

# Mahoning County, Ohio 2014 Comprehensive Annual Financial Report



Hollywood Gaming Mahoning Valley Race Course



Ralph T. Meacham, CPA  
Mahoning County Auditor

For Fiscal Year Ended December 31, 2014







# Dave Yost • Auditor of State

County Commissioners  
Mahoning County  
120 Market Street  
Youngstown, OH 44503

We have reviewed the *Independent Auditor's Report* of Mahoning County, prepared by Rea & Associates, Inc., for the audit period January 1, 2014 through December 31, 2014. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Dave Yost  
Auditor of State

October 8, 2015

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**Mahoning County,  
Ohio  
Comprehensive Annual Financial  
Report For the Year Ended  
December 31, 2014**



**Ralph T. Meacham, CPA  
Mahoning County Auditor**

**Stacy A. Marling  
Chief Deputy Auditor**

*Prepared by the Mahoning County Auditor's Office*



# Introductory Section



Millcreek Park

**Mahoning County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2014*  
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# RALPH T. MEACHAM CPA MAHONING COUNTY AUDITOR

120 Market Street • Youngstown, Ohio 44503 — Phone 330-740-2010 • Fax 330-480-7571 — [www.mahoningcountyauditor.org](http://www.mahoningcountyauditor.org)

June 30, 2015

To the Citizens of Mahoning County

Mahoning County Commissioners  
Honorable Anthony Traficanti, President  
Honorable David D. Ditzler  
Honorable Carol Rimedio-Righetti

Mahoning County Treasurer  
Honorable Daniel R. Yemma:

I am pleased to present the Mahoning County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2014. 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 2014. 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 & Associates, Inc. rendered an opinion on the County's financial statements as of December 31, 2014, 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 233,823 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 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, and, within each the amount appropriated for personal services. All funds are also budgeted between personnel expenditures and operating expenditures. Department heads may transfer resources between departments and within personnel or operating expenditures as they see fit. Transfers between funds, departments, or between personnel and operating costs, however, need special approval from the Commissioners.

### **Economic Conditions and Employment**

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

The unemployment rate at the end of 2014 for the Youngstown-Warren Metropolitan Statistical Area (MSA) was 6.5 percent compared to the State and national averages, which were 7.4 percent each. The Ohio Bureau of Employment Services Labor Market Information Division report for the 2012-2022 time periods reflects that most of the job growth will be in healthcare and social assistance occupations, and administrative and waste service occupations. Manufacturing is projected to shrink, along with information and utilities within the service-providing industry. Individual and family service and home health care 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 may or may not have the right to strike after 10 days written notice, pursuant to the contract. Altogether, there are 27 bargaining units in the County representing 1,732 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 December 11, 2014, 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 obligate 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 Commissioners passed a resolution authorizing the special recording of casino revenue to create a General Fund Stabilization policy to ensure the County's bond ratings and long-term fiscal stability. The Commissioners resolved that 60 percent of all casino revenue received by the County will be reserved and used solely for the purpose of establishing a General Fund Reserve. The revenue will be reserved on an annual basis with a maximum of \$1 million being set aside in any one year. The remaining 40 percent of the casino revenue and any amounts greater than \$1 million annually will be available for appropriation during the fiscal year. Once the County's reserve reaches the 15 percent of general fund expenditure threshold, all revenues may be appropriated for current year operations. The reserve monies can only be used in a fiscal emergency or to repay prior debt issuances and the action must be approved by a unanimous vote of the current County Commissioners. The Casino reserve was \$1,829,983 as of December 31, 2014.

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 2014**

- 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. In 2007, the Commissioners passed a resolution placing a continuous ½ percent sales tax on the May ballot. The voters passed this continuous sales tax with a 67 percent vote. In 2010, the Commissioners passed a resolution to place a ½ percent sales tax on the May ballot, the sales tax passed with a 68 percent vote. The Commissioners placed a renewal of this ½ percent tax on the November 2014 ballot as a 5 year tax, along with a ¼ percent sales tax commencing on April 1<sup>st</sup>, 2015 for the purpose of criminal justice. The sales tax passed by a 51 percent vote. Each ½ percent of sales tax generates approximately \$15.5 million of revenue, totaling \$31 million on an annual basis. With the passage of the ¼ percent the County will generate approximately \$38.8 million in revenue.
- The County purchased the Oakhill Renaissance building in 2007 and continued to make improvements on the building through 2014. This building is used to house the Mahoning County Department of Jobs and Family Services as well as other departments such as the Coroner, Board of Elections, Recycling, and other administrative offices. The total cost of the project is estimated at approximately \$15.0 million, cost to date is \$13,201,826. An improvement bond in the amount of

\$5.0 million was issued on December 28, 2007. The County also issued a Recovery Zone Economic Development Bond in the amount of \$2.9 million to replace the chiller systems in the facility. Mahoning County received a reimbursable grant with American Recovery and Reinvestment Act monies in the amount of \$2.6 million to replace the heating systems in the Oakhill facility. In 2012, the County issued sales tax bonds in the amount of \$2.4 million to continue renovations of the building. In 2013, the Commissioners decided to discontinue any major improvements to this project. \$1.5 million of bond proceeds was transferred back to the debt service fund to pay down a portion of the 2012 borrowings. In 2014, the county issued a bond in the amount of \$755,000 for the purpose of a new generator and building improvements.

- The Mahoning County Children Services Board placed a 1.85 mill replacement levy on the November 2014 ballot. The voters passed the levy with a 63 percent vote.
- The Commissioners purchased land in July 2014 for a new Mahoning County Dog Kennel. The County issued a \$1 million bond in 2014 to purchase the land, site preparation and architectural services. The cost of this project is expected to be \$3 million.

## Major Initiatives

- The Mahoning County Data Processing/IT Departments worked most of 2014 on IT infrastructure improvements, which included the rollout of over 300 new PCs to county staff, due to the sunset of Windows XP™ operating system by Microsoft. New VoIP phone systems were installed at the major Common Pleas Courthouse and Juvenile Justice Court location. The JJC location had an expansion of technology with WAN fiber connections to the core County network, and new storage servers and security cameras to enhance and support their ongoing operations. Overall County costs for IT infrastructure improvements totaled over \$600,000. The County also invested over \$1 million on ongoing software support and maintenance for our most critical software packages, which included:
  - Auditor's Tax Assessment software and ERP Systems
  - Court Case Management Systems
  - JFS Document and Case Management
  - Jail Booking and Inmate Management

Projects in progress include the Auditor's initiative for transparency in government and the realization of Mahoning County as the first county to host payables data online for search through OHIOCHECKBOOK.com. Other projects include the courts \$600,000 e-filing initiative, which will go live in the fall of 2015, and a complete expansion of HR and benefits self service portals. The County will complete the upgrade to consolidate the County internet and intranet website by end of 2015 in a \$50,000 project that will provide taxpayers with a simplified modern online experience, and access to the most commonly used applications and data, and many new features.

- The Mahoning County Engineers office initiated and completed the 2014 Road & Bridge Safety Phase I project. This is an annual resurfacing program, which now includes bridge safety. The 2014 Road & Bridge Safety Phase I resulted from a \$780,805 grant with the Ohio Public Works Commission. The total for Phase I and Phase II is \$1,004,470.
- The Engineering Department also has the following projects planned for 2014 and 2015:
  - The Engineering Department began construction on the Western Reserve Rd Project. This includes widening of Western Reserve Road from Hitchcock Road to SR7. The total cost of this project is estimate to be \$1,820,000 with 80 percent being funded by ODOT and 20 percent local.
  - Construction began in 2014 for the Bridge Painting project. The project consists of painting 7 structures and minor structural steel repair of structures on various routes in Mahoning

County. The total cost of this project is estimated to be \$1,833,000 with 80 percent being funded by ODOT and 20 percent local.

- The Sanitary Engineering Department completed the New Middletown Wastewater Treatment Plant Grit System Improvement in February 2015. This improvement provided for the installation of a grit removal system at the New Middletown WWTP. The project included the installation of a Vortex type grit removal system, grit pumps, classifier and new building. The grit removal improvement was Phase 1 of a multi-phase project and will provide the ability to pump all flow currently treated at the plant to be transported by force main eventually to the Boardman WWTP. Total improvement cost was \$990,000.
- The Sanitary Engineering Department also has the following projects planned for 2015 and beyond:
  - Beginning in the fall of 2015, the Five Points Pump Station Sanitary Sewer and Force Main Improvement project will begin. This project will serve as a significant step in the department's future operations by eliminating the New Middletown Treatment plant, redirecting sewage flows, modifying service areas and culminating in major improvements to the Boardman wastewater treatment plant. This project represents a progressive and regional approach to long term wastewater services in the Metro Sewer District of Mahoning County. At the conclusion of this project, the New Middletown Treatment Plant will cease operation, eliminating the national pollutant discharge elimination system permit and be replaced with a pumping station to convey the flows by force main to a second pumping station located in the Five Points area of Poland/Boardman Townships. The design of the new pump station will facilitate the elimination/abandonment of the four separate pumping stations: Forest, Ivy Hills, Hampton Ridge, and Preserve at Yellow Creek. The project includes the design of a new gravity sewer from the Chesteron area to the new pump station. Total cost of the project is estimated at \$8,500,000. Construction would be completed approximately 18 to 24 months after beginning.
  - Improvements will be made to the Boardman Waste Water Treatment Plant to accept the flow from the New Middletown Waste Water Treatment Plant and to accept flows from the Five Points Area located in parts of Boardman, Poland and Springfield Township. Estimated costs for this project are approximately \$2,700,000 and the construction is to be completed by late 2016 or early 2017.
  - In the planning stages, the Sanitary District hopes that the Southwest Lake Milton Sanitary Sewer and Waterline Project will begin in 2016. It will provide sanitary sewer and water service to the southwestern part of Milton Township on the west side of Lake Milton to include the areas of Canyon Park, Scott Cliff, and Lake Milton Estates and will connect to the existing water distribution system through the installation of a waterline in County Line Road from Ellsworth Road to Lillian Street. The project is estimated to cost \$7,200,000. Funding for this project is being pursued through USDA Rural Development, ODNR, and other combinations of federal and state agencies.
  - Poland Woods Interceptor Replacement Improvement project is located in Boardman Township and Poland Village. The project provides for the replacement of a portion of sanitary sewer located on the west side of I-680 approximately 2,500 feet south of US 224 and extends east approximately 1,900 feet through the Poland Woods Park. The replacement project includes approximately 1500 feet of 24" gravity sewer line, seven manholes and 400 feet of sanitary sewer encased in 36-inch steel casing beneath I-680. Total improvement cost estimate at \$719,400. Construction is estimated to begin in June 2015.



## 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, 2013. 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 the County Auditor's office for their efficient and cooperative work throughout this project. I also thank the Local Government Services section of the Auditor of State of Ohio for their assistance in the preparation of the report and the hard work of Rea & Associates in completing our annual audit and review of these financial statements. I am honored to have worked with such dedicated and professional people.

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

Very truly yours,



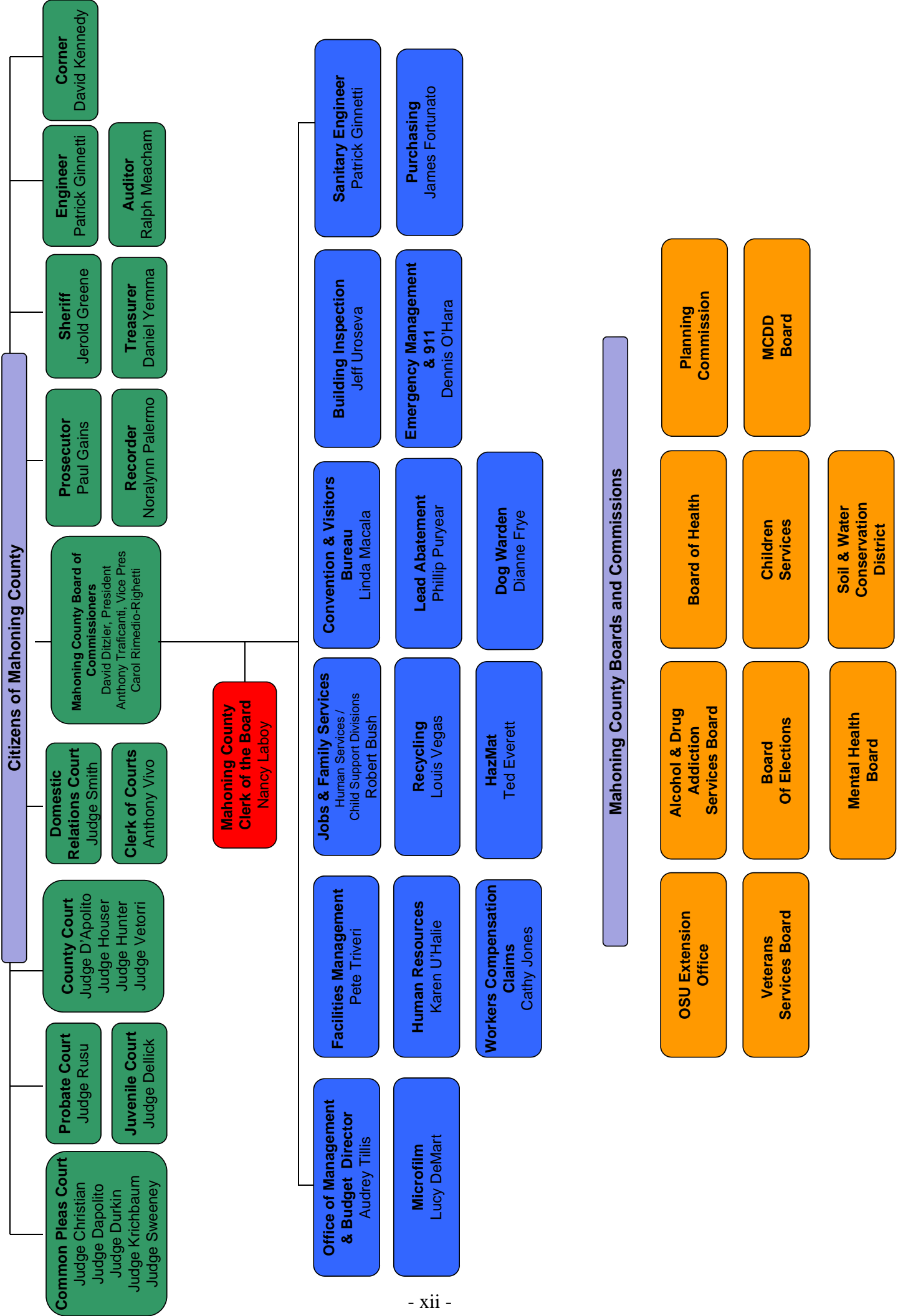
Ralph T. Meacham, CPA  
Mahoning County Auditor



*Mahoning County Auditor's Office 2015*



# MAHONING COUNTY ORGANIZATIONAL CHART





Government Finance Officers Association

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

Presented to

**Mahoning County  
Ohio**

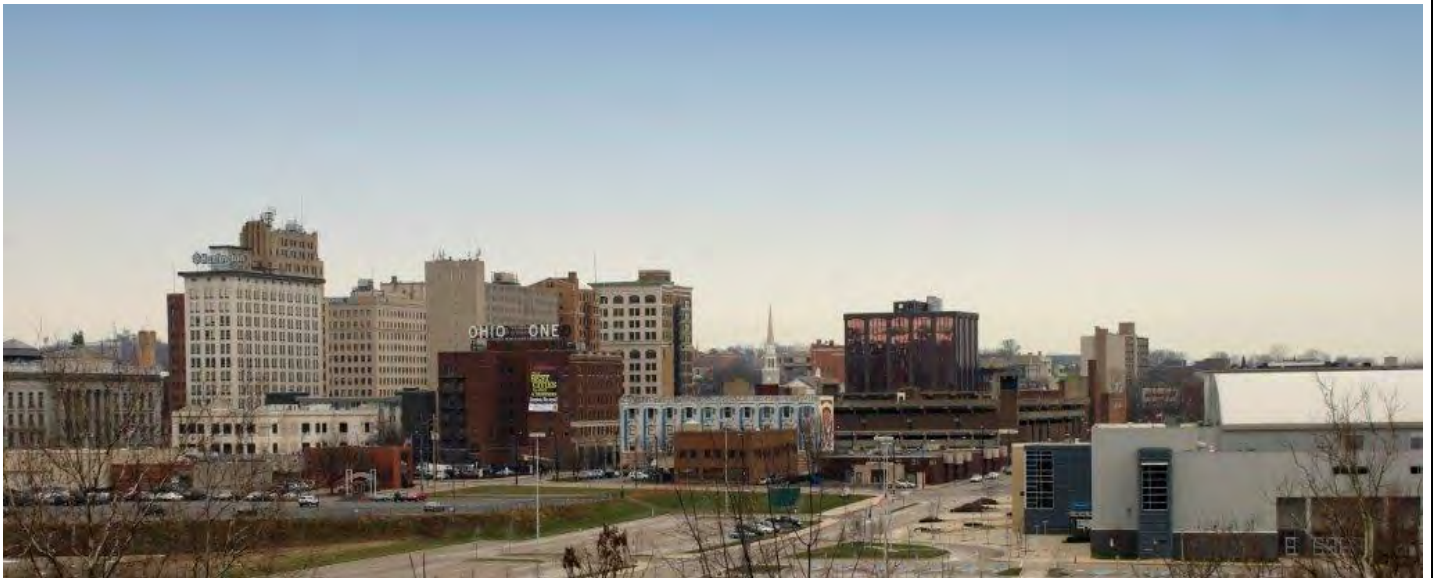
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2013**

Executive Director/CEO

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# Financial Section



Downtown Youngstown Skyline

June 30, 2015

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

## **Independent Auditor's Report**

### **Report on the Financial Statements**

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

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

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 represent 30 percent, 31 percent, and 32 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for MASCO, Inc., is based solely 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 from material misstatement. The financial statements of MASCO, Inc. were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

#### ***Basis for Qualified Opinion on the Aggregate Discretely Presented Component Units***

The financial statements of the Mahoning County Land Reutilization Corporation (MCLRC) have not been audited, and we were not engaged to audit the MCLRC financial statements as part of our audit of the County's basic financial statements. MCLRC's financial activities are included in the County's basic financial statements as a discretely presented component unit and represent 70 percent, 69 percent, and 68 percent of the assets, net position, and revenues, respectively, of the County's aggregate discretely presented component units.

#### ***Qualified Opinion***

In our opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion on the Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate discretely presented component units of the County, as of December 31, 2014, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Unmodified Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Mahoning County, Ohio, as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Department of Human Services, Children Services Board, and Developmental Disabilities Board funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Other Matters***

##### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis* on pages 5–14 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

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

*Rea & Associates, Inc.*

New Philadelphia, Ohio

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

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The discussion and analysis of Mahoning County's financial performance provide an overall review of the County's financial activities for the year ended December 31, 2014. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, the basic financial statements and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

### **Financial Highlights**

#### **Key financial highlights for 2014 are as follows:**

- In November of 2014, the voters passed by 51 percent of the vote, the renewal of the May 2010 ½ percent sales tax levy, along with a ¼ percent sales tax commencing on April 1st, 2015. Both sales tax levies are for the purpose of providing criminal and administrative justice services of the Sheriff, Coroner, Prosecutor, and 9-1-1 for a five year period of time.
- In November of 2014, the voters passed by 63 percent of the vote, a 1.85 mills replacement levy for Mahoning County Children Services. This levy is a replacement of two existing levies for the benefit of Mahoning County for the purpose of the support of children services and care and placement of children.
- The Crum Road safety upgrade project was completed during 2014. The project included reconstruction of an industrial zoned roadway in Austintown that will help companies located in that area. Ohio Department of Development contributed \$500,000 toward this project with the total cost of \$1,235,700.
- The Campbell Industrial Park Sanitary Sewer Improvement project began in 2014 with construction completed January 2015. The improvement provides approximately 5,000 ft. of 10 inch sanitary sewer lines, a sanitary sewer pump station and force main and other related appurtenances. The project is located along the Mahoning River corridor on the former Youngstown Sheet and Tube site in the City of Campbell. The total cost of the improvement was \$1,006,219.
- The Engineering Department completed construction on the Yellow Creek Enhancement Project. This included bridge rehabilitation for downtown Struthers, sidewalk replacement and installation of lamp post lighting. The total cost of the improvement was \$433,900.
- The New Middletown Wastewater Treatment Plant (WWTP) Grit System improvement project began in 2014 with construction completed in February 2015. This included the installation of a Vortex type grit removal system, grit pumps, clarifiers and a new building. The improvements will provide the ability to pump all flow currently treated at the plant to be transported by force main to the Boardman WWTP. The total cost of this improvement was \$990,000.

#### **Using this Comprehensive Annual Financial Report (CAFR)**

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

The Statement of Net Position 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 deferred outflows of resources and liabilities and deferred inflows of resources. Major fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the

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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 Position 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 2014?" The Statement of Net Position and the Statement of Activities answers this question. These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources 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 position and the change in that position. This change in net position 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 Position 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 and the developmental disabilities board special revenue funds, the debt service fund and the buildings and equipment capital projects fund.

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**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.

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**The County as a Whole**

You may recall that the *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2014 compared to 2013:

(Table 1)  
*Net Position*

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
<b>Assets</b>						
Current and Other Assets	\$155,763,581	\$153,211,708	\$26,016,970	\$29,482,441	\$181,780,551	\$182,694,149
Capital Assets, Net	146,685,006	146,602,072	90,431,563	85,946,186	237,116,569	232,548,258
<i>Total Assets</i>	<u>302,448,587</u>	<u>299,813,780</u>	<u>116,448,533</u>	<u>115,428,627</u>	<u>418,897,120</u>	<u>415,242,407</u>
<b>Deferred Outflows of Resources</b>	0	0	30,314	38,053	30,314	38,053
<b>Liabilities</b>						
Current Liabilities	18,399,310	18,852,172	2,654,421	2,250,862	21,053,731	21,103,034
Long-term Liabilities						
Due within one Year	6,944,412	7,356,732	2,305,957	2,221,638	9,250,369	9,578,370
Due in More than one Year	49,574,692	47,764,220	27,333,983	28,470,591	76,908,675	76,234,811
<i>Total Liabilities</i>	<u>74,918,414</u>	<u>73,973,124</u>	<u>32,294,361</u>	<u>32,943,091</u>	<u>107,212,775</u>	<u>106,916,215</u>
<b>Deferred Inflows of Resources</b>	33,119,523	29,392,575	0	0	33,119,523	29,392,575
<b>Net Position</b>						
Net Investment in Capital Assets	102,647,200	100,693,379	60,998,456	55,414,313	163,645,656	156,107,692
Restricted for:						
Capital Projects	15,223,440	16,482,068	0	0	15,223,440	16,482,068
Debt Service	0	0	11,741,157	11,384,862	11,741,157	11,384,862
Public Safety	2,316,308	2,031,458	0	0	2,316,308	2,031,458
Public Works	7,337,863	7,376,307	0	0	7,337,863	7,376,307
Health Services	36,791,140	34,303,503	0	0	36,791,140	34,303,503
Human Services	6,589,182	6,742,989	0	0	6,589,182	6,742,989
General Government	15,260,442	17,137,100	0	0	15,260,442	17,137,100
Unclaimed Monies	421,086	450,507	0	0	421,086	450,507
Unrestricted	7,823,989	11,230,770	11,444,873	15,724,414	19,268,862	26,955,184
<i>Total Net Position</i>	<u>\$194,410,650</u>	<u>\$196,448,081</u>	<u>\$84,184,486</u>	<u>\$82,523,589</u>	<u>\$278,595,136</u>	<u>\$278,971,670</u>

Governmental activities current and other assets increased over the prior year. This is attributable to an increase in permissive sales tax, property tax and intergovernmental receivables due to greater collections during the current year. Capital assets increased due to current year additions being greater than depreciation. The increase in long-term liabilities can be attributed to the issuance of general obligation bonds.

Net position of business-type activities increased over the prior year. Current and other assets decreased due to an decrease in intergovernmental receivable and cash held in escrow accounts for debt payments. The increase in capital assets is attributable to current year additions being greater than depreciation.

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As one can see from the increase in overall net position, 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 position for the current year, the following table gives readers further details regarding the results of activities for 2014 and 2013.

(Table 2)  
*Changes in Net Position*

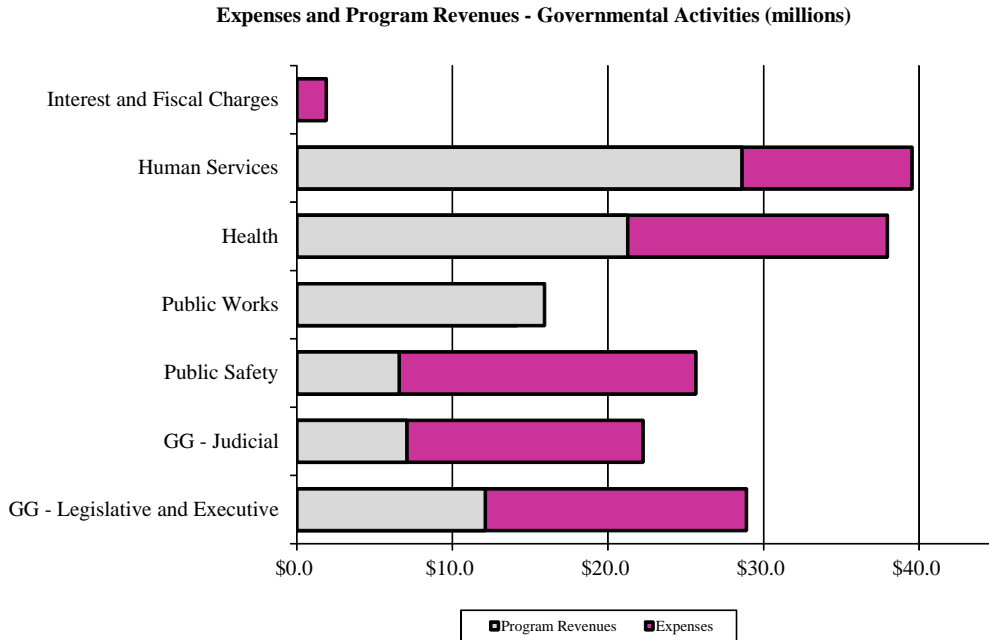
	Governmental Activities 2014	Governmental Activities 2013	Business - Type 2014	Business - Type 2013	Total 2014	Total 2013
<b>Program Revenues</b>						
Charges for Services and Sales	\$25,245,642	\$24,895,168	\$23,447,805	\$21,133,444	\$48,693,447	\$46,028,612
Operating Grants and Contributions	62,141,088	61,410,982	0	0	62,141,088	61,410,982
Capital Grants and Contributions	4,177,023	2,505,708	816,222	933,776	4,993,245	3,439,484
<i>Total Program Revenues</i>	<u>91,563,753</u>	<u>88,811,858</u>	<u>24,264,027</u>	<u>22,067,220</u>	<u>115,827,780</u>	<u>110,879,078</u>
<b>General Revenues</b>						
Property Taxes	29,326,967	28,803,535	0	0	29,326,967	28,803,535
Sales Taxes	34,137,009	31,838,298	0	0	34,137,009	31,838,298
Grants and Entitlements	6,622,413	6,783,824	0	0	6,622,413	6,783,824
Conveyance Taxes	1,782,152	1,853,653	0	0	1,782,152	1,853,653
Interest	436,809	180,089	39,351	76,827	476,160	256,916
Gain on Sale of Capital Assets	0	0	0	9,150	0	9,150
Other	4,259,245	3,655,919	471,945	249,015	4,731,190	3,904,934
<i>Total General Revenues</i>	<u>76,564,595</u>	<u>73,115,318</u>	<u>511,296</u>	<u>334,992</u>	<u>77,075,891</u>	<u>73,450,310</u>
<i>Total Revenues</i>	<u>168,128,348</u>	<u>161,927,176</u>	<u>24,775,323</u>	<u>22,402,212</u>	<u>192,903,671</u>	<u>184,329,388</u>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	28,900,811	27,035,225	0	0	28,900,811	27,035,225
Judicial	22,249,706	20,946,103	0	0	22,249,706	20,946,103
Public Safety	25,656,854	23,793,549	0	0	25,656,854	23,793,549
Public Works	14,147,583	12,640,556	0	0	14,147,583	12,640,556
Health	37,970,439	36,155,871	0	0	37,970,439	36,155,871
Human Services	39,560,161	37,781,584	0	0	39,560,161	37,781,584
Interest and Fiscal Charges	1,892,225	2,166,770	0	0	1,892,225	2,166,770
Water	0	0	1,334,615	1,276,542	1,334,615	1,276,542
Sewer	0	0	21,567,811	20,561,245	21,567,811	20,561,245
<i>Total Program Expenses</i>	<u>170,377,779</u>	<u>160,519,658</u>	<u>22,902,426</u>	<u>21,837,787</u>	<u>193,280,205</u>	<u>182,357,445</u>
Transfers	212,000	302,000	(212,000)	(302,000)	0	0
<i>Change in Net Position</i>	<u>(2,037,431)</u>	<u>1,709,518</u>	<u>1,660,897</u>	<u>262,425</u>	<u>(376,534)</u>	<u>1,971,943</u>
<i>Net Position Beginning of Year</i>	<u>196,448,081</u>	<u>194,738,563</u>	<u>82,523,589</u>	<u>82,261,164</u>	<u>278,971,670</u>	<u>276,999,727</u>
<i>Net Position End of Year</i>	<u>\$194,410,650</u>	<u>\$196,448,081</u>	<u>\$84,184,486</u>	<u>\$82,523,589</u>	<u>\$278,595,136</u>	<u>\$278,971,670</u>

Capital grants and contributions program revenues increased in part due to the County increasing the number of capital projects under construction in the County. Funding for these projects was primarily received from ODOT and OPWC. General government, public safety, public works, health and human services program expenses increased as a result of continued project related expenses.

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The County realized an increase in sales tax revenues. The increase can be attributed to the upward trend of the economy. Property taxes increased due to an improvement in overall collections.

Overall, expenses increased due to increases in wages and overall expenditures, and an increase in continued project related expenses. 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.



**Financial Analysis of the Government's Funds**

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

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



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As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$80,429,642. \$4,517,839 of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

The general fund had a decrease in fund balance due to expenses and other financing uses exceeding revenues. Other financing uses included transfers-out of over \$1 million.

The department of human services fund balance decreased due to expenses and other financing uses, including over \$1 million in transfers-out, exceeding revenues.

The children services board fund balance decreased due to expenses exceeding revenues.

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

The debt service fund balance increased due to revenues outpacing expenses, caused by the timing of debt service payments in relation to the collection of resources to fund them.

The buildings and equipment fund balance increased due to the County issuing general obligation bonds.

***Proprietary Funds*** Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The sewer fund increased due to user charges and capital contributions being sufficient to offset expenses. The water fund increased due to user charges, capital contributions and transfers in being sufficient to offset expenses.

### **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 2014, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were greater than certification primarily due to receiving more sales tax revenues, intergovernmental revenues, and conveyance fees than anticipated. Actual expenditures were less than appropriations due mainly to the diligence of management to keep costs low while still providing the services the County residents expect.

### **Capital Assets and Debt Administration**

#### *Capital Assets*

The County continued the annual replacement of sheriff's cars. The County purchased the Oakhill Renaissance building in 2007 and continued to make improvements on the building throughout 2014. These increases were offset by an additional year of depreciation being taken.

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Table 3 shows 2014 values compared to 2013.

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

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	\$1,079,362	\$927,694	\$367,852	\$367,852	\$1,447,214	\$1,295,546
Construction in Progress	8,769,859	3,282,634	7,054,023	2,403,516	15,823,882	5,686,150
Buildings, Structures and Improvements	53,662,592	55,933,283	5,709,063	5,990,821	59,371,655	61,924,104
Furniture, Fixtures and Equipment	7,464,099	9,273,223	350,928	395,633	7,815,027	9,668,856
Vehicles	3,621,218	3,353,449	466,995	599,223	4,088,213	3,952,672
Utility Plant in Service	0	0	19,062,733	19,017,450	19,062,733	19,017,450
Infrastructure	72,087,876	73,831,789	57,419,969	57,171,691	129,507,845	131,003,480
Total Capital Assets	<u>\$146,685,006</u>	<u>\$146,602,072</u>	<u>\$90,431,563</u>	<u>\$85,946,186</u>	<u>\$237,116,569</u>	<u>\$232,548,258</u>

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

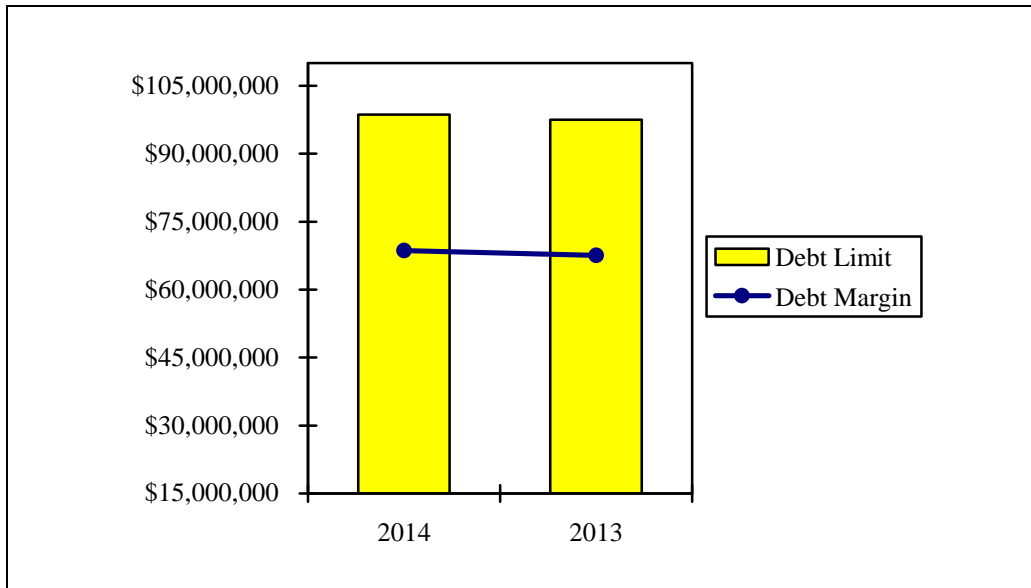
	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
General Obligation Bonds	\$45,340,818	\$43,755,280	\$1,237,428	\$1,286,398	\$46,578,246	\$45,041,678
Special Assessment Bonds	0	0	38,322	40,457	38,322	40,457
OPWC Loans	377,890	516,316	4,160,133	3,556,019	4,538,023	4,072,335
Notes	142,480	187,277	0	0	142,480	187,277
Loans	0	0	0	0	0	0
OWDA Loans	0	0	2,402,562	2,992,393	2,402,562	2,992,393
Revenue Bonds	0	0	20,877,393	21,934,799	20,877,393	21,934,799
Claims Payable	1,366,374	1,370,246	0	0	1,366,374	1,370,246
Capital Lease	175,830	518,230	0	0	175,830	518,230
Compensated Absences	9,115,712	8,773,603	924,102	882,163	10,039,814	9,655,766
Total	<u>\$56,519,104</u>	<u>\$55,120,952</u>	<u>\$29,639,940</u>	<u>\$30,692,229</u>	<u>\$86,159,044</u>	<u>\$85,813,181</u>

During 2014, the County's long-term obligations outstanding increased primarily due to the issuance of general obligation bonds.

The County's rating on all of its outstanding general obligation bonds is Standard and Poor's' A+. The County's overall legal debt margin increased to \$68,583,629. This is the additional amount of debt the County could issue.

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2014	2013
\$98,635,079	\$97,526,745
68,583,629	67,570,095



The County continues to monitor its outstanding debt. Information relative to debt is identified in Notes 19 and 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.

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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](mailto:countyappr@mahoningcountyoh.gov).

**Mahoning County, Ohio**  
*Statement of Net Position*  
*December 31, 2014*  
*June 30, 2014 - Mahoning Adult Services Company Inc.*

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Mahoning Adult Services Company, Inc.	Mahoning County Land Reutilization Corporation
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$88,660,842	\$9,851,969	\$98,512,811	\$0	\$0
Cash and Cash Equivalents:					
In Segregated Accounts	352,255	0	352,255	0	0
With Fiscal Agents	91,640	0	91,640	267,116	1,202,877
Investments in Segregated Accounts	0	0	0	272,346	0
Materials and Supplies Inventory	0	0	0	7,349	0
Accrued Interest Receivable	94,088	0	94,088	0	0
Accounts Receivable	1,336,990	2,390,609	3,727,599	36,129	12,993
Internal Balances	(4,810)	4,810	0	0	0
Intergovernmental Receivable	16,667,923	1,689,124	18,357,047	0	40,365
Prepaid Items	0	0	0	0	4,302
Permissive Sales Taxes Receivable	9,099,322	0	9,099,322	0	0
Property Taxes Receivable	39,009,964	0	39,009,964	0	0
Special Assessments Receivable	455,367	339,301	794,668	0	0
Assets Held for Resale	0	0	0	0	131,155
Other Assets	0	0	0	0	86
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	0	689,972	689,972	0	0
Cash and Cash Equivalents					
with Fiscal and Escrow Agents	0	11,051,185	11,051,185	0	0
Nondepreciable Capital Assets	9,849,221	7,421,875	17,271,096	0	0
Depreciable Capital Assets, Net	136,835,785	83,009,688	219,845,473	19,861	3,366
<b>Total Assets</b>	<b>302,448,587</b>	<b>116,448,533</b>	<b>418,897,120</b>	<b>602,801</b>	<b>1,395,144</b>
<b>Deferred Outflows of Resources</b>					
Deferred Charge on Refunding	0	30,314	30,314	0	0
<b>Liabilities</b>					
Accounts Payable	4,422,604	581,687	5,004,291	0	29,902
Accrued Wages	3,403,863	306,768	3,710,631	30,080	9,449
Contracts Payable	0	178,255	178,255	0	0
Intergovernmental Payable	1,994,832	344,019	2,338,851	0	1,882
Accrued Expenses	0	0	0	0	18,847
Matured Compensated Absences Payable	1,013	7,160	8,173	0	0
Accrued Interest Payable	163,094	275,130	438,224	0	0
Claims Payable	2,205,516	0	2,205,516	0	0
Notes Payable	6,208,388	961,402	7,169,790	0	0
Due to Others	0	0	0	0	30,408
Long-Term Liabilities:					
Due Within One Year	6,944,412	2,305,957	9,250,369	0	6,461
Due In More Than One Year	49,574,692	27,333,983	76,908,675	0	9,962
<b>Total Liabilities</b>	<b>74,918,414</b>	<b>32,294,361</b>	<b>107,212,775</b>	<b>30,080</b>	<b>106,911</b>
<b>Deferred Inflows of Resources</b>					
Property Taxes	33,119,523	0	33,119,523	0	0
Unearned Revenue	0	0	0	0	838
<b>Total Deferred Inflows of Resources</b>	<b>33,119,523</b>	<b>0</b>	<b>33,119,523</b>	<b>0</b>	<b>838</b>
<b>Net Position</b>					
Net Investment in Capital Assets	102,647,200	60,998,456	163,645,656	19,861	3,366
Restricted for:					
Capital Projects	15,223,440	0	15,223,440	0	0
Debt Service	0	11,741,157	11,741,157	0	0
Public Safety	2,316,308	0	2,316,308	0	0
Public Works	7,337,863	0	7,337,863	0	0
Health Services	36,791,140	0	36,791,140	0	0
Human Services	6,589,182	0	6,589,182	0	0
General Government	15,260,442	0	15,260,442	0	165,951
Unclaimed Monies	421,086	0	421,086	0	0
Unrestricted	7,823,989	11,444,873	19,268,862	552,860	1,118,078
<b>Total Net Position</b>	<b>\$194,410,650</b>	<b>\$84,184,486</b>	<b>\$278,595,136</b>	<b>\$572,721</b>	<b>\$1,287,395</b>

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2014  
For the Fiscal Year Ended June 30, 2014 - Mahoning Adult Services Company Inc.

