000	24,697	9,697
Contributions and Donations	0	1,060	1,060
Other	8,051	24,407	16,356
<i>Total Revenues</i>	<u>468,051</u>	<u>540,434</u>	<u>72,383</u>
<b>Expenditures</b>			
Current:			
Health:			
Administration			
Personal Services	415,185	364,286	50,899
Materials and Supplies	30,097	23,405	6,692
Contractual Supplies	68,116	46,196	21,920
Capital Outlay	41,769	24,507	17,262
Other	33,066	30,397	2,669
<i>Total Expenditures</i>	<u>588,233</u>	<u>488,791</u>	<u>99,442</u>
<i>Net Change in Fund Balance</i>	(120,182)	51,643	171,825
<i>Fund Balance Beginning of Year</i>	336,557	336,557	0
Prior Year Encumbrances Appropriated	<u>28,176</u>	<u>28,176</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$244,551</u></u>	<u><u>\$416,376</u></u>	<u><u>\$171,825</u></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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$435,000	\$551,122	\$116,122
Other	18,000	72,490	54,490
<i>Total Revenues</i>	<u>453,000</u>	<u>623,612</u>	<u>170,612</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	225,604	200,007	25,597
Materials and Supplies	21,994	1,500	20,494
Contractual Supplies	15,556	3,310	12,246
Capital Outlay	4,209	3,902	307
Other	11,847	11,502	345
Total Treasurer	<u>279,210</u>	<u>220,221</u>	<u>58,989</u>
Prosecutor			
Personal Services	255,795	232,355	23,440
Materials and Supplies	13,838	10,677	3,161
Contractual Services	40,452	11,330	29,122
Capital Outlay	58,655	44,994	13,661
Other	16,936	16,891	45
Total Prosecutor	<u>385,676</u>	<u>316,247</u>	<u>69,429</u>
<i>Total Expenditures</i>	<u>664,886</u>	<u>536,468</u>	<u>128,418</u>
<i>Net Change in Fund Balance</i>	(211,886)	87,144	299,030
<i>Fund Balance Beginning of Year</i>	651,985	651,985	0
Prior Year Encumbrances Appropriated	<u>32,079</u>	<u>32,079</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$472,178</u>	<u>\$771,208</u>	<u>\$299,030</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$3,020,000	\$2,907,340	(\$112,660)
Other	10,000	121,149	111,149
<i>Total Revenues</i>	<u>3,030,000</u>	<u>3,028,489</u>	<u>(1,511)</u>
<b>Expenditures</b>			
Current:			
Health:			
Administration			
Personal Services	249,822	241,636	8,186
Materials and Supplies	39,503	29,648	9,855
Contractual Supplies	107,961	60,089	47,872
Capital Outlay	17,500	0	17,500
Total Administration	<u>414,786</u>	<u>331,373</u>	<u>83,413</u>
Plant Implementation			
Personal Services	368,574	293,505	75,069
Materials and Supplies	178,180	146,121	32,059
Contractual Services	1,992,569	1,959,841	32,728
Capital Outlay	85,075	19,720	65,355
Other	40,000	38,008	1,992
Total Plant Implementation	<u>2,664,398</u>	<u>2,457,195</u>	<u>207,203</u>
Various Agencies			
Contractual Services	1,158,982	1,077,120	81,862
<i>Total Expenditures</i>	<u>4,238,166</u>	<u>3,865,688</u>	<u>372,478</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,208,166)</u>	<u>(837,199)</u>	<u>370,967</u>
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(11,491)	(11,490)	1
<i>Net Change in Fund Balance</i>	(1,219,657)	(848,689)	370,968
<i>Fund Balance Beginning of Year</i>	2,425,609	2,425,609	0
Prior Year Encumbrances Appropriated	515,071	515,071	0
<i>Fund Balance End of Year</i>	<u>\$1,721,023</u>	<u>\$2,091,991</u>	<u>\$370,968</u>

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$3,577,911	\$3,789,140	\$211,229
Intergovernmental	6,491,038	5,250,660	(1,240,378)
Other	10,002	95,570	85,568
<i>Total Revenues</i>	<u>10,078,951</u>	<u>9,135,370</u>	<u>(943,581)</u>
<b>Expenditures</b>			
Current:			
Health:			
Administration			
Personal Services	617,709	539,119	78,590
Materials and Supplies	35,614	27,864	7,750
Contractual Services	7,935,400	7,569,682	365,718
Capital Outlay	34,881	23,008	11,873
Other	35,000	0	35,000
<i>Total Expenditures</i>	<u>8,658,604</u>	<u>8,159,673</u>	<u>498,931</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,420,347</u>	<u>975,697</u>	<u>(444,650)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	275,000	5,000	(270,000)
Transfers Out	(3,908,613)	(3,291,875)	616,738
<i>Total Other Financing Sources (Uses)</i>	<u>(3,633,613)</u>	<u>(3,286,875)</u>	<u>346,738</u>
<i>Net Change in Fund Balance</i>	(2,213,266)	(2,311,178)	(97,912)
<i>Fund Balance Beginning of Year</i>	4,322,882	4,322,882	0
Prior Year Encumbrances Appropriated	564,278	564,278	0
<i>Fund Balance End of Year</i>	<u>\$2,673,894</u>	<u>\$2,575,982</u>	<u>(\$97,912)</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$2	\$455,045	\$455,043
Charges for Services	0	115	115
Fees, Licenses and Permits	480,000	0	(480,000)
Other	0	20,766	20,766
<i>Total Revenues</i>	<u>480,002</u>	<u>475,926</u>	<u>(4,076)</u>
<b>Expenditures</b>			
Current:			
Health:			
Administration			
Personal Services	393,098	382,660	10,438
Materials and Supplies	17,198	14,512	2,686
Contractual Services	91,555	69,704	21,851
Capital Outlay	7,000	5,313	1,687
Other	2	2	0
<i>Total Expenditures</i>	<u>508,853</u>	<u>472,191</u>	<u>36,662</u>
<i>Net Change in Fund Balance</i>	(28,851)	3,735	32,586
<i>Fund Balance Beginning of Year</i>	87,189	87,189	0
Prior Year Encumbrances Appropriated	<u>9,177</u>	<u>9,177</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$67,515</u></u>	<u><u>\$100,101</u></u>	<u><u>\$32,586</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Guardianship Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$40,000	\$37,842	(\$2,158)
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Probate Court			
Personal Services	29,766	29,271	495
Materials and Supplies	1,118	0	1,118
Contractual Services	3,750	616	3,134
<i>Total Expenditures</i>	34,634	29,887	4,747
<i>Net Change in Fund Balance</i>	5,366	7,955	2,589
<i>Fund Balance Beginning of Year</i>	24,845	24,845	0
<i>Fund Balance End of Year</i>	\$30,211	\$32,800	\$2,589

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Probate Business Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$1,300	\$2,981	\$1,681
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	1,300	2,981	1,681
<i>Fund Balance Beginning of Year</i>	10,665	10,665	0
<i>Fund Balance End of Year</i>	<u>\$11,965</u>	<u>\$13,646</u>	<u>\$1,681</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$0	\$9,475	\$9,475
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff			
Materials and Supplies	20	0	20
Contractual Services	8,995	8,995	0
Capital Outlay	123	120	3
<i>Total Expenditures</i>	9,138	9,115	23
<i>Net Change in Fund Balance</i>	(9,138)	360	9,498
<i>Fund Balance Beginning of Year</i>	56,647	56,647	0
Prior Year Encumbrances Appropriated	6,143	6,143	0
<i>Fund Balance End of Year</i>	\$53,652	\$63,150	\$9,498

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$60,000	\$62,418	\$2,418
<b>Expenditures</b>			
Current:			
Public Safety:			
County Courts			
Contractual Services	85,760	74,675	11,085
<i>Net Change in Fund Balance</i>	(25,760)	(12,257)	13,503
<i>Fund Balance Beginning of Year</i>	361,188	361,188	0
Prior Year Encumbrances Appropriated	18,260	18,260	0
<i>Fund Balance End of Year</i>	\$353,688	\$367,191	\$13,503



**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$45,000	\$63,817	\$18,817
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Computerization Fees			
Materials and Supplies	11,626	11,625	1
Contractual Services	2,326	1,605	721
Capital Outlay	12,048	10,246	1,802
Total Computerization Fees	26,000	23,476	2,524
Legal Research Fees			
Capital Outlay	19,895	9,150	10,745
<i>Total Expenditures</i>	45,895	32,626	13,269
<i>Net Change in Fund Balance</i>	(895)	31,191	32,086
<i>Fund Balance Beginning of Year</i>	72,682	72,682	0
<i>Fund Balance End of Year</i>	\$71,787	\$103,873	\$32,086

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$637,000	\$637,732	\$732
Special Assessments	300,000	291,020	(8,980)
Other	0	1,212	1,212
<i>Total Revenues</i>	<u>937,000</u>	<u>929,964</u>	<u>(7,036)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Administration			
Personal Services	140,515	137,278	3,237
Materials and Supplies	12,423	7,380	5,043
Contractual Services	843,327	793,825	49,502
Capital Outlay	512,259	498,610	13,649
<i>Total Expenditures</i>	<u>1,508,524</u>	<u>1,437,093</u>	<u>71,431</u>
<i>Net Change in Fund Balance</i>	(571,524)	(507,129)	64,395
<i>Fund Balance Beginning of Year</i>	736,134	736,134	0
Prior Year Encumbrances Appropriated	<u>28,216</u>	<u>28,216</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$192,826</u></u>	<u><u>\$257,221</u></u>	<u><u>\$64,395</u></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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$1,100,000	\$1,053,270	(\$46,730)
Other	0	48,108	48,108
<i>Total Revenues</i>	<u>1,100,000</u>	<u>1,101,378</u>	<u>1,378</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Title Administration			
Personal Services	961,713	916,404	45,309
Materials and Supplies	32,003	27,412	4,591
Contractual Services	35,544	29,639	5,905
Capital Outlay	4,701	2,326	2,375
Total Title Administration	<u>1,033,961</u>	<u>975,781</u>	<u>58,180</u>
Security Deposits			
Personal Services	80,784	78,044	2,740
Contractual Services	133	132	1
Total Security Deposits	<u>80,917</u>	<u>78,176</u>	<u>2,741</u>
<i>Total Expenditures</i>	<u>1,114,878</u>	<u>1,053,957</u>	<u>60,921</u>
<i>Net Change in Fund Balance</i>	(14,878)	47,421	62,299
<i>Fund Balance Beginning of Year</i>	251,741	251,741	0
Prior Year Encumbrances Appropriated	<u>14,871</u>	<u>14,871</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$251,734</u></u>	<u><u>\$314,033</u></u>	<u><u>\$62,299</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$185,000	\$157,240	(\$27,760)
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Recorder			
Materials and Supplies	6,252	1,033	5,219
Contractual Services	181,720	174,718	7,002
Capital Outlay	253,042	149,071	103,971
<i>Total Expenditures</i>	441,014	324,822	116,192
<i>Net Change in Fund Balance</i>	(256,014)	(167,582)	88,432
<i>Fund Balance Beginning of Year</i>	719,114	719,114	0
Prior Year Encumbrances Appropriated	26,011	26,011	0
<i>Fund Balance End of Year</i>	\$489,111	\$577,543	\$88,432

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Tax Incentive Review Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	11,200	11,200	0
<i>Fund Balance End of Year</i>	<u>\$11,200</u>	<u>\$11,200</u>	<u>\$0</u>

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$85,000	\$224,276	\$139,276
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
County Courts			
Materials and Supplies	26,181	9,449	16,732
Contractual Services	14,017	3,884	10,133
Capital Outlay	7,663	2,612	5,051
<i>Total Expenditures</i>	47,861	15,945	31,916
<i>Excess of Revenues Over Expenditures</i>	37,139	208,331	171,192
<b>Other Financing Uses</b>			
Transfers Out	(26,000)	0	26,000
<i>Net Change in Fund Balance</i>	11,139	208,331	197,192
<i>Fund Balance Beginning of Year</i>	739,235	739,235	0
Prior Year Encumbrances Appropriated	3,009	3,009	0
<i>Fund Balance End of Year</i>	\$753,383	\$950,575	\$197,192

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Felony Delinquent Care and Custody Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$1,245,151	\$1,045,030	(\$200,121)
Other	145,953	145,946	(7)
<i>Total Revenues</i>	<u>1,391,104</u>	<u>1,190,976</u>	<u>(200,128)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Juvenile Justice Court Grants			
Personal Services	1,037,236	852,432	184,804
Materials and Supplies	19,512	12,849	6,663
Contractual Services	504,898	385,993	118,905
Capital Outlay	31,391	24,096	7,295
Other	8,164	8,164	0
<i>Total Expenditures</i>	<u>1,601,201</u>	<u>1,283,534</u>	<u>317,667</u>
<i>Net Change in Fund Balance</i>	(210,097)	(92,558)	117,539
<i>Fund Balance Beginning of Year</i>	2,221,192	2,221,192	0
Prior Year Encumbrances Appropriated	48,109	48,109	0
<i>Fund Balance End of Year</i>	<u><u>\$2,059,204</u></u>	<u><u>\$2,176,743</u></u>	<u><u>\$117,539</u></u>

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$403,500	\$956,475	\$552,975
Fines and Forfeitures	16,500	19,366	2,866
Other	0	7,274	7,274
<i>Total Revenues</i>	<u>420,000</u>	<u>983,115</u>	<u>563,115</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	269,920	243,610	26,310
Materials and Supplies	126,364	98,621	27,743
Contractual Services	262,049	191,303	70,746
Capital Outlay	255,066	193,465	61,601
<i>Total Expenditures</i>	<u>913,399</u>	<u>726,999</u>	<u>186,400</u>
<i>Net Change in Fund Balance</i>	(493,399)	256,116	749,515
<i>Fund Balance Beginning of Year</i>	2,593,653	2,593,653	0
Prior Year Encumbrances Appropriated	<u>54,081</u>	<u>54,081</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,154,335</u></u>	<u><u>\$2,903,850</u></u>	<u><u>\$749,515</u></u>



