

County of Mahoning, Ohio

*Reports Issued Pursuant to
OMB Circular A-133*

Year Ended December 31, 2008



Mary Taylor, CPA

Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Mahoning County, prepared by Rea & Associates, Inc., for the audit period January 1, 2008 through December 31, 2008. 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 \$24,429.81 during 2008. 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 \$24,429.81 and in favor of the Mahoning County Sanitary Sewer Fund.

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

August 19, 2009

COUNTY OF MAHONING, OHIO

DECEMBER 31, 2008

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Rea & Associates, Inc.
ACCOUNTANTS AND BUSINESS CONSULTANTS

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

June 25, 2009

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, 2008, and have issued our report thereon dated June 25, 2009, which indicated the financial statements of MASCO, Inc., a component unit, were audited by other auditors, and our opinion, insofar as it relates to the amounts included for this component unit, is based on the report of other auditors. 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.

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.

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.

Mahoning County
Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*
June 25, 2009
Page 2

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. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we noted certain other internal control matters that we reported to the County's management in a separate letter dated June 25, 2009.

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 noncompliance or other matters that we have reported to management of the County in a separate letter dated June 25, 2009.

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.

Hea & Associates, Inc.



Rea & Associates, Inc.
ACCOUNTANTS AND BUSINESS CONSULTANTS

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

June 25, 2009

Mahoning County
Board of Commissioners
120 Market Street
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**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, 2008. 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, 2008.

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 discretely presented component unit and remaining fund information of the County of Mahoning, Ohio as of and for the year ended December 31, 2008, and have issued our report thereon dated June 25, 2009, which indicated the financial statements of MASCO, Inc., a component unit, were audited by other auditors, and our opinion, insofar as it relates to the amounts included for this component unit, is based on the report of other auditors. Our audit was 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, is fairly stated, 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.

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2008

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2008 Disbursements
U.S. DEPARTMENT OF AGRICULTURE				
<i>Direct:</i>				
Water and Waste Disposal Systems for Rural Communities	10.760	E0006/E0007		\$ 520,709
Solid Waste Management Grants	10.762	G3812		64,500
<i>Passed through the Ohio Department of Education:</i>				
Nutrition Cluster:	10.553		05PU 2008	14,761
School Breakfast Program			05PU 2009	16,986
National School Lunch Program	10.555		LLP4 2008	27,924
			LLP4 2009	31,691
Subtotal - Nutrition Cluster				<u>91,362</u>
Total U.S. Department of Agriculture				676,571
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Direct:</i>				
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	G3196	OHLAG0076-97	13,233
		G3301	OHLHB0265-04	67,850
		G3305	OHLHB0345-07	890,691
Subtotal - Lead-Based Paint Hazard Control in Privately-Owned Housing				<u>971,774</u>
<i>Passed through the Ohio Department of Development:</i>				
Community Development Block Grants / State's Program	14.228	G2006	B-C-05-046-1	1,237
		G2059	B-C-07-046-1	81,580
		G2054	B-E-06-046-1	104,720
		G2049	B-F-04-046-1	425
		G2052	B-F-06-046-1	130,550
		G2058	B-F-07-046-1	156,829
		G2064	B-F-08-046-1	370
		G2053	B-P-06-046-2	3,140
		E0009	B-W-04-046-1	100,000
		E0121	B-W-06-046-1	56,207
		G2009	C-07-046-1	18,181
Subtotal - Community Development Block Grants / State's Program				<u>653,239</u>
HOME Investment Partnerships Program	14.239	G2007	B-C-05-046-2	22,396
		G2010	B-C-07-046-2	52,000
Subtotal - HOME Investment Partnership Program				<u>74,396</u>
Total U. S. Department of Housing and Urban Development				1,699,409
U.S. DEPARTMENT OF JUSTICE				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	G3777	2007-DJ-BX-0572	38,736
		G3767	2006-DJ-BX-0710	168
Subtotal - Edward Byrne Memorial Justice Assistance Grant Program				<u>38,904</u>
<i>Passed through the Ohio Department of Youth Services:</i>				
Juvenile Accountability Block Grants	16.523	G6122	2007-JB-011-A048	4,270
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540	G6114	2006-JJ-MH-0102	2,388
		G6123	2007-JJ-MH1-0102	33,334
Subtotal - Juvenile Justice and Delinquency Prevention-Allocation to States				<u>35,722</u>
Title V-Delinquency Prevention Program	16.548	G2057	2006-JV-T50-6001	7,468
Violence Against Women Formula Grants	16.588	G4095	2007-WF-VA2-8213	23,950
<i>Passed through the Ohio Attorney General's Office:</i>				
Crime Victim Assistance	16.575	G4089	2006VAGENE083T	4,492
		G4093	2007VAGENE083T	85,532
		G4096	2008VAGENE083T	17,559
Subtotal - Crime Victim Assistance				<u>107,583</u>
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	G8372	2008-DD-BX-0420	5,872
Total U. S. Department of Justice				223,769
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed through the Ohio Department of Transportation:</i>				
Highway Planning and Construction	20.205	C6027	77251	3,852,612
		C7101	83383	1,152,281
		C7102	78317	26,434
		C7104	77202	18,273
		C7105	20496	18,368
Subtotal - Highway Planning and Construction				<u>5,067,968</u>

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2008

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2008 Disbursements
<i>Passed through the Ohio Governor's Highway Safety Office:</i> State and Community Highway Safety	20.600	G7087 G7091 G7089	HVEO-2008-50-00-00-00248-00 HVEO-2009-50-00-00-00248-00 2008-OVITFT-00900	35,667 5,657 1,922 <hr/> 43,246
Subtotal - State and Community Highway Safety				<hr/> 43,246
<i>Passed through the Pipeline and Hazardous Materials Safety Administration</i> Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	G3776	HMEP 15YR	<hr/> 7,156
Total U. S. Department of Transportation				5,118,370
U.S. DEPARTMENT OF EDUCATION				
<i>Passed through the Ohio Department of Education:</i> Special Education Grants to States	84.027	G1123 G1126	066118-6BSF-2008 066118-6BSF-2009	60,892 25,470 <hr/> 86,362
Subtotal - Special Education Grants to States				<hr/> 86,362
State Grants Innovative Programs	84.298	G1124 G1127	066118-C2S1-2008 066118-C2S1-2009	292 13 <hr/> 305
Subtotal - State Grants Innovative Programs				<hr/> 305
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Service:</i> Safe and Drug-Free Schools and Communities-State Grants	84.186	G8331 G8356 G8330 G8355	Drug Free Schools-08 50-1117-DFSCA-P-09-0954 50-01365-YMENT-P-07-0020 50-1365-DFSCA-P-09-0950	33,525 17,500 36,852 10,208 <hr/> 98,085
Subtotal - Safe and Drug-Free Schools and Communities-State Grants				<hr/> 98,085
<i>Passed through the Office of Special Education and Rehabilitative Service:</i> Rehabilitation Services-Vocational Rehabilitation Grants to States	84.126	G0255	Pathways II	<hr/> 8,574
Total U.S. Department of Education				193,326
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed through the Ohio Department of Jobs and Family Services:</i> Temporary Assistance for Needy Families	93.558	G3766	G994235-2006	13,446
Foster Care-Title IV-E	93.658	G6113 G6121	75-5-1545-2006 G-89-06-5164	24,783 144,846 <hr/> 169,629
Subtotal - Foster Care-Title IV-E				<hr/> 169,629
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i> Social Services Block Grant (Title XX)	93.667	245-21700	Title XX	165,251
State Children's Health Insurance Program (SCHIP)	93.767	245-22110	50-00019	2,260
Medical Assistance Program (Title XIX): Targeted Case Management (TCM) Waiver Administration Subtotal - Medical Assistance Program (Title XIX)	93.778	245-22110 245-21800	50-00019 50-00019	519,618 1,759,409 <hr/> 2,279,027
<i>Passed through the Ohio Department of Mental Health:</i> Projects for Assistance in Transition from Homelessness	93.150	G0233 G0254	PATH/2008 PATH/2009	96,943 31,571 <hr/> 128,514
Subtotal - Projects for Assistance in Transition from Homelessness				<hr/> 128,514
Promoting Safe and Stable Families	93.556	G0229 G0253 G0239	031-CS-08-01 31-CS-09-01 31-CS-08-01 REV	57,252 22,490 10,000 <hr/> 89,742
Subtotal - Promoting Safe and Stable Families				<hr/> 89,742
Social Services Block Grant (Title XX)	93.667	G0228 G0245	TITLE XX FY08 TITLE XX FY09	156,669 51,630 <hr/> 208,299
Subtotal - Social Services Block Grant (Title XX)				<hr/> 208,299
Medical Assistance Program (Title XIX)	93.778	G0105 G0242	MC-30-00 MC-30-09	2,229,452 2,943,290 <hr/> 5,172,742
Subtotal - Medical Assistance Program				<hr/> 5,172,742
Block Grants for Community Mental Health Services	93.958	G0226 G0243 G0249 G0250	Community Plan B.G. FY 08 Community Plan B.G. FY 09 INCREDIBLE YEARS FY09 CHILDHOOD QUALITY FY09	75,167 75,165 3,720 10,880 <hr/> 164,932
Subtotal - Block Grants for Community Mental Health Services				<hr/> 164,932

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2008

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2008 Disbursements
Block Grants for Prevention and Treatment of Substance Abuse	93.959	G0227	CHILD/ADOL FY08	5,886
		G0244	CHILD/ADOL FY09	<u>5,886</u>
Subtotal - Block Grants for Prevention and Treatment of Substance Abuse				<u>11,772</u>
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services: Projects of Regional and National Significance</i>	93.243	G8345	STAR-SI SFY08	8,710
		G8370	STAR-SI SFY09	<u>10,583</u>
Subtotal - Projects of Regional and National Significance				<u>19,293</u>
Substance Abuse and Mental Health Services - Access to Recovery	93.275		CFR Program	10,000
Medical Assistance Program (Title XIX)	93.778	G8324	SFY-08-PCN	1,297,396
		G8349	SFY-09-PCN	<u>779,309</u>
Subtotal - Medical Assistance Program (Title XIX)				<u>2,076,705</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	G8323	FED PER CAPITA FY 08	620,600
		G8348	FED PER CAPITA FY 09	429,146
		G8340	NKRC TANF 08	22,460
		G8365	NKRC TANF 09	9,624
		G8332	50-10107-PAWP-P-08-0207	12,500
		G8357	50-10107-PAWP-P-09-0207	12,500
		G8335	50-8335-TASC-T-08-9947	107,239
		G8360	50-8335-TASC-T-09-9947	107,239
		G8338	50-1117-UMADAOP-P-08-9155	67,832
		G8363	50-1117-UMADAOP-P-09-9155	67,832
		G8339	50-1117-WOMENP-P-08-9014	48,789
		G8364	50-1117-WOMENP-P-09-9014	48,790
		G8346	50-1366-WOMENT-T-08-0812	66,713
		G8371	50-1366-WOMENT-T-09-0812	66,712
		G8334	50-1366-WOMENT-T-08-8980	78,133
		G8359	50-1366-WOMENT-T-09-8980	78,133
		G8333	50-10107-WOMEN-T-08-8985	64,145
		G8358	50-1365-WOMENT-T-09-8985	<u>64,146</u>
Subtotal - Block Grants for Prevention and Treatment of Substance Abuse				<u>1,972,533</u>
Memo Total - All Medicaid Assistance Programs	93.778			9,528,474
Memo Total - All Social Services Block Grants	93.667			373,550
Memo Total - All Block Grants for Prevention and Treatment of Substance Abuse	93.959			<u>1,984,305</u>
Total U. S. Department of Health and Human Services				12,484,145
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed through the Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants	97.042	G3712	2005-EM-T5-0001	7,239
		G3774	2007-EM-E7-0024	<u>33,132</u>
Subtotal - Emergency Management Performance Grants				<u>40,371</u>
Citizen Corps	97.053	G3770	2006-GC-T6-0051	8,500
		G3779	2007-GE-T7-0030	<u>4,450</u>
Subtotal - Citizen Corps				<u>12,950</u>
Homeland Security Grant Program	97.067	G3782	2007-GE-T7-0030	184,071
		G3780	2007-GE-T7-0030	<u>8,486</u>
				<u>192,557</u>
State Homeland Security Program	97.073	G3768	2006-GE-T6-0051	<u>31,738</u>
Total U. S. Department of Homeland Security				277,616
<u>U.S. Election Assistance Commission</u>				
<i>Passed through the Ohio Secretary of State</i>				
	90.401			15,508
<u>DEPARTMENT OF U. S. ARMY CORP OF ENGINEERS</u>				
<i>Direct:</i>				
Law Enforcement Services at Berlin Lake		N/A		45,110
Struthers South Interceptor Sewer Improvement #467		E0130		<u>7,497</u>
Total - Department of US Army Corps of Engineers				<u>52,607</u>
TOTAL				<u>\$ 20,741,321</u>

The accompanying notes are an integral part of this schedule.

MAHONING COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

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, 2008, the gross amount of loans outstanding under this program was \$41,788.

Beginning loans receivables balance as of January 1, 2008	\$ 68,399
Loan principal repaid on loans issued prior to 2008	(26,611)
Loans written off	<u>(18,355)</u>
Ending loans receivable balances as of December 31, 2008	23,433
Cash balance on hand in the revolving loan fund as of December 31, 2008	<u>422,637</u>
Total value of revolving loan fund portion of the CDBG 14.228 program	<u>\$ 446,070</u>

NOTE E – MATCHING REQUIREMENTS

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

COUNTY OF MAHONING, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2008

1. SUMMARY OF AUDITOR'S RESULTS

A-133 Ref.
.505(d)

(d) (1) (i)	Type of Financial Statement Opinion	Unqualified
(d) (1) (ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d) (1) (ii)	Were there any other significant deficiencies reported at the financial statement level (GAGAS)?	No
(d) (1) (iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d) (1) (iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d) (1) (iv)	Were there any significant deficiencies reported for major programs which were not considered to be material?	No
(d) (1) (v)	Type of Major Programs' Compliance Opinion	Unqualified
(d) (1) (vi)	Are there any reportable findings under Section .510(a) of Circular A-133?	No
(d) (1) (vii)	Major Programs (list): Medicaid Water and Waste Disposal Systems for Rural Communities	CFDA # 93.778 CFDA #10.760
(d) (1) (viii)	Dollar Threshold: Type A/B Programs	Type A: >\$622,240 Type B: All others
(d) (1) (ix)	Low Risk Auditee?	Yes

COUNTY OF MAHONING, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2008

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

NONE

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

NONE

4. SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2007-001	SAS 112 finding due to restatement of prior year audited financial statements and material misstatement in the financial statements in the period under audit not identified by the entity's internal controls.	Yes	
2007-002	Significant adjustments had to be made to the County's original Schedule of Expenditures of Federal Rewards.	Yes	

**Mahoning County,
Ohio
Comprehensive Annual Financial
Report For the Year Ended
December 31, 2008**



**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, 2008
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MICHAEL V. SCIORTINO
Mahoning County Auditor

June 25, 2009

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, 2008. This report enables the County to comply with Ohio Administrative Code Section 117-2-03(B), which requires reporting on a GAAP (Generally Accepted Accounting Principles) basis, and Ohio Revised Code Section 117.38 which requires the counties reporting on a GAAP basis to file an annual report with the Auditor of State within 150 days of fiscal year end. This report contains the financial statements and other financial and statistical data which ensure complete and full disclosure of all material financial aspects for Mahoning County for 2008. 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, 2008, 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 10th most populous of Ohio's 88 counties.

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

Other elected officials, serving four-year terms each, include the Prosecutor, Sheriff, Engineer, Clerk of Courts, Recorder and Coroner. The Probate Judge, Domestic Relations Judge, Juvenile Judge, Common Pleas Judges and County (area) Judges are also elected on a countywide basis. The County 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 1 to the basic financial statements.

The County is required to adopt an annual budget by April 1. This annual budget serves as the foundation for the Mahoning County's financial planning and control. The legal level of control has been established by the Commissioners at the department level for the general fund and at the fund level for all other funds. 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, 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 2008 for the Youngstown-Warren Metropolitan Statistical Area (MSA) was 7.1 percent compared to the State and national averages, which were 6.5 percent and 7.2 percent respectively. The Ohio Bureau of Employment Services Labor Market Information Division report for the 1998-2008 time periods reflects that most of the job growth will be in professional specialty occupations, and service-producing industries. Increased productivity in manufacturing is expected to result in slight declines in manufacturing employment across the metropolitan areas. Professional specialty and service jobs are expected to grow at the fastest rate.

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

The Collective Bargaining Law also designates those actions, which constitute unfair labor practices, and prescribes procedures for their remedy. It also sets forth dispute resolution procedures for contract negotiation, including arbitration or other mutually agreeable methods. If an impasse persists after conciliation procedures, then public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees have the right to strike after 10 days written notice. Altogether, there are 20 bargaining units in the County representing 1,246 employees. The County's employee relations

are established largely by association with the following labor organizations: AFSCME, Ohio Council 8, AFL-CIO; Communication Workers of America; Fraternal Order of Police; Mahoning County Sanitary Engineer Employee's Union; Mahoning County Trainable Mentally Retarded Education Association; and Teamsters Local 377. Labor relations are considered excellent.

Long-Term Financial Planning

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

Relevant Financial Policies

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

Significant Events For 2008

The County purchased the Oakhill Renaissance building in 2007 and continued to make improvements on the building throughout 2008. This building will be used to house the Mahoning County Department of Jobs and Family Services as well as other departments such as the Coroner, Board of Elections, Recycling, and other administrative offices. The total cost of the project is estimated at approximately \$6.0 million. An improvement bond in the amount of \$5.0 million was issued on December 28, 2007.

- 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 a year. The Children Services Board placed a .5 mill levy on the March, 2008 ballot. The voters passed the levy with a 66 percent vote.

Major Initiatives

Construction reached completion on the Spring Commons 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. Final cost for the project was \$6.1 million and was provided by the State of Ohio High Cost Bridge Program, CEAO Federal Bridge Funds, Eastgate Transportation Funds, and the County Engineer's funds.

The Sanitary Engineer's Department completed the Petersburg Wastewater Project in Springfield Township. Construction included a collection system with conventional gravity sanitary lines, a pumping station and a force main. Total costs of the project were \$4.75 million and were funded with grants from OPWC, CDBG, USEPA and USDA loan money along with local matches.

The Sanitary Engineer's Department also completed the installation of approximately 10,880 linear feet of sewer lines and 40 manholes located in Beaver Township. This project is referred to as the Woodworth Project. The total cost of this project was \$1.4 million and was funded with OPWC, CDBG and other local money.

The County issued a \$3 million bond for the purchase and implementation of a state of the art ERP system. The software will be purchased from Tyler Technologies and is referred to as Munis. The projected "go live" dates are September 1, 2009 for the accounting and financial package and January 1, 2010 for the payroll and human resources package.

Future Initiatives

The Sanitary Engineer's Department is currently in the design state for the Struthers South Interceptor and the Petersburg Water Line projects. The Struthers' project will install sewer lines from the Struthers' Waste Water Treatment Plant (WWTP) to State Route 224 and has an estimated cost of \$2.1 million. The Petersburg project will install approximately 3.1 miles of 12" waterlines along State Route 170 and other secondary roads in Springfield Twp. with an estimated cost of \$1.8 million. The majority of funding for the Struthers project will be provided by a grant from the US Army Corp. of Engineers. The Petersburg water project will be funded approximately one third with an OPWC grant and two thirds with local money. Both are slated for construction to begin in the fall of 2009.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to Mahoning County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2007. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR) that satisfied both generally accepted accounting principles and applicable legal requirements.

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

I would like to thank the entire staff of both the County Auditor's and Data Processing offices for their efficient and cooperative work throughout this project. I would also like to thank the Local Government Services 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, Ohio

List of Principal Officials

December 31, 2008

Board of County Commissioners

President..... Anthony Traficanti
Vice-President..... John McNally
Commissioner.....David Ludt

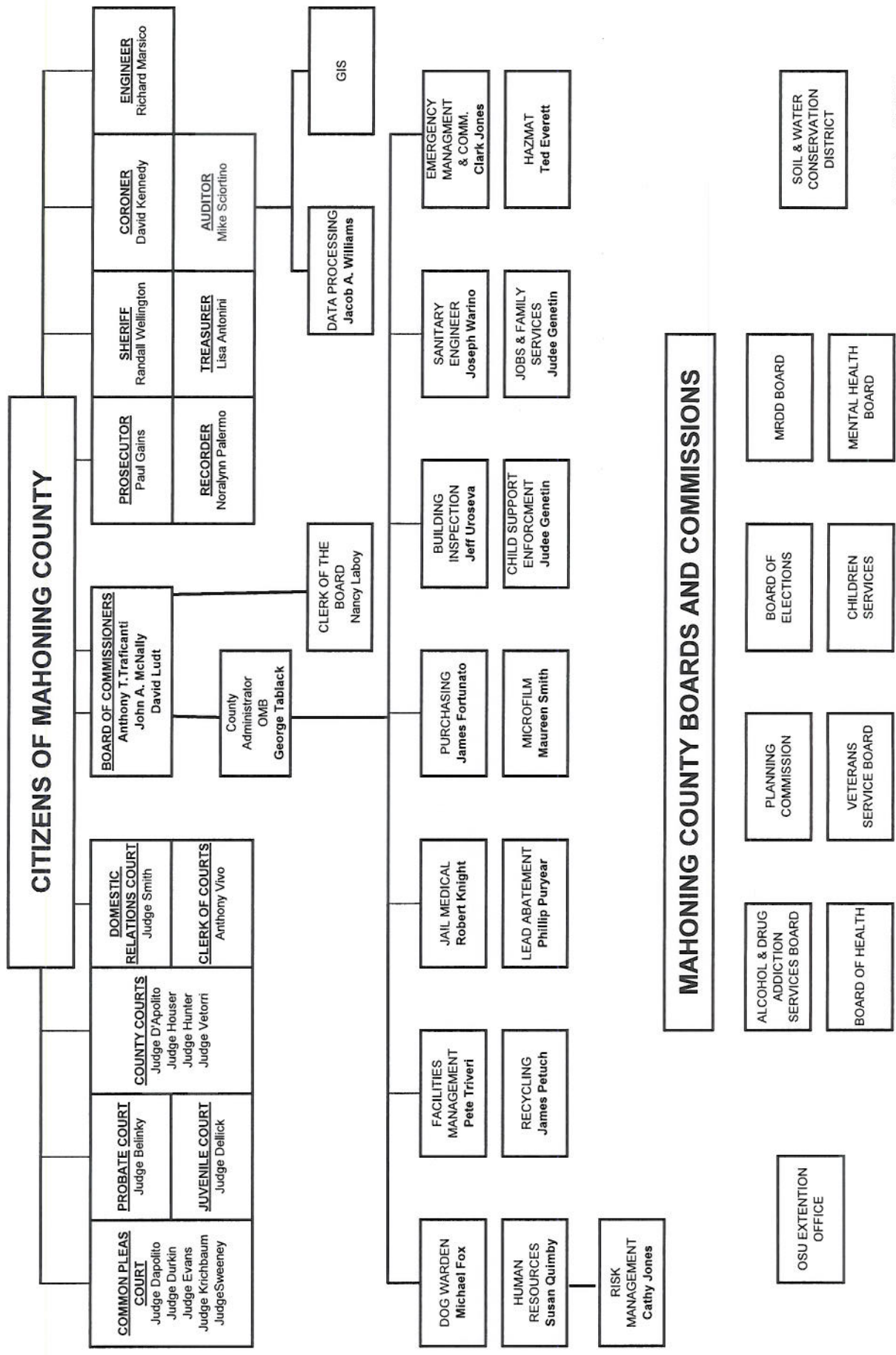
Other Elected Officials

Auditor..... Michael Sciortino
Clerk of Courts..... Anthony Vivo, Jr.
CoronerDr. David Kennedy
Engineer..... Richard Marsico
Prosecutor Paul Gains
Recorder..... Nora Lynn Palermo
Sherriff..... Randall Wellington
TreasurerLisa Antonini

Judges

Common Pleas Court..... Honorable James Evans
Honorable Lou Dapolito
Honorable John Durkin
Honorable R. Scott Krichbaum
Honorable Maureen Sweeney-Yanko
Common Pleas Court – Domestic Relations Division..... Honorable Beth Smith
Common Pleas Court – Juvenile Division.....Honorable Theresa Dellick
Common Pleas Court – Probate Division..... Honorable Mark Belinkey
Area Court No. 2.....Honorable Joseph Houser
Area Court No. 3..... Honorable Diane Vettori-Caraballo
Area Court No. 4.....Honorable David D’Apolito
Area Court No. 5.....Honorable Scott Hunter

MAHONING COUNTY ORGANIZATIONAL CHART



MAHONING COUNTY BOARDS AND COMMISSIONS

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Mahoning County Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2007

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



A handwritten signature in black ink, appearing to read "M. L. Post".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director

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Rea & Associates, Inc.

ACCOUNTANTS AND BUSINESS CONSULTANTS

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

June 25, 2009

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, 2008, 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, 2008, 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 June 25, 2009, 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, 2008
Unaudited

The discussion and analysis of Mahoning County's financial performance provide an overall review of the County's financial activities for the year ended December 31, 2008. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, the basic financial statements and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2008 are as follows:

The County was able to purchase a complete financial ERP system, MUNIS, during 2008. This financial package encompasses not only the accounting reporting system of the County but the payroll, human resources, capital assets and treasury management as well. The County is on track for having the MUNIS system fully implemented by the end of 2009.

- The 2008 Presidential election not only captivated the Country but the residents of Mahoning County as well. The Board of Elections was able to process an unprecedented number of voter registrations, absentee ballots and turnout at the polls in a timely and efficient manner.
- In order to continue to provide for the safety and well being of the children of Mahoning County, the Children Services Board placed a five year, .5 mill levy on the March 2008 ballot a year early, the earliest opportunity allowed by law. With the passage of this levy, the residents, once again, prove their commitment to the children of Mahoning County.
- The Mahoning County Auditor's IT department and the Mental Retardation and Development Disabilities (MRDD) Board worked hand in hand to bring the MRDD computer systems online with the County. This resulted in a savings of over \$300,000. The IT department is currently working to bring the Mental Health Services and County Jail onto the County's computer system.
- Mahoning County is not immune to the economic conditions that have affected the United States. Several companies have either reduced employees to a skeleton staff or have decided to close their doors. This has resulted in reduced property tax collections as well as a higher unemployment rate for the County. The County has applied for the federal economic stimulus package in order to keep the County moving in a positive direction.
- The County completed the \$1.4 million Woodworth Project utilizing grants from OPWC and CDBG. The Sanitary Engineer's office installed approximately 10,880 linear feet of sewer lines and 40 manholes located in Beaver Township.

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.

Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited

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 2008?" The Statement of Net Assets and the Statement of Activities answers this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

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

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

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

Reporting the County's Most Significant Funds

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

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the General fund, the 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.

Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited

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.

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 2008 compared to 2007:

Mahoning County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited

(Table 1)
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
Assets						
Current and Other Assets	\$149,589,430	\$143,178,560	\$26,951,724	\$24,305,520	\$176,541,154	\$167,484,080
Capital Assets, Net	142,192,935	139,239,719	83,653,179	83,285,967	225,846,114	222,525,686
<i>Total Assets</i>	<u>291,782,365</u>	<u>282,418,279</u>	<u>110,604,903</u>	<u>107,591,487</u>	<u>402,387,268</u>	<u>390,009,766</u>
Liabilities						
Current Liabilities	59,795,331	52,077,184	965,458	935,896	60,760,789	53,013,080
Long-term Liabilities						
Due within one Year	10,069,016	9,839,508	2,916,019	2,664,029	12,985,035	12,503,537
Due in More than one Year	36,280,479	43,804,509	29,362,400	29,103,748	65,642,879	72,908,257
<i>Total Liabilities</i>	<u>\$106,144,826</u>	<u>\$105,721,201</u>	<u>\$33,243,877</u>	<u>\$32,703,673</u>	<u>\$139,388,703</u>	<u>\$138,424,874</u>
Net Assets						
Invested in Capital Assets,						
Net of Related Debt	\$99,878,395	\$98,620,826	\$52,803,955	\$52,975,471	\$152,682,350	\$151,596,297
Restricted for:						
Capital Projects	22,761,215	16,960,601	0	0	22,761,215	16,960,601
Debt Service	0	0	5,720,826	0	5,720,826	0
Public Safety	3,112,803	4,278,418	0	0	3,112,803	4,278,418
Public Works	5,823,098	6,808,474	0	0	5,823,098	6,808,474
Health Services	18,361,751	16,239,233	0	0	18,361,751	16,239,233
Human Services	8,249,125	7,337,541	0	0	8,249,125	7,337,541
General Government	16,175,561	14,322,906	0	0	16,175,561	14,322,906
Unrestricted	11,275,591	12,129,079	18,836,245	21,912,343	30,111,836	34,041,422
<i>Total Net Assets</i>	<u>\$185,637,539</u>	<u>\$176,697,078</u>	<u>\$77,361,026</u>	<u>\$74,887,814</u>	<u>\$262,998,565</u>	<u>\$251,584,892</u>

As one can see from the increase in overall net assets, the County was able to provide the services that the County residents expect while maintaining the costs of providing those services. In order to further understand what makes up the changes in net assets for the current year, the following table gives readers further details regarding the results of activities for 2008 and 2007.

(Table 2)
Changes in Net Assets

	Governmental	Governmental	Business	Business	Total	Total
	Activities	Activities	Type	Type		
	2008	2007	2008	2007	2008	2007
Program Revenues						
Charges for Services and Sales	\$22,470,784	\$22,983,782	\$23,078,024	\$21,766,680	\$45,548,808	\$44,750,462
Operating Grants and Contributions	101,242,335	98,249,665	0	0	101,242,335	98,249,665
Capital Grants and Contributions	7,311,710	4,352,369	1,764,162	4,044,063	9,075,872	8,396,432
<i>Total Program Revenues</i>	<u>\$131,024,829</u>	<u>\$125,585,816</u>	<u>\$24,842,186</u>	<u>\$25,810,743</u>	<u>\$155,867,015</u>	<u>\$151,396,559</u>

Mahoning County, Ohio
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For the Year Ended December 31, 2008
Unaudited

(Table 2)
Changes in Net Assets

	Governmental Activities 2008	Governmental Activities 2007	Business Type 2008	Business Type 2007	Total 2008	Total 2007
General Revenues						
Property Taxes	\$30,641,664	\$32,566,693	\$0	\$0	\$30,641,664	\$32,566,693
Sales Taxes	27,931,781	28,431,266	0	0	27,931,781	28,431,266
Grants and Entitlements	12,884,154	7,092,018	0	0	12,884,154	7,092,018
Conveyance Fees	1,743,473	2,376,834	0	0	1,743,473	2,376,834
Interest	5,081,780	5,508,601	787,155	992,878	5,868,935	6,501,479
Gain on Sale of Capital Assets	0	0	14,744	0	14,744	0
Miscellaneous	3,672,046	3,467,275	331,386	114,248	4,003,432	3,581,523
<i>Total General Revenues</i>	<u>81,954,898</u>	<u>79,442,687</u>	<u>1,133,285</u>	<u>1,107,126</u>	<u>83,088,183</u>	<u>80,549,813</u>
<i>Total Revenues</i>	<u>212,979,727</u>	<u>205,028,503</u>	<u>25,975,471</u>	<u>26,917,869</u>	<u>238,955,198</u>	<u>231,946,372</u>
Program Expenses						
General Government:						
Legislative and Executive	29,183,996	27,134,283	0	0	29,183,996	27,134,283
Judicial	19,254,381	17,804,933	0	0	19,254,381	17,804,933
Public Safety	29,504,632	27,231,250	0	0	29,504,632	27,231,250
Public Works	14,685,409	14,998,726	0	0	14,685,409	14,998,726
Health	50,853,600	52,222,975	0	0	50,853,600	52,222,975
Human Services	58,606,298	62,040,227	0	0	58,606,298	62,040,227
Interest and Fiscal Charges	1,950,950	1,649,024	0	0	1,950,950	1,649,024
Water	0	0	1,070,675	824,905	1,070,675	824,905
Sewer	0	0	22,431,584	18,774,590	22,431,584	18,774,590
<i>Total Program Expenses</i>	<u>204,039,266</u>	<u>203,081,418</u>	<u>23,502,259</u>	<u>19,599,495</u>	<u>227,541,525</u>	<u>222,680,913</u>
Transfers	0	(4,173)	0	4,173	0	0
<i>Change in Net Assets</i>	8,940,461	1,942,912	2,473,212	7,322,547	11,413,673	9,265,459
<i>Net Assets Beginning of Year</i>	<u>176,697,078</u>	<u>174,754,166</u>	<u>74,887,814</u>	<u>67,565,267</u>	<u>251,584,892</u>	<u>242,319,433</u>
<i>Net Assets End of Year</i>	<u>\$185,637,539</u>	<u>\$176,697,078</u>	<u>\$77,361,026</u>	<u>\$74,887,814</u>	<u>\$262,998,565</u>	<u>\$251,584,892</u>

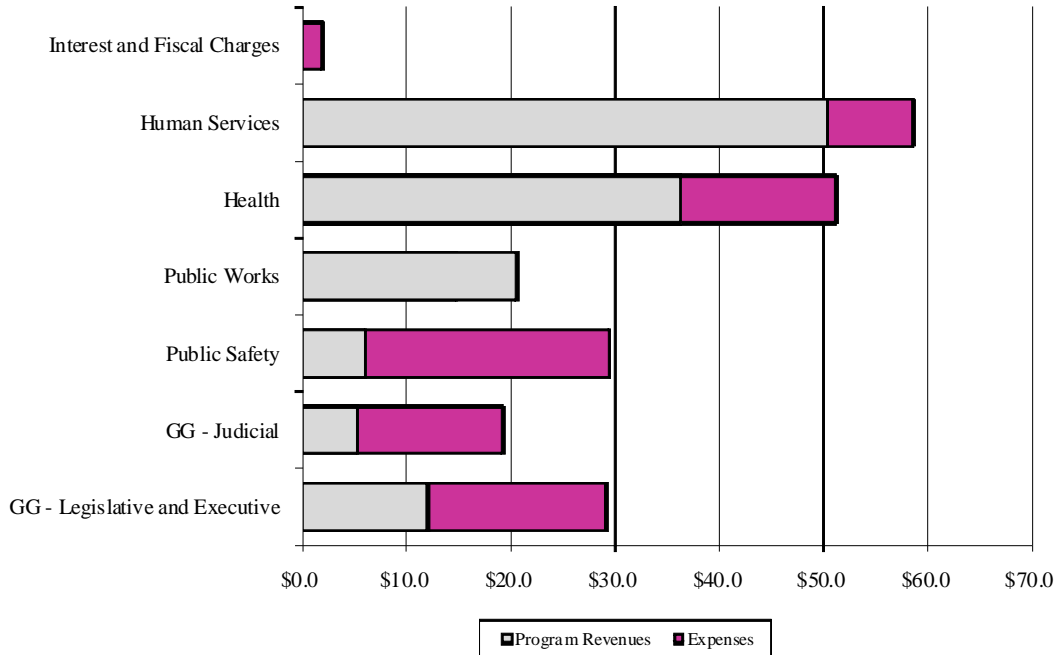
The increase in operating grants and contributions program revenues can be contributed in part to the County increasing the number of federal prisoners being incarcerated at the County jail. These additional expenditures are offset with reimbursements from the Federal government.