	Program Revenues			
	Expenses	Charges for Services and Assessments	Operating Grants and Contributions	
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$28,900,811	\$6,738,883	\$5,323,892	\$0
Judicial	22,249,706	5,568,575	1,518,837	0
Public Safety	25,656,854	5,852,721	738,955	0
Public Works	14,147,583	402,778	11,349,286	4,177,023
Health	37,970,439	4,798,664	16,477,095	0
Human Services	39,560,161	1,884,021	26,733,023	0
Interest and Fiscal Charges	1,892,225	0	0	0
<i>Total Governmental Activities</i>	<u>170,377,779</u>	<u>25,245,642</u>	<u>62,141,088</u>	<u>4,177,023</u>
<b>Business-Type Activities:</b>				
Water	1,334,615	628,692	0	411,184
Sewer	21,567,811	22,819,113	0	405,038
<i>Total Business-Type Activities</i>	<u>22,902,426</u>	<u>23,447,805</u>	<u>0</u>	<u>816,222</u>
<i>Total - Primary Government</i>	<u>\$193,280,205</u>	<u>\$48,693,447</u>	<u>\$62,141,088</u>	<u>\$4,993,245</u>
<b>Component Unit</b>				
Mahoning Adult Services Company, Inc.	\$560,240	\$570,129	\$17,266	\$0
Mahoning County Land Reutilization Corporation	1,066,913	0	1,009,698	0
<i>Totals - Component Units</i>	<u>\$1,627,153</u>	<u>\$570,129</u>	<u>\$1,026,964</u>	<u>\$0</u>
<b>General Revenues</b>				
Property Taxes Levied for:				
General Purposes				
General Obligation Bond Retirement				
Children Services Board				
Board of Developmental Disabilities				
Board of Mental Health				
Sales Tax Levied for				
General Purposes				
Grants and Entitlements not Restricted to Specific Programs				
Conveyance Taxes				
Interest				
Gain on Sale of Capital Assets				
Other				
<i>Total General Revenues</i>				
Transfers				
<i>Total General Revenues and Transfers</i>				
Change in Net Position				
<i>Net Position Beginning of Year</i>				
<i>Net Position End of Year</i>				

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Mahoning Adult Services Company, Inc.	Mahoning County Land Reutilization Corporation
(\$16,838,036)	\$0	(\$16,838,036)	\$0	\$0
(15,162,294)	0	(15,162,294)	0	0
(19,065,178)	0	(19,065,178)	0	0
1,781,504	0	1,781,504	0	0
(16,694,680)	0	(16,694,680)	0	0
(10,943,117)	0	(10,943,117)	0	0
(1,892,225)	0	(1,892,225)	0	0
(78,814,026)	0	(78,814,026)	0	0
0	(294,739)	(294,739)	0	0
0	1,656,340	1,656,340	0	0
0	1,361,601	1,361,601	0	0
(78,814,026)	1,361,601	(77,452,425)	0	0
0	0	0	27,155	0
0	0	0	0	(57,215)
0	0	0	27,155	(57,215)
3,017,749	0	3,017,749	0	0
3,975,496	0	3,975,496	0	0
4,952,827	0	4,952,827	0	0
13,898,401	0	13,898,401	0	0
3,482,494	0	3,482,494	0	0
34,137,009	0	34,137,009	0	0
6,622,413	0	6,622,413	0	0
1,782,152	0	1,782,152	0	0
436,809	39,351	476,160	0	0
0	0	0	0	214,676
4,259,245	471,945	4,731,190	0	5,975
76,564,595	511,296	77,075,891	0	220,651
212,000	(212,000)	0	0	0
76,776,595	299,296	77,075,891	0	220,651
(2,037,431)	1,660,897	(376,534)	27,155	163,436
196,448,081	82,523,589	278,971,670	545,566	1,123,959
<u>\$194,410,650</u>	<u>\$84,184,486</u>	<u>\$278,595,136</u>	<u>\$572,721</u>	<u>\$1,287,395</u>

**Mahoning County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2014*

	General	Department of Human Services	Children Services Board	Developmental Disabilities Board	Debt Service
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$7,103,454	\$194,249	\$6,634,064	\$27,208,657	\$1,303,523
Cash and Cash Equivalents:					
In Segregated Accounts	268,155	1,796	61,291	17,110	0
With Fiscal Agents	2,881	0	0	88,759	0
Accrued Interest Receivable	94,088	0	0	0	0
Accounts Receivable	536,873	0	489	165,459	0
Interfund Receivable	117,851	0	0	0	0
Intergovernmental Receivable	3,423,813	10,108	550,534	2,165,302	288,859
Permissive Sales Taxes Receivable	9,099,322	0	0	0	0
Property Taxes Receivable	5,536,322	0	8,888,905	16,246,127	4,286,009
Special Assessments Receivable	0	0	0	0	28,793
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	422,183	0	0	0	0
<b>Total Assets</b>	<b>\$26,604,942</b>	<b>\$206,153</b>	<b>\$16,135,283</b>	<b>\$45,891,414</b>	<b>\$5,907,184</b>
<b>Liabilities</b>					
Accounts Payable	\$848,735	\$300,311	\$549,377	\$197,223	\$0
Accrued Wages	1,455,794	352,907	337,017	568,912	0
Intergovernmental Payable	293,521	75,592	51,382	95,518	0
Matured Compensated Absences Payable	1,013	0	0	0	0
Interfund Payable	461,358	63,894	56,246	388,367	0
Accrued Interest Payable	0	0	0	0	8,141
Notes Payable	0	0	0	0	3,991,519
<b>Total Liabilities</b>	<b>3,060,421</b>	<b>792,704</b>	<b>994,022</b>	<b>1,250,020</b>	<b>3,999,660</b>
<b>Deferred Inflows of Resources</b>					
Property Taxes	3,552,082	0	8,145,710	14,159,978	3,731,837
Unavailable Revenue	7,658,061	0	1,099,776	3,154,207	871,824
<b>Total Deferred Inflows of Resources</b>	<b>11,210,143</b>	<b>0</b>	<b>9,245,486</b>	<b>17,314,185</b>	<b>4,603,661</b>
<b>Fund Balances</b>					
Nonspendable	421,086	0	0	0	0
Restricted	1,889,510	0	5,895,775	27,327,209	0
Committed	102,233	0	0	0	0
Assigned	2,121,022	0	0	0	0
Unassigned (Deficit)	7,800,527	(586,551)	0	0	(2,696,137)
<b>Total Fund Balances (Deficit)</b>	<b>12,334,378</b>	<b>(586,551)</b>	<b>5,895,775</b>	<b>27,327,209</b>	<b>(2,696,137)</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$26,604,942</b>	<b>\$206,153</b>	<b>\$16,135,283</b>	<b>\$45,891,414</b>	<b>\$5,907,184</b>

See accompanying notes to the basic financial statements



**Mahoning County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Position of Governmental Activities  
 December 31, 2014*

Buildings and Equipment	Other Governmental Funds	Total Governmental Funds
\$15,009,619	\$24,606,848	\$82,060,414
0	3,903	352,255
0	0	91,640
0	0	94,088
0	634,169	1,336,990
0	0	117,851
0	10,229,307	16,667,923
0	0	9,099,322
0	4,052,601	39,009,964
0	426,574	455,367
0	0	422,183
<u>\$15,009,619</u>	<u>\$39,953,402</u>	<u>\$149,707,997</u>
\$381,571	\$2,112,936	\$4,390,153
922	682,439	3,397,991
176	142,004	658,193
0	0	1,013
0	366,744	1,336,609
3,383	0	11,524
2,216,869	0	6,208,388
<u>2,602,921</u>	<u>3,304,123</u>	<u>16,003,871</u>
0	3,529,916	33,119,523
0	7,371,093	20,154,961
0	10,901,009	53,274,484
0	0	421,086
12,406,698	25,748,270	73,267,462
0	0	102,233
0	0	2,121,022
0	0	4,517,839
<u>12,406,698</u>	<u>25,748,270</u>	<u>80,429,642</u>
<u>\$15,009,619</u>	<u>\$39,953,402</u>	<u>\$149,707,997</u>

<b>Total Governmental Fund Balances</b>	<b>\$80,429,642</b>
<i>Amounts reported for governmental activities in the statement of net position are different because</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	146,685,006
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.	
Intergovernmental	\$10,343,926
Special Assessments	455,367
Permissive Sales Tax	3,465,227
Delinquent Property Taxes	<u>5,890,441</u>
Total	20,154,961
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 position.	
Net Position (Deficit)	(1,184,932)
Accrued Interest	14,613
General Obligation Bonds	3,701,399
Claims Payable	1,366,374
Internal Balances	<u>(85,739)</u>
Total	3,811,715
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.	(151,570)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
General Obligation Bonds	(45,340,818)
OPWC Loan Payable	(377,890)
Long Term Note Payable	(142,480)
Claims Payable	(1,366,374)
Capital Lease Payable	(175,830)
Compensated Absences	<u>(9,115,712)</u>
Total	<u>(56,519,104)</u>
<i>Net Position of Governmental Activities</i>	<u><u>\$194,410,650</u></u>

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

	General	Department of Human Services	Children Services Board	Developmental Disabilities Board	Debt Service	Buildings and Equipment
<b>Revenues</b>						
Property Taxes	\$3,369,694	\$0	\$4,970,938	\$13,953,417	\$3,706,637	\$0
Permissive Sales Tax	33,131,827	0	0	0	840,000	0
Intergovernmental	6,832,010	16,944,556	6,472,783	11,334,856	574,586	0
Conveyance Taxes	1,782,152	0	0	0	0	0
Interest	304,966	0	0	0	0	101,968
Fees, Licenses and Permits	6,192,684	0	1,735	0	0	0
Fines and Forfeitures	1,718,911	0	0	0	0	0
Rentals and Royalties	2,186,139	0	0	4,937	0	250,000
Charges for Services	1,142,853	938,154	0	1,578,571	0	0
Contributions and Donations	0	0	0	0	0	100
Special Assessments	0	0	0	0	14,298	0
Other	550,467	238,436	67,073	1,098,714	1,597	675,093
<i>Total Revenues</i>	<u>57,211,703</u>	<u>18,121,146</u>	<u>11,512,529</u>	<u>27,970,495</u>	<u>5,137,118</u>	<u>1,027,161</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	15,443,898	0	0	0	458,313	0
Judicial	17,864,792	0	0	0	0	0
Public Safety	21,108,926	0	0	0	0	0
Public Works	0	0	0	0	0	0
Health	0	0	0	24,791,246	0	0
Human Services	1,698,053	18,088,757	12,363,826	0	0	0
Capital Outlay	0	0	0	0	0	5,248,287
Debt Service:						
Principal Retirement	244,308	8,796	0	57,514	2,774,446	136,913
Interest and Fiscal Charges	9,747	0	0	0	1,469,528	83,643
Issuance Costs	0	0	0	0	0	161,342
<i>Total Expenditures</i>	<u>56,369,724</u>	<u>18,097,553</u>	<u>12,363,826</u>	<u>24,848,760</u>	<u>4,702,287</u>	<u>5,630,185</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>841,979</u>	<u>23,593</u>	<u>(851,297)</u>	<u>3,121,735</u>	<u>434,831</u>	<u>(4,603,024)</u>
<b>Other Financing Sources (Uses)</b>						
General Obligation Bonds Issued	0	0	0	0	0	5,020,000
Premium on General Obligation Bonds	0	0	0	0	0	122,021
Transfers In	260,375	867,327	800,000	0	711,151	1,184,446
Transfers Out	(1,154,141)	(1,169,849)	0	(1,680,969)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(893,766)</u>	<u>(302,522)</u>	<u>800,000</u>	<u>(1,680,969)</u>	<u>711,151</u>	<u>6,326,467</u>
<i>Net Change in Fund Balances</i>	<u>(51,787)</u>	<u>(278,929)</u>	<u>(51,297)</u>	<u>1,440,766</u>	<u>1,145,982</u>	<u>1,723,443</u>
<i>Fund Balances (Deficit)</i>						
<i>Beginning of Year</i>	<u>12,386,165</u>	<u>(307,622)</u>	<u>5,947,072</u>	<u>25,886,443</u>	<u>(3,842,119)</u>	<u>10,683,255</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$12,334,378</u>	<u>(\$586,551)</u>	<u>\$5,895,775</u>	<u>\$27,327,209</u>	<u>(\$2,696,137)</u>	<u>\$12,406,698</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, 2014*

Other Governmental Funds	Total Governmental Funds		
		<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$3,647,372</b>
		<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 exceeded depreciation in the current period.	
\$3,496,029	\$29,496,715	Current Year Additions	\$11,879,483
0	33,971,827	Current Year Depreciation	<u>(10,810,876)</u>
31,221,409	73,380,200	Total	1,068,607
0	1,782,152		
29,875	436,809		
8,545,899	14,740,318	Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(985,673)
1,094,313	2,813,224		
194	2,441,270		
1,291,119	4,950,697	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
1,900	2,000	Intergovernmental	(441,676)
284,798	299,096	Special Assessments	1,037
1,816,207	4,447,587	Permissive Sales Tax	165,182
		Delinquent Property Taxes	(169,748)
47,781,743	168,761,895	Other	<u>(188,342)</u>
		Total	(633,547)
9,698,698	25,600,909	Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	3,899,711
3,251,559	21,116,351		
2,348,651	23,457,577	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.	
10,078,380	10,078,380	Accrued Interest on Bonds	8,933
11,845,891	36,637,137	Amortization of Bond Premium	<u>28,765</u>
5,402,112	37,552,748	Total	37,698
4,960,857	10,209,144		
677,734	3,899,711	Some expenses like compensated absences are reported in the statement of activities do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds.	(342,109)
192,327	1,755,245		
0	161,342		
48,456,209	170,468,544	Other financing sources in the governmental funds increase long-term liabilities in the statement of net position are not reported as revenues in the statement of activities.	
(674,466)	(1,706,649)	Bonds Issued	(5,020,000)
0	5,020,000	Bond Premium	<u>(122,021)</u>
0	122,021	Total	(5,142,021)
2,453,184	6,276,483	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.	
(2,059,524)	(6,064,483)	Change in Net Position	(3,798,753)
393,660	5,354,021	Internal Balances	<u>211,284</u>
(280,806)	3,647,372	Total	(3,587,469)
26,029,076	76,782,270	<i>Change in Net Position of Governmental Activities</i>	<u><u>(\$2,037,431)</u></u>
<u>\$25,748,270</u>	<u>\$80,429,642</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, 2014*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$3,340,048	\$3,370,048	\$3,369,694	(\$354)
Permissive Sales Tax	31,000,000	32,110,000	32,634,365	524,365
Intergovernmental	4,968,466	5,710,885	6,749,627	1,038,742
Conveyance Fees	1,600,000	1,600,000	1,782,152	182,152
Interest	400,000	400,000	412,168	12,168
Fees, Licenses and Permits	4,722,500	4,899,754	4,435,262	(464,492)
Fines and Forfeitures	1,700,000	1,700,000	1,681,554	(18,446)
Rentals and Royalties	1,950,000	2,235,000	2,183,775	(51,225)
Charges for Services	1,160,000	1,160,000	1,110,194	(49,806)
Other	200,000	403,519	542,445	138,926
<i>Total Revenues</i>	<u>51,041,014</u>	<u>53,589,206</u>	<u>54,901,236</u>	<u>1,312,030</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	12,954,648	15,969,758	15,820,997	148,761
Judicial	16,154,748	16,711,939	16,502,136	209,803
Public Safety	20,483,230	21,377,052	21,050,218	326,834
Human Services	1,999,210	1,993,306	1,751,882	241,424
<i>Total Expenditures</i>	<u>51,591,836</u>	<u>56,052,055</u>	<u>55,125,233</u>	<u>926,822</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(550,822)</u>	<u>(2,462,849)</u>	<u>(223,997)</u>	<u>2,238,852</u>
<b>Other Financing Sources (Uses)</b>				
Advance In	0	102,081	102,081	0
Advance Out	0	(117,851)	(117,851)	0
Transfers In	0	555,503	585,375	29,872
Transfers Out	(130,175)	(1,186,671)	(1,179,141)	7,530
<i>Total Other Financing Sources (Uses)</i>	<u>(130,175)</u>	<u>(646,938)</u>	<u>(609,536)</u>	<u>37,402</u>
<i>Net Change in Fund Balance</i>	(680,997)	(3,109,787)	(833,533)	2,276,254
<i>Fund Balance at Beginning of Year</i>	5,956,551	5,956,551	5,956,551	0
Prior Year Encumbrances Appropriated	681,473	681,473	681,473	0
<i>Fund Balances at End of Year</i>	<u>\$5,957,027</u>	<u>\$3,528,237</u>	<u>\$5,804,491</u>	<u>\$2,276,254</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, 2014*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$17,206,980	\$17,206,980	\$16,941,947	(\$265,033)
Charges for Services	1,055,865	1,055,865	938,154	(117,711)
Other	265,200	265,200	238,436	(26,764)
<i>Total Revenues</i>	<u>18,528,045</u>	<u>18,528,045</u>	<u>18,118,537</u>	<u>(409,508)</u>
<b>Expenditures</b>				
Current:				
Human Services	18,584,086	19,216,080	18,170,365	1,045,715
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(56,041)</u>	<u>(688,035)</u>	<u>(51,828)</u>	<u>636,207</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	868,560	868,560	867,327	(1,233)
Transfers Out	0	(363,000)	(1,169,849)	(806,849)
<i>Total Other Financing Sources (Uses)</i>	<u>868,560</u>	<u>505,560</u>	<u>(302,522)</u>	<u>(808,082)</u>
<i>Net Change in Fund Balance</i>	812,519	(182,475)	(354,350)	(171,875)
<i>Fund Balance Beginning of Year</i>	451,342	451,342	451,342	0
Prior Year Encumbrances Appropriated	44,963	44,963	44,963	0
<i>Fund Balance End of Year</i>	<u>\$1,308,824</u>	<u>\$313,830</u>	<u>\$141,955</u>	<u>(\$171,875)</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, 2014*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$4,905,006	\$4,905,006	\$4,970,938	\$65,932
Intergovernmental	6,937,065	6,937,065	6,334,245	(602,820)
Fees, Licenses and Permits	500	500	1,246	746
Other	17,429	17,429	67,073	49,644
<i>Total Revenues</i>	11,860,000	11,860,000	11,373,502	(486,498)
<b>Expenditures</b>				
Current:				
Human Services	11,860,000	12,759,350	12,079,871	679,479
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(899,350)	(706,369)	192,981
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	800,000	800,000
<i>Net Change in Fund Balance</i>	0	(899,350)	93,631	992,981
<i>Fund Balance Beginning of Year</i>	6,540,433	6,540,433	6,540,433	0
<i>Fund Balance End of Year</i>	<u>\$6,540,433</u>	<u>\$5,641,083</u>	<u>\$6,634,064</u>	<u>\$992,981</u>

See accompanying notes to the basic financial statements

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$13,865,068	\$13,865,068	\$13,953,417	\$88,349
Intergovernmental	11,137,513	11,137,513	11,065,326	(72,187)
Rentals and Royalties	4,488	4,488	4,937	449
Charges for Services	1,807,643	1,807,643	1,531,582	(276,061)
Contributions and Donations	3,000	3,000	0	(3,000)
Other	18,100	18,100	5,341,422	5,323,322
<i>Total Revenues</i>	<u>26,835,812</u>	<u>26,835,812</u>	<u>31,896,684</u>	<u>5,060,872</u>
<b>Expenditures</b>				
Current:				
Health	27,164,319	27,483,743	25,343,499	2,140,244
Debt Service:				
Interest and Fiscal Charges	60,000	0	0	0
<i>Total Expenditures</i>	<u>27,224,319</u>	<u>27,483,743</u>	<u>25,343,499</u>	<u>2,140,244</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(388,507)	(647,931)	6,553,185	7,201,116
<b>Other Financing Sources (Uses)</b>				
Transfers Out	0	(1,680,969)	(1,680,969)	0
<i>Net Change in Fund Balance</i>	(388,507)	(2,328,900)	4,872,216	7,201,116
<i>Fund Balance Beginning of Year</i>	21,254,984	21,254,984	21,254,984	0
Prior Year Encumbrances Appropriated	388,507	388,507	388,507	0
<i>Fund Balance End of Year</i>	<u>\$21,254,984</u>	<u>\$19,314,591</u>	<u>\$26,515,707</u>	<u>\$7,201,116</u>

See accompanying notes to the basic financial statements

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**Mahoning County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2014*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$342,617	\$9,509,352	\$9,851,969	\$6,178,245
Receivables:				
Intergovernmental	0	1,689,124	1,689,124	0
Accounts	233,486	2,157,123	2,390,609	0
Interfund Receivable	0	0	0	1,299,687
<i>Total Current Assets</i>	<u>576,103</u>	<u>13,355,599</u>	<u>13,931,702</u>	<u>7,477,932</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	689,972	689,972	0
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	11,051,185	11,051,185	0
Special Assessments Receivable	35,599	303,702	339,301	0
Capital Assets:				
Nondepreciable Capital Assets	1,046,572	6,375,303	7,421,875	0
Depreciable Capital Assets, Net	11,310,408	71,699,280	83,009,688	0
<i>Total Noncurrent Assets</i>	<u>12,392,579</u>	<u>90,119,442</u>	<u>102,512,021</u>	<u>0</u>
<i>Total Assets</i>	<u>12,968,682</u>	<u>103,475,041</u>	<u>116,443,723</u>	<u>7,477,932</u>
<b>Deferred Outflows of Resources</b>				
Deferred Charge on Refunding	\$0	\$30,314	\$30,314	\$0

(continued)

**Mahoning County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds (continued)*  
*December 31, 2014*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	\$13,669	\$568,018	\$581,687	\$32,451
Contracts Payable	6,202	172,053	178,255	0
Accrued Wages	0	306,768	306,768	5,872
Intergovernmental Payable	0	344,019	344,019	1,336,639
Interfund Payable	0	80,929	80,929	0
Compensated Absences Payable	0	221,165	221,165	0
Matured Compensated Absences Payable	0	7,160	7,160	0
Accrued Interest Payable	99,025	176,105	275,130	14,613
Notes Payable	387,581	573,821	961,402	0
Revenue Bonds Payable	39,800	1,041,000	1,080,800	0
General Obligation Bonds Payable	40,000	0	40,000	155,000
Special Assessment Bonds Payable	0	2,059	2,059	0
OWDA Loans Payable	10,725	601,098	611,823	0
OPWC Loans Payable	24,337	325,773	350,110	0
Claims Payable	0	0	0	2,409,045
<i>Total Current Liabilities</i>	<u>621,339</u>	<u>4,419,968</u>	<u>5,041,307</u>	<u>3,953,620</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	0	702,937	702,937	0
Revenue Bonds Payable	3,030,500	16,766,093	19,796,593	0
General Obligation Bonds Payable	1,197,428	0	1,197,428	3,546,399
Special Assessment Bonds Payable	0	36,263	36,263	0
OWDA Loans Payable	155,520	1,635,219	1,790,739	0
OPWC Loans Payable	419,220	3,390,803	3,810,023	0
Claims Payable	0	0	0	1,162,845
<i>Total Long-Term Liabilities</i>	<u>4,802,668</u>	<u>22,531,315</u>	<u>27,333,983</u>	<u>4,709,244</u>
<i>Total Liabilities</i>	<u>5,424,007</u>	<u>26,951,283</u>	<u>32,375,290</u>	<u>8,662,864</u>
<b>Net Position</b>				
Net Investment in Capital Assets	7,223,123	53,775,333	60,998,456	0
Restricted for Debt Service	0	11,741,157	11,741,157	0
Unrestricted (Deficit)	321,552	11,037,582	11,359,134	(1,184,932)
<i>Total Net Position (Deficit)</i>	<u>\$7,544,675</u>	<u>\$76,554,072</u>	84,098,747	<u>(\$1,184,932)</u>

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

85,739

Net position of business-type activities

\$84,184,486

See accompanying notes to the basic financial statements

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

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Operating Revenues</b>				
Charges for Services	\$601,470	\$21,933,880	\$22,535,350	\$20,309,095
Fees, Licenses and Permits	24,069	666,933	691,002	0
Rentals	0	16,044	16,044	0
Other	26,194	445,751	471,945	0
<i>Total Operating Revenues</i>	<u>651,733</u>	<u>23,062,608</u>	<u>23,714,341</u>	<u>20,309,095</u>
<b>Operating Expenses</b>				
Personal Services	179	7,998,365	7,998,544	0
Materials and Supplies	54,305	1,128,395	1,182,700	558,317
Contractual Services	650,930	7,179,666	7,830,596	2,754,804
Depreciation	394,138	3,427,349	3,821,487	0
Claims	0	0	0	20,125,506
Change in Worker's Compensation Estimate	0	0	0	480,186
Other	4,261	677,296	681,557	14,357
<i>Total Operating Expenses</i>	<u>1,103,813</u>	<u>20,411,071</u>	<u>21,514,884</u>	<u>23,933,170</u>
<i>Operating Income (Loss)</i>	<u>(452,080)</u>	<u>2,651,537</u>	<u>2,199,457</u>	<u>(3,624,075)</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	2,871	36,480	39,351	0
Interest and Fiscal Charges	(209,823)	(787,274)	(997,097)	(174,678)
Loss on Sale of Capital Assets	0	(135,623)	(135,623)	0
Special Assessments	3,153	202,256	205,409	0
Issuance Costs	(18,442)	(25,096)	(43,538)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(222,241)</u>	<u>(709,257)</u>	<u>(931,498)</u>	<u>(174,678)</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	<u>(674,321)</u>	<u>1,942,280</u>	<u>1,267,959</u>	<u>(3,798,753)</u>
Capital Contributions	411,184	405,038	816,222	0
Transfers In	662,700	0	662,700	0
Transfers Out	0	(874,700)	(874,700)	0
<i>Change in Net Position</i>	<u>399,563</u>	<u>1,472,618</u>	<u>1,872,181</u>	<u>(3,798,753)</u>
<i>Net Position Beginning of Year</i>	<u>7,145,112</u>	<u>75,081,454</u>		<u>2,613,821</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$7,544,675</u>	<u>\$76,554,072</u>		<u>(\$1,184,932)</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.

(211,284)

Change in net position of business-type activities

\$1,660,897

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2014

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$501,886	\$22,435,311	\$22,937,197	\$0
Cash Received from Interfund Services Provided	0	0	0	20,057,849
Other Cash Receipts	26,194	445,751	471,945	0
Cash Payments to Employees for Services	(280)	(7,894,671)	(7,894,951)	0
Cash Payments for Goods and Services	(707,703)	(7,899,753)	(8,607,456)	(2,647,490)
Cash Payments for Claims	0	0	0	(18,881,955)
Cash Payments for Workers' Compensation Premiums	0	0	0	(635,680)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	0	0	(588,485)
Other Cash Payments	(4,261)	(677,296)	(681,557)	(14,357)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(184,164)</u>	<u>6,409,342</u>	<u>6,225,178</u>	<u>(2,710,118)</u>
<b>Cash Flows from Noncapital and Related Financing Activities</b>				
Special Assessments	3,153	202,256	205,409	0
Principal Paid on Notes	0	0	0	(150,000)
Interest Paid on Notes	0	0	0	(178,576)
Transfers In	662,700	0	662,700	0
Transfers Out	0	(874,700)	(874,700)	0
<i>Net Cash Provided by (Used In) Noncapital Financing Activities</i>	<u>665,853</u>	<u>(672,444)</u>	<u>(6,591)</u>	<u>(328,576)</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Capital Grants	411,184	419,640	830,824	0
OPWC Loans Issued	78,510	869,912	948,422	0
Premium on Notes Issued	3,442	5,096	8,538	0
General Obligation Notes Issued	385,000	570,000	955,000	0
Principal Paid on Notes	(395,000)	(585,000)	(980,000)	0
Interest Paid on Notes	(5,832)	(8,637)	(14,469)	0
Principal Paid on General Obligation Bonds	(40,000)	(8,854)	(48,854)	0
Interest Paid on General Obligation Bonds	(69,209)	(332)	(69,541)	0
Principal Paid on Special Assessment Bonds	0	(2,059)	(2,059)	0
Interest Paid on Special Assessment Bonds	0	(2,095)	(2,095)	0
Principal Paid on Revenue Bonds	(38,200)	(1,017,400)	(1,055,600)	0
Interest Paid on Revenue Bonds	(139,990)	(696,544)	(836,534)	0
Principal Paid on OPWC Loans	(24,337)	(319,971)	(344,308)	0
Principal Paid on OWDA Loans	(10,725)	(579,106)	(589,831)	0
Interest Paid on OWDA Loans	0	(83,710)	(83,710)	0
Issuance Costs	(18,442)	(25,096)	(43,538)	0
Payments for Capital Acquisitions	(755,146)	(7,687,341)	(8,442,487)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(618,745)</u>	<u>(9,151,497)</u>	<u>(9,770,242)</u>	<u>0</u>
<b>Cash Flows from Investing Activities</b>				
Interest on Investments	2,871	36,480	39,351	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(134,185)</u>	<u>(3,378,119)</u>	<u>(3,512,304)</u>	<u>(3,038,694)</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>476,802</u>	<u>24,628,628</u>	<u>25,105,430</u>	<u>9,216,939</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$342,617</u>	<u>\$21,250,509</u>	<u>\$21,593,126</u>	<u>\$6,178,245</u>

(continued)

**Mahoning County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2014

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>				
Operating Income (Loss)	(\$452,080)	\$2,651,537	\$2,199,457	(\$3,624,075)
Adjustments:				
Depreciation	394,138	3,427,349	3,821,487	0
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	(141,400)	(567,136)	(708,536)	0
Intergovernmental Receivable	0	344,025	344,025	0
Interfund Receivable	0	0	0	(251,246)
Special Assessments	17,747	41,565	59,312	0
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	(2,546)	249,128	246,582	32,256
Contracts Payable	78	3,251	3,329	0
Accrued Wages	0	29,120	29,120	932
Matured Compensated Absences Payable	0	54	54	0
Compensated Absences Payable	0	41,939	41,939	0
Interfund Payable	(101)	32,581	32,480	0
Intergovernmental Payable	0	155,929	155,929	224,230
Claims Payable	0	0	0	907,785
<i>Total Adjustments</i>	<u>267,916</u>	<u>3,757,805</u>	<u>4,025,721</u>	<u>913,957</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(\$184,164)</u>	<u>\$6,409,342</u>	<u>\$6,225,178</u>	<u>(\$2,710,118)</u>

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Fiduciary Assets and Liabilities*  
*Agency Funds*  
*December 31, 2014*

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<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$9,808,034
Cash and Cash Equivalents in Segregated Accounts	4,554,223
Property Taxes Receivable	151,678,861
Special Assessment Receivable	<u>2,535,956</u>
<i>Total Assets</i>	<u><u>\$168,577,074</u></u>
<b>Liabilities</b>	
Intergovernmental Payable	\$156,119,319
Undistributed Monies	6,576,849
Payroll Withholdings	794,830
Deposits Held and Due to Others	<u>5,086,076</u>
<i>Total Liabilities</i>	<u><u>\$168,577,074</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, 2014*

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**Note 1 - Reporting Entity**

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

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations which are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

Discretely Presented Component Units - The component unit columns in the financial statements identifies the financial data of the County's component units, Mahoning Adult Services Company, Inc. and Mahoning County Land Reutilization Corporation. They are reported separately to emphasize that they are legally separate from the County.

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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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***Mahoning County Land Reutilization Corporation.*** - Mahoning County Land Reutilization Corporation is a legally separate, non-profit organization, which provides community improvements through strategically acquiring tax foreclosed property and other foreclosed property from Common Pleas Court proceedings, Sheriff's Sale, Bank Real Estate Owned, County Auditor, third parties and through donations. The Corporation then strives to put the properties back to productive use. Because the relationship is so significant, it would be misleading to exclude the Mahoning County Land Reutilization Corporation from presentation in the County's financial statements. Mahoning County Land Reutilization Corporation is reflected as a component unit of Mahoning County. The component unit operates on a year ending December 31. Separately issued financial statements can be obtained from Mahoning County Land Reutilization Corporation, 20 West Federal Street, Suite M-5, Youngstown, Ohio 44503.

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 13 and 23 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 units are presented in Notes 24 and 25.

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

### ***Basis of Presentation***

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

***Government-wide Financial Statements*** The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The 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 position 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



**Mahoning County, Ohio**  
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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 comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

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

***Fund Accounting***

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

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

***General Fund*** This fund accounts for and reports all financial resources except those required to be accounted for and reported in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

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

***Children Services Board Fund*** This fund is used to account for and report the restricted County-wide property tax levy, State grants and reimbursements used for County child care programs. State law restricts the expenditures of these resources to programs designed to aid children from troubled families. Major expenditures are for foster homes, emergency shelters, medical costs, counseling and parental training.

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

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

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

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

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

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

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

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

***Internal Service Funds*** Internal service funds account for and report the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds report on County departments' costs of the vehicle pool, workers' compensation, self insurance programs for employee medical benefits and County departments' costs of the telephone data board.

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

***Measurement Focus***

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

***Fund Financial Statements*** All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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*Notes to the Basic Financial Statements*  
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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 position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

***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, in the recording of deferred inflows of resources and in the presentation of expenses versus expenditures.

***Revenues - Exchange and Nonexchange Transactions*** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the 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 Outflows/Inflows of Resources*** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include a deferred charge on refunding reported in the government-wide statement of net position and the proprietary funds statement of fund net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2014, but which were levied to finance year 2015 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position

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and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, permissive sales tax, special assessments and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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

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

***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 position 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 2014, investments were limited to federal home loan bank bonds, federal national mortgage association bonds, federal home loan mortgage corporation bonds, federal farm credit bonds, notes and STAR Ohio.

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

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net position value per share price which is the price the investment could be sold for on December 31, 2014.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2014 amounted to \$304,966, which includes \$263,898 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.

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**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. Restricted assets in the general fund represent money set aside for unclaimed monies.

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

**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 position 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 position and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars with the exception of land as land was listed regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

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

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

For 2014, the County reported infrastructure consisting of roads, and bridges and culverts and includes infrastructure acquired prior to December 31, 1980.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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***Interfund Balances***

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

***Compensated Absences***

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. The County records a liability for all accumulated unused vacation time when earned for all employees with more than one year of service.

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

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

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

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

***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.

***Accrued Liabilities and Long-Term Obligations***

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements.

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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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***Fund Balance***

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

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

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

***Committed*** The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of County Commission. Those committed amounts cannot be used for any other purpose unless the County Commission removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

***Assigned*** Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the Commissioners. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. County Commissioners assigned fund balance to cover building regulations.

***Unassigned*** Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit fund balance.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

***Net Position***

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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***Operating Revenues and Expenses***

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

***Contributions of Capital***

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

***Interfund Activity***

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

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

***Estimates***

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

***Budgetary Process***

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

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



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

***Deferred Charge on Refunding***

On the government-wide financial statements and the proprietary funds financial statements, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt, the gain/loss on the refunding, is being amortized as a component of interest expense. This deferred amount is amortized over the life of the old or new debt, whichever is shorter, using the straight line method and is presented as deferred outflows of resources on the statement of net position. The straight line method is not materially different from the effective interest method.

**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 restricted, committed, or assigned fund balance (GAAP).
- d) Unrecorded cash, which consists of in-transit court cash and unrecorded interest is not reported by the County on the operating statements (budget), but is reported on the GAAP basis operating statements.
- e) Investments are reported at cost (budget) rather than at fair value (GAAP).
- f) Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
- g) Budgetary revenues and expenditures of the revolving loans, economic development, tax certificate administration, adult protective services, certificate of title administration and recorder equipment funds are classified to the general fund for GAAP reporting.

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

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	Net Change in Fund Balances			
	General	Department of Human Services	Children Services Board	Developmental Disabilities Board
GAAP Basis	(\$51,787)	(\$278,929)	(\$51,297)	\$1,440,766
Net Adjustment for Revenue Accruals	(2,352,440)	(2,609)	(139,027)	3,926,189
Beginning Fair Value				
Adjustment for Investments	176,299	0	0	0
Ending Fair Value				
Adjustment for Investments	159,678	0	0	0
Advance In	102,081	0	0	0
Beginning Unrecorded Cash	31,373	0	0	0
Ending Unrecorded Cash	(377)	0	0	0
Perspective Difference:				
Revolving Loans	31,959	0	0	0
Economic Development	(36,518)	0	0	0
Certificate of Title Administration	179,165	0	0	0
Recorder Equipment	(8,831)	0	0	0
Net Adjustment for Expenditure Accruals	1,241,719	(20,519)	283,955	198,211
Advance Out	(117,851)	0	0	0
Encumbrances	(188,003)	(52,293)	0	(692,950)
Budget Basis	(\$833,533)	(\$354,350)	\$93,631	\$4,872,216

**Note 4 – Accountability and Violations of Finance-Related Legal or Contractual Provisions – Rate Covenant Violation**

***Accountability***

The following funds had a deficit fund balance/net position as of December 31, 2014:

Department of Human Services	\$586,551
Debt Service	2,696,137
<b><i>Internal Service Funds</i></b>	
Self-funded Hospitalization	3,002,024

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

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

The self-funded hospitalization fund deficit is caused by accruals related to claims payable and long-term bonds payable.

***Violations of Finance-Related Legal or Contractual Provisions – Rate Covenant Violation***

At December 31, 2014, the County was not in compliance with the provisions of the 2010 Sewer Revenue Bond. The County covenants (the “Rate Covenant”) in the Indenture that it will at all times prescribe and charge rates and charges for the services of the System, and will so restrict the Operating Expenses of the System, so that both

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(a) and (b) are met: (a) Net Income Available for Debt Service in each System Fiscal Year must be at least equal to 115 percent of Debt Service on the Outstanding Bonds, plus 115 percent of Debt Service on General Obligation Securities of the County payable from Revenues of the System, plus 100 percent of Debt Service on outstanding loans to the County from the OWDA, OPWC, USDA, and other obligations subordinate to the Bonds, in that Fiscal Year, less any amount of interest for the Fiscal Year that has been capitalized. (b) Net Revenues, plus investment earnings on the Bond Fund, the Revenue Fund, Reserve Fund, the Rate Stabilization Fund, and the Replacement Fund, and less proceeds from the sale of any portion of the System and proceeds of property insurance or condemnation awards, in each Fiscal Year must be at least equal to 100 percent of the Debt Service on the Bonds in that Fiscal Year, less any amount of interest for the Fiscal Year that has been capitalized.

County management has already undergone a rate feasibility study as required by the bond indenture and they are taking the appropriate steps to ensure compliance in the future. The County had a rate increase effective January 1, 2015 and there will be a second increase effective July 1, 2015. The County also has strong cash reserves to cover future debt payments.

**Note 5 - Fund Balances**

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Department of Human Services	Children Services Board	Developmental Disabilities Board	Debt Service	Buildings and Equipment	Other Governmental Funds	Total
<b><i>Nonspendable</i></b>								
Unclaimed monies	\$421,086	\$0	\$0	\$0	\$0	\$0	\$0	\$421,086
<b><i>Restricted for</i></b>								
County Courts	0	0	0	0	0	0	5,352,897	5,352,897
Home Improvement	0	0	0	0	0	0	3,220,778	3,220,778
Public Safety	0	0	0	0	0	0	922,707	922,707
Public Health and Welfare	0	0	0	0	0	0	9,242,817	9,242,817
Developmental Disability Services	0	0	0	27,327,209	0	0	0	27,327,209
Youth Benefit Services	0	0	5,895,775	0	0	0	0	5,895,775
Street Maintenance	0	0	0	0	0	0	4,615,106	4,615,106
Tax Administration	175,748	0	0	0	0	0	21,413	197,161
Recorder Equipment	458,249	0	0	0	0	0	0	458,249
Capital Improvements	0	0	0	0	0	12,406,698	735,312	13,142,010
911 Emergency Phone System	0	0	0	0	0	0	975,663	975,663
Law Library	0	0	0	0	0	0	237,883	237,883
Dog and Kennel	0	0	0	0	0	0	423,694	423,694
Title Certificate Administration	1,255,513	0	0	0	0	0	0	1,255,513
<b><i>Total Restricted</i></b>	<b>1,889,510</b>	<b>0</b>	<b>5,895,775</b>	<b>27,327,209</b>	<b>0</b>	<b>12,406,698</b>	<b>25,748,270</b>	<b>73,267,462</b>
<b><i>Committed for</i></b>								
Facilities Management	34,828	0	0	0	0	0	0	34,828
County Courts	23,105	0	0	0	0	0	0	23,105
Public Health and Welfare	44,300	0	0	0	0	0	0	44,300
<b><i>Total Committed</i></b>	<b>102,233</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>102,233</b>
<b><i>Assigned to</i></b>								
Building Regulations	2,121,022	0	0	0	0	0	0	2,121,022
<b><i>Unassigned (Deficit)</i></b>	<b>7,800,527</b>	<b>(586,551)</b>	<b>0</b>	<b>0</b>	<b>(2,696,137)</b>	<b>0</b>	<b>0</b>	<b>4,517,839</b>
<b><i>Total Fund Balances (Deficit)</i></b>	<b>\$12,334,378</b>	<b>(\$586,551)</b>	<b>\$5,895,775</b>	<b>\$27,327,209</b>	<b>(\$2,696,137)</b>	<b>\$12,406,698</b>	<b>\$25,748,270</b>	<b>\$80,429,642</b>

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**Stabilization arrangement** The governing council adopted a resolution to establish and maintain a revenue stabilization reserve (“rainy day fund”) in the general fund. The principal resource for this reserve is 60 percent of all casino revenue received by the County. The revenue will be reserved on an annual basis with a maximum of \$1 million being set aside in any one year. The remaining 40 percent of the casino revenue and any amounts greater than \$1 million annually will be available for appropriation during the fiscal year. Once the County’s reserve reaches 15 percent of general fund expenditures threshold, all revenues may be appropriated for current year operations. The reserve monies can only be used in a fiscal emergency or to repay prior debt issuances and the action must be approved by a unanimous vote of the current County Commissioners.

**Note 6 - Deposits and Investments**

Monies held by the County are classified by State Statute two categories, active and inactive. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

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

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

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

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7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
  - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
  - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase.
11. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rate commercial paper.
12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

***Deposits***

***Custodial Credit Risk*** Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$16,142,467 of the County's bank balance of \$17,392,467 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

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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, 2014, the County's board of developmental disabilities special revenue fund had a balance of \$88,759 with NEON, a jointly governed organization (See Note 23). The money is held by NEON in a pooled account which is representative of more than one entity and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for NEON as a whole may be obtained from their audit report. Complete financial statements can be obtained from the North East Ohio Network, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515.

**Investments**

Investments are reported at fair value. As of December 31, 2014, the County had the following investments:

	Fair Value	Maturity	Standard & Poor's	Percent of Total Investments
Federal Home Loan Bank Bonds	\$23,351,791	Less than five years	AA+	25.16 %
Federal National Mortgage Association Bonds	26,560,635	Less than five years	AA+	28.62
Federal Home Loan Mortgage Corporation Bonds	22,488,735	Less than five years	AA+	24.23
Federal Farm Credit Bonds	18,390,725	Less than three years	AA+	19.82
United States Treasury Notes	994,300	Less than three years	AA+	1.07
STAR Ohio	1,024,293	Average of 50.1 days	AAAm	NA
Total Portfolio	<u>\$92,810,479</u>			

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

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

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

**Note 7 - Property Taxes**

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

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

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

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Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2014 public utility property taxes which became a lien December 31, 2013, are levied after October 1, 2014, and are collected in 2015 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2014, was \$13.70 per \$1,000 of assessed value. The assessed values of real and public utility tangible personal property upon which 2014 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$2,857,087,950
Other Real Estate	909,318,950
Tangible Personal Property	
Public Utility	194,662,910
Total	<u><u>\$3,961,069,810</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 public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2014, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2014 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

### **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 November, 2009 ballot as a continuous 5-year tax effective October 1, 2010. The voters did not pass the tax with a 57 percent vote. The Commissioners then passed a resolution to place a temporary ½ percent sales tax on the May 2010 ballot. The sales tax passed with a 68 percent vote. This ½ percent sales tax will expire on October 1, 2015. The Commissioners also passed a resolution placing a continuous ½ percent sales tax on the May 2007 ballot. The voters passed this continuous sales tax with a 67 percent vote.