**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Domestic Relations Special Projects Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$106,000	\$104,170	(\$1,830)
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Domestic Relations			
Personal Services	65,717	36,168	29,549
Materials and Supplies	7,582	805	6,777
Contractual Services	56,500	24,557	31,943
Capital Outlay	82,065	52,968	29,097
Other	90,040	0	90,040
<i>Total Expenditures</i>	301,904	114,498	187,406
<i>Net Change in Fund Balance</i>	(195,904)	(10,328)	185,576
<i>Fund Balance Beginning of Year</i>	150,458	150,458	0
Prior Year Encumbrances Appropriated	45,446	45,446	0
<i>Fund Balance End of Year</i>	\$0	\$185,576	\$185,576

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Development Project Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$1,134	\$1,134	\$0
<b>Expenditures</b>			
Current:			
Public Works:			
Commissioners			
Contractual Services	82,231	82,231	0
<i>Net Change in Fund Balance</i>	(81,097)	(81,097)	0
<i>Fund Balance Beginning of Year</i>	565,765	565,765	0
Prior Year Encumbrances Appropriated	82,231	82,231	0
<i>Fund Balance End of Year</i>	\$566,899	\$566,899	\$0

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Programs Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$3,500	\$0	(\$3,500)
Charges for Services	71,255	21,681	(49,574)
Other	16,479	16,478	(1)
<i>Total Revenues</i>	<u>91,234</u>	<u>38,159</u>	<u>(53,075)</u>
<b>Expenditures</b>			
Current:			
Public Works:			
Commissioners			
Personal Services	146,908	111,233	35,675
Materials and Supplies	5,935	4,234	1,701
Contractual Services	101,283	74,850	26,433
Other	37,052	37,051	1
<i>Total Expenditures</i>	<u>291,178</u>	<u>227,368</u>	<u>63,810</u>
<i>Net Change in Fund Balance</i>	(199,944)	(189,209)	10,735
<i>Fund Balance Beginning of Year</i>	301,628	301,628	0
Prior Year Encumbrances Appropriated	<u>5,175</u>	<u>5,175</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$106,859</u></u>	<u><u>\$117,594</u></u>	<u><u>\$10,735</u></u>

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$0	\$606	\$606
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Commissioners			
Other	290	290	0
<i>Net Change in Fund Balance</i>	(290)	316	606
<i>Fund Balance Beginning of Year</i>	21,679	21,679	0
<i>Fund Balance End of Year</i>	\$21,389	\$21,995	\$606

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$600,000	\$600,000	\$0
Other	0	6,561	6,561
<i>Total Revenues</i>	<u>600,000</u>	<u>606,561</u>	<u>6,561</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
GIS Department			
Personal Services	248,568	196,433	52,135
Materials and Supplies	7,241	3,607	3,634
Contractual Services	786,182	173,536	612,646
Capital Outlay	158,765	145,219	13,546
Other	16,450	16,450	0
<i>Total Expenditures</i>	<u>1,217,206</u>	<u>535,245</u>	<u>681,961</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(617,206)</u>	<u>71,316</u>	<u>688,522</u>
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(100,490)	(100,487)	3
<i>Net Change in Fund Balance</i>	(717,696)	(29,171)	688,525
<i>Fund Balance Beginning of Year</i>	453,564	453,564	0
Prior Year Encumbrances Appropriated	264,132	264,132	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$688,525</u>	<u>\$688,525</u>

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$185,000	\$216,256	\$31,256
Other	0	909	909
<i>Total Revenues</i>	<u>185,000</u>	<u>217,165</u>	<u>32,165</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	118,000	98,085	19,915
Materials and Supplies	101,314	57,777	43,537
Contractual Services	68,207	55,954	12,253
Capital Outlay	7,500	5,546	1,954
Other	50,855	42,160	8,695
<i>Total Expenditures</i>	<u>345,876</u>	<u>259,522</u>	<u>86,354</u>
<i>Net Change in Fund Balance</i>	(160,876)	(42,357)	118,519
<i>Fund Balance Beginning of Year</i>	299,555	299,555	0
Prior Year Encumbrances Appropriated	<u>3,573</u>	<u>3,573</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$142,252</u></u>	<u><u>\$260,771</u></u>	<u><u>\$118,519</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$42,000	\$57,973	\$15,973
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff			
Materials and Supplies	2,900	694	2,206
Contractual Services	50,751	49,741	1,010
Capital Outlay	500	0	500
<i>Total Expenditures</i>	54,151	50,435	3,716
<i>Net Change in Fund Balance</i>	(12,151)	7,538	19,689
<i>Fund Balance Beginning of Year</i>	17,153	17,153	0
Prior Year Encumbrances Appropriated	12,151	12,151	0
<i>Fund Balance End of Year</i>	\$17,153	\$36,842	\$19,689

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$300,000	\$529,962	\$229,962
Other	0	7,299	7,299
<i>Total Revenues</i>	<u>300,000</u>	<u>537,261</u>	<u>237,261</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	373,438	332,714	40,724
Materials and Supplies	4,125	448	3,677
Contractual Services	29,634	7,162	22,472
Other	9,200	7,584	1,616
Total Legislative and Executive	416,397	347,908	68,489
Judicial:			
County Courts			
Personal Services	77,088	21,828	55,260
<i>Total Expenditures</i>	<u>493,485</u>	<u>369,736</u>	<u>123,749</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(193,485)	167,525	361,010
<b>Other Financing Uses</b>			
Transfers Out	(340,000)	(75,000)	265,000
<i>Net Change in Fund Balance</i>	(533,485)	92,525	626,010
<i>Fund Balance Beginning of Year</i>	2,755,577	2,755,577	0
Prior Year Encumbrances Appropriated	3,956	3,956	0
<i>Fund Balance End of Year</i>	<u>\$2,226,048</u>	<u>\$2,852,058</u>	<u>\$626,010</u>



**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$225,458	\$225,458	\$0
Other	7,572	7,572	0
<i>Total Revenues</i>	<u>233,030</u>	<u>233,030</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff			
Personal Services	234,934	234,924	10
Contractual Services	396	395	1
<i>Total Expenditures</i>	<u>235,330</u>	<u>235,319</u>	<u>11</u>
<i>Net Change in Fund Balance</i>	(2,300)	(2,289)	11
<i>Fund Balance Beginning of Year</i>	<u>7,643</u>	<u>7,643</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,343</u></u>	<u><u>\$5,354</u></u>	<u><u>\$11</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Obligation Bond Retirement Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$0	\$17,841	\$17,841
Intergovernmental	0	418,574	418,574
Rentals and Royalties	250,000	0	(250,000)
Special Assessments	277,087	60,438	(216,649)
Other	0	18,634	18,634
<i>Total Revenues</i>	<u>527,087</u>	<u>515,487</u>	<u>(11,600)</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	7,747,704	7,584,102	163,602
Interest and Fiscal Charges	1,768,489	1,490,737	277,752
Issuance Costs	88,372	88,372	0
<i>Total Expenditures</i>	<u>9,604,565</u>	<u>9,163,211</u>	<u>441,354</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(9,077,478)</u>	<u>(8,647,724)</u>	<u>429,754</u>
<b>Other Financing Sources</b>			
General Obligation Bonds Issued	800,000	800,000	0
General Obligation Notes Issued	4,000,000	4,000,000	0
Premium on Bonds Issued	24,072	24,072	0
Premium on Notes Issued	63,800	68,620	4,820
Transfers In	7,421,671	3,686,407	(3,735,264)
<i>Total Other Financing Sources</i>	<u>12,309,543</u>	<u>8,579,099</u>	<u>(3,730,444)</u>
<i>Net Change in Fund Balance</i>	3,232,065	(68,625)	(3,300,690)
<i>Fund Balance Beginning of Year</i>	<u>895,242</u>	<u>895,242</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,127,307</u></u>	<u><u>\$826,617</u></u>	<u><u>(\$3,300,690)</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$2,050,171	\$1,992,852	(\$57,319)
Interest	42,832	97,341	54,509
Other	18,034	18,034	0
<i>Total Revenues</i>	<u>2,111,037</u>	<u>2,108,227</u>	<u>(2,810)</u>
<b>Expenditures</b>			
Capital Outlay	4,869,537	4,004,154	865,383
Debt Service:			
Issuance Costs	13,533	13,531	2
<i>Total Expenditures</i>	<u>4,883,070</u>	<u>4,017,685</u>	<u>865,385</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,772,033)</u>	<u>(1,909,458)</u>	<u>862,575</u>
<b>Other Financing Sources</b>			
General Obligation Notes Issued	2,345,000	2,345,000	0
Premium on Notes Issued	13,533	13,531	(2)
Transfers In	1,012,112	812,558	(199,554)
<i>Total Other Financing Sources</i>	<u>3,370,645</u>	<u>3,171,089</u>	<u>(199,556)</u>
<i>Net Change in Fund Balance</i>	598,612	1,261,631	663,019
<i>Fund Balance Beginning of Year</i>	961,403	961,403	0
Prior Year Encumbrances Appropriated	381,772	381,772	0
<i>Fund Balance End of Year</i>	<u>\$1,941,787</u>	<u>\$2,604,806</u>	<u>\$663,019</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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$282,000	\$595,429	\$313,429
<b>Expenses</b>			
Contractual Services	529,830	526,580	3,250
Capital Outlay	1,500	0	1,500
Other	4,834	4,833	1
<i>Total Expenses</i>	536,164	531,413	4,751
<i>Net Change in Fund Equity</i>	(254,164)	64,016	318,180
<i>Fund Equity Beginning of Year</i>	221,733	221,733	0
Prior Year Encumbrances Appropriated	32,431	32,431	0
<i>Fund Equity End of Year</i>	\$0	\$318,180	\$318,180

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$3,308,103	\$2,822,678	(\$485,425)
<b>Expenses</b>			
Contractual Services	1,801,234	1,532,755	268,479
Claims	1,036,854	1,036,854	0
<i>Total Expenses</i>	2,838,088	2,569,609	268,479
<i>Net Change in Fund Equity</i>	470,015	253,069	(216,946)
<i>Fund Equity Beginning of Year</i>	1,561,485	1,561,485	0
Prior Year Encumbrances Appropriated	2,275	2,275	0
<i>Fund Equity End of Year</i>	\$2,033,775	\$1,816,829	(\$216,946)

**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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$12,750,000	\$15,266,141	\$2,516,141
<b>Expenses</b>			
Contractual Services	4,932,625	755,525	4,177,100
Claims	11,851,008	11,851,008	0
Other	3,028,802	3,028,802	0
<i>Total Expenses</i>	<u>19,812,435</u>	<u>15,635,335</u>	<u>4,177,100</u>
<i>Net Change in Fund Equity</i>	(7,062,435)	(369,194)	6,693,241
<i>Fund Equity Beginning of Year</i>	4,144,410	4,144,410	0
Prior Year Encumbrances Appropriated	<u>306</u>	<u>306</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u><u>(\$2,917,719)</u></u>	<u><u>\$3,775,522</u></u>	<u><u>\$6,693,241</u></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, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$498,534	\$503,934	\$5,400
<b>Expenses</b>			
Contractual Services	564,471	502,792	61,679
<i>Net Change in Fund Equity</i>	(65,937)	1,142	67,079
<i>Fund Deficit Beginning of Year</i>	(73,531)	(73,531)	0
Prior Year Encumbrances Appropriated	139,468	139,468	0
<i>Fund Equity End of Year</i>	\$0	\$67,079	\$67,079

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## 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.

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<b>Contents</b>	<b>Pages(s)</b>
<b><i>Financial Trends</i></b> .....	<b><i>S2 – S13</i></b>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b><i>Revenue Capacity</i></b> .....	<b><i>S14 – S36</i></b>
These schedules contain information to help the reader assess the County's most significant local revenue, property taxes.	
<b><i>Debt Capacity</i></b> .....	<b><i>S37 – S44</i></b>
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.	
<b><i>Economic and Demographic Information</i></b> .....	<b><i>S46 – S48</i></b>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<b><i>Operating Information</i></b> .....	<b><i>S49 – S54</i></b>
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 Six Years*  
*(Accrual Basis of Accounting)*

	<u>2007</u>	<u>2006</u>
Governmental Activities		
Invested in Capital Assets, Net of Related Debt	\$98,620,826	\$99,700,654
Restricted:		
Capital Projects	18,363,287	14,175,691
Debt Service	0	1,519,103
Public Safety	4,278,418	3,994,503
Public Works	6,808,474	6,223,089
Health Services	16,239,233	14,661,046
Human Services	7,337,541	10,253,050
General Government	14,322,906	13,640,192
Unrestricted	<u>8,709,906</u>	<u>8,570,351</u>
<i>Total Governmental Activities Net Assets</i>	<u>174,680,591</u>	<u>172,737,679</u>
Business Type - Activities		
Invested in Capital Assets, Net of Related Debt	52,975,471	49,040,707
Unrestricted	<u>21,912,343</u>	<u>18,524,560</u>
<i>Total Business-Type Activities Net Assets</i>	<u>74,887,814</u>	<u>67,565,267</u>
Primary Government		
Invested in Capital Assets, Net of Related Debt	151,596,297	148,741,361
Restricted	67,349,859	64,466,674
Unrestricted	<u>30,622,249</u>	<u>27,094,911</u>
<i>Total Primary Government Net Assets</i>	<u>\$249,568,405</u>	<u>\$240,302,946</u>