The County realized a decrease in property tax revenue and interest revenue due to the overall economy. The County has applied for the federal economic stimulus package in order to keep the County moving in a positive direction.

Overall, expenses increased due to a slight increase in wages as well as increased healthcare costs. The County actively pursues grants and controls expenses while still maintaining the high standards the residents expect of the County. Management continues to diligently plan expenses, staying carefully within the County's revenues.

Mahoning County, Ohio
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Expenses and Program Revenues - Governmental Activities (millions)



Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$67,008,843. \$52,993,616 of this total amount constitutes unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is reserved to indicate that it is not available for new spending. While the bulk of the governmental fund balances are not reserved in the governmental fund statement, they lead to 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 or Federal government or the tax levy.

The general fund had a decrease of \$1,212,971 in fund balance due to a decrease in property and sales taxes and interest income as well as a slight increase in salaries and costs of healthcare.

The department of human services fund's balance increased due to the County being able to manage expenditures to stay within the available grant monies.

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The decreases in fund balances in the children services board and mental retardation and development disabilities fund was due to a decrease in property taxes offset by a slight increase in grant monies. The County utilizes the North East Ohio Network to administer, manage and operate programs for certain individuals with developmental disabilities.

The governmental funds benefited from a \$3.0 million reimbursement from an overfunding of a self-funded health insurance plan.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Water and sewer charges increased due to an increase in rates in order to keep up with EPA requirements.

General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2008, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$157,720 higher than certification primarily due to conservative estimates in interest income, property taxes and charges for services. Actual expenditures were \$1,590,917 less than appropriations due mainly to the diligence of management to keep costs low while still providing the services the County residents expect.

Capital Assets and Debt Administration

Capital Assets

The County continued the annual replacement of sheriff's cars. The County purchased the Oakhill Renaissance building in 2007 and continued to make improvements on the building throughout 2008. The Board of Mental Retardation and Development Disability completed the 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. Construction reached completion on the Spring Commons Bridge and the Petersburg Wastewater Project in Springfield Township. The Petersburg Wastewater Project included a collection system with conventional gravity sanitary lines, a pumping station and a force main. These increases were offset by an additional year of depreciation being taken. Table 3 shows 2008 values compared to 2007.

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(Table 3)

Capital Assets at December 31
(Net of Accumulated Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
Land	\$948,992	\$926,692	\$292,412	\$289,912	\$1,241,404	\$1,216,604
Construction in Progress	4,539,662	3,216,911	426,708	4,644,634	4,966,370	7,861,545
Buildings, Structures and Improvements	51,558,216	52,463,295	533,082	546,303	52,091,298	53,009,598
Furniture, Fixtures and Equipment	7,133,300	10,280,415	1,282,558	953,763	8,415,858	11,234,178
Utility Plant in Service	0	0	81,118,419	76,851,355	81,118,419	76,851,355
Infrastructure	78,012,765	72,352,406	0	0	78,012,765	72,352,406
Total Capital Assets	\$142,192,935	\$139,239,719	\$83,653,179	\$83,285,967	\$225,846,114	\$222,525,686

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.

(Table 4)

Outstanding Long-term Obligations at Year End

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
General Obligation Bonds	\$34,531,755	\$34,884,179	\$1,321,588	\$3,046	\$35,853,343	\$34,887,225
Special Assessment Bonds	0	0	238,925	380,154	238,925	380,154
Notes	392,722	5,607,585	4,737,258	11,555,188	5,129,980	17,162,773
Loans	400,490	0	0	0	400,490	0
OPWC Loans	0	0	2,301,646	1,818,173	2,301,646	1,818,173
OWDA Loans	0	0	8,799,582	10,473,215	8,799,582	10,473,215
Revenue Bonds	0	0	14,049,000	6,760,000	14,049,000	6,760,000
Claims Payable	1,723,469	3,429,140	0	0	1,723,469	3,429,140
Judgment Payable	459,060	688,590	0	0	459,060	688,590
Capital Lease	1,159,899	1,289,086	0	0	1,159,899	1,289,086
Compensated Absences	7,682,100	7,745,437	830,420	778,001	8,512,520	8,523,438
Total	\$46,349,495	\$53,644,017	\$32,278,419	\$31,767,777	\$78,627,914	\$85,411,794

During 2008, the County issued \$5,860,000 in general obligation bonds for various road and bridge projects as well as the MUNIS financial package. The County assumed an Ohio Department of Development Loan for \$430,000 as part of the purchase price of the Oakhill Renaissance building. The County issued a \$4,488,000 sewer revenue bonds for the Jackson Milton sewer project. These increases were offset by the County's continued payments on outstanding debt.

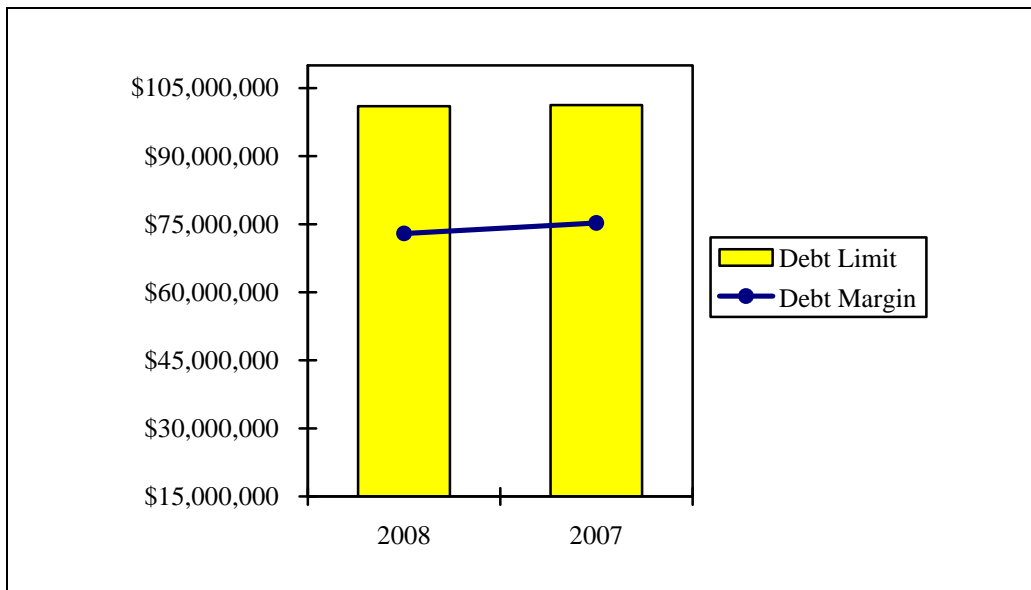
The County's rating on all of its outstanding general obligation bonds is Moody's Baa1. Fitch has rated all of the County's outstanding general obligation bonds as an "A" with a negative outlook. The County's overall legal

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debt margin decreased to \$72,943,062. This is the additional amount of debt the County could issue. The debt margin decreased \$2,341,849 from 2007 to 2008 due to decreasing property valuations and the County issuing additional debt.

Graph 2
 Legal Debt Margin

	2008	2007
Overall Debt Limit	\$101,008,842	\$101,253,494
Overall Debt Margin	72,943,062	75,284,911



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

Current Issues

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

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

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

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

Mahoning County, Ohio
Statement of Net Assets
December 31, 2008 - Primary Government
June 30, 2008 - Component Unit

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$83,017,002	\$17,080,157	\$100,097,159	\$0
Cash and Cash Equivalents:				
In Segregated Accounts	500,645	0	500,645	0
With Fiscal Agents	3,768,805	0	3,768,805	261,115
Investments in Segregated Accounts	0	0	0	206,378
Materials and Supplies Inventory	0	0	0	13,688
Accrued Interest Receivable	1,745	0	1,745	0
Accounts Receivable	910,210	1,871,732	2,781,942	12,198
Internal Balances	(141,668)	141,668	0	0
Intergovernmental Receivable	19,287,130	1,378,962	20,666,092	0
Permissive Sales Taxes Receivable	7,313,895	0	7,313,895	0
Property Taxes Receivable	33,459,783	0	33,459,783	0
Special Assessments Receivable	392,973	196,285	589,258	0
Loans Receivable	23,433	0	23,433	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	4,845,497	4,845,497	0
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	875,329	875,329	0
Deferred Charges	1,055,477	562,094	1,617,571	0
Nondepreciable Capital Assets	5,488,654	719,120	6,207,774	0
Depreciable Capital Assets, Net	136,704,281	82,934,059	219,638,340	55,873
Total Assets	291,782,365	110,604,903	402,387,268	549,252
Liabilities				
Accounts Payable	5,972,740	222,315	6,195,055	0
Accrued Wages	4,688,453	396,099	5,084,552	36,776
Intergovernmental Payable	4,664,677	248,770	4,913,447	0
Accrued Interest Payable	194,121	98,274	292,395	0
Claims Payable	1,236,346	0	1,236,346	0
Deferred Revenue	29,290,509	0	29,290,509	0
Notes Payable	13,748,485	0	13,748,485	0
Long-Term Liabilities:				
Due Within One Year	10,069,016	2,916,019	12,985,035	0
Due In More Than One Year	36,280,479	29,362,400	65,642,879	0
Total Liabilities	106,144,826	33,243,877	139,388,703	36,776
Net Assets				
Invested in Capital Assets, Net of Related Debt	99,878,395	52,803,955	152,682,350	55,873
Restricted for:				
Capital Projects	22,761,215	0	22,761,215	0
Debt Service	0	5,720,826	5,720,826	0
Public Safety	3,112,803	0	3,112,803	0
Public Works	5,823,098	0	5,823,098	0
Health Services	18,361,751	0	18,361,751	0
Human Services	8,249,125	0	8,249,125	0
General Government	16,175,561	0	16,175,561	0
Unrestricted	11,275,591	18,836,245	30,111,836	456,603
Total Net Assets	\$185,637,539	\$77,361,026	\$262,998,565	\$512,476

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Activities
For the Year Ended December 31, 2008 - Primary Government
For the Fiscal Year Ended June 30, 2008 - Component Unit

	Program Revenues			
	Expenses	Charges for Services and Assessments	Operating Grants, Contributions and Interest	Capital Grants
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$29,183,996	\$6,674,076	\$5,826,170	\$0
Judicial	19,254,381	5,089,139	260,108	0
Public Safety	29,504,632	4,621,657	1,484,726	0
Public Works	14,685,409	167,456	11,453,896	7,311,710
Health	50,853,600	3,572,698	34,115,604	0
Human Services	58,606,298	2,345,758	48,101,831	0
Interest and Fiscal Charges	1,950,950	0	0	0
<i>Total Governmental Activities</i>	<u>204,039,266</u>	<u>22,470,784</u>	<u>101,242,335</u>	<u>7,311,710</u>
Business-Type Activities:				
Water	1,070,675	600,801	0	0
Sewer	22,431,584	22,477,223	0	1,764,162
<i>Total Business-Type Activities</i>	<u>23,502,259</u>	<u>23,078,024</u>	<u>0</u>	<u>1,764,162</u>
<i>Total - Primary Government</i>	<u><u>\$227,541,525</u></u>	<u><u>\$45,548,808</u></u>	<u><u>\$101,242,335</u></u>	<u><u>\$9,075,872</u></u>
Component Unit				
Mahoning Adult Services Company, Inc.	<u><u>\$582,220</u></u>	<u><u>\$545,574</u></u>	<u><u>\$16,615</u></u>	<u><u>\$0</u></u>

General Revenues

Property Taxes Levied for:
General Purposes
General Obligation Bond Retirement
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
Gain on Sale of Capital Assets
Other

Total General Revenues

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
(\$16,683,750)	\$0	(\$16,683,750)	\$0
(13,905,134)	0	(13,905,134)	0
(23,398,249)	0	(23,398,249)	0
4,247,653	0	4,247,653	0
(13,165,298)	0	(13,165,298)	0
(8,158,709)	0	(8,158,709)	0
(1,950,950)	0	(1,950,950)	0
(73,014,437)	0	(73,014,437)	0
0	(469,874)	(469,874)	0
0	1,809,801	1,809,801	0
0	1,339,927	1,339,927	0
(73,014,437)	1,339,927	(71,674,510)	0
0	0	0	(20,031)
7,657,974	0	7,657,974	0
27,044	0	27,044	0
5,106,646	0	5,106,646	0
14,271,078	0	14,271,078	0
3,578,922	0	3,578,922	0
27,931,781	0	27,931,781	0
12,884,154	0	12,884,154	0
1,743,473	0	1,743,473	0
5,081,780	787,155	5,868,935	0
0	14,744	14,744	0
3,672,046	331,386	4,003,432	0
81,954,898	1,133,285	83,088,183	0
8,940,461	2,473,212	11,413,673	(20,031)
176,697,078	74,887,814	251,584,892	532,507
\$185,637,539	\$77,361,026	\$262,998,565	\$512,476

Mahoning County, Ohio

Balance Sheet

Governmental Funds

December 31, 2008

	General	Department of Human Services	Children Services Board	Mental Retardation and Development Disabilities	Grants
Assets					
Equity in Pooled Cash and Cash Equivalents	\$7,938,635	\$1,376,540	\$10,904,271	\$6,588,648	\$537,393
Cash and Cash Equivalents:					
In Segregated Accounts	431,992	0	59,910	4,825	0
With Fiscal Agents	0	0	0	3,346,169	0
Accrued Interest Receivable	1,745	0	0	0	0
Accounts Receivable	91,032	0	0	422	0
Interfund Receivable	0	0	0	0	0
Intergovernmental Receivable	4,534,645	347,180	879,569	1,153,317	6,636,072
Permissive Sales Taxes Receivable	7,313,895	0	0	0	0
Property Taxes Receivable	8,552,753	0	5,455,312	15,525,687	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	1,257,825	0	0	0	0
Total Assets	\$30,122,522	\$1,723,720	\$17,299,062	\$26,619,068	\$7,173,465
Liabilities					
Accounts Payable	\$920,701	\$1,270,207	\$137,803	\$134,095	\$1,903,231
Accrued Wages	2,073,478	640,336	342,703	715,568	41,502
Intergovernmental Payable	771,368	561,808	135,375	258,052	105,699
Interfund Payable	1,023,778	172,134	60,157	607,135	5,530
Deferred Revenue	14,005,976	0	5,785,508	16,514,624	2,655,307
Accrued Interest Payable	0	0	0	13,532	0
Notes Payable	0	0	0	0	0
Total Liabilities	18,795,301	2,644,485	6,461,546	18,243,006	4,711,269
Fund Balances					
Reserved for Encumbrances	1,046,736	1,597,816	277,039	691,146	2,179,045
Reserved for Unclaimed Monies	1,257,825	0	0	0	0
Unreserved, Undesignated, Reported in:					
General Fund	9,022,660	0	0	0	0
Special Revenue Funds (Deficit)	0	(2,518,581)	10,560,477	7,684,916	283,151
Debt Service Fund (Deficit)	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
Total Fund Balances	11,327,221	(920,765)	10,837,516	8,376,062	2,462,196
Total Liabilities and Fund Balances	\$30,122,522	\$1,723,720	\$17,299,062	\$26,619,068	\$7,173,465

See accompanying notes to the basic financial statements

Mahoning County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2008*

Buildings and Equipment	Other Governmental Funds	Total Governmental Funds
\$19,685,322	\$29,487,924	\$76,518,733
0	3,918	500,645
0	422,636	3,768,805
0	0	1,745
0	818,756	910,210
0	4,268	4,268
0	5,736,347	19,287,130
0	0	7,313,895
0	3,926,031	33,459,783
0	392,973	392,973
0	23,433	23,433
0	0	1,257,825
<u>\$19,685,322</u>	<u>\$40,816,286</u>	<u>\$143,439,445</u>
\$1,086,700	\$511,049	\$5,963,786
0	874,866	4,688,453
0	335,959	2,168,261
0	387,697	2,256,431
0	8,575,219	47,536,634
24,633	30,387	68,552
6,710,947	7,037,538	13,748,485
<u>7,822,280</u>	<u>17,752,715</u>	<u>76,430,602</u>
2,683,659	4,281,961	12,757,402
0	0	1,257,825
0	0	9,022,660
0	22,768,430	38,778,393
0	(5,666,185)	(5,666,185)
9,179,383	1,679,365	10,858,748
<u>11,863,042</u>	<u>23,063,571</u>	<u>67,008,843</u>
<u>\$19,685,322</u>	<u>\$40,816,286</u>	<u>\$143,439,445</u>

Total Governmental Fund Balances	\$67,008,843
<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.	142,192,935
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Intergovernmental	\$13,683,878
Special Assessments	392,973
Property Taxes	<u>4,169,274</u>
Total	18,246,125
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	2,170,374
Claims Payable	1,723,469
Internal Balances	<u>(284,620)</u>
Total	3,609,223
In the statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds a bond issuance expenditure is reported when bonds are issued.	1,055,477
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.	(125,569)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(34,531,755)
Capital Lease Payable	(1,159,899)
Long-term Note Payable	(392,722)
Long Term Loan Payable	(400,490)
Judgment Payable	(459,060)
Claims Payable	(1,723,469)
Compensated Absences	<u>(7,682,100)</u>
Total	<u>(46,349,495)</u>
Net Assets of Governmental Activities	\$185,637,539

Mahoning County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2008

	General	Department of Human Services	Children Services Board	Mental Retardation and Development Disabilities	Grants	Buildings and Equipment
Revenues						
Property Taxes	\$7,431,406	\$0	\$5,012,940	\$13,988,457	\$0	\$0
Permissive Sales Tax	27,981,246	0	0	0	0	0
Intergovernmental	12,281,979	33,303,619	9,578,571	9,889,307	22,987,771	348,838
Conveyance Fees	1,743,473	0	0	0	0	0
Interest	4,529,134	0	0	352	0	402,119
Fees, Licenses and Permits	4,451,783	0	1,857	0	0	0
Fines and Forfeitures	1,881,980	0	0	0	0	0
Rentals and Royalties	1,215,087	0	0	3,575	0	0
Charges for Services	1,952,162	1,278,530	72,044	0	63,314	0
Contributions and Donations	0	0	482	4,162	0	0
Special Assessments	0	0	0	0	0	0
Other	1,836,482	561,272	32,939	431,854	255,640	800
<i>Total Revenues</i>	<u>65,304,732</u>	<u>35,143,421</u>	<u>14,698,833</u>	<u>24,317,707</u>	<u>23,306,725</u>	<u>751,757</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	17,476,011	0	0	0	5,591,954	0
Judicial	16,874,869	0	0	0	249,214	0
Public Safety	24,544,099	0	0	0	135,062	0
Public Works	0	0	0	0	0	0
Health	0	0	0	22,691,019	15,812,297	0
Human Services	1,350,689	34,588,734	15,726,171	0	0	0
Capital Outlay	0	0	0	0	0	3,960,292
Debt Service:						
Principal Retirement	0	250,000	0	129,187	0	3,152,774
Interest and Fiscal Charges	0	12,376	0	163,215	0	243,203
Issuance Costs	0	0	0	0	0	129,487
<i>Total Expenditures</i>	<u>60,245,668</u>	<u>34,851,110</u>	<u>15,726,171</u>	<u>22,983,421</u>	<u>21,788,527</u>	<u>7,485,756</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,059,064</u>	<u>292,311</u>	<u>(1,027,338)</u>	<u>1,334,286</u>	<u>1,518,198</u>	<u>(6,733,999)</u>
Other Financing Sources (Uses)						
Sale of Capital Assets	8,800	0	450	0	0	0
Loan Proceeds	0	0	0	0	0	430,000
General Obligation Bonds Issued	0	0	0	0	0	3,225,000
Transfers In	104,648	1,299,303	0	0	1,873,667	1,744,737
Transfers Out	(6,385,483)	0	(36,050)	(1,614,824)	(600,432)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(6,272,035)</u>	<u>1,299,303</u>	<u>(35,600)</u>	<u>(1,614,824)</u>	<u>1,273,235</u>	<u>5,399,737</u>
<i>Net Change in Fund Balances</i>	<u>(1,212,971)</u>	<u>1,591,614</u>	<u>(1,062,938)</u>	<u>(280,538)</u>	<u>2,791,433</u>	<u>(1,334,262)</u>
<i>Fund Balances (Deficit) Beginning of Year - Restated (See Note 4)</i>	<u>12,540,192</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>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$11,327,221</u>	<u>(\$920,765)</u>	<u>\$10,837,516</u>	<u>\$8,376,062</u>	<u>\$2,462,196</u>	<u>\$11,863,042</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, 2008*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	(\$2,247,246)
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
		Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation in the current period.	
\$3,509,309	\$29,942,112	Capital Outlay	\$12,068,381
0	27,981,246	Depreciation	(8,550,619)
32,037,403	120,427,488	Total	3,517,762
0	1,743,473		
236,975	5,168,580		
10,000,545	14,454,185		
491,080	2,373,060		
233	1,218,895		
732,030	4,098,080	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.	(564,546)
2,041	6,685		
352,843	352,843		
553,059	3,672,046		
47,915,518	211,438,693	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
		Intergovernmental	917,226
		Special Assessments	(26,279)
		Permissive Sales Tax	(49,465)
		Property Taxes	699,552
		Total	1,541,034
3,772,995	26,840,960		
1,848,293	18,972,376	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.	11,548,711
3,323,548	28,002,709		
11,146,970	11,146,970		
11,638,438	50,141,754	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.	
6,973,708	58,639,302	Accrued Interest on Bonds	(3,917)
8,593,715	12,554,007	Accrued Interest on Notes	1,804
		Accrued Interest on Loans	8,758
8,016,750	11,548,711	Amortization of Issuance Costs	(113,001)
1,463,073	1,881,867	Amortization of Note Premium	27,239
140,156	269,643	Amortization of Bond Premium	10,034
56,917,646	219,998,299	Total	(69,083)
(9,002,128)	(8,559,606)	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	63,337
		Judgment Payable	229,530
13,110	22,360	Total	292,867
0	430,000		
2,635,000	5,860,000	Other financing sources in the governmental funds increase long-term liabilities in the statement of net assets.	
6,695,912	11,718,267	Bonds Issued	(5,860,000)
(3,081,478)	(11,718,267)	Loans Issued	(430,000)
6,262,544	6,312,360	Total	(6,290,000)
(2,739,584)	(2,247,246)	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.	269,643
25,803,155	69,256,089		
\$23,063,571	\$67,008,843	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.	
		Change in Net Assets	999,595
		Internal Balances	(58,276)
		Total	941,319
		<i>Change in Net Assets of Governmental Activities</i>	<u>\$8,940,461</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, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$7,635,000	\$7,404,408	\$7,431,406	\$26,998
Permissive Sales Tax	28,100,000	28,448,373	28,259,168	(189,205)
Intergovernmental	11,397,684	12,541,283	12,349,265	(192,018)
Conveyance Fees	2,000,000	1,783,738	1,743,473	(40,265)
Interest	3,810,500	3,536,696	3,619,847	83,151
Fees, Licenses and Permits	4,344,000	4,443,872	4,364,402	(79,470)
Fines and Forfeitures	1,445,000	1,834,808	1,829,741	(5,067)
Rentals and Royalties	490,000	1,319,182	1,277,919	(41,263)
Charges for Services	1,305,000	1,655,781	1,953,483	297,702
Other	300,000	3,065,671	3,362,828	297,157
<i>Total Revenues</i>	<u>60,827,184</u>	<u>66,033,812</u>	<u>66,191,532</u>	<u>157,720</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	17,589,154	19,424,008	18,745,553	678,455
Judicial	17,021,588	17,591,613	17,233,557	358,056
Public Safety	24,110,770	25,674,420	25,271,414	403,006
Human Services	2,064,031	1,539,032	1,387,633	151,399
Debt Service:				
Interest and Fiscal Charges	0	202,223	202,222	1
<i>Total Expenditures</i>	<u>60,785,543</u>	<u>64,431,296</u>	<u>62,840,379</u>	<u>1,590,917</u>
<i>Excess of Revenues Over Expenditures</i>	<u>41,641</u>	<u>1,602,516</u>	<u>3,351,153</u>	<u>1,748,637</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	8,800	8,800
Advance In	0	600,000	600,000	0
Advance Out	0	(600,000)	(600,000)	0
Transfers In	0	104,648	104,648	0
Transfers Out	(1,701,400)	(6,604,547)	(6,385,483)	219,064
<i>Total Other Financing Sources (Uses)</i>	<u>(1,701,400)</u>	<u>(6,499,899)</u>	<u>(6,272,035)</u>	<u>227,864</u>
<i>Net Change in Fund Balance</i>	(1,659,759)	(4,897,383)	(2,920,882)	1,976,501
<i>Fund Balance at Beginning of Year</i>	7,569,674	7,569,674	7,569,674	0
Prior Year Encumbrances Appropriated	1,268,941	1,268,941	1,268,941	0
<i>Fund Balances at End of Year</i>	<u>\$7,178,856</u>	<u>\$3,941,232</u>	<u>\$5,917,733</u>	<u>\$1,976,501</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, 2008

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget
				Positive (Negative)
Revenues				
Intergovernmental	\$35,200,000	\$36,805,000	\$32,956,439	(\$3,848,561)
Charges for Services	2,150,000	2,150,000	1,278,530	(871,470)
Other	600,000	600,000	1,040,221	440,221
<i>Total Revenues</i>	<u>37,950,000</u>	<u>39,555,000</u>	<u>35,275,190</u>	<u>(4,279,810)</u>
Expenditures				
Current:				
Human Services	42,623,108	42,623,108	39,782,927	2,840,181
Debt Service:				
Principal Retirement	0	250,000	250,000	0
Interest and Fiscal Charges	0	12,380	12,376	4
<i>Total Expenditures</i>	<u>42,623,108</u>	<u>42,885,488</u>	<u>40,045,303</u>	<u>2,840,185</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(4,673,108)</u>	<u>(3,330,488)</u>	<u>(4,770,113)</u>	<u>(1,439,625)</u>
Other Financing Sources (Uses)				
Transfers In	1,500,000	1,500,000	1,299,303	(200,697)
Transfers Out	(315,000)	(52,620)	0	52,620
<i>Total Other Financing Sources (Uses)</i>	<u>1,185,000</u>	<u>1,447,380</u>	<u>1,299,303</u>	<u>(148,077)</u>
<i>Net Change in Fund Balance</i>	(3,488,108)	(1,883,108)	(3,470,810)	(1,587,702)
<i>Fund Deficit Beginning of Year</i>	(2,227,674)	(2,227,674)	(2,227,674)	0
Prior Year Encumbrances Appropriated	4,114,223	4,114,223	4,114,223	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$1,601,559)</u>	<u>\$3,441</u>	<u>(\$1,584,261)</u>	<u>(\$1,587,702)</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$5,326,000	\$5,118,528	\$5,012,940	(\$105,588)
Intergovernmental	7,608,645	7,608,445	9,449,075	1,840,630
Fees, Licenses and Permits	500	500	1,857	1,357
Charges for Services	0	0	72,044	72,044
Contributions and Donations	500	500	482	(18)
Other	5,000	5,200	264,223	259,023
<i>Total Revenues</i>	12,940,645	12,733,173	14,800,621	2,067,448
Expenditures				
Current:				
Human Services	16,156,676	16,480,772	16,207,543	273,229
<i>Excess of Revenues Under Expenditures</i>	(3,216,031)	(3,747,599)	(1,406,922)	2,340,677
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	450	450
Transfers Out	(36,591)	(36,091)	(36,050)	41
<i>Total Other Financing Sources (Uses)</i>	(36,591)	(36,091)	(35,600)	491
<i>Net Change in Fund Balance</i>	(3,252,622)	(3,783,690)	(1,442,522)	2,341,168
<i>Fund Balance Beginning of Year</i>	11,725,644	11,725,644	11,725,644	0
Prior Year Encumbrances Appropriated	252,622	252,622	252,622	0
<i>Fund Balance End of Year</i>	<u>\$8,725,644</u>	<u>\$8,194,576</u>	<u>\$10,535,744</u>	<u>\$2,341,168</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$15,083,402	\$14,218,087	\$13,988,457	(\$229,630)
Intergovernmental	7,928,978	7,928,978	9,150,189	1,221,211
Rentals and Royalties	0	0	3,575	3,575
Contributions and Donations	7,500	7,500	4,162	(3,338)
Other	278,643	278,643	454,421	175,778
<i>Total Revenues</i>	<u>23,298,523</u>	<u>22,433,208</u>	<u>23,600,804</u>	<u>1,167,596</u>
Expenditures				
Current:				
Health	24,505,567	24,806,078	22,633,461	2,172,617
Debt Service:				
Interest and Fiscal Charges	0	150,002	149,683	319
<i>Total Expenditures</i>	<u>24,505,567</u>	<u>24,956,080</u>	<u>22,783,144</u>	<u>2,172,936</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,207,044)</u>	<u>(2,522,872)</u>	<u>817,660</u>	<u>3,340,532</u>
Other Financing Sources (Uses)				
Transfers In	205,451	205,451	0	(205,451)
Transfers Out	(50,435)	(2,320,337)	(1,614,824)	705,513
<i>Total Other Financing Sources (Uses)</i>	<u>155,016</u>	<u>(2,114,886)</u>	<u>(1,614,824)</u>	<u>500,062</u>
<i>Net Change in Fund Balance</i>	(1,052,028)	(4,637,758)	(797,164)	3,840,594
<i>Fund Balance Beginning of Year</i>	5,722,105	5,722,105	5,722,105	0
Prior Year Encumbrances Appropriated	752,028	752,028	752,028	0
<i>Fund Balance End of Year</i>	<u>\$5,422,105</u>	<u>\$1,836,375</u>	<u>\$5,676,969</u>	<u>\$3,840,594</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$11,581,338	\$27,736,330	\$19,270,530	(\$8,465,800)
Charges for Services	45,000	54,231	63,314	9,083
Other	116,500	159,687	274,270	114,583
<i>Total Revenues</i>	<u>11,742,838</u>	<u>27,950,248</u>	<u>19,608,114</u>	<u>(8,342,134)</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	953,351	8,379,737	6,709,960	1,669,777
Judicial	3,500	545,437	313,867	231,570
Public Safety	9,450	186,426	165,242	21,184
Health	1,393,906	19,502,467	18,284,486	1,217,981
<i>Total Expenditures</i>	<u>2,360,207</u>	<u>28,614,067</u>	<u>25,473,555</u>	<u>3,140,512</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>9,382,631</u>	<u>(663,819)</u>	<u>(5,865,441)</u>	<u>(5,201,622)</u>
Other Financing Sources (Uses)				
Transfers In	4,115,389	3,234,064	1,873,667	(1,360,397)
Transfers Out	0	(576,299)	(600,432)	(24,133)
<i>Total Other Financing Sources (Uses)</i>	<u>4,115,389</u>	<u>2,657,765</u>	<u>1,273,235</u>	<u>(1,384,530)</u>
<i>Net Change in Fund Balance</i>	13,498,020	1,993,946	(4,592,206)	(6,586,152)
<i>Fund Deficit Beginning of Year</i>	(294,820)	(294,820)	(294,820)	0
Prior Year Encumbrances Appropriated	1,888,931	1,888,931	1,888,931	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$15,092,131</u>	<u>\$3,588,057</u>	<u>(\$2,998,095)</u>	<u>(\$6,586,152)</u>

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2008

	Enterprise			Internal Service
	Water	Sewer	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,532,984	\$15,547,173	\$17,080,157	\$5,240,444
Receivables:				
Intergovernmental	0	1,378,962	1,378,962	0
Accounts	100,365	1,771,367	1,871,732	0
Special Assessments	875	195,410	196,285	0
Interfund Receivable	0	0	0	2,395,115
<i>Total Current Assets</i>	<u>1,634,224</u>	<u>18,892,912</u>	<u>20,527,136</u>	<u>7,635,559</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	4,845,497	4,845,497	0
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	875,329	875,329	0
Deferred Charges	50,733	511,361	562,094	0
Capital Assets:				
Nondepreciable Capital Assets	305,905	413,215	719,120	0
Depreciable Capital Assets, Net	12,226,485	70,707,574	82,934,059	0
<i>Total Noncurrent Assets</i>	<u>12,583,123</u>	<u>77,352,976</u>	<u>89,936,099</u>	<u>0</u>
<i>Total Assets</i>	<u>\$14,217,347</u>	<u>\$96,245,888</u>	<u>\$110,463,235</u>	<u>\$7,635,559</u>

(continued)

Mahoning County, Ohio
Statement of Fund Net Assets
Proprietary Funds (continued)
December 31, 2008

	Enterprise			Internal Service
	Water	Sewer	Total	
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	\$3,133	\$219,182	\$222,315	\$8,954
Accrued Wages	5,936	390,163	396,099	0
Intergovernmental Payable	2,733	246,037	248,770	2,496,416
Interfund Payable	5,400	137,552	142,952	0
Compensated Absences Payable	0	223,436	223,436	0
Accrued Interest Payable	26,540	71,734	98,274	0
Revenue Bonds Payable	30,600	542,200	572,800	0
General Obligation Bonds Payable	31,588	0	31,588	0
Special Assessment Bonds Payable	58,411	91,207	149,618	0
OWDA Loans Payable	0	1,761,399	1,761,399	0
OPWC Loans Payable	0	177,178	177,178	0
Claims Payable	0	0	0	2,108,567
<i>Total Current Liabilities</i>	<u>164,341</u>	<u>3,860,088</u>	<u>4,024,429</u>	<u>4,613,937</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	23,102	583,882	606,984	0
Revenue Bonds Payable	3,245,400	10,230,800	13,476,200	0
General Obligation Notes Payable	120,900	4,616,358	4,737,258	0
General Obligation Bonds Payable	1,290,000	0	1,290,000	0
Special Assessment Bonds Payable	0	89,307	89,307	0
OWDA Loans Payable	0	7,038,183	7,038,183	0
OPWC Loans Payable	188,366	1,936,102	2,124,468	0
Claims Payable	0	0	0	851,248
<i>Total Long-Term Liabilities</i>	<u>4,867,768</u>	<u>24,494,632</u>	<u>29,362,400</u>	<u>851,248</u>
<i>Total Liabilities</i>	<u>5,032,109</u>	<u>28,354,720</u>	<u>33,386,829</u>	<u>5,465,185</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	7,618,758	45,185,197	52,803,955	0
Restricted for Debt Service	0	5,720,826	5,720,826	0
Unrestricted	1,566,480	16,985,145	18,551,625	2,170,374
<i>Total Net Assets</i>	<u>\$9,185,238</u>	<u>\$67,891,168</u>	<u>77,076,406</u>	<u>\$2,170,374</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:			<u>284,620</u>	
Net assets of business-type activities			<u>\$77,361,026</u>	

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, 2008*

	Enterprise			Internal Service
	Water	Sewer	Total	
Operating Revenues				
Charges for Services	\$522,510	\$21,689,728	\$22,212,238	\$17,191,927
Fees, Licenses and Permits	78,291	700,704	778,995	0
Rentals	0	13,437	13,437	0
Other	280	331,106	331,386	0
<i>Total Operating Revenues</i>	<u>601,081</u>	<u>22,734,975</u>	<u>23,336,056</u>	<u>17,191,927</u>
Operating Expenses				
Personal Services	116,333	8,203,889	8,320,222	0
Materials and Supplies	28,546	989,583	1,018,129	0
Contractual Services	400,267	8,147,704	8,547,971	3,443,456
Depreciation	347,708	3,245,021	3,592,729	0
Claims	0	0	0	13,915,987
Change in Worker's Compensation Estimate	0	0	0	(1,184,853)
Capital Outlay	0	0	0	3,000
Other	13,324	390,707	404,031	14,742
<i>Total Operating Expenses</i>	<u>906,178</u>	<u>20,976,904</u>	<u>21,883,082</u>	<u>16,192,332</u>
<i>Operating Income (Loss)</i>	<u>(305,097)</u>	<u>1,758,071</u>	<u>1,452,974</u>	<u>999,595</u>
Non-Operating Revenues (Expenses)				
Interest	3,901	783,254	787,155	0
Interest and Fiscal Charges	(165,197)	(1,164,981)	(1,330,178)	0
Gain on Sale of Capital Assets	0	14,744	14,744	0
Loss on Sale of Capital Assets	(347,275)	0	(347,275)	0
Special Assessments	0	73,354	73,354	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(508,571)</u>	<u>(293,629)</u>	<u>(802,200)</u>	<u>0</u>
<i>Income (Loss) before Capital Contributions</i>	<u>(813,668)</u>	<u>1,464,442</u>	<u>650,774</u>	<u>999,595</u>
Capital Contributions	<u>0</u>	<u>1,764,162</u>	<u>1,764,162</u>	<u>0</u>
<i>Change in Net Assets</i>	<u>(813,668)</u>	<u>3,228,604</u>	<u>2,414,936</u>	<u>999,595</u>
<i>Net Assets Beginning of Year</i>	<u>9,998,906</u>	<u>64,662,564</u>		<u>1,170,779</u>
<i>Net Assets End of Year</i>	<u>\$9,185,238</u>	<u>\$67,891,168</u>		<u>\$2,170,374</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.