The sales tax generates approximately \$33 million in general fund revenues each year. Sales tax revenues from both ½ percent sales taxes are credited to the County's general fund and provide financing for current operating expenditures.

### **Note 9 - Contingent Liabilities**

#### ***Grants***

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

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***Litigation***

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

**Note 10 - Receivables**

Receivables at December 31, 2014, consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, accrued interest and intergovernmental receivables arising from grants, entitlements, and shared revenues.

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

Special assessments expected to be collected in more than one year amount to \$28,793 in the debt service fund, \$426,574 in the 911 operations special revenue fund, \$35,599 in the water enterprise fund and \$303,702 in the sewer enterprise fund. At December 31, 2014 the amount of delinquent special assessments was \$283,454.

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

A summary of the principal items of intergovernmental receivables follows:

	Amount
<b><i>Governmental Activities</i></b>	
<b>General Fund</b>	
Local Government	\$1,338,124
Homestead and Rollback	994,390
Casino Revenues	681,880
Special Elections	348,206
Prisoner Bookings	57,788
State of Ohio	3,425
<b><i>Total General Fund</i></b>	<b>3,423,813</b>
<b>Special Revenue Funds</b>	
<b><i>Major</i></b>	
Developmental Disabilities Board	2,165,302
Department of Human Services	10,108
Children Services Board	550,534
<b><i>Nonmajor</i></b>	
Grants	4,337,657
Motor Vehicle Gasoline Tax	5,442,666
Board of Mental Health	342,464
911 Operations	25,955
Sheriff's Policing Revenue	8,705
<b><i>Total Special Revenue Funds</i></b>	<b>\$12,883,391</b>



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**Governmental Activities - Continued**

**Nonmajor Capital Projects Fund**

Roads and Bridges \$71,360

**Major Debt Service Fund**

Debt Service 288,859

**Total Governmental Activities**

\$16,667,923

At December 31, 2014 the County had an intergovernmental receivable of \$1,689,124 in the sewer enterprise fund for charges to various cities.

**Note 11 - Capital Assets**

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

	Balance 12/31/13	Additions	Reductions	Balance 12/31/14
<b>Governmental Activities:</b>				
Capital assets not being depreciated				
Land	\$927,694	\$202,800	(\$51,132)	\$1,079,362
Construction in progress	3,282,634	9,812,316	(4,325,091)	8,769,859
Total capital assets not being depreciated	4,210,328	10,015,116	(4,376,223)	9,849,221
Capital assets being depreciated				
Buildings, structures and improvements	93,425,393	1,153,802	(1,219,315)	93,359,880
Furniture, fixtures and equipment	22,055,792	1,030,502	(2,365,602)	20,720,692
Vehicles	11,320,384	1,339,878	(897,769)	11,762,493
Infrastructure	123,246,324	2,665,276	0	125,911,600
Total capital assets being depreciated	250,047,893	6,189,458	(4,482,686)	251,754,665
Accumulated depreciation				
Buildings, structures and improvements	(37,492,110)	(3,097,748)	892,570	(39,697,288)
Furniture, fixtures and equipment	(12,782,569)	(2,376,367)	1,902,343	(13,256,593)
Vehicles	(7,966,935)	(927,572)	753,232	(8,141,275)
Infrastructure	(49,414,535)	(4,409,189)	0	(53,823,724)
Total accumulated depreciation	(107,656,149)	(10,810,876) *	3,548,145	(114,918,880)
Capital assets being depreciated, net	142,391,744	(4,621,418)	(934,541)	136,835,785
Governmental activities capital assets, net	\$146,602,072	\$5,393,698	(\$5,310,764)	\$146,685,006

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

General Government:	
Legislative and Executive	\$1,639,887
Judicial	578,658
Public Safety	1,945,967
Public Works	4,732,055
Public Health and Welfare	781,693
Human Services	1,132,616
Total	\$10,810,876

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	Balance 12/31/13	Additions	Reductions	Balance 12/31/14
<b>Business type activities:</b>				
Capital assets not being depreciated				
Land	\$367,852	\$0	\$0	\$367,852
Construction in progress	2,403,516	5,498,395	(847,888)	7,054,023
Total capital assets not being depreciated	2,771,368	5,498,395	(847,888)	7,421,875
Capital assets being depreciated				
Buildings, structures and improvements	15,182,604	93,380	0	15,275,984
Utility plant in service	50,957,919	998,891	(21,867)	51,934,943
Infrastructure	114,581,636	2,576,760	0	117,158,396
Furniture, fixtures and equipment	1,040,956	25,115	(9,236)	1,056,835
Vehicles	2,112,295	97,834	(400,739)	1,809,390
Total capital assets being depreciated	183,875,410	3,791,980	(431,842)	187,235,548
Accumulated depreciation				
Buildings, structures and improvements	(9,191,783)	(375,138)	0	(9,566,921)
Utility plant in service	(31,940,469)	(941,627)	9,886	(32,872,210)
Infrastructure	(57,409,945)	(2,328,482)	0	(59,738,427)
Furniture, fixtures and equipment	(645,323)	(69,820)	9,236	(705,907)
Vehicles	(1,513,072)	(106,420)	277,097	(1,342,395)
Total accumulated depreciation	(100,700,592)	(3,821,487)	296,219	(104,225,860)
Capital assets being depreciated, net	83,174,818	(29,507)	(135,623)	83,009,688
Business type activities capital assets, net	\$85,946,186	\$5,468,888	(\$983,511)	\$90,431,563

**Note 12 - 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 2014, 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	513,947,991
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	10,000,000

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

The County has elected to provide medical benefits through a self insured program. The maintenance of these benefits is accounted for in the self-funded hospitalization internal service fund. An excess coverage insurance

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(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 \$2,205,516 have been accrued as a liability based on a review of January 2014 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 2013 and 2014 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2013	\$1,211,087	\$16,724,731	\$16,641,959	\$1,293,859
2014	1,293,859	19,793,612	18,881,955	2,205,516

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2014 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 2014. The minimum premium portion of intergovernmental payable is \$520,409 and the actual claim costs are \$815,353. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$2,702,136 have been accrued as a liability at December 31, 2014, 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, 2014, 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 2013 and 2014 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2013	\$2,188,097	\$295,719	\$623,661	\$97,977	\$1,958,132
2014	1,958,132	331,894	588,485	480,186	2,181,727

**Note 13 – Shared Risk Pool**

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of

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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 2014 was \$825,607.

#### **Note 14 - Defined Benefit Pension Plan**

##### ***Ohio Public Employees Retirement System***

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the traditional plan benefit. Member contributions, the investment of which is self-directed by the member, 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 and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in the state and local classifications. The Ohio Revised Code authorizes OPERS to calculate employee contribution rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percent not to exceed 2 percent. For the year ended December 31, 2014, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12 percent and 13 percent, respectively. While members in the state and local classifications may participate in all three plans, public safety and law enforcement classifications exist only within the traditional plan. For 2014, member and employer contribution rates were consistent across all three plans.

The County's 2014 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 18.1 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the County's contribution allocated to health care for members in both the traditional and combined plans was 2 percent for 2014. Effective January 1, 2015, the portion of the employer contribution allocated to health care remains at 2 percent. Employer contribution rates are actuarially determined.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2014, 2013 and 2012 was \$8,270,082, \$8,689,367 and \$6,484,064, respectively. For 2014, 93.73 percent has been contributed with the balance being reported as an intergovernmental payable. The full

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amount has been contributed for 2013 and 2012. Contributions to the member-directed plan for 2014 were \$129,068 made by the County and \$92,191 made by the plan members.

***State Teachers Retirement System***

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

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

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

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 11 percent for members and 14 percent for employers. The statutory maximum employee contribution rate was increased one percent July 1, 2013, and will be increased one percent each year until it reaches 14 percent on July 1, 2016. For the fiscal year ended June 30, 2014, plan members were required to contribute 11 percent of their annual covered salary. The School District was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contributions to STRS Ohio for December 31, 2014, 2013 and 2012 were \$94,142, \$95,190 and \$96,238, respectively. For 2014, 94.97 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. There were no contributions to the DC and Combined Plans in 2014.

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**Note 15 - Postemployment Benefits**

***Ohio Public Employees Retirement System***

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

In order to qualify for postemployment 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 mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2014, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in both the traditional and combined plans was 2 percent for 2014. Effective January 1, 2015, the portion of the employer contribution allocated to health care remains at 2 percent for both plans as recommended by the OPERS actuary.

The OPERS retirement board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the postemployment health care plan.

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2014, 2013 and 2012 was \$1,378,347, \$668,413 and \$2,593,626 respectively. For 2014, 93.73 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012.

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Changes to the health care plan were adopted by the OPERS Board of Trustees on September 9, 2012, with a transition plan commencing on January 1, 2014. With the passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contribution toward the health care fund after the end of the transition period.

***State Teachers Retirement System***

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For fiscal year 2014, STRS Ohio allocated employer contributions equal to one percent of covered payroll to post-employment health care. The County’s contributions for health care for December 31, 2014, 2013 and 2012 were \$7,242, \$7,322 and \$7,403 respectively. For 2014, 94.97 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. The STRS Board voted to discontinue the current one percent allocation to the health care fund effective July 1, 2014.

**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 12/31/2013	Issued	Retired	Outstanding 12/31/2014
<b>Governmental Activities</b>				
Manuscript Note	\$0	\$1,000,000	(\$1,000,000)	\$0
Various Purpose Bond Anticipation Notes - 2013A	1,995,000	0	(1,995,000)	0
Premium on Bond Anticipation Notes - 2013A	16,116	0	(16,116)	0
Various Purpose Bond Anticipation Notes - 2013B	570,000	0	(570,000)	0
Premium on Bond Anticipation Notes - 2013B	4,415	0	(4,415)	0
Sales Tax Anticipation Notes	7,345,000	0	(1,245,000)	6,100,000
Premium on Sales Tax Anticipation Notes	126,630	0	(18,242)	108,388
Total Governmental Activities	<u>\$10,057,161</u>	<u>\$1,000,000</u>	<u>(\$4,848,773)</u>	<u>\$6,208,388</u>

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	Outstanding 12/31/13	Issued	Retired	Outstanding 12/31/14
<b>Business Type Activities</b>				
<b>General Obligation Notes</b>				
Sewer Fund				
South Milton Water Project - 2013	\$585,000	\$0	(\$585,000)	\$0
Premium on South Milton Water Project	4,725	0	(4,725)	0
South Milton Water Project - 2014	0	570,000	0	570,000
Premium on South Milton Water Project	0	5,096	(1,275)	3,821
<b>Total Sewer Fund</b>	<b>589,725</b>	<b>575,096</b>	<b>(591,000)</b>	<b>573,821</b>
Water Fund				
South Milton Water Project - 2013	395,000	0	(395,000)	0
Premium on South Milton Water Project	3,191	0	(3,191)	0
South Milton Water Project - 2014	0	385,000	0	385,000
Premium on South Milton Water Project	0	3,442	(861)	2,581
<b>Total Water Fund</b>	<b>398,191</b>	<b>388,442</b>	<b>(399,052)</b>	<b>387,581</b>
<i>Total General Obligation Notes</i>	<u><u>\$987,916</u></u>	<u><u>\$963,538</u></u>	<u><u>(\$990,052)</u></u>	<u><u>\$961,402</u></u>

During 2014, the County issued a \$1,000,000 manuscript note for various improvements. The notes were issued from the general fund to the building and equipment fund with an interest rate of 4.00 percent and were retired September 30, 2014.

During 2014, the County issued \$955,000 in bond anticipation notes for the enterprise funds for the South Milton Water Project. The notes were issued with an interest rate of 1.25 percent and will mature September 29, 2015. As of December 31, 2014 all proceeds have been spent.

In prior years, the County issued sales tax anticipation notes for the purpose of paying current principal and interest payments during the year. The notes will be paid from the bond retirement fund with the proceeds of the County's levy of its ½ percent sales and use tax approved by the voters. The debt service fund retired \$1,245,000 in sales tax anticipation notes during 2014. Principal and interest payments to retire the sales tax anticipation notes are as follows:

	Principal	Interest	Total
2015	\$1,225,000	\$138,288	\$1,363,288
2016	1,025,000	110,413	1,135,413
2017	935,000	86,113	1,021,113
2018	945,000	64,262	1,009,262
2019	655,000	42,463	697,463
2020-2022	1,315,000	48,912	1,363,912
<b>Total</b>	<u><u>\$6,100,000</u></u>	<u><u>\$490,451</u></u>	<u><u>\$6,590,451</u></u>

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



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**Note 18 - Related Party Transactions**

During 2014, 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 2014, MASCO reported \$214,540 for such contributions, recording revenue and expenses at cost or fair value, as applicable, to the extent the contribution is related to the vocational purposes of MASCO. Additional habilitative services provided directly to MASCO clients by Mahoning County amounted to \$4,511,143 during 2014.

**Note 19 - Long Term Debt**

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

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
<b>Governmental Activities</b>			
<i>General Obligation Bonds:</i>			
Various Purpose - 2014	2.00 - 4.00 %	\$5,020,000	2034
Various Purpose Refunding - 2013	1.50 - 3.00	6,021,146	2023
Various Purpose - 2011	1.00 - 4.50	6,790,000	2031
Various Purpose - 2010	1.25 - 6.75	14,176,000	2035
Various Purpose - 2009	2.00 - 4.00	3,015,000	2023
Various Purpose - 2008	3.00 - 5.75	5,860,000	2028
Various Purpose - 2007	4.00 - 5.75	800,000	2027
Various Purpose - 2006	3.75 - 5.00	12,250,000	2031
Internal Service - 2011	1.75 - 6.00	4,080,000	2031
<i>OPWC Loan:</i>			
Bailey Road Rehab - 2009	0.00	485,061	2019
Mill and Fill - 2011	0.00	262,665	2021
<i>Long-Term Note/Loan:</i>			
West Branch Reservoir	2.95	1,306,960	2017
<b>Business-Type Activities</b>			
<i>Revenue Bonds:</i>			
Various Water Bonds - 2008	4.125 - 4.625	3,276,000	2048
Various Sewer Bonds - 2008	4.375 - 4.625	4,488,000	2048
Various Sewer Bonds - 2009	4.125 - 4.250	2,502,000	2049
Various Sewer Bonds - 2010	2.000 - 4.375	14,795,000	2035
<i>General Obligation Bond:</i>			
Sewer - Various Purpose Refunding - 2013	1.500 - 3.000	8,854	2014
Water System Improvement - 2008	Various	1,320,000	2033
Water System Improvement - 2010	2.000 - 4.375	125,000	2035
<i>Special Assessment Bonds:</i>			
Canfield Sewer Extension	4.00 - 5.25	50,000	2027
<i>OWDA Loans:</i>			
Petersburg Waterline Extension	0.00	214,509	2030
Meander - 1977	5.50	6,408,777	2017
North Lima Sewer - 1999	0.73	3,600,540	2021
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

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Debt Issue	Interest Rate	Original Issue	Year Of Maturity
<b>Business-Type Activities (continued)</b>			
<i>OPWC Loans:</i>			
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 - 2008	0.00	204,217	2029
US 224 and SR 45 Sanitary Sewer - 2009	0.00	580,072	2029
SR 46 Niles - 2012	0.00	60,393	2032
Riblett Road - 2009	0.00	492,276	2033
Meander Wastewater Grit Removal - 2009	0.00	1,195,194	2030
Poland Interceptor - 2009	0.00	458,129	2029
Lipkey Road Sanitary Sewer - 2013	0.00	275,089	n/a
New Middletown Sanitary Sewer and Pump Station Replacement - 2013	0.00	302,656	n/a
New Middletown Waste Water Treatment Plant Grit Removal System - 2014	0.00	520,000	2034
Jackson Milton Water Meter Rehab - 2008	0.00	206,785	2029
Craig Beach Rehab - 2009	0.00	279,948	2029
Mahoning Avenue Waterline Replacement - 2014	0.00	78,510	n/a

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

	Outstanding 12/31/13	Additions	Reductions	Outstanding 12/31/14	Amounts Due in One Year
<b>Governmental Activities</b>					
<b>General Obligation Bonds</b>					
Various Purpose - 2014	\$0	\$5,020,000	\$0	\$5,020,000	\$225,000
Premium on Various Purpose - 2014	0	122,021	(1,525)	120,496	0
Total Various Purpose - 2013	0	5,142,021	(1,525)	5,140,496	225,000
Various Purpose Refunding - 2013	6,021,146	0	(1,111,147)	4,909,999	855,001
Premium on Various Purpose Refunding - 2013	70,958	0	(7,216)	63,742	0
Total Various Purpose - 2013	6,092,104	0	(1,118,363)	4,973,741	855,001
Various Purpose - 2011	5,935,000	0	(445,000)	5,490,000	450,000
Premium on Various Purpose - 2011	76,439	0	(4,267)	72,172	0
Total Various Purpose - 2011	6,011,439	0	(449,267)	5,562,172	450,000
Various Purpose - 2010:					
2010 A - Build America Bonds - Serial	1,615,000	0	(210,000)	1,405,000	215,000
2010 A - Build America Bonds - Term	4,760,000	0	0	4,760,000	0
Taxable Series 2010 B Serial	1,865,000	0	(270,000)	1,595,000	275,000
Taxable Series 2010 B Term	4,580,000	0	0	4,580,000	0
Premium on Various Purpose - 2010	125,436	0	(5,724)	119,712	0
Total Various Purpose - 2010	12,945,436	0	(485,724)	12,459,712	490,000
Various Purpose - 2009	2,265,000	0	(195,000)	2,070,000	200,000
Various Purpose - 2008	4,100,000	0	(555,000)	3,545,000	575,000
Various Purpose - 2007	630,590	0	(32,941)	597,649	32,941
Premium on Various Purpose - 2007	16,749	0	(1,203)	15,546	0
Total Various Purpose - 2007	\$647,339	\$0	(\$34,144)	\$613,195	\$32,941

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	Outstanding 12/31/13	Additions	Reductions	Outstanding 12/31/14	Amounts Due in One Year
<b>Governmental Activities continued</b>					
<b>General Obligation Bonds</b>					
Various Purpose - 2006	\$7,680,000	\$0	(\$555,000)	\$7,125,000	\$580,000
Premium on Various Purpose - 2006	158,933	0	(8,830)	150,103	0
<b>Total Various Purpose - 2006</b>	<b>7,838,933</b>	<b>0</b>	<b>(563,830)</b>	<b>7,275,103</b>	<b>580,000</b>
Internal Service Fund - 2011					
Internal Service Bond	3,790,000	0	(150,000)	3,640,000	155,000
Internal Service Premium	65,029	0	(3,630)	61,399	0
<b>Total Internal Service Fund - 2011</b>	<b>3,855,029</b>	<b>0</b>	<b>(153,630)</b>	<b>3,701,399</b>	<b>155,000</b>
<i>Total General Obligation Bonds</i>	<u>43,755,280</u>	<u>5,142,021</u>	<u>(3,556,483)</u>	<u>45,340,818</u>	<u>3,562,942</u>
<b>OPWC Loans</b>					
Bailey Road Rehab - 2009	266,784	0	(72,759)	194,025	48,506
Mill and Fill - 2011	249,532	0	(65,667)	183,865	26,266
<b>Total OPWC Loans</b>	<b>516,316</b>	<b>0</b>	<b>(138,426)</b>	<b>377,890</b>	<b>74,772</b>
<b>Other Long-Term Obligations</b>					
Long-Term Note - West Branch Reservoir	187,277	0	(44,797)	142,480	46,119
Claims Payable	1,370,246	882,358	(886,230)	1,366,374	203,529
Capital Lease	518,230	0	(342,400)	175,830	154,855
Compensated Absences	8,773,603	2,826,555	(2,484,446)	9,115,712	2,902,195
<i>Total Other Long-Term Obligations</i>	<u>10,849,356</u>	<u>3,708,913</u>	<u>(3,757,873)</u>	<u>10,800,396</u>	<u>3,306,698</u>
<i>Total Governmental Activities</i>	<u>\$55,120,952</u>	<u>\$8,850,934</u>	<u>(\$7,452,782)</u>	<u>\$56,519,104</u>	<u>\$6,944,412</u>
	Outstanding 12/31/13	Additions	Reductions	Outstanding 12/31/14	Amounts Due in One Year
<b>Business Type Activities</b>					
<b>Revenue Bond</b>					
Various Water Bonds - 2008	\$3,108,500	\$0	(\$38,200)	\$3,070,300	\$39,800
Various Sewer Bonds - 2008	4,257,300	0	(52,500)	4,204,800	55,000
Various Sewer Bonds - 2009	2,394,400	0	(29,900)	2,364,500	31,000
Various Sewer Bonds - 2010 Serial	7,250,020	0	(935,000)	6,315,020	955,000
Various Sewer Bonds - 2010 Term	4,885,000	0	0	4,885,000	0
Premium on Various Sewer Bonds - 2010	39,579	0	(1,806)	37,773	0
<i>Total Revenue Bonds</i>	<u>21,934,799</u>	<u>0</u>	<u>(1,057,406)</u>	<u>20,877,393</u>	<u>1,080,800</u>
<b>General Obligation Bonds</b>					
Sewer Fund					
Sewer Refunding Bonds - 2013	8,854	0	(8,854)	0	0
Water Fund					
Water System Improvement - 2008	1,165,000	0	(35,000)	1,130,000	35,000
Water System Improvement - 2010 Serial	35,000	0	(5,000)	30,000	5,000
Water System Improvement - 2010 Term	75,000	0	0	75,000	0
Premium on Water System Improvement - 2010	2,544	0	(116)	2,428	0
<i>Total General Obligation Bonds</i>	<u>\$1,286,398</u>	<u>\$0</u>	<u>(\$48,970)</u>	<u>\$1,237,428</u>	<u>\$40,000</u>

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	Outstanding 12/31/13	Additions	Reductions	Outstanding 12/31/14	Amounts Due in One Year
<b>Business Type Activities continued</b>					
<b>Special Assessment Bonds</b>					
Sewer Fund					
Canfield Sewer Extension	\$39,410	\$0	(\$2,059)	\$37,351	\$2,059
Premium on Canfield Sewer Extension	1,047	0	(76)	971	0
<i>Total Special Assessment Bonds</i>	<u>\$40,457</u>	<u>\$0</u>	<u>(\$2,135)</u>	<u>\$38,322</u>	<u>\$2,059</u>
<b>OWDA Loans</b>					
Water					
Petersburg Waterline Extension	176,970	0	(10,725)	166,245	10,725
Sewer Fund					
Meander	1,077,797	0	(340,116)	737,681	358,823
North Lima Sewer	1,269,399	0	(177,403)	1,091,996	178,700
Campbell Wastewater Treatment Plant	15,365	0	(3,716)	11,649	3,798
Campbell Wastewater Treatment Plant	90,072	0	(19,257)	70,815	19,683
Campbell Wastewater Treatment Plant	45,079	0	(6,091)	38,988	6,377
Diehl Lake	317,711	0	(32,523)	285,188	33,717
<i>Total OWDA Loans</i>	<u>2,992,393</u>	<u>0</u>	<u>(589,831)</u>	<u>2,402,562</u>	<u>611,823</u>
<b>OPWC Loans</b>					
Sewer Fund					
Woodside Lake	21,596	0	(14,397)	7,199	7,199
Sewer Rehab	88,500	0	(44,250)	44,250	44,250
Pallotta Pump Station	7,024	0	(3,512)	3,512	3,512
Axe Factory/Bears Den and Kirkmere	49,000	0	(24,500)	24,500	24,500
Pump Station Standby	13,120	0	(6,560)	6,560	6,560
Sherwood Forest Plant	57,790	0	(14,447)	43,343	14,447
Sherwood Forest Rehab	73,214	0	(24,404)	48,810	24,404
Penny Lane	53,050	0	(15,157)	37,893	15,157
Palmyra Wastewater Treatment Plant Elimination	102,034	0	(10,203)	91,831	10,203
Facility Power Correction and Security Rehab	163,374	0	(10,210)	153,164	10,210
US 224 and SR 45 Sanitary Sewer	435,054	0	(29,004)	406,050	29,004
SR 46 Niles	54,845	0	(3,047)	51,798	3,047
Riblett Road	467,662	0	(24,614)	443,048	24,614
Meander Wastewater Grit Removal	986,035	0	(59,760)	926,275	59,760
Poland Interceptor	366,504	0	(22,906)	343,598	22,906
Lipkey Road Sanitary Sewer	23,835	251,254	0	275,089	0
New Middletown Sanitary Sewer & Pump Station	203,998	98,658	0	302,656	0
New Middletown Waste Water Treatment Plant Grit Removal System	0	520,000	(13,000)	507,000	26,000
Water Fund					
Jackson Milton Water Meter Rehab	165,428	0	(10,339)	155,089	10,339
Craig Beach Rehab	223,956	0	(13,998)	209,958	13,998
Mahoning Avenue Waterline Replacement	0	78,510	0	78,510	0
<i>Total OPWC Loans</i>	<u>3,556,019</u>	<u>948,422</u>	<u>(344,308)</u>	<u>4,160,133</u>	<u>350,110</u>
<b>Compensated Absences</b>	<u>882,163</u>	<u>235,925</u>	<u>(193,986)</u>	<u>924,102</u>	<u>221,165</u>
<i>Total Business Type Activities</i>	<u>\$30,692,229</u>	<u>\$1,184,347</u>	<u>(\$2,236,636)</u>	<u>\$29,639,940</u>	<u>\$2,305,957</u>

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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During 2014, the County issued \$5,020,000 in governmental Various Purpose Bonds. The bonds were issued for the purpose of street and bridge/culvert construction, the purchase of technology equipment, as well as building improvements and construction. The bonds will be repaid from the debt service fund.

During 2013, the County defeased a 2004 various purpose general obligation bond issue in order to take advantage of lower interest rates. The proceeds of the new bonds were placed in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the County's financial statements. On December 31, 2014, \$5,810,848 of the defeased bonds are still outstanding.

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

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

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

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

**Mahoning County, Ohio**  
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Year	Issue			
	\$550,000	\$935,000	\$1,970,000	\$1,305,000
2021	\$270,000	\$0	\$0	\$0
2023	0	295,000	0	0
2024	0	310,000	0	0
2026	0	0	345,000	0
2027	0	0	370,000	0
2028	0	0	395,000	0
2029	0	0	415,000	0
2031	0	0	0	230,000
2032	0	0	0	245,000
2033	0	0	0	260,000
2034	0	0	0	275,000
Total mandatory sinking fund payments	270,000	605,000	1,525,000	1,010,000
Amount due at stated maturity	280,000	330,000	445,000	295,000
Total	<u>\$550,000</u>	<u>\$935,000</u>	<u>\$1,970,000</u>	<u>\$1,305,000</u>
<i>Stated Maturity</i>	<i>12/1/2022</i>	<i>12/1/2025</i>	<i>12/1/2030</i>	<i>12/1/2035</i>

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

Year	Issue				
	\$885,000	\$540,000	\$1,250,000	\$715,000	\$1,190,000
2021	\$225,000	\$0	\$0	\$0	\$0
2022	235,000	0	0	0	0
2023	245,000	0	0	0	0
2025	0	265,000	0	0	0
2027	0	0	290,000	0	0
2028	0	0	305,000	0	0
2029	0	0	320,000	0	0
2031	0	0	0	350,000	0
2033	0	0	0	0	380,000
2034	0	0	0	0	395,000
Total mandatory sinking fund payments	705,000	265,000	915,000	350,000	775,000
Amount due at stated maturity	180,000	275,000	335,000	365,000	415,000
Total	<u>\$885,000</u>	<u>\$540,000</u>	<u>\$1,250,000</u>	<u>\$715,000</u>	<u>\$1,190,000</u>
<i>Stated Maturity</i>	<i>12/1/2024</i>	<i>12/1/2026</i>	<i>12/1/2030</i>	<i>12/1/2032</i>	<i>12/1/2035</i>

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

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

**Mahoning County, Ohio**  
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Year	Issue			
	\$825,000	\$1,370,000	\$1,010,000	\$1,680,000
2026	\$405,000	\$0	\$0	\$0
2028	0	440,000	0	0
2029	0	455,000	0	0
2031	0	0	495,000	0
2033	0	0	0	535,000
2034	0	0	0	560,000
Total mandatory sinking fund payments	405,000	895,000	495,000	1,095,000
Amount due at stated maturity	420,000	475,000	515,000	585,000
Total	\$825,000	\$1,370,000	\$1,010,000	\$1,680,000
<i>Stated Maturity</i>	<i>12/1/2027</i>	<i>12/1/2030</i>	<i>12/1/2032</i>	<i>12/1/2035</i>

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

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

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

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

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

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

The County has pledged sewer revenues net of expenditures to repay revenue bonds, OWDA and OPWC loans. All the debt is payable solely from net revenues and is payable through 2049. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on the debt issues are expected to require 44 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$33,039,912. Principal and interest paid for the current year and total net revenues were \$2,696,731 and \$6,115,366 respectively.

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

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

The County has entered into contractual agreements for construction loans from OPWC and OWDA. Under the terms of these agreements, OPWC and OWDA will reimburse, advance, or directly pay the construction costs of the approved project. OPWC and OWDA will capitalize administrative costs and construction interest and add

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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them to the total amount of the final loans. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, they are not included in the schedule of future annual debt service requirements. The balance of these loans for OPWC's Mahoning Avenue Waterline Replacement, Lipkey Road Sanitary Sewer and New Middletown Sanitary Sewer and Pump Station are \$78,510, \$275,089 and \$302,656, respectively.

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

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

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2014 are as follows:

Governmental Activities

	General Obligation Bonds - Serial and Term		Long-Term Note		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2015	\$3,347,942	\$1,456,140	\$46,119	\$4,205	\$74,772
2016	3,297,940	1,344,872	47,479	2,843	74,772
2017	3,022,647	1,250,339	48,882	1,442	74,772
2018	2,467,647	1,158,835	0	0	74,772
2019	2,522,353	1,086,270	0	0	50,519
2020 - 2024	12,030,000	4,162,145	0	0	28,283
2025 - 2029	7,644,119	2,026,396	0	0	0
2030 - 2034	3,830,000	500,933	0	0	0
2035	410,000	17,935	0	0	0
Total	<u>\$38,572,648</u>	<u>\$13,003,865</u>	<u>\$142,480</u>	<u>\$8,490</u>	<u>\$377,890</u>



**Mahoning County, Ohio**  
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Build America Bonds (BABs)				
Year	Principal	Interest	Subsidy	Total
2015	\$215,000	\$345,878	(\$155,645)	\$405,233
2016	220,000	339,858	(152,937)	406,921
2017	230,000	333,038	(149,867)	413,171
2018	235,000	324,988	(146,244)	413,744
2019	245,000	315,588	(142,014)	418,574
2020 - 2024	1,415,000	1,392,696	(626,715)	2,180,981
2025 - 2029	1,855,000	950,105	(427,547)	2,377,558
2030 - 2034	1,455,000	371,716	(167,271)	1,659,445
2035	295,000	19,912	(8,961)	305,951
Total	\$6,165,000	\$4,393,779	(\$1,977,201)	\$8,581,578

Business-Type Activities

	Revenue Bonds		General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$1,080,800	\$812,522	\$40,000	\$67,709	\$2,059	\$2,002
2016	1,066,200	787,882	40,000	66,121	2,059	1,910
2017	1,097,000	758,728	45,000	64,509	2,353	1,807
2018	1,128,300	728,692	45,000	62,559	2,353	1,689
2019	479,300	695,785	50,000	60,569	2,647	1,571
2020 - 2024	2,611,900	3,209,516	280,000	260,931	14,999	5,708
2025 - 2029	3,167,000	2,644,487	355,000	175,493	10,881	1,269
2030 - 2034	3,891,300	1,915,195	375,000	58,375	0	0
2035 - 2039	2,212,500	1,152,130	5,000	219	0	0
2040 - 2044	2,019,700	734,268	0	0	0	0
2045 - 2049	2,085,620	247,173	0	0	0	0
Total	\$20,839,620	\$13,686,378	\$1,235,000	\$816,485	\$37,351	\$15,956

	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
	2015	\$611,823	\$61,714
2016	635,223	38,319	264,092
2017	259,808	14,336	232,111
2018	248,716	10,901	210,082
2019	241,323	7,656	210,082
2020 - 2024	346,673	6,840	1,040,203
2025 - 2029	53,627	0	970,387
2030 - 2034	5,369	0	226,811
Total	\$2,402,562	\$139,766	\$3,503,878

**Mahoning County, Ohio**  
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The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of total valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of next \$200,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2014, are an overall debt margin of \$68,583,629.

***Conduit Debt Obligations***

Periodically, the County has issued Industrial Development and Hospital Revenue Bonds. The proceeds were used to acquire, construct and equip industrial, commercial and health-care facilities deemed to be in the public interest. These bonds are secured by the property financed and are payable solely from payment received on the underlying mortgage loans. The bonds do not constitute a debt or pledge of the full faith and credit of the County, and therefore, are not reported in the financial statements. As of December 31, 2014, there were twenty-three series of Industrial Development and Hospital Revenue Bonds outstanding. The aggregate principal amount payable for the seventeen series issued after January 1, 1996, was \$201.8 million at December 31, 2014. The aggregate principal amount payable for the six series issued prior to January 1, 1996 was \$59.8 million.

**Note 20 – Capital Lease**

During prior years, the County entered into capital leases for a street sweeper, election systems voting equipment, printers and copiers. The leases meet the criteria for a capital lease and have been recorded on the government-wide statements. The original amounts capitalized for the capital leases and the book values as of December 31, 2014 are as follows:

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

The following is a schedule of the future minimum leases payments required under the capital lease and the present value of the minimum lease payments as of December 31, 2014.

	Amounts
2015	\$159,765
2016	20,975
Total Minimum Lease Payments	180,740
Less: Amount representing interest	(4,910)
Present Value of Minimum Lease Payments	\$175,830

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

**Note 21 – Significant Commitments**

***Contractual Commitments***

As of December 31, 2014, the County had the following contractual construction commitments outstanding:

Vendor Name	Contract Amount	Amount Paid To Date	Remaining Contract
Beaver Excavating Co.	\$948,061	\$827,186	\$120,875
The Murphy Contracting Co.	393,844	314,775	79,069
Glaus, Pyle, Schomer, Burns & Dehaven, Inc.	866,061	582,441	283,620
MS Consultants	1,184,718	806,899	377,819
Prout Boiler Heating & Welding, Inc.	259,000	226,078	32,922
Mahoning County Courthouse Consultants	99,400	68,984	30,416
CT Consultants Inc.	122,895	51,479	71,416
X-Press Underground Inc.	626,794	511,184	115,610
Michael Benza & Associates	315,994	270,542	45,452
URS Co.	567,697	484,415	83,282
A P O'Horo Co., Inc.	1,063,236	903,268	159,968
Antenucci Inc.	58,430	56,924	1,506
A Graziani & Co., Inc.	221,805	89,883	131,922
<b>Total</b>	<b>\$6,727,935</b>	<b>\$5,194,058</b>	<b>\$1,533,877</b>

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

Remaining commitment amounts were encumbered at year end.

***Encumbrances***

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

<b>Governmental Funds</b>		<b>Proprietary Funds</b>	
General	\$188,003	Mahoning County Sewer	\$2,057,815
Department of Human Services	52,293	Mahoning County Water	51,534
Developmental Disabilities	692,950	<i>Total Enterprise Funds</i>	<u>\$2,109,349</u>
Buildings and Equipment	1,525,111		
Other Governmental Funds	<u>2,757,501</u>		
<i>Total Governmental Funds</i>	<u>\$5,215,858</u>	Internal Service Funds	<u>\$49,532</u>

**Mahoning County, Ohio**  
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**Note 22 – Interfund Transactions**

***Interfund Balances***

Interfund balances at December 31, 2014, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records and (3) payments between funds are made. All are expected to be paid within one year.

Interfund Payable	Interfund Receivable		
	General	Internal Service	Total
General	\$0	\$461,358	\$461,358
Department of Human Services	0	63,894	63,894
Children Services Board	0	56,246	56,246
Developmental Disabilities Board	0	388,367	388,367
Other Governmental Funds	117,851	248,893	366,744
<i>Total Governmental Funds</i>	<u>117,851</u>	<u>1,218,758</u>	<u>1,336,609</u>
Sewer	0	80,929	80,929
<i>Totals</i>	<u>\$117,851</u>	<u>\$1,299,687</u>	<u>\$1,417,538</u>

***Interfund Transfers***

Interfund transfers for the year ended December 31, 2014, consisted of the following:

Transfers To	Transfers From					Totals
	General	Department of Human Services	Developmental Disabilities Board	Other Governmental Funds	Sewer	
General	\$0	\$0	\$0	\$260,375	\$0	\$260,375
Department of Human Services	867,327	0	0	0	0	867,327
Children Services Board	0	800,000	0	0	0	800,000
Debt Service	0	0	710,930	221	0	711,151
Buildings and Equipment	0	0	970,039	214,407	0	1,184,446
Other Governmental Funds	286,814	369,849	0	1,584,521	212,000	2,453,184
Water	0	0	0	0	662,700	662,700
<i>Totals</i>	<u>\$1,154,141</u>	<u>\$1,169,849</u>	<u>\$1,680,969</u>	<u>\$2,059,524</u>	<u>\$874,700</u>	<u>\$6,939,183</u>

During the year, the general fund made several transfers to other funds including a transfer to the department of human services special revenue fund and other governmental funds for local match. The department of human services fund made transfers to the children services board fund for Title XX transfers. The department of human services fund made transfers to other governmental funds to help cover expenditures. The Mahoning County board of developmental disabilities fund made transfers to the buildings and equipment fund for building repairs and for future capital additions and renovations for the respective departments, to the debt service fund for general obligation bond payments and to other governmental funds to help cover expenditures. Other governmental funds transfers to the general fund are from the court funds and they were approved by the courts and the dog and kennel fund. There were also various transfers which occurred throughout the year to close complete and inactive projects and grants to their original source of funding; various transfers were also made to move shared costs to the appropriate fund. The sewer fund transfers to the other governmental funds were for support for current year expenditures and the transfers to the water fund were for shared costs and local match.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 23 - Jointly Governed Organizations**

***Western Reserve Port Authority (Port Authority)***

The Western Reserve Port Authority is statutorily created as a separate and distinct political subdivision of the State. The eight Port Authority Board members are appointed equally by the Mahoning and Trumbull County Commissioners. The Port Authority adopts its own budget, authorizes expenditures, and hires and fires its own staff. By resolution, the Mahoning County Board of Commissioners distributed the 2 percent Lodging Excise Tax to WRPA. The County contributed \$1,163,748 to the Western Reserve Port Authority in 2014. The Board exercises total control over the operations of the Port Authority including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from the Western Reserve Port Authority, 1453 Youngstown-Kingsville Road NE, Vienna, Ohio 44473-9797.

***Mahoning and Columbiana Training Association, Inc.***

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

***Mahoning County Family and Children First Council***

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

***EASTGATE Regional Council of Governments***

The EASTGATE Regional Council of Governments is a jointly governed organization created under the provisions of Chapter 167 of the Ohio Revised Code. EASTGATE is organized as a voluntary organization of local government subdivisions in Ashtabula, Columbiana, Mahoning, and Trumbull counties. Each of the participating counties has equal representation and no financial responsibility. EASTGATE's purpose is to foster a cooperative effort in regional planning, programming, and the implementation of regional plans and programs. It is a forum for the discussion and study of common problems of a regional nature and for the development of

**Mahoning County, Ohio**  
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policy and action recommendations relating thereto. Mahoning County paid membership dues totaling \$89,237 in 2014. The Board exercises total control over the operations of EASTGATE including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from the EASTGATE Regional Council of Governments, 5121 Mahoning Avenue, Austintown, Ohio 44515.

***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, Summit, Richland, Wayne, Ashland, Ashtabula, Cuyahoga, Lorain and Trumbull counties. N.E.O.N.'s operation is controlled by their board, which is comprised of the superintendent's of Development Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2014, no payments were made by Mahoning County to N.E.O.N. Services were paid through the Mahoning County Board of Developmental Disabilities. The majority of these payments were for the afore-mentioned services. The Board exercises total control over the operations of N.E.O.N. including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board.

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

***Summary of Significant Accounting Policies***

*Nature of Activities*

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

*Program Services*

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

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

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

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.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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*Method of Accounting*

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

*Estimates*

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

*Basis of Presentation*

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

*Cash and Cash Equivalents*

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

*Investments*

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

*Accounts Receivable*

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

*Inventory*

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

*Capital Assets*

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

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

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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*Restriction Policy*

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

*Income Taxes*

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

*Expense Allocations*

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

*Investments*

Investments consisted of shares in various mutual funds with a market value of \$272,346 in 2014. Earnings on the investments and cash accounts in 2014 consist of \$24,779 in unrealized gains and \$8,566 of dividend and interest income. All earnings from investments are considered operating returns for financial statement purposes.

*Equipment*

Property and equipment owned by MASCO consists of furniture, fixtures and equipment with an original cost of \$129,780 and accumulated depreciation of \$109,919 with an ending net value of \$19,861 at December 31, 2014. Depreciation expense amounted to \$8,826 for 2014.