2005	2004	2003	2002
\$109,111,458	\$94,126,618	\$75,930,607	\$70,276,318
4,444,976	12,637,466	13,753,220	8,994,247
1,701,400	2,339,983	3,963,387	4,858,239
2,363,490	801,277	n/a	n/a
6,061,868	7,348,581	n/a	n/a
18,102,479	14,140,615	n/a	n/a
14,570,595	13,487,917	n/a	n/a
15,153,341	7,581,491	50,807,886	55,212,083
5,213,422	12,703,376	21,139,697	20,863,420
176,723,029	165,167,324	165,594,797	160,204,307
43,318,624	38,551,090	34,053,269	33,228,796
16,262,445	15,420,756	17,407,435	15,288,690
59,581,069	53,971,846	51,460,704	48,517,486
152,430,082	132,677,708	109,983,876	103,505,114
62,398,149	58,337,330	68,524,493	69,064,569
21,475,867	28,124,132	38,547,132	36,152,110
\$236,304,098	\$219,139,170	\$217,055,501	\$208,721,793

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

	2007	2006
<b>Program Revenues</b>		
Governmental Activities:		
Charges for Services and Sales		
General Government:		
Legislative and Executive	\$6,794,602	\$5,849,711
Judicial	5,176,449	4,272,300
Public Safety	4,711,308	3,677,170
Public Works	147,766	160,459
Health	3,377,824	3,522,304
Human Services	2,775,833	3,131,434
Total Charges for Services and Sales	22,983,782	20,613,378
Operating Grants and Contributions	98,249,665	85,472,465
Capital Grants and Contributions	4,352,369	1,757,142
<i>Total Governmental Activities Program Revenue</i>	125,585,816	107,842,985
Business-Type Activities:		
Charges for Services and Sales		
Mahoning County Water	609,294	860,613
Mahoning County Sewer	21,157,386	20,370,302
Total Charges for Services and Sales	21,766,680	21,230,915
Operating Grants and Contributions	0	0
Capital Grants and Contributions	4,044,063	6,001,341
<i>Total Business-Type Activities Program Revenue</i>	25,810,743	27,232,256
<i>Total Primary Government Program Revenues</i>	\$151,396,559	\$135,075,241

2005	2004	2003	2002
\$6,955,223	\$9,180,896	\$8,613,847	\$7,443,225
5,639,773	5,162,855	5,505,837	5,041,721
3,981,759	3,962,543	2,810,413	2,521,353
511,926	281,255	225,138	371,851
4,591,141	4,640,004	4,557,526	4,434,902
2,907,732	3,219,447	3,372,708	3,241,210
24,587,554	26,447,000	25,085,469	23,054,262
87,604,285	80,702,861	78,974,967	76,587,565
4,230,974	4,547,285	5,327,007	4,026,279
116,422,813	111,697,146	109,387,443	103,668,106
448,434	339,167	538,947	253,342
19,208,793	18,514,421	18,207,750	18,327,421
19,657,227	18,853,588	18,746,697	18,580,763
0	118,120	56,432	0
5,876,767	2,593,778	1,581,644	2,469,084
25,533,994	21,565,486	20,384,773	21,049,847
\$141,956,807	\$133,262,632	\$129,772,216	\$124,717,953

(continued)

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

	2007	2006
<b>Expenses</b>		
Governmental Activities:		
General Government:		
Legislative and Executive	\$27,134,283	\$25,994,071
Judicial	17,804,933	17,447,261
Public Safety	27,231,250	21,715,122
Public Works	14,998,726	13,307,192
Health	52,222,975	48,376,681
Human Services	62,040,227	58,558,914
Interest and Fiscal Charges	1,649,024	2,139,122
<i>Total Governmental Activities Expenses</i>	<u>203,081,418</u>	<u>187,538,363</u>
Business-Type Activities:		
Mahoning County Water	824,905	1,226,205
Mahoning County Sewer	18,774,590	19,028,777
<i>Total Business-Type Activities Expenses</i>	<u>19,599,495</u>	<u>20,254,982</u>
<i>Total Primary Government Program Expenses</i>	<u>222,680,913</u>	<u>207,793,345</u>
<b>Net (Expense)/Revenue</b>		
Governmental Activities	(77,495,602)	(79,695,378)
Business-Type Activities	6,211,248	6,977,274
<i>Total Primary Government Net Expense</i>	<u>(\$71,284,354)</u>	<u>(\$72,718,104)</u>

2005	2004	2003	2002
\$23,499,825	\$23,382,985	\$20,046,773	\$19,961,462
16,401,342	15,165,994	15,764,700	15,235,327
19,185,295	23,688,359	23,163,784	25,044,434
14,026,637	13,605,944	13,463,837	11,956,276
45,566,149	49,639,480	46,077,309	44,975,438
54,189,674	61,840,067	58,494,478	55,945,853
1,493,492	1,960,779	1,787,910	2,211,966
<u>174,362,414</u>	<u>189,283,608</u>	<u>178,798,791</u>	<u>175,330,756</u>
1,307,844	491,364	355,518	314,046
<u>18,996,403</u>	<u>18,539,160</u>	<u>17,410,257</u>	<u>17,016,608</u>
<u>20,304,247</u>	<u>19,030,524</u>	<u>17,765,775</u>	<u>17,330,654</u>
<u>194,666,661</u>	<u>208,314,132</u>	<u>196,564,566</u>	<u>192,661,410</u>
(57,939,601)	(77,586,462)	(69,411,348)	(71,662,650)
<u>5,229,747</u>	<u>2,534,962</u>	<u>2,618,998</u>	<u>3,719,193</u>
<u>(\$52,709,854)</u>	<u>(\$75,051,500)</u>	<u>(\$66,792,350)</u>	<u>(\$67,943,457)</u>

(continued)

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

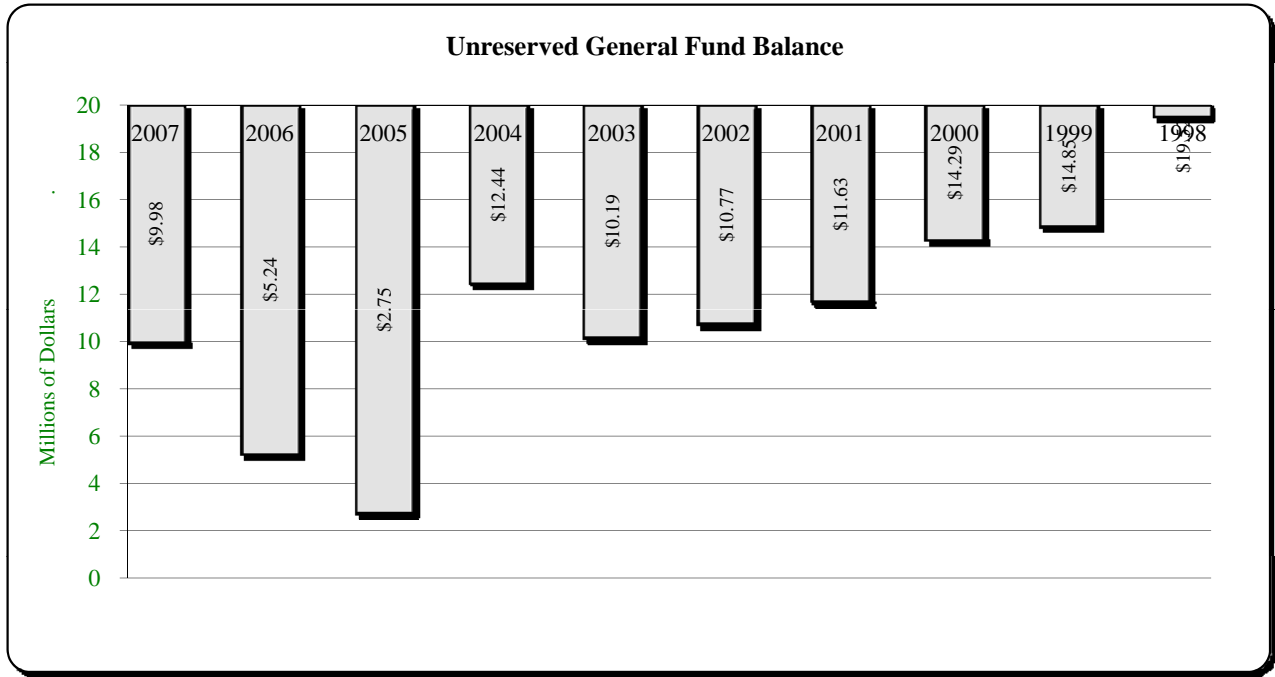
	2007	2006
<b>General Revenues and Other Changes in Net Assets</b>		
Governmental Activities:		
Property Taxes Levied for:		
General Purposes	\$8,025,257	\$4,351,781
General Obligation Bond Retirement	0	3,684,381
Children Services Board	5,528,249	5,542,107
Mental Retardation and Developmental Disabilities	15,188,350	14,735,937
Board of Mental Health	3,824,837	3,722,395
Sales Tax Levied for General Purposes		
General Purposes	28,431,266	27,620,917
Grants and Entitlements not Restricted to Specific Programs	7,092,018	6,322,780
Conveyance Fees	2,376,834	2,641,373
Interest	5,508,601	5,159,476
Other	3,467,275	2,001,884
Transfers	(4,173)	(73,003)
<i>Total Governmental Activities</i>	<u>79,438,514</u>	<u>75,710,028</u>
Business-Type Activities:		
Interest	992,878	804,424
Other	114,248	129,497
Transfers	4,173	73,003
<i>Total Business-Type Activities</i>	<u>1,111,299</u>	<u>1,006,924</u>
<i>Total Primary Government General     Revenues and Other Changes in Net Assets</i>	<u>80,549,813</u>	<u>76,716,952</u>
<b>Change in Net Assets</b>		
Governmental Activities	1,942,912	(3,985,350)
Business-Type Activities	7,322,547	7,984,198
<i>Total Primary Government Change in Net Assets</i>	<u><u>\$9,265,459</u></u>	<u><u>\$3,998,848</u></u>



2005	2004	2003	2002
\$461,963	\$29,973,409	\$25,827,235	\$30,438,349
6,527,538	n/a	n/a	n/a
5,476,720	n/a	n/a	n/a
14,809,746	n/a	n/a	n/a
3,747,991	n/a	n/a	n/a
17,664,485	23,763,391	26,803,475	25,806,159
12,430,289	10,121,650	10,015,678	10,247,484
2,631,398	0	0	0
3,199,165	1,284,211	1,455,424	2,856,469
2,207,699	11,685,296	10,644,478	11,006,782
338,312	331,032	55,548	(452,397)
<u>69,495,306</u>	<u>77,158,989</u>	<u>74,801,838</u>	<u>79,902,846</u>
603,299	307,212	379,768	358,357
114,489	0	0	0
(338,312)	(331,032)	(55,548)	452,397
<u>379,476</u>	<u>(23,820)</u>	<u>324,220</u>	<u>810,754</u>
<u>69,874,782</u>	<u>77,135,169</u>	<u>75,126,058</u>	<u>80,713,600</u>
11,555,705	(427,473)	5,390,490	8,240,196
5,609,223	2,511,142	2,943,218	4,529,947
<u>\$17,164,928</u>	<u>\$2,083,669</u>	<u>\$8,333,708</u>	<u>\$12,770,143</u>

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

	2007	2006	2005	2004
<b>General Fund</b>				
Reserved	\$2,116,783	\$2,570,980	\$2,651,239	\$1,265,964
Unreserved	9,975,367	5,239,464	2,745,934	12,441,071
<b>Total General Fund</b>	<b>12,092,150</b>	<b>7,810,444</b>	<b>5,397,173</b>	<b>13,707,035</b>
<b>All Other Governmental Funds</b>				
Reserved	10,526,012	10,507,883	12,093,679	19,568,035
Unreserved, Undesignated, Reported in:				
Special Revenue funds	35,643,598	37,829,433	43,470,129	25,824,017
Debt Service fund (Deficit)	(3,241,764)	894,742	642,013	1,022,980
Capital Projects funds (Deficit)	13,788,051	12,092,356	2,471,657	4,146,703
<b>Total All Other Governmental Funds</b>	<b>56,715,897</b>	<b>61,324,414</b>	<b>58,677,478</b>	<b>50,561,735</b>
<b>Total Governmental Funds</b>	<b>\$68,808,047</b>	<b>\$69,134,858</b>	<b>\$64,074,651</b>	<b>\$64,268,770</b>



2003	2002	2001	2000	1999	1998
\$2,057,358	\$1,940,739	\$2,335,061	\$3,379,056	\$3,102,954	\$2,685,379
10,186,859	10,767,209	11,632,904	14,289,988	14,853,043	19,517,468
12,244,217	12,707,948	13,967,965	17,669,044	17,955,997	22,202,847
11,130,479	5,939,663	6,007,188	7,464,788	8,893,025	12,273,776
24,071,870	31,519,802	27,712,903	24,518,079	19,814,769	13,293,108
2,295,917	3,721,729	6,661,494	5,330,027	5,371,292	4,206,543
7,530,827	(7,396,994)	(4,727,134)	(1,402,584)	(7,837,158)	(6,991,923)
45,029,093	33,784,200	35,654,451	35,910,310	26,241,928	22,781,504
\$57,273,310	\$46,492,148	\$49,622,416	\$53,579,354	\$44,197,925	\$44,984,351