58,276

Change in net assets of business-type activities

\$2,473,212

See accompanying notes to the basic financial statements

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2008

	Enterprise			Internal Service
	Water	Sewer	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$536,147	\$21,104,046	\$21,640,193	\$0
Cash Received from Interfund Services Provided	0	0	0	20,349,113
Rentals	0	13,437	13,437	0
Other Cash Receipts	2,816	558,196	561,012	0
Cash Payments to Employees for Services	(115,089)	(8,383,616)	(8,498,705)	0
Cash Payments for Goods and Services	(425,734)	(9,155,061)	(9,580,795)	(2,283,923)
Cash Payments for Claims	0	0	0	(13,275,893)
Cash Payments for Workers' Compensation Premiums	0	0	0	(1,285,467)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	0	0	(1,128,416)
Other Cash Payments	(13,324)	(390,707)	(404,031)	(3,187,489)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(15,184)</u>	<u>3,746,295</u>	<u>3,731,111</u>	<u>(812,075)</u>
Cash Flows from Capital and Related Financing Activities				
Related Financing Activities				
Special Assessments	0	73,354	73,354	0
Capital Grants	0	1,094,075	1,094,075	0
Proceeds from Sale of Capital Assets	0	14,744	14,744	0
Proceeds from OPWC Loans	68,093	592,558	660,651	0
General Obligation Notes Issued	120,000	4,582,000	4,702,000	0
Premium on Notes Issued	982	37,481	38,463	0
General Obligation Bonds Issued	3,276,000	0	3,276,000	0
Revenue Bonds Issued	1,320,000	4,488,000	5,808,000	0
Principal Paid on General Obligation Notes	(3,770,000)	(7,735,000)	(11,505,000)	0
Interest Paid on General Obligation Notes	(102,997)	(232,520)	(335,517)	0
Principal Paid on General Obligation Bonds	(1,458)	0	(1,458)	0
Interest Paid on General Obligation Bonds	(232)	0	(232)	0
Principal Paid on Special Assessment Bonds	(53,542)	(87,612)	(141,154)	0
Interest Paid on Special Assessment Bonds	(8,536)	(9,348)	(17,884)	0
Principal Paid on Revenue Bonds	0	(475,000)	(475,000)	0
Interest Paid on Revenue Bonds	0	(349,899)	(349,899)	0
Principal Paid on OPWC Loans	0	(177,178)	(177,178)	0
Principal Paid on OWDA Loans	0	(1,673,633)	(1,673,633)	0
Interest Paid on OWDA Loans	0	(455,626)	(455,626)	0
Issuance Costs	(50,982)	(37,481)	(88,463)	0
Payments for Capital Acquisitions	(163,584)	(3,386,611)	(3,550,195)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>633,744</u>	<u>(3,737,696)</u>	<u>(3,103,952)</u>	<u>0</u>
Cash Flows from Investing Activities				
Interest on Investments	3,901	783,254	787,155	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	622,461	791,853	1,414,314	(812,075)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>910,523</u>	<u>20,476,146</u>	<u>21,386,669</u>	<u>6,052,519</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,532,984</u>	<u>\$21,267,999</u>	<u>\$22,800,983</u>	<u>\$5,240,444</u>

(continued)

Mahoning County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2008

	Enterprise			Internal Service
	Water	Sewer	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	(\$305,097)	\$1,758,071	\$1,452,974	\$999,595
Adjustments:				
Depreciation	347,708	3,245,021	3,592,729	0
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	(76,774)	(1,303,592)	(1,380,366)	0
Intergovernmental Receivable	0	(127,255)	(127,255)	0
Interfund Receivable	0	0	0	(12,561)
Special Assessments	12,120	148,401	160,521	0
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	346	(263,811)	(263,465)	(36,333)
Accrued Wages	2,993	88,227	91,220	0
Compensated Absences Payable	1,463	50,956	52,419	0
Interfund Payable	615	16,169	16,784	0
Intergovernmental Payable	1,442	134,108	135,550	9,883
Claims Payable	0	0	0	(1,772,659)
<i>Total Adjustments</i>	<u>289,913</u>	<u>1,988,224</u>	<u>2,278,137</u>	<u>(1,811,670)</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(\$15,184)</u>	<u>\$3,746,295</u>	<u>\$3,731,111</u>	<u>(\$812,075)</u>

Noncash Capital Financing Activities

During 2008, the grants special revenue fund paid \$757,021 directly to contractors on behalf of the sewer 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, 2008

Assets	
Equity in Pooled Cash and Cash Equivalents	\$15,045,312
Cash and Cash Equivalents in Segregated Accounts	4,694,902
Property Taxes Receivable	229,089,674
Special Assessment Receivable	<u>2,048,155</u>
<i>Total Assets</i>	<u><u>\$250,878,043</u></u>
 Liabilities	
Intergovernmental Payable	\$233,436,937
Undistributed Monies	11,193,833
Payroll Withholdings	267,351
Deposits Held and Due to Others	<u>5,979,922</u>
<i>Total Liabilities</i>	<u><u>\$250,878,043</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, 2008

Note 1 - Reporting Entity

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

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For Mahoning County, this includes the Department of Human Services, the Children Services Board, the 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, 2008

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 23.

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
For the Year Ended December 31, 2008

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, 2008

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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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, 2008, but which were levied to finance year 2009 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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 held for the County.

During 2008, 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 Rule 2a7 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, 2008.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2008 amounted to \$4,529,134, which includes \$3,892,935 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

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 2008, 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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.

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 receipted 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 and unclaimed monies. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

- 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.

	Net Change in Fund Balances				
	General	Department of Human Services	Children Services Board	Mental Retardation and Development Disabilities	Grants
GAAP Basis	(\$1,212,971)	\$1,591,614	(\$1,062,938)	(\$280,538)	\$2,791,433
Net Adjustment for					
Revenue Accruals	3,662,845	131,769	101,788	(716,903)	(3,698,611)
Beginning Fair Value					
Adjustment for Investments	(712,238)	0	0	0	0
Ending Fair Value					
Adjustment for Investments	(1,686,217)	0	0	0	0
Advance In	600,000	0	0	0	0
Beginning Unrecorded Cash	89,311	0	0	0	0
Ending Unrecorded Cash	(466,901)	0	0	0	0
Net Adjustment for					
Expenditure Accruals	(1,037,110)	(2,233,392)	(112,845)	1,111,956	(149,540)
Advance Out	(600,000)	0	0	0	0
Encumbrances	(1,557,601)	(2,960,801)	(368,527)	(911,679)	(3,535,488)
Budget Basis	<u>(\$2,920,882)</u>	<u>(\$3,470,810)</u>	<u>(\$1,442,522)</u>	<u>(\$797,164)</u>	<u>(\$4,592,206)</u>

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

A. Changes in Accounting Principles

For 2008, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 49, “Accounting and Financial Reporting for Pollution Remediation Obligations”. GASB Statement No. 49 addresses accounting and financial reporting standards for pollution (including contamination) remediation obligations, which are obligations to address the current or potential detriment effect of existing pollution by participating in pollution remediation activities such as site assessments and cleanups. The implementation of this Statement did not result in any change to the County’s financial statements.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

B. Restatement of Prior Year Balances

During 2008, it was determined that intergovernmental receivable was overstated. This restatement had the following effect on fund balance as they were previously reported.

	<u>General</u>	<u>Department of Human Services</u>	<u>Children Services Board</u>	<u>Mental Retardation and Developmental Disabilities</u>
Fund Balance, December 31, 2007	\$12,092,150	(\$2,512,379)	\$11,900,454	\$8,656,600
Intergovernmental Receivable	<u>448,042</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Fund Balance, December 31, 2007	<u>\$12,540,192</u>	<u>(\$2,512,379)</u>	<u>\$11,900,454</u>	<u>\$8,656,600</u>

	<u>Grants</u>	<u>Buildings and Equipment</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Fund Balance, December 31, 2007	(\$329,237)	\$13,197,304	\$25,803,155	\$68,808,047
Intergovernmental Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>448,042</u>
Adjusted Fund Balance, December 31, 2007	<u>(\$329,237)</u>	<u>\$13,197,304</u>	<u>\$25,803,155</u>	<u>\$69,256,089</u>

During 2008, in addition to the intergovernmental receivable overstatement, the permissive sales tax receivable was understated. This restatement had the following effect on net assets as they were previously reported.

	<u>Governmental Activities</u>
Net Assets, December 31, 2007	\$174,680,591
Intergovernmental Receivable	(954,644)
Permissive Sales Tax Receivable	<u>2,971,131</u>
Adjusted Net Assets, December 31, 2007	<u>\$176,697,078</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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

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

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

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

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$24,568,790 of the County's bank balance of \$26,247,445 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, 2008, the County's mental retardation board special revenue fund had a balance of \$3,346,169 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Investments

Investments are reported at fair value. As of December 31, 2008, 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	\$5,033,750	\$1,557,812	\$18,042,813	\$24,634,375
Federal National Mortgage Association Bonds	2,005,000	0	20,226,250	22,231,250
Federal Home Loan Mortgage Corporation Bonds	1,997,200	0	21,757,012	23,754,212
Federal Farm Credit Bonds	0	0	18,460,547	18,460,547
City of Youngstown Note	0	1,365,000	0	1,365,000
State of Israel Bond	0	0	500,000	500,000
Village of Beloit Mortgage Revenue Bond	0	19,000	20,506	39,506
Repurchase Agreements	4,926,656	0	0	4,926,656
STAROhio	3,014,779	0	0	3,014,779
Total Portfolio	\$16,977,385	\$2,941,812	\$79,007,128	\$98,926,325

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

Credit Risk All investments of the County carry a rating of 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, 2008:

Investment	Percentage of Investments
Federal Home Loan Bank Bonds	24.90 %
Federal Home Loan Mortgage Corporation Bonds	24.01
Federal National Mortgage Association Bonds	22.47
Federal Farm Credit Bonds	18.66
Repurchase Agreements	4.98

Mahoning County, Ohio
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For the Year Ended December 31, 2008

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:

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

Note 6 – Accountability

The following funds had a deficit fund balance as of December 31, 2008:

<i>Special Revenue Funds</i>	
Department of Human Services	\$920,765
Indigent Guardianship	49,528
Tax Incentive Review	92
Sheriff's Policing Revenue	14,641
<i>Capital Projects Funds</i>	
HAZMAT	5,038
<i>General Obligation Bond Retirement Fund</i>	5,666,185

The special revenue and capital project 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.

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 2008 for real and public utility property taxes represents collections of the 2007 taxes. Property tax payments received during 2008 for tangible personal property (other than public utility property) is for 2008 taxes.

2008 real property taxes are levied after October 1, 2008 on the assessed value as of January 1, 2008, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2008 real property taxes are collected in and intended to finance 2009.

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. 2008 public utility property taxes became a lien December 31, 2007, are levied after October 1, 2008, and are collected in 2009 with real property taxes.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

2008 tangible personal property taxes are levied after October 1, 2007, on the value as of December 31, 2007. Collections are made in 2008. Tangible personal property assessments are being phased out – the assessment percentage for all property including inventory for 2008 is 6.25 percent. This will be 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, 2008 was \$11.90 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2008 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$3,026,118,600
Other Real Estate	918,116,390
Tangible Personal Property	
Public Utility	143,951,730
General	12,166,960
Total	<u><u>\$4,100,353,680</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, 2008 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 2008 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 9 - Receivables

Receivables at December 31, 2008, 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.

Special assessments expected to be collected in more than one year amount to \$43,091 in the bond retirement fund, \$349,882 in the 911 operations special revenue fund, \$875 in the water enterprise fund and \$195,410 in the sewer enterprise fund. At December 31, 2008 the amount of delinquent special assessments was \$119,337.

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:

	<u>Amount</u>
<i>Governmental Activities</i>	
General Fund	
Local Government	\$2,680,236
Homestead and Rollback	788,108
Special Elections	32,738
Court Fines	146,540
US Treasury	865,873
State of Ohio	17,694
Department of Education	<u>3,456</u>
<i>Total General Fund</i>	<u>\$4,534,645</u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

	Amount
<i>Governmental Activities (continued)</i>	
Special Revenue Funds	
<i>Major</i>	
Department of Human Services	\$347,180
Children Services Board	879,569
Mental Retardation and Developmental Disabilities	1,153,317
Grants	6,636,072
<i>Nonmajor</i>	
Motor Vehicle Gasoline Tax	4,069,218
Child Support Enforcement	159,631
Board of Mental Health	243,398
<i>Total Special Revenue Funds</i>	13,488,385
Capital Projects Fund	
<i>Nonmajor</i>	
Roads and Bridges	1,264,100
<i>Total Capital Projects Funds</i>	1,264,100
Total Governmental Activities	\$19,287,130

At December 31, 2008 the County had an intergovernmental receivable of \$1,378,962 in the sewer enterprise fund for 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.

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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2008, was as follows:

	Balance 12/31/07	Additions	Reductions	Balance 12/31/08
Governmental Activities:				
Capital assets not being depreciated				
Land	\$926,692	\$22,300	\$0	\$948,992
Construction in progress	3,216,911	10,734,626	(9,411,875)	4,539,662
Total capital assets not being depreciated	4,143,603	10,756,926	(9,411,875)	5,488,654
Capital assets being depreciated				
Buildings, structures and improvements	76,614,716	628,068	(785,531)	76,457,253
Furniture, fixtures and equipment	30,310,572	1,224,879	(734,785)	30,800,666
Infrastructure	104,103,951	8,870,383	0	112,974,334
Total capital assets being depreciated	211,029,239	10,723,330	(1,520,316)	220,232,253
Accumulated depreciation				
Buildings, structures and improvements	(22,840,731)	(2,293,962)	235,656	(24,899,037)
Furniture, fixtures and equipment	(21,340,847)	(3,046,633)	720,114	(23,667,366)
Infrastructure	(31,751,545)	(3,210,024)	0	(34,961,569)
Total accumulated depreciation	(75,933,123)	(8,550,619) *	955,770	(83,527,972)
Capital assets being depreciated, net	135,096,116	2,172,711	(564,546)	136,704,281
Governmental activities capital assets, net	\$139,239,719	\$12,929,637	(\$9,976,421)	\$142,192,935

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

	Balance 12/31/07	Additions	Reductions	Balance 12/31/08
Business type activities:				
Capital assets not being depreciated				
Land	\$289,912	\$2,500	\$0	\$292,412
Construction in progress	4,644,634	2,803,904	(7,021,830)	426,708
Total capital assets not being depreciated	4,934,546	2,806,404	(7,021,830)	719,120
Capital assets being depreciated				
Buildings, structures and improvements	980,801	11,300	0	992,101
Utility plant in service	155,722,289	7,844,250	(717,822)	162,848,717
Furniture, fixtures and equipment	2,490,429	667,092	(265,728)	2,891,793
Total capital assets being depreciated	159,193,519	8,522,642	(983,550)	166,732,611
Accumulated depreciation				
Buildings, structures and improvements	(434,498)	(24,521)	0	(459,019)
Utility plant in service	(78,870,934)	(3,229,911)	370,547	(81,730,298)
Furniture, fixtures and equipment	(1,536,666)	(338,297)	265,728	(1,609,235)
Total accumulated depreciation	(80,842,098)	(3,592,729)	636,275	(83,798,552)
Capital assets being depreciated, net	78,351,421	4,929,913	(347,275)	82,934,059
Business type activities capital assets, net	\$83,285,967	\$7,736,317	(\$7,369,105)	\$83,653,179

* Depreciation expense was charged to governmental activities as follows:

General Government:	\$1,536,642
Judicial	368,833
Public Safety	1,558,270
Public Works	3,747,565
Public Health and Welfare	865,492
Human Services	473,817
Total	<u>\$8,550,619</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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2008 was \$849,759.

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 2008, 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	432,796,643
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 \$1,236,346 have been accrued as a liability based on a review of January, 2009 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 2007 and 2008 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2007	\$1,211,970	\$11,942,372	\$11,851,008	\$1,303,334
2008	1,303,334	13,208,905	13,275,893	1,236,346

Mahoning County, Ohio
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For the Year Ended December 31, 2008

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2008 claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. The payable is reclassified from claims payable to intergovernmental payable. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage in addition to the actual claim costs for employees injured in 2008. The minimum premium portion of intergovernmental payable is \$1,605,169 and the actual claim costs are \$891,247. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$4,219,885 have been accrued as a liability at December 31, 2008, 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, 2008, 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 2007 and 2008 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2007	\$3,480,278	\$1,038,633	\$772,073	474,065	\$4,220,903
2008	4,220,903	707,082	1,128,416	(1,184,853)	2,614,716

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 pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the traditional pension plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the traditional pension and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2008, members in state and local classifications contributed 10.0 percent of covered payroll and public safety and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2008 was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.4 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2008, 2007, and 2006 were \$4,280,831, \$5,190,985, and \$6,143,050, respectively; 79.75 percent has been contributed for 2008 and 100 percent for 2007 and 2006. Contributions to the member-directed plan for 2008 were \$106,285 made by the City and \$75,919 made by 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.

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, 2008, 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 2007, 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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2008, 2007, and 2006 were \$115,115, \$109,348, and \$134,722, respectively; 92.33 percent has been contributed for year 2008 and 100 percent for years 2007 and 2006. There were no contributions to member-directed plans in 2008.

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 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 their contributions to OPERS. A portion of each employer's contribution to the traditional and combined plans is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2008, state and local employers contributed at a rate of 14.0 percent of covered payroll (17.40 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. For 2008, the amount of the employer contributions which was allocated to fund post-employment health care was 7.0 percent of covered payroll.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2008, 2007, and 2006 were \$4,280,831, \$2,932,760, and \$3,004,753, respectively; 79.75 percent has been contributed for 2008 and 100 percent for 2007 and 2006.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased 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 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, 2008, 2007 and 2006. 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, 2008, 2007, and 2006 were \$8,855, \$8,411 and \$13,363 respectively; 92.33 percent has been contributed for 2008 and 100 percent for 2007 and 2006.

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, including amounts outstanding and interest rates is as follows:

	Outstanding 12/31/2007	Issued	Retired	Outstanding 12/31/2008
Governmental Activities				
Bond Anticipation Notes	0	7,111,000	0	7,111,000
Premium on Bond Anticipation Notes	0	58,168	(4,847)	53,321
Sales Tax Anticipation Notes	4,000,000	2,500,000	0	6,500,000
Premium on Sales Tax Anticipation Notes	66,714	41,475	(24,025)	84,164
Total Governmental Activities	\$4,066,714	\$9,710,643	(\$28,872)	\$13,748,485

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

During 2008, the County issued \$7,111,000 in bond anticipation notes for various improvements at 4.45 percent. The notes mature November 24, 2009 and will be paid from the Hazmat and the building and equipment capital projects funds.

In 2008, the County issued \$2,500,000 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:

	Principal	Interest	Total
2008	\$0	\$202,222	\$202,222
2009	0	342,333	342,333
2010	4,000,000	340,000	4,340,000
2011	2,500,000	140,000	2,640,000
Total	\$6,500,000	\$1,024,555	\$7,524,555

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 amounts capitalized for the capital lease and the book value as of December 31, 2008 for governmental activities follows:

	Governmental Activities
Asset:	
Buildings	\$1,344,418
Less: Accumulated depreciation	67,222
Current Book Value	\$1,277,196

Mahoning County, Ohio
Notes to the Basic Financial Statements
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The following is a schedule of the future minimum lease payments required under the capital lease and the present value of the minimum lease payments as of December 31, 2008.

	Governmental Activities
2009	\$162,316
2010	162,316
2011	162,316
2012	162,316
2013	162,316
2014 - 2017	568,106
Total Minimum Lease Payments	1,379,686
Less: Amount Representing Interest	(219,787)
Present Value of Minimum Lease Payments	\$1,159,899

Note 19 - Related Party Transactions

During 2008, 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 2007 (the latest information available) MASCO reported \$226,884 for such contributions, recording revenue and expenses at cost or fair value, as applicable, to the extent the contribution is related to the vocational purposes of MASCO. Additional habilitative services provided directly to MASCO clients by Mahoning County amounted to \$6,690,325 during 2008.

Note 20 - Long Term Debt

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

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
Governmental Activities			
<i>General Obligation Bonds:</i>			
Various Purpose - 2008	3.00 - 5.75 %	\$5,860,000	2028
Various Purpose - 2007	4.00 - 5.75	800,000	2027
Various Purpose - 2006	3.75 - 5.00	12,250,000	2031
Various Purpose - 2004	2.00 - 4.20	32,607,440	2023
Various Purpose - 2000	4.40 - 4.80	17,385,000	2010
<i>General Obligation Notes:</i>			
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
Oakhill Renaissance Loan	3.00	430,000	2016
Business-Type Activities			
<i>Revenue Bond:</i>			
Various Sewer Bonds - 1989	4.400 - 5.375	9,555,000	2018
Various Water Bonds - 2008	4.125 - 4.625	3,276,000	2048
Jackson Milton Sewer Project - 2008	4.375 - 4.625	4,488,000	2048
<i>General Obligation Bond:</i>			
Water System Improvement - 1989	Various	11,132	2009
Water System Improvement - 2008	Various	1,320,000	2033

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
Business-Type Activities (continued)			
<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
Jackson-Milton Water -Series A	4.20	1,270,000	2008
Jackson-Milton Water -Series B	4.35	2,500,000	2008
<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
<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
US 224 & SR 45 Sanitary Sewer	0.00	n/a	n/a
Jackson Milton Water Meter Rehab	0.00	n/a	n/a

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

	Outstanding 12/31/07	Additions	Reductions	Outstanding 12/31/08	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds					
Various Purpose - 2008	\$0	\$5,860,000	\$0	\$5,860,000	\$100,000
Various Purpose - 2007	800,000	0	(23,529)	776,471	28,235
Premium on Various Purpose - 2007	23,972	0	(1,204)	22,768	0
Total Various Purpose - 2007	823,972	0	(24,733)	799,239	28,235
Various Purpose - 2006	11,590,000	0	(850,000)	10,740,000	650,000
Premium on Various Purpose - 2006	211,911	0	(8,830)	203,081	0
Total Various Purpose - 2006	11,801,911	0	(858,830)	10,943,081	650,000
Various Purpose - 2004	19,418,297	0	(4,043,860)	15,374,437	4,185,558
Various Purpose - 2000	2,839,999	0	(1,285,001)	1,554,998	1,345,000
<i>Total General Obligation Bonds</i>	<u>\$34,884,179</u>	<u>\$5,860,000</u>	<u>(\$6,212,424)</u>	<u>\$34,531,755</u>	<u>\$6,308,793</u>
General Obligation Notes					
Roads and Bridges - 2007	2,345,000	0	(2,345,000)	0	0
Premium on Roads and Bridges - 2007	12,403	0	(12,403)	0	0
Total Various Purpose - 2007	2,357,403	0	(2,357,403)	0	0
Building and Equipment - 2007	2,805,000	0	(2,805,000)	0	0
Premium on Building and Equipment - 2007	14,836	0	(14,836)	0	0
Total Various Purpose - 2007	2,819,836	0	(2,819,836)	0	0
<i>Total General Obligation Notes</i>	<u>5,177,239</u>	<u>0</u>	<u>(5,177,239)</u>	<u>0</u>	<u>0</u>
Other Long-Term Obligations					
Long-Term Note - West Branch Reservoir	430,346	0	(37,624)	392,722	38,734
Loan - Oakhill Renaissance	0	430,000	(29,510)	400,490	50,588
Claims Payable	3,429,140	0	(1,705,671)	1,723,469	872,221
Judgment Payable	688,590	0	(229,530)	459,060	229,530
Capital Lease	1,289,086	0	(129,187)	1,159,899	117,079
Compensated Absences	7,745,437	2,347,217	(2,410,554)	7,682,100	2,452,071
<i>Total Other Long-Term Obligations</i>	<u>13,582,599</u>	<u>2,777,217</u>	<u>(4,542,076)</u>	<u>11,817,740</u>	<u>3,760,223</u>
<i>Total Governmental Activities</i>	<u>\$53,644,017</u>	<u>\$8,637,217</u>	<u>(\$15,931,739)</u>	<u>\$46,349,495</u>	<u>\$10,069,016</u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

	Outstanding 12/31/07	Additions	Reductions	Outstanding 12/31/08	Amounts Due in One Year
Business Type Activities					
Revenue Bond					
Various Sewer Bonds - 2000	\$6,760,000	\$0	(\$475,000)	\$6,285,000	\$500,000
Various Water Bonds - 2008	0	3,276,000	0	3,276,000	30,600
Various Sewer Bonds - 2008	0	4,488,000	0	4,488,000	42,200
<i>Total Revenue Bonds</i>	<u>6,760,000</u>	<u>7,764,000</u>	<u>(475,000)</u>	<u>14,049,000</u>	<u>572,800</u>
General Obligation Bonds					
Water Fund					
Water System Improvement - 1989	3,046	0	(1,458)	1,588	1,588
Water System Improvement - 2008	0	1,320,000	0	1,320,000	30,000
<i>Total General Obligation Bonds</i>	<u>3,046</u>	<u>1,320,000</u>	<u>(1,458)</u>	<u>1,321,588</u>	<u>31,588</u>
Special Assessment Bonds					
Sewer Fund					
Canfield Sewer Extension	50,000	0	(1,471)	48,529	1,765
Premium on Canfield Sewer Extension	1,498	0	(75)	1,423	0
Total Canfield Sewer Extension	51,498	0	(1,546)	49,952	1,765
Sewer	216,703	0	(86,141)	130,562	89,442
Water Fund					
Water System Improvement	111,953	0	(53,542)	58,411	58,411
<i>Total Special Assessment Bonds</i>	<u>380,154</u>	<u>0</u>	<u>(141,229)</u>	<u>238,925</u>	<u>149,618</u>
General Obligation Notes					
Sewer Fund					
Various Wastewater - Series A	3,220,000	4,582,000	(3,220,000)	4,582,000	0
Premium on Various Wastewater - Series A	17,005	37,481	(20,128)	34,358	0
Total Various Wastewater - Series A	<u>3,237,005</u>	<u>4,619,481</u>	<u>(3,240,128)</u>	<u>4,616,358</u>	<u>0</u>
Various Wastewater - Series B	4,515,000	0	(4,515,000)	0	0
Premium on Various Wastewater - Series B	17,077	0	(17,077)	0	0
Total Various Wastewater - Series B	<u>4,532,077</u>	<u>0</u>	<u>(4,532,077)</u>	<u>0</u>	<u>0</u>
Total Sewer Fund	<u>7,769,082</u>	<u>4,619,481</u>	<u>(7,772,205)</u>	<u>4,616,358</u>	<u>0</u>
Water Fund					
Jackson-Milton Water - Series A	1,270,000	0	(1,270,000)	0	0
Premium on Jackson-Milton Water - Series A	6,645	0	(6,645)	0	0
Total Jackson-Milton Water - Series A	<u>1,276,645</u>	<u>0</u>	<u>(1,276,645)</u>	<u>0</u>	<u>0</u>
Jackson-Milton Water - Series B	2,500,000	0	(2,500,000)	0	0
Premium on Jackson-Milton Water - Series B	9,461	0	(9,461)	0	0
Total Jackson-Milton Water - Series B	<u>2,509,461</u>	<u>0</u>	<u>(2,509,461)</u>	<u>0</u>	<u>0</u>
South Bailey Road Water Line	0	120,000	0	120,000	0
Premium on South Bailey Road Water Line	0	982	(82)	900	0
Total South Bailey Road Water Line	<u>0</u>	<u>120,982</u>	<u>(82)</u>	<u>120,900</u>	<u>0</u>
Total Water Fund	<u>3,786,106</u>	<u>120,982</u>	<u>(3,786,188)</u>	<u>120,900</u>	<u>0</u>
<i>Total General Obligation Notes</i>	<u>\$11,555,188</u>	<u>\$4,740,463</u>	<u>(\$11,558,393)</u>	<u>\$4,737,258</u>	<u>\$0</u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Business Type Activities (continued)	Outstanding 12/31/07	Additions	Reductions	Outstanding 12/31/08	Amounts Due in One Year
OWDA Loans					
Sewer Fund					
Meander	\$2,776,859	\$0	(\$246,668)	\$2,530,191	\$260,235
New Middletown	1,195,588	0	(378,991)	816,597	398,177
Craig Beach	1,356,271	0	(429,926)	926,345	451,691
North Lima Sewer	2,307,092	0	(169,814)	2,137,278	171,056
Campbell Wastewater Treatment Plant	1,996,219	0	(389,148)	1,607,071	418,918
Campbell Wastewater Treatment Plant	41,652	0	(8,121)	33,531	8,731
Campbell Wastewater Treatment Plant	36,034	0	(3,259)	32,775	3,331
Campbell Wastewater Treatment Plant	197,169	0	(16,887)	180,282	17,261
Campbell Wastewater Treatment Plant	76,301	0	(4,626)	71,675	4,843
Diehl Lake	490,030	0	(26,193)	463,837	27,156
<i>Total OWDA Loans</i>	<u>\$10,473,215</u>	<u>\$0</u>	<u>(\$1,673,633)</u>	<u>\$8,799,582</u>	<u>\$1,761,399</u>
OPWC Loans					
Sewer Fund					
Krieder Interceptor	98,734	0	(19,746)	78,988	19,746
Woodside Lake	107,980	0	(14,397)	93,583	14,397
Sewer Rehab	354,000	0	(44,250)	309,750	44,250
Pallotta Pump Station	28,096	0	(3,512)	24,584	3,512
Axe Factory/Bears Den and Kirkmere	196,000	0	(24,500)	171,500	24,500
Pump Station Standby	52,482	0	(6,560)	45,922	6,560
Sherwood Forest Plant	144,474	0	(14,448)	130,026	14,448
Sherwood Forest Rehab	219,641	0	(24,404)	195,237	24,404
Penny Lane	143,992	0	(15,157)	128,835	15,158
Palmyra Wastewater Treatment Plant Elimination	163,255	0	(10,204)	153,051	10,203
Facility Power Correction and Security Rehab	189,246	14,970	0	204,216	0
US 224 and SR 45 Sanitary Sewer	0	577,588	0	577,588	0
Water Fund					
Jackson Milton Water Meter Rehab	120,273	68,093	0	188,366	0
<i>Total OPWC Loans</i>	<u>1,818,173</u>	<u>660,651</u>	<u>(177,178)</u>	<u>2,301,646</u>	<u>177,178</u>
Compensated Absences	<u>778,001</u>	<u>248,024</u>	<u>(195,605)</u>	<u>830,420</u>	<u>223,436</u>
<i>Total Business Type Activities</i>	<u>\$31,767,777</u>	<u>\$14,733,138</u>	<u>(\$14,222,496)</u>	<u>\$32,278,419</u>	<u>\$2,916,019</u>

During 2008, the County issued \$5,860,000 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.

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

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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 2007, the County issued \$5,150,000 general obligation notes for various improvements at 4.20 percent. The notes matured November 26, 2008 and were paid from the roads and bridges capital projects fund and the building and equipment capital projects funds.

During 2008, the County issued \$4,702,000 general obligation notes for various water and sewer improvements at 4.45 percent. The notes mature November 24, 2009 and will be paid from the water and sewer enterprise funds.

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

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 2048. Annual principal payments on the debt issues are expected to require 1.60 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$19,933,280. Principal and interest paid for the current year and total net revenues were \$3,130,136 and \$5,003,092 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 was made on October 18, 2007; (2) the second payment in the amount of \$229,530 was made on 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.

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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

The County has entered into a contractual agreement for a sewer loan from OPWC for the US 224 and SR 45 Sanitary Sewer 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.

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, 2008 are as follows:

Governmental Activities

	General Obligation Bonds		Long-Term Note		Oakhill Renaissance Loan		Judgment
	Principal	Interest	Principal	Interest	Principal	Interest	
2009	\$6,308,793	\$1,402,122	\$38,734	\$11,589	\$50,588	\$11,446	\$229,530
2010	2,585,578	1,179,878	39,877	10,446	50,588	9,928	229,530
2011	2,865,282	1,093,012	41,054	9,269	50,588	8,410	0
2012	2,210,131	983,938	42,266	8,058	50,588	6,893	0
2013	2,114,386	899,239	43,513	6,811	50,588	5,375	0
2014 - 2018	8,435,262	3,325,143	187,278	14,017	147,550	6,007	0
2019 - 2023	5,770,590	1,878,902	0	0	0	0	0
2024 - 2028	3,340,884	637,420	0	0	0	0	0
2029 - 2032	675,000	59,938	0	0	0	0	0
Total	<u>\$34,305,906</u>	<u>\$11,459,592</u>	<u>\$392,722</u>	<u>\$60,190</u>	<u>\$400,490</u>	<u>\$48,059</u>	<u>\$459,060</u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Business-Type Activities

	Revenue Bonds		General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$572,800	\$654,622	\$31,588	\$71,271	\$149,618	\$11,130
2010	596,100	648,898	30,000	69,084	9,419	3,922
2011	624,400	620,528	30,000	68,109	9,719	3,622
2012	658,200	588,632	30,000	67,134	9,869	3,233
2013	691,700	555,003	35,000	66,084	10,613	2,830
2014 - 2018	4,036,000	2,199,848	185,000	309,237	19,737	9,835
2019 - 2023	617,300	1,488,420	245,000	258,425	14,411	6,467
2024 - 2028	768,700	1,337,050	310,000	182,989	14,116	2,081
2029 - 2033	957,300	1,148,487	425,000	79,498	0	0
2034 - 2038	1,192,300	913,593	0	0	0	0
2039 - 2043	1,484,700	620,975	0	0	0	0
2044 - 2048	1,849,500	256,395	0	0	0	0
Total	\$14,049,000	\$11,032,451	\$1,321,588	\$1,171,831	\$237,502	\$43,120

	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2009	\$1,761,399	\$381,048	\$177,178
2010	1,854,551	287,893	177,177
2011	1,014,779	201,146	177,179
2012	795,264	144,104	177,179
2013	558,165	104,650	157,432
2014- 2018	2,291,780	208,978	414,313
2019 - 2023	523,644	14,496	51,018
Total	\$8,799,582	\$1,342,315	\$1,331,476

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, 2008, are an overall debt margin of \$72,943,062.