*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 \$214,540. The amounts have not been recorded in the financial statements because the calculation is based on a calendar year and MASCO's financial statements are based on a fiscal year.

*Internal and Board Restrictions*

MASCO has an internal restriction on a cash account in the amount of \$35,460 in 2014 that is used exclusively for the benefit of the client-employee. Benefits include activities, field trips and other entertainment.

**Note 25 – Mahoning County Land Reutilization Corporation (MCLRC)**

*Summary of Significant Accounting Policies*

*Nature of Activities*

MCLRC is a not-for-profit corporation formed by the Mahoning County Board of County Commissioners to acquire tax foreclosed property and put the properties back to productive use in Mahoning County.



**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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*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.

*Basis of Presentation*

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

*Cash and Cash Equivalents*

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

*Prepaid Items*

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

*Assets Held for Resale*

Assets held for resale represent properties purchased by or donated to the Corporation. These properties are valued based upon the purchase price plus any costs of maintenance, rehabilitation, or demolition of homes on the properties. The Corporation holds the properties until the home is either sold to a new homeowner, sold to an individual who will rehabilitate the home, or the home on the property is demolished.

*Capital Assets*

Capital assets are recorded at cost and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. MCLRC maintains a capitalization threshold of five hundred dollars.

All capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method for furniture and equipment in accordance with IRS guidelines.

*Accrued Liabilities and Long-Term Obligations*

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

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 fund. However, compensated absences are reported as a liability in the fund financial statements only to the extent payments come due each period upon the occurrence of employee resignations and retirements.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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*Compensated Absences*

MCLRC reports compensated absences in accordance with the provisions of GASB No. 16, "Accounting for Compensated Absences." Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

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

*Equipment*

Property and equipment owned by MCLRC consists of furniture and equipment with an original cost of \$4,815 and accumulated depreciation of \$1,449 with an ending net value of \$3,366 at December 31, 2014. Depreciation expense amounted to \$919 for 2014.

*Long-Term Obligations*

MCLRC has long-term obligations consisting of accrued compensated absences of \$16,423 at December 31, 2014.

# Combining and Individual Fund Statements and Schedules

## Combining Statements – Nonmajor Governmental Funds

### *Nonmajor Special Revenue Funds*

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

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

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

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

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

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

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

***Grants Fund*** – To account for and report restricted Federal, State and local grants received from various granting agencies for the administration and operation of various County programs.

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

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

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

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

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

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

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

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

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

***Sheriff's Office Foreclosure Fund*** – To account for and report restricted revenues received and expended for foreclosures.

***HAZMAT Fund*** – To account for and report restricted revenues received and expended for hazardous materials maintenance.

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

***Recorder Equipment Fund*** – To account for and report the collection of fees charged by the County Recorder for the filing or recording of legal documents. Expenditures of these fees are restricted for the purchase or lease of micrographic or other equipment for the recorder. This fund is included with the general fund for GAAP reporting.

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

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

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

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

***Swanston Donations Fund*** – To account for and report donations for the Swanston Children's Home. This fund is included with the general fund for GAAP reporting as it does not have a revenue source.

***Probate Court Security Fund*** – To account for and report grant revenues for security of the probate court. This fund is included with the general fund for GAAP reporting as it does not have a revenue source.

### ***Nonmajor Capital Projects Fund***

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

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

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2014*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$24,037,432	\$569,416	\$24,606,848
Cash and Cash Equivalents In Segregated Accounts	3,903	0	3,903
Accounts Receivable	634,169	0	634,169
Intergovernmental Receivable	10,157,947	71,360	10,229,307
Property Taxes Receivable	4,052,601	0	4,052,601
Special Assessments Receivable	426,574	0	426,574
<i>Total Assets</i>	<u>\$39,312,626</u>	<u>\$640,776</u>	<u>\$39,953,402</u>
<b>Liabilities</b>			
Accounts Payable	\$2,068,650	\$44,286	\$2,112,936
Accrued Wages	682,439	0	682,439
Intergovernmental Payable	142,004	0	142,004
Interfund Payable	366,744	0	366,744
<i>Total Liabilities</i>	<u>3,259,837</u>	<u>44,286</u>	<u>3,304,123</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	3,529,916	0	3,529,916
Unavailable Revenue	7,371,093	0	7,371,093
<i>Total Deferred Inflows of Resources</i>	<u>10,901,009</u>	<u>0</u>	<u>10,901,009</u>
<b>Fund Balances</b>			
Restricted	25,151,780	596,490	25,748,270
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$39,312,626</u>	<u>\$640,776</u>	<u>\$39,953,402</u>

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

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>			
Property Taxes	\$3,496,029	\$0	\$3,496,029
Intergovernmental	27,044,486	4,176,923	31,221,409
Interest	27,769	2,106	29,875
Fees, Licenses and Permits	8,545,899	0	8,545,899
Fines and Forfeitures	1,094,313	0	1,094,313
Rentals and Royalties	194	0	194
Charges for Services	1,291,119	0	1,291,119
Contributions and Donations	1,900	0	1,900
Special Assessments	284,798	0	284,798
Other	1,816,207	0	1,816,207
<i>Total Revenues</i>	<u>43,602,714</u>	<u>4,179,029</u>	<u>47,781,743</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	9,698,698	0	9,698,698
Judicial	3,251,559	0	3,251,559
Public Safety	2,348,651	0	2,348,651
Public Works	10,078,380	0	10,078,380
Health	11,845,891	0	11,845,891
Human Services	5,402,112	0	5,402,112
Capital Outlay	0	4,960,857	4,960,857
Debt Service:			
Principal Retirement	677,734	0	677,734
Interest and Fiscal Charges	192,327	0	192,327
<i>Total Expenditures</i>	<u>43,495,352</u>	<u>4,960,857</u>	<u>48,456,209</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>107,362</u>	<u>(781,828)</u>	<u>(674,466)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	1,638,582	814,602	2,453,184
Transfers Out	(2,059,524)	0	(2,059,524)
<i>Total Other Financing Sources (Uses)</i>	<u>(420,942)</u>	<u>814,602</u>	<u>393,660</u>
<i>Net Change in Fund Balances</i>	(313,580)	32,774	(280,806)
<i>Fund Balances Beginning of Year</i>	<u>25,465,360</u>	<u>563,716</u>	<u>26,029,076</u>
<i>Fund Balances End of Year</i>	<u><u>\$25,151,780</u></u>	<u><u>\$596,490</u></u>	<u><u>\$25,748,270</u></u>

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

	Motor Vehicle Gasoline Tax	County Engineer	Child Support Enforcement	Real Estate Assessment
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,234,044	\$138,822	\$159,424	\$3,233,118
Cash and Cash Equivalents				
In Segregated Accounts	0	0	3,803	0
Accounts Receivable	11,482	0	277,949	0
Intergovernmental Receivable	5,442,666	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$8,688,192</u>	<u>\$138,822</u>	<u>\$441,176</u>	<u>\$3,233,118</u>
<b>Liabilities</b>				
Accounts Payable	\$83,562	\$0	\$17,336	\$217,762
Accrued Wages	244,706	0	132,414	35,969
Intergovernmental Payable	35,048	0	32,075	5,297
Interfund Payable	119,460	0	95,637	3,335
<i>Total Liabilities</i>	<u>482,776</u>	<u>0</u>	<u>277,462</u>	<u>262,363</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	3,590,310	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>3,590,310</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Restricted	4,615,106	138,822	163,714	2,970,755
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$8,688,192</u>	<u>\$138,822</u>	<u>\$441,176</u>	<u>\$3,233,118</u>



<u>Dog and Kennel</u>	<u>Delinquent Tax and Assessment Collection</u>	<u>Solid Waste Management</u>	<u>Board of Mental Health</u>	<u>Alcohol and Drug Addiction Board</u>
\$446,434	\$285,054	\$421,977	\$6,283,476	\$137,787
100	0	0	0	0
813	1,030	139,241	7,250	0
0	0	0	342,964	0
0	0	0	4,052,601	0
0	0	0	0	0
<u>\$447,347</u>	<u>\$286,084</u>	<u>\$561,218</u>	<u>\$10,686,291</u>	<u>\$137,787</u>
\$4,440	\$7,950	\$172,746	\$239,537	\$133
15,124	22,396	26,025	25,691	7,660
2,276	3,411	4,430	3,887	1,928
1,813	2,304	2,103	2,497	750
<u>23,653</u>	<u>36,061</u>	<u>205,304</u>	<u>271,612</u>	<u>10,471</u>
0	0	0	3,529,916	0
0	0	0	785,553	0
0	0	0	4,315,469	0
<u>423,694</u>	<u>250,023</u>	<u>355,914</u>	<u>6,099,210</u>	<u>127,316</u>
<u>\$447,347</u>	<u>\$286,084</u>	<u>\$561,218</u>	<u>\$10,686,291</u>	<u>\$137,787</u>

(continued)

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2014*

	Drug Law Enforcement	Indigent Drivers Alcohol Treatment	Clerk	911 Operations
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$71,645	\$444,401	\$201,906	\$1,277,936
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Accounts Receivable	0	2,893	7,962	0
Intergovernmental Receivable	0	0	0	25,955
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	426,574
<i>Total Assets</i>	<u>\$71,645</u>	<u>\$447,294</u>	<u>\$209,868</u>	<u>\$1,730,465</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$948	\$324,264
Accrued Wages	0	0	0	3,181
Intergovernmental Payable	0	0	0	480
Interfund Payable	0	0	0	303
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>948</u>	<u>328,228</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	426,574
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>426,574</u>
<b>Fund Balances</b>				
Restricted	71,645	447,294	208,920	975,663
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$71,645</u>	<u>\$447,294</u>	<u>\$209,868</u>	<u>\$1,730,465</u>

<u>County Probation Services</u>	<u>Coroner Lab Equipment</u>	<u>County Courts</u>	<u>Grants</u>	<u>Law Library Resources</u>	<u>Geographic Information System</u>
\$1,917,819	\$34,650	\$3,205,024	\$905,778	\$218,101	\$120,898
0	0	0	0	0	0
0	0	83,272	0	56,896	0
0	0	0	4,337,657	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$1,917,819</u>	<u>\$34,650</u>	<u>\$3,288,296</u>	<u>\$5,243,435</u>	<u>\$274,997</u>	<u>\$120,898</u>
\$94	\$0	\$29,856	\$881,176	\$28,348	\$0
3,274	0	14,541	95,709	6,552	11,662
811	0	11,774	29,393	1,642	1,754
228	0	1,560	131,323	572	1,128
<u>4,407</u>	<u>0</u>	<u>57,731</u>	<u>1,137,601</u>	<u>37,114</u>	<u>14,544</u>
0	0	0	0	0	0
0	0	0	2,568,656	0	0
0	0	0	2,568,656	0	0
<u>1,913,412</u>	<u>34,650</u>	<u>3,230,565</u>	<u>1,537,178</u>	<u>237,883</u>	<u>106,354</u>
<u>\$1,917,819</u>	<u>\$34,650</u>	<u>\$3,288,296</u>	<u>\$5,243,435</u>	<u>\$274,997</u>	<u>\$120,898</u>

(continued)

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2014*

	Convention and Visitors Bureau	Concealed Handgun License	Tax Administration Negotiated Lien	Sheriff's Policing Revenue
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$756,367	\$207,845	\$21,413	\$197,421
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Accounts Receivable	0	17,681	0	0
Intergovernmental Receivable	0	0	0	8,705
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$756,367</u>	<u>\$225,526</u>	<u>\$21,413</u>	<u>\$206,126</u>
<b>Liabilities</b>				
Accounts Payable	\$46,363	\$10,135	\$0	\$0
Accrued Wages	5,130	1,687	0	29,031
Intergovernmental Payable	773	306	0	6,413
Interfund Payable	477	160	0	2,760
<i>Total Liabilities</i>	<u>52,743</u>	<u>12,288</u>	<u>0</u>	<u>38,204</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Restricted	703,624	213,238	21,413	167,922
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$756,367</u>	<u>\$225,526</u>	<u>\$21,413</u>	<u>\$206,126</u>

<u>Ohio Peace Officer Training</u>	<u>Sheriff's Office Foreclosure</u>	<u>HAZMAT</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$2,608	\$31,795	\$81,689	\$24,037,432
0	0	0	3,903
20,000	7,700	0	634,169
0	0	0	10,157,947
0	0	0	4,052,601
0	0	0	426,574
<u>\$22,608</u>	<u>\$39,495</u>	<u>\$81,689</u>	<u>\$39,312,626</u>
\$0	\$0	\$4,000	\$2,068,650
0	1,687	0	682,439
0	306	0	142,004
0	334	0	366,744
0	2,327	4,000	3,259,837
0	0	0	3,529,916
0	0	0	7,371,093
0	0	0	10,901,009
<u>22,608</u>	<u>37,168</u>	<u>77,689</u>	<u>25,151,780</u>
<u>\$22,608</u>	<u>\$39,495</u>	<u>\$81,689</u>	<u>\$39,312,626</u>

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

	<u>Motor Vehicle Gasoline Tax</u>	<u>County Engineer</u>
<b>Revenues</b>		
Property Taxes	\$0	\$0
Intergovernmental	10,920,633	0
Interest	26,699	1,070
Fees, Licenses and Permits	32,181	0
Fines and Forfeitures	120,403	0
Rentals and Royalties	194	0
Charges for Services	0	0
Contributions and Donations	0	0
Special Assessments	0	0
Other	333,811	0
<i>Total Revenues</i>	<u>11,433,921</u>	<u>1,070</u>
<b>Expenditures</b>		
Current:		
General Government:		
Legislative and Executive	0	0
Judicial	0	0
Public Safety	0	0
Public Works	10,077,459	921
Health	0	0
Human Services	0	0
Debt Service:		
Principal Retirement	592,734	0
Interest and Fiscal Charges	187,127	0
<i>Total Expenditures</i>	<u>10,857,320</u>	<u>921</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>576,601</u>	<u>149</u>
<b>Other Financing Sources (Uses)</b>		
Transfers In	0	0
Transfers Out	(991,057)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(991,057)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(414,456)	149
<i>Fund Balances (Deficit)</i>		
<i>Beginning of Year</i>	<u>5,029,562</u>	<u>138,673</u>
<i>Fund Balances End of Year</i>	<u><u>\$4,615,106</u></u>	<u><u>\$138,822</u></u>

<u>Child Support Enforcement</u>	<u>Real Estate Assessment</u>	<u>Dog and Kennel</u>	<u>Delinquent Tax and Assessment Collection</u>
\$0	\$0	\$0	\$0
3,313,200	0	0	0
0	0	0	0
676,739	2,309,213	555,382	468,710
0	0	85,376	0
0	0	0	0
0	0	48,735	244,865
100	0	1,800	0
0	0	0	0
840,683	2,003	787	201,287
<u>4,830,722</u>	<u>2,311,216</u>	<u>692,080</u>	<u>914,862</u>
0	1,701,220	0	892,943
0	0	0	0
0	0	0	0
0	0	0	0
0	0	553,025	0
5,402,112	0	0	0
0	0	0	0
0	0	0	0
<u>5,402,112</u>	<u>1,701,220</u>	<u>553,025</u>	<u>892,943</u>
<u>(571,390)</u>	<u>609,996</u>	<u>139,055</u>	<u>21,919</u>
569,849	0	0	0
0	(150,000)	(179,407)	0
<u>569,849</u>	<u>(150,000)</u>	<u>(179,407)</u>	<u>0</u>
(1,541)	459,996	(40,352)	21,919
<u>165,255</u>	<u>2,510,759</u>	<u>464,046</u>	<u>228,104</u>
<u>\$163,714</u>	<u>\$2,970,755</u>	<u>\$423,694</u>	<u>\$250,023</u>

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2014*

	Solid Waste Management	Board of Mental Health
<b>Revenues</b>		
Property Taxes	\$0	\$3,496,029
Intergovernmental	0	2,595,699
Interest	0	0
Fees, Licenses and Permits	2,519,712	0
Fines and Forfeitures	0	0
Rentals and Royalties	0	0
Charges for Services	0	0
Contributions and Donations	0	0
Special Assessments	0	0
Other	14,374	254,147
<i>Total Revenues</i>	<u>2,534,086</u>	<u>6,345,875</u>
<b>Expenditures</b>		
Current:		
General Government:		
Legislative and Executive	0	0
Judicial	0	0
Public Safety	0	0
Public Works	0	0
Health	2,299,597	5,623,406
Human Services	0	0
Debt Service:		
Principal Retirement	0	0
Interest and Fiscal Charges	0	0
<i>Total Expenditures</i>	<u>2,299,597</u>	<u>5,623,406</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>234,489</u>	<u>722,469</u>
<b>Other Financing Sources (Uses)</b>		
Transfers In	0	0
Transfers Out	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	234,489	722,469
<i>Fund Balances (Deficit)</i>		
<i>Beginning of Year</i>	<u>121,425</u>	<u>5,376,741</u>
<i>Fund Balances End of Year</i>	<u><u>\$355,914</u></u>	<u><u>\$6,099,210</u></u>



Alcohol and Drug Addiction Board	Drug Law Enforcement	Indigent Drivers Alcohol Treatment	Clerk
\$0	\$0	\$0	\$0
5,000	0	0	0
0	0	0	0
0	0	0	114,548
0	9,136	78,721	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
510	5,111	0	0
<u>5,510</u>	<u>14,247</u>	<u>78,721</u>	<u>114,548</u>
0	0	0	0
0	0	0	28,611
0	4	21,456	0
0	0	0	0
318,312	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>318,312</u>	<u>4</u>	<u>21,456</u>	<u>28,611</u>
<u>(312,802)</u>	<u>14,243</u>	<u>57,265</u>	<u>85,937</u>
372,464	0	0	0
0	0	0	0
<u>372,464</u>	<u>0</u>	<u>0</u>	<u>0</u>
59,662	14,243	57,265	85,937
<u>67,654</u>	<u>57,402</u>	<u>390,029</u>	<u>122,983</u>
<u>\$127,316</u>	<u>\$71,645</u>	<u>\$447,294</u>	<u>\$208,920</u>

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2014*

	911 Operations	County Probation Services	Coroner Lab Equipment
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Intergovernmental	513,233	0	0
Interest	0	0	0
Fees, Licenses and Permits	0	0	5,250
Fines and Forfeitures	0	189,684	0
Rentals and Royalties	0	0	0
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Special Assessments	284,798	0	0
Other	345	69	0
<i>Total Revenues</i>	<u>798,376</u>	<u>189,753</u>	<u>5,250</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	89,862	0
Public Safety	829,584	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
<i>Total Expenditures</i>	<u>829,584</u>	<u>89,862</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(31,208)</u>	<u>99,891</u>	<u>5,250</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	0	0	0
Transfers Out	0	(175,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(175,000)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(31,208)	(75,109)	5,250
<i>Fund Balances (Deficit)</i>			
Beginning of Year	<u>1,006,871</u>	<u>1,988,521</u>	<u>29,400</u>
<i>Fund Balances End of Year</i>	<u><u>\$975,663</u></u>	<u><u>\$1,913,412</u></u>	<u><u>\$34,650</u></u>

County Courts	Grants	Law Library Resources	Geographic Information System	Convention and Visitors Bureau
\$0	\$0	\$0	\$0	\$0
0	9,686,721	0	0	0
0	0	0	0	0
894,568	2,930	4,240	0	580,597
62,340	0	548,653	0	0
0	0	0	0	0
0	17,925	1,886	0	7,388
0	0	0	0	0
0	0	0	0	0
650	135,465	3,951	610	302
<u>957,558</u>	<u>9,843,041</u>	<u>558,730</u>	<u>610</u>	<u>588,287</u>
0	5,596,903	579,109	419,787	508,736
1,286,708	1,846,378	0	0	0
0	262,243	0	0	0
0	0	0	0	0
0	3,051,551	0	0	0
0	0	0	0	0
0	0	0	85,000	0
0	0	0	5,200	0
<u>1,286,708</u>	<u>10,757,075</u>	<u>579,109</u>	<u>509,987</u>	<u>508,736</u>
<u>(329,150)</u>	<u>(914,034)</u>	<u>(20,379)</u>	<u>(509,377)</u>	<u>79,551</u>
0	86,814	0	500,000	0
<u>(191,000)</u>	<u>(373,060)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(191,000)</u>	<u>(286,246)</u>	<u>0</u>	<u>500,000</u>	<u>0</u>
(520,150)	(1,200,280)	(20,379)	(9,377)	79,551
<u>3,750,715</u>	<u>2,737,458</u>	<u>258,262</u>	<u>115,731</u>	<u>624,073</u>
<u>\$3,230,565</u>	<u>\$1,537,178</u>	<u>\$237,883</u>	<u>\$106,354</u>	<u>\$703,624</u>

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2014*

	Concealed Handgun License	Tax Administration Negotiated Lien	Sheriff's Policing Revenue
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$0
Intergovernmental	0	0	0
Interest	0	0	0
Fees, Licenses and Permits	233,774	1,180	0
Fines and Forfeitures	0	0	0
Rentals and Royalties	0	0	0
Charges for Services	0	0	970,320
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	0	20,589	1,513
<i>Total Revenues</i>	<u>233,774</u>	<u>21,769</u>	<u>971,833</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	177,710	0	908,206
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
<i>Total Expenditures</i>	<u>177,710</u>	<u>0</u>	<u>908,206</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>56,064</u>	<u>21,769</u>	<u>63,627</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	0	0	97,455
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>97,455</u>
<i>Net Change in Fund Balances</i>	56,064	21,769	161,082
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>157,174</u>	<u>(356)</u>	<u>6,840</u>
<i>Fund Balances End of Year</i>	<u><u>\$213,238</u></u>	<u><u>\$21,413</u></u>	<u><u>\$167,922</u></u>

Ohio Peace Officer Training	Sheriff's Office Foreclosure	HAZMAT	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$3,496,029
0	0	10,000	27,044,486
0	0	0	27,769
20,000	126,875	0	8,545,899
0	0	0	1,094,313
0	0	0	194
0	0	0	1,291,119
0	0	0	1,900
0	0	0	284,798
0	0	0	1,816,207
<u>20,000</u>	<u>126,875</u>	<u>10,000</u>	<u>43,602,714</u>
0	0	0	9,698,698
0	0	0	3,251,559
15,241	107,096	27,111	2,348,651
0	0	0	10,078,380
0	0	0	11,845,891
0	0	0	5,402,112
0	0	0	677,734
0	0	0	192,327
<u>15,241</u>	<u>107,096</u>	<u>27,111</u>	<u>43,495,352</u>
<u>4,759</u>	<u>19,779</u>	<u>(17,111)</u>	<u>107,362</u>
0	0	12,000	1,638,582
0	0	0	(2,059,524)
<u>0</u>	<u>0</u>	<u>12,000</u>	<u>(420,942)</u>
4,759	19,779	(5,111)	(313,580)
<u>17,849</u>	<u>17,389</u>	<u>82,800</u>	<u>25,465,360</u>
<u>\$22,608</u>	<u>\$37,168</u>	<u>\$77,689</u>	<u>\$25,151,780</u>

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

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

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

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

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

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

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

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$21,464	\$3,180,510	\$2,929,045	\$47,226	\$6,178,245
Interfund Receivable	0	1,299,687	0	0	1,299,687
<i>Total Assets</i>	<u>21,464</u>	<u>4,480,197</u>	<u>2,929,045</u>	<u>47,226</u>	<u>7,477,932</u>
<b>Liabilities</b>					
<i>Current Liabilities:</i>					
Accounts Payable	8,534	0	2,792	21,125	32,451
Accrued Wages	0	0	5,872	0	5,872
Intergovernmental Payable	0	1,335,762	877	0	1,336,639
Accrued Interest Payable	0	0	14,613	0	14,613
General Obligation Bonds Payable	0	0	155,000	0	155,000
Claims Payable	0	203,529	2,205,516	0	2,409,045
<i>Total Current Liabilities</i>	<u>8,534</u>	<u>1,539,291</u>	<u>2,384,670</u>	<u>21,125</u>	<u>3,953,620</u>
<i>Long-Term Liabilities (net of current portion):</i>					
General Obligation Bonds Payable	0	0	3,546,399	0	3,546,399
Claims Payable	0	1,162,845	0	0	1,162,845
<i>Total Long-Term Liabilities</i>	<u>0</u>	<u>1,162,845</u>	<u>3,546,399</u>	<u>0</u>	<u>4,709,244</u>
<i>Total Liabilities</i>	<u>8,534</u>	<u>2,702,136</u>	<u>5,931,069</u>	<u>21,125</u>	<u>8,662,864</u>
<b>Net Position</b>					
Unrestricted (Deficit)	<u>\$12,930</u>	<u>\$1,778,061</u>	<u>(\$3,002,024)</u>	<u>\$26,101</u>	<u>(\$1,184,932)</u>

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

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
<b>Operating Revenues</b>					
Charges for Services	\$558,132	\$1,665,409	\$17,638,096	\$447,458	\$20,309,095
<b>Operating Expenses</b>					
Materials and Supplies	558,317	0	0	0	558,317
Contractual Services	9,559	632,312	1,690,809	422,124	2,754,804
Claims	0	331,894	19,793,612	0	20,125,506
Change in Worker's Compensation Estimate	0	480,186	0	0	480,186
Other	14,357	0	0	0	14,357
<i>Total Operating Expenses</i>	582,233	1,444,392	21,484,421	422,124	23,933,170
<i>Operating Income (Loss)</i>	(24,101)	221,017	(3,846,325)	25,334	(3,624,075)
<b>Non-Operating Expenses</b>					
Interest and Fiscal Charges	0	0	(174,678)	0	(174,678)
<i>Income (Loss) before Transfers</i>	(24,101)	221,017	(4,021,003)	25,334	(3,798,753)
<i>Net Position Beginning of Year</i>	37,031	1,557,044	1,018,979	767	2,613,821
<i>Net Position (Deficit) End of Year</i>	\$12,930	\$1,778,061	(\$3,002,024)	\$26,101	(\$1,184,932)



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

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
<b><i>Increase (Decrease) in Cash and Cash Equivalents</i></b>					
<b>Cash Flows from Operating Activities</b>					
Cash Received from Interfund Services Provided	\$558,132	\$1,414,163	\$17,638,096	\$447,458	\$20,057,849
Cash Payments for Goods and Services	(559,342)	0	(1,687,149)	(400,999)	(2,647,490)
Cash Payments for Claims	0	0	(18,881,955)	0	(18,881,955)
Cash Payments for Workers' Compensation Premiums	0	(635,680)	0	0	(635,680)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	(588,485)	0	0	(588,485)
Other Cash Payments	(14,357)	0	0	0	(14,357)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(15,567)</u>	<u>189,998</u>	<u>(2,931,008)</u>	<u>46,459</u>	<u>(2,710,118)</u>
<b>Cash Flows from Noncapital and Related Financing Activities</b>					
Principal Paid on Bond	0	0	(150,000)	0	(150,000)
Interest Paid on Bond	0	0	(178,576)	0	(178,576)
<i>Net Cash Provided by (Used in) Noncapital and Related Financing Activities</i>	<u>0</u>	<u>0</u>	<u>(328,576)</u>	<u>0</u>	<u>(328,576)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(15,567)	189,998	(3,259,584)	46,459	(3,038,694)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>37,031</u>	<u>2,990,512</u>	<u>6,188,629</u>	<u>767</u>	<u>9,216,939</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$21,464</u>	<u>\$3,180,510</u>	<u>\$2,929,045</u>	<u>\$47,226</u>	<u>\$6,178,245</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities</b>					
Operating Income (Loss)	(\$24,101)	\$221,017	(\$3,846,325)	\$25,334	(\$3,624,075)
Increase in Interfund Receivable	0	(251,246)	0	0	(251,246)
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	8,534	0	2,597	21,125	32,256
Accrued Wages	0	0	932	0	932
Intergovernmental Payable	0	224,099	131	0	224,230
Claims Payable	0	(3,872)	911,657	0	907,785
<i>Total Adjustments</i>	<u>8,534</u>	<u>(31,019)</u>	<u>915,317</u>	<u>21,125</u>	<u>913,957</u>
<i>Net Cash Provided by (Used In) Operating Activities</i>	<u>(\$15,567)</u>	<u>\$189,998</u>	<u>(\$2,931,008)</u>	<u>\$46,459</u>	<u>(\$2,710,118)</u>

## Combining Statements – Fiduciary Funds

### *Fiduciary Funds*

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

### *Agency Funds*

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

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

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

### *Other Agency Funds*

Family and Children First	Prosecutor Law Enforcement Fund
Soil and Water Conservation Fund	Ohio Board of Building Standards Fund
Appellate Court Fund	Ohio Elections Commission Fund
Municipal Court Fines Fund	Treasurer Advance Real Estate Payments Fund
Mineral Leases Fund	Treasurer's TIP Payment Fund
Motor Vehicle Tax Fund	Recorder Housing Trust Fees Fund
Architecture Review Fees Fund	Sheriff Senior Donations Fund
Private Sewer and Water Rotary Fund	Ohio Public Defenders Fee Fund
Water Service Escrow	Planning Commission Escrow Fund
Marriage License Fund	Court Agency Fund
Prosecuter Federal Law Enforcement	Undivided Foreclosures Fund

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

	Balance 12/31/13	Additions	Reductions	Balance 12/31/14
<b>Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,517,041	\$6,004,364	\$6,073,452	\$1,447,953
<b>Liabilities</b>				
Undistributed Monies	\$1,517,041	\$6,004,364	\$6,073,452	\$1,447,953
<b>Family and Children First</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$199,551	\$655,577	\$630,464	\$224,664
<b>Liabilities</b>				
Undistributed Monies	\$199,551	\$655,577	\$630,464	\$224,664
<b>Soil and Water Conservation</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$247,934	\$228,820	\$19,114
<b>Liabilities</b>				
Undistributed Monies	\$0	\$247,934	\$228,820	\$19,114
<b>Appellate Court</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$167,646	\$578,297	\$502,593	\$243,350
<b>Liabilities</b>				
Deposits Held and Due to Others	\$167,646	\$578,297	\$502,593	\$243,350
<b>Undivided Taxes</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,581,076	\$249,418,755	\$250,173,435	\$4,826,396
Property Tax Receivable	145,329,529	151,678,861	145,329,529	151,678,861
Special Assessment Receivable	2,188,717	2,535,956	2,188,717	2,535,956
<b>Total Assets</b>	<b>\$153,099,322</b>	<b>\$403,633,572</b>	<b>\$397,691,681</b>	<b>\$159,041,213</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$147,518,246	\$154,214,817	\$147,518,246	\$154,214,817
Undistributed Monies	5,581,076	249,418,755	250,173,435	4,826,396
<b>Total Liabilities</b>	<b>\$153,099,322</b>	<b>\$403,633,572</b>	<b>\$397,691,681</b>	<b>\$159,041,213</b>

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2014*

	Balance 12/31/13	Additions	Reductions	Balance 12/31/14
<b><i>Municipal Court Fines</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$50,365	\$50,365	\$0
<b>Liabilities</b>				
Undistributed Monies	\$0	\$50,365	\$50,365	\$0
<b><i>Mineral Leases</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1	\$49,350	\$49,351	\$0
<b>Liabilities</b>				
Deposits Held and Due to Others	\$1	\$49,350	\$49,351	\$0
<b><i>Motor Vehicle Tax</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,884,495	\$1,884,495	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$1,884,495	\$1,884,495	\$0
<b><i>Architecture Review Fees</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$20,789	\$226,975	\$222,351	\$25,413
<b>Liabilities</b>				
Undistributed Monies	\$20,789	\$226,975	\$222,351	\$25,413
<b><i>Private Sewer and Water Rotary</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,575	\$17,783	\$11,413	\$10,945
<b>Liabilities</b>				
Undistributed Monies	\$4,575	\$17,783	\$11,413	\$10,945
<b><i>Water Service Escrow</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$50,000	\$0	\$50,000	\$0
<b>Liabilities</b>				
Undistributed Monies	\$50,000	\$0	\$50,000	\$0

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2014*

	Balance 12/31/13	Additions	Reductions	Balance 12/31/14
<b><i>Marriage License</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$13,072	\$38,001	\$32,872	\$18,201
<b>Liabilities</b>				
Undistributed Monies	\$13,072	\$38,001	\$32,872	\$18,201
<b><i>Prosecuter Federal Law Enforcement</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,295	\$0	\$3,295
<b>Liabilities</b>				
Deposits Held and Due to Others	\$0	\$3,295	\$0	\$3,295
<b><i>Prosecutor Law Enforcement</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$45,226	\$77,774	\$31,003	\$91,997
<b>Liabilities</b>				
Deposits Held and Due to Others	\$45,226	\$77,774	\$31,003	\$91,997
<b><i>Ohio Board of Building Standards</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,484	\$21,200	\$20,815	\$1,869
<b>Liabilities</b>				
Deposits Held and Due to Others	\$1,484	\$21,200	\$20,815	\$1,869
<b><i>Ohio Elections Commission</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$780	\$780	\$0
<b>Liabilities</b>				
Deposits Held and Due to Others	\$0	\$780	\$780	\$0

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2014*

	Balance 12/31/13	Additions	Reductions	Balance 12/31/14
<b><i>Treasurer Advance Real Estate Payments</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,081	\$179	\$0	\$5,260
<b>Liabilities</b>				
Intergovernmental Payable	\$5,081	\$179	\$0	\$5,260
<b><i>Treasurer's TIP Payment</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,879,987	\$23,100	\$3,845	\$1,899,242
<b>Liabilities</b>				
Intergovernmental	\$1,879,987	\$23,100	\$3,845	\$1,899,242
<b><i>Recorder Housing Trust Fees</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$222,970	\$747,852	\$783,856	\$186,966
<b>Liabilities</b>				
Deposits Held and Due to Others	\$222,970	\$747,852	\$783,856	\$186,966
<b><i>Sheriff Senior Donations</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,512	\$3,500	\$3,849	\$4,163
<b>Liabilities</b>				
Undistributed Monies	\$4,512	\$3,500	\$3,849	\$4,163
<b><i>Ohio Public Defenders Fee</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,138	\$55,926	\$56,688	\$4,376
<b>Liabilities</b>				
Deposits Held and Due to Others	\$5,138	\$55,926	\$56,688	\$4,376
<b><i>Planning Commission Escrow</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$71,400	\$3,295	\$0	\$74,695
<b>Liabilities</b>				
Deposits Held and Due to Others	\$71,400	\$3,295	\$0	\$74,695

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2014*

	Balance 12/31/13	Additions	Reductions	Balance 12/31/14
<b>Payroll Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$802,654	\$32,282,374	\$32,290,198	\$794,830
<b>Liabilities</b>				
Payroll Withholdings	\$802,654	\$32,282,374	\$32,290,198	\$794,830
<b>Court Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$2,965,538	\$46,412,775	\$45,745,436	\$3,632,877
<b>Liabilities</b>				
Deposits Held and Due to Others	\$2,965,538	\$46,412,775	\$45,745,436	\$3,632,877
<b>Undivided Foreclosures</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$1,206,824	\$6,143,765	\$6,503,938	\$846,651
<b>Liabilities</b>				
Deposits Held and Due to Others	\$1,206,824	\$6,143,765	\$6,503,938	\$846,651
<b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$10,520,803	\$292,387,876	\$293,100,645	\$9,808,034
Cash and Cash Equivalents in Segregated Accounts	4,243,762	52,559,835	52,249,374	4,554,223
Property Taxes Receivable	145,329,529	151,678,861	145,329,529	151,678,861
Special Assessment Receivable	2,188,717	2,535,956	2,188,717	2,535,956
<b>Total Assets</b>	<b>\$162,282,811</b>	<b>\$499,162,528</b>	<b>\$492,868,265</b>	<b>\$168,577,074</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$149,403,314	\$156,122,591	\$149,406,586	\$156,119,319
Undistributed Monies	7,390,616	256,663,254	257,477,021	6,576,849
Payroll Withholdings	802,654	32,282,374	32,290,198	794,830
Deposits Held and Due to Others	4,686,227	54,094,309	53,694,460	5,086,076
<b>Total Liabilities</b>	<b>\$162,282,811</b>	<b>\$499,162,528</b>	<b>\$492,868,265</b>	<b>\$168,577,074</b>

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



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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$3,340,048	\$3,370,048	\$3,369,694	(\$354)
Permissive Sales Tax	31,000,000	32,110,000	32,634,365	524,365
Intergovernmental	4,968,466	5,710,885	6,749,627	1,038,742
Conveyance Fees	1,600,000	1,600,000	1,782,152	182,152
Interest	400,000	400,000	412,168	12,168
Fees, Licenses and Permits	4,722,500	4,899,754	4,435,262	(464,492)
Fines and Forfeitures	1,700,000	1,700,000	1,681,554	(18,446)
Rentals and Royalties	1,950,000	2,235,000	2,183,775	(51,225)
Charges for Services	1,160,000	1,160,000	1,110,194	(49,806)
Other	200,000	403,519	542,445	138,926
<i>Total Revenues</i>	<u>51,041,014</u>	<u>53,589,206</u>	<u>54,901,236</u>	<u>1,312,030</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	943,191	909,191	906,541	2,650
Materials and Supplies	19,000	16,263	11,866	4,397
Contractual Services	50,903	40,071	40,071	0
Capital Outlay	6,500	5,036	4,534	502
Other	0	14,210	14,210	0
Total Commissioners	<u>1,019,594</u>	<u>984,771</u>	<u>977,222</u>	<u>7,549</u>
Microfilm				
Personal Services	188,185	176,185	173,155	3,030
Materials and Supplies	8,582	8,554	2,746	5,808
Contractual Services	13,500	13,500	12,685	815
Capital Outlay	1,500	45,049	43,649	1,400
Total Microfilm	<u>211,767</u>	<u>243,288</u>	<u>232,235</u>	<u>11,053</u>
Planning Commission				
Personal Services	192,684	192,684	183,517	9,167
Materials and Supplies	2,600	2,600	2,599	1
Contractual Services	47,403	46,863	46,378	485
Capital Outlay	12,611	12,646	12,646	0
Total Planning Commission	<u>\$255,298</u>	<u>\$254,793</u>	<u>\$245,140</u>	<u>\$9,653</u>

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2014*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Facilities Management				
Personal Services	\$2,001,931	\$1,946,931	\$1,912,561	\$34,370
Materials and Supplies	153,607	163,425	163,421	4
Contractual Services	1,159,352	1,294,658	1,259,300	35,358
Capital Outlay	24,560	0	0	0
Other	0	135,545	135,545	0
Total Facilities Management	3,339,450	3,540,559	3,470,827	69,732
Auditor				
Personal Services	811,030	883,510	881,548	1,962
Materials and Supplies	27,560	46,113	45,969	144
Contractual Services	58,068	47,014	43,159	3,855
Capital Outlay	2,106	5,749	5,695	54
Total Auditor	898,764	982,386	976,371	6,015
Treasurer				
Personal Services	411,213	497,831	497,801	30
Materials and Supplies	13,000	13,000	5,748	7,252
Contractual Services	82,185	101,547	100,868	679
Other	0	45,270	45,270	0
Total Treasurer	506,398	657,648	649,687	7,961
Prosecutor				
Personal Services	2,905,115	2,954,372	2,953,412	960
Materials and Supplies	41,531	32,954	28,886	4,068
Contractual Services	125,305	122,073	114,466	7,607
Capital Outlay	18,671	13,557	11,881	1,676
Other	57,852	58,665	58,664	1
Total Prosecutor	3,148,474	3,181,621	3,167,309	14,312
Recorder				
Personal Services	375,619	365,619	363,077	2,542
Materials and Supplies	3,190	3,750	3,750	0
Contractual Services	4,518	3,650	3,636	14
Total Recorder	\$383,327	\$373,019	\$370,463	\$2,556

(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, 2014*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Board of Elections				
Personal Services	\$1,373,854	\$1,558,341	\$1,552,905	\$5,436
Materials and Supplies	51,160	62,954	59,805	3,149
Contractual Services	395,077	387,494	386,919	575
Capital Outlay	32,403	84,967	84,760	207
Other	0	106	106	0
<b>Total Board of Elections</b>	<b>1,852,494</b>	<b>2,093,862</b>	<b>2,084,495</b>	<b>9,367</b>
Data Processing				
Personal Services	745,172	755,772	754,896	876
Materials and Supplies	1,700	4,275	4,275	0
Contractual Services	389,970	405,260	405,260	0
Capital Outlay	40,508	27,039	24,705	2,334
<b>Total Data Processing</b>	<b>1,177,350</b>	<b>1,192,346</b>	<b>1,189,136</b>	<b>3,210</b>
Administrative Costs				
Personal Services	9,182	499,323	491,970	7,353
Contractual Services	50,550	845,294	845,294	0
Other	102,000	1,032,631	1,032,631	0
<b>Total Administrative Costs</b>	<b>161,732</b>	<b>2,377,248</b>	<b>2,369,895</b>	<b>7,353</b>
Unclaimed Monies				
Other	0	88,217	88,217	0
<b>Total Legislative and Executive</b>	<b>12,954,648</b>	<b>15,969,758</b>	<b>15,820,997</b>	<b>148,761</b>
General Government:				
Judicial				
Clerk of Courts				
Personal Services	1,305,515	1,486,966	1,468,855	18,111
Materials and Supplies	186,676	185,609	164,633	20,976
Contractual Services	9,846	10,921	8,723	2,198
Capital Outlay	13,355	12,506	12,162	344
<b>Total Clerk of Courts</b>	<b>1,515,392</b>	<b>1,696,002</b>	<b>1,654,373</b>	<b>41,629</b>
Common Pleas				
Personal Services	2,152,550	2,163,250	2,163,246	4
Contractual Services	2,001,140	2,402,900	2,402,531	369
<b>Total Common Pleas</b>	<b>\$4,153,690</b>	<b>\$4,566,150</b>	<b>\$4,565,777</b>	<b>\$373</b>