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

	2007	2006	2005	2004
<b>Revenues</b>				
Property Taxes	\$32,220,488	\$32,263,381	\$31,587,828	\$42,294,477
Permissive Sales Tax	28,431,266	27,620,917	17,664,485	27,537,040
Intergovernmental	106,808,833	92,518,954	108,370,397	97,724,531
Conveyance Fees	2,376,834	2,641,373	2,631,398	0
Interest	5,624,207	5,159,476	3,199,165	1,321,630
Fees, Licenses and Permits	14,894,487	14,498,882	17,228,024	490,936
Fines and Forfeitures	1,885,316	1,625,533	1,812,880	1,717,779
Rentals and Royalties	1,320,893	413,296	579,391	0
Charges for Services	4,515,160	3,619,641	4,967,259	19,091,127
Contributions and Donations	8,806	18,425	13,662	0
Special Assessments	291,020	304,861	300,319	308,335
Other	3,467,275	1,986,277	2,207,699	2,927,715
<i>Total Revenues</i>	<u>201,844,585</u>	<u>182,671,016</u>	<u>190,562,507</u>	<u>193,413,570</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	24,833,907	25,399,508	22,497,191	23,893,579
Judicial	17,471,993	17,687,147	16,677,751	14,988,064
Public Safety	25,570,765	20,967,016	18,988,359	22,963,273
Public Works	11,425,708	10,120,032	10,468,981	9,257,025
Health	52,374,317	49,141,136	45,701,190	50,265,195
Human Services	61,951,599	59,115,648	55,047,741	60,527,152
Capital Outlay	6,637,207	3,820,814	13,109,256	16,571,205
Debt Service				
Principal	7,585,892	5,785,189	7,137,821	3,451,212
Interest and Fiscal Charges	1,552,853	2,107,619	1,466,648	1,617,059
Bond Issuance Costs	117,588	310,807	0	495,455
<i>Total Expenditures</i>	<u>209,521,829</u>	<u>194,454,916</u>	<u>191,094,938</u>	<u>204,029,219</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,677,244)</u>	<u>(11,783,900)</u>	<u>(532,431)</u>	<u>(10,615,649)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	6,400	272,593	0	0
Inception of Capital Lease	1,344,418	0	0	0
General Obligation Bonds Issued	800,000	12,250,000	0	32,607,440
General Obligation Notes Issued	5,150,000	1,462,903	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	(15,530,452)
Premium on Notes Issued	29,716	0	0	0
Premium on Bonds Issued	24,072	220,741	0	203,089
Transfers In	9,826,345	16,491,441	12,695,610	22,842,345
Transfers Out	(9,830,518)	(13,853,571)	(12,357,298)	(22,511,313)
<i>Total Other Financing Sources (Uses)</i>	<u>7,350,433</u>	<u>16,844,107</u>	<u>338,312</u>	<u>17,611,109</u>
<b>Net Change in Fund Balances</b>	<u>(\$326,811)</u>	<u>\$5,060,207</u>	<u>(\$194,119)</u>	<u>\$6,995,460</u>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	4.56%	4.34%	5.08%	3.06%

2003	2002	2001	2000	1999	1998
\$41,704,064	\$40,091,456	\$35,247,372	\$35,588,209	\$33,619,746	\$33,014,381
26,657,490	25,819,560	25,388,374	23,935,036	12,506,251	13,166,020
93,506,537	91,317,048	84,903,284	79,957,564	69,342,279	59,860,800
0	0	0	0	0	0
1,455,425	2,856,469	5,615,943	6,563,521	4,257,411	4,917,323
527,390	420,275	381,022	408,949	319,283	362,842
2,098,615	1,870,530	1,800,994	1,683,373	1,658,437	1,557,232
0	0	0	0	0	0
18,283,250	16,801,132	16,152,293	13,346,892	12,198,878	11,652,558
0	0	0	0	0	0
302,510	299,571	294,759	295,304	286,441	281,731
3,028,358	3,369,202	2,389,483	4,306,008	1,724,816	5,214,091
<u>187,563,639</u>	<u>182,845,243</u>	<u>172,173,524</u>	<u>166,084,856</u>	<u>135,913,542</u>	<u>130,026,978</u>
19,417,295	19,006,470	20,109,136	16,210,261	13,153,053	12,330,700
15,870,791	15,037,929	13,519,191	12,130,305	11,109,540	10,931,691
22,002,969	23,641,635	22,617,782	21,108,349	18,172,040	18,664,336
9,597,942	9,095,887	10,300,103	9,135,136	7,939,378	7,906,648
46,558,702	45,364,856	43,477,026	41,885,376	35,556,509	33,000,885
58,951,005	55,894,229	53,305,492	47,420,816	39,033,117	34,385,219
7,197,546	9,941,390	4,887,821	8,705,027	4,513,341	6,351,106
5,425,678	5,149,361	5,051,904	3,554,452	3,462,873	3,246,395
1,872,597	2,281,357	2,917,493	3,144,113	3,238,139	3,225,011
847	0	4,125	249,363	0	0
<u>186,895,372</u>	<u>185,413,114</u>	<u>176,190,073</u>	<u>163,543,198</u>	<u>136,177,990</u>	<u>130,041,991</u>
<u>668,267</u>	<u>(2,567,871)</u>	<u>(4,016,549)</u>	<u>2,541,658</u>	<u>(264,448)</u>	<u>(15,013)</u>
0	0	0	0	0	0
0	0	0	0	0	125,000
0	0	0	20,197,931	0	0
10,057,500	390,000	0	0	127,970	0
0	0	0	(11,892,092)	0	0
0	0	0	0	0	0
0	0	0	0	0	0
18,050,024	17,399,777	15,412,649	13,746,172	5,104,128	3,401,342
<u>(17,994,629)</u>	<u>(18,352,174)</u>	<u>(15,353,038)</u>	<u>(15,212,240)</u>	<u>(5,754,076)</u>	<u>(3,896,904)</u>
<u>10,112,895</u>	<u>(562,397)</u>	<u>59,611</u>	<u>6,839,771</u>	<u>(521,978)</u>	<u>(370,562)</u>
<u>\$10,781,162</u>	<u>(\$3,130,268)</u>	<u>(\$3,956,938)</u>	<u>\$9,381,429</u>	<u>(\$786,426)</u>	<u>(\$385,575)</u>
4.23%	4.42%	4.88%	4.70%	5.36%	5.52%

**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
2007	\$2,996,969,700	\$887,478,250	\$11,098,422,714	\$139,765,510	\$158,824,443
2006	2,962,446,590	855,734,470	10,909,088,743	186,010,920	211,376,045
2005	2,923,174,870	817,465,060	10,687,542,657	182,858,790	207,794,080
2004	2,556,113,720	755,291,390	9,461,157,457	196,150,530	222,898,330
2003	2,514,457,880	752,913,390	9,335,346,486	189,059,450	214,840,284
2002	2,470,953,140	736,586,870	9,164,400,029	187,241,590	212,774,534
2001	2,433,032,840	724,888,010	9,022,631,000	179,963,890	204,504,420
2000	2,391,759,350	708,434,630	8,857,697,086	229,733,590	261,060,898
1999	2,347,071,660	685,261,580	8,663,809,257	249,041,060	283,001,205
1998	1,928,480,090	578,750,900	7,163,517,114	249,749,140	283,805,841

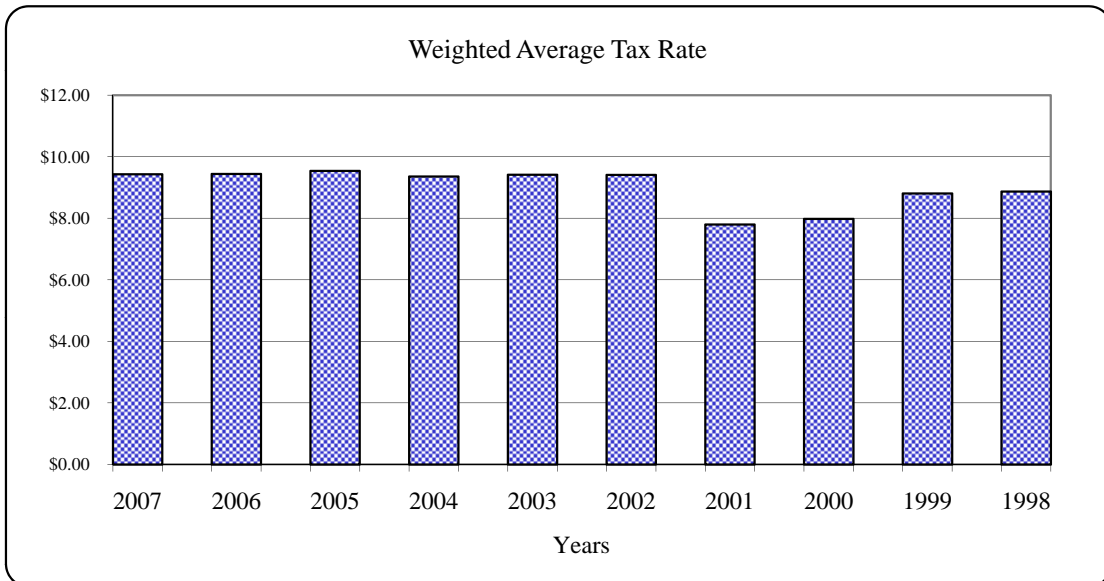
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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 is being phased out beginning in 2006. For collection year 2006 both types of general business tangible personal property were assessed at 18.75 percent. The percentage will be 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% 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	
\$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	12,006,904,758	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
350,342,720	1,401,370,880	3,680,270,290	10,520,128,863	35.0	7.98081
331,190,930	1,324,763,720	3,612,565,230	10,271,574,182	35.2	8.80655
332,269,940	1,329,079,760	3,089,250,070	8,776,402,715	35.2	8.87174



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

	2007	2006	2005	2004
<b>Unvoted Millage</b>				
Operating	\$2.10000	\$0.40000	\$0.15000	\$1.75000
Debt Service	0.00000	1.70000	1.95000	0.35000
<b>Voted Millage - by levy</b>				
1976 Mental Health Board Current Expense				
Residential/Agricultural Real	0.18212	0.18256	0.20616	0.20603
Commercial/Industrial and Public Utility Real	0.27145	0.27240	0.29404	0.29175
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000
1976 Mental Health Board Current Expense				
Residential/Agricultural Real	0.75089	0.75267	0.85000	0.35026
Commercial/Industrial and Public Utility Real	0.78468	0.78744	0.85000	0.49598
General Business and Public Utility Personal	0.85000	0.85000	0.85000	0.85000
1976 Children Services Current Expense				
Residential/Agricultural Real	0.27665	0.27731	0.31317	0.24564
Commercial/Industrial and Public Utility Real	0.32579	0.32694	0.35291	0.31338
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000
1976 Mahoning County Library Current Expense				
Residential/Agricultural Real	0.88340	0.88549	0.24739	0.24724
Commercial/Industrial and Public Utility Real	0.92316	0.92640	0.35285	0.35010
General Business and Public Utility Personal	1.00000	1.00000	0.60000	0.60000
1976 Tuberculosis Clinic Current Expense				
Residential/Agricultural Real	0.36420	0.03651	0.04123	0.04121
Commercial/Industrial and Public Utility Real	0.05429	0.05448	0.05881	0.05835
General Business and Public Utility Personal	0.10000	0.10000	0.10000	0.10000
1983 Children Services Current Expense				
Residential/Agricultural Real	0.30961	0.31034	0.35047	0.41759
Commercial/Industrial and Public Utility Real	0.46146	0.46308	0.49987	0.53276
General Business and Public Utility Personal	0.85000	0.85000	0.85000	0.85000
1984 Bond Issue				
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.15000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.15000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.15000
1986 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	0.00000	2.65648	3.00000	3.00000
Commercial/Industrial and Public Utility Real	0.00000	2.77919	3.00000	3.00000
General Business and Public Utility Personal	0.00000	3.00000	3.00000	3.00000
1992 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	1.14098	1.14368	1.29157	1.29077
Commercial/Industrial and Public Utility Real	1.34041	1.34512	1.45199	1.44068
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
1995 Children Services Current Expense				
Residential/Agricultural Real	0.67914	0.68075	0.76878	0.76831
Commercial/Industrial and Public Utility Real	0.79321	0.79600	0.85924	0.85255
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000



2003	2002	2001	2000	1999	1998
\$0.95000	\$1.45000	\$0.25000	\$0.25000	\$0.25000	\$1.75000
1.15000	0.65000	1.85000	1.85000	1.85000	0.35000
0.20596	0.20561	0.20546	0.20539	0.24553	0.24545
0.29174	0.28936	0.28663	0.28663	0.34221	0.34057
0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
0.35013	0.34954	0.34928	0.34917	0.41741	0.41727
0.49595	0.49190	0.48727	0.48727	0.58176	0.57898
0.85000	0.85000	0.85000	0.85000	0.85000	0.85000
0.24555	0.24514	0.24496	0.24488	0.29274	0.29264
0.31337	0.31081	0.30788	0.30788	0.36759	0.36583
0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
0.24715	0.24674	0.24655	0.24647	0.29464	0.29454
0.35008	0.34723	0.34395	0.34395	0.41065	0.40869
0.60000	0.60000	0.60000	0.60000	0.60000	0.60000
0.04119	0.04112	0.04109	0.04108	0.04911	0.04909
0.05835	0.05787	0.05733	0.05733	0.06844	0.06811
0.10000	0.10000	0.10000	0.10000	0.10000	0.10000
0.41744	0.41674	0.41642	0.41629	0.49765	0.49748
0.53272	0.52838	0.52340	0.52340	0.62489	0.62191
0.85000	0.85000	0.85000	0.85000	0.85000	0.85000
0.20000	0.20000	0.20000	0.35000	0.35000	0.35000
0.20000	0.20000	0.20000	0.35000	0.35000	0.35000
0.20000	0.20000	0.20000	0.35000	0.35000	0.35000
3.00000	3.00000	1.24841	1.24801	1.49192	1.49141
3.00000	3.00000	1.37605	1.37605	1.64290	1.63504
3.00000	3.00000	2.00000	2.00000	2.00000	2.00000
1.29031	1.28815	1.28717	1.28676	1.53825	1.53773
1.44061	1.42886	1.41538	1.41538	1.68985	1.68178
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.76803	0.76674	0.76616	0.76592	0.91561	0.91530
0.85250	0.84555	0.83758	0.83758	1.00000	1.00000
1.00000	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*