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

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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, 2008, there were twenty-eight series of Industrial Development and Hospital Revenue Bonds outstanding. The aggregate principal amount payable for the seventeen series issued after January 1, 1996, was \$235.9 million at December 31, 2008. The aggregate principal amount payable for the seventeen series issued prior to January 1, 1996 was \$78.5 million.

Note 21 – Contractual Commitments

As of December 31, 2008, the County had the following contractual construction commitments outstanding:

Contractor	Contract Amount	Amount Paid to date	Remaining Contract
Murphy Contracting Co.	\$947,455	\$380,248	\$567,207
MS Consultants	526,110	38,592	487,518
The Shelly Co., Inc.	487,728	288,070	199,658
Engineering Service and Consultants Inc.	219,180	40,330	178,850
CR Electric Inc.	112,831	0	112,831
GPD Associates	112,138	0	112,138
	<u>\$2,405,442</u>	<u>\$747,240</u>	<u>\$1,658,202</u>

Note 22 – Interfund Transactions

A. Interfund Balances

Interfund balances at December 31, 2008, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records and (3) payments between funds are made. All are expected to be paid within one year.

Interfund Payable	Interfund Receivable		
	Internal Service	Bond Retirement	Total
General	\$1,023,778	\$0	\$1,023,778
Department of Human Services	172,134	0	172,134
Children Services Board	60,157	0	60,157
Mental Retardation and Development Disabilities	607,135	0	607,135
Grants	5,530	0	5,530
Water	1,132	4,268	5,400
Sewer	137,552	0	137,552
Other Governmental Funds	387,697	0	387,697
Totals	<u>\$2,395,115</u>	<u>\$4,268</u>	<u>\$2,399,383</u>

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2008, consisted of the following:

Transfers To	Transfers From		
	General	Children Services Board	Mental Retardation and Development Disabilities
General	\$0	\$0	\$0
Department of Human Services	1,299,303	0	0
Grants	51,047	0	18,620
Building and Equipment	0	36,050	1,596,204
Water	0	0	0
Sewer	0	0	0
Other Governmental Funds	5,035,133	0	0
Totals	\$6,385,483	\$36,050	\$1,614,824

Transfers To	Transfers From		Totals
	Grants	Other Governmental Funds	
General	\$104,648	\$0	\$104,648
Department of Human Services	0	0	1,299,303
Grants	0	1,804,000	1,873,667
Building and Equipment	0	112,483	1,744,737
Water	0	0	0
Sewer	0	0	0
Other Governmental Funds	495,784	1,164,995	6,695,912
Totals	\$600,432	\$3,081,478	\$11,718,267

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 mental retardation and developmental disabilities fund also made a transfer to the building and equipment fund and the grants 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 23 - 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,

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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 \$400,889 to the Western Reserve Port Authority in 2008. 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.

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 \$59,208 and administration fees totaling \$14,250 in 2008. 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 2008, Mahoning County paid N.E.O.N. \$2,238,488. The majority of these payments were for the afore-mentioned services.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 24 – Subsequent Events

Capital Lease – On April 23, 2009, the County paid \$1,131,325 in principal and interest on their Mental Retardation and Developmental Disabilities capital lease to retire the debt early.

Note 25 – 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.

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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Basis of Presentation

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

Cash and Cash Equivalents

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

Investments

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

Accounts Receivable

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

Inventory

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

Capital Assets

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

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

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.

Mahoning County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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, 2008, the Organization had \$225,829 in total deposits of which \$39,802 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 a certificate of deposit in 2008 with an interest rate of 4.72 and a maturity date in January of 2009.

D. Investments

Investments consisted of shares in various mutual funds with a market value of \$206,378 in 2008. Earnings on the investments and cash accounts in 2008 consist of \$25,561 in unrealized losses and \$25,469 of dividend and interest income. All earnings from investments are considered operating returns for financial statement purposes.

E. Equipment

Property and equipment owned by MASCO consists of furniture, fixtures and equipment with an original cost of \$111,206 and accumulated depreciation of \$55,333 with an ending net value of \$55,873 at December 31, 2008. Depreciation expense amounted to \$14,881 for 2008.

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 \$226,884. 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 \$29,249 in 2008 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.

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.

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.

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.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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.

Ohio Peace Officer Training Fund – To account for funds received and expended for the continuing professional training of peace officers.

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

Hazmat Fund – To account for note proceeds used for the purchase of a hazardous material response vehicle.

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$25,526,453	\$942,434	\$3,019,037	\$29,487,924
Cash and Cash Equivalents				
In Segregated Accounts	3,918	0	0	3,918
With Fiscal Agents	422,636	0	0	422,636
Accounts Receivable	818,756	0	0	818,756
Interfund Receivable	0	4,268	0	4,268
Intergovernmental Receivable	4,472,247	0	1,264,100	5,736,347
Property Taxes Receivable	3,846,264	79,767	0	3,926,031
Special Assessments Receivable	349,882	43,091	0	392,973
Loans Receivable	23,433	0	0	23,433
<i>Total Assets</i>	<u>\$35,463,589</u>	<u>\$1,069,560</u>	<u>\$4,283,137</u>	<u>\$40,816,286</u>
Liabilities				
Accounts Payable	\$470,123	\$0	\$40,926	\$511,049
Accrued Wages	874,866	0	0	874,866
Intergovernmental Payable	335,959	0	0	335,959
Interfund Payable	387,697	0	0	387,697
Deferred Revenue	7,215,012	122,858	1,237,349	8,575,219
Accrued Interest Payable	0	28,723	1,664	30,387
Notes Payable	0	6,584,164	453,374	7,037,538
<i>Total Liabilities</i>	<u>9,283,657</u>	<u>6,735,745</u>	<u>1,733,313</u>	<u>17,752,715</u>
Fund Balances				
Reserved for Encumbrances	3,411,502	0	870,459	4,281,961
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	22,768,430	0	0	22,768,430
Debt Service Fund (Deficit)	0	(5,666,185)	0	(5,666,185)
Capital Projects Fund	0	0	1,679,365	1,679,365
<i>Total Fund Balances (Deficit)</i>	<u>26,179,932</u>	<u>(5,666,185)</u>	<u>2,549,824</u>	<u>23,063,571</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$35,463,589</u>	<u>\$1,069,560</u>	<u>\$4,283,137</u>	<u>\$40,816,286</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$3,509,309	\$0	\$0	\$3,509,309
Intergovernmental	25,720,209	253,028	6,064,166	32,037,403
Interest	97,771	0	139,204	236,975
Fees, Licenses and Permits	10,000,545	0	0	10,000,545
Fines and Forfeitures	491,080	0	0	491,080
Rentals and Royalties	233	0	0	233
Charges for Services	732,030	0	0	732,030
Contributions and Donations	2,041	0	0	2,041
Special Assessments	294,455	58,388	0	352,843
Other	486,971	11,697	54,391	553,059
<i>Total Revenues</i>	<u>41,334,644</u>	<u>323,113</u>	<u>6,257,761</u>	<u>47,915,518</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	3,772,995	0	0	3,772,995
Judicial	1,848,293	0	0	1,848,293
Public Safety	3,323,548	0	0	3,323,548
Public Works	11,146,970	0	0	11,146,970
Health	11,638,438	0	0	11,638,438
Human Services	6,973,708	0	0	6,973,708
Capital Outlay	0	0	8,593,715	8,593,715
Debt Service:				
Principal Retirement	243,119	5,428,631	2,345,000	8,016,750
Interest and Fiscal Charges	117,022	1,246,478	99,573	1,463,073
Issuance Costs	82,857	46,475	10,824	140,156
<i>Total Expenditures</i>	<u>39,146,950</u>	<u>6,721,584</u>	<u>11,049,112</u>	<u>56,917,646</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,187,694</u>	<u>(6,398,471)</u>	<u>(4,791,351)</u>	<u>(9,002,128)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	13,110	0	0	13,110
General Obligation Bonds Issued	0	0	2,635,000	2,635,000
Transfers In	1,469,384	3,974,050	1,252,478	6,695,912
Transfers Out	(3,081,478)	0	0	(3,081,478)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,598,984)</u>	<u>3,974,050</u>	<u>3,887,478</u>	<u>6,262,544</u>
<i>Net Change in Fund Balances</i>	588,710	(2,424,421)	(903,873)	(2,739,584)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>25,591,222</u>	<u>(3,241,764)</u>	<u>3,453,697</u>	<u>25,803,155</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$26,179,932</u>	<u>(\$5,666,185)</u>	<u>\$2,549,824</u>	<u>\$23,063,571</u>

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008

	Motor Vehicle Gasoline Tax	County Engineer	Revolving Loans
Assets			
Equity in Pooled Cash and Cash Equivalents	\$2,422,227	\$165,000	\$9,225
Cash and Cash Equivalents			
In Segregated Accounts	0	0	0
With Fiscal Agents	0	0	422,636
Accounts Receivable	8,080	0	0
Intergovernmental Receivable	4,069,218	0	0
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	23,433
<i>Total Assets</i>	<u>\$6,499,525</u>	<u>\$165,000</u>	<u>\$455,294</u>
Liabilities			
Accounts Payable	\$137,683	\$0	\$0
Accrued Wages	390,908	0	0
Intergovernmental Payable	139,427	0	0
Interfund Payable	246,179	0	0
Deferred Revenue	2,775,468	0	0
<i>Total Liabilities</i>	<u>3,689,665</u>	<u>0</u>	<u>0</u>
Fund Balances			
Reserved for Encumbrances	998,395	0	0
Unreserved, Undesignated (Deficit)	1,811,465	165,000	455,294
<i>Total Fund Balances (Deficit)</i>	<u>2,809,860</u>	<u>165,000</u>	<u>455,294</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,499,525</u>	<u>\$165,000</u>	<u>\$455,294</u>

<u>Child Support Enforcement</u>	<u>Real Estate Assessment</u>	<u>Dog and Kennel</u>	<u>Delinquent Tax and Assessment Collection</u>	<u>Solid Waste Management</u>
\$67,129	\$1,427,881	\$500,065	\$874,980	\$2,134,919
3,918	0	0	0	0
0	0	0	0	0
311,366	0	1,492	0	321,622
159,631	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$542,044</u>	<u>\$1,427,881</u>	<u>\$501,557</u>	<u>\$874,980</u>	<u>\$2,456,541</u>
\$245	\$1,751	\$2,475	\$617	\$63,064
226,400	55,739	62,130	21,745	0
85,667	21,141	26,620	8,990	3,915
92,336	6,426	4,352	1,830	3,331
0	0	0	0	0
<u>404,648</u>	<u>85,057</u>	<u>95,577</u>	<u>33,182</u>	<u>70,310</u>
596,180	42,692	5,323	4,798	367,625
<u>(458,784)</u>	<u>1,300,132</u>	<u>400,657</u>	<u>837,000</u>	<u>2,018,606</u>
<u>137,396</u>	<u>1,342,824</u>	<u>405,980</u>	<u>841,798</u>	<u>2,386,231</u>
<u>\$542,044</u>	<u>\$1,427,881</u>	<u>\$501,557</u>	<u>\$874,980</u>	<u>\$2,456,541</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2008

	Board of Mental Health	Alcohol and Drug Addiction Board	Indigent Guardianship
Assets			
Equity in Pooled Cash and Cash Equivalents	\$5,220,050	\$152,029	\$27,283
Cash and Cash Equivalents			
In Segregated Accounts	0	0	0
With Fiscal Agents	0	0	0
Accounts Receivable	5,500	5,148	2,404
Intergovernmental Receivable	243,398	0	0
Property Taxes Receivable	3,846,264	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$9,315,212</u>	<u>\$157,177</u>	<u>\$29,687</u>
Liabilities			
Accounts Payable	\$136,940	\$879	\$5,172
Accrued Wages	31,030	0	53,136
Intergovernmental Payable	7,037	0	20,873
Interfund Payable	3,281	1,969	34
Deferred Revenue	4,089,662	0	0
<i>Total Liabilities</i>	<u>4,267,950</u>	<u>2,848</u>	<u>79,215</u>
Fund Balances			
Reserved for Encumbrances	499,372	3,090	0
Unreserved, Undesignated (Deficit)	4,547,890	151,239	(49,528)
<i>Total Fund Balances (Deficit)</i>	<u>5,047,262</u>	<u>154,329</u>	<u>(49,528)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$9,315,212</u>	<u>\$157,177</u>	<u>\$29,687</u>

<u>Probate Business</u>	<u>Drug Law Enforcement</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Clerk</u>	<u>911 Operations</u>
\$13,944	\$82,222	\$385,528	\$143,475	\$728,601
0	0	0	0	0
0	0	0	0	0
74	1,682	2,654	4,082	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	349,882
0	0	0	0	0
<u>\$14,018</u>	<u>\$83,904</u>	<u>\$388,182</u>	<u>\$147,557</u>	<u>\$1,078,483</u>
\$0	\$0	\$0	\$0	\$82,378
0	0	0	0	0
0	0	0	0	0
0	0	0	0	846
0	0	0	0	349,882
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>433,106</u>
0	14,842	24,873	193	118,943
<u>14,018</u>	<u>69,062</u>	<u>363,309</u>	<u>147,364</u>	<u>526,434</u>
<u>14,018</u>	<u>83,904</u>	<u>388,182</u>	<u>147,557</u>	<u>645,377</u>
<u>\$14,018</u>	<u>\$83,904</u>	<u>\$388,182</u>	<u>\$147,557</u>	<u>\$1,078,483</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2008

	Certificate of Title Administration	Recorder Equipment	Tax Incentive Review
Assets			
Equity in Pooled Cash and Cash Equivalents	\$306,585	\$615,636	\$0
Cash and Cash Equivalents			
In Segregated Accounts	0	0	0
With Fiscal Agents	0	0	0
Accounts Receivable	59,199	0	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>\$365,784</u>	<u>\$615,636</u>	<u>\$0</u>
Liabilities			
Accounts Payable	\$423	\$2,520	\$0
Accrued Wages	0	0	0
Intergovernmental Payable	303	0	0
Interfund Payable	12,598	0	92
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>13,324</u>	<u>2,520</u>	<u>92</u>
Fund Balances			
Reserved for Encumbrances	15,810	64,789	0
Unreserved, Undesignated (Deficit)	336,650	548,327	(92)
<i>Total Fund Balances (Deficit)</i>	<u>352,460</u>	<u>613,116</u>	<u>(92)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$365,784</u>	<u>\$615,636</u>	<u>\$0</u>

<u>County Probation Services</u>	<u>Felony Delinquent Care and Custody</u>	<u>County Courts</u>	<u>Community Development Project</u>	<u>County Programs</u>
\$1,211,005	\$1,667,930	\$3,492,982	\$566,899	\$55,400
0	0	0	0	0
0	0	0	0	0
20,968	0	74,485	0	0
0	0	0	0	0
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>\$1,231,973</u>	<u>\$1,667,930</u>	<u>\$3,567,467</u>	<u>\$566,899</u>	<u>\$55,400</u>
\$294	\$5,564	\$21,945	\$0	\$5,451
0	0	0	9,085	0
0	0	0	3,465	0
0	7,318	1,594	0	339
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>294</u>	<u>12,882</u>	<u>23,539</u>	<u>12,550</u>	<u>5,790</u>
2,444	132,683	54,895	100,000	1,057
<u>1,229,235</u>	<u>1,522,365</u>	<u>3,489,033</u>	<u>454,349</u>	<u>48,553</u>
<u>1,231,679</u>	<u>1,655,048</u>	<u>3,543,928</u>	<u>554,349</u>	<u>49,610</u>
<u>\$1,231,973</u>	<u>\$1,667,930</u>	<u>\$3,567,467</u>	<u>\$566,899</u>	<u>\$55,400</u>

(continued)

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2008

	Tax Certificate Administration	Geographic Information System	Convention and Visitors Bureau
Assets			
Equity in Pooled Cash and Cash Equivalents	\$18,497	\$476,949	\$203,924
Cash and Cash Equivalents			
In Segregated Accounts	0	0	0
With Fiscal Agents	0	0	0
Accounts Receivable	0	0	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>\$18,497</u>	<u>\$476,949</u>	<u>\$203,924</u>
Liabilities			
Accounts Payable	\$0	\$0	\$654
Accrued Wages	0	0	0
Intergovernmental Payable	0	0	0
Interfund Payable	0	1,101	724
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>1,101</u>	<u>1,378</u>
Fund Balances			
Reserved for Encumbrances	0	319,757	12,514
Unreserved, Undesignated (Deficit)	18,497	156,091	190,032
<i>Total Fund Balances (Deficit)</i>	<u>18,497</u>	<u>475,848</u>	<u>202,546</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$18,497</u>	<u>\$476,949</u>	<u>\$203,924</u>

Concealed Handgun License	Tax Administration Negotiated Lien	Sheriff's Policing Revenue	Ohio Peace Officer Training	Total Nonmajor Special Revenue Funds
\$73,323	\$2,445,371	\$0	\$37,394	\$25,526,453
0	0	0	0	3,918
0	0	0	0	422,636
0	0	0	0	818,756
0	0	0	0	4,472,247
0	0	0	0	3,846,264
0	0	0	0	349,882
0	0	0	0	23,433
<u>\$73,323</u>	<u>\$2,445,371</u>	<u>\$0</u>	<u>\$37,394</u>	<u>\$35,463,589</u>
\$0	\$376	\$0	\$1,692	\$470,123
0	14,721	9,972	0	874,866
9,727	5,532	3,262	0	335,959
0	1,940	1,407	0	387,697
0	0	0	0	7,215,012
<u>9,727</u>	<u>22,569</u>	<u>14,641</u>	<u>1,692</u>	<u>9,283,657</u>
26,697	4,165	0	365	3,411,502
<u>36,899</u>	<u>2,418,637</u>	<u>(14,641)</u>	<u>35,337</u>	<u>22,768,430</u>
<u>63,596</u>	<u>2,422,802</u>	<u>(14,641)</u>	<u>35,702</u>	<u>26,179,932</u>
<u>\$73,323</u>	<u>\$2,445,371</u>	<u>\$0</u>	<u>\$37,394</u>	<u>\$35,463,589</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2008

	Motor Vehicle Gasoline Tax	County Engineer	Revolving Loans
Revenues			
Property Taxes	\$0	\$0	\$0
Intergovernmental	11,539,265	0	0
Interest	86,800	0	10,971
Fees, Licenses and Permits	21,405	0	0
Fines and Forfeitures	104,980	0	0
Rentals and Royalties	233	0	0
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	177,408	0	0
<i>Total Revenues</i>	<u>11,930,091</u>	<u>0</u>	<u>10,971</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	10,970,067	0	12,712
Health	0	0	0
Human Services	0	0	0
Debt Service:			
Principal Retirement	243,119	0	0
Interest and Fiscal Charges	117,022	0	0
Bond Issuance Costs	82,857	0	0
<i>Total Expenditures</i>	<u>11,413,065</u>	<u>0</u>	<u>12,712</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>517,026</u>	<u>0</u>	<u>(1,741)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	12,535	0	0
Transfers In	0	0	9,225
Transfers Out	(1,241,119)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,228,584)</u>	<u>0</u>	<u>9,225</u>
<i>Net Change in Fund Balances</i>	(711,558)	0	7,484
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>3,521,418</u>	<u>165,000</u>	<u>447,810</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$2,809,860</u>	<u>\$165,000</u>	<u>\$455,294</u>

Child Support Enforcement	Real Estate Assessment	Dog and Kennel	Delinquent Tax and Assessment Collection	Solid Waste Management
\$0	\$0	\$0	\$0	\$0
5,140,949	0	0	0	0
0	0	0	0	0
749,917	2,302,482	482,138	523,080	3,008,350
0	0	4,994	0	0
0	0	0	0	0
29,940	0	27,680	0	0
0	0	2,041	0	0
0	0	0	0	0
7,521	60	107	20,230	57,368
5,928,327	2,302,542	516,960	543,310	3,065,718
0	1,560,253	0	439,065	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	453,989	0	3,353,563
6,973,708	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
6,973,708	1,560,253	453,989	439,065	3,353,563
(1,045,381)	742,289	62,971	104,245	(287,845)
0	0	200	0	375
948,600	0	0	0	0
0	0	0	0	0
948,600	0	200	0	375
(96,781)	742,289	63,171	104,245	(287,470)
234,177	600,535	342,809	737,553	2,673,701
\$137,396	\$1,342,824	\$405,980	\$841,798	\$2,386,231

(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, 2008

	Board of Mental Health	Alcohol and Drug Addiction Board	Indigent Guardianship
Revenues			
Property Taxes	\$3,509,309	\$0	\$0
Intergovernmental	7,424,355	10,000	0
Interest	0	0	0
Fees, Licenses and Permits	0	0	37,193
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	146,820	9,408	0
<i>Total Revenues</i>	<u>11,080,484</u>	<u>19,408</u>	<u>37,193</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	42,340
Public Safety	0	0	0
Public Works	0	0	0
Health	7,380,427	450,459	0
Human Services	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Bond Issuance Costs	0	0	0
<i>Total Expenditures</i>	<u>7,380,427</u>	<u>450,459</u>	<u>42,340</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,700,057</u>	<u>(431,051)</u>	<u>(5,147)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	0	0
Transfers In	0	486,559	0
Transfers Out	(1,804,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,804,000)</u>	<u>486,559</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	1,896,057	55,508	(5,147)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>3,151,205</u>	<u>98,821</u>	<u>(44,381)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$5,047,262</u>	<u>\$154,329</u>	<u>(\$49,528)</u>

Probate Business	Drug Law Enforcement	Indigent Drivers Alcohol Treatment	Clerk	911 Operations
\$0	\$0	\$0	\$0	\$0
0	12,652	0	0	569,596
0	0	0	0	0
2,472	0	0	61,870	0
0	0	50,193	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	294,455
0	8,102	0	343	737
2,472	20,754	50,193	62,213	864,788
0	0	0	0	0
2,100	0	0	24,018	0
0	0	26,381	0	1,176,301
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
2,100	0	26,381	24,018	1,176,301
372	20,754	23,812	38,195	(311,513)
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
372	20,754	23,812	38,195	(311,513)
13,646	63,150	364,370	109,362	956,890
\$14,018	\$83,904	\$388,182	\$147,557	\$645,377

(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, 2008

	Certificate of Title Administration	Recorder Equipment	Tax Incentive Review
Revenues			
Property Taxes	\$0	\$0	\$0
Intergovernmental	0	0	0
Interest	0	0	0
Fees, Licenses and Permits	967,148	109,532	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	462	0	0
<i>Total Revenues</i>	<u>967,610</u>	<u>109,532</u>	<u>0</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	105,886	11,292
Judicial	992,168	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Bond Issuance Costs	0	0	0
<i>Total Expenditures</i>	<u>992,168</u>	<u>105,886</u>	<u>11,292</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(24,558)</u>	<u>3,646</u>	<u>(11,292)</u>
Other Financing Sources (Uses)			
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>	(24,558)	3,646	(11,292)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>377,018</u>	<u>609,470</u>	<u>11,200</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$352,460</u>	<u>\$613,116</u>	<u>(\$92)</u>

County Probation Services	Felony Delinquent Care and Custody	County Courts	Community Development Project	County Programs
\$0	\$0	\$0	\$0	\$0
0	970,912	0	0	0
0	0	0	0	0
0	0	1,027,431	0	0
312,164	0	18,749	0	0
0	0	0	0	0
0	0	0	0	40,838
0	0	0	0	0
0	0	0	0	0
0	299	1	0	56,528
312,164	971,211	1,046,181	0	97,366
0	0	0	0	0
21,608	0	733,905	0	0
0	1,725,332	0	0	0
0	0	0	57,293	106,898
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
21,608	1,725,332	733,905	57,293	106,898
290,556	(754,121)	312,276	(57,293)	(9,532)
0	0	0	0	0
0	0	25,000	0	0
(25,000)	0	0	0	(11,359)
(25,000)	0	25,000	0	(11,359)
265,556	(754,121)	337,276	(57,293)	(20,891)
966,123	2,409,169	3,206,652	611,642	70,501
\$1,231,679	\$1,655,048	\$3,543,928	\$554,349	\$49,610

(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, 2008

	Tax Certificate Administration	Geographic Information System	Convention and Visitors Bureau
Revenues			
Property Taxes	\$0	\$0	\$0
Intergovernmental	0	0	0
Interest	0	0	0
Fees, Licenses and Permits	0	0	200,444
Fines and Forfeitures	0	0	0
Rentals and Royalties	0	0	0
Charges for Services	0	400,000	0
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	0	577	1,000
<i>Total Revenues</i>	<u>0</u>	<u>400,577</u>	<u>201,444</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	630,830	305,536
Judicial	3,498	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Bond Issuance Costs	0	0	0
<i>Total Expenditures</i>	<u>3,498</u>	<u>630,830</u>	<u>305,536</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,498)</u>	<u>(230,253)</u>	<u>(104,092)</u>
Other Financing Sources (Uses)			
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>	(3,498)	(230,253)	(104,092)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>21,995</u>	<u>706,101</u>	<u>306,638</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$18,497</u>	<u>\$475,848</u>	<u>\$202,546</u>

Concealed Handgun License	Tax Administration Negotiated Lien	Sheriff's Policing Revenue	Ohio Peace Officer Training	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$3,509,309
0	0	0	52,480	25,720,209
0	0	0	0	97,771
166,158	340,925	0	0	10,000,545
0	0	0	0	491,080
0	0	0	0	233
0	0	233,572	0	732,030
0	0	0	0	2,041
0	0	0	0	294,455
0	0	0	0	486,971
166,158	340,925	233,572	52,480	41,334,644
0	720,133	0	0	3,772,995
0	28,656	0	0	1,848,293
137,697	0	241,059	16,778	3,323,548
0	0	0	0	11,146,970
0	0	0	0	11,638,438
0	0	0	0	6,973,708
0	0	0	0	243,119
0	0	0	0	117,022
0	0	0	0	82,857
137,697	748,789	241,059	16,778	39,146,950
28,461	(407,864)	(7,487)	35,702	2,187,694
0	0	0	0	13,110
0	0	0	0	1,469,384
0	0	0	0	(3,081,478)
0	0	0	0	(1,598,984)
28,461	(407,864)	(7,487)	35,702	588,710
35,135	2,830,666	(7,154)	0	25,591,222
\$63,596	\$2,422,802	(\$14,641)	\$35,702	\$26,179,932

Mahoning County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2008

	Roads and Bridges	HAZMAT	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$2,569,037	\$450,000	\$3,019,037
Intergovernmental Receivable	1,264,100	0	1,264,100
<i>Total Assets</i>	<u>\$3,833,137</u>	<u>\$450,000</u>	<u>\$4,283,137</u>
Liabilities			
Accounts Payable	\$40,926	\$0	\$40,926
Deferred Revenue	1,237,349	0	1,237,349
Accrued Interest Payable	0	1,664	1,664
Notes Payable	0	453,374	453,374
<i>Total Liabilities</i>	<u>1,278,275</u>	<u>455,038</u>	<u>1,733,313</u>
Fund Balances			
Reserved for Encumbrances	870,459	0	870,459
Unreserved, Undesignated	1,684,403	(5,038)	1,679,365
<i>Total Fund Balances (Deficit)</i>	<u>2,554,862</u>	<u>(5,038)</u>	<u>2,549,824</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$3,833,137</u>	<u>\$450,000</u>	<u>\$4,283,137</u>

Mahoning County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2008

	Roads and Bridges	HAZMAT	Total Nonmajor Capital Projects Funds
Revenues			
Intergovernmental	\$6,064,166	\$0	\$6,064,166
Interest	139,204	0	139,204
Other	54,391	0	54,391
<i>Total Revenues</i>	<u>6,257,761</u>	<u>0</u>	<u>6,257,761</u>
Expenditures			
Capital Outlay	8,593,715	0	8,593,715
Debt Service:			
Principal Retirement	2,345,000	0	2,345,000
Interest and Fiscal Charges	98,216	1,357	99,573
Bond Issuance Costs	7,143	3,681	10,824
<i>Total Expenditures</i>	<u>11,044,074</u>	<u>5,038</u>	<u>11,049,112</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(4,786,313)</u>	<u>(5,038)</u>	<u>(4,791,351)</u>
Other Financing Sources			
General Obligation Bonds Issued	2,635,000	0	2,635,000
Transfers In	1,252,478	0	1,252,478
<i>Total Other Financing Sources</i>	<u>3,887,478</u>	<u>0</u>	<u>3,887,478</u>
<i>Net Change in Fund Balances</i>	(898,835)	(5,038)	(903,873)
<i>Fund Balances Beginning of Year</i>	<u>3,453,697</u>	<u>0</u>	<u>3,453,697</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$2,554,862</u></u>	<u><u>(\$5,038)</u></u>	<u><u>\$2,549,824</u></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, 2008

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Assets					
Equity in Pooled Cash and Cash Equivalents	\$243,730	\$2,229,722	\$2,671,448	\$95,544	\$5,240,444
Interfund Receivable	0	2,395,115	0	0	2,395,115
<i>Total Assets</i>	243,730	4,624,837	2,671,448	95,544	7,635,559
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	5,121	0	0	3,833	8,954
Intergovernmental Payable	0	2,496,416	0	0	2,496,416
Claims Payable	0	872,221	1,236,346	0	2,108,567
<i>Total Current Liabilities</i>	5,121	3,368,637	1,236,346	3,833	4,613,937
<i>Long-Term Liabilities (net of current portion):</i>					
Claims Payable	0	851,248	0	0	851,248
<i>Total Liabilities</i>	5,121	4,219,885	1,236,346	3,833	5,465,185
Net Assets					
Unrestricted	\$238,609	\$404,952	\$1,435,102	\$91,711	\$2,170,374

Mahoning County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2008*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
Operating Revenues					
Charges for Services	\$495,656	\$2,835,747	\$13,378,664	\$481,860	\$17,191,927
Operating Expenses					
Contractual Services	566,378	1,195,866	1,206,845	474,367	3,443,456
Claims	0	707,082	13,208,905	0	13,915,987
Change in Worker's Compensation Estimate	0	(1,184,853)	0	0	(1,184,853)
Capital Outlay	3,000	0	0	0	3,000
Other	14,742	0	0	0	14,742
<i>Total Operating Expenses</i>	584,120	718,095	14,415,750	474,367	16,192,332
<i>Operating Income (Loss)</i>	(88,464)	2,117,652	(1,037,086)	7,493	999,595
<i>Net Assets (Deficit) Beginning of Year</i>	327,073	(1,712,700)	2,472,188	84,218	1,170,779
<i>Net Assets End of Year</i>	\$238,609	\$404,952	\$1,435,102	\$91,711	\$2,170,374

Mahoning County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2008

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
<i>Increase (Decrease) in Cash and Cash Equivalents</i>					
Cash Flows from Operating Activities					
Cash Received from Interfund Services Provided	\$495,656	\$2,823,186	\$16,548,411	\$481,860	\$20,349,113
Cash Payments for Goods and Services	(606,544)	0	(1,206,845)	(470,534)	(2,283,923)
Cash Payments for Claims	0	0	(13,275,893)	0	(13,275,893)
Cash Payments for Workers' Compensation Premiums	0	(1,285,467)	0	0	(1,285,467)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	(1,128,416)	0	0	(1,128,416)
Other Cash Payments	(17,742)	0	(3,169,747)	0	(3,187,489)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(128,630)	409,303	(1,104,074)	11,326	(812,075)
<i>Cash and Cash Equivalents Beginning of Year</i>	372,360	1,820,419	3,775,522	84,218	6,052,519
<i>Cash and Cash Equivalents End of Year</i>	\$243,730	\$2,229,722	\$2,671,448	\$95,544	\$5,240,444
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities					
Operating Income (Loss)	(\$88,464)	\$2,117,652	(\$1,037,086)	\$7,493	\$999,595
Increase in Interfund Receivable	0	(12,561)	0	0	(12,561)
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	(40,166)	0	0	3,833	(36,333)
Intergovernmental Payable	0	9,883	0	0	9,883
Claims Payable	0	(1,705,671)	(66,988)	0	(1,772,659)
<i>Total Adjustments</i>	(40,166)	(1,708,349)	(66,988)	3,833	(1,811,670)
<i>Net Cash Provided by (Used In) Operating Activities</i>	(\$128,630)	\$409,303	(\$1,104,074)	\$11,326	(\$812,075)

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	Ohio Board of Building Standards Fund
Mineral Leases Fund	Ohio Elections Commission Fund
Motor Vehicle Tax 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	Court Agency Fund
Children's Trust Fund	Undivided Foreclosures Fund
JJC Trust Fund	

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2008

	Balance 12/31/07	Additions	Reductions	Balance 12/31/08
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$986,258	\$5,591,351	\$5,348,381	\$1,229,228
Liabilities				
Undistributed Monies	\$986,258	\$5,591,351	\$5,348,381	\$1,229,228
Soil and Water Conservation				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$111,156	\$322,398	\$260,076	\$173,478
Liabilities				
Undistributed Monies	\$111,156	\$322,398	\$260,076	\$173,478
Appellate Court				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$454,269	\$333,512	\$491,531	\$296,250
Liabilities				
Deposits Held and Due to Others	\$454,269	\$333,512	\$491,531	\$296,250
Hazardous Materials				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19,017	\$473,906	\$472,670	\$20,253
Liabilities				
Undistributed Monies	\$19,017	\$473,906	\$472,670	\$20,253
Undivided Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,677,834	\$239,723,267	\$240,673,379	\$9,727,722
Property Tax Receivable	213,092,319	229,089,674	213,092,319	229,089,674
Special Assessment Receivable	2,371,862	2,048,155	2,371,862	2,048,155
Total Assets	\$226,142,015	\$470,861,096	\$456,137,560	\$240,865,551
Liabilities				
Intergovernmental Payable	\$215,464,181	\$231,137,829	\$215,464,181	\$231,137,829
Undistributed Monies	10,677,834	239,723,267	240,673,379	9,727,722
Total Liabilities	\$226,142,015	\$470,861,096	\$456,137,560	\$240,865,551

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2008

	Balance 12/31/07	Additions	Reductions	Balance 12/31/08
<i>Municipal Court Fines</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$67,279	\$67,279	\$0
Liabilities				
Undistributed Monies	\$0	\$67,279	\$67,279	\$0
<i>Mineral Leases</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$324	\$83,759	\$84,083	\$0
Liabilities				
Deposits Held and Due to Others	\$324	\$83,759	\$84,083	\$0
<i>Motor Vehicle Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,926,144	\$1,926,144	\$0
Liabilities				
Intergovernmental Payable	\$0	\$1,926,144	\$1,926,144	\$0
<i>Bid Bonds</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$565	\$0	\$565	\$0
Liabilities				
Undistributed Monies	\$565	\$0	\$565	\$0
<i>Architecture Review Fees</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$16,488	\$126,553	\$125,957	\$17,084
Liabilities				
Undistributed Monies	\$16,488	\$126,553	\$125,957	\$17,084
<i>Private Sewer and Water Rotary</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$766	\$24,599	\$24,163	\$1,202
Liabilities				
Undistributed Monies	\$766	\$24,599	\$24,163	\$1,202