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2014*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Domestic Relations				
Personal Services	\$857,911	\$810,911	\$802,588	\$8,323
Materials and Supplies	4,700	6,604	6,538	66
Contractual Services	14,403	23,518	20,572	2,946
Capital Outlay	2,000	4,981	4,974	7
<b>Total Domestic Relations</b>	<b>879,014</b>	<b>846,014</b>	<b>834,672</b>	<b>11,342</b>
Juvenile Court				
Personal Services	4,857,726	5,039,926	5,039,845	81
Materials and Supplies	322,629	316,786	310,439	6,347
Contractual Services	486,994	401,576	385,492	16,084
Capital Outlay	0	537	537	0
Other	500	2,434	2,434	0
<b>Total Juvenile Court</b>	<b>5,667,849</b>	<b>5,761,259</b>	<b>5,738,747</b>	<b>22,512</b>
Probate Court				
Personal Services	823,942	816,442	803,981	12,461
Materials and Supplies	8,684	8,378	7,715	663
Contractual Services	63,103	69,229	56,808	12,421
Capital Outlay	4,165	4,125	4,125	0
<b>Total Probate Court</b>	<b>899,894</b>	<b>898,174</b>	<b>872,629</b>	<b>25,545</b>
Municipal Courts				
Personal Services	349,285	334,713	332,861	1,852
Contractual Services	6,350	6,350	3,839	2,511
<b>Total Municipal Courts</b>	<b>355,635</b>	<b>341,063</b>	<b>336,700</b>	<b>4,363</b>
County Courts				
Personal Services	2,069,988	1,996,488	1,930,228	66,260
Materials and Supplies	85,941	88,777	73,326	15,451
Contractual Services	495,622	485,972	463,762	22,210
Capital Outlay	31,723	31,417	31,300	117
Other	0	623	622	1
<b>Total County Courts</b>	<b>2,683,274</b>	<b>2,603,277</b>	<b>2,499,238</b>	<b>104,039</b>
<b>Total Judicial</b>	<b>16,154,748</b>	<b>16,711,939</b>	<b>16,502,136</b>	<b>209,803</b>
<b>Total General Government</b>	<b>\$29,109,396</b>	<b>\$32,681,697</b>	<b>\$32,323,133</b>	<b>\$358,564</b>

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2014*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Sheriff				
Personal Services	\$13,586,130	\$14,591,330	\$14,590,764	\$566
Materials and Supplies	1,025,788	1,095,368	1,077,536	17,832
Contractual Services	3,229,408	3,149,686	3,120,982	28,704
Capital Outlay	30,330	20,761	17,737	3,024
Other	58,174	54,191	47,633	6,558
Total Sheriff	17,929,830	18,911,336	18,854,652	56,684
Emergency 911 Dispatch				
Personal Services	815,289	755,289	746,112	9,177
Materials and Supplies	10,614	4,516	3,292	1,224
Contractual Services	116,447	90,096	70,428	19,668
Capital Outlay	38,178	47,113	44,113	3,000
Total Emergency 911 Dispatch	980,528	897,014	863,945	33,069
Coroner				
Personal Services	519,526	519,526	502,960	16,566
Materials and Supplies	14,075	15,770	12,198	3,572
Contractual Services	199,536	198,239	174,104	24,135
Capital Outlay	24,000	20,030	20,029	1
Other	0	168	168	0
Total Coroner	757,137	753,733	709,459	44,274
Building Regulations Department				
Personal Services	667,079	667,079	505,369	161,710
Materials and Supplies	21,500	21,500	18,615	2,885
Contractual Services	67,074	67,936	67,936	0
Capital Outlay	36,658	33,901	5,689	28,212
Other	23,424	24,553	24,553	0
Total Building Regulations Department	815,735	814,969	622,162	192,807
<i>Total Public Safety</i>	\$20,483,230	\$21,377,052	\$21,050,218	\$326,834

(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, 2014*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Human Services:				
Veteran Services				
Personal Services	\$822,000	\$847,300	\$847,264	\$36
Materials and Supplies	218,576	183,195	92,847	90,348
Contractual Services	853,326	847,503	760,707	86,796
Capital Outlay	105,308	114,820	50,576	64,244
Other	0	488	488	0
<i>Total Human Services</i>	<u>1,999,210</u>	<u>1,993,306</u>	<u>1,751,882</u>	<u>241,424</u>
<i>Total Expenditures</i>	<u>51,591,836</u>	<u>56,052,055</u>	<u>55,125,233</u>	<u>926,822</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(550,822)</u>	<u>(2,462,849)</u>	<u>(223,997)</u>	<u>2,238,852</u>
<b>Other Financing Sources (Uses)</b>				
Advance In	0	102,081	102,081	0
Advance Out	0	(117,851)	(117,851)	0
Transfers In	0	555,503	585,375	29,872
Transfers Out	(130,175)	(1,186,671)	(1,179,141)	7,530
<i>Total Other Financing Sources (Uses)</i>	<u>(130,175)</u>	<u>(646,938)</u>	<u>(609,536)</u>	<u>37,402</u>
<i>Net Change in Fund Balance</i>	(680,997)	(3,109,787)	(833,533)	2,276,254
<i>Fund Balance Beginning of Year</i>	5,956,551	5,956,551	5,956,551	0
Prior Year Encumbrances Appropriated	681,473	681,473	681,473	0
<i>Fund Balance End of Year</i>	<u>\$5,957,027</u>	<u>\$3,528,237</u>	<u>\$5,804,491</u>	<u>\$2,276,254</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, 2014*

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$17,206,980	\$17,206,980	\$16,941,947	(\$265,033)
Charges for Services	1,055,865	1,055,865	938,154	(117,711)
Other	265,200	265,200	238,436	(26,764)
<i>Total Revenues</i>	<u>18,528,045</u>	<u>18,528,045</u>	<u>18,118,537</u>	<u>(409,508)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Administration				
Personal Services	11,621,474	11,284,390	11,165,907	118,483
Materials and Supplies	209,070	189,770	183,099	6,671
Contractual Services	6,339,914	7,265,892	6,346,024	919,868
Capital Outlay	48,997	95,797	95,329	468
Other	157,818	173,334	173,193	141
<i>Total Administration</i>	<u>18,377,273</u>	<u>19,009,183</u>	<u>17,963,552</u>	<u>1,045,631</u>
Prosecutor				
Personal Services	206,388	206,472	206,472	0
Contractual Services	425	425	341	84
<i>Total Prosecutor</i>	<u>206,813</u>	<u>206,897</u>	<u>206,813</u>	<u>84</u>
<i>Total Expenditures</i>	<u>18,584,086</u>	<u>19,216,080</u>	<u>18,170,365</u>	<u>1,045,715</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(56,041)</u>	<u>(688,035)</u>	<u>(51,828)</u>	<u>636,207</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	868,560	868,560	867,327	(1,233)
Transfers Out	0	(363,000)	(1,169,849)	(806,849)
<i>Total Other Financing Sources (Uses)</i>	<u>868,560</u>	<u>505,560</u>	<u>(302,522)</u>	<u>(808,082)</u>
<i>Net Change in Fund Balance</i>	812,519	(182,475)	(354,350)	(171,875)
<i>Fund Balance Beginning of Year</i>	451,342	451,342	451,342	0
Prior Year Encumbrances Appropriated	44,963	44,963	44,963	0
<i>Fund Balance at End of Year</i>	<u>\$1,308,824</u>	<u>\$313,830</u>	<u>\$141,955</u>	<u>(\$171,875)</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, 2014*

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$4,905,006	\$4,905,006	\$4,970,938	\$65,932
Intergovernmental	6,937,065	6,937,065	6,334,245	(602,820)
Fees, Licenses and Permits	500	500	1,246	746
Other	17,429	17,429	67,073	49,644
<i>Total Revenues</i>	<u>11,860,000</u>	<u>11,860,000</u>	<u>11,373,502</u>	<u>(486,498)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Security				
Contractual Services	95,000	95,000	95,000	0
Prosecutor				
Personal Services	152,000	197,451	192,811	4,640
Administration				
Personal Services	385,211	390,445	390,445	0
Contractual Services	57,766	74,108	74,108	0
Other	120,000	120,000	105,083	14,917
Total Administration	<u>562,977</u>	<u>584,553</u>	<u>569,636</u>	<u>14,917</u>
Abuse				
Personal Services	1,184,123	1,184,123	1,075,871	108,252
Materials and Supplies	200	200	25	175
Contractual Services	72,630	85,923	85,923	0
Total Abuse	<u>1,256,953</u>	<u>1,270,246</u>	<u>1,161,819</u>	<u>108,427</u>
Family Services				
Personal Services	3,378,375	3,378,375	3,232,732	145,643
Materials and Supplies	62,826	62,826	59,113	3,713
Contractual Services	3,529,226	4,005,418	3,944,727	60,691
Other	32,000	49,492	49,492	0
Total Family Services	<u>\$7,002,427</u>	<u>\$7,496,111</u>	<u>\$7,286,064</u>	<u>\$210,047</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, 2014*

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fiscal				
Personal Services	\$220,325	\$220,325	\$201,542	\$18,783
Contractual Services	1,450	1,462	1,462	0
<b>Total Fiscal</b>	<b>221,775</b>	<b>221,787</b>	<b>203,004</b>	<b>18,783</b>
Legal				
Personal Services	0	265	265	0
Contractual Services	0	167	167	0
<b>Total Legal</b>	<b>0</b>	<b>432</b>	<b>432</b>	<b>0</b>
Clerical				
Personal Services	789,576	789,576	781,119	8,457
Materials and Supplies	54,258	81,686	81,686	0
Contractual Services	243,405	243,405	233,567	9,838
Capital Outlay	0	3,783	3,783	0
Other	0	293,691	293,691	0
<b>Total Clerical</b>	<b>1,087,239</b>	<b>1,412,141</b>	<b>1,393,846</b>	<b>18,295</b>
Resource				
Personal Services	899,739	899,739	626,323	273,416
Materials and Supplies	3,000	3,000	1,762	1,238
Contractual Services	575,890	575,890	548,416	27,474
Other	3,000	3,000	758	2,242
<b>Total Resource</b>	<b>1,481,629</b>	<b>1,481,629</b>	<b>1,177,259</b>	<b>304,370</b>
<b>Total Expenditures</b>	<b>11,860,000</b>	<b>12,759,350</b>	<b>12,079,871</b>	<b>679,479</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(899,350)	(706,369)	192,981
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	800,000	800,000
<i>Net Change in Fund Balance</i>	0	(899,350)	93,631	992,981
<i>Fund Balance Beginning of Year</i>	6,540,433	6,540,433	6,540,433	0
<b><i>Fund Balance End of Year</i></b>	<b>\$6,540,433</b>	<b>\$5,641,083</b>	<b>\$6,634,064</b>	<b>\$992,981</b>

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$13,865,068	\$13,865,068	\$13,953,417	\$88,349
Intergovernmental	11,137,513	11,137,513	11,065,326	(72,187)
Rentals and Royalties	4,488	4,488	4,937	449
Charges for Services	1,807,643	1,807,643	1,531,582	(276,061)
Contributions and Donations	3,000	3,000	0	(3,000)
Other	18,100	18,100	5,341,422	5,323,322
<i>Total Revenues</i>	26,835,812	26,835,812	31,896,684	5,060,872
<b>Expenditures</b>				
Current:				
Health:				
Administration				
Personal Services	1,383,318	1,752,824	1,526,852	225,972
Materials and Supplies	44,399	41,768	22,934	18,834
Contractual Services	1,106,795	1,060,415	941,364	119,051
Capital Outlay	44,766	42,647	40,122	2,525
Other	300,000	306,500	295,295	11,205
Total Administration	2,879,278	3,204,154	2,826,567	377,587
Investigative Agent Service				
Personal Service	467,161	407,296	259,933	147,363
Materials and Supplies	13,512	13,200	13,200	0
Contractual Services	7,300	5,895	5,088	807
Capital Outlay	6,000	6,400	3,175	3,225
Total Investigative Agent Service	493,973	432,791	281,396	151,395
Leonard Kirtz				
Personal Service	2,349,568	2,356,948	2,249,160	107,788
Materials and Supplies	118,827	153,985	137,279	16,706
Contractual Services	360,812	380,999	356,605	24,394
Capital Outlay	33,425	36,393	35,219	1,174
Total Leonard Kirtz	2,862,632	2,928,325	2,778,263	150,062
Centre at Javit Court				
Personal Services	1,654,228	1,538,690	1,355,482	183,208
Materials and Supplies	55,979	52,460	43,086	9,374
Contractual Supplies	275,517	269,696	258,148	11,548
Capital Outlay	12,675	20,388	15,252	5,136
Total Centre at Javit Court	\$1,998,399	\$1,881,234	\$1,671,968	\$209,266

(continued)

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

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
MASCO				
Personal Services	\$4,456,140	\$4,338,670	\$3,741,326	\$597,344
Materials and Supplies	120,054	121,127	76,519	44,608
Contractual Supplies	797,102	755,254	677,116	78,138
Capital Outlay	38,550	39,909	16,182	23,727
<b>Total MASCO</b>	<b>5,411,846</b>	<b>5,254,960</b>	<b>4,511,143</b>	<b>743,817</b>
Community Services				
Personal Services	2,872,304	2,666,890	2,465,095	201,795
Materials and Supplies	24,319	22,668	12,048	10,620
Contractual Services	5,643,447	5,981,884	5,936,345	45,539
Capital Outlay	72,908	71,430	69,128	2,302
<b>Total Community Services</b>	<b>8,612,978</b>	<b>8,742,872</b>	<b>8,482,616</b>	<b>260,256</b>
Transportation				
Personal Services	3,779,562	3,830,463	3,686,613	143,850
Materials and Supplies	613,635	632,759	583,197	49,562
Contractual Services	242,706	230,135	202,606	27,529
Capital Outlay	24,150	24,426	18,267	6,159
<b>Total Transportation</b>	<b>4,660,053</b>	<b>4,717,783</b>	<b>4,490,683</b>	<b>227,100</b>
Summer Camp				
Personal Services	238,160	299,805	279,045	20,760
Materials and Supplies	7,000	4,078	4,077	1
Contractual Services	0	17,741	17,741	0
<b>Total Summer Camp</b>	<b>245,160</b>	<b>321,624</b>	<b>300,863</b>	<b>20,761</b>
<b>Total Health</b>	<b>27,164,319</b>	<b>27,483,743</b>	<b>25,343,499</b>	<b>2,140,244</b>
Debt Service				
Interest and Fiscal Charges	60,000	0	0	0
<b>Total Expenditures</b>	<b>27,224,319</b>	<b>27,483,743</b>	<b>25,343,499</b>	<b>2,140,244</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(388,507)</b>	<b>(647,931)</b>	<b>6,553,185</b>	<b>7,201,116</b>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	0	(1,680,969)	(1,680,969)	0
<b>Net Change in Fund Balance</b>	<b>(388,507)</b>	<b>(2,328,900)</b>	<b>4,872,216</b>	<b>7,201,116</b>
<b>Fund Balance Beginning of Year</b>	<b>21,254,984</b>	<b>21,254,984</b>	<b>21,254,984</b>	<b>0</b>
Prior Year Encumbrances Appropriated	388,507	388,507	388,507	0
<b>Fund Balance End of Year</b>	<b>\$21,254,984</b>	<b>\$19,314,591</b>	<b>\$26,515,707</b>	<b>\$7,201,116</b>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Debt Service Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$3,673,260	\$3,706,637	\$33,377
Permissive Sales Tax	1,050,000	840,000	(210,000)
Intergovernmental	575,471	574,586	(885)
Special Assessments	0	14,298	14,298
Other	1,424	1,597	173
<i>Total Revenues</i>	<u>5,300,155</u>	<u>5,137,118</u>	<u>(163,037)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Contractual Services	11,689	11,688	1
Capital Outlay	381,167	381,167	0
Other	65,458	65,458	0
Total General Government	<u>458,314</u>	<u>458,313</u>	<u>1</u>
Debt Service:			
Principal Retirement	6,584,446	6,584,446	0
Interest and Fiscal Charges	1,550,902	1,546,308	4,594
Issuance Costs	79,388	79,388	0
Total Debt Service	<u>8,214,736</u>	<u>8,210,142</u>	<u>4,594</u>
<i>Total Expenditures</i>	<u>8,673,050</u>	<u>8,668,455</u>	<u>4,595</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,372,895)</u>	<u>(3,531,337)</u>	<u>(158,442)</u>
<b>Other Financing Sources (Uses)</b>			
General Obligation Bonds Issued	2,585,000	2,500,000	(85,000)
Premium on General Obligation Bonds	122,021	122,021	0
Transfers In	221	1,208,919	1,208,698
<i>Total Other Financing Sources (Uses)</i>	<u>2,707,242</u>	<u>3,830,940</u>	<u>1,123,698</u>
<i>Net Change in Fund Balance</i>	(665,653)	299,603	965,256
<i>Fund Balance Beginning of Year</i>	<u>1,003,920</u>	<u>1,003,920</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$338,267</u>	<u>\$1,303,523</u>	<u>\$965,256</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Buildings and Equipment Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$31,294	\$101,968	\$70,674
Rentals and Royalties	250,000	250,000	0
Contributions and Donations	100	100	0
Other	793,339	675,093	(118,246)
<i>Total Revenues</i>	<u>1,074,733</u>	<u>1,027,161</u>	<u>(47,572)</u>
<b>Expenditures</b>			
Capital Outlay	9,946,427	6,744,537	3,201,890
Debt Service:			
Principal Retirement	1,136,913	1,136,913	0
Interest and Fiscal Charges	39,458	58,087	(18,629)
Issuance Costs	81,954	81,954	0
Total Debt Service	<u>1,258,325</u>	<u>1,276,954</u>	<u>(18,629)</u>
<i>Total Expenditures</i>	<u>11,204,752</u>	<u>8,021,491</u>	<u>3,183,261</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(10,130,019)</u>	<u>(6,994,330)</u>	<u>3,135,689</u>
<b>Other Financing Sources (Uses)</b>			
General Obligation Bonds Issued	2,520,000	2,520,000	0
Manuscript Notes Issued	1,076,908	1,000,000	(76,908)
Transfers In	1,960,730	686,678	(1,274,052)
<i>Total Other Financing Sources (Uses)</i>	<u>5,557,638</u>	<u>4,206,678</u>	<u>(1,350,960)</u>
<i>Net Change in Fund Balance</i>	(4,572,381)	(2,787,652)	1,784,729
<i>Fund Balance Beginning of Year</i>	14,274,735	14,274,735	0
Prior Year Encumbrances Appropriated	<u>1,997,425</u>	<u>1,997,425</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$11,699,779</u>	<u>\$13,484,508</u>	<u>\$1,784,729</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$456,522	\$411,184	(\$45,338)
Charges for Services	475,000	478,611	3,611
Fees, Licenses and Permits	36,000	23,275	(12,725)
Special Assessments	25,000	3,153	(21,847)
Interest	1,182	2,871	1,689
OPWC Loans Issued	606,767	78,510	(528,257)
General Obligation Notes Issued	385,000	385,000	0
Premium on General Obligation Notes Issued	3,442	3,442	0
Other	14,994	26,194	11,200
<i>Total Revenues</i>	<u>2,003,907</u>	<u>1,412,240</u>	<u>(591,667)</u>
<b>Expenses</b>			
Personal Services	280	280	0
Materials and Supplies	56,403	56,403	0
Contractual Services	762,208	655,286	106,922
Capital Outlay	801,194	801,194	0
Other	8,101	5,761	2,340
Debt Service:			
Principal Retirement	508,262	508,262	0
Interest and Fiscal Charges	215,031	215,031	0
Issuance Costs	18,442	18,442	0
<i>Total Expenses</i>	<u>2,369,921</u>	<u>2,260,659</u>	<u>109,262</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Transfers</i>	(366,014)	(848,419)	(482,405)
Transfers In	<u>767,188</u>	<u>662,700</u>	<u>(104,488)</u>
<i>Net Change in Fund Equity</i>	401,174	(185,719)	(586,893)
<i>Fund Equity Beginning of Year</i>	279,754	279,754	0
Prior Year Encumbrances Appropriated	<u>197,048</u>	<u>197,048</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$877,976</u></u>	<u><u>\$291,083</u></u>	<u><u>(\$586,893)</u></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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$538,066	\$419,640	(\$118,426)
Charges for Services	22,961,525	21,796,278	(1,165,247)
Fees, Licenses and Permits	362,300	622,989	260,689
Special Assessments	279,118	202,256	(76,862)
Rentals	15,552	16,044	492
Interest	121,831	36,480	(85,351)
OPWC Loans Issued	1,398,254	869,912	(528,342)
General Obligation Notes Issued	570,000	570,000	0
Premium on General Obligation Notes	5,096	5,096	0
Other	20,500	445,751	425,251
<i>Total Revenues</i>	<u>26,272,242</u>	<u>24,984,446</u>	<u>(1,287,796)</u>
<b>Expenses</b>			
Personal Services	8,077,137	7,894,671	182,466
Materials and Supplies	1,401,708	1,309,691	92,017
Contractual Services	8,153,864	7,205,295	948,569
Capital Outlay	9,127,875	9,127,875	0
Other	758,821	679,344	79,477
Debt Service:			
Principal Retirement	2,512,390	2,512,390	0
Interest and Fiscal Charges	791,318	791,318	0
Issuance Costs	25,096	25,096	0
<i>Total Expenses</i>	<u>30,848,209</u>	<u>29,545,680</u>	<u>1,302,529</u>
<i>Excess of Revenues Over (Under)</i>			
<i>Expenses Before Transfers</i>	(4,575,967)	(4,561,234)	14,733
Transfers In	832,898	0	(832,898)
Transfers Out	(921,358)	(874,700)	46,658
<i>Net Change in Fund Equity</i>	(4,664,427)	(5,435,934)	(771,507)
<i>Fund Equity Beginning of Year</i>	21,986,633	21,986,633	0
Prior Year Encumbrances Appropriated	2,641,995	2,641,995	0
<i>Fund Equity End of Year</i>	<u>\$19,964,201</u>	<u>\$19,192,694</u>	<u>(\$771,507)</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$10,650,000	\$10,807,316	\$157,316
Interest	0	26,699	26,699
Fees, Licenses and Permits	20,000	31,681	11,681
Fines and Forfeitures	125,000	118,395	(6,605)
Rentals and Royalties	0	194	194
Other	0	333,827	333,827
<i>Total Revenues</i>	<u>10,795,000</u>	<u>11,318,112</u>	<u>523,112</u>
<b>Expenditures</b>			
Current:			
Public Works:			
Prosecutor			
Personal Services	108,292	106,321	1,971
Contractual Services	200	169	31
<b>Total Prosecutor</b>	<u>108,492</u>	<u>106,490</u>	<u>2,002</u>
Administration			
Personal Services	569,336	549,700	19,636
Materials and Supplies	32,531	28,793	3,738
Contractual Services	388,858	360,520	28,338
Capital Outlay	12,110	8,972	3,138
<b>Total Administration</b>	<u>1,002,835</u>	<u>947,985</u>	<u>54,850</u>
Roads			
Personal Services	6,277,912	6,071,000	206,912
Materials and Supplies	593,903	593,903	0
Contractual Services	206,344	189,866	16,478
Capital Outlay	1,942,150	1,918,473	23,677
Other	6,170	6,170	0
<b>Total Roads</b>	<u>9,026,479</u>	<u>8,779,412</u>	<u>247,067</u>
General Contracts			
Materials and Supplies	870,087	836,659	33,428
Contractual Services	104,143	102,142	2,001
Capital Outlay	108,042	108,042	0
<b>Total General Contracts</b>	<u>1,082,272</u>	<u>1,046,843</u>	<u>35,429</u>
<i>Total Public Works</i>	<u>\$11,220,078</u>	<u>\$10,880,730</u>	<u>\$339,348</u>

(continued)



**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle Gasoline Tax Fund (continued)*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Debt Service			
Principal Retirement	\$560,952	\$560,952	\$0
Interest and Fiscal Charges	200,105	180,455	19,650
Total Debt Service	761,057	741,407	19,650
<i>Total Expenditures</i>	11,981,135	11,622,137	358,998
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,186,135)	(304,025)	882,110
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(1,063,754)	(991,057)	72,697
<i>Net Change in Fund Balance</i>	(2,249,889)	(1,295,082)	954,807
<i>Fund Balance at Beginning of Year</i>	2,946,626	2,946,626	0
Prior Year Encumbrances Appropriated	664,320	664,320	0
<i>Fund Balance at End of Year</i>	\$1,361,057	\$2,315,864	\$954,807

**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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$800	\$1,070	\$270
<b>Expenditures</b>			
Current:			
Public Works:			
Engineer UST			
Contractual Services	921	921	0
<i>Net Change in Fund Balance</i>	(121)	149	270
<i>Fund Balance Beginning of Year</i>	135,577	135,577	0
Prior Year Encumbrances Appropriated	3,096	3,096	0
<i>Fund Balance End of Year</i>	<u>\$138,552</u>	<u>\$138,822</u>	<u>\$270</u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$3,999,662	\$3,313,200	(\$686,462)
Fees, Licenses and Permits	661,200	669,435	8,235
Contributions and Donations	0	100	100
Other	1,023,865	840,683	(183,182)
<i>Total Revenues</i>	<u>5,684,727</u>	<u>4,823,418</u>	<u>(861,309)</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Administration			
Personal Services	4,363,992	4,031,712	332,280
Materials and Supplies	17,890	12,011	5,879
Contractual Services	467,169	356,511	110,658
Capital Outlay	1,000	0	1,000
Other	1,042,421	990,946	51,475
<i>Total Expenditures</i>	<u>5,892,472</u>	<u>5,391,180</u>	<u>501,292</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(207,745)	(567,762)	(360,017)
<b>Other Financing Sources (Uses)</b>			
Transfers In	200,000	569,849	369,849
<i>Net Change in Fund Balance</i>	(7,745)	2,087	9,832
<i>Fund Balance Beginning of Year</i>	41,355	41,355	0
Prior Year Encumbrances Appropriated	61,304	61,304	0
<i>Fund Balance End of Year</i>	<u>\$94,914</u>	<u>\$104,746</u>	<u>\$9,832</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$2,250,000	\$2,309,213	\$59,213
Other	0	2,003	2,003
<i>Total Revenues</i>	<u>2,250,000</u>	<u>2,311,216</u>	<u>61,216</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Prosecutor			
Personal Services	91,004	88,251	2,753
Contractual Services	200	137	63
Total Prosecutor	<u>91,204</u>	<u>88,388</u>	<u>2,816</u>
Administration			
Personal Services	952,420	929,213	23,207
Materials and Supplies	41,207	15,730	25,477
Contractual Services	521,505	450,372	71,133
Capital Outlay	4,965	3,043	1,922
Other	35,250	35,250	0
Total Administration	<u>1,555,347</u>	<u>1,433,608</u>	<u>121,739</u>
<i>Total Expenditures</i>	<u>1,646,551</u>	<u>1,521,996</u>	<u>124,555</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	603,449	789,220	185,771
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(150,000)	(150,000)	0
<i>Net Change in Fund Balance</i>	453,449	639,220	185,771
<i>Fund Balance Beginning of Year</i>	2,525,225	2,525,225	0
Prior Year Encumbrances Appropriated	26,172	26,172	0
<i>Fund Balance End of Year</i>	<u><u>\$3,004,846</u></u>	<u><u>\$3,190,617</u></u>	<u><u>\$185,771</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$482,900	\$574,682	\$91,782
Fines and Forfeitures	79,000	85,376	6,376
Charges for Services	12,500	48,735	36,235
Contributions and Donations	1,500	1,800	300
Other	0	787	787
<i>Total Revenues</i>	<u>575,900</u>	<u>711,380</u>	<u>135,480</u>
<b>Expenditures</b>			
Current:			
Health:			
Administration			
Personal Services	473,477	465,992	7,485
Materials and Supplies	40,716	30,542	10,174
Contractual Supplies	35,390	34,970	420
Capital Outlay	76,004	14,053	61,951
Other	22,439	21,775	664
<i>Total Expenditures</i>	<u>648,026</u>	<u>567,332</u>	<u>80,694</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(72,126)	144,048	216,174
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(179,923)	(179,407)	516
<i>Net Change in Fund Balance</i>	(252,049)	(35,359)	216,690
<i>Fund Balance Beginning of Year</i>	465,502	465,502	0
Prior Year Encumbrances Appropriated	3,240	3,240	0
<i>Fund Balance End of Year</i>	<u>\$216,693</u>	<u>\$433,383</u>	<u>\$216,690</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$583,105	\$468,710	(\$114,395)
Charges for Services	262,177	277,577	15,400
Other	199,952	201,287	1,335
<i>Total Revenues</i>	<u>1,045,234</u>	<u>947,574</u>	<u>(97,660)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	300,508	298,150	2,358
Materials and Supplies	10,045	10,045	0
Contractual Supplies	117,061	78,615	38,446
Total Treasurer	<u>427,614</u>	<u>386,810</u>	<u>40,804</u>
Prosecutor			
Personal Services	354,766	349,618	5,148
Contractual Services	183,535	178,112	5,423
Total Prosecutor	<u>538,301</u>	<u>527,730</u>	<u>10,571</u>
<i>Total Expenditures</i>	<u>965,915</u>	<u>914,540</u>	<u>51,375</u>
<i>Net Change in Fund Balance</i>	79,319	33,034	(46,285)
<i>Fund Balance Beginning of Year</i>	241,187	241,187	0
Prior Year Encumbrances Appropriated	<u>4,925</u>	<u>4,925</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$325,431</u></u>	<u><u>\$279,146</u></u>	<u><u>(\$46,285)</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Solid Waste Management Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$2,341,591	\$2,380,471	\$38,880
Other	0	14,374	14,374
<i>Total Revenues</i>	<u>2,341,591</u>	<u>2,394,845</u>	<u>53,254</u>
<b>Expenditures</b>			
Current:			
Health:			
Administration			
Personal Services	177,277	175,565	1,712
Contractual Supplies	190,242	189,743	499
Other	34,179	34,179	0
Total Administration	<u>401,698</u>	<u>399,487</u>	<u>2,211</u>
Plant Implementation			
Personal Services	404,745	393,389	11,356
Materials and Supplies	24,688	20,867	3,821
Contractual Services	1,371,494	1,343,887	27,607
Capital Outlay	27,130	26,130	1,000
Total Plant Implementation	<u>1,828,057</u>	<u>1,784,273</u>	<u>43,784</u>
Prosecutor			
Personal Services	93,728	89,292	4,436
Various Agencies			
Contractual Services	358,369	358,369	0
<i>Total Expenditures</i>	<u>2,681,852</u>	<u>2,631,421</u>	<u>50,431</u>
<i>Net Change in Fund Balance</i>	(340,261)	(236,576)	103,685
<i>Fund Balance Beginning of Year</i>	126,750	126,750	0
Prior Year Encumbrances Appropriated	284,297	284,297	0
<i>Fund Balance End of Year</i>	<u><u>\$70,786</u></u>	<u><u>\$174,471</u></u>	<u><u>\$103,685</u></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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$3,456,957	\$3,496,029	\$39,072
Intergovernmental	2,530,487	2,538,488	8,001
Other	200,000	246,897	46,897
<i>Total Revenues</i>	<u>6,187,444</u>	<u>6,281,414</u>	<u>93,970</u>
<b>Expenditures</b>			
Current:			
Health:			
Administration			
Personal Services	773,052	753,347	19,705
Materials and Supplies	6,800	6,479	321
Contractual Services	5,478,759	4,611,146	867,613
Capital Outlay	6,310	6,310	0
Other	188,346	188,346	0
<i>Total Expenditures</i>	<u>6,453,267</u>	<u>5,565,628</u>	<u>887,639</u>
<i>Net Change in Fund Balance</i>	(265,823)	715,786	981,609
<i>Fund Balance Beginning of Year</i>	5,317,710	5,317,710	0
Prior Year Encumbrances Appropriated	249,980	249,980	0
<i>Fund Balance End of Year</i>	<u>\$5,301,867</u>	<u>\$6,283,476</u>	<u>\$981,609</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$0	\$5,000	\$5,000
Other	0	510	510
<i>Total Revenues</i>	<u>0</u>	<u>5,510</u>	<u>5,510</u>
<b>Expenditures</b>			
Current:			
Health:			
Administration			
Personal Services	247,066	238,639	8,427
Materials and Supplies	10,000	2,652	7,348
Contractual Services	95,094	73,810	21,284
Capital Outlay	9,250	2,262	6,988
<i>Total Expenditures</i>	<u>361,410</u>	<u>317,363</u>	<u>44,047</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(361,410)	(311,853)	49,557
<b>Other Financing Sources (Uses)</b>			
Transfers In	300,000	372,464	72,464
<i>Net Change in Fund Balance</i>	(61,410)	60,611	122,021
<i>Fund Balance Beginning of Year</i>	76,176	76,176	0
Prior Year Encumbrances Appropriated	1,000	1,000	0
<i>Fund Balance End of Year</i>	<u>\$15,766</u>	<u>\$137,787</u>	<u>\$122,021</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Law Enforcement Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$0	\$9,136	\$9,136
Other	20,000	5,111	(14,889)
<i>Total Revenues</i>	20,000	14,247	(5,753)
<b>Expenditures</b>			
Current:			
Public Safety:			
Prosecutor			
Personal Services	4	4	0
<i>Net Change in Fund Balance</i>	19,996	14,243	(5,753)
<i>Fund Balance Beginning of Year</i>	57,402	57,402	0
<i>Fund Balance End of Year</i>	\$77,398	\$71,645	(\$5,753)

**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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$64,500	\$78,202	\$13,702
<b>Expenditures</b>			
Current:			
Public Safety:			
County Courts			
Contractual Services	189,500	21,456	168,044
<i>Net Change in Fund Balance</i>	(125,000)	56,746	181,746
<i>Fund Balance Beginning of Year</i>	387,655	387,655	0
<i>Fund Balance End of Year</i>	\$262,655	\$444,401	\$181,746

**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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$110,000	\$115,095	\$5,095
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Computerization Fees			
Materials and Supplies	24,885	23,685	1,200
Contractual Services	15,841	6,959	8,882
Capital Outlay	12,313	12,018	295
<i>Total Expenditures</i>	53,039	42,662	10,377
<i>Net Change in Fund Balance</i>	56,961	72,433	15,472
<i>Fund Balance Beginning of Year</i>	111,277	111,277	0
Prior Year Encumbrances Appropriated	4,354	4,354	0
<i>Fund Balance End of Year</i>	\$172,592	\$188,064	\$15,472

**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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$550,000	\$487,278	(\$62,722)
Special Assessments	297,000	284,798	(12,202)
Other	0	345	345
<i>Total Revenues</i>	<u>847,000</u>	<u>772,421</u>	<u>(74,579)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Administration			
Personal Services	125,936	81,380	44,556
Materials and Supplies	2,578	2,578	0
Contractual Services	621,242	621,242	0
Capital Outlay	330,330	181,878	148,452
Other	24,830	22,899	1,931
<i>Total Expenditures</i>	<u>1,104,916</u>	<u>909,977</u>	<u>194,939</u>
<i>Net Change in Fund Balance</i>	(257,916)	(137,556)	120,360
<i>Fund Balance Beginning of Year</i>	960,955	960,955	0
Prior Year Encumbrances Appropriated	<u>53,487</u>	<u>53,487</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$756,526</u></u>	<u><u>\$876,886</u></u>	<u><u>\$120,360</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Probation Services Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$195,000	\$201,474	\$6,474
Other	0	69	69
<i>Total Revenues</i>	<u>195,000</u>	<u>201,543</u>	<u>6,543</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	71,939	68,475	3,464
Materials and Supplies	21,000	11,797	9,203
Contractual Services	13,662	6,608	7,054
Capital Outlay	4,390	4,390	0
<i>Total Expenditures</i>	<u>110,991</u>	<u>91,270</u>	<u>19,721</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	84,009	110,273	26,264
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(176,220)	(175,000)	1,220
<i>Net Change in Fund Balance</i>	(92,211)	(64,727)	27,484
<i>Fund Balance Beginning of Year</i>	1,977,511	1,977,511	0
Prior Year Encumbrances Appropriated	1,152	1,152	0
<i>Fund Balance End of Year</i>	<u><u>\$1,886,452</u></u>	<u><u>\$1,913,936</u></u>	<u><u>\$27,484</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Coroner Lab Equipment Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$10,000	\$5,250	(\$4,750)
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	10,000	5,250	(4,750)
<i>Fund Balance Beginning of Year</i>	29,400	29,400	0
<i>Fund Balance End of Year</i>	<u>\$39,400</u>	<u>\$34,650</u>	<u>(\$4,750)</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$1,183,880	\$893,500	(\$290,380)
Fines and Forfeitures	39,100	46,364	7,264
Other	0	650	650
<i>Total Revenues</i>	<u>1,222,980</u>	<u>940,514</u>	<u>(282,466)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	607,401	493,446	113,955
Materials and Supplies	81,511	68,642	12,869
Contractual Services	772,765	608,070	164,695
Capital Outlay	179,995	143,539	36,456
Other	51,373	51,373	0
<i>Total Expenditures</i>	<u>1,693,045</u>	<u>1,365,070</u>	<u>327,975</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(470,065)</u>	<u>(424,556)</u>	<u>45,509</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	25,000	0	(25,000)
Transfers Out	(131,000)	(191,000)	(60,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(106,000)</u>	<u>(191,000)</u>	<u>(85,000)</u>
<i>Net Change in Fund Balance</i>	(576,065)	(615,556)	(39,491)
<i>Fund Balance Beginning of Year</i>	3,655,050	3,655,050	0
Prior Year Encumbrances Appropriated	99,637	99,637	0
<i>Fund Balance End of Year</i>	<u><u>\$3,178,622</u></u>	<u><u>\$3,139,131</u></u>	<u><u>(\$39,491)</u></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, 2014*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$12,021,050	\$9,514,079	(\$2,506,971)
Fees, Licenses and Permits	5,000	2,930	(2,070)
Charges for Services	40,651	17,925	(22,726)
Other	17,068	135,465	118,397
<i>Total Revenues</i>	<u>12,083,769</u>	<u>9,670,399</u>	<u>(2,413,370)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	606,409	514,098	92,311
Materials and Supplies	12,361	10,750	1,611
Contractual Services	4,148,285	3,764,955	383,330
Capital Outlay	847,998	606,856	241,142
Other	87,141	87,141	0
Total Commissioners	<u>5,702,194</u>	<u>4,983,800</u>	<u>718,394</u>
Prosecutor			
Personal Services	208,179	205,475	2,704
Materials and Supplies	4,335	3,422	913
Contractual Services	2,790	2,142	648
Capital Outlay	267	267	0
Total Prosecutor	<u>215,571</u>	<u>211,306</u>	<u>4,265</u>
<i>Total Legislative and Executive</i>	<u>5,917,765</u>	<u>5,195,106</u>	<u>722,659</u>
Judicial:			
Juvenile Justice Court			
Personal Services	1,475,250	1,455,727	19,523
Materials and Supplies	29,716	20,203	9,513
Contractual Supplies	372,935	214,423	158,512
Capital Outlay	42,280	42,280	0
Other	123,381	123,381	0
Total Judicial	<u>2,043,562</u>	<u>1,856,014</u>	<u>187,548</u>
<i>Total General Government</i>	<u>\$7,961,327</u>	<u>\$7,051,120</u>	<u>\$910,207</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, 2014*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Public Safety:</b>			
Sheriff Grants			
Personal Services	\$158,823	\$129,560	\$29,263
Materials and Supplies	10,782	8,799	1,983
Capital Outlay	70,437	36,021	34,416
Other	1,761	1,760	1
<i>Total Public Safety</i>	<u>241,803</u>	<u>176,140</u>	<u>65,663</u>
<b>Health:</b>			
648 Board Grants			
Contractual Services	1,210,868	1,000,832	210,036
Other	58,315	58,315	0
<i>Total 648 Board Grants</i>	<u>1,269,183</u>	<u>1,059,147</u>	<u>210,036</u>
Solid Waste Grants			
Materials and Supplies	15,450	15,393	57
Contractual Services	7,913	6,319	1,594
Other	2,785	2,785	0
<i>Total Solid Waste Grants</i>	<u>26,148</u>	<u>24,497</u>	<u>1,651</u>
Developmental Disabilities Board Grants			
Personal Services	69,536	69,194	342
317 Board Grants			
Contractual Services	2,959,578	1,848,405	1,111,173
<i>Total Health</i>	<u>4,324,445</u>	<u>3,001,243</u>	<u>1,323,202</u>
<i>Total Expenditures</i>	<u>12,527,575</u>	<u>10,228,503</u>	<u>2,299,072</u>
<i>Excess of Revenues</i>			
<i>Over (Under) Expenditures</i>	<u>(\$443,806)</u>	<u>(\$558,104)</u>	<u>(\$114,298)</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, 2014*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Other Financing Sources (Uses)</b>			
Advances In	\$117,851	\$117,851	0
Advances Out	(102,081)	(102,081)	0
Transfers In	165,924	86,814	(79,110)
Transfers Out	(6,095)	(373,060)	(366,965)
<i>Total Other Financing Sources (Uses)</i>	<u>175,599</u>	<u>(270,476)</u>	<u>(446,075)</u>
<i>Net Change in Fund Balance</i>	(268,207)	(828,580)	(560,373)
<i>Fund Deficit Beginning of Year</i>	994,178	994,178	0
Prior Year Encumbrances Appropriated	<u>411,962</u>	<u>411,962</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,137,933</u></u>	<u><u>\$577,560</u></u>	<u><u>(\$560,373)</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Law Library Resources Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$4,140	\$4,240	\$100
Fines and Forfeitures	549,660	537,832	(11,828)
Charges for Services	2,000	1,886	(114)
Other	0	3,951	3,951
<i>Total Revenues</i>	<u>555,800</u>	<u>547,909</u>	<u>(7,891)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	190,843	184,564	6,279
Materials and Supplies	4,200	3,100	1,100
Contractual Services	385,175	379,178	5,997
Capital Outlay	27,293	26,263	1,030
<i>Total Expenditures</i>	<u>607,511</u>	<u>593,105</u>	<u>14,406</u>
<i>Net Change in Fund Balance</i>	(51,711)	(45,196)	6,515
<i>Fund Balance Beginning of Year</i>	238,145	238,145	0
Prior Year Encumbrances Appropriated	<u>6,292</u>	<u>6,292</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$192,726</u></u>	<u><u>\$199,241</u></u>	<u><u>\$6,515</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Geographic Information System Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$0	\$610	\$610
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
GIS Department			
Personal Services	334,537	334,116	421
Materials and Supplies	3,915	3,915	0
Contractual Services	89,863	68,513	21,350
Capital Outlay	63,862	13,826	50,036
Total Legislative and Executive	492,177	420,370	71,807
Debt Service:			
Principal Retirement	85,000	85,000	0
Interest and Fiscal Charges	5,200	5,200	0
Total Debt Service	90,200	90,200	0
<i>Total Expenditures</i>	582,377	510,570	71,807
<i>Excess of Revenues Over (Under) Expenditures</i>	(582,377)	(509,960)	72,417
<b>Other Financing Sources (Uses)</b>			
Transfers In	500,000	500,000	0
<i>Net Change in Fund Balance</i>	(82,377)	(9,960)	72,417
<i>Fund Balance Beginning of Year</i>	122,495	122,495	0
Prior Year Encumbrances Appropriated	6,819	6,819	0
<i>Fund Balance End of Year</i>	\$46,937	\$119,354	\$72,417