	2007	2006	2005	2004
<b>2001 Mental Retardation Developmental and Disabilities Current Expense</b>				
Residential/Agricultural Real	\$2.65019	\$0.00000	\$0.00000	\$0.00000
Commercial/Industrial and Public Utility Real	2.76947	0.00000	0.00000	0.00000
General Business and Public Utility Personal	3.00000	0.00000	0.00000	0.00000
<hr/>				
<b>Total Voted Millage by type of Property</b>				
Residential/Agricultural Real	7.23718	6.92579	7.06879	6.71705
Commercial/Industrial and Public Utility Real	7.72392	7.75102	7.71970	7.48554
General Business and Public Utility Personal	9.80000	9.80000	9.40000	9.55000
<hr/>				
<b>Total Millage by type of Property</b>				
Residential/Agricultural Real	\$9.33718	\$9.02579	\$9.16879	\$8.81705
Commercial/Industrial and Public Utility Real	9.82392	9.85102	9.81970	9.58554
General Business and Public Utility Personal	11.90000	11.90000	11.50000	11.65000
<hr/>				
<b>Overlapping Rates by Taxing District</b>				
<b>Cities</b>				
<b>Alliance</b>				
Residential/Agricultural Real	\$3.30000	\$3.30000	\$3.30000	\$3.30000
Commercial/Industrial and Public Utility Real	3.30000	3.30000	3.30000	3.30000
General Business and Public Utility Personal	3.30000	3.30000	3.30000	3.30000
<b>Campbell</b>				
Residential/Agricultural Real	5.61625	5.61657	6.20000	6.20000
Commercial/Industrial and Public Utility Real	6.17582	6.18242	6.20000	6.20000
General Business and Public Utility Personal	6.20000	6.20000	6.20000	6.20000
<b>Canfield</b>				
Residential/Agricultural Real	3.00000	3.00000	3.00000	3.80000
Commercial/Industrial and Public Utility Real	3.00000	3.00000	3.00000	3.80000
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.80000
<b>Columbiana</b>				
Residential/Agricultural Real	4.13879	4.14849	4.19657	5.65021
Commercial/Industrial and Public Utility Real	4.23405	4.23310	4.22421	5.73341
General Business and Public Utility Personal	4.30000	4.30000	4.30000	5.80000
<b>Salem</b>				
Residential/Agricultural Real	4.23677	4.23624	3.41828	3.47321
Commercial/Industrial and Public Utility Real	4.44461	4.45512	3.68565	3.76909
General Business and Public Utility Personal	4.60000	4.60000	4.10000	4.10000
<b>Struthers</b>				
Residential/Agricultural Real	4.00000	4.00000	4.00000	4.00000
Commercial/Industrial and Public Utility Real	4.00000	4.00000	4.00000	4.00000
General Business and Public Utility Personal	4.00000	4.00000	4.00000	4.00000
<b>Youngstown</b>				
Residential/Agricultural Real	3.70000	3.70000	3.70000	3.70000
Commercial/Industrial and Public Utility Real	3.70000	3.70000	3.70000	3.70000
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000

2003	2002	2001	2000	1999	1998
\$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
6.76576	6.75979	5.00550	5.15395	6.09285	6.09091
7.53531	7.49995	5.83546	5.98546	7.07829	7.05091
9.60000	9.60000	8.60000	8.75000	8.75000	8.75000
\$8.86576	\$8.85979	\$7.10550	\$7.25395	\$8.19285	\$8.19091
9.63531	9.59995	7.93546	8.08546	9.17829	9.15091
11.70000	11.70000	10.70000	10.85000	10.85000	10.85000
\$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	3.30000	3.30000	3.30000
3.20000	3.20000	3.20000	3.20000	3.20000	3.20000
3.20000	3.20000	3.20000	3.20000	3.20000	3.20000
3.20000	3.20000	3.20000	3.20000	3.20000	3.20000
3.90000	4.00000	3.75000	4.15000	4.50000	4.80000
3.90000	4.00000	3.75000	4.15000	4.50000	4.80000
3.90000	4.00000	3.75000	4.15000	4.50000	4.80000
4.15001	4.14776	4.28413	4.28508	2.80000	2.80000
4.23341	4.23341	4.23029	4.21488	2.80000	2.80000
4.30000	4.30000	4.30000	4.30000	2.80000	2.80000
0.87281	0.00000	0.00000	0.00000	0.00000	0.00000
1.16254	0.00000	0.00000	0.00000	0.00000	0.00000
1.50000	0.00000	0.00000	0.00000	0.00000	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	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	3.70000	3.70000	3.70000

(continued)

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

	2007	2006	2005	2004
<b>Villages</b>				
<b>Beloit</b>				
Residential/Agricultural Real	\$10.78918	\$10.78926	\$14.51225	\$14.51225
Commercial/Industrial and Public Utility Real	10.74050	10.74050	14.77047	14.77047
General Business and Public Utility Personal	16.00000	16.00000	16.00000	16.00000
<b>Craig Beach</b>				
Residential/Agricultural Real	6.74979	6.75674	8.20000	6.70000
Commercial/Industrial and Public Utility Real	7.62140	7.62140	8.20000	6.70000
General Business and Public Utility Personal	8.20000	8.20000	8.20000	6.70000
<b>Lowellville</b>				
Residential/Agricultural Real	5.12259	5.12268	5.52903	5.51580
Commercial/Industrial and Public Utility Real	5.91180	5.86028	6.17757	6.16770
General Business and Public Utility Personal	8.00000	8.00000	8.00000	8.00000
<b>New Middletown</b>				
Residential/Agricultural Real	12.89284	11.19985	12.40000	12.40000
Commercial/Industrial and Public Utility Real	13.08049	11.64116	12.40000	12.40000
General Business and Public Utility Personal	13.40000	12.40000	12.40000	12.40000
<b>Poland</b>				
Residential/Agricultural Real	7.19559	7.19164	7.60000	7.60000
Commercial/Industrial and Public Utility Real	6.88809	6.89673	7.60000	7.60000
General Business and Public Utility Personal	7.60000	7.60000	7.60000	7.60000
<b>Sebring</b>				
Residential/Agricultural Real	6.88859	5.88957	7.49593	7.49481
Commercial/Industrial and Public Utility Real	7.89382	6.94082	7.82684	7.82684
General Business and Public Utility Personal	8.40000	7.40000	8.40000	8.40000
<b>Washingtonville</b>				
Residential/Agricultural Real	12.17214	12.17231	12.77363	13.81860
Commercial/Industrial and Public Utility Real	14.05021	14.05021	14.61985	14.45465
General Business and Public Utility Personal	19.70000	19.70000	19.70000	19.70000
<b>Townships</b>				
<b>Austintown</b>				
Residential/Agricultural Real	11.29911	9.67732	10.70355	10.70223
Commercial/Industrial and Public Utility Real	12.70388	11.42883	12.69699	12.64964
General Business and Public Utility Personal	18.10000	18.10000	18.10000	18.10000
<b>Beaver</b>				
Residential/Agricultural Real	13.49282	10.75450	12.04113	12.03971
Commercial/Industrial and Public Utility Real	13.64844	10.80416	12.16250	12.11738
General Business and Public Utility Personal	18.30000	15.40000	15.40000	15.40000
<b>Berlin</b>				
Residential/Agricultural Real	5.21470	5.22048	5.80000	5.88356
Commercial/Industrial and Public Utility Real	5.48140	5.48140	5.80000	6.65896
General Business and Public Utility Personal	5.80000	5.80000	5.80000	7.50000

2003	2002	2001	2000	1999	1998
\$11.54070	\$11.53472	\$11.53472	\$11.53472	\$14.43202	\$14.43202
11.69939	11.69939	11.69939	11.69938	14.67320	14.67320
16.00000	16.00000	16.00000	16.00000	16.30000	16.30000
6.70000	6.70000	4.93600	4.93600	5.61469	5.61416
6.70000	6.70000	4.95253	4.95253	5.92889	5.92889
6.70000	6.70000	7.20000	7.20000	7.20000	7.20000
5.51580	5.51580	5.51580	5.51580	5.96968	5.96968
6.16770	6.16770	6.16770	6.16770	6.24978	6.24978
8.00000	8.00000	8.00000	8.00000	8.00000	8.00000
10.84095	10.84040	9.08577	9.08577	10.50419	7.50419
10.98055	10.95197	9.96045	9.96045	11.20000	8.20000
11.40000	11.40000	11.20000	11.20000	11.20000	8.20000
7.29456	7.29140	7.28998	6.50835	7.26653	6.47856
7.20160	7.19897	7.19301	6.54182	7.60000	7.34947
7.60000	7.60000	7.60000	7.60000	7.60000	7.60000
7.49481	6.73055	6.72958	6.72958	8.03967	8.03943
7.82684	7.41416	7.41416	7.41416	8.13417	8.13417
8.40000	8.40000	8.40000	8.40000	8.40000	8.40000
10.81860	10.80585	11.30380	11.30380	12.55665	13.52347
11.45465	11.45465	11.45465	11.45465	11.91647	12.65682
16.70000	16.70000	16.70000	16.70000	16.70000	16.70000
10.70176	10.69921	10.69743	9.69686	11.29072	11.29072
12.64950	12.49120	12.16454	11.16454	13.22423	13.17951
18.10000	18.10000	18.10000	17.10000	17.10000	17.10000
12.03971	12.02309	10.69590	8.46410	10.08819	8.58819
12.11738	12.11736	10.96891	8.76035	10.75378	9.25241
15.40000	15.40000	15.40000	14.30000	14.30000	12.80000
5.88311	5.87460	5.87422	5.87422	6.56684	6.56642
6.65896	6.65896	6.65896	6.65896	7.15090	7.15090
7.50000	7.50000	7.50000	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*

	2007	2006	2005	2004
<b>Boardman</b>				
Residential/Agricultural Real	\$8.56668	\$8.56697	\$9.07231	\$9.06769
Commercial/Industrial and Public Utility Real	9.17298	9.17310	9.61250	9.58098
General Business and Public Utility Personal	15.05000	15.05000	15.05000	15.05000
<b>Canfield</b>				
Residential/Agricultural Real	2.69959	2.69979	2.70449	2.70442
Commercial/Industrial and Public Utility Real	2.71549	2.71720	2.72235	2.72228
General Business and Public Utility Personal	2.75000	2.75000	2.75000	2.75000
<b>Coitsville</b>				
Residential/Agricultural Real	10.66416	10.66157	13.55271	13.54156
Commercial/Industrial and Public Utility Real	11.56002	11.78045	12.37716	12.37716
General Business and Public Utility Personal	19.50000	19.50000	19.50000	19.50000
<b>Ellsworth</b>				
Residential/Agricultural Real	4.83570	4.09293	4.41923	4.41832
Commercial/Industrial and Public Utility Real	4.30365	4.30444	4.51098	4.51098
General Business and Public Utility Personal	4.70000	4.70000	4.70000	4.70000
<b>Fairfield</b>				
Residential/Agricultural Real	1.84464	1.85372	1.88314	2.00000
Commercial/Industrial and Public Utility Real	1.92803	1.94113	1.93327	2.00000
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
<b>Goshen</b>				
Residential/Agricultural Real	10.58008	9.18288	10.59539	10.59516
Commercial/Industrial and Public Utility Real	10.76333	9.79515	10.66283	10.66303
General Business and Public Utility Personal	11.00000	11.00000	11.00000	11.00000
<b>Green</b>				
Residential/Agricultural Real	6.96837	6.98889	5.38891	5.38884
Commercial/Industrial and Public Utility Real	7.43680	7.44689	5.69683	5.69683
General Business and Public Utility Personal	8.60000	8.60000	6.50000	6.50000
<b>Jackson</b>				
Residential/Agricultural Real	8.06402	5.32188	5.88177	5.88127
Commercial/Industrial and Public Utility Real	7.95872	5.56940	5.75886	5.75886
General Business and Public Utility Personal	8.95000	8.95000	8.95000	8.95000
<b>Milton</b>				
Residential/Agricultural Real	5.52080	5.53095	7.13220	7.13063
Commercial/Industrial and Public Utility Real	6.60708	6.63634	6.93475	6.92488
General Business and Public Utility Personal	9.20000	9.20000	9.20000	9.20000
<b>Perry</b>				
Residential/Agricultural Real	0.20000	0.20000	0.20000	0.20000
Commercial/Industrial and Public Utility Real	0.02000	0.20000	0.20000	0.20000
General Business and Public Utility Personal	0.02000	0.20000	0.20000	0.20000
<b>Poland</b>				
Residential/Agricultural Real	4.92566	4.94329	5.23122	5.22868
Commercial/Industrial and Public Utility Real	5.71088	5.70837	6.13822	6.13822
General Business and Public Utility Personal	9.00000	9.00000	9.00000	9.00000

2003	2002	2001	2000	1999	1998
\$9.06392	\$9.05725	\$9.04887	\$9.04481	\$10.13891	\$10.13680
9.58098	9.52045	9.49272	9.49272	10.70639	10.65340
15.05000	15.05000	15.05000	15.05000	15.05000	15.05000
2.70440	2.70431	2.70423	2.70420	2.71326	2.71311
2.72228	2.72161	2.72161	2.72161	2.74028	2.74028
2.75000	2.75000	2.75000	2.75000	2.75000	2.75000
13.54102	13.48270	13.47444	13.46696	16.13670	16.13525
12.37716	12.36966	12.36966	12.36966	16.38941	16.38941
19.50000	19.50000	19.50000	19.50000	19.50000	19.50000
4.41921	3.50120	3.50069	3.50059	3.81116	3.81116
4.51098	3.44228	3.44228	3.44228	3.73183	3.73183
4.70000	4.70000	4.70000	4.70000	4.70000	4.70000
2.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10.59460	10.58816	9.16489	8.55932	10.47092	10.46647
10.66303	10.66300	9.68495	9.26876	10.83722	10.83722
11.00000	11.00000	11.00000	11.00000	11.00000	11.00000
5.38865	5.38015	5.37901	4.56165	5.18648	5.18629
5.69683	5.69659	5.69659	5.06995	5.39041	5.39041
6.50000	6.50000	6.50000	6.50000	6.50000	6.50000
5.86572	7.34940	7.34940	7.34518	9.07252	9.07252
5.75886	7.35362	7.32701	7.32701	8.60314	8.60314
8.95000	10.95000	10.95000	10.95000	10.95000	10.95000
7.13092	7.12602	7.12602	5.12602	5.95862	5.95862
6.92488	6.92488	6.89699	4.89699	6.40745	6.40745
9.20000	9.20000	9.20000	7.20000	7.20000	7.20000
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
5.22668	5.22297	5.22049	5.21945	5.86814	5.86763
6.13822	6.12275	6.12275	6.12275	7.22598	7.22598
9.00000	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*