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2008

	Balance 12/31/07	Additions	Reductions	Balance 12/31/08
Law Library				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$406,101	\$406,101	\$0
Liabilities				
Intergovernmental Payable	\$0	\$406,101	\$406,101	\$0
Marriage License				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$22,954	\$22,183	\$22,954	\$22,183
Liabilities				
Undistributed Monies	\$22,954	\$22,183	\$22,954	\$22,183
Children's Trust				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$77,139	\$77,139	\$0
Liabilities				
Deposits Held and Due to Others	\$0	\$77,139	\$77,139	\$0
JJC Trust				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,825	\$0	\$8,825	\$0
Liabilities				
Deposits Held and Due to Others	\$8,825	\$0	\$8,825	\$0
Escheated Estates				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$436	\$65,084	\$65,520	\$0
Liabilities				
Deposits Held and Due to Others	\$436	\$65,084	\$65,520	\$0
Tax Foreclosure				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,133	\$0	\$3,133	\$0
Liabilities				
Undistributed Monies	\$3,133	\$0	\$3,133	\$0

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2008

	Balance 12/31/07	Additions	Reductions	Balance 12/31/08
<i>Prosecutor Law Enforcement</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$204,621	\$38,692	\$66,139	\$177,174
Liabilities				
Deposits Held and Due to Others	\$204,621	\$38,692	\$66,139	\$177,174
<i>Ohio Board of Building Standards</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$992	\$15,889	\$16,304	\$577
Liabilities				
Deposits Held and Due to Others	\$992	\$15,889	\$16,304	\$577
<i>Ohio Elections Commission</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$420	\$960	\$1,380	\$0
Liabilities				
Deposits Held and Due to Others	\$420	\$960	\$1,380	\$0
<i>Treasurer Advance Real Estate Payments</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,477,339	\$2,772,030	\$2,950,261	\$2,299,108
Liabilities				
Intergovernmental Payable	\$2,477,339	\$2,772,030	\$2,950,261	\$2,299,108
<i>Tax Certificate Redemption</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,602	\$37,561	\$46,163	\$0
Liabilities				
Deposits Held and Due to Others	\$8,602	\$37,561	\$46,163	\$0
<i>Recorder Housing Trust Fees</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$238,514	\$843,870	\$918,167	\$164,217
Liabilities				
Deposits Held and Due to Others	\$238,514	\$843,870	\$918,167	\$164,217

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2008

	Balance 12/31/07	Additions	Reductions	Balance 12/31/08
<i>Housing Prisoners Fees</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$362,643	\$15,479,897	\$15,196,008	\$646,532
Liabilities				
Deposits Held and Due to Others	\$362,643	\$15,479,897	\$15,196,008	\$646,532
<i>Prosecutor Federal Law Enforcement</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,683	\$0	\$0	\$2,683
Liabilities				
Undistributed Monies	\$2,683	\$0	\$0	\$2,683
<i>Ohio Public Defenders Fee</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,009	\$69,979	\$75,718	\$270
Liabilities				
Deposits Held and Due to Others	\$6,009	\$69,979	\$75,718	\$270
<i>Payroll Agency</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$241,659	\$5,265,965	\$5,240,273	\$267,351
Liabilities				
Payroll Withholdings	\$241,659	\$5,265,965	\$5,240,273	\$267,351
<i>Court Agency</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$3,821,173	\$37,875,879	\$37,763,398	\$3,933,654
Liabilities				
Deposits Held and Due to Others	\$3,821,173	\$37,875,879	\$37,763,398	\$3,933,654
<i>Undivided Foreclosures</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$609,064	\$4,488,762	\$4,336,578	\$761,248
Liabilities				
Deposits Held and Due to Others	\$609,064	\$4,488,762	\$4,336,578	\$761,248

(continued)

Mahoning County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2008

	Balance 12/31/07	Additions	Reductions	Balance 12/31/08
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$15,845,507	\$273,768,118	\$274,568,313	\$15,045,312
Cash and Cash Equivalents in Segregated Accounts	4,430,237	42,364,641	42,099,976	4,694,902
Receivables:				
Property Taxes	213,092,319	229,089,674	213,092,319	229,089,674
Special Assessment	2,371,862	2,048,155	2,371,862	2,048,155
Total Assets	\$235,739,925	\$547,270,588	\$532,132,470	\$250,878,043
Liabilities				
Intergovernmental Payable	\$217,941,520	\$236,242,104	\$220,746,687	\$233,436,937
Undistributed Monies	11,840,854	246,351,536	246,998,557	11,193,833
Payroll Withholdings	241,659	5,265,965	5,240,273	267,351
Deposits Held and Due to Others	5,715,892	59,410,983	59,146,953	5,979,922
Total Liabilities	\$235,739,925	\$547,270,588	\$532,132,470	\$250,878,043

**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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$7,635,000	\$7,404,408	\$7,431,406	\$26,998
Permissive Sales Tax	28,100,000	28,448,373	28,259,168	(189,205)
Intergovernmental	11,397,684	12,541,283	12,349,265	(192,018)
Conveyance Fees	2,000,000	1,783,738	1,743,473	(40,265)
Interest	3,810,500	3,536,696	3,619,847	83,151
Fees, Licenses and Permits	4,344,000	4,443,872	4,364,402	(79,470)
Fines and Forfeitures	1,445,000	1,834,808	1,829,741	(5,067)
Rentals and Royalties	490,000	1,319,182	1,277,919	(41,263)
Charges for Services	1,305,000	1,655,781	1,953,483	297,702
Other	300,000	3,065,671	3,362,828	297,157
<i>Total Revenues</i>	60,827,184	66,033,812	66,191,532	157,720
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners:				
Personal Services	1,055,825	1,121,353	1,119,932	1,421
Materials and Supplies	7,277	15,548	15,548	0
Contractual Services	47,994	84,208	83,034	1,174
Capital Outlay	8,056	8,948	8,948	0
Total Commissioners	1,119,152	1,230,057	1,227,462	2,595
Microfilm				
Personal Services	216,395	219,144	219,129	15
Materials and Supplies	8,436	6,662	6,185	477
Contractual Services	11,040	10,697	5,492	5,205
Capital Outlay	15,576	14,945	0	14,945
Total Microfilm	251,447	251,448	230,806	20,642
Planning Commission				
Personal Services	148,382	158,279	158,260	19
Materials and Supplies	8,441	4,769	4,722	47
Contractual Services	46,696	42,730	42,415	315
Capital Outlay	2,649	4,891	4,890	1
Total Planning Commission	\$206,168	\$210,669	\$210,287	\$382

(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, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Facilities Management				
Personal Services	\$2,056,350	\$2,247,814	\$2,240,308	\$7,506
Materials and Supplies	3,021	291,845	266,371	25,474
Contractual Services	2,230,024	1,950,563	1,945,241	5,322
Capital Outlay	331,593	130,705	130,704	1
Total Facilities Management	4,620,988	4,620,927	4,582,624	38,303
Auditor				
Personal Services	960,500	815,521	814,526	995
Materials and Supplies	90,145	24,140	24,108	32
Contractual Services	116,500	332,486	330,854	1,632
Other	5,000	0	0	0
Total Auditor	1,172,145	1,172,147	1,169,488	2,659
Treasurer				
Personal Services	348,905	374,217	373,773	444
Materials and Supplies	27,297	24,321	23,821	500
Contractual Services	165,656	153,822	150,822	3,000
Capital Outlay	2,000	0	0	0
Total Treasurer	543,858	552,360	548,416	3,944
Prosecutor				
Personal Services	3,126,860	3,138,228	3,133,848	4,380
Materials and Supplies	21,627	18,830	18,829	1
Contractual Services	173,097	153,008	153,000	8
Capital Outlay	20,365	27,034	27,033	1
Other	57,852	57,852	57,852	0
Total Prosecutor	3,399,801	3,394,952	3,390,562	4,390
Recorder				
Personal Services	431,191	429,147	388,764	40,383
Materials and Supplies	7,630	10,935	10,223	712
Contractual Services	11,412	10,753	6,896	3,857
Capital Outlay	575	375	375	0
Other	771	371	0	371
Total Recorder	451,579	451,581	406,258	45,323
Board of Elections				
Personal Services	939,241	1,393,664	1,393,451	213
Materials and Supplies	227,303	237,831	235,405	2,426
Contractual Services	656,504	1,001,226	964,515	36,711
Capital Outlay	40,134	59,618	59,618	0
Other	59,578	0	0	0
Total Board of Elections	\$1,922,760	\$2,692,339	\$2,652,989	\$39,350

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, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data Processing				
Personal Services	\$723,877	\$723,877	\$656,187	\$67,690
Materials and Supplies	12,803	12,554	10,154	2,400
Contractual Services	229,066	186,967	173,400	13,567
Capital Outlay	167,817	210,168	203,555	6,613
Total Data Processing	1,133,563	1,133,566	1,043,296	90,270
Administrative Costs				
Personal Services	1,228,190	1,227,767	1,227,093	674
Contractual Services	929,503	1,403,297	1,284,331	118,966
Other	260,000	607,898	603,116	4,782
Total Administrative Costs	2,417,693	3,238,962	3,114,540	124,422
Unclaimed Monies				
Other	350,000	475,000	168,825	306,175
Total Legislative and Executive	17,589,154	19,424,008	18,745,553	678,455
General Government:				
Judicial				
Clerk of Courts:				
Personal Services	1,591,896	1,583,376	1,567,441	15,935
Materials and Supplies	189,406	197,015	196,007	1,008
Contractual Services	30,207	31,355	27,347	4,008
Capital Outlay	435	199	199	0
Total Clerk of Courts	1,811,944	1,811,945	1,790,994	20,951
Common Pleas				
Personal Services	2,192,080	2,217,580	2,172,909	44,671
Materials and Supplies	347	202	116	86
Contractual Services	2,058,270	2,382,916	2,299,948	82,968
Total Common Pleas	4,250,697	4,600,698	4,472,973	127,725
Law Library				
Personal Services	59,830	59,852	58,996	856
Contractual Services	170	148	148	0
Total Law Library	\$60,000	\$60,000	\$59,144	\$856

(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, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Domestic Relations				
Personal Services	\$838,800	\$832,800	\$818,228	\$14,572
Materials and Supplies	14,781	12,662	11,560	1,102
Contractual Services	41,543	50,118	33,099	17,019
Capital Outlay	17,495	17,041	9,959	7,082
Total Domestic Relations	912,619	912,621	872,846	39,775
Juvenile Court				
Personal Services	5,231,239	5,500,896	5,497,121	3,775
Materials and Supplies	276,463	310,994	310,732	262
Contractual Services	663,556	582,927	581,729	1,198
Capital Outlay Other	65,563	62,011	62,010	1
Total Juvenile Court	6,236,821	6,456,828	6,451,592	5,236
Probate Court				
Personal Services	721,600	735,531	708,980	26,551
Materials and Supplies	18,948	16,430	12,149	4,281
Contractual Services	90,266	79,739	51,831	27,908
Capital Outlay	13,456	12,573	12,529	44
Total Probate Court	844,270	844,273	785,489	58,784
Municipal Courts				
Personal Services	337,320	335,618	327,173	8,445
Contractual Services	10,680	12,382	9,263	3,119
Total Municipal Courts	348,000	348,000	336,436	11,564
County Courts				
Personal Services	1,947,751	1,975,764	1,913,466	62,298
Materials and Supplies	120,930	116,229	102,393	13,836
Contractual Services	445,806	451,400	434,372	17,028
Capital Outlay	42,073	13,732	13,730	2
Other	677	123	122	1
Total County Courts	2,557,237	2,557,248	2,464,083	93,165
<i>Total Judicial</i>	<i>17,021,588</i>	<i>17,591,613</i>	<i>17,233,557</i>	<i>358,056</i>
<i>Total General Government</i>	<i>\$34,610,742</i>	<i>\$37,015,621</i>	<i>\$35,979,110</i>	<i>\$1,036,511</i>

(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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Jail Medical				
Personal Services	\$93,650	\$104,250	\$104,206	\$44
Contractual Services	1,812,377	1,813,779	1,813,761	18
Total Jail Medical	1,906,027	1,918,029	1,917,967	62
Sheriff				
Personal Services	16,937,842	18,781,897	18,626,761	155,136
Materials and Supplies	859,629	861,632	859,776	1,856
Contractual Services	1,739,129	1,497,856	1,477,145	20,711
Capital Outlay	204,255	108,679	108,187	492
Other	65,832	56,632	56,632	0
Total Sheriff	19,806,687	21,306,696	21,128,501	178,195
Emergency 911 Dispatch				
Personal Services	807,287	788,994	788,765	229
Materials and Supplies	4,700	2,478	2,474	4
Contractual Services	89,909	163,270	163,172	98
Capital Outlay	3,000	1,789	1,789	0
Total Emergency 911 Dispatch	904,896	956,531	956,200	331
Coroner				
Personal Services	434,515	435,105	329,316	105,789
Materials and Supplies	5,038	4,488	2,236	2,252
Contractual Services	347,673	379,824	359,864	19,960
Capital Outlay	75,236	49,236	48,728	508
Other	15,900	9,710	0	9,710
Total Coroner	878,362	878,363	740,144	138,219
Building Regulations Department				
Personal Services	474,050	474,230	428,835	45,395
Materials and Supplies	7,990	7,812	6,270	1,542
Contractual Services	80,214	84,353	65,869	18,484
Capital Outlay	27,044	22,906	9,957	12,949
Other	25,500	25,500	17,671	7,829
Total Building Regulations Department	614,798	614,801	528,602	86,199
<i>Total Public Safety</i>	\$24,110,770	\$25,674,420	\$25,271,414	\$403,006

(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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Human Services:				
Soldiers Relief				
Personal Services	\$391,888	\$301,458	\$283,335	\$18,123
Materials and Supplies	85,253	69,133	58,837	10,296
Contractual Services	901,668	722,860	637,522	85,338
Capital Outlay	122,222	91,613	68,544	23,069
Total Soldiers Relief	<u>1,501,031</u>	<u>1,185,064</u>	<u>1,048,238</u>	<u>136,826</u>
Veteran Services				
Personal Services	352,512	267,337	261,022	6,315
Materials and Supplies	34,430	10,262	8,450	1,812
Contractual Services	38,720	41,031	34,872	6,159
Capital Outlay	137,338	35,338	35,051	287
Total Veteran Services	<u>563,000</u>	<u>353,968</u>	<u>339,395</u>	<u>14,573</u>
Total Human Services	<u>2,064,031</u>	<u>1,539,032</u>	<u>1,387,633</u>	<u>151,399</u>
Debt Service				
Interest and Fiscal Charges	0	202,223	202,222	1
Total Expenditures	<u>60,785,543</u>	<u>64,431,296</u>	<u>62,840,379</u>	<u>1,590,917</u>
Excess of Revenues Over Expenditures	<u>41,641</u>	<u>1,602,516</u>	<u>3,351,153</u>	<u>1,748,637</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	8,800	8,800
Advance In	0	600,000	600,000	0
Advance Out	0	(600,000)	(600,000)	0
Transfers In	0	104,648	104,648	0
Transfers Out	(1,701,400)	(6,604,547)	(6,385,483)	219,064
Total Other Financing Sources (Uses)	<u>(1,701,400)</u>	<u>(6,499,899)</u>	<u>(6,272,035)</u>	<u>227,864</u>
Net Change in Fund Balance	<u>(1,659,759)</u>	<u>(4,897,383)</u>	<u>(2,920,882)</u>	<u>1,976,501</u>
Fund Balance Beginning of Year	7,569,674	7,569,674	7,569,674	0
Prior Year Encumbrances Appropriated	<u>1,268,941</u>	<u>1,268,941</u>	<u>1,268,941</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$7,178,856</u></u>	<u><u>\$3,941,232</u></u>	<u><u>\$5,917,733</u></u>	<u><u>\$1,976,501</u></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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$35,200,000	\$36,805,000	\$32,956,439	(\$3,848,561)
Charges for Services	2,150,000	2,150,000	1,278,530	(871,470)
Other	600,000	600,000	1,040,221	440,221
<i>Total Revenues</i>	37,950,000	39,555,000	35,275,190	(4,279,810)
Expenditures				
Current:				
Human Services:				
Administration				
Personal Services	14,778,912	14,801,012	13,954,298	846,714
Materials and Supplies	430,646	430,439	268,040	162,399
Contractual Services	26,508,012	24,839,946	23,081,561	1,758,385
Capital Outlay	158,653	80,335	56,169	24,166
Other	529,535	2,244,326	2,244,193	133
Total Administration	42,405,758	42,396,058	39,604,261	2,791,797
Prosecutor				
Personal Services	202,050	211,750	178,371	33,379
Materials and Supplies	0	0	0	0
Contractual Services	15,300	15,300	295	15,005
Total Prosecutor	217,350	227,050	178,666	48,384
<i>Total Human Services</i>	42,623,108	42,623,108	39,782,927	2,840,181
Debt Service:				
Principal Retirement	0	250,000	250,000	0
Interest and Fiscal Charges	0	12,380	12,376	4
Total Debt Service	0	262,380	262,376	4
<i>Total Expenditures</i>	42,623,108	42,885,488	40,045,303	2,840,185
<i>Excess of Revenues Under Expenditures</i>	(\$4,673,108)	(\$3,330,488)	(\$4,770,113)	(\$1,439,625)

(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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Other Financing Sources (Uses)				
Transfers In	\$1,500,000	\$1,500,000	\$1,299,303	(\$200,697)
Transfers Out	(315,000)	(52,620)	0	52,620
<i>Total Other Financing Sources (Uses)</i>	<u>1,185,000</u>	<u>1,447,380</u>	<u>1,299,303</u>	<u>(148,077)</u>
<i>Net Change in Fund Balance</i>	(3,488,108)	(1,883,108)	(3,470,810)	(1,587,702)
<i>Fund Deficit Beginning of Year</i>	(2,227,674)	(2,227,674)	(2,227,674)	0
Prior Year Encumbrances Appropriated	<u>4,114,223</u>	<u>4,114,223</u>	<u>4,114,223</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>(\$1,601,559)</u>	<u>\$3,441</u>	<u>(\$1,584,261)</u>	<u>(\$1,587,702)</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, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$5,326,000	\$5,118,528	\$5,012,940	(\$105,588)
Intergovernmental	7,608,645	7,608,445	9,449,075	1,840,630
Fees, Licenses and Permits	500	500	1,857	1,357
Charges for Services	0	0	72,044	72,044
Contributions and Donations	500	500	482	(18)
Other	5,000	5,200	264,223	259,023
<i>Total Revenues</i>	<u>12,940,645</u>	<u>12,733,173</u>	<u>14,800,621</u>	<u>2,067,448</u>
Expenditures				
Current:				
Human Services:				
Security				
Personal Services	95,000	95,000	80,947	14,053
Prosecutor				
Personal Services	65,229	75,929	72,019	3,910
Administration				
Personal Services	595,947	479,457	477,654	1,803
Materials and Supplies	68,053	66,985	63,554	3,431
Contractual Services	503,892	521,801	490,102	31,699
Capital Outlay	5,300	28,800	26,336	2,464
<i>Total Administration</i>	<u>1,173,192</u>	<u>1,097,043</u>	<u>1,057,646</u>	<u>39,397</u>
Abuse				
Personal Services	549,639	572,984	571,236	1,748
Materials and Supplies	9,290	6,591	4,432	2,159
Contractual Services	24,208	33,748	26,828	6,920
<i>Total Abuse</i>	<u>583,137</u>	<u>613,323</u>	<u>602,496</u>	<u>10,827</u>
Family Services				
Personal Services	5,845,238	5,588,843	5,557,101	31,742
Materials and Supplies	279,352	338,536	295,390	43,146
Contractual Services	7,293,923	7,896,637	7,775,284	121,353
Capital Outlay	25,728	3,961	3,428	533
<i>Total Family Services</i>	<u>\$13,444,241</u>	<u>\$13,827,977</u>	<u>\$13,631,203</u>	<u>\$196,774</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Fiscal				
Personal Services	\$254,202	\$229,032	\$226,604	\$2,428
Contractual Services	2,722	2,741	2,610	131
Total Fiscal	256,924	231,773	229,214	2,559
Legal				
Personal Services	176,353	172,693	171,442	1,251
Materials and Supplies	23,493	0	0	0
Contractual Services	629	18,037	17,247	790
Total Legal	200,475	190,730	188,689	2,041
Resource				
Personal Services	333,013	341,608	339,432	2,176
Contractual Services	5,465	7,389	5,897	1,492
Total Resource	338,478	348,997	345,329	3,668
Total Expenditures	16,156,676	16,480,772	16,207,543	273,229
Excess of Revenues Under Expenditures	(3,216,031)	(3,747,599)	(1,406,922)	2,340,677
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	450	450
Transfers Out	(36,591)	(36,091)	(36,050)	41
Total Other Financing Sources (Uses)	(36,591)	(36,091)	(35,600)	491
Net Change in Fund Balance	(3,252,622)	(3,783,690)	(1,442,522)	2,341,168
Fund Balance Beginning of Year	11,725,644	11,725,644	11,725,644	0
Prior Year Encumbrances Appropriated	252,622	252,622	252,622	0
Fund Balance End of Year	\$8,725,644	\$8,194,576	\$10,535,744	\$2,341,168

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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$15,083,402	\$14,218,087	\$13,988,457	(\$229,630)
Intergovernmental	7,928,978	7,928,978	9,150,189	1,221,211
Rentals and Royalties	0	0	3,575	3,575
Contributions and Donations	7,500	7,500	4,162	(3,338)
Other	278,643	278,643	454,421	175,778
<i>Total Revenues</i>	<u>23,298,523</u>	<u>22,433,208</u>	<u>23,600,804</u>	<u>1,167,596</u>
Expenditures				
Current:				
Health:				
Administration				
Personal Services	1,414,472	1,675,675	1,140,652	535,023
Materials and Supplies	27,652	24,095	17,728	6,367
Contractual Services	1,704,801	1,726,831	1,567,807	159,024
Capital Outlay	32,847	43,571	38,681	4,890
Total Administration	<u>3,179,772</u>	<u>3,470,172</u>	<u>2,764,868</u>	<u>705,304</u>
Leonard Kirtz				
Personal Service	2,507,627	2,536,720	2,471,749	64,971
Materials and Supplies	65,200	73,111	70,409	2,702
Contractual Services	411,528	446,550	419,248	27,302
Capital Outlay	30,831	28,517	13,847	14,670
Total Leonard Kirtz	<u>3,015,186</u>	<u>3,084,898</u>	<u>2,975,253</u>	<u>109,645</u>
Adult Services				
Materials and Supplies	4,500	4,500	0	4,500
Capital Outlay	10,000	10,000	0	10,000
Total Adult Services	<u>\$14,500</u>	<u>\$14,500</u>	<u>\$0</u>	<u>\$14,500</u>

(continued)

Mahoning County, Ohio
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Retardation and Development Disabilities Fund (continued)
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
MASCO				
Personal Services	\$5,924,674	\$5,996,012	\$5,603,674	\$392,338
Materials and Supplies	102,685	108,725	96,903	11,822
Contractual Supplies	1,183,015	1,202,777	1,067,336	135,441
Capital Outlay	50,169	70,342	49,432	20,910
Total MASCO	<u>7,260,543</u>	<u>7,377,856</u>	<u>6,817,345</u>	<u>560,511</u>
Case Management				
Personal Services	2,593,168	2,266,277	2,097,691	168,586
Materials and Supplies	24,801	31,577	30,190	1,387
Contractual Services	3,957,201	3,532,136	3,264,738	267,398
Capital Outlay	17,841	24,715	23,080	1,635
Total Case Management	<u>6,593,011</u>	<u>5,854,705</u>	<u>5,415,699</u>	<u>439,006</u>
Transportation				
Personal Services	3,452,055	3,816,355	3,600,094	216,261
Materials and Supplies	18,688	22,430	21,037	1,393
Contractual Services	907,702	1,104,647	1,004,432	100,215
Capital Outlay	64,110	60,515	34,733	25,782
Total Transportation	<u>4,442,555</u>	<u>5,003,947</u>	<u>4,660,296</u>	<u>343,651</u>
Debt Service				
Interest and Fiscal Charges	0	150,002	149,683	319
Total Expenditures	<u>24,505,567</u>	<u>24,956,080</u>	<u>22,783,144</u>	<u>2,172,936</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,207,044)</u>	<u>(2,522,872)</u>	<u>817,660</u>	<u>3,340,532</u>
Other Financing Sources (Uses)				
Transfers In	205,451	205,451	0	(205,451)
Transfers Out	(50,435)	(2,320,337)	(1,614,824)	705,513
Total Other Financing Sources (Uses)	<u>155,016</u>	<u>(2,114,886)</u>	<u>(1,614,824)</u>	<u>500,062</u>
Net Change in Fund Balance	<u>(1,052,028)</u>	<u>(4,637,758)</u>	<u>(797,164)</u>	<u>3,840,594</u>
Fund Balance Beginning of Year	5,722,105	5,722,105	5,722,105	0
Prior Year Encumbrances Appropriated	<u>752,028</u>	<u>752,028</u>	<u>752,028</u>	<u>0</u>
Fund Balance End of Year	<u>\$5,422,105</u>	<u>\$1,836,375</u>	<u>\$5,676,969</u>	<u>\$3,840,594</u>

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, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$11,581,338	\$27,736,330	\$19,270,530	(\$8,465,800)
Charges for Services	45,000	54,231	63,314	9,083
Other	116,500	159,687	274,270	114,583
<i>Total Revenues</i>	<u>11,742,838</u>	<u>27,950,248</u>	<u>19,608,114</u>	<u>(8,342,134)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	168,238	696,534	612,537	83,997
Materials and Supplies	9,574	25,263	16,989	8,274
Contractual Services	682,782	5,447,982	4,633,329	814,653
Capital Outlay	18,884	1,665,484	908,054	757,430
Other	6,000	347,955	346,948	1,007
Total Commissioners	<u>885,478</u>	<u>8,183,218</u>	<u>6,517,857</u>	<u>1,665,361</u>
Prosecutor				
Personal Services	66,530	189,619	185,204	4,415
Materials and Supplies	920	930	930	0
Contractual Services	423	866	866	0
Other	0	5,104	5,103	1
Total Prosecutor	<u>67,873</u>	<u>196,519</u>	<u>192,103</u>	<u>4,416</u>
<i>Total Legislative and Executive</i>	<u>953,351</u>	<u>8,379,737</u>	<u>6,709,960</u>	<u>1,669,777</u>
Judicial				
Juvenile Justice Court				
Personal Services	0	86,299	78,607	7,692
Materials and Supplies	0	5,931	3,356	2,575
Contractual Supplies	3,500	415,810	217,304	198,506
Other	0	37,397	14,600	22,797
<i>Total Judicial</i>	<u>3,500</u>	<u>545,437</u>	<u>313,867</u>	<u>231,570</u>
<i>Total General Government</i>	<u>\$956,851</u>	<u>\$8,925,174</u>	<u>\$7,023,827</u>	<u>\$1,901,347</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, 2008

	Budgeted Amounts		Actual	Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Sheriff Grants				
Personal Services	\$0	\$79,920	\$73,675	\$6,245
Materials and Supplies	0	5,407	5,407	0
Contractual Services	9,450	13,826	4,370	9,456
Capital Outlay	0	2,600	2,600	0
Other	0	75,257	75,254	3
Total Sheriff Grants	9,450	177,010	161,306	15,704
Judicial Department				
Capital Outlay	0	3,936	3,936	0
Other	0	5,480	0	5,480
Total Judicial Department	0	9,416	3,936	5,480
Total Public Safety	9,450	186,426	165,242	21,184
Health:				
648 Board Grants				
Contractual Services	951,468	11,617,822	11,241,102	376,720
Capital Outlay	0	1,607	1,207	400
Other	0	363,083	233,975	129,108
Total 648 Board Grants	951,468	11,982,512	11,476,284	506,228
Solid Waste Grants				
Personal Services	0	10,763	0	10,763
Materials and Supplies	4,659	19,062	18,341	721
Contractual Services	202,247	269,905	268,830	1,075
Capital Outlay	0	165,000	165,000	0
Other	0	42,943	42,942	1
Total Solid Waste Grants	\$206,906	\$507,673	\$495,113	\$12,560

(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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Mental Retardation and Development Disabilities Grants				
Personal Services	\$43,281	\$85,058	\$85,056	\$2
Materials and Supplies	0	7,709	7,581	128
Contractual Services	107,330	193,702	193,700	2
Total Mental Retardation and Development Disabilities Grants	150,611	286,469	286,337	132
317 Board Grants				
Contractual Services	84,921	6,710,079	6,012,964	697,115
Other	0	15,734	13,788	1,946
Total 317 Board Grants	84,921	6,725,813	6,026,752	699,061
<i>Total Health</i>	1,393,906	19,502,467	18,284,486	1,217,981
<i>Total Expenditures</i>	2,360,207	28,614,067	25,473,555	3,140,512
<i>Excess of Revenues Over (Under) Expenditures</i>	9,382,631	(663,819)	(5,865,441)	(5,201,622)
Other Financing Sources (Uses)				
Transfers In	4,115,389	3,234,064	1,873,667	(1,360,397)
Transfers Out	0	(576,299)	(600,432)	(24,133)
<i>Total Other Financing Sources (Uses)</i>	4,115,389	2,657,765	1,273,235	(1,384,530)
<i>Net Change in Fund Balance</i>	13,498,020	1,993,946	(4,592,206)	(6,586,152)
<i>Fund Deficit Beginning of Year</i>	(294,820)	(294,820)	(294,820)	0
Prior Year Encumbrances Appropriated	1,888,931	1,888,931	1,888,931	0
<i>Fund Balance (Deficit) End of Year</i>	\$15,092,131	\$3,588,057	(\$2,998,095)	(\$6,586,152)

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$462,100	\$462,100	\$0
Interest	7,793	402,119	394,326
Other	0	800	800
<i>Total Revenues</i>	<u>469,893</u>	<u>865,019</u>	<u>395,126</u>
Expenditures			
Capital Outlay	6,723,776	6,381,680	342,096
Debt Service:			
Principal Retirement	461,781	461,036	745
Interest and Fiscal Charges	105,628	105,627	1
Issuance Costs	107,728	107,728	0
Total Debt Service	<u>675,137</u>	<u>674,391</u>	<u>746</u>
<i>Total Expenditures</i>	<u>7,398,913</u>	<u>7,056,071</u>	<u>342,842</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(6,929,020)</u>	<u>(6,191,052)</u>	<u>737,968</u>
Other Financing Sources			
General Obligation Bonds Issued	3,075,000	3,075,000	0
General Obligation Notes Issued	4,001,000	4,001,000	0
Premium on Notes Issued	32,728	32,728	0
Transfers In	1,890,053	1,632,254	(257,799)
<i>Total Other Financing Sources</i>	<u>8,998,781</u>	<u>8,740,982</u>	<u>(257,799)</u>
<i>Net Change in Fund Balance</i>	2,069,761	2,549,930	480,169
<i>Fund Balance Beginning of Year</i>	11,183,245	11,183,245	0
Prior Year Encumbrances Appropriated	<u>2,181,788</u>	<u>2,181,788</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$15,434,794</u>	<u>\$15,914,963</u>	<u>\$480,169</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$956,775	\$457,856	(\$498,919)
Fees, Licenses and Permits	85,000	78,291	(6,709)
Interest	300	3,901	3,601
Proceeds of OPWC Loans	123,424	68,093	(55,331)
General Obligation Bonds Issued	1,320,000	1,320,000	0
Revenue Bonds Issued	3,276,000	3,276,000	0
General Obligation Notes Issued	476,700	120,000	(356,700)
Premium on Notes Issued	982	982	0
Other	280	2,816	2,536
<i>Total Revenues</i>	<u>6,239,461</u>	<u>5,327,939</u>	<u>(911,522)</u>
Expenses			
Personal Services	174,375	115,109	59,266
Materials and Supplies	80,729	42,336	38,393
Contractual Services	556,357	501,239	55,118
Capital Outlay	168,978	168,604	374
Other	14,663	13,324	1,339
Debt Service:			
Principal Retirement	3,852,693	3,825,000	27,693
Interest and Fiscal Charges	111,882	111,765	117
Issuance Costs	50,982	50,982	0
<i>Total Expenses</i>	<u>5,010,659</u>	<u>4,828,359</u>	<u>182,300</u>
<i>Excess of Revenues Over Expenses</i> <i> Before Transfers</i>	1,228,802	499,580	(729,222)
Transfers In	15,255	0	(15,255)
Transfers Out	(107,355)	0	107,355
<i>Total Other Financing Sources (Uses)</i>	<u>(92,100)</u>	<u>0</u>	<u>92,100</u>
<i>Net Change in Fund Equity</i>	1,136,702	499,580	(637,122)
<i>Fund Balance Beginning of Year</i>	762,159	762,159	0
Prior Year Encumbrances Appropriated	148,364	148,364	0
<i>Fund Equity End of Year</i>	<u>\$2,047,225</u>	<u>\$1,410,103</u>	<u>(\$637,122)</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,107,969	\$1,094,075	(\$2,013,894)
Charges for Services	20,117,040	20,198,414	81,374
Fees, Licenses and Permits	1,002,600	905,632	(96,968)
Special Assessments	50,226	73,354	23,128
Rentals	13,416	13,437	21
Interest	488,500	783,254	294,754
Proceeds of OPWC Loans	592,558	592,558	0
General Obligation Notes Issued	5,249,055	4,582,000	(667,055)
Revenue Bonds Issued	4,488,000	4,488,000	0
Premium on Notes Issued	37,481	37,481	0
Other	45,000	546,334	501,334
<i>Total Revenues</i>	<u>35,191,845</u>	<u>33,314,539</u>	<u>(1,877,306)</u>
Expenses			
Personal Services	8,840,920	8,384,347	456,573
Materials and Supplies	1,436,920	1,342,210	94,710
Contractual Services	10,125,519	9,438,564	686,955
Capital Outlay	3,806,626	3,410,788	395,838
Other	466,706	431,873	34,833
Debt Service:			
Principal Retirement	10,145,430	10,142,688	2,742
Interest and Fiscal Charges	1,051,602	1,046,193	5,409
Issuance Costs	37,481	37,481	0
<i>Total Expenses</i>	<u>35,911,204</u>	<u>34,234,144</u>	<u>1,677,060</u>
<i>Excess of Revenues Under Expenses</i>			
<i>Before Transfers and Sale of Capital Assets</i>	(719,359)	(919,605)	(200,246)
Sale of Capital Assets	0	14,744	14,744
Transfers In	74,122	0	(74,122)
Transfers Out	(3,474,601)	0	3,474,601
<i>Net Change in Fund Equity</i>	(4,119,838)	(904,861)	3,214,977
<i>Fund Equity Beginning of Year</i>	16,346,405	16,346,405	0
Prior Year Encumbrances Appropriated	3,259,338	3,259,338	0
<i>Fund Equity End of Year</i>	<u>\$15,485,905</u>	<u>\$18,700,882</u>	<u>\$3,214,977</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$10,925,000	\$11,532,045	\$607,045
Interest	0	86,800	86,800
Fees, Licenses and Permits	0	21,280	21,280
Fines and Forfeitures	105,207	102,712	(2,495)
Rentals and Royalties	0	233	233
Other	530,692	462,516	(68,176)
<i>Total Revenues</i>	<u>11,560,899</u>	<u>12,205,586</u>	<u>644,687</u>
Expenditures			
Current:			
Public Works:			
Prosecutor			
Personal Services	91,495	90,962	533
Contractual Services	148	148	0
Total Prosecutor	<u>91,643</u>	<u>91,110</u>	<u>533</u>
Administration			
Personal Services	1,718,808	1,717,583	1,225
Materials and Supplies	7,471	5,985	1,486
Contractual Services	257,927	255,487	2,440
Capital Outlay	5,219	5,218	1
Other	22,300	22,300	0
Total Administration	<u>2,011,725</u>	<u>2,006,573</u>	<u>5,152</u>
Roads			
Personal Services	6,294,645	6,290,689	3,956
Materials and Supplies	442,178	441,694	484
Contractual Services	603,769	594,600	9,169
Capital Outlay	847,747	847,746	1
Total Roads	<u>8,188,339</u>	<u>8,174,729</u>	<u>13,610</u>
General Contracts			
Materials and Supplies	390,042	385,795	4,247
Contractual Services	691,560	686,326	5,234
Capital Outlay	756,097	750,201	5,896
Total General Contracts	<u>\$1,837,699</u>	<u>\$1,822,322</u>	<u>\$15,377</u>