**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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$475,000	\$580,597	\$105,597
Charges for Services	0	7,388	7,388
Other	0	302	302
<i>Total Revenues</i>	<u>475,000</u>	<u>588,287</u>	<u>113,287</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	151,301	139,081	12,220
Materials and Supplies	15,650	13,740	1,910
Contractual Services	307,830	298,025	9,805
Capital Outlay	11,500	4,929	6,571
Other	71,530	71,530	0
<i>Total Expenditures</i>	<u>557,811</u>	<u>527,305</u>	<u>30,506</u>
<i>Net Change in Fund Balance</i>	(82,811)	60,982	143,793
<i>Fund Balance Beginning of Year</i>	611,936	611,936	0
Prior Year Encumbrances Appropriated	<u>22,965</u>	<u>22,965</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$552,090</u></u>	<u><u>\$695,883</u></u>	<u><u>\$143,793</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$175,000	\$225,831	\$50,831
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff			
Personal Services	49,484	48,773	711
Materials and Supplies	5,500	3,770	1,730
Contractual Services	130,871	110,969	19,902
Capital Outlay	6,618	3,894	2,724
<i>Total Expenditures</i>	192,473	167,406	25,067
<i>Net Change in Fund Balance</i>	(17,473)	58,425	75,898
<i>Fund Balance Beginning of Year</i>	126,710	126,710	0
Prior Year Encumbrances Appropriated	22,710	22,710	0
<i>Fund Balance End of Year</i>	\$131,947	\$207,845	\$75,898

**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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$600	\$1,180	\$580
Other	0	20,449	20,449
<i>Total Revenues</i>	600	21,629	21,029
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Contractual Services	219	216	3
<i>Net Change in Fund Balance</i>	381	21,413	21,032
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$381</u>	<u>\$21,413</u>	<u>\$21,032</u>



**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff's Policing Revenue Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$973,700	\$973,699	(\$1)
Other	1,513	1,513	0
<i>Total Revenues</i>	<u>975,213</u>	<u>975,212</u>	<u>(1)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff			
Personal Services	899,400	892,410	6,990
Materials and Supplies	3,416	1,502	1,914
Contractual Services	1,184	1,184	0
<i>Total Expenditures</i>	<u>904,000</u>	<u>895,096</u>	<u>8,904</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	71,213	80,116	8,903
<b>Other Financing Sources (Uses)</b>			
Transfers In	0	97,455	97,455
<i>Net Change in Fund Balance</i>	71,213	177,571	106,358
<i>Fund Balance Beginning of Year</i>	18,821	18,821	0
Prior Year Encumbrances Appropriated	1,029	1,029	0
<i>Fund Balance End of Year</i>	<u>\$91,063</u>	<u>\$197,421</u>	<u>\$106,358</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ohio Peace Officer Training Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff			
Materials and Supplies	204	204	0
Contractual Services	16,889	14,821	2,068
Capital Outlay	<u>756</u>	<u>756</u>	<u>0</u>
<i>Total Expenditures</i>	<u>17,849</u>	<u>15,781</u>	<u>2,068</u>
<i>Net Change in Fund Balance</i>	(17,849)	(15,781)	2,068
<i>Fund Balance Beginning of Year</i>	<u>17,849</u>	<u>17,849</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$2,068</u></u>	<u><u>\$2,068</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff's Office Foreclosure Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$150,000	\$119,175	(\$30,825)
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff			
Personal Services	116,988	104,962	12,026
Contractual Services	2,787	2,167	620
Capital Outlay	1,583	1,583	0
<i>Total Expenditures</i>	121,358	108,712	12,646
<i>Net Change in Fund Balance</i>	28,642	10,463	(18,179)
<i>Fund Balance Beginning of Year</i>	21,332	21,332	0
<i>Fund Balance End of Year</i>	\$49,974	\$31,795	(\$18,179)

**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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$10,000	\$10,000	\$0
<b>Expenditures</b>			
Current:			
Public Safety:			
Administration			
Personal Services	1,800	529	1,271
Materials and Supplies	12,662	11,449	1,213
Contractual Services	9,883	7,649	2,234
Capital Outlay	30,500	10,036	20,464
Other	4,122	4,122	0
<i>Total Expenditures</i>	58,967	33,785	25,182
<i>Excess of Revenues Over (Under) Expenditures</i>	(48,967)	(23,785)	25,182
<b>Other Financing Sources (Uses)</b>			
Transfers In	12,000	12,000	0
<i>Net Change in Fund Balance</i>	(36,967)	(11,785)	25,182
<i>Fund Balance Beginning of Year</i>	83,356	83,356	0
Prior Year Encumbrances Appropriated	2,559	2,559	0
<i>Fund Balance End of Year</i>	\$48,948	\$74,130	\$25,182

**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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$1,500,000	\$1,635,557	\$135,557
Other	0	2,609	2,609
<i>Total Revenues</i>	<u>1,500,000</u>	<u>1,638,166</u>	<u>138,166</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Title Administration			
Personal Services	1,023,047	954,470	68,577
Materials and Supplies	37,548	12,886	24,662
Contractual Services	130,854	101,390	29,464
Capital Outlay	2,008	1,008	1,000
Other	2,000	438	1,562
Total Title Administration	<u>1,195,457</u>	<u>1,070,192</u>	<u>125,265</u>
Security Deposits			
Personal Services	77,657	68,282	9,375
Contractual Services	266	236	30
Total Security Deposits	<u>77,923</u>	<u>68,518</u>	<u>9,405</u>
<i>Total Expenditures</i>	<u>1,273,380</u>	<u>1,138,710</u>	<u>134,670</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	226,620	499,456	272,836
<b>Other Financing Sources (Uses)</b>			
Transfers Out	<u>(325,000)</u>	<u>(325,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(98,380)	174,456	272,836
<i>Fund Balance Beginning of Year</i>	996,701	996,701	0
Prior Year Encumbrances Appropriated	<u>6,117</u>	<u>6,117</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$904,438</u></u>	<u><u>\$1,177,274</u></u>	<u><u>\$272,836</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$140,000	\$109,031	(\$30,969)
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Recorder			
Materials and Supplies	6,751	2,393	4,358
Contractual Services	153,387	123,014	30,373
<i>Total Expenditures</i>	160,138	125,407	34,731
<i>Net Change in Fund Balance</i>	(20,138)	(16,376)	3,762
<i>Fund Balance Beginning of Year</i>	435,609	435,609	0
Prior Year Encumbrances Appropriated	25,302	25,302	0
<i>Fund Balance End of Year</i>	\$440,773	\$444,535	\$3,762

**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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$0	\$12,682	\$12,682
Fines and Forfeitures	29,700	29,700	0
<i>Total Revenues</i>	29,700	42,382	12,682
<b>Expenditures</b>			
Current:			
Public Works:			
Commissioners			
Contractual Services	11,233	9,786	1,447
<i>Excess of Revenues Over (Under) Expenditures</i>	18,467	32,596	14,129
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(637)	(637)	0
<i>Net Change in Fund Balance</i>	17,830	31,959	14,129
<i>Fund Balance Beginning of Year</i>	23,817	23,817	0
<i>Fund Balance End of Year</i>	\$41,647	\$55,776	\$14,129

**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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	9,004	9,004	0
<i>Fund Balance End of Year</i>	\$9,004	\$9,004	\$0



**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Economic Development Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$25,000	\$22,157	(\$2,843)
<b>Expenditures</b>			
Current:			
Public Works:			
Commissioners			
Personal Services	72,039	71,976	63
Contractual Services	21,354	12,329	9,025
Other	7	7	0
<i>Total Expenditures</i>	93,400	84,312	9,088
<i>Excess of Revenues Over (Under) Expenditures</i>	(68,400)	(62,155)	6,245
<b>Other Financing Sources (Uses)</b>			
Transfers In	45,000	25,637	(19,363)
<i>Net Change in Fund Balance</i>	(23,400)	(36,518)	(13,118)
<i>Fund Balance Beginning of Year</i>	27,319	27,319	0
Prior Year Encumbrances Appropriated	11,100	11,100	0
<i>Fund Balance End of Year</i>	\$15,019	\$1,901	(\$13,118)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Adult Protective Services Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	350	350	0
<i>Fund Balance End of Year</i>	<u>\$350</u>	<u>\$350</u>	<u>\$0</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Swanston Donations Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
Judicial			
Commissioners			
Materials and Supplies	7,573	4,277	3,296
Contractual Services	1,830	1,830	0
<i>Total Expenditures</i>	9,403	6,107	3,296
<i>Net Change in Fund Balance</i>	(9,403)	(6,107)	3,296
<i>Fund Balance Beginning of Year</i>	9,403	9,403	0
<i>Fund Balance End of Year</i>	\$0	\$3,296	\$3,296

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Probate Court Security Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	1,062	1,062	0
<i>Fund Balance End of Year</i>	<u>\$1,062</u>	<u>\$1,062</u>	<u>\$0</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$6,706,475	\$4,544,309	(\$2,162,166)
Interest	14	2,106	2,092
<i>Total Revenues</i>	6,706,489	4,546,415	(2,160,074)
<b>Expenditures</b>			
Capital Outlay	7,528,348	5,418,947	2,109,401
<i>Excess of Revenues Over (Under) Expenditures</i>	(821,859)	(872,532)	(50,673)
<b>Other Financing Sources (Uses)</b>			
OPWC Loans Issued	354,945	0	(354,945)
Transfers In	756,324	814,602	58,278
<i>Total Other Financing Sources (Uses)</i>	1,111,269	814,602	(296,667)
<i>Net Change in Fund Balance</i>	289,410	(57,930)	(347,340)
<i>Fund Balance (Deficit) Beginning of Year</i>	(154,301)	(154,301)	0
Prior Year Encumbrances Appropriated	254,077	254,077	0
<i>Fund Balance End of Year</i>	\$389,186	\$41,846	(\$347,340)

**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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$670,000	\$558,132	(\$111,868)
<b>Expenses</b>			
Materials and Supplies	617,218	604,709	12,509
Contractual Services	10,165	4,165	6,000
Other	40,000	14,357	25,643
<i>Total Expenses</i>	667,383	623,231	44,152
<i>Net Change in Fund Equity</i>	2,617	(65,099)	(67,716)
<i>Fund Equity (Deficit) Beginning of Year</i>	(3,927)	(3,927)	0
Prior Year Encumbrances Appropriated	40,958	40,958	0
<i>Fund Equity (Deficit) End of Year</i>	\$39,648	(\$28,068)	(\$67,716)

**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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$1,800,000	\$1,386,019	(\$413,981)
Other	0	28,144	28,144
<i>Total Revenues</i>	<u>1,800,000</u>	<u>1,414,163</u>	<u>(385,837)</u>
<b>Expenses</b>			
Contractual Services	1,120,154	639,454	480,700
Claims	588,485	588,485	0
<i>Total Expenses</i>	<u>1,708,639</u>	<u>1,227,939</u>	<u>480,700</u>
<i>Net Change in Fund Equity</i>	91,361	186,224	94,863
<i>Fund Equity Beginning of Year</i>	2,987,147	2,987,147	0
Prior Year Encumbrances Appropriated	<u>3,365</u>	<u>3,365</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$3,081,873</u></u>	<u><u>\$3,176,736</u></u>	<u><u>\$94,863</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Self-funded Hospitalization Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$18,700,000	\$17,307,180	(\$1,392,820)
Other	328,576	330,916	2,340
<i>Total Revenues</i>	<u>19,028,576</u>	<u>17,638,096</u>	<u>(1,390,480)</u>
<b>Expenses</b>			
Contractual Services	1,950,140	1,687,149	262,991
Claims	18,881,955	18,881,955	0
Debt Service:			
Principal Retirement	150,000	150,000	0
Interest and Fiscal Charges	178,576	178,576	0
<i>Total Expenses</i>	<u>21,160,671</u>	<u>20,897,680</u>	<u>262,991</u>
<i>Net Change in Fund Equity</i>	(2,132,095)	(3,259,584)	(1,127,489)
<i>Fund Equity Beginning of Year</i>	6,145,943	6,145,943	0
Prior Year Encumbrances Appropriated	42,686	42,686	0
<i>Fund Equity End of Year</i>	<u>\$4,056,534</u>	<u>\$2,929,045</u>	<u>(\$1,127,489)</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$500,000	\$447,458	(\$52,542)
<b>Expenses</b>			
Contractual Services	500,000	443,460	56,540
<i>Net Change in Fund Equity</i>	0	3,998	3,998
<i>Fund Equity Beginning of Year</i>	767	767	0
<i>Fund Equity End of Year</i>	\$767	\$4,765	\$3,998

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# Statistical Section



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## Statistical Section

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

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

**Sources:** Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

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

	2014(1)	2013(1)	2012(1)	2011
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$102,647,200	\$100,693,379	\$102,251,744	\$105,436,457
Restricted:				
Capital Projects	15,223,440	16,482,068	15,988,064	21,405,318
Debt Service	0	0	0	0
Public Safety	2,316,308	2,031,458	1,542,631	3,116,336
Public Works	7,337,863	7,376,307	6,278,575	6,913,979
Health Services	36,791,140	34,303,503	34,592,025	30,666,928
Human Services	6,589,182	6,742,989	7,067,963	7,613,780
General Government	15,260,442	17,137,100	15,257,143	19,603,535
Unclaimed Monies	421,086	450,507	0	0
Unrestricted	<u>7,823,989</u>	<u>11,230,770</u>	<u>11,760,418</u>	<u>6,643,075</u>
<i>Total Governmental Activities Net Position</i>	<u>194,410,650</u>	<u>196,448,081</u>	<u>194,738,563</u>	<u>201,399,408</u>
<b>Business Type - Activities</b>				
Net Investment in Capital Assets	60,998,456	55,414,313	53,320,745	50,114,060
Restricted:				
Debt Service	11,741,157	11,384,862	11,877,870	14,872,863
Unrestricted	<u>11,444,873</u>	<u>15,724,414</u>	<u>17,062,549</u>	<u>17,300,292</u>
<i>Total Business-Type Activities Net Position</i>	<u>84,184,486</u>	<u>82,523,589</u>	<u>82,261,164</u>	<u>82,287,215</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	163,645,656	156,107,692	155,572,489	155,550,517
Restricted	95,680,618	95,908,794	92,604,271	104,192,739
Unrestricted	<u>19,268,862</u>	<u>26,955,184</u>	<u>28,822,967</u>	<u>23,943,367</u>
<i>Total Primary Government Net Position</i>	<u>\$278,595,136</u>	<u>\$278,971,670</u>	<u>\$276,999,727</u>	<u>\$283,686,623</u>

(1) GASB Statement No.63 and GASB Statement No. 65 were implemented in 2012.

2010	2009	2008	2007	2006	2005
\$103,800,107	\$105,837,357	\$99,878,395	\$98,620,826	\$99,700,654	\$109,111,458
21,194,406	16,287,858	22,761,215	16,960,601	14,175,691	4,444,976
0	0	0	0	1,519,103	1,701,400
2,667,985	1,971,754	3,112,803	4,278,418	3,994,503	2,363,490
6,125,209	5,035,422	5,823,098	6,808,474	6,223,089	6,061,868
29,184,576	22,272,037	18,361,751	16,239,233	14,661,046	18,102,479
8,828,195	6,264,431	8,249,125	7,337,541	10,253,050	14,570,595
19,608,309	24,302,480	16,175,561	14,322,906	13,640,192	15,153,341
0	0	0	0	0	0
3,169,362	7,400,652	11,275,591	12,129,079	8,570,351	5,213,422
<u>194,578,149</u>	<u>189,371,991</u>	<u>185,637,539</u>	<u>176,697,078</u>	<u>172,737,679</u>	<u>176,723,029</u>
48,144,464	50,293,677	52,803,955	52,975,471	49,040,707	43,318,624
15,250,948	7,162,067	5,720,826	0	0	0
<u>17,512,055</u>	<u>21,534,050</u>	<u>18,836,245</u>	<u>21,912,343</u>	<u>18,524,560</u>	<u>16,262,445</u>
<u>80,907,467</u>	<u>78,989,794</u>	<u>77,361,026</u>	<u>74,887,814</u>	<u>67,565,267</u>	<u>59,581,069</u>
151,944,571	156,131,034	152,682,350	151,596,297	148,741,361	152,430,082
102,859,628	83,296,049	80,204,379	65,947,173	64,466,674	62,398,149
<u>20,681,417</u>	<u>28,934,702</u>	<u>30,111,836</u>	<u>34,041,422</u>	<u>27,094,911</u>	<u>21,475,867</u>
<u>\$275,485,616</u>	<u>\$268,361,785</u>	<u>\$262,998,565</u>	<u>\$251,584,892</u>	<u>\$240,302,946</u>	<u>\$236,304,098</u>

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

	2014	2013	2012	2011
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services and Assessments				
General Government:				
Legislative and Executive	\$6,738,883	\$6,767,123	\$5,942,694	\$6,138,992
Judicial	5,568,575	5,662,224	5,496,605	5,738,234
Public Safety	5,852,721	5,870,710	5,154,194	4,527,870
Public Works	402,778	213,278	159,737	170,932
Health	4,798,664	4,498,260	4,695,655	4,787,038
Human Services	1,884,021	1,883,573	1,765,741	1,934,935
	<u>25,245,642</u>	<u>24,895,168</u>	<u>23,214,626</u>	<u>23,298,001</u>
Total Charges for Services and Assessments				
Operating Grants and Contributions	62,141,088	61,410,982	72,408,390	78,695,348
Capital Grants	4,177,023	2,505,708	6,399,688	5,260,990
	<u>4,177,023</u>	<u>2,505,708</u>	<u>6,399,688</u>	<u>5,260,990</u>
<i>Total Governmental Activities Program Revenue</i>	<u>91,563,753</u>	<u>88,811,858</u>	<u>102,022,704</u>	<u>107,254,339</u>
Business-Type Activities:				
Charges for Services and Assessments				
Mahoning County Water	628,692	525,149	472,744	433,795
Mahoning County Sewer	22,819,113	20,608,295	20,611,234	21,132,254
	<u>23,447,805</u>	<u>21,133,444</u>	<u>21,083,978</u>	<u>21,566,049</u>
Total Charges for Services and Assessments				
Operating Grants and Contributions	0	0	0	0
Capital Grants and Contributions	816,222	933,776	1,021,992	1,722,636
	<u>816,222</u>	<u>933,776</u>	<u>1,021,992</u>	<u>1,722,636</u>
<i>Total Business-Type Activities Program Revenue</i>	<u>24,264,027</u>	<u>22,067,220</u>	<u>22,105,970</u>	<u>23,288,685</u>
<i>Total Primary Government Program Revenues</i>	<u>\$115,827,780</u>	<u>\$110,879,078</u>	<u>\$124,128,674</u>	<u>\$130,543,024</u>



2010	2009	2008	2007	2006	2005
\$5,868,142	\$5,858,412	\$6,674,076	\$6,794,602	\$5,849,711	\$6,955,223
5,618,604	5,275,306	5,089,139	5,176,449	4,272,300	5,639,773
4,709,310	4,296,566	4,621,657	4,711,308	3,677,170	3,981,759
144,868	180,907	167,456	147,766	160,459	511,926
4,977,960	3,501,479	3,572,698	3,377,824	3,522,304	4,591,141
1,741,689	1,857,974	2,345,758	2,775,833	3,131,434	2,907,732
23,060,573	20,970,644	22,470,784	22,983,782	20,613,378	24,587,554
87,111,613	101,408,097	101,242,335	98,249,665	85,472,465	87,604,285
3,056,458	2,221,132	7,311,710	4,352,369	1,757,142	4,230,974
113,228,644	124,599,873	131,024,829	125,585,816	107,842,985	116,422,813
542,440	496,189	600,801	609,294	860,613	448,434
20,635,860	23,348,025	22,477,223	21,157,386	20,370,302	19,208,793
21,178,300	23,844,214	23,078,024	21,766,680	21,230,915	19,657,227
0	0	0	0	0	0
1,997,482	748,452	1,764,162	4,044,063	6,001,341	5,876,767
23,175,782	24,592,666	24,842,186	25,810,743	27,232,256	25,533,994
\$136,404,426	\$149,192,539	\$155,867,015	\$151,396,559	\$135,075,241	\$141,956,807

(continued)

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

	2014	2013	2012	2011
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive	\$28,900,811	\$27,035,225	\$25,890,863	\$27,519,947
Judicial	22,249,706	20,946,103	20,087,881	20,253,413
Public Safety	25,656,854	23,793,549	25,488,019	22,455,341
Public Works	14,147,583	12,640,556	21,596,642	13,543,364
Health	37,970,439	36,155,871	47,472,081	50,833,349
Human Services	39,560,161	37,781,584	36,691,886	38,508,481
Interest and Fiscal Charges	1,892,225	2,166,770	2,310,764	2,349,871
<i>Total Governmental Activities Expenses</i>	<u>170,377,779</u>	<u>160,519,658</u>	<u>179,538,136</u>	<u>175,463,766</u>
Business-Type Activities:				
Mahoning County Water	1,334,615	1,276,542	1,860,851	1,286,544
Mahoning County Sewer	21,567,811	20,561,245	21,332,223	21,192,217
<i>Total Business-Type Activities Expenses</i>	<u>22,902,426</u>	<u>21,837,787</u>	<u>23,193,074</u>	<u>22,478,761</u>
<i>Total Primary Government Program Expenses</i>	<u>193,280,205</u>	<u>182,357,445</u>	<u>202,731,210</u>	<u>197,942,527</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(78,814,026)	(71,707,800)	(77,515,432)	(68,209,427)
Business-Type Activities	1,361,601	229,433	(1,087,104)	809,924
<i>Total Primary Government Net Expense</i>	<u>(\$77,452,425)</u>	<u>(\$71,478,367)</u>	<u>(\$78,602,536)</u>	<u>(\$67,399,503)</u>

2010	2009	2008	2007	2006	2005
\$25,322,205	\$25,975,485	\$29,183,996	\$27,134,283	\$25,994,071	\$23,499,825
20,051,505	20,816,554	19,254,381	17,804,933	17,447,261	16,401,342
21,803,392	24,421,449	29,504,632	27,231,250	21,715,122	19,185,295
13,462,169	15,292,168	14,685,409	14,998,726	13,307,192	14,026,637
53,158,099	48,815,843	50,853,600	52,222,975	48,376,681	45,566,149
45,491,138	56,211,415	58,606,298	62,040,227	58,558,914	54,189,674
1,896,879	2,154,822	1,950,950	1,649,024	2,139,122	1,493,492
181,185,387	193,687,736	204,039,266	203,081,418	187,538,363	174,362,414
1,959,933	1,865,509	1,070,675	824,905	1,226,205	1,307,844
19,830,300	22,197,325	22,431,584	18,774,590	19,028,777	18,996,403
21,790,233	24,062,834	23,502,259	19,599,495	20,254,982	20,304,247
202,975,620	217,750,570	227,541,525	222,680,913	207,793,345	194,666,661
(67,956,743)	(69,087,863)	(73,014,437)	(77,495,602)	(79,695,378)	(57,939,601)
1,385,549	529,832	1,339,927	6,211,248	6,977,274	5,229,747
(\$66,571,194)	(\$68,558,031)	(\$71,674,510)	(\$71,284,354)	(\$72,718,104)	(\$52,709,854)

(continued)

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

	2014	2013	2012	2011
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$3,017,749	\$5,297,879	\$1,974,972	\$8,945,439
General Obligation Bond Retirement	3,975,496	1,515,889	4,288,832	0
Children Services Board	4,952,827	4,869,189	4,720,439	4,988,594
Board of Developmental Disabilities	13,898,401	13,691,556	13,289,321	14,067,091
Board of Mental Health	3,482,494	3,429,022	3,327,222	3,520,543
Sales Tax Levied for				
General Purposes	34,137,009	31,838,298	30,636,548	30,392,085
Grants and Entitlements not Restricted to Specific Programs	6,622,413	6,783,824	5,768,962	6,950,031
Conveyance Taxes	1,782,152	1,853,653	1,696,113	1,373,069
Interest	436,809	180,089	838,035	1,109,454
Gain on Sale of Capital Assets	0	0	0	0
Other	4,259,245	3,655,919	4,134,143	3,761,310
Transfers	212,000	302,000	180,000	(76,930)
<i>Total Governmental Activities</i>	<u>76,776,595</u>	<u>73,417,318</u>	<u>70,854,587</u>	<u>75,030,686</u>
Business-Type Activities:				
Interest	39,351	76,827	159,468	268,360
Gain on Sale of Capital Assets	0	9,150	0	0
Other	471,945	249,015	1,081,585	224,534
Transfers	(212,000)	(302,000)	(180,000)	76,930
<i>Total Business-Type Activities</i>	<u>299,296</u>	<u>32,992</u>	<u>1,061,053</u>	<u>569,824</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>77,075,891</u>	<u>73,450,310</u>	<u>71,915,640</u>	<u>75,600,510</u>
<b>Change in Net Position</b>				
Governmental Activities	(2,037,431)	1,709,518	(6,660,845)	6,821,259
Business-Type Activities	1,660,897	262,425	(26,051)	1,379,748
<i>Total Primary Government Change in Net Position</i>	<u>(\$376,534)</u>	<u>\$1,971,943</u>	<u>(\$6,686,896)</u>	<u>\$8,201,007</u>

2010	2009	2008	2007	2006	2005
\$7,546,732	\$7,481,675	\$7,657,974	\$8,025,257	\$4,351,781	\$461,963
0	0	27,044	0	3,684,381	6,527,538
4,911,419	4,894,162	5,106,646	5,528,249	5,542,107	5,476,720
13,859,914	13,818,219	14,271,078	15,188,350	14,735,937	14,809,746
3,467,814	3,457,020	3,578,922	3,824,837	3,722,395	3,747,991
27,168,574	25,825,362	27,931,781	31,402,397	27,620,917	17,664,485
9,601,640	10,840,691	12,884,154	6,137,374	6,322,780	12,430,289
1,305,659	1,282,347	1,743,473	2,376,834	2,641,373	2,631,398
905,562	2,190,058	5,081,780	5,508,601	5,159,476	3,199,165
3,078	0	0	0	0	0
4,385,541	3,128,219	3,672,046	3,467,275	2,001,884	2,207,699
0	(95,438)	0	(4,173)	(73,003)	338,312
73,155,933	72,822,315	81,954,898	81,455,001	75,710,028	69,495,306
507,037	555,796	787,155	992,878	804,424	603,299
0	0	14,744	0	0	0
25,087	447,702	331,386	114,248	129,497	114,489
0	95,438	0	4,173	73,003	(338,312)
532,124	1,098,936	1,133,285	1,111,299	1,006,924	379,476
73,688,057	73,921,251	83,088,183	82,566,300	76,716,952	69,874,782
5,199,190	3,734,452	8,940,461	3,959,399	(3,985,350)	11,555,705
1,917,673	1,628,768	2,473,212	7,322,547	7,984,198	5,609,223
\$7,116,863	\$5,363,220	\$11,413,673	\$11,281,946	\$3,998,848	\$17,164,928

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

	2014	2013	2012	2011
<b>General Fund</b>				
Nonspendable	\$421,086	\$450,507	\$467,191	\$732,981
Restricted	1,889,510	1,696,947	2,403,449	2,439,605
Committed	102,233	575,148	499,663	1,116,180
Assigned	2,121,022	1,849,239	1,465,304	1,312,696
Unassigned	7,800,527	7,814,324	7,553,202	8,179,228
Reserved	0	0	0	0
Unreserved	0	0	0	0
<b>Total General Fund</b>	<b>12,334,378</b>	<b>12,386,165</b>	<b>12,388,809</b>	<b>13,780,690</b>
<b>All Other Governmental Funds</b>				
Restricted	71,377,952	68,546,202	69,676,529	77,726,651
Unassigned (Deficit)	(3,282,688)	(4,150,097)	(3,863,862)	(7,901,864)
Reserved	0	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue funds	0	0	0	0
Debt Service fund (Deficit)	0	0	0	0
Capital Projects funds (Deficit)	0	0	0	0
<b>Total All Other Governmental Funds</b>	<b>68,095,264</b>	<b>64,396,105</b>	<b>65,812,667</b>	<b>69,824,787</b>
<b>Total Governmental Funds</b>	<b>\$80,429,642</b>	<b>\$76,782,270</b>	<b>\$78,201,476</b>	<b>\$83,605,477</b>

Note: The County implemented GASB 54 in 2010.

2010	2009	2008	2007	2006	2005
\$0	\$0	\$0	\$0	\$0	\$0
1,538,536	1,547,574	0	0	0	0
470,209	527,630	0	0	0	0
1,184,077	1,201,489	0	0	0	0
9,392,999	5,511,125	0	0	0	0
0	0	2,304,561	2,116,783	2,570,980	2,651,239
0	0	9,022,660	10,423,409	5,239,464	2,745,934
12,585,821	8,787,818	11,327,221	12,540,192	7,810,444	5,397,173
74,877,427	57,422,364	0	0	0	0
(8,470,204)	(8,438,515)	0	0	0	0
0	0	11,710,666	10,526,012	10,507,883	12,093,679
0	0	38,778,393	35,643,598	37,829,433	43,470,129
0	0	(5,666,185)	(3,241,764)	894,742	642,013
0	0	10,858,748	13,788,051	12,092,356	2,471,657
66,407,223	48,983,849	55,681,622	56,715,897	61,324,414	58,677,478
\$78,993,044	\$57,771,667	\$67,008,843	\$69,256,089	\$69,134,858	\$64,074,651

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

	2014	2013	2012	2011
<b>Revenues</b>				
Property Taxes	\$29,496,715	\$29,316,661	\$29,118,104	\$29,133,310
Permissive Sales Tax	33,971,827	31,772,187	30,560,904	29,699,553
Intergovernmental	73,380,200	69,841,703	86,118,204	92,323,512
Conveyance Taxes	1,782,152	1,853,653	1,696,113	1,373,069
Interest	436,809	180,089	838,035	1,109,454
Fees, Licenses and Permits	14,740,318	14,724,268	14,558,833	14,025,888
Fines and Forfeitures	2,813,224	2,875,748	2,987,979	2,935,163
Rentals and Royalties	2,441,270	2,066,661	891,515	1,075,835
Charges for Services	4,950,697	4,939,168	4,470,446	4,954,358
Contributions and Donations	2,000	4,606	103,556	5,796
Special Assessments	299,096	284,995	288,135	284,225
Other	4,447,587	3,467,577	4,134,143	3,761,310
<i>Total Revenues</i>	<u>168,761,895</u>	<u>161,327,316</u>	<u>175,765,967</u>	<u>180,681,473</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	25,600,909	25,721,975	25,132,729	26,451,267
Judicial	21,116,351	20,514,682	19,997,869	20,279,327
Public Safety	23,457,577	22,062,581	24,379,271	21,297,256
Public Works	10,078,380	10,019,137	9,584,953	9,970,120
Health	36,637,137	35,442,806	48,395,040	50,569,263
Human Services	37,552,748	36,814,061	36,394,957	38,249,170
Capital Outlay	10,209,144	6,402,106	11,135,286	11,122,227
Debt Service				
Principal Retirement	3,899,711	3,627,081	3,714,329	3,942,854
Interest and Fiscal Charges	1,755,245	1,892,639	2,153,440	2,085,584
Bond Issuance Costs	161,342	307,093	172,213	292,754
<i>Total Expenditures</i>	<u>170,468,544</u>	<u>162,804,161</u>	<u>181,060,087</u>	<u>184,259,822</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,706,649)</u>	<u>(1,476,845)</u>	<u>(5,294,120)</u>	<u>(3,578,349)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	17,625	0	0
Inception of Capital Lease	0	0	0	1,270,853
OPWC Loans Proceeds	0	0	40,912	221,753
General Obligation Bonds Issued	5,020,000	6,021,146	0	6,790,000
General Obligation Notes Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	(5,934,092)	0	0
Premium on Notes Issued	0	0	0	0
Premium on Bonds Issued	122,021	72,161	0	85,327
Transfers In	6,276,483	4,639,110	8,286,788	10,485,794
Transfers Out	(6,064,483)	(4,758,311)	(8,437,581)	(10,662,945)
<i>Total Other Financing Sources (Uses)</i>	<u>5,354,021</u>	<u>57,639</u>	<u>(109,881)</u>	<u>8,190,782</u>
Net Change in Fund Balances	<u>\$3,647,372</u>	<u>(\$1,419,206)</u>	<u>(\$5,404,001)</u>	<u>\$4,612,433</u>
Debt Service as a Percentage of Noncapital Expenditures				
	3.57%	3.60%	3.62%	3.54%



2010	2009	2008	2007	2006	2005
\$29,005,633	\$28,898,320	\$29,942,112	\$32,220,488	\$32,263,381	\$31,587,828
27,477,880	25,971,964	27,981,246	28,431,266	27,620,917	17,664,485
104,546,050	107,447,575	120,427,488	107,256,875	92,518,954	108,370,397
1,305,659	1,282,347	1,743,473	2,376,834	2,641,373	2,631,398
905,562	2,190,058	5,168,580	5,624,207	5,159,476	3,199,165
14,646,974	13,669,630	14,454,185	14,894,487	14,498,882	17,228,024
2,754,849	2,249,020	2,373,060	1,885,316	1,625,533	1,812,880
1,109,880	1,221,677	1,218,895	1,320,893	413,296	579,391
4,239,614	3,476,495	4,098,080	4,515,160	3,619,641	4,967,259
4,565	4,597	6,685	8,806	18,425	13,662
291,269	355,030	352,843	291,020	304,861	300,319
4,385,541	3,128,219	3,672,046	3,467,275	1,986,277	2,207,699
190,673,476	189,894,932	211,438,693	202,292,627	182,671,016	190,562,507
25,065,900	24,881,632	26,840,960	24,833,907	25,399,508	22,497,191
19,402,665	20,391,628	18,972,376	17,471,993	17,687,147	16,677,751
21,217,388	22,654,327	28,002,709	25,570,765	20,967,016	18,988,359
9,083,394	11,043,197	11,146,970	11,425,708	10,120,032	10,468,981
51,680,046	47,905,806	50,141,754	52,374,317	49,141,136	45,701,190
44,597,570	56,956,278	58,639,302	61,951,599	59,115,648	55,047,741
7,706,310	8,911,584	12,554,007	6,637,207	3,820,814	13,109,256
2,908,765	7,602,306	11,548,711	7,585,892	5,785,189	7,137,821
1,688,258	2,021,423	1,881,867	1,552,853	2,107,619	1,466,648
445,685	175,518	269,643	117,588	310,807	0
183,795,981	202,543,699	219,998,299	209,521,829	194,454,916	191,094,938
6,877,495	(12,648,767)	(8,559,606)	(7,229,202)	(11,783,900)	(532,431)
24,800	0	22,360	6,400	272,593	0
0	0	0	1,344,418	0	0
0	0	0	0	0	0
14,176,000	3,015,000	5,860,000	800,000	12,250,000	0
0	0	0	5,150,000	1,462,903	0
0	0	0	0	0	0
0	0	0	29,716	0	0
143,082	0	0	24,072	220,741	0
9,212,290	7,518,014	11,718,267	9,826,345	16,491,441	12,695,610
(9,212,290)	(7,613,452)	(11,718,267)	(9,830,518)	(13,853,571)	(12,357,298)
14,343,882	2,919,562	5,882,360	7,350,433	16,844,107	338,312
\$21,221,377	(\$9,729,205)	(\$2,677,246)	\$121,231	\$5,060,207	(\$194,119)
2.63%	5.01%	6.59%	4.56%	4.34%	5.08%

**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
2014	\$2,857,087,950	\$909,318,950	\$10,761,162,571	\$194,662,910	\$221,207,852
2013	2,851,153,750	916,921,610	10,765,929,600	174,204,740	197,959,932
2012	2,841,978,460	906,241,690	10,709,200,429	163,538,490	185,839,193
2011	3,045,991,020	930,024,920	11,360,045,543	155,651,840	176,877,091
2010	3,042,073,350	934,003,690	11,360,220,114	150,162,200	170,638,864
2009	3,026,118,600	918,116,390	11,269,242,829	143,951,730	163,581,511
2008	2,996,969,700	887,478,250	11,098,422,714	139,765,510	158,824,443
2007	2,962,446,590	855,734,470	10,909,088,743	186,010,920	211,376,045
2006	2,923,174,870	817,465,060	10,687,542,657	182,858,790	207,794,080
2005	2,556,113,720	755,291,390	9,461,157,457	196,150,530	222,898,330

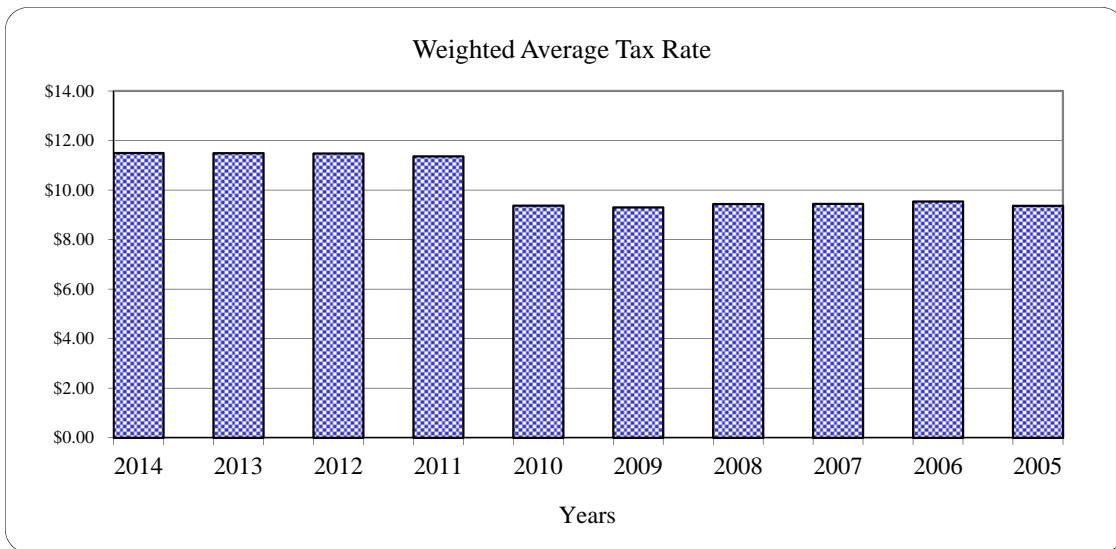
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax in 2010).

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property has been eliminated.