	2007	2006	2005	2004
<b>Smith</b>				
Residential/Agricultural Real	\$6.98235	\$6.98653	\$8.88769	\$8.88769
Commercial/Industrial and Public Utility Real	9.71092	9.72494	10.43769	10.43769
General Business and Public Utility Personal	12.80000	12.80000	12.80000	12.80000
<b>Springfield</b>				
Residential/Agricultural Real	10.29560	10.32529	9.63520	9.63392
Commercial/Industrial and Public Utility Real	10.43372	10.90135	9.95117	9.95117
General Business and Public Utility Personal	16.40000	16.40000	14.40000	14.40000
<b>Special Districts</b>				
<b>Boardman Township Park</b>				
Residential/Agricultural Real	0.56774	0.56777	0.60705	0.60669
Commercial/Industrial and Public Utility Real	0.59333	0.59334	0.62607	0.62372
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
<b>Cardinal Joint Fire District</b>				
Residential/Agricultural Real	3.72276	2.21265	2.36797	2.36685
Commercial/Industrial and Public Utility Real	3.72549	2.25925	2.47906	2.47832
General Business and Public Utility Personal	4.67000	3.15000	3.15000	3.15000
<b>Mill Creek Park Metro District</b>				
Residential/Agricultural Real	1.54595	1.54961	1.75000	1.75000
Commercial/Industrial and Public Utility Real	1.61552	1.62119	1.75000	1.75000
General Business and Public Utility Personal	1.75000	1.75000	1.75000	1.75000
<b>Western Reserve Joint Fire District</b>				
Residential/Agricultural Real	1.67669	1.68497	1.84636	1.84487
Commercial/Industrial and Public Utility Real	1.78973	1.79068	2.03054	2.03054
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000
<b>Western Reserve Transit Authority</b>				
Residential/Agricultural Real	3.63011	3.62916	3.96078	3.95723
Commercial/Industrial and Public Utility Real	4.40778	1.40858	4.52984	4.42193
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
<b>Joint Vocational School</b>				
<b>Mahoning County Career and Technical Center</b>				
Residential/Agricultural Real	2.00000	2.00000	2.00085	2.00387
Commercial/Industrial and Public Utility Real	2.00000	2.00000	2.04402	2.03781
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000
<b>Schools</b>				
<b>Alliance City</b>				
Residential/Agricultural Real	29.51202	32.26557	33.47760	26.07709
Commercial/Industrial and Public Utility Real	29.36085	41.88222	43.04137	35.73940
General Business and Public Utility Personal	57.60000	60.30000	61.50000	54.10000
<b>Austintown Local</b>				
Residential/Agricultural Real	30.75754	30.90495	33.59637	33.59238
Commercial/Industrial and Public Utility Real	36.07623	36.33704	39.76469	39.62196
General Business and Public Utility Personal	57.40000	57.50000	57.50000	57.50000



2003	2002	2001	2000	1999	1998
\$8.88811	\$8.84483	\$8.84483	\$8.84483	\$7.04701	\$7.04094
10.43769	10.43718	10.43718	10.43718	7.65433	7.65433
12.80000	12.80000	12.80000	12.80000	8.90000	8.90000
9.63214	9.60712	9.60691	8.68307	10.03989	10.03923
9.95117	9.89437	9.88755	8.95543	10.63024	10.63024
14.40000	14.40000	14.40000	14.40000	14.40000	14.40000
0.60640	0.60588	0.60523	0.60492	0.68997	0.68981
0.62372	0.61921	0.61715	0.61715	0.70755	0.70467
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
2.36656	2.36492	2.36357	1.11296	1.29942	1.29762
2.47832	2.47168	2.46685	1.21685	1.62872	1.62872
3.15000	3.15000	3.15000	1.90000	1.90000	1.90000
1.75000	1.75000	1.18599	1.18561	1.41732	1.41684
1.75000	1.75000	1.34088	1.34088	1.60090	1.59325
1.75000	1.75000	1.90000	1.90000	1.90000	1.90000
1.84342	1.84107	1.83964	1.83884	2.20366	1.20353
2.03054	2.02491	2.02161	2.02161	2.55228	1.55228
2.80000	2.80000	2.80000	2.80000	2.80000	1.80000
3.95635	3.95417	3.95319	3.95237	4.59273	4.59166
4.42193	4.39026	4.35567	4.35567	4.95599	4.95124
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
2.00324	2.00000	2.00050	2.00000	2.00000	2.00069
2.03770	2.02014	2.00000	2.00000	2.02047	2.01157
2.10000	2.10000	2.10000	2.10000	2.10000	2.10000
26.86547	26.85779	26.89184	30.63344	26.67884	27.13181
38.33215	38.06027	37.70483	39.12216	36.02546	35.54779
54.40000	54.40000	54.40000	54.60000	50.40000	50.70000
30.69096	30.68334	30.67799	30.67625	35.40654	35.40654
36.72154	36.24447	35.26126	35.26126	41.44307	41.30887
54.60000	54.60000	54.60000	54.60000	54.60000	54.60000

(continued)

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

	2007	2006	2005	2004
<b>Boardman Local</b>				
Residential/Agricultural Real	\$31.95803	\$32.02342	\$33.95307	\$33.93684
Commercial/Industrial and Public Utility Real	35.15911	35.21690	37.13738	37.03440
General Business and Public Utility Personal	53.80000	53.85000	53.90000	53.90000
<b>Campbell City</b>				
Residential/Agricultural Real	37.30267	38.20272	38.57105	38.56392
Commercial/Industrial and Public Utility Real	38.46184	39.39909	39.65558	39.10040
General Business and Public Utility Personal	41.10000	42.00000	42.15000	42.15000
<b>Canfield Local</b>				
Residential/Agricultural Real	33.11867	33.27418	34.41837	34.40366
Commercial/Industrial and Public Utility Real	33.64388	34.07765	35.90382	35.89268
General Business and Public Utility Personal	56.70000	56.80000	56.20000	56.20000
<b>Columbiana Local</b>				
Residential/Agricultural Real	25.63001	25.63001	25.63001	25.69321
Commercial/Industrial and Public Utility Real	25.64211	25.63002	25.63002	25.87113
General Business and Public Utility Personal	34.53000	34.53000	34.53000	34.53000
<b>Hubbard Local</b>				
Residential/Agricultural Real	37.06969	31.25001	34.18680	34.20648
Commercial/Industrial and Public Utility Real	41.41796	35.30882	39.71054	39.65391
General Business and Public Utility Personal	58.85000	53.05000	54.20000	54.20000
<b>Jackson Milton Local</b>				
Residential/Agricultural Real	33.86421	31.61509	31.81799	31.81235
Commercial/Industrial and Public Utility Real	33.92300	31.67492	31.91951	31.89672
General Business and Public Utility Personal	46.00000	47.60000	47.65000	47.65000
<b>Leetonia Local</b>				
Residential/Agricultural Real	31.41111	29.86152	29.86483	31.57698
Commercial/Industrial and Public Utility Real	32.02825	30.47832	30.73801	33.57401
General Business and Public Utility Personal	43.00600	41.45600	41.45600	42.05600
<b>Lowellville Local</b>				
Residential/Agricultural Real	27.66980	27.77605	31.93766	31.88457
Commercial/Industrial and Public Utility Real	36.95493	36.35030	40.12100	40.01761
General Business and Public Utility Personal	61.50000	61.50000	61.50000	61.50000
<b>Poland Local</b>				
Residential/Agricultural Real	35.77130	36.27312	36.48529	36.47227
Commercial/Industrial and Public Utility Real	35.77101	36.27121	36.56410	36.52714
General Business and Public Utility Personal	48.90000	49.40000	49.50000	49.50000
<b>Sebring Local</b>				
Residential/Agricultural Real	26.06208	26.06224	31.28374	31.26865
Commercial/Industrial and Public Utility Real	41.64198	41.96074	43.34496	43.34496
General Business and Public Utility Personal	59.30000	59.30000	59.30000	59.30000
<b>South Range Local</b>				
Residential/Agricultural Real	30.95003	36.45002	37.94625	32.26829
Commercial/Industrial and Public Utility Real	30.95002	36.45001	38.15324	32.36447
General Business and Public Utility Personal	49.75000	55.25000	56.65000	51.45000

2003	2002	2001	2000	1999	1998
\$28.02429	\$28.00148	\$28.02776	\$28.01877	\$31.84832	\$31.99246
31.13440	30.95213	30.90477	30.90477	35.22205	35.16959
48.00000	48.00000	48.05000	48.05000	48.70000	48.85000
37.86392	37.79833	37.45002	37.20002	35.80151	35.90151
38.40040	38.31956	37.78911	37.53911	37.49886	37.59886
41.45000	41.45000	41.15000	40.90000	39.50000	39.60000
34.44997	28.62443	28.60146	28.58889	32.22757	29.85140
35.94268	30.04238	29.96903	29.96903	36.93133	34.58133
56.25000	50.45000	50.45000	50.45000	51.00000	48.65000
25.68836	33.16485	33.00793	34.20841	35.71316	35.86913
25.87113	33.55091	33.27872	34.27298	35.79083	35.95379
34.53000	42.83000	42.60000	43.80000	45.26000	45.80000
34.25636	35.10707	28.97707	29.01224	34.36500	34.46413
39.90317	40.00317	33.86201	33.84699	39.51212	39.61212
54.25000	54.35000	48.22000	48.26000	49.60000	49.70000
31.79096	32.14457	32.34457	32.63900	35.38587	26.23550
31.89672	32.19398	32.29569	32.59569	35.33297	26.18297
47.65000	48.00000	48.20000	48.50000	51.10000	41.95000
31.55351	32.73537	35.51039	35.45601	37.05601	34.00706
33.57401	34.77401	35.45602	35.45602	37.05601	34.00001
42.05600	43.25600	43.95600	43.95600	45.55600	42.50000
31.88457	31.85086	31.81119	31.88582	31.30626	31.30626
40.01761	40.01761	40.01761	40.11761	37.27778	37.27778
61.50000	61.50000	61.50000	61.60000	55.90000	55.90000
29.75895	29.83944	29.97974	30.07211	31.99644	32.34469
29.82714	29.80877	29.95055	30.05055	32.04127	32.39127
42.80000	42.90000	43.05000	43.15000	44.95000	45.30000
31.26865	31.26601	31.26063	31.26063	38.56765	34.96448
43.34496	43.34496	43.34496	43.34496	48.46474	44.86474
59.30000	59.30000	59.30000	59.30000	59.30000	55.70000
32.36778	32.44114	32.62359	32.87359	36.18962	36.83897
32.46447	32.61374	32.81374	33.06374	39.66337	40.30731
51.55000	51.70000	51.90000	52.15000	54.75000	55.40000

(continued)

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

	2007	2006	2005	2004
<b>Springfield Local</b>				
Residential/Agricultural Real	\$23.75001	\$24.50000	\$24.78710	\$24.78380
Commercial/Industrial and Public Utility Real	23.75002	24.50002	24.82443	24.82443
General Business and Public Utility Personal	36.25000	37.00000	37.00000	37.00000
<b>Struthers City</b>				
Residential/Agricultural Real	37.64580	30.84855	36.73533	37.73470
Commercial/Industrial and Public Utility Real	48.56845	41.67399	46.41766	47.33117
General Business and Public Utility Personal	64.90000	58.00000	59.90000	60.90000
<b>Weathersfield Local</b>				
Residential/Agricultural Real	31.00430	31.40001	32.85996	27.96598
Commercial/Industrial and Public Utility Real	36.86436	37.15215	39.31373	34.50037
General Business and Public Utility Personal	55.50000	55.90000	55.90000	51.00000
<b>West Branch Local</b>				
Residential/Agricultural Real	23.85045	24.25306	24.30971	24.38509
Commercial/Industrial and Public Utility Real	23.87963	24.28457	24.32928	24.34974
General Business and Public Utility Personal	33.95000	34.35000	34.35000	34.35000
<b>Western Reserve Local</b>				
Residential/Agricultural Real	33.28998	33.64492	35.02979	29.41927
Commercial/Industrial and Public Utility Real	33.46228	33.81266	35.03042	29.43042
General Business and Public Utility Personal	47.15000	47.50000	48.55000	42.95000
<b>Youngstown City</b>				
Residential/Agricultural Real	35.02468	35.01774	37.79512	37.76945
Commercial/Industrial and Public Utility Real	45.54507	45.57144	46.62996	45.73964
General Business and Public Utility Personal	51.00000	51.00000	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

2003	2002	2001	2000	1999	1998
\$24.77865	\$24.71524	\$24.71470	\$24.71470	\$31.10002	\$26.10002
24.77577	24.60535	24.59124	24.59124	31.10001	26.79076
37.00000	37.00000	37.00000	37.00000	39.60000	39.60000
38.27295	38.25895	38.24785	38.24785	40.10932	40.10932
48.20225	47.78750	47.78750	47.78750	51.30935	51.27466
62.20000	62.20000	62.20000	62.20000	59.10000	59.10000
27.86303	29.04062	28.71062	27.13295	31.20079	32.26079
34.40037	34.10045	33.77045	32.20045	36.45103	37.51103
50.90000	50.60000	50.27000	48.70000	49.25000	50.31000
24.39784	24.47210	24.50002	20.00002	20.00002	25.85086
24.35066	24.50002	24.50002	20.00002	20.00002	25.85002
34.35000	34.50000	34.50000	30.00000	30.00000	35.85000
29.41890	29.52416	29.46912	29.81832	30.85904	31.55825
29.43042	29.58042	29.53042	29.88042	31.65511	32.35511
42.95000	43.10000	43.05000	43.40000	45.05000	45.75000
37.76342	37.74236	37.73355	33.32529	38.15270	38.13890
45.73964	45.47829	45.19340	40.79340	45.89217	45.82603
51.00000	51.00000	51.00000	46.60000	46.60000	46.60000