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
GIS Tax Map			
Personal Services	\$270,009	\$269,366	\$643
Materials and Supplies	591	591	0
Total GIS Tax Map	270,600	269,957	643
Debt Service			
Principal Retirement	\$2,588,119	\$2,588,119	\$0
Interest and Fiscal Charges	215,243	215,237	6
Issuance Costs	82,857	82,857	0
Total Debt Service	2,886,219	2,886,213	6
<i>Total Expenditures</i>	<i>15,286,225</i>	<i>15,250,904</i>	<i>35,321</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(3,725,326)</i>	<i>(3,045,318)</i>	<i>680,008</i>
Other Financing Sources (Uses)			
General Obligation Bonds Issued	2,427,857	2,427,857	0
Sale of Capital Assets	0	12,535	12,535
Transfers In	110,571	145,000	34,429
Transfers Out	(1,386,119)	(1,386,119)	0
Total Other Financing Sources (Uses)	1,152,309	1,199,273	46,964
<i>Net Change in Fund Balance</i>	<i>(2,573,017)</i>	<i>(1,846,045)</i>	<i>726,972</i>
<i>Fund Balance at Beginning of Year</i>	<i>2,007,737</i>	<i>2,007,737</i>	<i>0</i>
Prior Year Encumbrances Appropriated	1,125,244	1,125,244	0
Fund Balance at End of Year	\$559,964	\$1,286,936	\$726,972

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures	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
Revolving Loans Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
Other Financing Sources			
Transfers In	9,186	9,225	39
<i>Net Change in Fund Balance</i>	9,186	9,225	39
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$9,186	\$9,225	\$39

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$6,065,000	\$4,862,232	(\$1,202,768)
Fees, Licenses and Permits	705,000	749,917	44,917
Charges for Services	3,000	3,361	361
Other	52,000	285,411	233,411
<i>Total Revenues</i>	<u>6,825,000</u>	<u>5,900,921</u>	<u>(924,079)</u>
Expenditures			
Current:			
Human Services:			
Administration			
Personal Services	5,107,532	4,954,911	152,621
Materials and Supplies	72,050	24,463	47,587
Contractual Services	1,413,397	1,075,454	337,943
Capital Outlay	25,000	0	25,000
Other	2,141,530	1,661,232	480,298
<i>Total Expenditures</i>	<u>8,759,509</u>	<u>7,716,060</u>	<u>1,043,449</u>
<i>Excess of Revenues Under Expenditures</i>	(1,934,509)	(1,815,139)	119,370
Other Financing Sources			
Transfers In	1,600,000	948,600	(651,400)
<i>Net Change in Fund Balance</i>	(334,509)	(866,539)	(532,030)
<i>Fund Deficit Beginning of Year</i>	(620,517)	(620,517)	0
Prior Year Encumbrances Appropriated	958,005	958,005	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$2,979</u>	<u>(\$529,051)</u>	<u>(\$532,030)</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$1,854,000	\$2,302,482	\$448,482
Other	0	40,950	40,950
<i>Total Revenues</i>	<u>1,854,000</u>	<u>2,343,432</u>	<u>489,432</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Prosecutor			
Personal Services	88,079	76,636	11,443
Contractual Services	150	148	2
Total Prosecutor	<u>88,229</u>	<u>76,784</u>	<u>11,445</u>
Administration			
Personal Services	1,128,284	1,127,052	1,232
Materials and Supplies	45,428	36,495	8,933
Contractual Services	553,331	306,049	247,282
Capital Outlay	60,119	40,172	19,947
Other	56,345	56,345	0
Total Administration	<u>1,843,507</u>	<u>1,566,113</u>	<u>277,394</u>
<i>Total Expenditures</i>	<u>1,931,736</u>	<u>1,642,897</u>	<u>288,839</u>
<i>Net Change in Fund Balance</i>	(77,736)	700,535	778,271
<i>Fund Balance Beginning of Year</i>	605,192	605,192	0
Prior Year Encumbrances Appropriated	<u>77,733</u>	<u>77,733</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$605,189</u></u>	<u><u>\$1,383,460</u></u>	<u><u>\$778,271</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$540,750	\$482,138	(\$58,612)
Fines and Forfeitures	5,800	5,095	(705)
Charges for Services	25,000	27,680	2,680
Contributions and Donations	0	916	916
Other	0	15,956	15,956
<i>Total Revenues</i>	<u>571,550</u>	<u>531,785</u>	<u>(39,765)</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	433,330	364,161	69,169
Materials and Supplies	25,175	21,927	3,248
Contractual Supplies	80,026	41,680	38,346
Capital Outlay	30,418	1,628	28,790
Other	33,110	32,672	438
<i>Total Expenditures</i>	<u>602,059</u>	<u>462,068</u>	<u>139,991</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(30,509)	69,717	100,226
Other Financing Sources			
Sale of Capital Assets	0	200	200
<i>Net Change in Fund Balance</i>	(30,509)	69,917	100,426
<i>Fund Balance Beginning of Year</i>	416,376	416,376	0
Prior Year Encumbrances Appropriated	5,874	5,874	0
<i>Fund Balance End of Year</i>	<u>\$391,741</u>	<u>\$492,167</u>	<u>\$100,426</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$218,080	\$523,080	\$305,000
Other	46,415	29,305	(17,110)
<i>Total Revenues</i>	<u>264,495</u>	<u>552,385</u>	<u>287,890</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	264,421	226,902	37,519
Materials and Supplies	20,919	20,918	1
Contractual Supplies	48,511	37,257	11,254
Capital Outlay	3,122	1,653	1,469
Other	15,000	11,052	3,948
Total Treasurer	<u>351,973</u>	<u>297,782</u>	<u>54,191</u>
Prosecutor			
Personal Services	211,608	124,192	87,416
Materials and Supplies	3,643	2,732	911
Contractual Services	31,447	15,687	15,760
Capital Outlay	139	139	0
Other	17,871	17,871	0
Total Prosecutor	<u>264,708</u>	<u>160,621</u>	<u>104,087</u>
<i>Total Expenditures</i>	<u>616,681</u>	<u>458,403</u>	<u>158,278</u>
<i>Net Change in Fund Balance</i>	(352,186)	93,982	446,168
<i>Fund Balance Beginning of Year</i>	771,208	771,208	0
Prior Year Encumbrances Appropriated	<u>4,479</u>	<u>4,479</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$423,501</u>	<u>\$869,669</u>	<u>\$446,168</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$2,856,000	\$2,891,576	\$35,576
Other	15,500	81,458	65,958
<i>Total Revenues</i>	<u>2,871,500</u>	<u>2,973,034</u>	<u>101,534</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	255,302	233,789	21,513
Materials and Supplies	11,557	8,142	3,415
Contractual Supplies	19,857	10,009	9,848
Capital Outlay	410	308	102
Total Administration	<u>287,126</u>	<u>252,248</u>	<u>34,878</u>
Plant Implementation			
Personal Services	403,650	386,000	17,650
Materials and Supplies	65,384	64,075	1,309
Contractual Services	1,973,089	1,883,630	89,459
Capital Outlay	103,430	102,424	1,006
Other	38,435	38,435	0
Total Plant Implementation	<u>2,583,988</u>	<u>2,474,564</u>	<u>109,424</u>
Various Agencies			
Contractual Services	1,176,000	1,174,003	1,997
<i>Total Expenditures</i>	<u>4,047,114</u>	<u>3,900,815</u>	<u>146,299</u>
<i>Excess of Revenues Under Expenditures</i>	(1,175,614)	(927,781)	247,833
Other Financing Sources			
Sale of Capital Assets	0	375	375
<i>Net Change in Fund Balance</i>	(1,175,614)	(927,406)	248,208
<i>Fund Balance Beginning of Year</i>	2,091,991	2,091,991	0
Prior Year Encumbrances Appropriated	535,839	535,839	0
<i>Fund Balance End of Year</i>	<u>\$1,452,216</u>	<u>\$1,700,424</u>	<u>\$248,208</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$3,613,450	\$3,509,309	(\$104,141)
Intergovernmental	6,220,421	7,336,994	1,116,573
Other	40,000	619,315	579,315
<i>Total Revenues</i>	<u>9,873,871</u>	<u>11,465,618</u>	<u>1,591,747</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	628,747	625,512	3,235
Materials and Supplies	34,099	26,132	7,967
Contractual Services	8,179,047	7,603,259	575,788
Capital Outlay	22,020	21,141	879
Other	5,000	5,000	0
<i>Total Expenditures</i>	<u>8,868,913</u>	<u>8,281,044</u>	<u>587,869</u>
<i>Excess of Revenues Over Expenditures</i>	1,004,958	3,184,574	2,179,616
Other Financing Uses			
Transfers Out	(3,009,577)	(1,804,000)	1,205,577
<i>Net Change in Fund Balance</i>	(2,004,619)	1,380,574	3,385,193
<i>Fund Balance Beginning of Year</i>	2,575,982	2,575,982	0
Prior Year Encumbrances Appropriated	703,717	703,717	0
<i>Fund Balance End of Year</i>	<u>\$1,275,080</u>	<u>\$4,660,273</u>	<u>\$3,385,193</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$10,000	\$10,000	\$0
Fees, Licenses and Permits	450,000	0	(450,000)
Other	0	15,829	15,829
<i>Total Revenues</i>	<u>460,000</u>	<u>25,829</u>	<u>(434,171)</u>
Expenditures			
Current:			
Health:			
Administration			
Personal Services	378,681	369,576	9,105
Materials and Supplies	4,198	1,876	2,322
Contractual Services	92,068	89,529	2,539
Capital Outlay	4,062	4,062	0
<i>Total Expenditures</i>	<u>479,009</u>	<u>465,043</u>	<u>13,966</u>
<i>Excess of Revenues Under Expenditures</i>	(19,009)	(439,214)	(420,205)
Other Financing Sources			
Transfers In	0	486,559	486,559
<i>Net Change in Fund Balance</i>	(19,009)	47,345	66,354
<i>Fund Balance Beginning of Year</i>	100,101	100,101	0
Prior Year Encumbrances Appropriated	614	614	0
<i>Fund Balance End of Year</i>	<u>\$81,706</u>	<u>\$148,060</u>	<u>\$66,354</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$35,000	\$34,789	(\$211)
Expenditures			
Current:			
General Government:			
Judicial			
Probate Court			
Personal Services	30,406	30,319	87
Contractual Services	10,126	9,987	139
<i>Total Expenditures</i>	40,532	40,306	226
<i>Net Change in Fund Balance</i>	(5,532)	(5,517)	15
<i>Fund Balance Beginning of Year</i>	32,800	32,800	0
<i>Fund Balance End of Year</i>	\$27,268	\$27,283	\$15

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$1,200	\$2,398	\$1,198
Expenditures			
Current:			
General Government:			
Judicial			
Probate Court			
Materials and Supplies	2,500	2,100	400
<i>Net Change in Fund Balance</i>	(1,300)	298	1,598
<i>Fund Balance Beginning of Year</i>	13,646	13,646	0
<i>Fund Balance End of Year</i>	\$12,346	\$13,944	\$1,598

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$19,072	\$19,072	\$0
Expenditures			
Current:			
Public Safety:			
Sheriff			
Capital Outlay	19,072	14,842	4,230
<i>Net Change in Fund Balance</i>	0	4,230	4,230
<i>Fund Balance Beginning of Year</i>	63,150	63,150	0
<i>Fund Balance End of Year</i>	<u>\$63,150</u>	<u>\$67,380</u>	<u>\$4,230</u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$60,000	\$48,688	(\$11,312)
Expenditures			
Current:			
Public Safety:			
County Courts			
Contractual Services	130,468	55,692	74,776
<i>Net Change in Fund Balance</i>	(70,468)	(7,004)	63,464
<i>Fund Balance Beginning of Year</i>	367,191	367,191	0
Prior Year Encumbrances Appropriated	468	468	0
<i>Fund Balance End of Year</i>	\$297,191	\$360,655	\$63,464

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$45,000	\$62,221	\$17,221
Other	0	343	343
<i>Total Revenues</i>	<u>45,000</u>	<u>62,564</u>	<u>17,564</u>
Expenditures			
Current:			
General Government:			
Judicial			
Computerization Fees			
Materials and Supplies	10,699	10,000	699
Contractual Services	3,449	1,566	1,883
Capital Outlay	13,909	12,645	1,264
Total Computerization Fees	<u>28,057</u>	<u>24,211</u>	<u>3,846</u>
<i>Net Change in Fund Balance</i>	16,943	38,353	21,410
<i>Fund Balance Beginning of Year</i>	103,873	103,873	0
Prior Year Encumbrances Appropriated	<u>1,056</u>	<u>1,056</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$121,872</u></u>	<u><u>\$143,282</u></u>	<u><u>\$21,410</u></u>

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$625,000	\$569,596	(\$55,404)
Special Assessments	300,000	294,455	(5,545)
Other	0	2,005	2,005
<i>Total Revenues</i>	<u>925,000</u>	<u>866,056</u>	<u>(58,944)</u>
Expenditures			
Current:			
Public Safety:			
Administration			
Personal Services	143,003	137,956	5,047
Materials and Supplies	19,375	17,972	1,403
Contractual Services	1,021,648	871,022	150,626
Capital Outlay	348,018	307,083	40,935
Other	110,311	110,311	0
<i>Total Expenditures</i>	<u>1,642,355</u>	<u>1,444,344</u>	<u>198,011</u>
<i>Net Change in Fund Balance</i>	(717,355)	(578,288)	139,067
<i>Fund Balance Beginning of Year</i>	257,221	257,221	0
Prior Year Encumbrances Appropriated	<u>848,997</u>	<u>848,997</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$388,863</u></u>	<u><u>\$527,930</u></u>	<u><u>\$139,067</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$1,000,000	\$970,731	(\$29,269)
Other	0	42,303	42,303
<i>Total Revenues</i>	<u>1,000,000</u>	<u>1,013,034</u>	<u>13,034</u>
Expenditures			
Current:			
General Government:			
Judicial			
Title Administration			
Personal Services	918,663	909,731	8,932
Materials and Supplies	32,008	19,520	12,488
Contractual Services	47,007	35,712	11,295
Capital Outlay	2,540	859	1,681
Total Title Administration	<u>1,000,218</u>	<u>965,822</u>	<u>34,396</u>
Security Deposits			
Personal Services	89,835	87,738	2,097
Contractual Services	148	148	0
Total Security Deposits	<u>89,983</u>	<u>87,886</u>	<u>2,097</u>
<i>Total Expenditures</i>	<u>1,090,201</u>	<u>1,053,708</u>	<u>36,493</u>
<i>Net Change in Fund Balance</i>	(90,201)	(40,674)	49,527
<i>Fund Balance Beginning of Year</i>	314,033	314,033	0
Prior Year Encumbrances Appropriated	<u>16,993</u>	<u>16,993</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$240,825</u></u>	<u><u>\$290,352</u></u>	<u><u>\$49,527</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$145,000	\$137,300	(\$7,700)
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Recorder			
Materials and Supplies	109	0	109
Contractual Services	211,747	193,377	18,370
Capital Outlay	505	496	9
<i>Total Expenditures</i>	212,361	193,873	18,488
<i>Net Change in Fund Balance</i>	(67,361)	(56,573)	10,788
<i>Fund Balance Beginning of Year</i>	577,543	577,543	0
Prior Year Encumbrances Appropriated	27,357	27,357	0
<i>Fund Balance End of Year</i>	\$537,539	\$548,327	\$10,788

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
General Government:			
Legislative and Executive	11,200	11,200	0
<i>Net Change in Fund Balance</i>	(11,200)	(11,200)	0
<i>Fund Balance Beginning of Year</i>	11,200	11,200	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Probation Services Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$95,000	\$11,008	(\$83,992)
Fines and Forfeitures	0	292,136	292,136
<i>Total Revenues</i>	95,000	303,144	208,144
Expenditures			
Current:			
General Government:			
Judicial			
County Courts			
Materials and Supplies	17,438	15,017	2,421
Contractual Services	23,813	4,899	18,914
Capital Outlay	3,851	3,842	9
<i>Total Expenditures</i>	45,102	23,758	21,344
<i>Excess of Revenues Over Expenditures</i>	49,898	279,386	229,488
Other Financing Uses			
Transfers Out	(25,000)	(25,000)	0
<i>Net Change in Fund Balance</i>	24,898	254,386	229,488
<i>Fund Balance Beginning of Year</i>	950,575	950,575	0
Prior Year Encumbrances Appropriated	3,600	3,600	0
<i>Fund Balance End of Year</i>	\$979,073	\$1,208,561	\$229,488

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,108,533	\$970,912	(\$137,621)
Other	0	44,358	44,358
<i>Total Revenues</i>	<u>1,108,533</u>	<u>1,015,270</u>	<u>(93,263)</u>
Expenditures			
Current:			
Public Safety:			
Juvenile Justice Court Grants			
Personal Services	2,032,448	1,305,448	727,000
Materials and Supplies	26,935	24,940	1,995
Contractual Services	396,144	343,893	52,251
Capital Outlay	95,565	92,738	2,827
Other	620,507	138,688	481,819
<i>Total Expenditures</i>	<u>3,171,599</u>	<u>1,905,707</u>	<u>1,265,892</u>
<i>Net Change in Fund Balance</i>	(2,063,066)	(890,437)	1,172,629
<i>Fund Balance Beginning of Year</i>	2,176,743	2,176,743	0
Prior Year Encumbrances Appropriated	<u>243,576</u>	<u>243,576</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$357,253</u></u>	<u><u>\$1,529,882</u></u>	<u><u>\$1,172,629</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$935,437	\$1,006,782	\$71,345
Fines and Forfeitures	16,500	18,749	2,249
Other	0	10,778	10,778
<i>Total Revenues</i>	<u>951,937</u>	<u>1,036,309</u>	<u>84,372</u>
Expenditures			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	456,436	299,734	156,702
Materials and Supplies	61,992	31,258	30,734
Contractual Services	492,148	316,821	175,327
Capital Outlay	293,685	195,113	98,572
<i>Total Expenditures</i>	<u>1,304,261</u>	<u>842,926</u>	<u>461,335</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(352,324)	193,383	545,707
Other Financing Sources			
Transfers In	14,226	25,000	10,774
<i>Net Change in Fund Balance</i>	(338,098)	218,383	556,481
<i>Fund Balance Beginning of Year</i>	3,089,426	3,089,426	0
Prior Year Encumbrances Appropriated	110,960	110,960	0
<i>Fund Balance End of Year</i>	<u><u>\$2,862,288</u></u>	<u><u>\$3,418,769</u></u>	<u><u>\$556,481</u></u>

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Public Works:			
Commissioners			
Contractual Services	59,060	59,060	0
Other	100,000	100,000	
<i>Total Expenditures</i>	159,060	159,060	0
<i>Net Change in Fund Balance</i>	(159,060)	(159,060)	0
<i>Fund Balance Beginning of Year</i>	566,899	566,899	0
Prior Year Encumbrances Appropriated	59,060	59,060	0
<i>Fund Balance End of Year</i>	\$466,899	\$466,899	\$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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$75,300	\$42,035	(\$33,265)
Other	1,517	58,113	56,596
<i>Total Revenues</i>	<u>76,817</u>	<u>100,148</u>	<u>23,331</u>
Expenditures			
Current:			
Public Works:			
Commissioners			
Personal Services	68,666	64,200	4,466
Materials and Supplies	2,560	2,004	556
Contractual Services	90,028	69,411	20,617
Other	50,000	50,000	0
<i>Total Expenditures</i>	<u>211,254</u>	<u>185,615</u>	<u>25,639</u>
<i>Excess of Revenues Under Expenditures</i>	(134,437)	(85,467)	48,970
Other Financing Uses			
Transfers Out	(11,360)	(11,359)	1
<i>Net Change in Fund Balance</i>	(145,797)	(96,826)	48,971
<i>Fund Balance Beginning of Year</i>	117,594	117,594	0
Prior Year Encumbrances Appropriated	<u>28,203</u>	<u>28,203</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$48,971</u></u>	<u><u>\$48,971</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$0	\$0
Expenditures			
Current:			
General Government:			
Judicial			
Commissioners			
Other	5,495	3,498	1,997
<i>Net Change in Fund Balance</i>	(5,495)	(3,498)	1,997
<i>Fund Balance Beginning of Year</i>	21,995	21,995	0
<i>Fund Balance End of Year</i>	\$16,500	\$18,497	\$1,997

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$400,000	\$400,000	\$0
Other	0	4,698	4,698
<i>Total Revenues</i>	<u>400,000</u>	<u>404,698</u>	<u>4,698</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
GIS Department			
Personal Services	238,873	188,936	49,937
Materials and Supplies	6,377	1,880	4,497
Contractual Services	788,173	708,776	79,397
Capital Outlay	35,290	16,627	18,663
Other	38,542	38,542	0
<i>Total Expenditures</i>	<u>1,107,255</u>	<u>954,761</u>	<u>152,494</u>
<i>Net Change in Fund Balance</i>	(707,255)	(550,063)	157,192
<i>Fund Balance Beginning of Year</i>	688,525	688,525	0
Prior Year Encumbrances Appropriated	<u>18,730</u>	<u>18,730</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$157,192</u></u>	<u><u>\$157,192</u></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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$200,000	\$200,444	\$444
Other	0	5,121	5,121
<i>Total Revenues</i>	<u>200,000</u>	<u>205,565</u>	<u>5,565</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	141,642	132,585	9,057
Materials and Supplies	3,780	2,428	1,352
Contractual Services	283,422	151,354	132,068
Capital Outlay	7,020	1,263	5,757
Other	76,581	46,795	29,786
<i>Total Expenditures</i>	<u>512,445</u>	<u>334,425</u>	<u>178,020</u>
<i>Net Change in Fund Balance</i>	(312,445)	(128,860)	183,585
<i>Fund Balance Beginning of Year</i>	260,771	260,771	0
Prior Year Encumbrances Appropriated	<u>59,042</u>	<u>59,042</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,368</u></u>	<u><u>\$190,953</u></u>	<u><u>\$183,585</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$145,000	\$166,848	\$21,848
Expenditures			
Current:			
Public Safety:			
Sheriff			
Materials and Supplies	3,000	958	2,042
Contractual Services	179,597	171,388	8,209
Capital Outlay	4,800	0	4,800
<i>Total Expenditures</i>	187,397	172,346	15,051
<i>Net Change in Fund Balance</i>	(42,397)	(5,498)	36,899
<i>Fund Balance Beginning of Year</i>	36,842	36,842	0
Prior Year Encumbrances Appropriated	5,555	5,555	0
<i>Fund Balance End of Year</i>	\$0	\$36,899	\$36,899

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fees, Licenses and Permits	\$0	\$340,925	\$340,925
Other	0	7,290	7,290
<i>Total Revenues</i>	0	348,215	348,215
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	400,832	310,671	90,161
Materials and Supplies	28,250	27,001	1,249
Contractual Services	415,473	384,519	30,954
Capital Outlay	5,120	1,296	3,824
Other	9,780	9,105	675
Total Legislative and Executive	859,455	732,592	126,863
Judicial:			
County Courts			
Personal Services	79,794	26,851	52,943
<i>Total Expenditures</i>	939,249	759,443	179,806
<i>Excess of Revenues Under Expenditures</i>	(939,249)	(411,228)	528,021
Other Financing Uses			
Transfers Out	(1,000)	0	1,000
<i>Net Change in Fund Balance</i>	(940,249)	(411,228)	529,021
<i>Fund Balance Beginning of Year</i>	2,852,058	2,852,058	0
<i>Fund Balance End of Year</i>	\$1,911,809	\$2,440,830	\$529,021

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$239,396	\$233,572	(\$5,824)
Other	7,925	7,924	(1)
<i>Total Revenues</i>	<u>247,321</u>	<u>241,496</u>	<u>(5,825)</u>
Expenditures			
Current:			
Public Safety:			
Sheriff			
Personal Services	246,411	246,407	4
Contractual Services	443	443	0
<i>Total Expenditures</i>	<u>246,854</u>	<u>246,850</u>	<u>4</u>
<i>Net Change in Fund Balance</i>	467	(5,354)	(5,821)
<i>Fund Balance Beginning of Year</i>	<u>5,354</u>	<u>5,354</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,821</u></u>	<u><u>\$0</u></u>	<u><u>(\$5,821)</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Peace Officer Training
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$52,480	\$52,480	\$0
Expenditures			
Current:			
Public Safety:			
Sheriff			
Materials and Supplies	2,500	512	1,988
Contractual Services	15,500	14,970	530
Capital Outlay	7,000	475	6,525
<i>Total Expenditures</i>	25,000	15,957	9,043
<i>Net Change in Fund Balance</i>	27,480	36,523	9,043
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$27,480	\$36,523	\$9,043

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$50,806	\$50,806	\$0
Special Assessments	60,826	58,388	(2,438)
Other	11,697	11,697	0
<i>Total Revenues</i>	<u>123,329</u>	<u>120,891</u>	<u>(2,438)</u>
Expenditures			
Debt Service:			
Principal Retirement	9,905,935	8,233,631	1,672,304
Interest and Fiscal Charges	1,311,174	1,162,888	148,286
Issuance Costs	89,734	68,322	21,412
<i>Total Expenditures</i>	<u>11,306,843</u>	<u>9,464,841</u>	<u>1,842,002</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(11,183,514)</u>	<u>(9,343,950)</u>	<u>1,839,564</u>
Other Financing Sources			
General Obligation Bonds Issued	150,000	150,000	0
General Obligation Notes Issued	5,160,000	5,160,000	0
Premium on Notes Issued	63,234	63,234	0
Transfers In	5,654,828	4,086,533	(1,568,295)
<i>Total Other Financing Sources</i>	<u>11,028,062</u>	<u>9,459,767</u>	<u>(1,568,295)</u>
<i>Net Change in Fund Balance</i>	(155,452)	115,817	271,269
<i>Fund Balance Beginning of Year</i>	<u>826,617</u>	<u>826,617</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$671,165</u>	<u>\$942,434</u>	<u>\$271,269</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$8,069,875	\$6,581,820	(\$1,488,055)
Interest	74,531	139,204	64,673
Other	82,214	82,213	(1)
<i>Total Revenues</i>	<u>8,226,620</u>	<u>6,803,237</u>	<u>(1,423,383)</u>
Expenditures			
Capital Outlay	10,624,221	10,171,627	452,594
Debt Service:			
Issuance Costs	7,143	7,143	0
<i>Total Expenditures</i>	<u>10,631,364</u>	<u>10,178,770</u>	<u>452,594</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,404,744)</u>	<u>(3,375,533)</u>	<u>(970,789)</u>
Other Financing Sources (Uses)			
General Obligation Notes Issued	207,143	207,143	0
Advances In	600,000	600,000	0
Advances Out	(600,000)	(600,000)	0
Transfers In	2,393,314	1,397,478	(995,836)
Transfers Out	0	(145,000)	(145,000)
<i>Total Other Financing Sources (Uses)</i>	<u>2,600,457</u>	<u>1,459,621</u>	<u>(1,140,836)</u>
<i>Net Change in Fund Balance</i>	195,713	(1,915,912)	(2,111,625)
<i>Fund Balance Beginning of Year</i>	2,604,806	2,604,806	0
Prior Year Encumbrances Appropriated	968,758	968,758	0
<i>Fund Balance End of Year</i>	<u><u>\$3,769,277</u></u>	<u><u>\$1,657,652</u></u>	<u><u>(\$2,111,625)</u></u>

Mahoning County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazmat Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
Revenues	\$0	\$0	\$0
Expenditures			
Debt Service:			
Issuance Costs	3,681	3,681	0
<i>Excess of Revenues Under Expenditures</i>	<u>(3,681)</u>	<u>(3,681)</u>	<u>0</u>
Other Financing Sources			
General Obligation Notes Issued	450,000	450,000	0
Premium on Notes	3,681	3,681	0
<i>Total Other Financing Sources</i>	<u>453,681</u>	<u>453,681</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	450,000	450,000	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$450,000</u></u>	<u><u>\$450,000</u></u>	<u><u>\$0</u></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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$290,000	\$495,656	\$205,656
Expenses			
Contractual Services	641,441	619,920	21,521
Capital Outlay	3,000	3,000	0
Other	14,742	14,742	0
<i>Total Expenses</i>	659,183	637,662	21,521
<i>Net Change in Fund Equity</i>	(369,183)	(142,006)	227,177
<i>Fund Equity Beginning of Year</i>	318,180	318,180	0
Prior Year Encumbrances Appropriated	54,180	54,180	0
<i>Fund Equity End of Year</i>	\$3,177	\$230,354	\$227,177

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,831,277	\$2,823,186	(\$8,091)
Expenses			
Contractual Services	1,290,892	1,288,692	2,200
Claims	1,128,416	1,128,416	0
<i>Total Expenses</i>	2,419,308	2,417,108	2,200
<i>Net Change in Fund Equity</i>	411,969	406,078	(5,891)
<i>Fund Equity Beginning of Year</i>	1,816,829	1,816,829	0
Prior Year Encumbrances Appropriated	3,590	3,590	0
<i>Fund Equity End of Year</i>	\$2,232,388	\$2,226,497	(\$5,891)

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$17,690,685	\$16,548,411	(\$1,142,274)
Expenses			
Contractual Services	4,196,296	1,206,845	2,989,451
Claims	13,275,893	13,275,893	0
Other	3,169,747	3,169,747	0
<i>Total Expenses</i>	<u>20,641,936</u>	<u>17,652,485</u>	<u>2,989,451</u>
<i>Net Change in Fund Equity</i>	(2,951,251)	(1,104,074)	1,847,177
<i>Fund Equity Beginning of Year</i>	<u>3,775,522</u>	<u>3,775,522</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$824,271</u></u>	<u><u>\$2,671,448</u></u>	<u><u>\$1,847,177</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$475,000	\$481,860	\$6,860
Expenses			
Contractual Services	492,139	492,139	0
<i>Net Change in Fund Equity</i>	(17,139)	(10,279)	6,860
<i>Fund Equity Beginning of Year</i>	67,079	67,079	0
Prior Year Encumbrances Appropriated	17,139	17,139	0
<i>Fund Equity End of Year</i>	<u>\$67,079</u>	<u>\$73,939</u>	<u>\$6,860</u>

Statistical Section

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

Contents	Pages(s)
<i>Financial Trends</i>	<i>S2 – S13</i>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<i>Revenue Capacity</i>	<i>S14 – S36</i>
These schedules contain information to help the reader assess the County's most significant local revenue, property taxes.	
<i>Debt Capacity</i>	<i>S37 – S44</i>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<i>Economic and Demographic Information</i>	<i>S45 – S47</i>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<i>Operating Information</i>	<i>S48 – S54</i>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

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

Mahoning County, Ohio

Net Assets By Component

Last Seven Years

(Accrual Basis of Accounting)

	<u>2008</u>	<u>2007</u>
Governmental Activities		
Invested in Capital Assets, Net of Related Debt	\$99,878,395	\$98,620,826
Restricted:		
Capital Projects	22,761,215	16,960,601
Debt Service	0	0
Public Safety	3,112,803	4,278,418
Public Works	5,823,098	6,808,474
Health Services	18,361,751	16,239,233
Human Services	8,249,125	7,337,541
General Government	16,175,561	14,322,906
Unrestricted	<u>11,275,591</u>	<u>12,129,079</u>
<i>Total Governmental Activities Net Assets</i>	<u>185,637,539</u>	<u>176,697,078</u>
Business Type - Activities		
Invested in Capital Assets, Net of Related Debt	52,803,955	52,975,471
Restricted:		
Debt Service	5,720,826	0
Unrestricted	<u>18,836,245</u>	<u>21,912,343</u>
<i>Total Business-Type Activities Net Assets</i>	<u>77,361,026</u>	<u>74,887,814</u>
Primary Government		
Invested in Capital Assets, Net of Related Debt	152,682,350	151,596,297
Restricted	80,204,379	65,947,173
Unrestricted	<u>30,111,836</u>	<u>34,041,422</u>
<i>Total Primary Government Net Assets</i>	<u>\$262,998,565</u>	<u>\$251,584,892</u>

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

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

	2008	2007	2006
Program Revenues			
Governmental Activities:			
Charges for Services and Sales			
General Government:			
Legislative and Executive	\$6,674,076	\$6,794,602	\$5,849,711
Judicial	5,089,139	5,176,449	4,272,300
Public Safety	4,621,657	4,711,308	3,677,170
Public Works	167,456	147,766	160,459
Health	3,572,698	3,377,824	3,522,304
Human Services	2,345,758	2,775,833	3,131,434
Total Charges for Services and Sales	22,470,784	22,983,782	20,613,378
Operating Grants and Contributions	101,242,335	98,249,665	85,472,465
Capital Grants and Contributions	7,311,710	4,352,369	1,757,142
<i>Total Governmental Activities Program Revenue</i>	<u>131,024,829</u>	<u>125,585,816</u>	<u>107,842,985</u>
Business-Type Activities:			
Charges for Services and Sales			
Mahoning County Water	600,801	609,294	860,613
Mahoning County Sewer	22,477,223	21,157,386	20,370,302
Total Charges for Services and Sales	23,078,024	21,766,680	21,230,915
Operating Grants and Contributions	0	0	0
Capital Grants and Contributions	1,764,162	4,044,063	6,001,341
<i>Total Business-Type Activities Program Revenue</i>	<u>24,842,186</u>	<u>25,810,743</u>	<u>27,232,256</u>
<i>Total Primary Government Program Revenues</i>	<u>\$155,867,015</u>	<u>\$151,396,559</u>	<u>\$135,075,241</u>

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 Seven Years
(Accrual Basis of Accounting)