Source: Mahoning County Auditor

Tangible Personal Property					Weighted Average Tax Rate (per 1,000 of Assessed Value)
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$3,961,069,810	\$10,982,370,424	36.1%	\$11.49715
0	0	3,942,280,100	10,963,889,532	36.0	11.48735
0	0	3,911,758,640	10,895,039,622	35.9	11.47871
0	0	4,131,667,780	11,536,922,634	35.8	11.35746
0	0	4,126,239,240	11,530,858,978	35.8	9.37089
12,166,960	194,671,360	4,100,353,680	11,627,495,700	35.3	9.29600
85,926,294	687,410,352	4,110,139,754	11,944,657,509	34.4	9.43177
171,852,591	916,547,152	4,176,044,571	12,037,011,940	34.7	9.44120
255,660,645	1,111,568,022	4,179,159,365	12,006,904,759	34.8	9.54073
338,781,056	1,355,124,224	3,846,336,696	11,039,180,011	34.8	9.36195



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

	2014	2013	2012	2011	2010
<b>Unvoted Millage</b>					
Operating	\$1.00000	\$1.55000	\$1.00000	\$2.10000	\$2.10000
Debt Service	1.10000	0.55000	1.10000	0.00000	0.00000
<b>Voted Millage - by levy</b>					
1976 Mental Health Board Current Expense					
Residential/Agricultural Real	0.19330	0.19520	0.19525	0.18180	0.18163
Commercial/Industrial and Public Utility Real	0.27597	0.27229	0.27200	0.27512	0.27239
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000	0.50000
2004 Mental Health Board Current Expense					
Residential/Agricultural Real	0.79696	0.80480	0.80502	0.74957	0.74886
Commercial/Industrial and Public Utility Real	0.79776	0.78712	0.78628	0.79530	0.78740
General Business and Public Utility Personal	0.85000	0.85000	0.85000	0.85000	0.85000
1983 Children Services Current Expense					
Residential/Agricultural Real	0.29363	0.29652	0.29660	0.27617	0.27591
Commercial/Industrial and Public Utility Real	0.33122	0.32681	0.32645	0.33020	0.32692
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000	0.50000
1976 Mahoning County Library Current Expense					
Residential/Agricultural Real	0.93760	0.94682	0.94709	0.88184	0.88102
Commercial/Industrial and Public Utility Real	0.93854	0.92603	0.92503	0.93565	0.92635
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
1976 Tuberculosis Clinic Current Expense					
Residential/Agricultural Real	0.03866	0.03904	0.03905	0.36360	0.03633
Commercial/Industrial and Public Utility Real	0.05519	0.05446	0.05440	0.05502	0.05448
General Business and Public Utility Personal	0.10000	0.10000	0.10000	0.10000	0.10000
1976 Children Services Current Expense					
Residential/Agricultural Real	1.83032	0.33184	0.33193	0.30907	0.30878
Commercial/Industrial and Public Utility Real	1.85000	0.46289	0.46240	0.46770	0.46305
General Business and Public Utility Personal	1.85000	0.85000	0.85000	0.85000	0.85000
1986 Mental Retardation Developmental and Disabilities Current Expense - 5 years (1)					
Residential/Agricultural Real	2.81279	2.84046	2.84126	2.64553	2.64305
Commercial/Industrial and Public Utility Real	2.81561	2.77808	2.77510	2.80694	2.77905
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.00000	3.00000
1992 Mental Retardation Developmental and Disabilities Current Expense					
Residential/Agricultural Real	1.21098	1.22289	1.22324	1.13897	1.13790
Commercial/Industrial and Public Utility Real	1.36275	1.34459	1.34314	1.35855	1.34505
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
1995 Children Services Current Expense					
Residential/Agricultural Real	0.00000	0.72790	0.72810	0.67795	0.67731
Commercial/Industrial and Public Utility Real	0.00000	0.79568	0.79482	0.80395	0.79596
General Business and Public Utility Personal	0.00000	1.00000	1.00000	1.00000	1.00000

2009	2008	2007	2006	2005
\$2.10000	\$2.10000	\$2.10000	\$0.40000	\$0.15000
0.00000	0.00000	0.00000	1.70000	1.95000
0.18166	0.18196	0.18212	0.18256	0.20616
0.27229	0.27250	0.27145	0.27240	0.29404
0.50000	0.50000	0.50000	0.50000	0.50000
0.74897	0.75021	0.75089	0.75267	0.85000
0.78712	0.78773	0.78468	0.78744	0.85000
0.85000	0.85000	0.85000	0.85000	0.85000
0.27595	0.27640	0.27665	0.27731	0.31317
0.32680	0.32706	0.32579	0.32694	0.35291
0.50000	0.50000	0.50000	0.50000	0.50000
0.88114	0.88260	0.88340	0.88549	0.24739
0.92602	0.92674	0.92316	0.92640	0.35285
1.00000	1.00000	1.00000	1.00000	0.60000
0.03633	0.03639	0.36420	0.03651	0.04123
0.05446	0.05450	0.05429	0.05448	0.05881
0.10000	0.10000	0.10000	0.10000	0.10000
0.30882	0.30933	0.30961	0.31034	0.35047
0.46289	0.46325	0.46146	0.46308	0.49987
0.85000	0.85000	0.85000	0.85000	0.85000
2.64342	2.64779	2.65019	2.65648	3.00000
2.77807	2.78022	2.76947	2.77919	3.00000
3.00000	3.00000	3.00000	3.00000	3.00000
1.13806	1.13994	1.14098	1.14368	1.29157
1.34458	1.34562	1.34041	1.34512	1.45199
2.00000	2.00000	2.00000	2.00000	2.00000
0.67741	0.67853	0.67914	0.68075	0.76878
0.79568	0.79629	0.79321	0.79600	0.85924
1.00000	1.00000	1.00000	1.00000	1.00000

(continued)

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

	2014	2013	2012	2011	2010
<b>2010 Mahoning County Library</b>					
Residential/Agricultural Real	\$1.78085	\$1.79949	\$1.80000	\$1.80000	\$0.00000
Commercial/Industrial and Public Utility Real	1.80000	1.78149	1.77958	1.80000	0.00000
General Business and Public Utility Personal	1.80000	1.80000	1.80000	1.80000	0.00000
<hr/>					
<b>Total Voted Millage by type of Property</b>					
Residential/Agricultural Real	\$9.89510	\$9.20495	\$9.20755	\$9.02451	\$6.89080
Commercial/Industrial and Public Utility Real	10.22705	9.52945	9.51921	9.62844	7.75066
General Business and Public Utility Personal	11.60000	11.60000	11.60000	11.60000	9.80000
<hr/>					
<b>Total Millage by type of Property</b>					
Residential/Agricultural Real	\$11.99510	\$11.30495	\$11.30755	\$11.12451	\$8.99080
Commercial/Industrial and Public Utility Real	12.32705	11.62945	11.61921	11.72844	9.85066
General Business and Public Utility Personal	13.70000	13.70000	13.70000	13.70000	11.90000
<hr/>					
<b>Total Weighted Average Tax Rate</b>	\$11.49715	\$11.48735	\$11.47871	\$11.35746	\$9.37089
<hr/>					
<b>Overlapping Rates by Taxing District</b>					
<b>Cities</b>					
<b>Alliance</b>					
Residential/Agricultural Real	\$3.30000	\$3.30000	\$3.30000	\$3.30000	\$3.30000
Commercial/Industrial and Public Utility Real	3.30000	3.30000	3.30000	3.30000	3.30000
General Business and Public Utility Personal	3.30000	3.30000	3.30000	3.30000	3.30000
<b>Campbell</b>					
Residential/Agricultural Real	12.70000	12.70000	9.70000	5.93761	5.63407
Commercial/Industrial and Public Utility Real	12.70000	12.70000	9.70000	6.47829	6.17356
General Business and Public Utility Personal	12.70000	12.70000	9.70000	6.50000	6.20000
<b>Canfield</b>					
Residential/Agricultural Real	3.00000	3.00000	3.00000	3.00000	3.00000
Commercial/Industrial and Public Utility Real	3.00000	3.00000	3.00000	3.00000	3.00000
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.00000	3.00000
<b>Columbiana</b>					
Residential/Agricultural Real	6.79937	6.80000	6.80000	4.00000	4.78398
Commercial/Industrial and Public Utility Real	6.62728	6.61637	6.80000	3.79459	4.79794
General Business and Public Utility Personal	6.80000	6.80000	6.80000	6.80000	4.80000
<b>Salem</b>					
Residential/Agricultural Real	4.24054	4.18781	4.18267	4.17656	4.14620
Commercial/Industrial and Public Utility Real	4.38808	4.25900	4.26410	4.26107	4.28851
General Business and Public Utility Personal	4.60000	4.60000	4.60000	4.60000	4.60000
<b>Struthers</b>					
Residential/Agricultural Real	7.00000	4.00000	4.00000	4.00000	4.00000
Commercial/Industrial and Public Utility Real	6.99801	4.00000	4.00000	4.00000	4.00000
General Business and Public Utility Personal	7.00000	4.00000	4.00000	4.00000	4.00000
<b>Youngstown</b>					
Residential/Agricultural Real	3.70000	3.70000	3.70000	3.70000	3.70000
Commercial/Industrial and Public Utility Real	3.70000	3.70000	3.70000	3.70000	3.70000
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000	3.70000

2009	2008	2007	2006	2005
\$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
\$6.89177	\$6.90316	\$7.23719	\$6.92580	\$7.06880
7.74791	7.75391	7.72393	7.75103	7.71971
9.80000	9.80000	9.80000	9.80000	9.40000
\$8.99177	\$9.00316	\$9.33719	\$9.02580	\$9.16880
9.84791	9.85391	9.82393	9.85103	9.81971
11.90000	11.90000	11.90000	11.90000	11.50000
\$9.29600	\$9.43177	\$9.44120	\$9.54073	\$9.36195
\$3.30000	\$3.30000	\$3.30000	\$3.30000	\$3.30000
3.30000	3.30000	3.30000	3.30000	3.30000
3.30000	3.30000	3.30000	3.30000	3.30000
5.63287	5.62869	5.61625	5.61657	6.20000
6.16830	6.18418	6.17582	6.18242	6.20000
6.20000	6.20000	6.20000	6.20000	6.20000
3.00000	3.00000	3.00000	3.00000	3.00000
3.00000	3.00000	3.00000	3.00000	3.00000
3.00000	3.00000	3.00000	3.00000	3.00000
4.78688	4.07137	4.13879	4.14849	4.19657
4.80000	4.23487	4.23405	4.23310	4.22421
4.80000	4.30000	4.30000	4.30000	4.30000
4.14412	4.14322	4.23677	4.23624	3.41828
4.34529	4.35368	4.44461	4.45512	3.68565
4.60000	4.60000	4.60000	4.60000	4.10000
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

(continued)

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

	2014	2013	2012	2011	2010
<b>Villages</b>					
<b>Beloit</b>					
Residential/Agricultural Real	\$22.61580	\$22.77551	\$22.77532	\$16.22966	\$18.65110
Commercial/Industrial and Public Utility Real	22.80204	22.79856	22.79856	16.18314	18.70331
General Business and Public Utility Personal	23.50000	23.50000	23.50000	17.11000	22.00000
<b>Craig Beach</b>					
Residential/Agricultural Real	6.93776	6.90087	6.90260	6.85700	6.78921
Commercial/Industrial and Public Utility Real	7.87881	7.06173	7.06173	7.57415	7.57415
General Business and Public Utility Personal	8.20000	8.20000	8.20000	8.20000	8.20000
<b>Lowellville</b>					
Residential/Agricultural Real	4.99044	4.98747	4.98747	5.12311	5.12073
Commercial/Industrial and Public Utility Real	5.87803	5.86507	5.86506	6.01102	5.91200
General Business and Public Utility Personal	8.00000	8.00000	8.00000	8.00000	8.00000
<b>New Middletown</b>					
Residential/Agricultural Real	15.36751	15.36598	15.37599	13.34248	13.36183
Commercial/Industrial and Public Utility Real	14.89993	15.18568	15.15872	13.34020	13.34020
General Business and Public Utility Personal	15.40000	15.40000	15.40000	13.40000	13.40000
<b>Poland</b>					
Residential/Agricultural Real	8.40380	8.38569	8.38399	8.24238	8.22793
Commercial/Industrial and Public Utility Real	8.37901	8.17840	8.17840	8.05259	8.05259
General Business and Public Utility Personal	8.60000	8.60000	8.60000	8.60000	8.60000
<b>Sebring</b>					
Residential/Agricultural Real	7.23830	7.23507	7.23569	6.88452	6.88413
Commercial/Industrial and Public Utility Real	7.95517	7.95670	7.90322	7.99050	7.99048
General Business and Public Utility Personal	8.40000	8.40000	8.40000	8.40000	8.40000
<b>Washingtonville</b>					
Residential/Agricultural Real	12.03419	11.86985	11.84127	11.88548	11.78994
Commercial/Industrial and Public Utility Real	14.39651	14.39533	14.39533	13.98936	14.18844
General Business and Public Utility Personal	19.70000	19.70000	19.70000	19.70000	19.70000
<b>Townships</b>					
<b>Austintown</b>					
Residential/Agricultural Real	15.53192	15.52630	12.28578	11.28373	11.27543
Commercial/Industrial and Public Utility Real	16.00987	15.98184	13.21968	12.88706	12.88029
General Business and Public Utility Personal	19.00000	19.00000	18.60000	18.10000	18.10000
<b>Beaver</b>					
Residential/Agricultural Real	13.02221	13.32219	13.34687	13.41501	13.39495
Commercial/Industrial and Public Utility Real	14.03781	13.88960	13.84130	13.75981	13.80410
General Business and Public Utility Personal	18.30000	18.30000	18.30000	18.30000	18.30000
<b>Berlin</b>					
Residential/Agricultural Real	6.95335	7.19989	7.19785	7.18927	5.18898
Commercial/Industrial and Public Utility Real	7.08808	7.08961	7.08961	7.46857	5.46857
General Business and Public Utility Personal	7.80000	7.80000	7.80000	7.80000	5.80000



2009	2008	2007	2006	2005
\$12.64935	\$12.65258	\$10.78918	\$10.78926	\$14.51225
12.71107	12.71107	10.74050	10.74050	14.77047
16.00000	16.00000	16.00000	16.00000	16.00000
6.76080	6.75626	6.74979	6.75674	8.20000
7.57415	7.62268	7.62140	7.62140	8.20000
8.20000	8.20000	8.20000	8.20000	8.20000
5.12078	5.12162	5.12259	5.12268	5.52903
5.91200	5.91344	5.91180	5.86028	6.17757
8.00000	8.00000	8.00000	8.00000	8.00000
13.36222	12.86467	12.89284	11.19985	12.40000
13.34287	12.99101	13.08049	11.64116	12.40000
13.40000	13.40000	13.40000	12.40000	12.40000
8.22123	8.21463	7.19559	7.19164	7.60000
8.05079	7.80168	6.88809	6.89673	7.60000
8.60000	8.60000	7.60000	7.60000	7.60000
6.88293	6.88601	6.88859	5.88957	7.49593
7.99049	7.99047	7.89382	6.94082	7.82684
8.40000	8.40000	8.40000	7.40000	8.40000
11.83599	11.83453	12.17214	12.17231	12.77363
14.18512	14.18512	14.05021	14.05021	14.61985
19.70000	19.70000	19.70000	19.70000	19.70000
11.28050	11.28330	11.29911	9.67732	10.70355
12.86161	12.81780	12.70388	11.42883	12.69699
18.10000	18.10000	18.10000	18.10000	18.10000
13.39483	13.47915	13.49282	10.75450	12.04113
13.86359	13.85152	13.64844	10.80416	12.16250
18.30000	18.30000	18.30000	15.40000	15.40000
5.19124	5.20239	5.21470	5.22048	5.80000
5.46857	5.46832	5.48140	5.48140	5.80000
5.80000	5.80000	5.80000	5.80000	5.80000

(continued)

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

	2014	2013	2012	2011	2010
<b>Boardman</b>					
Residential/Agricultural Real	\$15.36765	\$15.35450	\$15.35353	\$10.78226	\$10.77538
Commercial/Industrial and Public Utility Real	15.06303	14.87157	14.85547	11.41811	11.37645
General Business and Public Utility Personal	21.10000	21.10000	21.10000	17.25000	17.25000
<b>Canfield</b>					
Residential/Agricultural Real	2.70048	2.70077	2.70080	2.69922	2.69918
Commercial/Industrial and Public Utility Real	2.71827	2.71749	2.71744	2.71529	2.71448
General Business and Public Utility Personal	2.75000	2.75000	2.75000	2.75000	2.75000
<b>Coitsville</b>					
Residential/Agricultural Real	14.24837	14.62025	10.99029	10.71219	10.70960
Commercial/Industrial and Public Utility Real	14.91555	15.12503	11.74445	11.89976	11.76286
General Business and Public Utility Personal	21.00000	21.00000	19.50000	19.50000	19.50000
<b>Ellsworth</b>					
Residential/Agricultural Real	3.97790	4.06299	4.06401	4.07758	4.07677
Commercial/Industrial and Public Utility Real	4.24983	4.24973	4.24973	4.28022	4.28022
General Business and Public Utility Personal	4.70000	4.70000	4.70000	4.70000	4.70000
<b>Fairfield</b>					
Residential/Agricultural Real	1.77399	1.76591	1.76619	1.75603	1.74900
Commercial/Industrial and Public Utility Real	1.86070	1.85837	1.85873	1.85419	1.93895
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
<b>Goshen</b>					
Residential/Agricultural Real	10.17677	10.86401	10.86233	10.87455	10.87646
Commercial/Industrial and Public Utility Real	11.00000	10.99960	11.00000	10.94486	10.94060
General Business and Public Utility Personal	11.00000	11.00000	11.00000	11.00000	11.00000
<b>Green</b>					
Residential/Agricultural Real	8.66216	9.08631	9.08727	9.15527	9.15194
Commercial/Industrial and Public Utility Real	9.76402	9.68379	9.61232	9.55859	7.45857
General Business and Public Utility Personal	10.40000	10.40000	10.40000	10.40000	10.40000
<b>Jackson</b>					
Residential/Agricultural Real	8.58033	8.93656	8.94690	8.85728	7.95553
Commercial/Industrial and Public Utility Real	8.81804	8.76500	8.76524	8.94999	7.93404
General Business and Public Utility Personal	8.95000	8.95000	8.95000	8.95000	8.95000
<b>Milton</b>					
Residential/Agricultural Real	8.69018	8.81262	8.06655	8.55912	8.55806
Commercial/Industrial and Public Utility Real	8.82702	8.72277	8.41300	8.69159	8.69825
General Business and Public Utility Personal	9.20000	9.20000	9.20000	9.20000	9.20000
<b>Perry</b>					
Residential/Agricultural Real	0.20000	0.20000	0.20000	0.20000	0.20000
Commercial/Industrial and Public Utility Real	0.20000	0.20000	0.20000	0.20000	0.20000
General Business and Public Utility Personal	0.20000	0.20000	0.20000	0.20000	0.20000
<b>Poland</b>					
Residential/Agricultural Real	5.02673	5.04083	5.04490	4.91971	4.91748
Commercial/Industrial and Public Utility Real	5.72287	5.74462	5.74470	5.71273	5.76431
General Business and Public Utility Personal	9.00000	9.00000	9.00000	9.00000	9.00000

2009	2008	2007	2006	2005
\$10.77261	\$8.57374	\$8.56668	\$8.56697	\$9.07231
11.36505	9.17403	9.17298	9.17310	9.61250
17.25000	15.05000	15.05000	15.05000	15.05000
2.69914	2.69937	2.69959	2.69979	2.70449
2.71467	2.71512	2.71549	2.71720	2.72235
2.75000	2.75000	2.75000	2.75000	2.75000
10.68867	10.69911	10.66416	10.66157	13.55271
11.74711	11.67530	11.56002	11.78045	12.37716
19.50000	19.50000	19.50000	19.50000	19.50000
4.07804	4.07161	4.83570	4.09293	4.41923
4.28022	4.28022	4.30365	4.30444	4.51098
4.70000	4.70000	4.70000	4.70000	4.70000
1.75004	1.75608	1.84464	1.85372	1.88314
1.94027	1.92888	1.92803	1.94113	1.93327
2.00000	2.00000	2.00000	2.00000	2.00000
10.88350	10.57603	10.58008	9.18288	10.59539
10.94060	10.77591	10.76333	9.79515	10.66283
11.00000	11.00000	11.00000	11.00000	11.00000
6.93421	6.96501	6.96837	6.98889	5.38891
7.45857	7.43636	7.43680	7.44689	5.69683
8.60000	8.60000	8.60000	8.60000	6.50000
8.05360	8.05632	8.06402	5.32188	5.88177
7.92076	7.94185	7.95872	5.56940	5.75886
8.95000	8.95000	8.95000	8.95000	8.95000
8.55405	5.53773	5.52080	5.53095	7.13220
9.05346	6.62364	6.60708	6.63634	6.93475
9.20000	9.20000	9.20000	9.20000	9.20000
0.20000	0.20000	0.20000	0.20000	0.20000
0.20000	0.20000	0.20000	0.20000	0.20000
0.20000	0.20000	0.20000	0.20000	0.20000
4.91725	4.92231	4.92566	4.94329	5.23122
5.76562	5.76647	5.71088	5.70837	6.13822
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*

	2014	2013	2012	2011	2010
<b>Smith</b>					
Residential/Agricultural Real	\$6.75121	\$7.14024	\$7.13724	\$6.93969	\$6.94035
Commercial/Industrial and Public Utility Real	9.74033	9.79321	9.76578	9.69116	9.69221
General Business and Public Utility Personal	12.80000	12.80000	12.80000	12.80000	12.80000
<b>Springfield</b>					
Residential/Agricultural Real	10.18834	10.44574	10.44884	10.60787	10.65041
Commercial/Industrial and Public Utility Real	10.66060	10.92582	10.93081	11.43036	11.14661
General Business and Public Utility Personal	14.40000	14.40000	14.40000	14.40000	14.40000
<b>Special Districts</b>					
<b>Boardman Township Park</b>					
Residential/Agricultural Real	0.93934	0.93887	0.93884	0.91333	0.56842
Commercial/Industrial and Public Utility Real	0.93163	0.91890	0.91783	0.94526	0.59359
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
<b>Cardinal Joint Fire District</b>					
Residential/Agricultural Real	5.02036	3.78254	3.78482	3.70212	3.69958
Commercial/Industrial and Public Utility Real	4.97593	3.68377	3.68231	3.68621	3.55961
General Business and Public Utility Personal	5.92000	4.67000	4.67000	4.67000	4.67000
<b>Mill Creek Park Metro District</b>					
Residential/Agricultural Real	1.64079	1.65693	1.65740	1.54323	1.54178
Commercial/Industrial and Public Utility Real	1.64244	1.62055	1.61881	1.63738	1.62111
General Business and Public Utility Personal	1.75000	1.75000	1.75000	1.75000	1.75000
<b>Western Reserve Joint Fire District</b>					
Residential/Agricultural Real	2.73243	2.74174	2.74466	1.67630	1.67446
Commercial/Industrial and Public Utility Real	2.87188	2.84693	2.84693	1.81740	1.83165
General Business and Public Utility Personal	3.80000	3.80000	2.80000	2.80000	2.80000
<b>Western Reserve Transit Authority</b>					
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000	0.00000
<b>Joint Vocational School</b>					
<b>Mahoning County Career and Technical Center</b>					
Residential/Agricultural Real	2.07406	2.09933	2.10000	2.00100	2.00000
Commercial/Industrial and Public Utility Real	2.02455	2.00249	2.10000	2.01838	2.00330
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000	2.10000
<b>Schools</b>					
<b>Alliance City</b>					
Residential/Agricultural Real	37.49782	37.37888	33.55584	33.30340	33.65598
Commercial/Industrial and Public Utility Real	42.50173	41.97546	36.44059	35.67334	35.77899
General Business and Public Utility Personal	62.20000	62.10000	60.60000	60.40000	60.80000
<b>Austintown Local</b>					
Residential/Agricultural Real	35.35340	35.52582	35.52546	33.72260	30.80382
Commercial/Industrial and Public Utility Real	39.29032	39.42646	39.43338	39.63453	36.71238
General Business and Public Utility Personal	60.40000	60.60000	60.60000	60.40000	57.50000

2009	2008	2007	2006	2005
\$6.94354	\$6.96023	\$6.98235	\$6.98653	\$8.88769
9.71438	9.67050	9.71092	9.72494	10.43769
12.80000	12.80000	12.80000	12.80000	12.80000
9.18572	10.20157	10.29560	10.32529	9.63520
9.67107	10.65406	10.43372	10.90135	9.95117
14.40000	16.40000	16.40000	16.40000	14.40000
0.56823	0.56829	0.56774	0.56777	0.60705
0.59291	0.59341	0.59333	0.59334	0.62607
1.00000	1.00000	1.00000	1.00000	1.00000
3.69751	3.70914	3.72276	2.21265	2.36797
3.56819	3.69625	3.72549	2.25925	2.47906
4.67000	4.67000	4.67000	3.15000	3.15000
1.54200	1.54455	1.54595	1.54961	1.75000
1.62054	1.62179	1.61552	1.62119	1.75000
1.75000	1.75000	1.75000	1.75000	1.75000
1.67399	1.67609	1.67669	1.68497	1.84636
1.83170	1.79053	1.78973	1.79068	2.03054
2.80000	2.80000	2.80000	2.80000	2.80000
3.63759	3.63456	3.63011	3.62916	3.96078
4.43966	4.42477	4.40778	1.40858	4.52984
5.00000	5.00000	5.00000	5.00000	5.00000
2.00000	2.00000	2.00000	2.00000	2.00085
2.00431	2.00781	2.00000	2.00000	2.04402
2.10000	2.10000	2.10000	2.10000	2.10000
32.66194	30.65284	29.51202	32.26557	33.47760
35.21895	31.43349	29.36085	41.88222	43.04137
60.70000	58.70000	57.60000	60.30000	61.50000
30.81508	30.62152	30.75754	30.90495	33.59637
36.64809	36.29782	36.07623	36.33704	39.76469
57.50000	57.30000	57.40000	57.50000	57.50000

(continued)

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

	2014	2013	2012	2011	2010
<b>Boardman Local</b>					
Residential/Agricultural Real	\$39.43751	\$38.81204	\$34.91210	\$32.16046	\$32.13118
Commercial/Industrial and Public Utility Real	39.70942	38.78400	34.84360	35.39078	35.24222
General Business and Public Utility Personal	58.15000	58.15000	54.25000	53.95000	53.95000
<b>Campbell City</b>					
Residential/Agricultural Real	42.17224	41.61928	40.61907	35.79206	36.76894
Commercial/Industrial and Public Utility Real	40.85438	39.40966	38.38981	36.82576	37.79910
General Business and Public Utility Personal	42.20000	41.70000	40.70000	39.45000	40.45000
<b>Canfield Local</b>					
Residential/Agricultural Real	37.15771	31.33631	32.35032	33.06431	32.88616
Commercial/Industrial and Public Utility Real	36.99185	30.83505	31.86585	33.49962	32.51091
General Business and Public Utility Personal	59.90000	54.00000	55.00000	56.60000	56.60000
<b>Columbiana Local</b>					
Residential/Agricultural Real	25.08679	24.85243	24.85162	25.69285	25.50000
Commercial/Industrial and Public Utility Real	24.64437	24.60001	24.60002	25.50020	25.67612
General Business and Public Utility Personal	33.50000	33.50000	33.50000	34.40000	34.40000
<b>Hubbard Local</b>					
Residential/Agricultural Real	38.02917	38.15477	38.45930	36.21122	37.09909
Commercial/Industrial and Public Utility Real	42.32697	42.32367	42.32518	41.64287	42.44615
General Business and Public Utility Personal	58.60000	58.75000	59.10000	57.95000	58.90000
<b>Jackson Milton Local</b>					
Residential/Agricultural Real	32.79148	33.20079	33.40097	33.45738	33.51406
Commercial/Industrial and Public Utility Real	33.15638	33.25867	33.45868	33.66809	33.56785
General Business and Public Utility Personal	44.95000	45.35000	45.55000	45.55000	45.65000
<b>Leetonia Local</b>					
Residential/Agricultural Real	33.78603	33.79027	33.79004	33.19062	33.18734
Commercial/Industrial and Public Utility Real	33.82874	33.82670	33.82545	33.22289	33.25853
General Business and Public Utility Personal	33.91000	33.91000	33.91000	33.31000	33.31000
<b>Lowellville Local</b>					
Residential/Agricultural Real	27.03889	27.27454	27.27169	27.62487	27.59771
Commercial/Industrial and Public Utility Real	37.20251	37.07300	37.07299	38.35541	37.38706
General Business and Public Utility Personal	61.50000	61.50000	61.50000	61.50000	61.50000
<b>Poland Local</b>					
Residential/Agricultural Real	41.38925	41.33681	35.45433	35.62209	35.60390
Commercial/Industrial and Public Utility Real	41.49796	40.94487	35.00119	35.99584	35.93609
General Business and Public Utility Personal	53.40000	53.30000	47.40000	48.30000	48.30000
<b>Sebring Local</b>					
Residential/Agricultural Real	28.06782	28.05254	28.05521	26.06622	26.06456
Commercial/Industrial and Public Utility Real	42.32122	42.33030	41.95984	42.38815	42.38804
General Business and Public Utility Personal	59.30000	59.30000	59.30000	59.30000	59.30000
<b>South Range Local</b>					
Residential/Agricultural Real	38.06657	38.08951	38.28998	38.31471	38.39510
Commercial/Industrial and Public Utility Real	38.61225	38.20819	38.28360	38.47210	38.38470
General Business and Public Utility Personal	56.90000	56.90000	57.10000	57.10000	57.20000

2009	2008	2007	2006	2005
\$32.11773	\$32.12779	\$31.95803	\$32.02342	\$33.95307
35.22561	35.31267	35.15911	35.21690	37.13738
53.95000	53.95000	53.80000	53.85000	53.90000
36.76122	36.73393	37.30267	38.20272	38.57105
37.76946	37.85902	38.46184	39.39909	39.65558
40.45000	40.45000	41.10000	42.00000	42.15000
32.87574	32.95433	33.11867	33.27418	34.41837
32.56466	33.36199	33.64388	34.07765	35.90382
56.60000	56.60000	56.70000	56.80000	56.20000
25.50002	25.50001	25.63001	25.63001	25.63001
25.69803	25.53064	25.64211	25.63002	25.63002
34.40000	34.40000	34.53000	34.53000	34.53000
37.07610	36.68064	37.06969	31.25001	34.18680
41.93289	41.32861	41.41796	35.30882	39.71054
58.85000	58.45000	58.85000	53.05000	54.20000
33.55729	33.55559	33.86421	31.61509	31.81799
33.57077	33.57229	33.92300	31.67492	31.91951
45.65000	45.65000	46.00000	47.60000	47.65000
33.18753	31.17794	31.41111	29.86152	29.86483
33.25883	31.24855	32.02825	30.47832	30.73801
33.31000	33.80000	43.00600	41.45600	41.45600
27.60366	27.63814	27.66980	27.77605	31.93766
37.37953	37.39350	36.95493	36.35030	40.12100
61.50000	61.50000	61.50000	61.50000	61.50000
35.59875	35.61292	35.77130	36.27312	36.48529
35.88326	35.59715	35.77101	36.27121	36.56410
48.30000	48.30000	48.90000	49.40000	49.50000
26.05944	26.06091	26.06208	26.06224	31.28374
42.38804	42.38793	41.64198	41.96074	43.34496
59.30000	59.30000	59.30000	59.30000	59.30000
38.49530	38.59873	30.95003	36.45002	37.94625
38.94858	39.00562	30.95002	36.45001	38.15324
57.30000	57.40000	49.75000	55.25000	56.65000

(continued)

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

	2014	2013	2012	2011	2010
<b>Springfield Local</b>					
Residential/Agricultural Real	\$25.48319	\$23.00001	\$23.00002	\$21.00001	\$23.40002
Commercial/Industrial and Public Utility Real	25.48419	23.00001	23.00002	22.28082	24.06364
General Business and Public Utility Personal	36.00000	33.50000	33.50000	33.50000	35.90000
<b>Struthers City</b>					
Residential/Agricultural Real	38.19371	39.33846	39.34130	37.43349	37.41311
Commercial/Industrial and Public Utility Real	48.12208	49.04156	49.04673	48.81571	48.67761
General Business and Public Utility Personal	63.50000	64.70000	64.70000	64.70000	64.70000
<b>Weathersfield Local</b>					
Residential/Agricultural Real	38.60932	39.42399	31.86830	30.68784	30.70707
Commercial/Industrial and Public Utility Real	45.78075	45.00236	37.07968	36.20919	36.25075
General Business and Public Utility Personal	62.25000	63.05000	55.55000	55.15000	55.20000
<b>West Branch Local</b>					
Residential/Agricultural Real	23.06453	23.21725	23.21590	23.08321	23.08462
Commercial/Industrial and Public Utility Real	23.82240	23.43064	23.39298	23.12249	23.12943
General Business and Public Utility Personal	33.20000	33.20000	33.20000	33.20000	33.20000
<b>Western Reserve Local</b>					
Residential/Agricultural Real	38.96252	38.93286	38.93007	40.53684	40.56153
Commercial/Industrial and Public Utility Real	39.12521	39.02541	39.06541	40.69840	40.69840
General Business and Public Utility Personal	52.90000	52.80000	52.80000	54.40000	54.40000
<b>Youngstown City</b>					
Residential/Agricultural Real	53.84281	53.67222	53.15291	44.67962	44.61049
Commercial/Industrial and Public Utility Real	61.11409	60.01445	59.48434	56.21043	55.46919
General Business and Public Utility Personal	63.00000	63.00000	62.50000	60.50000	60.50000

(1) The 1986 Mental Retardation Developmental and Disabilities current expense levy was renewed in 1991, 1996, 2001, 2006 and 2011.

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



2009	2008	2007	2006	2005
\$23.40002	\$23.75002	\$23.75001	\$24.50000	\$24.78710
23.90272	24.09552	23.75002	24.50002	24.82443
35.90000	36.25000	36.25000	37.00000	37.00000
37.40719	37.40408	37.64580	30.84855	36.73533
48.68232	48.82731	48.56845	41.67399	46.41766
64.70000	64.70000	64.90000	58.00000	59.90000
30.65144	29.72748	31.00430	31.40001	32.85996
36.41787	35.44272	36.86436	37.15215	39.31373
55.15000	54.20000	55.50000	55.90000	55.90000
23.08421	23.58549	23.85045	24.25306	24.30971
23.12947	23.63020	23.87963	24.28457	24.32928
33.20000	33.70000	33.95000	34.35000	34.35000
40.53243	32.93285	33.28998	33.64492	35.02979
40.69840	33.09766	33.46228	33.81266	35.03042
54.40000	46.80000	47.15000	47.50000	48.55000
44.58543	35.06321	35.02468	35.01774	37.79512
55.31420	45.68532	45.54507	45.57144	46.62996
60.50000	51.00000	51.00000	51.00000	51.00000

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

Year	Current Tax Levy	Current Tax Collections (1)	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (3)	Total Tax Collections (1)
2014	\$45,397,945	\$45,203,872	99.57 %	\$1,415,222	\$46,619,094
2013	45,205,259	43,055,369	95.24	1,673,433	44,728,802
2012	44,871,888	42,684,022	95.12	1,765,397	44,449,419
2011	45,893,093	42,882,931	93.44	1,635,879	44,518,810
2010	38,281,229	35,700,800	93.26	1,389,273	37,090,073
2009	37,883,186	35,395,783	93.43	1,397,812	36,793,595
2008	37,391,745	35,121,828	93.93	1,570,438	36,692,266
2007	37,310,083	35,030,602	93.89	1,465,017	36,495,619
2006	36,518,617	35,466,465	97.12	1,203,925	36,670,390
2005	33,108,931	32,277,064	97.49	1,334,514	33,611,578

- (1) Includes state reimbursements of homestead and rollback exemptions.
- (2) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.
- (3) The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding balance. The presentation will be updated as new information becomes available.

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
102.69 %	\$5,890,441	12.98 %
98.95	6,060,189	13.41
99.06	6,573,315	14.65
97.01	8,090,633	17.63
96.89	5,653,012	14.77
97.12	4,777,831	12.61
98.13	3,929,325	10.51
97.82	3,209,925	8.60
100.42	2,863,997	7.84
101.52	2,505,669	7.57

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

Year	Current Tax Levy	Current Tax Collections (1)	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections
2014	\$0	\$0	0.00 %	\$12,160	\$12,160
2013	0	0	0.00	0	0
2012	0	0	0.00	51,448	51,448
2011	0	0	0.00	5,508	5,508
2010	70,094	70,094	100.00	12,454	82,548
2009	158,175	142,140	89.86	54,180	196,320
2008	1,362,016	1,304,198	95.76	81,156	1,385,354
2007	2,045,046	2,375,426	116.16	261,747	2,637,173
2006	3,042,362	2,871,184	94.37	179,707	3,050,891
2005	3,895,982	3,636,145	93.33	388,400	4,024,545

- (1) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.
- (2) The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding balance. The presentation will be updated as new information becomes available.

Source: Mahoning County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
0.00 %	\$1,688,593	0.00 %
0.00	1,708,714	0.00
0.00	1,731,720	0.00
0.00	1,815,135	0.00
117.77	1,613,572	2302.01
124.12	1,519,694	960.77
101.71	1,692,901	124.29
128.95	1,688,610	82.57
100.28	1,724,464	56.68
103.30	1,598,069	41.02

**Mahoning County, Ohio**  
*Principal Real Property Taxpayers*  
 2014 and 2005

Taxpayer	2014	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Simon Capital LTD. Partnership	\$16,514,120	0.44 %
GS Boardman LLC	10,949,760	0.29
WP Boardman Associates LP	7,211,290	0.19
Cope Methodist Home	6,102,080	0.16
Cocca Development LTD	5,485,540	0.15
WAOP Properties LLC	5,327,950	0.14
Jackson Acquisition Corporation	4,354,410	0.12
Central Park West LTD	4,007,470	0.11
Brandywine Apartments	4,007,370	0.11
Equity Industrial IV LLC	3,952,010	0.11
Total	<u>\$67,912,000</u>	<u>1.82 %</u>
Total Real Property Assessed Valuation	<u>\$3,766,406,900</u>	

Taxpayer	2005	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
DeBartolo Capital Partnership	\$15,745,570	0.48 %
GS Boardman LLC	10,583,450	0.32
Simon Capital LTD. Partnership	7,452,230	0.23
Jackson Acquisition Corporation	4,684,650	0.14
Cope Methodist Home	4,427,610	0.13
Cocca Development LTD	4,335,830	0.13
Handel and Monus	4,100,590	0.12
Brandywine Apartments	3,891,160	0.12
Equity Industrial Partner	3,724,700	0.11
P & S Equities Inc.	3,702,980	0.11
Total	<u>\$62,648,770</u>	<u>1.89 %</u>
Total Real Property Assessed Valuation	<u>\$3,311,405,110</u>	

NOTE: Property Assessed at 35 percent of Fair Market Value

Source: Mahoning County Auditor

**Mahoning County, Ohio**  
*Principal Public Utility Property Taxpayers*  
 2014 and 2005

Taxpayer	2014	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$131,236,260	67.42 %
American Transmissions Systems, Inc.	23,391,960	12.02
East Ohio Gas	23,166,860	11.90
<b>Total</b>	<b>\$177,795,080</b>	<b>91.34 %</b>
<b>Total Public Utility Assessed Valuation</b>	<b>\$194,662,910</b>	
	2005	
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$73,916,290	37.68 %
Ohio Bell Telephone Company	31,679,500	16.15
American Transmissions Systems, Inc.	18,550,530	9.46
Dobson Cellular	15,560,700	7.93
East Ohio Gas	14,862,060	7.58
Aqua Ohio Inc	13,434,470	6.85
Norfolk Southern Combined Railroad	4,307,630	2.20
Youngstown-Warren MSA	3,539,460	1.80
CSX Transportation, Inc.	2,419,750	1.23
Sprintcom Inc	1,510,780	0.77
<b>Total</b>	<b>\$179,781,170</b>	<b>91.65 %</b>
<b>Total Public Utility Assessed Valuation</b>	<b>\$196,150,530</b>	

Source: Mahoning County Auditor

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

Year	Governmental Activities						Business-	
	General Obligation Bonds	Long-Term Notes	Bond Anticipation Notes	Oakhill Renaissance Loan	Capital Lease	OPWC Loans	Revenue Bonds	General Obligation Bonds
2014	\$45,340,818	\$142,480	\$0	\$0	\$175,830	\$377,890	\$20,877,393	\$1,237,428
2013	43,755,280	187,277	0	0	518,230	516,316	21,934,799	1,286,398
2012	46,867,363	230,790	0	205,820	614,653	577,955	22,961,805	1,317,660
2011	50,306,145	273,056	0	248,725	944,429	561,296	23,969,311	1,352,776
2010	42,770,923	314,110	0	299,313	0	388,049	24,870,527	1,387,892
2009	31,227,930	353,987	0	354,117	0	436,555	15,978,200	1,290,000
2008	34,531,755	392,722	0	400,490	1,159,899	0	14,049,000	1,321,588
2007	34,884,179	430,346	5,177,239	0	1,289,086	0	6,760,000	3,046
2006	40,100,148	466,892	1,462,903	0	0	0	7,215,000	4,504
2005	33,379,098	502,390	0	0	0	0	7,650,000	150,963

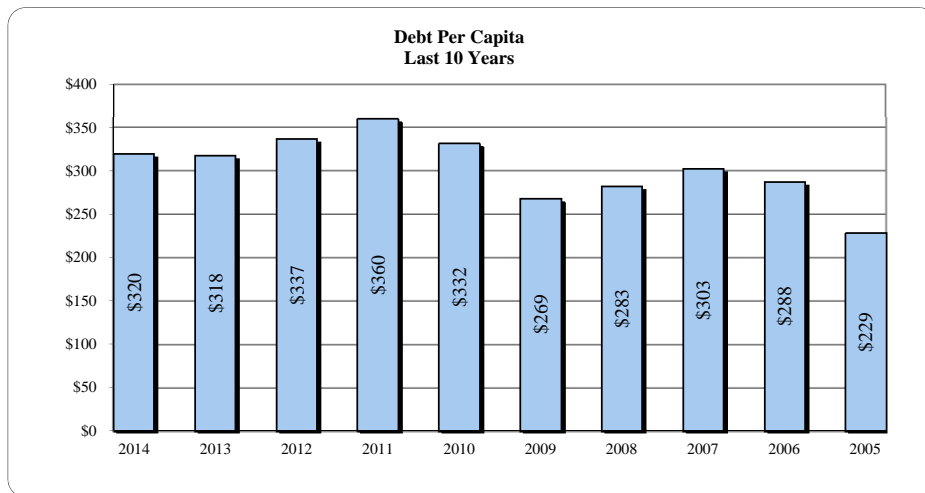
(1) Personal Income and population are located on S46

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)
\$38,322	\$2,402,562	\$4,160,133	\$0	\$74,752,856	0.78%	\$320
40,457	2,992,393	3,556,019	0	74,787,169	0.77	318
59,999	3,561,283	3,659,494	0	80,056,822	0.83	337
69,943	4,359,384	3,559,849	0	85,644,914	0.87	360
79,737	5,313,199	3,838,390	0	79,262,140	0.84	332
89,231	7,038,185	3,237,628	4,603,433	64,609,266	0.74	269
238,925	8,799,582	2,301,646	4,737,258	67,932,865	0.80	283
380,154	10,473,215	1,818,173	11,555,188	72,770,626	1.21	303
466,087	12,063,984	1,875,078	8,537,097	72,191,693	1.38	288
944,937	13,576,505	1,936,496	0	58,140,389	1.10	229