**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)
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
2001	25,074,538	23,973,692	95.61	962,339	24,936,031
2000	25,268,305	24,343,889	96.34	810,332	25,154,221
1999	23,821,465	22,955,370	96.36	807,765	23,763,135
1998	23,179,721	22,353,347	96.43	675,135	23,028,482

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

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
97.82 %	\$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
99.45	5,472,242	21.82
99.55	5,467,821	21.64
99.76	n/a	n/a
99.35	n/a	n/a

**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
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
2001	3,640,605	3,418,239	93.89	389,845	3,808,084
2000	3,516,470	3,312,731	94.21	133,062	3,445,793
1999	3,314,246	3,187,275	96.17	n/a	3,187,275
1998	3,339,028	3,137,540	93.97	n/a	3,137,540

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
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
104.60	2,877,543	79.04
97.99	2,712,880	77.15
96.17	2,802,467	84.56
93.97	2,711,131	81.20

**Mahoning County, Ohio**  
*Principal Real Property Taxpayers*  
 2007 and 2001

Taxpayer	2007	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
DeBartolo Capital Partnership	\$15,706,990	0.40%
GS Boardman LLC (Lowe's)	11,401,790	0.29
Boardman Plaza LLC	8,264,250	0.21
Copeland United Methodist	5,054,750	0.13
Handel and Monus	4,423,670	0.12
Jackson Acquisition Corporation	4,358,760	0.11
P & S Equities Inc.	3,966,450	0.10
Equity Industrial Partnership IV & Billerica LLC	3,858,820	0.10
Cocca Development LTD.	3,035,610	0.08
RRI LLC	2,927,380	0.08
<b>Total</b>	<b>\$62,998,470</b>	<b>1.62%</b>
<b>Total Real Assessed Valuation</b>	<b>\$3,884,447,950</b>	

Taxpayer	2001 (1)	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
CCA Prison	\$23,558,120	0.75%
DeBartolo Capital Partnership	15,901,810	0.50
GSBC Inc.	10,583,450	0.34
Simon Capital LTD. Partnership	8,329,990	0.26
P & S Equities Inc.	6,152,760	0.19
Jackson Acquisition Corporation	4,684,650	0.15
Cope Methodist Home	4,057,310	0.13
CTW Development Corporation	4,027,890	0.13
Brandywine Apartments	3,891,160	0.12
Boardman Hotel LLC	2,905,950	0.09
<b>Total</b>	<b>\$84,093,090</b>	<b>2.71%</b>
<b>Total Real Assessed Valuation</b>	<b>\$3,157,920,850</b>	

NOTE: Property Assessed at 35% of Fair Market Value

(1) Information prior to 2001 is not available

Source: Mahoning County Auditor

**Mahoning County, Ohio**  
*Principal Personal Property Taxpayers*  
 2007 and 2001

Taxpayer	2007	
	Personal Property Assessed Valuation	Percentage of Personal Assessed Valuation
V & M Star	\$14,958,320	17.41%
Dobson Cellular Systems Inc.	14,390,630	16.75
Ohio Bell Telephone Company	11,251,950	13.09
Tamarkin	3,897,250	4.54
Youngstown-Warren MSA	3,471,630	4.04
Toys R Us	2,797,500	3.25
Astro Shapes, Inc.	2,577,560	3.00
Exal Corporation	2,301,950	2.68
Hynes Industries, Inc.	2,261,290	2.63
Youngstown Buick Pontiac	2,068,990	2.41
<b>Total</b>	<b>\$59,977,070</b>	<b>69.80%</b>
<b>Total Personal Property Assessed Valuation</b>	<b>\$85,926,294</b>	

Taxpayer	2001 (1)	
	Personal Property Assessed Valuation	Percentage of Personal Assessed Valuation
North Star Steel Company	\$20,910,420	5.71%
Parker Hannifan	6,406,150	1.75
Youngstown Buick Pontiac	4,404,840	1.20
Tamarkin	4,303,500	1.17
Astro Shapes, Inc.	3,808,240	1.04
OH&R Special Steels Company	3,390,080	0.93
May Department Stores	3,292,130	0.90
Hynes Industries	3,262,500	0.89
Calex Corporation	2,638,290	0.72
Rubbermaid Inc.	2,548,490	0.69
<b>Total</b>	<b>\$54,964,640</b>	<b>15.00%</b>
<b>Total Personal Property Assessed Valuation</b>	<b>\$366,340,570</b>	

(1) Information prior to 2001 is not available

Source: Mahoning County Auditor

**Mahoning County, Ohio**  
*Principal Public Utility Property Taxpayers*  
 2007 and 2001

2007		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$80,290,420	57.45%
Ohio Bell Telephone Company	20,700,790	14.81
Dobson Cellular System	18,058,570	12.92
American Transmissions Systems, Inc.	16,986,460	12.15
<b>Total</b>	<b>\$136,036,240</b>	<b>97.33%</b>
<b>Total Public Utility Assessed Valuation</b>	<b>\$139,765,510</b>	
2001 (1)		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$73,126,730	40.63%
Ohio Bell Telephone Company	32,722,160	18.18
American Transmissions Systems, Inc.	21,053,670	11.70
Consumers Ohio Water Company	12,254,040	6.81
East Ohio Gas	12,247,280	6.81
Norfolk Southern Combined Railroad	4,077,620	2.27
Youngstown-Warren MSA	3,791,840	2.11
Sygnnet Communications	3,525,890	1.96
CSX Transportation, Inc.	2,365,080	1.31
United Telephone Company of Ohio	1,672,130	0.93
<b>Total</b>	<b>\$166,836,440</b>	<b>92.71%</b>
<b>Total Public Utility Assessed Valuation</b>	<b>\$179,963,890</b>	

(1) Information prior to 2001 is not available

Source: Mahoning County Auditor

**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
2007	240,420	\$11,944,657,509	\$34,884,179	0.29%	\$145.10
2006	251,026	12,037,011,940	40,100,148	0.33	159.74
2005	254,274	12,006,904,758	33,379,098	0.28	131.27
2004	244,449	11,039,180,011	40,482,438	0.37	165.61
2003	251,660	10,934,228,666	26,029,840	0.24	103.43
2002	253,308	10,769,764,603	31,400,266	0.29	123.96
2001	254,958	10,692,497,700	36,504,777	0.34	143.18
2000	257,555	10,520,128,863	41,525,987	0.39	161.23
1999	252,597	10,271,574,182	36,451,282	0.35	144.31
1998	255,165	8,776,402,715	39,710,891	0.45	155.63

(1) Includes only general obligation bonds.

Source: 1998 - 2007 Population Estimated by US Census Bureau

Source: Mahoning County Auditor

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

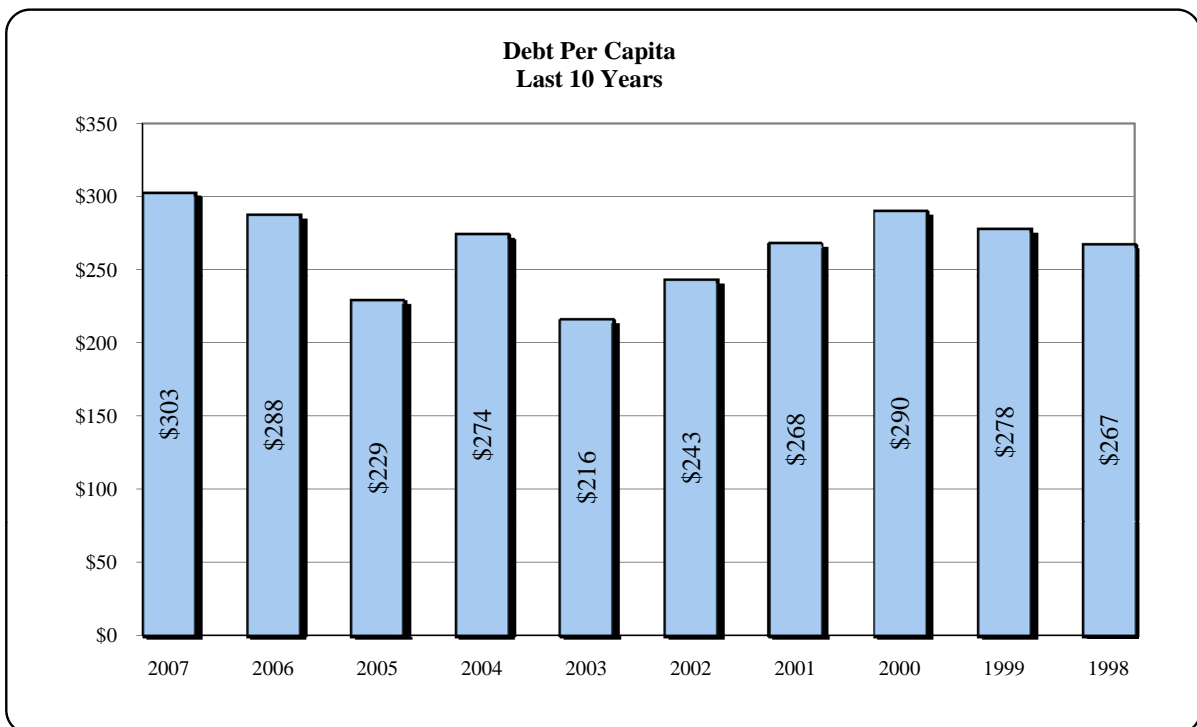
Year	Governmental Activities				Business-	
	General Obligation Bonds	Long-Term Notes	Bond Anticipation Notes	Capital Lease	Revenue Bonds	General Obligation Bonds
2007	\$34,884,179	\$430,346	\$5,177,239	\$1,289,086	\$6,760,000	\$3,046
2006	40,100,148	466,892	1,462,903	0	7,215,000	4,504
2005	33,379,098	502,390	0	0	7,650,000	150,963
2004	40,482,438	1,806,400	0	0	8,065,000	150,963
2003	26,029,840	1,052,363	0	0	8,460,000	292,382
2002	31,400,266	1,107,615	0	0	8,840,000	283,059
2001	36,504,777	762,465	0	0	9,205,000	363,348
2000	41,525,987	793,159	0	0	9,555,000	437,894
1999	36,451,282	822,974	0	0	9,550,000	507,532
1998	39,710,891	853,924	0	0	9,755,000	571,429

(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)
\$380,154	\$10,473,215	\$1,818,173	\$11,555,188	\$72,770,626	1.39%	\$303
466,087	12,063,984	1,875,078	8,537,097	72,191,693	1.36	288
944,937	13,576,505	1,936,496	0	58,140,389	1.14	229
944,937	13,576,505	1,936,496	0	66,962,739	1.28	274
1,405,177	14,984,905	2,092,915	0	54,317,582	1.03	216
1,387,102	16,361,591	2,217,364	0	61,596,997	1.16	243
1,641,387	17,667,884	2,180,272	0	68,325,133	1.27	268
1,877,330	18,087,113	2,347,246	0	74,623,729	1.57	290
2,096,481	18,271,897	2,514,220	0	70,214,386	1.46	278
2,297,289	12,259,721	2,681,194	0	68,129,448	1.41	267



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

	2007	
	Total Debt Limit (2)	Total Unvoted Debt Limit (3)
Assessed Value of County	\$4,110,139,754	\$4,110,139,754
Debt Limitation	101,253,494	41,101,398
Total Outstanding Debt:		
General Obligation Bonds	34,701,344	34,701,344
Special Assessment Bonds	328,655	328,655
Revenue Bonds	6,760,000	6,760,000
OWDA Loans	10,473,215	10,473,215
OPWC Loans	1,818,173	1,818,173
Long-Term Note	430,346	430,346
Notes	20,655,000	20,655,000
Total	<u>75,166,733</u>	<u>75,166,733</u>
Less Exemptions:		
General Obligation Bonds		
County Jail Facilities	8,261,268	8,261,268
Road and Bridge Improvements	2,827,174	2,827,174
Water System Improvement	3,048	3,048
Sewer	50,000	50,000
Special Assessment Bonds	328,655	328,655
Revenue Bonds	6,760,000	6,760,000
OWDA Loans	10,473,215	10,473,215
OPWC Loans	1,818,173	1,818,173
Notes	17,850,000	17,850,000
Amount Available in Debt Service Fund	<u>826,617</u>	<u>826,617</u>
Totals	49,198,150	49,198,150
Net Debt	<u>25,968,583</u>	<u>25,968,583</u>
Total Legal Debt Margin	<u>\$75,284,911</u>	<u>\$15,132,815</u>
Legal Debt Margin as a Percentage of the Debt Limit	74.35%	36.82%

(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
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	<u>95,253,494</u>
	<u>\$101,253,494</u>