	2008	2007	2006
Expenses			
Governmental Activities:			
General Government:			
Legislative and Executive	\$29,183,996	\$27,134,283	\$25,994,071
Judicial	19,254,381	17,804,933	17,447,261
Public Safety	29,504,632	27,231,250	21,715,122
Public Works	14,685,409	14,998,726	13,307,192
Health	50,853,600	52,222,975	48,376,681
Human Services	58,606,298	62,040,227	58,558,914
Interest and Fiscal Charges	1,950,950	1,649,024	2,139,122
<i>Total Governmental Activities Expenses</i>	<u>204,039,266</u>	<u>203,081,418</u>	<u>187,538,363</u>
Business-Type Activities:			
Mahoning County Water	1,070,675	824,905	1,226,205
Mahoning County Sewer	22,431,584	18,774,590	19,028,777
<i>Total Business-Type Activities Expenses</i>	<u>23,502,259</u>	<u>19,599,495</u>	<u>20,254,982</u>
<i>Total Primary Government Program Expenses</i>	<u>227,541,525</u>	<u>222,680,913</u>	<u>207,793,345</u>
Net (Expense)/Revenue			
Governmental Activities	(73,014,437)	(77,495,602)	(79,695,378)
Business-Type Activities	1,339,927	6,211,248	6,977,274
<i>Total Primary Government Net Expense</i>	<u>(\$71,674,510)</u>	<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>

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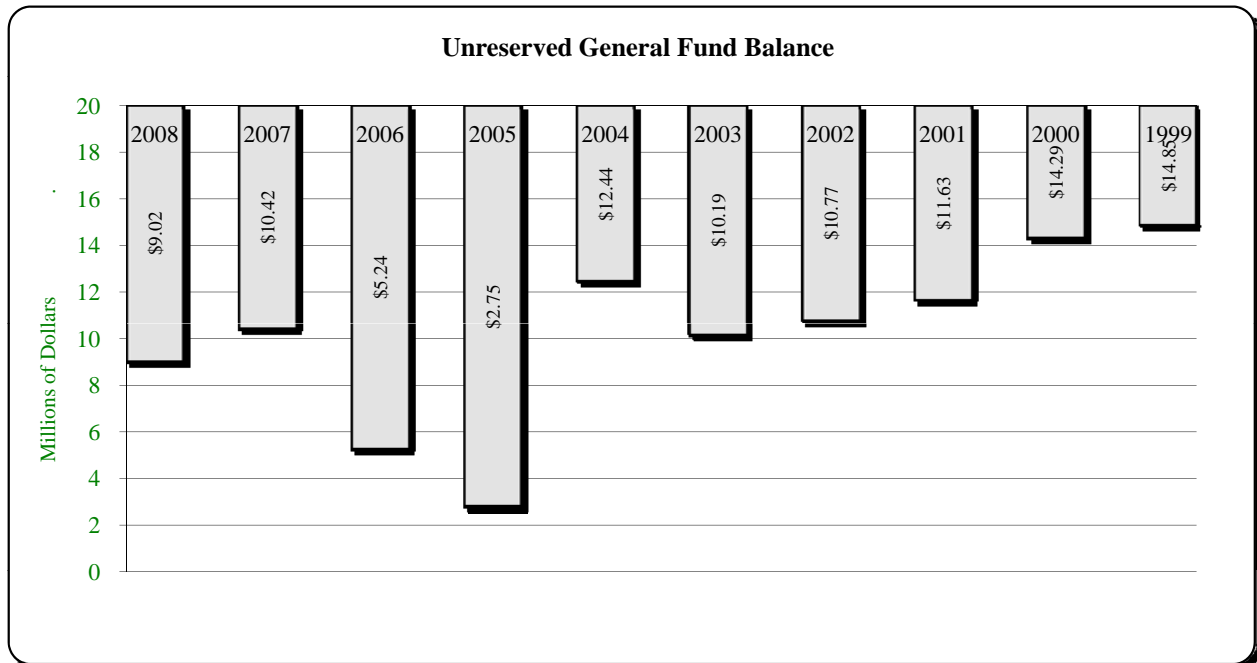
Mahoning County, Ohio
Changes in Net Assets (continued)
Last Seven Years
(Accrual Basis of Accounting)

	2008	2007	2006
General Revenues and Other Changes in Net Assets			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	\$7,657,974	\$8,025,257	\$4,351,781
General Obligation Bond Retirement	27,044	0	3,684,381
Children Services Board	5,106,646	5,528,249	5,542,107
Mental Retardation and Developmental Disabilities	14,271,078	15,188,350	14,735,937
Board of Mental Health	3,578,922	3,824,837	3,722,395
Sales Tax Levied for			
General Purposes	27,931,781	31,402,397	27,620,917
Grants and Entitlements not Restricted to Specific Programs			
	12,884,154	6,137,374	6,322,780
Conveyance Fees	1,743,473	2,376,834	2,641,373
Interest	5,081,780	5,508,601	5,159,476
Other	3,672,046	3,467,275	2,001,884
Transfers	0	(4,173)	(73,003)
<i>Total Governmental Activities</i>	<u>81,954,898</u>	<u>81,455,001</u>	<u>75,710,028</u>
Business-Type Activities:			
Interest	787,155	992,878	804,424
Gain on Sale of Capital Assets	14,744	0	0
Other	331,386	114,248	129,497
Transfers	0	4,173	73,003
<i>Total Business-Type Activities</i>	<u>1,133,285</u>	<u>1,111,299</u>	<u>1,006,924</u>
<i>Total Primary Government General Revenues and Other Changes in Net Assets</i>	<u>83,088,183</u>	<u>82,566,300</u>	<u>76,716,952</u>
Change in Net Assets			
Governmental Activities	8,940,461	3,959,399	(3,985,350)
Business-Type Activities	2,473,212	7,322,547	7,984,198
<i>Total Primary Government Change in Net Assets</i>	<u><u>\$11,413,673</u></u>	<u><u>\$11,281,946</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)
69,495,306	77,158,989	74,801,838	79,902,846
603,299	307,212	379,768	358,357
0	0	0	0
114,489	0	0	0
(338,312)	(331,032)	(55,548)	452,397
379,476	(23,820)	324,220	810,754
69,874,782	77,135,169	75,126,058	80,713,600
11,555,705	(427,473)	5,390,490	8,240,196
5,609,223	2,511,142	2,943,218	4,529,947
\$17,164,928	\$2,083,669	\$8,333,708	\$12,770,143

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

	2008	2007	2006	2005
General Fund				
Reserved	\$2,304,561	\$2,116,783	\$2,570,980	\$2,651,239
Unreserved	9,022,660	10,423,409	5,239,464	2,745,934
Total General Fund	11,327,221	12,540,192	7,810,444	5,397,173
All Other Governmental Funds				
Reserved	11,710,666	10,526,012	10,507,883	12,093,679
Unreserved, Undesignated, Reported in:				
Special Revenue funds	38,778,393	35,643,598	37,829,433	43,470,129
Debt Service fund (Deficit)	(5,666,185)	(3,241,764)	894,742	642,013
Capital Projects funds (Deficit)	10,858,748	13,788,051	12,092,356	2,471,657
Total All Other Governmental Funds	55,681,622	56,715,897	61,324,414	58,677,478
Total Governmental Funds	\$67,008,843	\$69,256,089	\$69,134,858	\$64,074,651



2004	2003	2002	2001	2000	1999
\$1,265,964	\$2,057,358	\$1,940,739	\$2,335,061	\$3,379,056	\$3,102,954
12,441,071	10,186,859	10,767,209	11,632,904	14,289,988	14,853,043
13,707,035	12,244,217	12,707,948	13,967,965	17,669,044	17,955,997
19,568,035	11,130,479	5,939,663	6,007,188	7,464,788	8,893,025
25,824,017	24,071,870	31,519,802	27,712,903	24,518,079	19,814,769
1,022,980	2,295,917	3,721,729	6,661,494	5,330,027	5,371,292
4,146,703	7,530,827	(7,396,994)	(4,727,134)	(1,402,584)	(7,837,158)
50,561,735	45,029,093	33,784,200	35,654,451	35,910,310	26,241,928
\$64,268,770	\$57,273,310	\$46,492,148	\$49,622,416	\$53,579,354	\$44,197,925

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

	2008	2007	2006	2005
Revenues				
Property Taxes	\$29,942,112	\$32,220,488	\$32,263,381	\$31,587,828
Permissive Sales Tax	27,981,246	28,431,266	27,620,917	17,664,485
Intergovernmental	120,427,488	107,256,875	92,518,954	108,370,397
Conveyance Fees	1,743,473	2,376,834	2,641,373	2,631,398
Interest	5,168,580	5,624,207	5,159,476	3,199,165
Fees, Licenses and Permits	14,454,185	14,894,487	14,498,882	17,228,024
Fines and Forfeitures	2,373,060	1,885,316	1,625,533	1,812,880
Rentals and Royalties	1,218,895	1,320,893	413,296	579,391
Charges for Services	4,098,080	4,515,160	3,619,641	4,967,259
Contributions and Donations	6,685	8,806	18,425	13,662
Special Assessments	352,843	291,020	304,861	300,319
Other	3,672,046	3,467,275	1,986,277	2,207,699
<i>Total Revenues</i>	<u>211,438,693</u>	<u>202,292,627</u>	<u>182,671,016</u>	<u>190,562,507</u>
Expenditures				
General Government:				
Legislative and Executive	26,840,960	24,833,907	25,399,508	22,497,191
Judicial	18,972,376	17,471,993	17,687,147	16,677,751
Public Safety	28,002,709	25,570,765	20,967,016	18,988,359
Public Works	11,146,970	11,425,708	10,120,032	10,468,981
Health	50,141,754	52,374,317	49,141,136	45,701,190
Human Services	58,639,302	61,951,599	59,115,648	55,047,741
Capital Outlay	12,554,007	6,637,207	3,820,814	13,109,256
Debt Service				
Principal Retirement	11,548,711	7,585,892	5,785,189	7,137,821
Interest and Fiscal Charges	1,881,867	1,552,853	2,107,619	1,466,648
Bond Issuance Costs	269,643	117,588	310,807	0
<i>Total Expenditures</i>	<u>219,998,299</u>	<u>209,521,829</u>	<u>194,454,916</u>	<u>191,094,938</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(8,559,606)</u>	<u>(7,229,202)</u>	<u>(11,783,900)</u>	<u>(532,431)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	22,360	6,400	272,593	0
Inception of Capital Lease	0	1,344,418	0	0
Loan Proceeds	430,000	0	0	0
General Obligation Bonds Issued	5,860,000	800,000	12,250,000	0
General Obligation Notes Issued	0	5,150,000	1,462,903	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Premium on Notes Issued	0	29,716	0	0
Premium on Bonds Issued	0	24,072	220,741	0
Transfers In	11,718,267	9,826,345	16,491,441	12,695,610
Transfers Out	(11,718,267)	(9,830,518)	(13,853,571)	(12,357,298)
<i>Total Other Financing Sources (Uses)</i>	<u>6,312,360</u>	<u>7,350,433</u>	<u>16,844,107</u>	<u>338,312</u>
<i>Net Change in Fund Balances</i>	<u>(\$2,247,246)</u>	<u>\$121,231</u>	<u>\$5,060,207</u>	<u>(\$194,119)</u>
Debt Service as a Percentage of				
Noncapital Expenditures	6.59%	4.56%	4.34%	5.08%

2004	2003	2002	2001	2000	1999
\$42,294,477	\$41,704,064	\$40,091,456	\$35,247,372	\$35,588,209	\$33,619,746
27,537,040	26,657,490	25,819,560	25,388,374	23,935,036	12,506,251
97,724,531	93,506,537	91,317,048	84,903,284	79,957,564	69,342,279
0	0	0	0	0	0
1,321,630	1,455,425	2,856,469	5,615,943	6,563,521	4,257,411
490,936	527,390	420,275	381,022	408,949	319,283
1,717,779	2,098,615	1,870,530	1,800,994	1,683,373	1,658,437
0	0	0	0	0	0
19,091,127	18,283,250	16,801,132	16,152,293	13,346,892	12,198,878
0	0	0	0	0	0
308,335	302,510	299,571	294,759	295,304	286,441
2,927,715	3,028,358	3,369,202	2,389,483	4,306,008	1,724,816
193,413,570	187,563,639	182,845,243	172,173,524	166,084,856	135,913,542
23,893,579	19,417,295	19,006,470	20,109,136	16,210,261	13,153,053
14,988,064	15,870,791	15,037,929	13,519,191	12,130,305	11,109,540
22,963,273	22,002,969	23,641,635	22,617,782	21,108,349	18,172,040
9,257,025	9,597,942	9,095,887	10,300,103	9,135,136	7,939,378
50,265,195	46,558,702	45,364,856	43,477,026	41,885,376	35,556,509
60,527,152	58,951,005	55,894,229	53,305,492	47,420,816	39,033,117
16,571,205	7,197,546	9,941,390	4,887,821	8,705,027	4,513,341
3,451,212	5,425,678	5,149,361	5,051,904	3,554,452	3,462,873
1,617,059	1,872,597	2,281,357	2,917,493	3,144,113	3,238,139
495,455	847	0	4,125	249,363	0
204,029,219	186,895,372	185,413,114	176,190,073	163,543,198	136,177,990
(10,615,649)	668,267	(2,567,871)	(4,016,549)	2,541,658	(264,448)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
32,607,440	0	0	0	20,197,931	0
0	10,057,500	390,000	0	0	127,970
(15,530,452)	0	0	0	(11,892,092)	0
0	0	0	0	0	0
203,089	0	0	0	0	0
22,842,345	18,050,024	17,399,777	15,412,649	13,746,172	5,104,128
(22,511,313)	(17,994,629)	(18,352,174)	(15,353,038)	(15,212,240)	(5,754,076)
17,611,109	10,112,895	(562,397)	59,611	6,839,771	(521,978)
\$6,995,460	\$10,781,162	(\$3,130,268)	(\$3,956,938)	\$9,381,429	(\$786,426)
3.06%	4.23%	4.42%	4.88%	4.70%	5.36%

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
2008	\$3,026,118,600	\$918,116,390	\$11,269,242,829	\$143,951,730	\$163,581,511
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

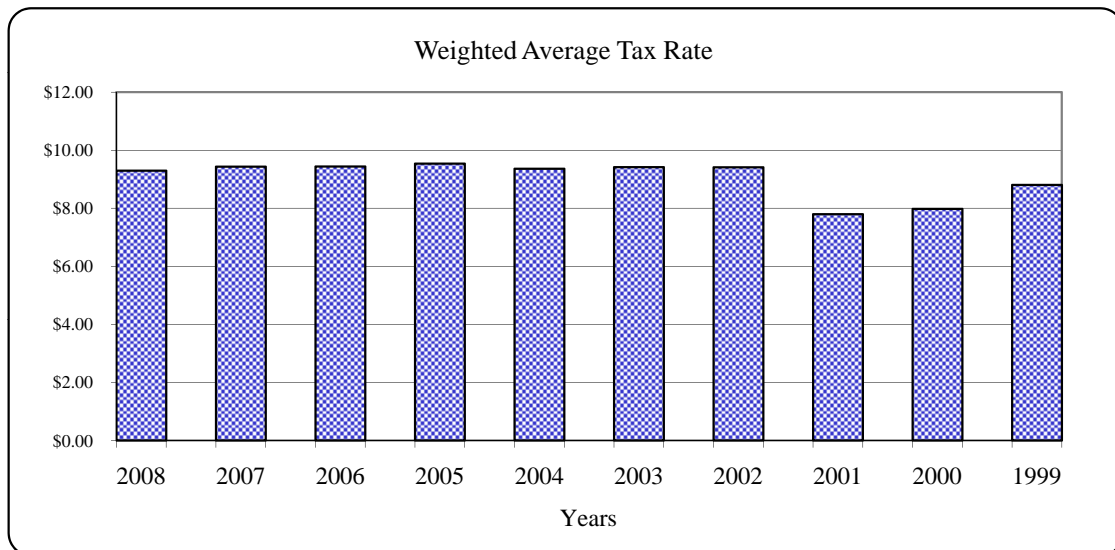
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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. Both types of general business tangible personal property were assessed at 6.25 percent for 2008 and will be 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	
\$12,166,960	\$194,671,360	\$4,100,353,680	\$11,627,495,700	35.3%	\$9.29600
85,926,294	687,410,352	4,110,139,754	11,944,657,509	34.4	9.43177
171,852,591	916,547,152	4,176,044,571	12,037,011,940	34.7	9.44120
255,660,645	1,111,568,022	4,179,159,365	12,006,904,758	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



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

	2008	2007	2006	2005
Unvoted Millage				
Operating	\$2.10000	\$2.10000	\$0.40000	\$0.15000
Debt Service	0.00000	0.00000	1.70000	1.95000
Voted Millage - by levy				
1976 Mental Health Board Current Expense				
Residential/Agricultural Real	0.18196	0.18212	0.18256	0.20616
Commercial/Industrial and Public Utility Real	0.27250	0.27145	0.27240	0.29404
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000
2004 Mental Health Board Current Expense				
Residential/Agricultural Real	0.75021	0.75089	0.75267	0.85000
Commercial/Industrial and Public Utility Real	0.78773	0.78468	0.78744	0.85000
General Business and Public Utility Personal	0.85000	0.85000	0.85000	0.85000
1983 Children Services Current Expense				
Residential/Agricultural Real	0.27640	0.27665	0.27731	0.31317
Commercial/Industrial and Public Utility Real	0.32706	0.32579	0.32694	0.35291
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000
1976 Mahoning County Library Current Expense				
Residential/Agricultural Real	0.88260	0.88340	0.88549	0.24739
Commercial/Industrial and Public Utility Real	0.92674	0.92316	0.92640	0.35285
General Business and Public Utility Personal	1.00000	1.00000	1.00000	0.60000
1976 Tuberculosis Clinic Current Expense				
Residential/Agricultural Real	0.03639	0.36420	0.03651	0.04123
Commercial/Industrial and Public Utility Real	0.05450	0.05429	0.05448	0.05881
General Business and Public Utility Personal	0.10000	0.10000	0.10000	0.10000
1976 Children Services Current Expense				
Residential/Agricultural Real	0.30933	0.30961	0.31034	0.35047
Commercial/Industrial and Public Utility Real	0.46325	0.46146	0.46308	0.49987
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	0.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000
1986 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	0.00000	0.00000	2.65648	3.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	2.77919	3.00000
General Business and Public Utility Personal	0.00000	0.00000	3.00000	3.00000
1992 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	1.13994	1.14098	1.14368	1.29157
Commercial/Industrial and Public Utility Real	1.34562	1.34041	1.34512	1.45199
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
1995 Children Services Current Expense				
Residential/Agricultural Real	0.67853	0.67914	0.68075	0.76878
Commercial/Industrial and Public Utility Real	0.79629	0.79321	0.79600	0.85924
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000

2004	2003	2002	2001	2000	1999
\$1.75000	\$0.95000	\$1.45000	\$0.25000	\$0.25000	\$0.25000
0.35000	1.15000	0.65000	1.85000	1.85000	1.85000
0.20603	0.20596	0.20561	0.20546	0.20539	0.24553
0.29175	0.29174	0.28936	0.28663	0.28663	0.34221
0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
0.35026	0.35013	0.34954	0.34928	0.34917	0.41741
0.49598	0.49595	0.49190	0.48727	0.48727	0.58176
0.85000	0.85000	0.85000	0.85000	0.85000	0.85000
0.24564	0.24555	0.24514	0.24496	0.24488	0.29274
0.31338	0.31337	0.31081	0.30788	0.30788	0.36759
0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
0.24724	0.24715	0.24674	0.24655	0.24647	0.29464
0.35010	0.35008	0.34723	0.34395	0.34395	0.41065
0.60000	0.60000	0.60000	0.60000	0.60000	0.60000
0.04121	0.04119	0.04112	0.04109	0.04108	0.04911
0.05835	0.05835	0.05787	0.05733	0.05733	0.06844
0.10000	0.10000	0.10000	0.10000	0.10000	0.10000
0.41759	0.41744	0.41674	0.41642	0.41629	0.49765
0.53276	0.53272	0.52838	0.52340	0.52340	0.62489
0.85000	0.85000	0.85000	0.85000	0.85000	0.85000
0.15000	0.20000	0.20000	0.20000	0.35000	0.35000
0.15000	0.20000	0.20000	0.20000	0.35000	0.35000
0.15000	0.20000	0.20000	0.20000	0.35000	0.35000
3.00000	3.00000	3.00000	1.24841	1.24801	1.49192
3.00000	3.00000	3.00000	1.37605	1.37605	1.64290
3.00000	3.00000	3.00000	2.00000	2.00000	2.00000
1.29077	1.29031	1.28815	1.28717	1.28676	1.53825
1.44068	1.44061	1.42886	1.41538	1.41538	1.68985
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.76831	0.76803	0.76674	0.76616	0.76592	0.91561
0.85255	0.85250	0.84555	0.83758	0.83758	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000

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

	2008	2007	2006	2005
2001 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	\$2.64779	\$2.65019	\$0.00000	\$0.00000
Commercial/Industrial and Public Utility Real	2.78022	2.76947	0.00000	0.00000
General Business and Public Utility Personal	3.00000	3.00000	0.00000	0.00000
<hr/>				
Total Voted Millage by type of Property				
Residential/Agricultural Real	6.90315	7.23718	6.92579	7.06879
Commercial/Industrial and Public Utility Real	7.75390	7.72392	7.75102	7.71970
General Business and Public Utility Personal	9.80000	9.80000	9.80000	9.40000
<hr/>				
Total Millage by type of Property				
Residential/Agricultural Real	\$9.00315	\$9.33718	\$9.02579	\$9.16879
Commercial/Industrial and Public Utility Real	9.85390	9.82392	9.85102	9.81970
General Business and Public Utility Personal	11.90000	11.90000	11.90000	11.50000
<hr/>				
Overlapping Rates by Taxing District				
Cities				
Alliance				
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
Campbell				
Residential/Agricultural Real	5.62869	5.61625	5.61657	6.20000
Commercial/Industrial and Public Utility Real	6.18418	6.17582	6.18242	6.20000
General Business and Public Utility Personal	6.20000	6.20000	6.20000	6.20000
Canfield				
Residential/Agricultural Real	3.00000	3.00000	3.00000	3.00000
Commercial/Industrial and Public Utility Real	3.00000	3.00000	3.00000	3.00000
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.00000
Columbiana				
Residential/Agricultural Real	4.07137	4.13879	4.14849	4.19657
Commercial/Industrial and Public Utility Real	4.23487	4.23405	4.23310	4.22421
General Business and Public Utility Personal	4.30000	4.30000	4.30000	4.30000
Salem				
Residential/Agricultural Real	4.14322	4.23677	4.23624	3.41828
Commercial/Industrial and Public Utility Real	4.35368	4.44461	4.45512	3.68565
General Business and Public Utility Personal	4.60000	4.60000	4.60000	4.10000
Struthers				
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
Youngstown				
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

2004	2003	2002	2001	2000	1999
\$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
6.71705	6.76576	6.75979	5.00550	5.15395	6.09285
7.48554	7.53531	7.49995	5.83546	5.98546	7.07829
9.55000	9.60000	9.60000	8.60000	8.75000	8.75000
\$8.81705	\$8.86576	\$8.85979	\$7.10550	\$7.25395	\$8.19285
9.58554	9.63531	9.59995	7.93546	8.08546	9.17829
11.65000	11.70000	11.70000	10.70000	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
6.20000	3.20000	3.20000	3.20000	3.20000	3.20000
6.20000	3.20000	3.20000	3.20000	3.20000	3.20000
6.20000	3.20000	3.20000	3.20000	3.20000	3.20000
3.80000	3.90000	4.00000	3.75000	4.15000	4.50000
3.80000	3.90000	4.00000	3.75000	4.15000	4.50000
3.80000	3.90000	4.00000	3.75000	4.15000	4.50000
5.65021	4.15001	4.14776	4.28413	4.28508	2.80000
5.73341	4.23341	4.23341	4.23029	4.21488	2.80000
5.80000	4.30000	4.30000	4.30000	4.30000	2.80000
3.47321	0.87281	0.00000	0.00000	0.00000	0.00000
3.76909	1.16254	0.00000	0.00000	0.00000	0.00000
4.10000	1.50000	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

	2008	2007	2006	2005
Villages				
Beloit				
Residential/Agricultural Real	\$12.65258	\$10.78918	\$10.78926	\$14.51225
Commercial/Industrial and Public Utility Real	12.71107	10.74050	10.74050	14.77047
General Business and Public Utility Personal	16.00000	16.00000	16.00000	16.00000
Craig Beach				
Residential/Agricultural Real	6.75626	6.74979	6.75674	8.20000
Commercial/Industrial and Public Utility Real	7.62268	7.62140	7.62140	8.20000
General Business and Public Utility Personal	8.20000	8.20000	8.20000	8.20000
Lowellville				
Residential/Agricultural Real	5.12162	5.12259	5.12268	5.52903
Commercial/Industrial and Public Utility Real	5.91344	5.91180	5.86028	6.17757
General Business and Public Utility Personal	8.00000	8.00000	8.00000	8.00000
New Middletown				
Residential/Agricultural Real	12.86467	12.89284	11.19985	12.40000
Commercial/Industrial and Public Utility Real	12.99101	13.08049	11.64116	12.40000
General Business and Public Utility Personal	13.40000	13.40000	12.40000	12.40000
Poland				
Residential/Agricultural Real	8.21463	7.19559	7.19164	7.60000
Commercial/Industrial and Public Utility Real	7.80168	6.88809	6.89673	7.60000
General Business and Public Utility Personal	8.60000	7.60000	7.60000	7.60000
Sebring				
Residential/Agricultural Real	6.88601	6.88859	5.88957	7.49593
Commercial/Industrial and Public Utility Real	7.99047	7.89382	6.94082	7.82684
General Business and Public Utility Personal	8.40000	8.40000	7.40000	8.40000
Washingtonville				
Residential/Agricultural Real	11.83453	12.17214	12.17231	12.77363
Commercial/Industrial and Public Utility Real	14.18512	14.05021	14.05021	14.61985
General Business and Public Utility Personal	19.70000	19.70000	19.70000	19.70000
Townships				
Austintown				
Residential/Agricultural Real	11.28330	11.29911	9.67732	10.70355
Commercial/Industrial and Public Utility Real	12.81780	12.70388	11.42883	12.69699
General Business and Public Utility Personal	18.10000	18.10000	18.10000	18.10000
Beaver				
Residential/Agricultural Real	13.47915	13.49282	10.75450	12.04113
Commercial/Industrial and Public Utility Real	13.85152	13.64844	10.80416	12.16250
General Business and Public Utility Personal	18.30000	18.30000	15.40000	15.40000
Berlin				
Residential/Agricultural Real	5.20239	5.21470	5.22048	5.80000
Commercial/Industrial and Public Utility Real	5.46832	5.48140	5.48140	5.80000
General Business and Public Utility Personal	5.80000	5.80000	5.80000	5.80000

2004	2003	2002	2001	2000	1999
\$14.51225	\$11.54070	\$11.53472	\$11.53472	\$11.53472	\$14.43202
14.77047	11.69939	11.69939	11.69939	11.69938	14.67320
16.00000	16.00000	16.00000	16.00000	16.00000	16.30000
6.70000	6.70000	6.70000	4.93600	4.93600	5.61469
6.70000	6.70000	6.70000	4.95253	4.95253	5.92889
6.70000	6.70000	6.70000	7.20000	7.20000	7.20000
5.51580	5.51580	5.51580	5.51580	5.51580	5.96968
6.16770	6.16770	6.16770	6.16770	6.16770	6.24978
8.00000	8.00000	8.00000	8.00000	8.00000	8.00000
12.40000	10.84095	10.84040	9.08577	9.08577	10.50419
12.40000	10.98055	10.95197	9.96045	9.96045	11.20000
12.40000	11.40000	11.40000	11.20000	11.20000	11.20000
7.60000	7.29456	7.29140	7.28998	6.50835	7.26653
7.60000	7.20160	7.19897	7.19301	6.54182	7.60000
7.60000	7.60000	7.60000	7.60000	7.60000	7.60000
7.49481	7.49481	6.73055	6.72958	6.72958	8.03967
7.82684	7.82684	7.41416	7.41416	7.41416	8.13417
8.40000	8.40000	8.40000	8.40000	8.40000	8.40000
13.81860	10.81860	10.80585	11.30380	11.30380	12.55665
14.45465	11.45465	11.45465	11.45465	11.45465	11.91647
19.70000	16.70000	16.70000	16.70000	16.70000	16.70000
10.70223	10.70176	10.69921	10.69743	9.69686	11.29072
12.64964	12.64950	12.49120	12.16454	11.16454	13.22423
18.10000	18.10000	18.10000	18.10000	17.10000	17.10000
12.03971	12.03971	12.02309	10.69590	8.46410	10.08819
12.11738	12.11738	12.11736	10.96891	8.76035	10.75378
15.40000	15.40000	15.40000	15.40000	14.30000	14.30000
5.88356	5.88311	5.87460	5.87422	5.87422	6.56684
6.65896	6.65896	6.65896	6.65896	6.65896	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

	2008	2007	2006	2005
Boardman				
Residential/Agricultural Real	\$8.57374	\$8.56668	\$8.56697	\$9.07231
Commercial/Industrial and Public Utility Real	9.17403	9.17298	9.17310	9.61250
General Business and Public Utility Personal	15.05000	15.05000	15.05000	15.05000
Canfield				
Residential/Agricultural Real	2.69937	2.69959	2.69979	2.70449
Commercial/Industrial and Public Utility Real	2.71512	2.71549	2.71720	2.72235
General Business and Public Utility Personal	2.75000	2.75000	2.75000	2.75000
Coitsville				
Residential/Agricultural Real	10.69911	10.66416	10.66157	13.55271
Commercial/Industrial and Public Utility Real	11.67530	11.56002	11.78045	12.37716
General Business and Public Utility Personal	19.50000	19.50000	19.50000	19.50000
Ellsworth				
Residential/Agricultural Real	4.07161	4.83570	4.09293	4.41923
Commercial/Industrial and Public Utility Real	4.28022	4.30365	4.30444	4.51098
General Business and Public Utility Personal	4.70000	4.70000	4.70000	4.70000
Fairfield				
Residential/Agricultural Real	1.75608	1.84464	1.85372	1.88314
Commercial/Industrial and Public Utility Real	1.92888	1.92803	1.94113	1.93327
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
Goshen				
Residential/Agricultural Real	10.57603	10.58008	9.18288	10.59539
Commercial/Industrial and Public Utility Real	10.77591	10.76333	9.79515	10.66283
General Business and Public Utility Personal	11.00000	11.00000	11.00000	11.00000
Green				
Residential/Agricultural Real	6.96501	6.96837	6.98889	5.38891
Commercial/Industrial and Public Utility Real	7.43636	7.43680	7.44689	5.69683
General Business and Public Utility Personal	8.60000	8.60000	8.60000	6.50000
Jackson				
Residential/Agricultural Real	8.05632	8.06402	5.32188	5.88177
Commercial/Industrial and Public Utility Real	7.94185	7.95872	5.56940	5.75886
General Business and Public Utility Personal	8.95000	8.95000	8.95000	8.95000
Milton				
Residential/Agricultural Real	5.53773	5.52080	5.53095	7.13220
Commercial/Industrial and Public Utility Real	6.62364	6.60708	6.63634	6.93475
General Business and Public Utility Personal	9.20000	9.20000	9.20000	9.20000
Perry				
Residential/Agricultural Real	0.20000	0.20000	0.20000	0.20000
Commercial/Industrial and Public Utility Real	0.20000	0.02000	0.20000	0.20000
General Business and Public Utility Personal	0.20000	0.02000	0.20000	0.20000
Poland				
Residential/Agricultural Real	4.92231	4.92566	4.94329	5.23122
Commercial/Industrial and Public Utility Real	5.76647	5.71088	5.70837	6.13822
General Business and Public Utility Personal	9.00000	9.00000	9.00000	9.00000

2004	2003	2002	2001	2000	1999
\$9.06769	\$9.06392	\$9.05725	\$9.04887	\$9.04481	\$10.13891
9.58098	9.58098	9.52045	9.49272	9.49272	10.70639
15.05000	15.05000	15.05000	15.05000	15.05000	15.05000
2.70442	2.70440	2.70431	2.70423	2.70420	2.71326
2.72228	2.72228	2.72161	2.72161	2.72161	2.74028
2.75000	2.75000	2.75000	2.75000	2.75000	2.75000
13.54156	13.54102	13.48270	13.47444	13.46696	16.13670
12.37716	12.37716	12.36966	12.36966	12.36966	16.38941
19.50000	19.50000	19.50000	19.50000	19.50000	19.50000
4.41832	4.41921	3.50120	3.50069	3.50059	3.81116
4.51098	4.51098	3.44228	3.44228	3.44228	3.73183
4.70000	4.70000	4.70000	4.70000	4.70000	4.70000
2.00000	2.00000	0.00000	0.00000	0.00000	0.00000
2.00000	2.00000	0.00000	0.00000	0.00000	0.00000
2.00000	2.00000	0.00000	0.00000	0.00000	0.00000
10.59516	10.59460	10.58816	9.16489	8.55932	10.47092
10.66303	10.66303	10.66300	9.68495	9.26876	10.83722
11.00000	11.00000	11.00000	11.00000	11.00000	11.00000
5.38884	5.38865	5.38015	5.37901	4.56165	5.18648
5.69683	5.69683	5.69659	5.69659	5.06995	5.39041
6.50000	6.50000	6.50000	6.50000	6.50000	6.50000
5.88127	5.86572	7.34940	7.34940	7.34518	9.07252
5.75886	5.75886	7.35362	7.32701	7.32701	8.60314
8.95000	8.95000	10.95000	10.95000	10.95000	10.95000
7.13063	7.13092	7.12602	7.12602	5.12602	5.95862
6.92488	6.92488	6.92488	6.89699	4.89699	6.40745
9.20000	9.20000	9.20000	9.20000	7.20000	7.20000
0.20000	0.00000	0.00000	0.00000	0.00000	0.00000
0.20000	0.00000	0.00000	0.00000	0.00000	0.00000
0.20000	0.00000	0.00000	0.00000	0.00000	0.00000
5.22868	5.22668	5.22297	5.22049	5.21945	5.86814
6.13822	6.13822	6.12275	6.12275	6.12275	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