**Mahoning County, Ohio**  
*Computation of Legal Debt Margin*  
*Last Ten Years*

	2014		2013	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$4,005,403,140	\$4,005,403,140	\$3,961,069,810	\$3,961,069,810
Debt Limitation	98,635,079	40,054,031	97,526,745	39,610,698
Total Outstanding Debt:				
General Obligation Bonds	46,115,140	46,115,140	40,726,730	40,726,730
Special Assessment Bonds	37,352	37,352	48,264	48,264
Revenue Bonds	27,040,778	27,040,778	33,030,200	33,030,200
OWDA Loans	2,402,562	2,402,562	2,992,393	2,992,393
OPWC Loans	4,538,023	4,538,023	4,072,335	4,072,335
Department of Development Loan	0	0	0	0
Long-Term Note	142,480	142,480	187,277	187,277
Notes	955,000	955,000	3,545,000	3,545,000
Total	<u>81,231,335</u>	<u>81,231,335</u>	<u>84,602,199</u>	<u>84,602,199</u>
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	3,574,999	3,574,999	3,663,262	3,663,262
Road and Bridge Improvements	4,247,648	4,247,648	4,685,175	4,685,175
Water System Improvement	1,235,000	1,235,000	1,275,000	1,275,000
Sewer	37,352	37,352	48,264	48,264
Tax Increment Financing (Road and Sewer)	1,920,000	1,920,000	0	0
Health Benefits	3,640,000	3,640,000	3,790,000	3,790,000
Hazardous Waste Transfer	285,000	285,000	330,000	330,000
Special Assessment Bonds	0	0	0	0
Revenue Bonds	27,040,778	27,040,778	29,240,200	29,240,200
OWDA Loans	2,402,562	2,402,562	2,992,393	2,992,393
OPWC Loans	4,538,023	4,538,023	4,072,335	4,072,335
Department of Development Loan	0	0	0	0
Notes	955,000	955,000	3,545,000	3,545,000
Amount Available in Debt Service Fund	<u>1,303,523</u>	<u>1,303,523</u>	<u>1,003,920</u>	<u>1,003,920</u>
Totals	51,179,885	51,179,885	54,645,549	54,645,549
Net Debt	<u>30,051,450</u>	<u>30,051,450</u>	<u>29,956,650</u>	<u>29,956,650</u>
Total Legal Debt Margin	<u>\$68,583,629</u>	<u>\$10,002,581</u>	<u>\$67,570,095</u>	<u>\$9,654,048</u>
Legal Debt Margin as a Percentage of the Debt Limit	69.53%	24.97%	69.28%	24.37%
(1) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>92,635,079</u>		<u>91,526,745</u>
		<u>\$98,635,079</u>		<u>\$97,526,745</u>
(2) The Debt Limitation equals one percent of the assessed value				

Source: Mahoning County Auditor

2012		2011		2010	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$3,942,280,100	\$3,942,280,100	\$3,911,758,640	\$3,911,758,640	\$4,131,667,780	\$4,131,667,780
97,057,003	39,422,801	96,293,966	39,117,586	101,791,695	41,316,678
47,726,837	47,726,837	53,731,253	53,731,253	43,807,535	43,807,535
58,878	58,878	68,746	68,746	78,465	78,465
32,750,400	32,750,400	23,926,120	23,926,120	24,886,800	24,886,800
3,561,284	3,561,284	4,343,399	4,343,399	5,183,633	5,183,633
4,276,733	4,276,733	4,178,140	4,178,140	4,226,437	4,226,437
205,820	205,820	252,941	252,941	303,529	303,529
230,790	230,790	273,056	273,056	314,109	314,109
1,530,000	1,530,000	5,915,000	5,915,000	12,200,000	12,200,000
90,340,742	90,340,742	92,688,655	92,688,655	91,000,508	91,000,508
3,993,579	3,993,579	4,690,882	4,690,882	4,041,756	4,041,756
5,112,543	5,112,543	6,522,179	6,522,179	4,532,324	4,532,324
1,315,000	1,315,000	1,350,000	1,350,000	1,385,000	1,385,000
41,470	41,470	43,235	43,235	45,000	45,000
0	0	0	0	0	0
3,940,000	3,940,000	0	0	0	0
375,000	375,000	415,000	415,000	455,000	455,000
17,408	17,408	25,512	25,512	33,465	33,465
28,810,400	28,810,400	23,926,120	23,926,120	24,886,800	24,886,800
3,561,284	3,561,284	4,343,399	4,343,399	5,183,633	5,183,633
4,276,733	4,276,733	4,178,140	4,178,140	4,226,437	4,226,437
210,036	210,036	252,941	252,941	303,529	303,529
1,530,000	1,530,000	5,915,000	5,915,000	12,200,000	12,200,000
3,224,469	3,224,469	95,486	95,486	935	935
56,407,922	56,407,922	51,757,894	51,757,894	57,293,879	57,293,879
33,932,820	33,932,820	40,930,761	40,930,761	33,706,629	33,706,629
<u>\$63,124,183</u>	<u>\$5,489,981</u>	<u>\$55,363,205</u>	<u>(\$1,813,175)</u>	<u>\$68,085,066</u>	<u>\$7,610,049</u>
65.04%	13.93%	57.49%	-4.64%	66.89%	18.42%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>91,057,003</u>		<u>90,293,966</u>		<u>95,791,695</u>
	<u>\$97,057,003</u>		<u>\$96,293,966</u>		<u>\$101,791,695</u>

(continued)

**Mahoning County, Ohio**  
*Computation of Legal Debt Margin (continued)*  
*Last Ten Years*

	2009		2008	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$4,126,239,240	\$4,126,239,240	\$4,100,353,680	\$4,100,353,680
Debt Limitation	101,655,981	41,262,392	101,008,842	41,003,537
Total Outstanding Debt:				
General Obligation Bonds	32,302,113	32,302,113	35,627,494	35,627,494
Special Assessment Bonds	87,884	87,884	237,502	237,502
Revenue Bonds	15,978,200	15,978,200	14,049,000	14,049,000
OWDA Loans	7,038,185	7,038,185	8,799,582	8,799,582
OPWC Loans	3,674,183	3,674,183	2,301,646	2,301,646
Department of Development Loan	354,117	354,117	400,490	400,490
Long-Term Note	353,987	353,987	392,722	392,722
Notes	19,119,000	19,119,000	18,313,000	18,313,000
Total	<u>78,907,669</u>	<u>78,907,669</u>	<u>80,121,436</u>	<u>80,121,436</u>
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	4,540,560	4,540,560	5,228,043	5,228,043
Road and Bridge Improvements	4,854,521	4,854,521	5,219,054	5,219,054
Water System Improvement	1,290,000	1,290,000	1,321,588	1,321,588
Sewer	0	0	0	0
Tax Increment Financing (Road and Sewer)	0	0	0	0
Health Benefits	0	0	0	0
Hazardous Waste Transfer	0	0	0	0
Special Assessment Bonds	87,884	87,884	237,502	237,502
Revenue Bonds	15,978,200	15,978,200	14,049,000	14,049,000
OWDA Loans	7,038,185	7,038,185	8,799,582	8,799,582
OPWC Loans	3,674,183	3,674,183	2,301,646	2,301,646
Long-Term Note	354,117	354,117	400,490	400,490
Notes	11,998,000	11,998,000	13,611,000	13,611,000
Amount Available in Debt Service Fund	<u>775,637</u>	<u>775,637</u>	<u>887,751</u>	<u>887,751</u>
Totals	50,591,287	50,591,287	52,055,656	52,055,656
Net Debt	<u>28,316,382</u>	<u>28,316,382</u>	<u>28,065,780</u>	<u>28,065,780</u>
Total Legal Debt Margin	<u>\$73,339,599</u>	<u>\$12,946,010</u>	<u>\$72,943,062</u>	<u>\$12,937,757</u>
Legal Debt Margin as a Percentage of the Debt Limit	72.14%	31.37%	72.21%	31.55%
(2) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>95,655,981</u>		<u>95,008,842</u>
		<u>\$101,655,981</u>		<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 (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$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
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
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
49,198,150	49,198,150	46,082,622	46,082,622	38,720,533	38,720,533
25,968,583	25,968,583	25,888,330	25,888,330	19,419,856	19,419,856
<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>

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

Year	Population	Estimated True Values of Taxable Property	Gross Bonded Debt (1)			Ratio of Bonded Debt to Estimated True Values of Taxable Property	Bonded Debt Per Capita
			Governmental	Business- Type	Total Primary Government		
2014	233,823	\$10,982,370,424	\$45,340,818	\$1,237,428	\$46,578,246	0.42%	\$199.20
2013	235,145	10,963,889,532	43,755,280	1,286,398	45,041,678	0.41	191.55
2012	237,270	10,895,039,622	46,867,363	1,317,660	48,185,023	0.44	203.08
2011	237,809	11,536,922,634	50,306,145	1,352,776	51,658,921	0.45	217.23
2010	238,823	11,530,858,978	42,770,923	1,387,892	44,158,815	0.38	184.90
2009	240,420	11,627,495,700	31,227,930	1,290,000	32,517,930	0.28	135.25
2008	240,420	11,944,657,509	34,531,755	1,321,588	35,853,343	0.30	149.13
2007	240,420	12,037,011,940	34,884,179	3,046	34,887,225	0.29	145.11
2006	251,026	12,006,904,759	40,100,148	4,504	40,104,652	0.33	159.76
2005	254,274	11,039,180,011	33,379,098	150,963	33,530,061	0.30	131.87

(1) Includes only general obligation bonds.

Source: 2004 - 2013 Population Estimated by US Census Bureau

Source: Mahoning County Auditor

**Mahoning County, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
*December 31, 2014*

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
<b>Direct - Mahoning County</b>			
General Obligation Bonds	\$45,340,818	100.00%	\$45,340,818
Long-term Notes	142,480	100.00	142,480
OPWC Loans	377,890	100.00	377,890
Capital Leases	<u>175,830</u>	100.00	<u>175,830</u>
<i>Total Direct - Mahoning County</i>	<u>46,037,018</u>		<u>46,037,018</u>
<b>Overlapping</b>			
Cities Wholly Within the County	39,000	100.00	39,000
Townships Wholly Within County	742,000	100.00	742,000
Villages Wholly Within the County	455,000	100.00	455,000
Schools Wholly Within the County	120,721,082	100.00	120,721,082
City of Youngstown	24,920,000	98.47	24,538,724
West Branch LSD	5,857,033	51.81	3,034,529
Columbiana Exempted Village LSD	922,000	27.98	257,976
City of Columbiana	5,008,500	20.73	1,038,262
Weathersfield LSD	9,800,162	9.68	948,656
Leetonia Exempted Village LSD	1,729,999	6.82	117,986
Alliance CSD	7,814,083	4.50	351,634
City of Salem	2,708,500	1.13	30,606
Hubbard Exempted Village LSD	15,648,524	0.47	73,548
City of Alliance	<u>8,535,000</u>	0.12	<u>10,242</u>
<i>Total Overlapping</i>	<u>204,900,883</u>		<u>152,359,245</u>
<b>Totals</b>	<u><u>\$250,937,901</u></u>		<u><u>\$198,396,263</u></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, 2014.

Source: Mahoning County Auditor

**Mahoning County, Ohio**

*Pledged Revenue Coverage*

*Mahoning County Sewer*

*Last Ten Years*

	2014	2013	2012	2011
Net Available Revenue:				
Gross Revenues	\$23,099,088	\$20,664,423	\$21,409,913	\$21,126,159
Less: Operating Expenses (1)	16,983,722	16,208,846	17,589,884	16,259,618
Net Available Revenue:	<u>\$6,115,366</u>	<u>\$4,455,577</u>	<u>\$3,820,029</u>	<u>\$4,866,541</u>
Debt - Revenue Bonds:				
Principal	\$1,017,400	\$988,700	\$970,700	\$927,280
Interest	696,544	718,152	739,372	783,876
Revenue Bond Coverage	<u>3.57</u>	<u>2.61</u>	<u>2.23</u>	<u>2.84</u>
Debt Service - OWDA Loans				
Principal	579,106	558,165	795,265	1,014,778
Interest	83,710	104,651	142,441	196,275
OWDA Coverage	<u>9.23</u>	<u>6.72</u>	<u>4.07</u>	<u>4.02</u>
Debt Service - OPWC Loans				
Principal	319,971	306,971	302,110	299,059
OPWC Coverage	<u>19.11</u>	<u>14.51</u>	<u>12.64</u>	<u>16.27</u>
Total Debt Service:				
Principal	1,916,477	1,853,836	2,068,075	2,241,117
Interest	780,254	822,803	881,813	980,151
Total Coverage	<u>2.27</u>	<u>1.66</u>	<u>1.29</u>	<u>1.51</u>

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

Source: Mahoning County Auditor



2010	2009	2008	2007	2006	2005
\$20,813,624	\$23,745,476	\$22,734,975	\$21,244,536	\$20,485,299	\$19,308,650
15,668,527	17,776,645	17,731,883	14,736,754	14,981,457	15,102,895
\$5,145,097	\$5,968,831	\$5,003,092	\$6,507,782	\$5,503,842	\$4,205,755
\$589,370	\$542,200	\$475,000	\$455,000	\$435,000	\$415,000
607,084	516,205	348,699	368,451	391,066	409,949
4.30	5.64	6.07	7.90	6.66	5.10
2,319,239	1,761,397	1,673,633	1,590,769	1,512,521	1,408,400
280,045	370,432	455,626	536,101	629,925	683,976
1.98	2.80	2.35	3.06	2.57	2.01
269,177	206,183	177,178	177,178	177,178	177,176
19.11	28.95	28.24	36.73	31.06	23.74
3,177,786	2,509,780	2,325,811	2,222,947	2,124,699	2,000,576
887,129	886,637	804,325	904,552	1,020,991	1,093,925
1.27	1.76	1.60	2.08	1.75	1.36

**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>
2014	233,823	\$9,600,304,734	\$41,058	580.2	101,000	7,000
2013	235,145	9,667,281,240	41,112	580.2	102,900	8,400
2012	237,270	9,626,043,900	40,570	580.2	102,900	8,200
2011	237,809	9,791,346,023	41,173	580.2	112,900	10,800
2010	238,823	9,403,416,802	39,374	620.6	102,200	11,500
2009	240,420	8,596,558,055	35,756	579.3	98,250	14,929
2008	240,420	8,474,324,160	35,248	579.3	107,993	8,297
2007	240,420	6,021,559,320	25,046	576.5	111,400	7,600
2006	251,026	5,225,106,190	20,815	620.6	112,200	7,400
2005	254,274	5,292,713,310	20,815	620.6	111,100	8,000

Source:

- (1) 2005 - 2014 Population estimated by US Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Mahoning County Auditor

County	Unemployment Rate (3)		New Construction (4)		
	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction
6.5%	7.4%	7.4%	\$10,959,360	\$21,358,140	\$32,317,500
7.6	7.2	7.8	10,319,990	20,427,500	30,747,490
7.3	6.7	7.8	9,995,720	23,561,260	33,556,980
9.5	7.9	8.5	12,427,010	27,573,880	40,000,890
10.4	9.5	9.4	18,844,350	23,059,970	41,904,320
13.2	10.6	10.0	27,812,510	32,531,680	60,344,190
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

**Mahoning County, Ohio**  
*Principal Employers*  
*Current Year and Eight Years Ago*

2014		
Employer	Employees	Percentage of Total County Employment
HM Health Services	3,100	3.07%
Mahoning County	1,678	1.66
Youngstown State University	1,300	1.29
Diocese of Youngstown	1,100	1.09
Infocision Management	1,050	1.04
US Postal Service	725	0.72
Youngstown City School District	616	0.61
Falcon Transport	690	0.68
AT&T Call Center	550	0.54
Austintown Local School District	545	0.54
Boardman Local School District	540	0.54
<b>Total</b>	<b>11,894</b>	<b>11.78%</b>
<b>Total Employment within the County</b>	<b>101,000</b>	

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

Sources: Mahoning County Auditor

(1) Information prior to 2006 is not available

**Mahoning County, Ohio**  
*Capital Assets Statistics by Function/Program*  
*Last Ten Years*

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<b>Governmental Activities</b>										
General Government										
Legislative and Executive										
County Vehicles										
Auditor	1	2	1	2	2	2	2	2	2	2
Facilities	6	6	6	6	6	6	6	5	5	5
GIS	0	1	1	1	1	1	1	1	1	1
Prosecutor	2	5	5	5	5	5	5	5	5	5
Real Estate Assessment	1	3	2	2	2	2	2	2	2	2
Judicial										
County Vehicles										
Juvenile Justice	16	18	19	19	19	13	13	10	9	12
Public Safety										
County Vehicles										
Building Inspections	5	5	5	4	4	4	4	4	4	4
Coroner	4	3	4	3	3	3	3	3	3	3
Haz Mat/EMA Operations	13	10	22	22	19	17	12	12	10	8
Sheriff	57	66	69	68	76	77	74	80	78	78
Public Works										
County Vehicles										
Engineer	69	63	101	101	73	80	72	69	72	72
Sanitary Engineer	44	45	59	59	57	58	48	51	49	42
Recycling	7	5	5	6	5	6	5	5	2	4
Health Services										
County Vehicles										
MCBDD	55	69	65	59	63	66	60	59	57	55
Dog Kennel	6	4	4	4	5	7	5	6	7	6
ADAS	1	1	1	1	2	2	2	2	2	2
Human Services										
County Vehicles										
Childrens Services	3	2	3	3	3	3	3	3	3	3
Public Assistance	1	0	1	1	1	1	1	1	1	2

Source: Loss Prevention Department

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

Function/Program	2014	2013	2012	2011	2010	2009
<b>Governmental Activities</b>						
General Government						
Legislative and Executive						
Administrative	2	1	1	2	2	2
Auditor	9	10	10	10	10	12
Board of Elections	14	16	14	15	15	14
Commissioners	11	13	12	13	12	12
Data Processing	9	9	8	8	9	10
Facilities Management	28	30	31	31	32	38
Microfilm	3	4	4	4	4	4
Office of Management and Budget	1	1	1	1	0	0
Personnel	1	1	1	1	0	0
Planning Commission	2	2	3	3	3	3
Purchasing	0	0	0	0	0	0
Real Estate	12	14	14	13	17	18
Recorder	7	7	6	6	6	7
Treasurer	10	12	12	11	14	13
Workers Compensation Retro Plan	1	1	1	1	1	1
Judicial						
Child Support Administration	55	59	60	62	65	69
Clerk of Courts	42	45	45	45	47	50
Common Pleas	37	39	38	36	42	37
County Courts	36	36	36	33	33	37
Domestic Relations	12	12	12	13	13	12
Jail Medical	0	0	0	0	0	1
Juvenile Court	107	111	106	101	125	135
Law Library	3	3	3	3	3	1
Municipal Courts	26	26	24	13	13	13
Probate	11	15	15	15	17	17
Prosecutor	50	52	47	48	49	54
Public Safety						
Board of Health	57	57	55	40	52	48
Building Regulations	7	8	7	7	7	7
Coroner	8	7	8	7	7	6
Emergency 911 Dispatch	16	17	16	16	16	14
Lead Based	6	6	7	7	7	6
Sheriff	220	221	212	217	218	305
Public Works						
Road and Bridge Engineering	76	77	70	72	71	84
Soil and Water Conservation	4	4	4	3	4	4
Solid Waste and Recycling	10	10	10	10	11	9
Health						
Child Health Services	108	107	106	104	134	121
Dog and Kennel	7	6	6	6	5	6
Drug and Alcohol Board	4	5	3	4	4	5
Mental Health and Recovery Board	7	7	6	8	9	9
Mental Retardation and Developmental Disabilities	273	281	256	220	306	303
Human Services						
Public Assistance	155	160	152	158	175	213
Soldiers Relief	0	0	0	0	0	4
Veteran Services	12	13	11	9	8	8
<b>Business-Type Activities</b>						
Sewer and Water Engineering	89	88	78	86	89	90
<b>Total</b>	<u>1,548</u>	<u>1,593</u>	<u>1,511</u>	<u>1,462</u>	<u>1,655</u>	<u>1,802</u>

Source: Mahoning County Auditor

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

2008	2007	2006	2005
2	2	2	1
13	11	12	12
21	16	14	17
14	10	8	8
11	7	10	9
39	23	29	19
4	3	5	4
0	0	1	1
0	0	2	1
3	2	3	2
0	0	2	2
16	16	19	19
8	10	10	10
14	12	12	12
1	1	1	1
79	78	75	77
49	42	51	43
39	0	35	32
39	34	41	35
13	12	12	12
1	1	1	1
142	90	115	94
1	0	1	1
28	21	25	23
18	13	15	15
56	77	54	51
48	50	53	50
7	6	8	6
6	5	6	6
16	16	20	18
7	5	8	7
319	218	232	222
102	102	104	102
5	0	3	1
12	8	8	8
127	100	116	101
8	6	7	7
6	5	6	6
8	5	7	5
282	239	255	252
222	212	231	227
4	4	4	4
4	2	3	2
95	90	94	90
1,889	1,554	1,720	1,616

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

Function/Program	2014	2013	2012	2011
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	167,314	166,020	170,079	182,248
Voter Turnout in November	69,444	48,924	119,171	80,979
Percentage of Voter Turnout	41.51%	29.47%	70.07%	44.43%
Recorder				
Deeds Issued	6,616	7,077	6,542	6,506
Mortgages Issued	6,278	7,724	7,719	6,639
Judicial				
Municipal Courts Cases				
Boardman Court				
Traffic	4,837	4,732	4,894	5,123
Criminal	1,819	1,816	1,752	1,795
Civil	1,241	1,119	1,218	1,237
Sebring Court				
Traffic	2,347	1,973	2,004	1,825
Criminal	414	555	560	526
Civil	193	221	290	352
Austintown Court				
Traffic	8,964	8,545	8,834	8,806
Criminal	1,248	1,338	1,359	1,308
Civil	1,131	1,049	1,503	1,510
Canfield Court				
Traffic	3,219	4,801	5,781	4,524
Criminal	461	491	489	515
Civil	308	329	485	507
Common Pleas Courts Cases				
Civil	1,332	1,340	1,326	1,408
Criminal	3,337	3,656	3,899	4,086
Divorce	640	652	676	745
Domestic	794	815	776	794
Health Services				
Dog and Kennel				
Dogs Licensed	27,987	29,087	30,794	28,499
Number of Penalties Assessed	2,064	2,146	2,486	719
Kennels	434	276	241	81
Number of Kennel Penalties Assessed	10	22	20	15
<b>Business-Type Activities</b>				
Mahoning County Sewer				
Number of Customers on:				
Metered Rate	40,950	42,450	40,612	41,160
Non-Metered Rate	1,000	1,011	1,100	1,126
Mahoning County Water				
Number of Customers	1,500	1,430	1,376	1,352

Source: Mahoning County Auditor



2010	2009	2008	2007	2006	2005
181,759	178,443	178,270	169,454	175,894	176,724
87,414	72,667	129,914	52,064	96,027	79,685
48.09%	40.72%	72.87%	30.72%	54.59%	45.09%
7,239	9,070	10,167	10,663	10,968	11,540
7,209	17,309	19,984	21,885	14,742	16,169
4,277	4,787	4,803	4,865	6,098	5,323
1,544	1,550	1,548	1,631	1,841	1,704
1,365	1,402	1,816	1,643	1,384	1,296
2,431	2,275	2,900	4,367	3,820	2,923
678	570	688	610	608	620
411	383	376	337	303	271
8,337	8,842	7,948	7,156	9,074	8,464
1,351	1,361	1,413	1,200	1,244	1,256
1,609	1,678	2,195	2,070	1,650	1,597
3,998	3,886	4,261	4,707	4,558	3,954
477	671	637	519	489	495
536	574	671	506	462	533
4,787	1,426	4,974	4,875	4,977	4,788
1,442	4,923	1,527	1,611	1,446	1,282
695	700	715	763	826	815
777	763	700	726	760	777
31,327	30,445	30,445	29,272	29,046	n/a
1,189	1,133	1,133	1,285	1,745	n/a
155	166	161	170	181	n/a
10	11	18	14	6	n/a
41,160	38,535	38,535	41,200	39,130	39,087
1,081	963	963	852	870	913
1,400	1,300	1,424	1,238	1,259	1,048

## Mahoning County, Ohio

Miscellaneous Statistics

December 31, 2014

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**Date of Incorporation** March 1, 1846

**County Seat** Youngstown, Ohio

### **Major Attractions**

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

### **Higher Education**

Youngstown State University  
ITT Technical Institute  
Malone College  
Eastern Gateway Community College

### **Hospitals**

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

### **Communications**

5 Daily Newspapers:

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

8 Weekly Newspapers:

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

20 Radio Stations (5 locally owned):

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

Network Television Stations:

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

Public Television Station:

PBS 45/49

Sources:

Mahoning County Auditors Office  
Youngstown Warren Regional Chamber



Rea & associates *a brighter way*

# Mahoning County, Ohio

*Reports Issued Pursuant to  
Government Auditing Standards  
And OMB Circular A-133*

For the Year Ended  
December 31, 2014

**MAHONING COUNTY, OHIO**

**DECEMBER 31, 2014**

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June 30, 2015

To the Board of County Commissioners  
Mahoning County, Ohio  
120 Market Street  
Youngstown, OH 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, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Mahoning County, Ohio (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 30, 2015. We modified our opinion on the aggregate discretely presented component units because the financial statements of the Mahoning County Land Reutilization Corporation (MCLRC) have not been audited, and we were not engaged to audit the MCLRC financial statements as part of our audit of the County's basic financial statements. Our report includes a reference to other auditors who audited the financial statements of MASCO, Inc., a discretely presented component unit, as described in our report on the County's financial statements. The financial statements of MASCO, Inc. were not audited in accordance with *Government Auditing Standards*.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Rea & Associates, Inc.*

New Philadelphia, Ohio

June 30, 2015

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

**Independent Auditor's Report on Compliance for Each Major Federal Program;  
Report on Internal Control over Compliance; and Report on the Schedule of  
Expenditures of Federal Awards Required by OMB Circular A-133**

**Report on Compliance for Each Major Federal Program**

We have audited Mahoning County, Ohio's (the County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2014. 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.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

**Report on Internal Control over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Mahoning County

Independent Auditor's Report on Compliance for Each Major Federal Program;

Report on Internal Control over Compliance; and Report on the

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

Page 3 of 3

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 30, 2015. We modified our opinion on the aggregate discretely presented component units because the financial statements of the Mahoning County Land Reutilization Corporation (MCLRC) have not been audited, and we were not engaged to audit the MCLRC financial statements as part of our audit of the County's basic financial statements. Our report includes a reference to other auditors who audited the financial statements of MASCO, Inc., a discretely presented component unit, as described in our report on the County's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Rea & Associates, Inc.*

New Philadelphia, Ohio

MAHONING COUNTY, OHIO

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

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	M.C. Project Number	Pass Through Entity - Identifying Number	2014 Disbursements
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>Direct:</i>				
Technical Assistance and Training Grants	10.761	25034		\$ 20,609
<i>Passed through the Ohio Department of Education:</i>				
Nutrition Cluster:	10.553		05PU 2014	19,763
School Breakfast Program			05PU 2015	22,152
National School Lunch Program	10.555		LLP4 2014	31,435
			LLP4 2015	35,988
Subtotal - Nutrition Cluster				<u>109,338</u>
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP):				
FAET	10.561		G-1415-11-5390	136,923
Food Assistance			G-1415-11-5390	1,293,208
Subtotal - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)				<u>1,430,131</u>
Total U.S. Department of Agriculture				<b>\$ 1,560,078</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Direct:</i>				
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	21031	OHLHB0480-10 OHLHB0560-13	\$ 20,049 <u>851,370</u> 871,419
Subtotal - Lead-Based Paint Hazard Control in Privately-Owned Housing				
Continuum of Care Program	14.267	22174	OH455L5E041200	9,177
<i>Passed through the Ohio Development Services Agency:</i>				
Community Development Block Grants / State's Program	14.228	24013 24014 24003 24012 24093	B-C-11-1BT-1 B-C-13-1BT-1 B-F-13-1BT-1 B-F-12-1BT-1 S-C-11-1BT-1	10,524 27,800 327,164 187,944 8,488 <u>561,920</u>
Subtotal - Community Development Block Grants / State's Program				
HOME Investment Partnerships Program	14.239	24053 24054	B-C-11-1BT-2 B-C-13-1BT-2	5,000 8,500 <u>13,500</u>
Subtotal - Home Investment Partnerships Program				
Total U. S. Department of Housing and Urban Development				<b>\$ 1,456,016</b>
<b>U.S. DEPARTMENT OF INTERIOR</b>				
<i>Direct:</i>				
Payments in Lieu of Taxes	15.226			\$ 4,240
Total U. S. Department of Interior				<b>\$ 4,240</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<i>Passed thru the City of Youngstown:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	27101	2010-H4813-OH-D	\$ 401
Edward Byrne Memorial Justice Assistance Grant Program		27102	2011-H3928-OH-D	461
Edward Byrne Memorial Justice Assistance Grant Program		27104	2013-H4413-OH-D	36,032
Subtotal - Edward Byrne Memorial Justice Assistance Grant Program				<u>36,894</u>
<i>Passed thru the Ohio Department of Public Safety - Office of Criminal Justice Services</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	27101	2013-JG-A02-6807	20,800
Memo Total - Edward Byrne Memorial Justice Assistance Grant Cluster (16.738/ 16.803/ 16.804)	Various			<u>57,694</u>
Violence Against Women Formula Grants	16.588	26024 2600A 2602E	2013-WF-VA2-8213 2011VAGENE998 2012-WF-VA2-8213A	41,010 2,003 8,968 <u>51,981</u>
Subtotal - Violence Against Women Formula Grants				
<i>Passed through the Ohio Department of Youth Services:</i>				
Juvenile Accountability Block Grants	16.523	20063	2011-JB-011-A048	5,433
<i>Passed through the Ohio Attorney General's Office:</i>				
Crime Victim Assistance	16.575	26004 26005	2014VAGENE083 2015-VOCA-10203072	75,541 27,855 <u>103,396</u>
Subtotal - Crime Victim Assistance				
Drug Court Discretionary Grant	16.585	28313	2012-DC-BX-0013	33,076
Total U. S. Department of Justice				<b>\$ 251,580</b>

MAHONING COUNTY, OHIO

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

U.S. DEPARTMENT OF TRANSPORTATION

*Passed through the Ohio Department of Transportation:*

Highway Planning and Construction	20.205				
MAH Western Reserve Rd PH3		80007	77202	\$	240
MAH Western Reserve Road Phase 4		80008	20496		720
MAH-Division Street Bridge		80031	87545		46,409
MAH-Mathews-Sheridan Roundabout		80036	85279		711,536
MAH-Yellow Creek		80037	90206		46,473
MAH-Intersection Safety Study		80044	91537		15,300
MAH-Bridge Load Rating PH2		80035	88870		19,982
MAH-Four Mile Run Rd Intersection Upgrade		80046	84349		83,797
MAH-Bridge and Culvert Load Rating		80047	92742		51,516
MAH-Bridge Painting		80048	91020		1,399,400
MAH-Bridge Load Rating Phase 3		80041	90189		36,295
MAH-Crash Data Location Study		80042	89455		25,194
MAH-Western Reserve Road, Phase 1		80053	80674		240,199
MAH-Guardrail Replacement FY14		80055	97021		236,061
MAH-Guardrail Replacement Phase IV		80049	89090		73,899
Subtotal - Highway Planning and Construction					<u>2,987,021</u>
<i>Passed through the Ohio Governor's Highway Safety Office:</i>					
State and Community Highway Safety	20.600	27044	HVEO-2014-50-00-00-00301-00		43,633
		27045	IDEP-2015-50-00-00-00413-00		4,725
Subtotal -State and Community Highway Safety					<u>48,358</u>
National Priority Safety Programs	20.616	27046	STEP-2015-50-00-00-00569-00		1,932
Total U. S. Department of Transportation				\$	<u><b>3,037,311</b></u>

U.S. DEPARTMENT OF EDUCATION

*Passed through the Ohio Department of Education:*

Special Education Grants to States	84.027	23004	066118-6BSF-2014	\$	15,437
		23005	066118-6BSF-2015		54,683
Subtotal - Special Education Cluster					<u>70,120</u>
Race to the Top - Early Learning Challenge	84.412A	2209A	99-0020-RTTT-C-15-1776		23,805
<i>Passed through the Ohio Rehabilitation Services Commission:</i>					
Rehabilitation Services-Vocational Rehabilitation Grants to States	84.126	22155	Pathways II - FY15		255,217
Total U.S. Department of Education				\$	<u><b>349,142</b></u>

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

*Passed through the Ohio Department of Jobs and Family Services:*

Promoting Safe and Stable Families:					
Caseworker Visits	93.556		G-1415-11-5391	\$	21,277
ESAA Preservation			G-1415-11-5391		131,191
ESAA Reunification			G-1415-11-5391		46,221
Post Adoption Special			G-1415-11-5391		71,198
Subtotal - Promoting Safe and Stable Families					<u>269,887</u>
Temporary Assistance for Needy Families:					
TANF Earn/Collections	93.558		G-1415-11-5390		9,391
TANF Administration			G-1415-11-5390		2,669,235
TANF Regular			G-1415-11-5390		2,634,260
TANF Summer Youth			G-1415-11-5390		878,444
Subtotal - Temporary Assistance for Needy Families					<u>6,191,330</u>
Child Support Enforcement:					
Federal Child Support / State Match	93.563		G-1415-11-5390		2,942,968
Child Care and Development Cluster:					
Child Care Administration	93.575		G-1415-11-5390		221,714
Child Care Non-Admin			G-1415-11-5390		298,254
Subtotal - Child Care and Development Cluster					<u>519,968</u>
Community-Based Child Abuse Prevention	93.590		G-1213-11-0075		2,513
Child Welfare Services:					
IV-B Admin	93.645		G-1415-11-5391		20,586
IV-B			G-1415-11-5391		97,464
Subtotal - Child Welfare Services					<u>118,050</u>
Foster Care-Title IV-E:					
Title IV-E reimbursements	93.658		G-1415-11-5391		1,939,550
SSRMS Administrative Allocation			G-1415-11-5391		754,752
IV-E Contract Services			G-1415-11-5391		8,554
Subtotal - Foster Care-Title IV-E					<u>2,702,856</u>
Adoption Assistance:					
IV-E Contract Services	93.659		G-1415-11-5391		8,554
SSRMS Administrative Allocation			G-1415-11-5391		1,137,636
Non-Recurring Adoption			G-1415-11-5391		3,563
Subtotal - Adoption Assistance					<u>1,149,753</u>
Social Services Block Grant:					
Title XX - Base	93.667		G-1415-11-5390		1,729,233
Chaffee Foster Care Independence Program:	93.674		G-1415-11-5391		92,715

MAHONING COUNTY, OHIO

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

Medical Assistance Program: Medicaid	93.778		G-1415-11-5390	3,769,175
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i> Social Services Block Grant (Title XX)	93.667		Title XX	143,456
Medical Assistance Program (Title XIX): Medicaid Administration	93.778		Title XIX	371,029
<i>Passed through the Ohio Department of Mental Health:</i> Projects for Assistance in Transition from Homelessness	93.150	22144	PATH FY144	112,029
		22145	PATH FY15	31,576
Subtotal - Projects for Assistance in Transition from Homelessness				<u>143,605</u>
Social Services Block Grant (Title XX)	93.667	22064	TITLE XX FY14	136,563
		22065	TITLE XX FY15	44,300
Subtotal - Social Services Block Grant (Title XX)				<u>180,863</u>
Block Grants for Community Mental Health Services	93.958	22044	Community Plan B.G. FY 14	109,171
		22045	Community Plan B.G. FY 15	85,020
		22076	Forensic FY14	1,100
		2207A	Forensic FY15	1,100
		22077	99-BG-14-430-08-12	20,988
		22163	99-0050-MHBG-14-100-20-037	8,500
		2207B	99-0050-EXOFFEND-C-15-15012	4,755
Subtotal - Block Grants for Community Mental Health Services				<u>230,634</u>
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i> Projects of Regional and National Significance	93.243	28294	50-0050-SPFSIG-P-14-1187	86,455
Projects of Regional and National Significance		28295	50-0050-SPFSIG-P-15-1187	5,719
Subtotal - Projects of Regional and National Significance				<u>92,174</u>
Substance Abuse and Mental Health Services - Access to Recovery	93.275	7200976	CFR Program 2080L	5,000
Block Grants for Prevention and Treatment of Substance Abuse	93.959	28024	FED PER CAPITA FY 14	527,760
		28025	FED PER CAPITA FY 15	93,285
		28184	NKRC TANF 14	49,230
		28185	NKRC TANF 15	10,940
		28134	50-8335-TASC-T-14-9947	127,199
		28164	50-1117-UMADAOP-P-14-9155	83,158
		28165	50-1117-UMADAOP-P-15-9155	31,586
		28174	50-1117-WOMENP-P-14-9014	59,813
		28224	50-1366-WOMENT-T-14-0812	81,352
		28225	50-1366-WOMENT-T-15-0812	18,078
		28124	50-1366-WOMENT-T-14-8980	95,276
		28125	50-1366-WOMENS-T-15-8980	21,172
		28114	50-1365-WOMENT-T-14-8985	78,217
		28115	50-1365-WOMENT-T-15-8985	17,382
		28074	Adolescent Treatment FY14	144,220
		28075	Adolescent Treatment FY15	32,048
		28204	Youth Led Prevention FY14	3,474
		28205	Youth Led Prevention FY15	772
		28004	DYS Aftercare FY14	79,137
		28005	DYS Aftercare FY15	17,586
Subtotal - Block Grants for Prevention and Treatment of Substance Abuse				<u>1,571,685</u>
<i>Passed through the Ohio Secretary of State</i> Election Assistance for Individuals with Disabilities	93.617		Mahoning PWTI	6,310
Election Assistance for Individuals with Disabilities		29074		16,655
Subtotal - Election Assistance for Individuals with Disabilities				<u>22,965</u>
Memo Total - All Medicaid Assistance Programs	93.778			4,140,204
Memo Total - All Social Services Block Grants	93.667			2,053,552
Total U. S. Department of Health and Human Services				<u>\$ 22,249,859</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<i>Passed through the Ohio Emergency Management Agency:</i> Emergency Management Performance Grants	97.042	24573	EMW-2013-EP-00060-S01	87,084
Emergency Management Performance Grants		24574	EMW-2013-EP-0064	45,631
Subtotal - Emergency Management Performance Grants				<u>132,715</u>
Homeland Security Grant Program	97.067	24531	EMW-2011-SS-00070	41,971
		24532	EMW-2012-SS-00001	26,030
Subtotal Homeland Security Grant Program				<u>68,001</u>
Total U. S. Department of Homeland Security				<u>\$ 200,716</u>
<b>DEPARTMENT OF U. S. ARMY CORP OF ENGINEERS</b>				
<i>Direct:</i> Law Enforcement Services at Berlin Lake	12.XXX			\$ 30,982
TOTAL				<u>\$ 29,139,924</u>

The accompanying notes are an integral part of this schedule.

## **MAHONING COUNTY, OHIO**

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

#### **NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

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

#### **NOTE B – SUBRECIPIENTS**

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

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

#### **NOTE C – CHILD NUTRITION CLUSTER**

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

#### **NOTE D – MATCHING REQUIREMENTS**

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

#### **NOTE E – BUREAU OF WORKERS' COMPENSATION REBATE**

Ohio's workers' compensation system serves as an insurance program for both employers and employees alike. For those who contribute premiums, the Ohio Bureau of Workers' Compensation (BWC) covers the payment of compensation and medical costs related to industrial accidents and diseases. In 2014, the Ohio BWC Board of Directors authorized a \$1 billion rebate to 3,800 local governments and 184,000 private sector employers paying into Ohio's workers' compensation system. Each employer's rebate reflected 60% of what they were billed during the last policy period (2012 calendar year for public-taxing districts). Using policy year 2012 as the base year for calculation, the County allocated its BWC rebate back to all funds, including Federal funds, providing the source of initial premium payments to BWC. The subsequent expenditure of the rebate attributable to Federal programs is reflected on the County's Schedule.

**MAHONING COUNTY, OHIO**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB Circular A-133, Section .505  
DECEMBER 31, 2014

**1. SUMMARY OF AUDITOR'S RESULTS**

(d) (1) (i)	Type of Financial Statement Opinions	Modified – Aggregate Discretely Presented Component Units Unmodified – All Others
(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	Unmodified
(d) (1) (vi)	Are there any reportable findings under Section .510(a) of Circular A-133?	No
(d) (1) (vii)	Major Programs (list):  Temporary Assistance for Needy Families  Medical Assistance Program (Medicaid)	CFDA # 93.558  CFDA # 93.778
(d) (1) (viii)	Dollar Threshold: Type A/B Programs	Type A: >\$874,198 Type B: All others
(d) (1) (ix)	Low Risk Auditee?	Yes

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

**Mahoning County, Ohio**  
*Schedule of Prior Audit Findings*  
*OMB Circular A-133, Section .315(b)*  
*December 31, 2014*

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Fully Corrected?</b>	<b>Corrected, Significantly Different Corrective Action Taken or Finding No Longer Valid Explain</b>
2013-001	Treasurer's Reconciliation	No	Partially Corrected. Reduced to Management Letter comment.

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# Dave Yost • Auditor of State

## MAHONING COUNTY FINANCIAL CONDITION

### MAHONING COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
OCTOBER 20, 2015