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

Source: Mahoning County Auditor



2006		2005		2004	
Total Debt Limit (2)	Total Unvoted Debt Limit (3)	Total Debt Limit (2)	Total Unvoted Debt Limit (3)	Total Debt Limit (2)	Total Unvoted Debt Limit (3)
\$4,176,044,571	\$4,176,044,571	\$4,179,159,365	\$4,179,159,365	\$3,846,336,696	\$3,846,336,696
102,901,114	41,760,446	102,978,984	41,791,594	94,658,417	38,463,367
39,883,911	39,883,911	33,530,061	33,530,061	40,774,820	40,774,820
466,087	466,087	944,937	944,937	1,405,177	1,405,177
7,215,000	7,215,000	7,650,000	7,650,000	8,065,000	8,065,000
12,063,984	12,063,984	13,576,505	13,576,505	14,984,905	14,984,905
1,875,078	1,875,078	1,936,496	1,936,496	2,092,915	2,092,915
466,892	466,892	502,390	502,390	56,871	56,871
10,000,000	10,000,000	0	0	0	0
71,970,952	71,970,952	58,140,389	58,140,389	67,379,688	67,379,688
11,317,628	11,317,628	13,621,013	13,621,013	16,417,876	16,417,876
2,245,599	2,245,599	197,781	197,781	4,038,953	4,038,953
4,504	4,504	5,829	5,829	7,022	7,022
0	0	145,134	145,134	285,360	285,360
466,087	466,087	944,937	944,937	1,405,177	1,405,177
7,215,000	7,215,000	7,650,000	7,650,000	8,065,000	8,065,000
12,063,984	12,063,984	13,576,505	13,576,505	14,984,905	14,984,905
1,875,078	1,875,078	1,936,496	1,936,496	2,092,915	2,092,915
10,000,000	10,000,000	0	0	0	0
894,742	894,742	642,838	642,838	1,024,469	1,024,469
46,082,622	46,082,622	38,720,533	38,720,533	48,321,677	48,321,677
25,888,330	25,888,330	19,419,856	19,419,856	19,058,011	19,058,011
\$77,012,784	\$15,872,116	\$83,559,128	\$22,371,738	\$75,600,406	\$19,405,356
74.84%	38.01%	81.14%	53.53%	79.87%	50.45%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	96,901,114		96,978,984		88,658,417
	\$102,901,114		\$102,978,984		\$94,658,417

**Mahoning County, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
*December 31, 2007*

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
<b>Direct - Mahoning County</b>			
General Obligation Bonds	\$34,884,179	100.00%	\$34,884,179
Capital Lease	\$1,289,086	100.00	1,289,086
Long-term Notes	430,346	100.00	430,346
	<u>36,603,611</u>		<u>36,603,611</u>
<i>Total Direct - Mahoning County</i>			
	<u>36,603,611</u>		<u>36,603,611</u>
<b>Overlapping</b>			
Cities Wholly Within the County	957,000	100.00	957,000
Villages Wholly Within the County	280,000	100.00	280,000
Schools Wholly Within the County	92,450,880	100.00	92,450,880
City of Youngstown	3,450,000	99.81	3,443,445
West Branch LSD	6,909,994	54.27	3,750,054
Columbiana Exempted Village LSD	445,000	26.78	119,171
City of Columbiana	7,690,000	19.90	1,530,310
Weathersfield LSD	1,464,999	8.14	119,251
Leetonia Exempted Village LSD	3,714,999	7.35	273,052
Alliance CSD	8,238,970	3.70	304,842
City of Salem	3,995,000	1.09	43,546
Hubbard Exempted Village LSD	18,648,533	0.41	76,459
City of Alliance	5,030,000	0.17	8,551
	<u>153,275,375</u>		<u>103,356,560</u>
<i>Total Overlapping</i>			
	<u>153,275,375</u>		<u>103,356,560</u>
<b>Totals</b>			
	<u>\$189,878,986</u>		<u>\$139,960,171</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, 2007.

Source: Mahoning County Auditor

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

	2007	2006	2005
Net Available Revenue:			
Gross Revenues	\$21,244,536	\$20,485,299	\$19,308,650
Less: Operating Expenses (2)	14,736,754	14,981,457	15,102,895
Net Available Revenue:	<u>6,507,782</u>	<u>5,503,842</u>	<u>4,205,755</u>
Debt - Revenue Bonds:			
Principal	455,000	435,000	415,000
Interest	368,451	391,066	409,949
Revenue Bond Coverage	<u>7.90</u>	<u>7.88</u>	<u>7.89</u>
Debt Service - OWDA Loans			
Principal	1,590,769	1,512,521	1,408,400
Interest	536,101	629,925	683,976
OWDA Coverage	<u>3.06</u>	<u>3.04</u>	<u>3.11</u>
Debt Service - OPWC Loans			
Principal	177,178	177,178	177,176
Interest	0	0	0
OPWC Coverage	<u>36.73</u>	<u>36.73</u>	<u>36.73</u>
Total Debt Service:			
Principal	2,222,947	2,124,699	2,000,576
Interest	904,552	1,020,991	1,093,925
Total Coverage	<u>2.08</u>	<u>2.07</u>	<u>2.10</u>

(1) Information prior to 2005 is not available.

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

Source: Mahoning County Auditor

**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>
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
2001	254,958	5,306,950,770	20,815	620.6	110,800	7,600
2000	257,555	5,361,007,325	20,815	620.6	114,000	5,700
1999	252,597	4,753,370,346	18,818	637.7	110,300	6,100
1998	255,165	4,801,694,970	18,818	637.7	110,800	7,000

Source:

- (1) 1997 - 1999 Population Estimated by US Census Bureau  
2000 - 2007 from the 2000 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	
	6.4%	5.6%	4.6%	\$41,936,800	\$42,245,390	\$84,182,190
	6.2	5.4	4.3	\$45,786,450	\$21,447,620	\$67,234,070
	6.7	5.5	4.6	43,556,320	22,916,110	66,472,430
	7.1	5.9	5.1	41,620,400	21,474,530	63,094,930
	6.9	5.7	5.4	38,598,070	17,766,870	56,364,940
	6.9	5.6	5.7	45,815,030	23,610,940	69,425,970
	6.4	5.1	5.4	45,520,730	23,199,500	68,720,230
	4.7	3.5	3.7	48,555,780	19,335,920	67,891,700
	5.3	3.9	3.7	38,062,170	35,203,370	73,265,540
	5.9	4.0	4.0	34,236,410	34,662,350	68,898,760

**Mahoning County, Ohio**  
Principal Employers  
Current Year and One Year Ago

<b>2007</b>		
Employer	Employees	Percentage of Total County Employment
HM Health Services	5,000	4.49%
Forum Health	3,725	3.34
Youngstown State University	2,145	1.93
Mahoning County	1,877	1.68
Youngstown City Schools	1,500	1.35
Infocision Management	1,071	0.96
City of Youngstown	883	0.79
U.S. Postal Service	765	0.69
Austintown Local Schools	650	0.58
Boardman Local Schools	640	0.58
<b>Total</b>	<b>18,256</b>	<b>16.39%</b>
<b>Total Employment within the County</b>	<b>111,400</b>	

<b>2006 (1)</b>		
Employer	Employees	Percentage of Total County Employment
HM 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
<b>Total</b>	<b>19,970</b>	<b>17.80%</b>
<b>Total Employment within the County</b>	<b>112,200</b>	

Sources: Mahoning County Auditor

(1) Information prior to 2006 is not available

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

Function/Program	2007	2006	2005
<b><i>Governmental Activities</i></b>			
General Government			
Legislative and Executive			
Administrative	2	2	1
Auditor	11	12	12
Board of Elections	16	14	17
Commissioners	10	8	8
Data Processing	7	10	9
Facilities Management	23	29	19
Microfilm	3	5	4
Office of Management and Budget	0	1	1
Personnel	0	2	1
Planning Commission	2	3	2
Purchasing	0	2	2
Real Estate	16	19	19
Recorder	10	10	10
Treasurer	12	12	12
Workers Compensation Retro Plan	1	1	1
Judicial			
Child Support Administration	78	75	77
Clerk of Courts	42	51	43
Common Pleas	0	35	32
County Courts	34	41	35
Domestic Relations	12	12	12
Jail Medical	1	1	1
Juvenile Court	90	115	94
Law Library	0	1	1
Municipal Courts	21	25	23
Probate	13	15	15
Prosecutor	77	54	51

(continued)

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

Function/Program	2007	2006	2005
<b>Public Safety</b>			
Board of Health	50	53	50
Building Regulations	6	8	6
Coroner	5	6	6
Emergency 911 Dispatch	16	20	18
Lead Based	5	8	7
Sheriff	218	232	222
<b>Public Works</b>			
Road and Bridge Engineering	102	104	102
Soil and Water Conservation	0	3	1
Solid Waste and Recycling	8	8	8
<b>Health</b>			
Child Health Services	100	116	101
Dog and Kennel	6	7	7
Drug and Alcohol Board	5	6	6
Mental Health and Recovery Board	5	7	5
Mental Retardation and Developmental Disabilities	239	255	252
<b>Human Services</b>			
Public Assistance	212	231	227
Soldiers Relief	4	4	4
Veteran Services	2	3	2
<b><i>Business-Type Activities</i></b>			
Sewer and Water Engineering	90	94	90
<b>Total</b>	<b>1,554</b>	<b>1,720</b>	<b>1,616</b>

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 Three Years (1)*

	2007	2006	2005
<b><i>Governmental Activities</i></b>			
General Government			
Legislative and Executive			
County Offices			
Vehicles	21	22	25
Real Estate Assessment			
Vehicles	2	2	2
Judicial			
County Offices			
Vehicles	10	9	12
Public Safety			
County Offices			
Vehicles	77	67	68
Sheriff's Grant			
Vehicles	3	11	10
Hazmat Operations-EMA			
Vehicles	12	10	8
Public Works			
County Engineer			
Vehicles	69	72	72
Sanitary Engineer			
Vehicles	51	49	42
Solid Waste			
Vehicles	5	2	4
Health Services			
Mental Retardation and Developmental Disabilities			
Vehicles	59	57	55
Dog and Kennel			
Vehicles	6	7	6
Human Services			
County Offices			
Vehicles	7	7	7
Public Assistance			
Vehicles	1	1	2

Source: Mahoning County Auditor

(1) Information prior to 2005 is not available

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

Function/Program	2007	2006	2005	2004
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	169,454	175,894	176,724	195,480
Voter Turnout in November	52,064	96,027	79,685	131,938
Percentage of Voter Turnout	30.72%	54.59%	45.09%	67.49%
Recorder				
Deeds Issued	10,663	10,968	11,540	12,997
Mortgages Issued	21,885	14,742	16,169	34,667
Judicial				
Municipal Courts Cases				
Boardman Court				
Traffic	4,865	6,098	5,323	4,503
Criminal	1,631	1,841	1,704	1,472
Civil	1,643	1,384	1,296	1,307
Sebring Court				
Traffic	4,367	3,820	2,923	2,412
Criminal	610	608	620	567
Civil	337	303	271	258
Austintown Court				
Traffic	7,156	9,074	8,464	7,277
Criminal	1,200	1,244	1,256	1,097
Civil	2,070	1,650	1,597	1,847
Canfield Court				
Traffic	4,707	4,558	3,954	4,767
Criminal	519	489	495	450
Civil	506	462	533	433
Common Pleas Courts Cases				
Civil	4,875	4,977	4,788	4,503
Criminal	1,611	1,446	1,282	1,642
Divorce	763	826	815	819
Domestic	726	760	777	700
Health Services				
Dog and Kennel				
Dogs Licensed	29,272	29,046	n/a	n/a
Number of Penalties Assessed	1,285	1,745	n/a	n/a
Kennels	170	181	n/a	n/a
Number of Kennel Penalties Assessed	14	6	n/a	n/a
<b>Business-Type Activities</b>				
Mahoning County Sewer				
Number of Customers on:				
Metered Rate	41,200	39,130	39,087	39,118
Non-Metered Rate	852	870	913	882
Mahoning County Water				
Number of Customers	1,238	1,259	1,048	1,024

2003	2002	2001	2000	1999	1998
181,121	n/a	n/a	n/a	n/a	n/a
63,368	n/a	n/a	n/a	n/a	n/a
34.99%	n/a	n/a	n/a	n/a	n/a
12,689	13,084	12,029	12,022	11,801	11,367
54,436	45,154	39,271	32,563	40,918	42,904
7,372	7,494	7,669	6,630	6,910	6,096
1,626	1,516	1,406	1,471	1,431	1,605
1,189	1,161	852	860	867	983
2,491	2,263	2,154	2,056	2,431	2,328
545	438	506	436	430	394
241	247	178	205	155	166
11,213	13,615	12,595	12,518	12,418	11,470
1,035	1,238	1,202	1,220	1,347	1,479
1,782	1,382	1,358	1,189	1,134	1,271
6,812	7,696	6,349	7,101	7,807	6,896
465	435	375	327	376	271
493	400	349	370	248	335
4,688	4,118	3,461	3,382	3,093	2,985
1,639	1,252	1,400	1,294	1,172	1,131
836	859	932	916	974	1,012
728	767	761	771	663	563
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
38,500	n/a	n/a	n/a	n/a	n/a
807	n/a	n/a	n/a	n/a	n/a
997	n/a	n/a	n/a	n/a	n/a

**Mahoning County, Ohio**

*Miscellaneous Statistics*

*December 31, 2007*

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***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  
The Arms Museum  
Oakland Center for the Arts  
Stambaugh Auditorium  
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  
Forum Health - Located in Youngstown and Boardman  
Akron Children's Hospital - Satellite location in Youngstown

***Communications***

**5 Daily Newspapers:**

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

**7 Weekly Newspapers:**

Boardman News  
Struthers Journal  
Buckeye Review  
Farm and Dairy  
Senior News  
The Town Crier  
The Sebring Times  
The Review

**20 Radio Stations (5 locally owned):**

WBBG/WRTK - 106.1  
WFMJ  
WYSU  
WYFM/FMY - 103  
WYFX  
WRTK  
WBBW  
WHOT  
WKBN  
WYTV  
WWIZ  
Cumulus Broadcasting, Inc.  
WYTN  
Premier Radio Networks  
WLLF  
WPIC  
Clear Channel Radio  
WMXY  
WNIO  
WAKZ

**5 Network Television Stations:**

ABC - WYTV 33  
NBC - WFMJ 21  
CBS - TV 21 and FOX 17/62  
FOX  
WB

**1 Public Television Station:**

PBS

**Sources:**

Mahoning County Auditors Office  
Youngstown Warren Regional Chamber



Mary Taylor, CPA  
Auditor of State

**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  
MAY 7, 2009**