	2008	2007	2006	2005
Smith				
Residential/Agricultural Real	\$6.96023	\$6.98235	\$6.98653	\$8.88769
Commercial/Industrial and Public Utility Real	9.67050	9.71092	9.72494	10.43769
General Business and Public Utility Personal	12.80000	12.80000	12.80000	12.80000
Springfield				
Residential/Agricultural Real	10.20157	10.29560	10.32529	9.63520
Commercial/Industrial and Public Utility Real	10.65406	10.43372	10.90135	9.95117
General Business and Public Utility Personal	16.40000	16.40000	16.40000	14.40000
Special Districts				
Boardman Township Park				
Residential/Agricultural Real	0.56829	0.56774	0.56777	0.60705
Commercial/Industrial and Public Utility Real	0.59341	0.59333	0.59334	0.62607
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
Cardinal Joint Fire District				
Residential/Agricultural Real	3.70914	3.72276	2.21265	2.36797
Commercial/Industrial and Public Utility Real	3.69625	3.72549	2.25925	2.47906
General Business and Public Utility Personal	4.67000	4.67000	3.15000	3.15000
Mill Creek Park Metro District				
Residential/Agricultural Real	1.54455	1.54595	1.54961	1.75000
Commercial/Industrial and Public Utility Real	1.62179	1.61552	1.62119	1.75000
General Business and Public Utility Personal	1.75000	1.75000	1.75000	1.75000
Western Reserve Joint Fire District				
Residential/Agricultural Real	1.67609	1.67669	1.68497	1.84636
Commercial/Industrial and Public Utility Real	1.79053	1.78973	1.79068	2.03054
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000
Western Reserve Transit Authority				
Residential/Agricultural Real	3.63456	3.63011	3.62916	3.96078
Commercial/Industrial and Public Utility Real	4.42477	4.40778	1.40858	4.52984
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
Joint Vocational School				
Mahoning County Career and Technical Center				
Residential/Agricultural Real	2.00000	2.00000	2.00000	2.00085
Commercial/Industrial and Public Utility Real	2.00781	2.00000	2.00000	2.04402
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000
Schools				
Alliance City				
Residential/Agricultural Real	30.65284	29.51202	32.26557	33.47760
Commercial/Industrial and Public Utility Real	31.43349	29.36085	41.88222	43.04137
General Business and Public Utility Personal	58.70000	57.60000	60.30000	61.50000
Austintown Local				
Residential/Agricultural Real	30.62152	30.75754	30.90495	33.59637
Commercial/Industrial and Public Utility Real	36.29782	36.07623	36.33704	39.76469
General Business and Public Utility Personal	57.30000	57.40000	57.50000	57.50000

2004	2003	2002	2001	2000	1999
\$8.88769	\$8.88811	\$8.84483	\$8.84483	\$8.84483	\$7.04701
10.43769	10.43769	10.43718	10.43718	10.43718	7.65433
12.80000	12.80000	12.80000	12.80000	12.80000	8.90000
9.63392	9.63214	9.60712	9.60691	8.68307	10.03989
9.95117	9.95117	9.89437	9.88755	8.95543	10.63024
14.40000	14.40000	14.40000	14.40000	14.40000	14.40000
0.60669	0.60640	0.60588	0.60523	0.60492	0.68997
0.62372	0.62372	0.61921	0.61715	0.61715	0.70755
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
2.36685	2.36656	2.36492	2.36357	1.11296	1.29942
2.47832	2.47832	2.47168	2.46685	1.21685	1.62872
3.15000	3.15000	3.15000	3.15000	1.90000	1.90000
1.75000	1.75000	1.75000	1.18599	1.18561	1.41732
1.75000	1.75000	1.75000	1.34088	1.34088	1.60090
1.75000	1.75000	1.75000	1.90000	1.90000	1.90000
1.84487	1.84342	1.84107	1.83964	1.83884	2.20366
2.03054	2.03054	2.02491	2.02161	2.02161	2.55228
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
3.95723	3.95635	3.95417	3.95319	3.95237	4.59273
4.42193	4.42193	4.39026	4.35567	4.35567	4.95599
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
2.00387	2.00324	2.00000	2.00050	2.00000	2.00000
2.03781	2.03770	2.02014	2.00000	2.00000	2.02047
2.10000	2.10000	2.10000	2.10000	2.10000	2.10000
26.07709	26.86547	26.85779	26.89184	30.63344	26.67884
35.73940	38.33215	38.06027	37.70483	39.12216	36.02546
54.10000	54.40000	54.40000	54.40000	54.60000	50.40000
33.59238	30.69096	30.68334	30.67799	30.67625	35.40654
39.62196	36.72154	36.24447	35.26126	35.26126	41.44307
57.50000	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

	2008	2007	2006	2005
Boardman Local				
Residential/Agricultural Real	\$32.12779	\$31.95803	\$32.02342	\$33.95307
Commercial/Industrial and Public Utility Real	35.31267	35.15911	35.21690	37.13738
General Business and Public Utility Personal	53.95000	53.80000	53.85000	53.90000
Campbell City				
Residential/Agricultural Real	36.73393	37.30267	38.20272	38.57105
Commercial/Industrial and Public Utility Real	37.85902	38.46184	39.39909	39.65558
General Business and Public Utility Personal	40.45000	41.10000	42.00000	42.15000
Canfield Local				
Residential/Agricultural Real	32.95433	33.11867	33.27418	34.41837
Commercial/Industrial and Public Utility Real	33.36199	33.64388	34.07765	35.90382
General Business and Public Utility Personal	56.60000	56.70000	56.80000	56.20000
Columbiana Local				
Residential/Agricultural Real	25.50001	25.63001	25.63001	25.63001
Commercial/Industrial and Public Utility Real	25.53064	25.64211	25.63002	25.63002
General Business and Public Utility Personal	34.40000	34.53000	34.53000	34.53000
Hubbard Local				
Residential/Agricultural Real	36.68064	37.06969	31.25001	34.18680
Commercial/Industrial and Public Utility Real	41.32861	41.41796	35.30882	39.71054
General Business and Public Utility Personal	58.45000	58.85000	53.05000	54.20000
Jackson Milton Local				
Residential/Agricultural Real	33.55559	33.86421	31.61509	31.81799
Commercial/Industrial and Public Utility Real	33.57229	33.92300	31.67492	31.91951
General Business and Public Utility Personal	45.65000	46.00000	47.60000	47.65000
Leetonia Local				
Residential/Agricultural Real	31.17794	31.41111	29.86152	29.86483
Commercial/Industrial and Public Utility Real	31.24855	32.02825	30.47832	30.73801
General Business and Public Utility Personal	33.80000	43.00600	41.45600	41.45600
Lowellville Local				
Residential/Agricultural Real	27.63814	27.66980	27.77605	31.93766
Commercial/Industrial and Public Utility Real	37.39350	36.95493	36.35030	40.12100
General Business and Public Utility Personal	61.50000	61.50000	61.50000	61.50000
Poland Local				
Residential/Agricultural Real	35.61292	35.77130	36.27312	36.48529
Commercial/Industrial and Public Utility Real	35.59715	35.77101	36.27121	36.56410
General Business and Public Utility Personal	48.30000	48.90000	49.40000	49.50000
Sebring Local				
Residential/Agricultural Real	26.06091	26.06208	26.06224	31.28374
Commercial/Industrial and Public Utility Real	42.38793	41.64198	41.96074	43.34496
General Business and Public Utility Personal	59.30000	59.30000	59.30000	59.30000
South Range Local				
Residential/Agricultural Real	38.59873	30.95003	36.45002	37.94625
Commercial/Industrial and Public Utility Real	39.00562	30.95002	36.45001	38.15324
General Business and Public Utility Personal	57.40000	49.75000	55.25000	56.65000

2004	2003	2002	2001	2000	1999
\$33.93684	\$28.02429	\$28.00148	\$28.02776	\$28.01877	\$31.84832
37.03440	31.13440	30.95213	30.90477	30.90477	35.22205
53.90000	48.00000	48.00000	48.05000	48.05000	48.70000
38.56392	37.86392	37.79833	37.45002	37.20002	35.80151
39.10040	38.40040	38.31956	37.78911	37.53911	37.49886
42.15000	41.45000	41.45000	41.15000	40.90000	39.50000
34.40366	34.44997	28.62443	28.60146	28.58889	32.22757
35.89268	35.94268	30.04238	29.96903	29.96903	36.93133
56.20000	56.25000	50.45000	50.45000	50.45000	51.00000
25.69321	25.68836	33.16485	33.00793	34.20841	35.71316
25.87113	25.87113	33.55091	33.27872	34.27298	35.79083
34.53000	34.53000	42.83000	42.60000	43.80000	45.26000
34.20648	34.25636	35.10707	28.97707	29.01224	34.36500
39.65391	39.90317	40.00317	33.86201	33.84699	39.51212
54.20000	54.25000	54.35000	48.22000	48.26000	49.60000
31.81235	31.79096	32.14457	32.34457	32.63900	35.38587
31.89672	31.89672	32.19398	32.29569	32.59569	35.33297
47.65000	47.65000	48.00000	48.20000	48.50000	51.10000
31.57698	31.55351	32.73537	35.51039	35.45601	37.05601
33.57401	33.57401	34.77401	35.45602	35.45602	37.05601
42.05600	42.05600	43.25600	43.95600	43.95600	45.55600
31.88457	31.88457	31.85086	31.81119	31.88582	31.30626
40.01761	40.01761	40.01761	40.01761	40.11761	37.27778
61.50000	61.50000	61.50000	61.50000	61.60000	55.90000
36.47227	29.75895	29.83944	29.97974	30.07211	31.99644
36.52714	29.82714	29.80877	29.95055	30.05055	32.04127
49.50000	42.80000	42.90000	43.05000	43.15000	44.95000
31.26865	31.26865	31.26601	31.26063	31.26063	38.56765
43.34496	43.34496	43.34496	43.34496	43.34496	48.46474
59.30000	59.30000	59.30000	59.30000	59.30000	59.30000
32.26829	32.36778	32.44114	32.62359	32.87359	36.18962
32.36447	32.46447	32.61374	32.81374	33.06374	39.66337
51.45000	51.55000	51.70000	51.90000	52.15000	54.75000

(continued)

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

	2008	2007	2006	2005
Springfield Local				
Residential/Agricultural Real	\$23.75002	\$23.75001	\$24.50000	\$24.78710
Commercial/Industrial and Public Utility Real	24.09552	23.75002	24.50002	24.82443
General Business and Public Utility Personal	36.25000	36.25000	37.00000	37.00000
Struthers City				
Residential/Agricultural Real	37.40408	37.64580	30.84855	36.73533
Commercial/Industrial and Public Utility Real	48.82731	48.56845	41.67399	46.41766
General Business and Public Utility Personal	64.70000	64.90000	58.00000	59.90000
Weathersfield Local				
Residential/Agricultural Real	29.72748	31.00430	31.40001	32.85996
Commercial/Industrial and Public Utility Real	35.44272	36.86436	37.15215	39.31373
General Business and Public Utility Personal	54.20000	55.50000	55.90000	55.90000
West Branch Local				
Residential/Agricultural Real	23.58549	23.85045	24.25306	24.30971
Commercial/Industrial and Public Utility Real	23.63020	23.87963	24.28457	24.32928
General Business and Public Utility Personal	33.70000	33.95000	34.35000	34.35000
Western Reserve Local				
Residential/Agricultural Real	32.93285	33.28998	33.64492	35.02979
Commercial/Industrial and Public Utility Real	33.09766	33.46228	33.81266	35.03042
General Business and Public Utility Personal	46.80000	47.15000	47.50000	48.55000
Youngstown City				
Residential/Agricultural Real	35.06321	35.02468	35.01774	37.79512
Commercial/Industrial and Public Utility Real	45.68532	45.54507	45.57144	46.62996
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

2004	2003	2002	2001	2000	1999
\$24.78380	\$24.77865	\$24.71524	\$24.71470	\$24.71470	\$31.10002
24.82443	24.77577	24.60535	24.59124	24.59124	31.10001
37.00000	37.00000	37.00000	37.00000	37.00000	39.60000
37.73470	38.27295	38.25895	38.24785	38.24785	40.10932
47.33117	48.20225	47.78750	47.78750	47.78750	51.30935
60.90000	62.20000	62.20000	62.20000	62.20000	59.10000
27.96598	27.86303	29.04062	28.71062	27.13295	31.20079
34.50037	34.40037	34.10045	33.77045	32.20045	36.45103
51.00000	50.90000	50.60000	50.27000	48.70000	49.25000
24.38509	24.39784	24.47210	24.50002	20.00002	20.00002
24.34974	24.35066	24.50002	24.50002	20.00002	20.00002
34.35000	34.35000	34.50000	34.50000	30.00000	30.00000
29.41927	29.41890	29.52416	29.46912	29.81832	30.85904
29.43042	29.43042	29.58042	29.53042	29.88042	31.65511
42.95000	42.95000	43.10000	43.05000	43.40000	45.05000
37.76945	37.76342	37.74236	37.73355	33.32529	38.15270
45.73964	45.73964	45.47829	45.19340	40.79340	45.89217
51.00000	51.00000	51.00000	51.00000	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)
2008	\$37,391,745	\$35,121,828	93.93 %	\$1,570,438	\$36,692,266
2007	37,310,083	35,030,602	93.89	1,465,017	36,495,619
2006	36,518,617	35,466,465	97.12	1,203,925	36,670,390
2005	33,108,931	32,277,064	97.49	1,334,514	33,611,578
2004	31,589,718	29,953,366	94.82	1,640,387	31,593,753
2003	31,194,850	29,776,282	95.45	1,684,827	31,461,109
2002	30,620,624	28,872,375	94.29	1,304,814	30,177,189
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

(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
98.13 %	\$3,929,325	10.51 %
97.82	3,209,925	8.60
100.42	2,863,997	7.84
101.52	2,505,669	7.57
100.01	2,822,575	8.94
100.85	5,698,381	18.27
98.55	7,147,775	23.34
99.45	5,472,242	21.82
99.55	5,467,821	21.64
99.76	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
2008	\$1,362,016	\$1,304,198	95.76 %	\$81,156	\$1,385,354
2007	2,045,046	2,375,426	116.16	261,747	2,637,173
2006	3,042,362	2,871,184	94.37	179,707	3,050,891
2005	3,895,982	3,636,145	93.33	388,400	4,024,545
2004	3,737,056	3,465,526	92.73	178,364	3,643,890
2003	3,804,982	3,679,985	96.71	316,017	3,996,002
2002	3,767,959	3,099,045	82.25	231,243	3,330,288
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

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
101.71 %	\$1,692,901	124.29 %
128.95	1,688,610	82.57
100.28	1,724,464	56.68
103.30	1,598,069	41.02
97.51	1,723,136	46.11
105.02	1,522,191	40.01
88.38	3,334,030	88.48
104.60	2,877,543	79.04
97.99	2,712,880	77.15
96.17	2,802,467	84.56

Mahoning County, Ohio
Principal Real Property Taxpayers
 2008 and 2001

Taxpayer	2008	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Simon Capital GP	\$16,017,450	0.41%
GS Boardman LLC (Lowes)	11,401,790	0.29
WP Boardman Associates LP	8,299,810	0.21
Copeland United Methodist	5,853,410	0.15
WAOP Properties LLC	5,149,590	0.13
MB Canfield Main LLC	4,684,620	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
Shops at Boardman Park Properties LLC	2,940,470	0.07
Total	\$66,531,170	1.69%
Total Real Assessed Valuation	\$3,944,234,990	

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
Total	\$84,093,090	2.66%
Total Real Assessed Valuation	\$3,157,920,850	

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
 2008 and 2001

Taxpayer	2008	
	Personal Property Assessed Valuation	Percentage of Personal Assessed Valuation
V & M Star	\$13,302,420	109.33%
Ohio Bell Telephone Company	5,971,000	49.08
AT & T Mobility LLC	3,672,180	30.18
Starr Ray DBA Player Wire	1,714,250	14.09
Astro Shapes, Inc.	1,299,970	10.68
Youngstown Buick Pontiac	1,246,510	10.25
Exal Corporation	1,096,680	9.01
Toys R Us	1,061,840	8.73
Parker Hannifin Corporation	1,012,810	8.32
Greenwood Chevrolet Inc.	965,340	7.93
Total	\$31,343,000	257.60%
Total Personal Property Assessed Valuation	\$12,166,960	

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
Total	\$54,964,640	15.00%
Total Personal Property Assessed Valuation	\$366,340,570	

(1) Information prior to 2001 is not available

Source: Mahoning County Auditor

Mahoning County, Ohio
Principal Public Utility Property Taxpayers
2008 and 2001

Taxpayer	2008	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$84,666,320	58.82%
American Transmissions Systems, Inc.	16,951,830	11.78
East Ohio Gas	15,342,450	10.66
Aqua Ohio	14,271,780	9.91
Norfolk Southern Combined Railroad	3,429,500	2.38
CSX Transportation, Inc.	1,720,870	1.19
Total	\$136,382,750	94.74%
Total Public Utility Assessed Valuation	\$143,951,730	

Taxpayer	2001 (1)	
	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
Total	\$166,836,440	92.71%
Total Public Utility Assessed Valuation	\$179,963,890	

(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
2008	240,420	\$11,530,160,020	\$34,531,755	0.30%	\$143.63
2007	240,420	11,944,657,509	34,884,179	0.29	145
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

(1) Includes only general obligation bonds.

Source: 1999 - 2008 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*

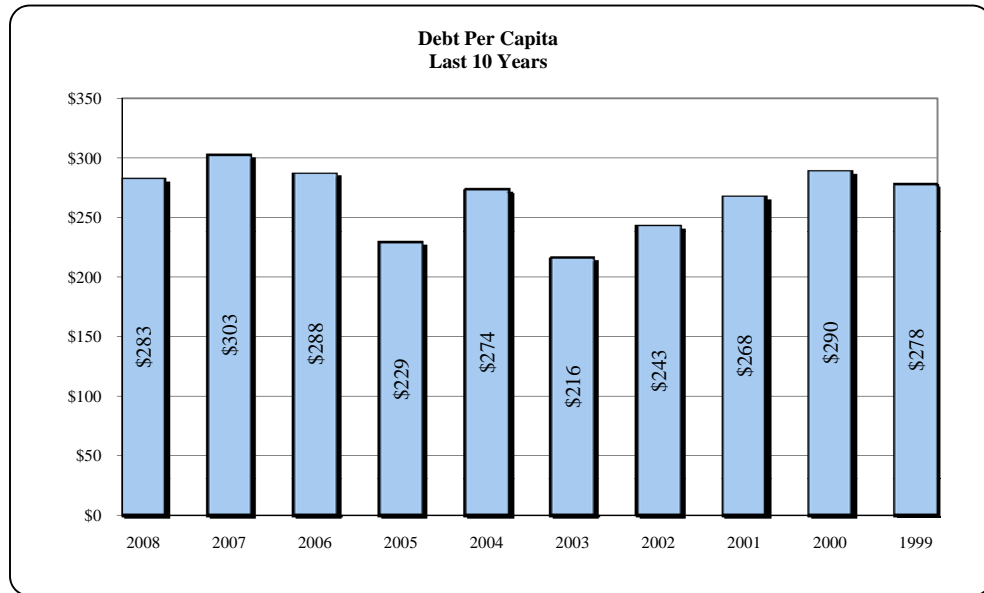
Year	Governmental Activities					Business-	
	General Obligation Bonds	Long-Term Notes	Bond Anticipation Notes	Oakhill Renaissance Loan	Capital Lease	Revenue Bonds	General Obligation Bonds
2008	\$34,531,755	\$392,722	\$0	\$400,490	\$1,159,899	\$14,049,000	\$1,321,588
2007	34,884,179	430,346	5,177,239	0	1,289,086	6,760,000	3,046
2006	40,100,148	466,892	1,462,903	0	0	7,215,000	4,504
2005	33,379,098	502,390	0	0	0	7,650,000	150,963
2004	40,482,438	1,806,400	0	0	0	8,065,000	150,963
2003	26,029,840	1,052,363	0	0	0	8,460,000	292,382
2002	31,400,266	1,107,615	0	0	0	8,840,000	283,059
2001	36,504,777	762,465	0	0	0	9,205,000	363,348
2000	41,525,987	793,159	0	0	0	9,555,000	437,894
1999	36,451,282	822,974	0	0	0	9,550,000	507,532

(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)
\$238,925	\$8,799,582	\$2,301,646	\$4,737,258	\$67,932,865	0.80%	\$283
380,154	10,473,215	1,818,173	11,555,188	72,770,626	1.21	303
466,087	12,063,984	1,875,078	8,537,097	72,191,693	1.38	288
944,937	13,576,505	1,936,496	0	58,140,389	1.10	229
944,937	13,576,505	1,936,496	0	66,962,739	1.32	274
1,405,177	14,984,905	2,092,915	0	54,317,582	1.04	216
1,387,102	16,361,591	2,217,364	0	61,596,997	1.17	243
1,641,387	17,667,884	2,180,272	0	68,325,133	1.29	268
1,877,330	18,087,113	2,347,246	0	74,623,729	1.39	290
2,096,481	18,271,897	2,514,220	0	70,214,386	1.48	278



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

	2008	
	Total Debt Limit (2)	Total Unvoted Debt Limit (3)
Assessed Value of County	\$4,100,353,680	\$4,100,353,680
Debt Limitation	101,008,842	41,003,537
Total Outstanding Debt:		
General Obligation Bonds	35,627,494	35,627,494
Special Assessment Bonds	237,502	237,502
Revenue Bonds	14,049,000	14,049,000
OWDA Loans	8,799,582	8,799,582
OPWC Loans	2,301,646	2,301,646
Department of Development Loan	400,490	400,490
Long-Term Note	392,722	392,722
Notes	18,313,000	18,313,000
Total	<u>80,121,436</u>	<u>80,121,436</u>
Less Exemptions:		
General Obligation Bonds		
County Jail Facilities	5,228,043	5,228,043
Road and Bridge Improvements	5,219,054	5,219,054
Water System Improvement	1,321,588	1,321,588
Sewer	0	0
Special Assessment Bonds	237,502	237,502
Revenue Bonds	14,049,000	14,049,000
OWDA Loans	8,799,582	8,799,582
OPWC Loans	2,301,646	2,301,646
Department of Development Loan	400,490	400,490
Notes	13,611,000	13,611,000
Amount Available in Debt Service Fund	<u>887,751</u>	<u>887,751</u>
Totals	52,055,656	52,055,656
Net Debt	<u>28,065,780</u>	<u>28,065,780</u>
Total Legal Debt Margin	<u>\$72,943,062</u>	<u>\$12,937,757</u>
Legal Debt Margin as a Percentage of the Debt Limit	72.21%	31.55%

(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	95,008,842
	<u>\$101,008,842</u>

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

Source: Mahoning County Auditor

2007		2006		2005	
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)
\$4,110,139,754	\$4,110,139,754	\$4,176,044,571	\$4,176,044,571	\$4,179,159,365	\$4,179,159,365
101,253,494	41,101,398	102,901,114	41,760,446	102,978,984	41,791,594
34,701,344	34,701,344	39,883,911	39,883,911	33,530,061	33,530,061
328,655	328,655	466,087	466,087	944,937	944,937
6,760,000	6,760,000	7,215,000	7,215,000	7,650,000	7,650,000
10,473,215	10,473,215	12,063,984	12,063,984	13,576,505	13,576,505
1,818,173	1,818,173	1,875,078	1,875,078	1,936,496	1,936,496
0	0	0	0	0	0
430,346	430,346	466,892	466,892	502,390	502,390
20,655,000	20,655,000	10,000,000	10,000,000	0	0
<u>75,166,733</u>	<u>75,166,733</u>	<u>71,970,952</u>	<u>71,970,952</u>	<u>58,140,389</u>	<u>58,140,389</u>
8,261,268	8,261,268	11,317,628	11,317,628	13,621,013	13,621,013
2,827,174	2,827,174	2,245,599	2,245,599	197,781	197,781
3,048	3,048	4,504	4,504	5,829	5,829
0	0	0	0	145,134	145,134
378,655	378,655	466,087	466,087	944,937	944,937
6,760,000	6,760,000	7,215,000	7,215,000	7,650,000	7,650,000
10,473,215	10,473,215	12,063,984	12,063,984	13,576,505	13,576,505
1,818,173	1,818,173	1,875,078	1,875,078	1,936,496	1,936,496
0	0	0	0	0	0
17,850,000	17,850,000	10,000,000	10,000,000	0	0
826,617	826,617	894,742	894,742	642,838	642,838
<u>49,198,150</u>	<u>49,198,150</u>	<u>46,082,622</u>	<u>46,082,622</u>	<u>38,720,533</u>	<u>38,720,533</u>
<u>25,968,583</u>	<u>25,968,583</u>	<u>25,888,330</u>	<u>25,888,330</u>	<u>19,419,856</u>	<u>19,419,856</u>
<u>\$75,284,911</u>	<u>\$15,132,815</u>	<u>\$77,012,784</u>	<u>\$15,872,116</u>	<u>\$83,559,128</u>	<u>\$22,371,738</u>
74.35%	36.82%	74.84%	38.01%	81.14%	53.53%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>95,253,494</u>		<u>96,901,114</u>		<u>96,978,984</u>
	<u>\$101,253,494</u>		<u>\$102,901,114</u>		<u>\$102,978,984</u>

(Continued)

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

	2004	
	Total Debt Limit (2)	Total Unvoted Debt Limit (3)
Assessed Value of County	\$3,846,336,696	\$3,846,336,696
Debt Limitation	94,658,417	38,463,367
Total Outstanding Debt:		
General Obligation Bonds	40,774,820	40,774,820
Special Assessment Bonds	1,405,177	1,405,177
Revenue Bonds	8,065,000	8,065,000
OWDA Loans	14,984,905	14,984,905
OPWC Loans	2,092,915	2,092,915
Department of Development Loan	0	0
Long-Term Note	56,871	56,871
Notes	0	0
Total	<u>67,379,688</u>	<u>67,379,688</u>
Less Exemptions:		
General Obligation Bonds		
County Jail Facilities	16,417,876	16,417,876
Road and Bridge Improvements	4,038,953	4,038,953
Water System Improvement	7,022	7,022
Sewer	285,360	285,360
Special Assessment Bonds	1,405,177	1,405,177
Revenue Bonds	8,065,000	8,065,000
OWDA Loans	14,984,905	14,984,905
OPWC Loans	2,092,915	2,092,915
Long-Term Note	0	0
Notes	0	0
Amount Available in Debt Service Fund	<u>1,024,469</u>	<u>1,024,469</u>
Totals	48,321,677	48,321,677
Net Debt	<u>19,058,011</u>	<u>19,058,011</u>
Total Legal Debt Margin	<u>\$75,600,406</u>	<u>\$19,405,356</u>
Legal Debt Margin as a Percentage of the Debt Limit	79.87%	50.45%

(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	88,658,417
	<u>\$94,658,417</u>

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

Source: Mahoning County Auditor

Mahoning County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2008

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Mahoning County			
General Obligation Bonds	\$34,531,755	100.00%	\$34,531,755
Capital Lease	1,159,899	100.00	1,159,899
Long-term Notes	<u>793,212</u>	100.00	<u>793,212</u>
<i>Total Direct - Mahoning County</i>	<u>36,484,866</u>		<u>36,484,866</u>
Overlapping			
Cities Wholly Within the County	788,000	100.00	788,000
Villages Wholly Within the County	280,000	100.00	280,000
Schools Wholly Within the County	104,889,366	100.00	104,889,366
City of Youngstown	15,980,000	99.87	15,959,226
West Branch LSD	6,504,994	52.38	3,407,316
Columbiana Exempted Village LSD	325,000	26.01	84,533
City of Columbiana	7,925,000	19.48	1,543,790
Weathersfield LSD	1,364,999	8.08	110,292
Leetonia Exempted Village LSD	3,584,999	6.92	248,082
Alliance CSD	7,951,730	3.74	297,395
City of Salem	3,860,000	0.83	32,038
Hubbard Exempted Village LSD	18,128,533	0.42	76,140
City of Alliance	<u>4,210,000</u>	0.16	<u>6,736</u>
<i>Total Overlapping</i>	<u>175,792,621</u>		<u>127,722,913</u>
<i>Totals</i>	<u>\$212,277,487</u>		<u>\$164,207,779</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, 2008.

Source: Mahoning County Auditor

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

	2008	2007	2006	2005
Net Available Revenue:				
Gross Revenues	\$22,734,975	\$21,244,536	\$20,485,299	\$19,308,650
Less: Operating Expenses (2)	17,731,883	14,736,754	14,981,457	15,102,895
Net Available Revenue:	<u>5,003,092</u>	<u>6,507,782</u>	<u>5,503,842</u>	<u>4,205,755</u>
Debt - Revenue Bonds:				
Principal	475,000	455,000	435,000	415,000
Interest	348,699	368,451	391,066	409,949
Revenue Bond Coverage	<u>7.90</u>	<u>7.90</u>	<u>7.88</u>	<u>7.89</u>
Debt Service - OWDA Loans				
Principal	1,673,633	1,590,769	1,512,521	1,408,400
Interest	455,626	536,101	629,925	683,976
OWDA Coverage	<u>3.06</u>	<u>3.06</u>	<u>3.04</u>	<u>3.11</u>
Debt Service - OPWC Loans				
Principal	177,178	177,178	177,178	177,176
Interest	0	0	0	0
OPWC Coverage	<u>36.73</u>	<u>36.73</u>	<u>36.73</u>	<u>36.73</u>
Total Debt Service:				
Principal	2,325,811	2,222,947	2,124,699	2,000,576
Interest	804,325	904,552	1,020,991	1,093,925
Total Coverage	<u>1.60</u>	<u>2.08</u>	<u>1.75</u>	<u>1.36</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
Principal Employers
Current Year and Two Years Ago

2008		
Employer	Employees	Percentage of Total County Employment
HM Health Services	4,218	3.91%
Youngstown State University	2,155	2.00
Forum Health	1,700	1.57
Mahoning County	1,957	1.81
Youngstown City Schools	1,664	1.54
Infocision Management	1,038	0.96
City of Youngstown	828	0.77
U.S. Postal Service	750	0.69
Boardman Local Schools	652	0.60
Austintown Local Schools	581	0.54
Total	15,543	14.39%
Total Employment within the County	107,993	

2006 (1)		
Employer	Employees	Percentage of Total County Employment
HM Health Services	5,440	4.88%
Forum Health	5,000	4.49
Youngstown State University	2,105	1.89
Mahoning County	1,799	1.61
Youngstown City Schools	1,534	1.38
Infocision Management	1,071	0.96
City of Youngstown	839	0.75
U.S. Postal Service	768	0.69
Austintown Local Schools	764	0.69
Boardman Local Schools	650	0.59
Total	19,970	17.93%
Total Employment within the County	111,400	

Sources: Mahoning County Auditor

(1) Information prior to 2006 is not available

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>
2008	240,420	\$8,474,324,160	\$35,248	579.3	107,993	8,297
2007	240,420	6,021,559,320	25,046	576.5	111,400	7,600
2006	251,026	5,225,106,190	20,815	620.6	112,200	7,400
2005	254,274	5,292,713,310	20,815	620.6	111,100	8,000
2004	244,449	5,088,205,935	20,815	620.6	109,400	8,300
2003	251,660	5,238,302,900	20,815	620.6	109,800	8,100
2002	253,308	5,272,606,020	20,815	620.6	109,800	8,200
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

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	
	7.1%	6.5%	7.2%	\$35,580,990	\$46,857,100	\$82,438,090
	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

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

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

(continued)

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

Function/Program	2008	2007	2006	2005
Public Safety				
Board of Health	48	50	53	50
Building Regulations	7	6	8	6
Coroner	6	5	6	6
Emergency 911 Dispatch	16	16	20	18
Lead Based	7	5	8	7
Sheriff	319	218	232	222
Public Works				
Road and Bridge Engineering	102	102	104	102
Soil and Water Conservation	5	0	3	1
Solid Waste and Recycling	12	8	8	8
Health				
Child Health Services	127	100	116	101
Dog and Kennel	8	6	7	7
Drug and Alcohol Board	6	5	6	6
Mental Health and Recovery Board	8	5	7	5
Mental Retardation and Developmental Disabilities	282	239	255	252
Human Services				
Public Assistance	222	212	231	227
Soldiers Relief	4	4	4	4
Veteran Services	4	2	3	2
Business-Type Activities				
Sewer and Water Engineering	95	90	94	90
Total	1,889	1,554	1,720	1,616

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 Four Years (1)

	2008	2007	2006	2005
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	25	21	22	25
Real Estate Assessment				
Vehicles	2	2	2	2
Judicial				
County Offices				
Vehicles	13	10	9	12
Public Safety				
County Offices				
Vehicles	72	77	67	68
Sheriff's Grant				
Vehicles	2	3	11	10
Hazmat Operations-EMA				
Vehicles	12	12	10	8
Public Works				
County Engineer				
Vehicles	72	69	72	72
Sanitary Engineer				
Vehicles	48	51	49	42
Solid Waste				
Vehicles	5	5	2	4
Health Services				
Mental Retardation and Developmental Disabilities				
Vehicles	60	59	57	55
Dog and Kennel				
Vehicles	5	6	7	6
Alcohol & Drug and Mental Health Board Offices				
Vehicles	2	2	2	2
Human Services				
County Offices				
Vehicles	7	7	7	7
Public Assistance				
Vehicles	1	1	1	2

Source: Mahoning County Auditor

(1) Information prior to 2005 is not available

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

Function/Program	2008	2007	2006	2005
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	178,270	169,454	175,894	176,724
Voter Turnout in November	129,914	52,064	96,027	79,685
Percentage of Voter Turnout	72.87%	30.72%	54.59%	45.09%
Recorder				
Deeds Issued	10,167	10,663	10,968	11,540
Mortgages Issued	19,984	21,885	14,742	16,169
Judicial				
Municipal Courts Cases				
Boardman Court				
Traffic	4,803	4,865	6,098	5,323
Criminal	1,548	1,631	1,841	1,704
Civil	1,816	1,643	1,384	1,296
Sebring Court				
Traffic	2,900	4,367	3,820	2,923
Criminal	688	610	608	620
Civil	376	337	303	271
Austintown Court				
Traffic	7,948	7,156	9,074	8,464
Criminal	1,413	1,200	1,244	1,256
Civil	2,195	2,070	1,650	1,597
Canfield Court				
Traffic	4,261	4,707	4,558	3,954
Criminal	637	519	489	495
Civil	671	506	462	533
Common Pleas Courts Cases				
Civil	4,974	4,875	4,977	4,788
Criminal	1,527	1,611	1,446	1,282
Divorce	715	763	826	815
Domestic	700	726	760	777
Health Services				
Dog and Kennel				
Dogs Licensed	30,445	29,272	29,046	n/a
Number of Penalties Assessed	1,133	1,285	1,745	n/a
Kennels	161	170	181	n/a
Number of Kennel Penalties Assessed	18	14	6	n/a
<i>Business-Type Activities</i>				
Mahoning County Sewer				
Number of Customers on:				
Metered Rate	38,535	41,200	39,130	39,087
Non-Metered Rate	963	852	870	913
Mahoning County Water				
Number of Customers	1,424	1,238	1,259	1,048

2004	2003	2002	2001	2000	1999
195,480	181,121	n/a	n/a	n/a	n/a
131,938	63,368	n/a	n/a	n/a	n/a
67.49%	34.99%	n/a	n/a	n/a	n/a
12,997	12,689	13,084	12,029	12,022	11,801
34,667	54,436	45,154	39,271	32,563	40,918
4,503	7,372	7,494	7,669	6,630	6,910
1,472	1,626	1,516	1,406	1,471	1,431
1,307	1,189	1,161	852	860	867
2,412	2,491	2,263	2,154	2,056	2,431
567	545	438	506	436	430
258	241	247	178	205	155
7,277	11,213	13,615	12,595	12,518	12,418
1,097	1,035	1,238	1,202	1,220	1,347
1,847	1,782	1,382	1,358	1,189	1,134
4,767	6,812	7,696	6,349	7,101	7,807
450	465	435	375	327	376
433	493	400	349	370	248
4,503	4,688	4,118	3,461	3,382	3,093
1,642	1,639	1,252	1,400	1,294	1,172
819	836	859	932	916	974
700	728	767	761	771	663
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
39,118	38,500	n/a	n/a	n/a	n/a
882	807	n/a	n/a	n/a	n/a
1,024	997	n/a	n/a	n/a	n/a

Mahoning County, Ohio

Miscellaneous Statistics

December 31, 2008

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
SEPTEMBER 1, 2009**